

Exhibit No. ___(NCS-3)
Docket UE-14____
Witness: Natasha C. Siores

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFIC POWER & LIGHT COMPANY,
a division of PacifiCorp

Respondent.

Docket UE-14____

PACIFIC POWER & LIGHT COMPANY

EXHIBIT OF NATASHA C. SIORES

**Results of Operations
12 Months ended December 2013**

May 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	27,201,266	348,806,925
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	18,487,997	49,115,714	67,603,712	(46,327,343)	21,276,368	-	-
5 Other Operating Revenues	11,424,456	(5,636,807)	5,787,649	1,297,882	7,085,531	-	-
6 Total Operating Revenues	347,612,633	47,384,386	394,997,019	(45,029,461)	349,967,558	-	-
7							
8 Operating Expenses:							
9 Steam Production	59,484,322	2,343,667	61,827,988	4,617,164	66,445,152	-	-
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	(44,004,961)	85,764,809	-	-
13 Transmission	27,085,771	303,886	27,389,657	3,899,432	31,289,089	-	-
14 Distribution	12,193,373	(371,810)	11,821,563	431,095	12,252,659	-	-
15 Customer Accounting	6,347,128	402,257	6,749,385	217,998	6,967,383	172,456	7,139,839
16 Customer Service & Info	11,445,807	(10,683,513)	762,293	28,600	790,894	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	13,226,426	(1,123,134)	12,103,293	367,787	12,471,080	-	-
19 Total O&M Expenses	232,134,241	25,616,894	257,751,135	(34,144,149)	223,606,985	-	-
20 Depreciation	42,465,252	1,209,606	43,674,858	750,603	44,425,461	-	-
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	(251,643)	21,407,838	1,107,908	22,515,746
23 Income Taxes - Federal	1,000,694	7,890,461	8,891,155	(6,891,873)	1,999,282	9,072,316	11,071,598
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	4,870,545	(1,356,097)	3,514,448	2,341,344	5,855,792	-	-
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	33,316,301	340,539,156	(38,889,405)	301,649,751	10,352,680	312,002,430
29							
30 Operating Rev For Return:	40,389,778	14,068,085	54,457,863	(6,140,056)	48,317,807	16,848,587	65,166,394
31							
32 Rate Base:							
33 Electric Plant In Service	1,647,982,661	63,205,959	1,711,188,620	40,737,064	1,751,925,684	-	-
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	40,534,413	1,793,135,695	-	1,793,135,695
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(609,540,662)	(29,125,686)	(638,666,348)	(967,568)	(639,633,916)	-	-
48 Accum Prov For Amort	(46,230,330)	(38,827)	(46,269,157)	-	(46,269,157)	-	-
49 Accum Def Income Tax	(231,233,127)	(13,295,616)	(244,528,743)	(2,143,045)	(246,671,788)	-	-
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)	(83,643)	(6,435,911)	(402,746)	(6,838,657)	-	-
54							
55 Total Rate Base Deductions	(893,612,219)	(46,384,674)	(939,996,893)	(3,513,359)	(943,510,252)	-	(943,510,252)
56							
57 Total Rate Base:	788,256,372	24,348,018	812,604,389	37,021,053	849,625,443	-	849,625,443
58							
59 Return on Rate Base	5.12%		6.70%		5.69%		7.67%
60 Return on Equity	5.07%	3.05%	8.12%	-1.96%	6.16%		10.00%
61							
62 TAX CALCULATION:							
63 Operating Revenue	46,261,017	20,602,450	66,863,467	(10,690,585)	56,172,881	25,920,903	82,093,784
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(3,560,992)	-	(3,560,992)	-	(3,560,992)	-	(3,560,992)
66 Interest	21,485,186	(1,175,359)	20,309,828	925,286	21,235,114	-	21,235,114
67 Schedule "M"	(9,707,042)	766,366	(8,940,676)	(6,169,385)	(15,110,060)	-	(15,110,060)
68 Income Before Tax	18,629,780	22,544,175	41,173,955	(17,785,256)	23,388,699	25,920,903	49,309,602
69							
70 State Income Taxes	-	-	-	-	-	-	-
71 Taxable Income	18,629,780	22,544,175	41,173,955	(17,785,256)	23,388,699	25,920,903	49,309,602
72							
73 Federal Income Taxes + Other	1,000,694	7,890,461	8,891,155	(6,891,873)	1,999,282	9,072,316	11,071,598

**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	27,201,266	348,806,925
3 Interdepartmental	-		
4 Special Sales	21,276,368		
5 Other Operating Revenues	7,085,531		
6 Total Operating Revenues	<u>349,967,558</u>		
7			
8 Operating Expenses:			
9 Steam Production	66,445,152		
10 Nuclear Production	-		
11 Hydro Production	7,625,921		
12 Other Power Supply	85,764,809		
13 Transmission	31,289,089		
14 Distribution	12,252,659		
15 Customer Accounting	6,967,383	172,456	7,139,839
16 Customer Service & Info	790,894		
17 Sales	-		
18 Administrative & General	12,471,080		
19 Total O&M Expenses	<u>223,606,985</u>		
20 Depreciation	44,425,461		
21 Amortization	5,116,519		
22 Taxes Other Than Income	21,407,838	1,107,908	22,515,746
23 Income Taxes - Federal	1,999,282	9,072,316	11,071,598
24 Income Taxes - State	-	-	-
25 Income Taxes - Def Net	5,855,792		
26 Investment Tax Credit Adj.	-		
27 Misc Revenue & Expense	(762,127)		
28 Total Operating Expenses:	<u>301,649,751</u>	<u>10,352,680</u>	<u>312,002,430</u>
29			
30 Operating Rev For Return:	<u>48,317,807</u>	<u>16,848,587</u>	<u>65,166,394</u>
31			
32 Rate Base:			
33 Electric Plant In Service	1,751,925,684		
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>1,793,135,695</u>	<u>-</u>	<u>1,793,135,695</u>
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	(639,633,916)		
48 Accum Prov For Amort	(46,269,157)		
49 Accum Def Income Tax	(246,671,788)		
50 Unamortized ITC	(246,775)		
51 Customer Adv For Const	(488,824)		
52 Customer Service Deposits	(3,361,134)		
53 Misc Rate Base Deductions	(6,838,657)		
54			
55 Total Rate Base Deductions	<u>(943,510,252)</u>	<u>-</u>	<u>(943,510,252)</u>
56			
57 Total Rate Base:	<u>849,625,443</u>	<u>-</u>	<u>849,625,443</u>
58			
59 Return on Rate Base	5.69%		7.670%
60 Return on Equity	6.16%		10.00%
61			
62 TAX CALCULATION:			
63 Operating Revenue	56,172,881	25,920,903	82,093,784
64 Other Deductions			
65 Interest (AFUDC)	(3,560,992)	-	(3,560,992)
66 Interest	21,235,114	-	21,235,114
67 Schedule "M" Additions	64,818,776	-	64,818,776
68 Schedule "M" Deductions	79,928,836	-	79,928,836
69 Income Before Tax	<u>23,388,699</u>	<u>25,920,903</u>	<u>49,309,602</u>
70			
71 State Income Taxes	-	-	-
72 Taxable Income	<u>23,388,699</u>	<u>25,920,903</u>	<u>49,309,602</u>
73			
74 Federal Income Taxes + Other	<u>1,999,282</u>	<u>9,072,316</u>	<u>11,071,598</u>

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

Net Rate Base - Washington Jurisdiction	\$ 849,625,443	Ref. Page 1.1
Return on Rate Base Requested	<u>7.670%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	65,166,394	
Less Current Operating Revenues	<u>(48,317,807)</u>	
Increase to Current Revenues	16,848,587	
Net to Gross Bump-up	<u>161.447%</u>	
Price Change Required for Requested Return	<u>\$ 27,201,266</u>	
Requested Price Change	\$ 27,201,266	
Uncollectible Percent	<u>0.634%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 172,456</u>	
Requested Price Change	\$ 27,201,266	
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	<u>0.000%</u>	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 1,107,908</u>	
Requested Price Change	\$ 27,201,266	
Uncollectible Expense	(172,456)	
Taxes Other Than Income	<u>(1,107,908)</u>	
Income Before Taxes	<u>\$ 25,920,903</u>	
State Effective Tax Rate	<u>0.000%</u>	Ref. Page 2.1
State Income Taxes	<u>\$ -</u>	
Taxable Income	\$ 25,920,903	
Federal Income Tax Rate	<u>35.00%</u>	Ref. Page 2.1
Federal Income Taxes	<u>\$ 9,072,316</u>	
Operating Income	100.000%	
Net Operating Income	<u>61.940%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>161.4466%</u>	

PACIFICORP
WASHINGTON
Normalized Results of Operations - West Control Area
12 Months Ended 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	2,788,371	-	-	2,625,166	-	-	-	163,205
5 Other Operating Revenues	(4,338,925)	(1,866,284)	(158,115)	679,898	-	-	(3,000,000)	5,575
6 Total Operating Revenues	2,354,925	2,039,195	(158,115)	3,305,065	-	-	(3,000,000)	168,780
7								
8 Operating Expenses:								
9 Steam Production	6,960,830	-	585,584	6,034,730	(50,322)	-	-	390,838
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	270,545	-	294,362	-	(16,833)	-	(6,984)	-
12 Other Power Supply	(9,231,230)	-	396,793	(10,201,095)	(9,067)	-	-	582,139
13 Transmission	4,203,318	(112,130)	323,681	3,799,862	(4,684)	-	-	196,588
14 Distribution	59,286	-	77,920	-	(18,634)	-	-	-
15 Customer Accounting	620,255	-	630,360	-	(10,104)	-	-	-
16 Customer Service & Info	(10,654,913)	-	(10,653,365)	-	(1,548)	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(755,346)	-	(903,146)	-	(20,966)	-	168,766	-
19 Total O&M Expenses	(8,527,255)	(112,130)	(9,247,811)	(366,503)	(132,158)	-	161,782	1,169,565
20 Depreciation	1,960,209	-	-	(428,046)	2,013,216	-	369,281	5,758
21 Amortization	82,362	-	-	-	-	-	82,362	-
22 Taxes Other Than Income	(292,718)	-	-	(41,073)	-	(251,643)	(0)	(1)
23 Income Taxes: Federal	998,589	752,283	2,761,386	1,326,664	(131,172)	(486,316)	(2,853,158)	(371,098)
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	985,247	295,256	-	113,105	(571,649)	(901,376)	2,035,064	14,846
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(779,539)	(776,049)	(7,660)	-	-	-	4,169	-
28 Total Operating Expenses:	(5,573,105)	159,361	(6,494,085)	604,147	1,178,237	(1,639,335)	(200,500)	819,070
29								
30 Operating Rev For Return:	7,928,030	1,879,834	6,335,970	2,700,918	(1,178,237)	1,639,335	(2,799,500)	(650,290)
31								
32 Rate Base:								
33 Electric Plant In Service	103,943,023	-	-	(28,327,256)	-	-	131,957,797	312,482
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:	111,267,104	-	-	(28,327,256)	-	-	139,281,878	312,482
45								
46 Deductions:								
47 Accum Prov For Deprec	(30,093,254)	-	-	18,631,294	(8,697,592)	-	(40,021,040)	(5,917)
48 Accum Prov For Amort	(38,827)	-	-	-	(38,827)	-	-	-
49 Accum Def Income Tax	(15,438,661)	152,821	-	1,126,971	603,717	(11,053,129)	(6,249,253)	(19,788)
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	(486,388)	(402,746)	-	-	-	-	(83,643)	-
54								
55 Total Deductions:	(49,898,033)	(249,925)	-	19,759,911	(8,132,702)	(11,053,129)	(50,196,483)	(25,705)
56								
57 Total Rate Base:	61,369,071	(249,925)	-	(8,567,345)	(8,132,702)	(11,053,129)	89,085,395	286,777
58								
59 Estimated ROE impact	1.09%	0.46%	1.55%	0.78%	-0.19%	0.55%	-1.62%	-0.16%
60 Estimated Price Change	(5,200,229)	(3,065,876)	(10,229,206)	(5,421,429)	895,155	(4,015,354)	15,551,097	1,085,383
61								
62 TAX CALCULATION:								
63 Operating Revenue	9,911,866	2,927,373	9,097,356	4,140,687	(1,881,058)	251,643	(3,617,594)	(1,006,542)
64 Other Deductions	-	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-	-
66 Interest	(250,073)	-	-	-	-	(250,073)	-	-
67 Schedule "M" Additions	1,856,536	58	47,838	(52,188)	1,634,402	-	220,668	5,758
68 Schedule "M" Deductions	7,259,555	778,052	1,255,521	298,029	128,121	-	4,754,955	44,876
69 Income Before Tax	4,758,920	2,149,380	7,889,673	3,790,470	(374,777)	501,716	(8,151,881)	(1,045,661)
70								
71 State Income Taxes	-	-	-	-	-	-	-	-
72 Taxable Income	4,758,920	2,149,380	7,889,673	3,790,470	(374,777)	501,716	(8,151,881)	(1,045,661)
73								
74 Federal Income Taxes	1,665,622	752,283	2,761,386	1,326,664	(131,172)	175,601	(2,853,158)	(365,981)
75 Energy Tax Credits	(667,033)	-	-	-	-	(661,917)	-	(5,117)
76 Federal Income Taxes	998,589	752,283	2,761,386	1,326,664	(131,172)	(486,316)	(2,853,158)	(371,098)

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	34,773,732	-	(111,314)	34,894,113	(9,067)	-	-
13 Transmission	303,885	(112,130)	110,626	310,073	(4,684)	-	-
14 Distribution	(371,809)	-	(353,175)	-	(18,634)	-	-
15 Customer Accounting	402,257	-	412,361	-	(10,104)	-	-
16 Customer Service & Info	(10,683,513)	-	(10,681,965)	-	(1,548)	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,123,134)	-	(1,270,933)	-	(20,966)	-	168,766
19 Total O&M Expenses	25,616,894	(112,130)	(11,901,594)	37,600,995	(132,158)	-	161,782
20 Depreciation	1,209,606	-	-	(428,046)	2,013,216	-	(375,564)
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(41,073)	-	-	(41,073)	-	-	-
23 Income Taxes: Federal	7,890,461	538,621	3,690,210	4,071,768	(86,330)	411,376	(735,183)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,356,097)	-	-	113,105	(620,272)	(901,376)	52,446
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(3,490)	-	(7,660)	-	-	-	4,169
28 Total Operating Expenses:	33,316,301	426,491	(8,219,044)	41,316,748	1,174,457	(490,000)	(892,350)
29							
30 Operating Rev For Return:	14,068,085	1,000,295	8,060,930	7,798,966	(1,174,457)	490,000	(2,107,650)
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	(29,125,686)	-	-	18,631,294	(8,501,381)	-	(39,255,599)
48 Accum Prov For Amort	(38,827)	-	-	-	(38,827)	-	-
49 Accum Def Income Tax	(13,295,616)	-	-	1,126,971	620,272	(11,053,129)	(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	(83,643)	-	-	-	-	-	(83,643)
54							
55 Total Deductions:	(46,384,674)	-	-	19,759,911	(7,919,937)	(11,053,129)	(47,171,518)
56							
57 Total Rate Base:	24,348,017	-	-	(8,567,345)	(7,919,937)	(11,053,129)	51,888,429
58							
59 Estimated ROE impact	3.05%	0.25%	1.98%	2.04%	-0.19%	0.26%	-1.10%
60 Estimated Price Change	(19,697,437)	(1,614,943)	(13,014,094)	(13,652,053)	915,398	(2,159,792)	9,828,047
61							
62 TAX CALCULATION:							
63 Operating Revenue	20,602,450	1,538,916	11,751,139	11,983,839	(1,881,058)	-	(2,790,387)
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-
66 Interest	(1,175,359)	-	-	-	-	(1,175,359)	-
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	22,544,174	1,538,916	10,543,457	11,633,622	(246,656)	1,175,359	(2,100,523)
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 Taxable Income	22,544,174	1,538,916	10,543,457	11,633,622	(246,656)	1,175,359	(2,100,523)
73							
74 Federal Income Taxes	7,890,461	538,621	3,690,210	4,071,768	(86,330)	411,376	(735,183)
75 Energy Tax Credits	-	-	-	-	-	-	-
76 Federal Income Taxes	7,890,461	538,621	3,690,210	4,071,768	(86,330)	411,376	(735,183)

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	(46,327,343)	-	-	(46,490,548)	-	-	-
5 Other Operating Revenues	1,297,882	612,408	-	679,898	-	-	-
6 Total Operating Revenues	(45,029,461)	612,408	-	(45,810,650)	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	4,617,164	-	588,405	3,637,920	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	298,735	-	298,735	-	-	-	-
12 Other Power Supply	(44,004,961)	-	508,107	(45,095,208)	-	-	-
13 Transmission	3,899,432	-	213,054	3,489,790	-	-	-
14 Distribution	431,095	-	431,095	-	-	-	-
15 Customer Accounting	217,998	-	217,998	-	-	-	-
16 Customer Service & Info	28,600	-	28,600	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	367,787	-	367,787	-	-	-	-
19 Total O&M Expenses	(34,144,149)	-	2,653,783	(37,967,498)	-	-	-
20 Depreciation	750,603	-	-	-	-	-	744,845
21 Amortization	82,362	-	-	-	-	-	82,362
22 Taxes Other Than Income	(251,644)	-	-	-	-	(251,643)	(0)
23 Income Taxes: Federal	(6,891,872)	213,662	(928,824)	(2,745,103)	(44,842)	(897,692)	(2,117,975)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,341,344	295,256	-	-	48,623	-	1,982,618
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(776,049)	(776,049)	-	-	-	-	-
28 Total Operating Expenses:	(38,889,406)	(267,130)	1,724,959	(40,712,601)	3,781	(1,149,335)	691,850
29							
30 Operating Rev For Return:	(6,140,055)	879,539	(1,724,959)	(5,098,049)	(3,781)	1,149,335	(691,850)
31							
32 Rate Base:							
33 Electric Plant In Service	40,737,064	-	-	-	-	-	40,424,582
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:	40,534,413	-	-	-	-	-	40,221,931
45							
46 Deductions:							
47 Accum Prov For Deprec	(967,568)	-	-	-	(196,210)	-	(765,441)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,143,045)	152,821	-	-	(16,555)	-	(2,259,524)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(402,746)	(402,746)	-	-	-	-	-
54							
55 Total Deductions:	(3,513,359)	(249,925)	-	-	(212,765)	-	(3,024,965)
56							
57 Total Rate Base:	37,021,053	(249,925)	-	-	(212,765)	-	37,196,966
58							
59 Estimated ROE impact	-1.96%	0.21%	-0.41%	-1.21%	0.00%	0.27%	-0.72%
60 Estimated Price Change	14,497,207	(1,450,933)	2,784,887	8,230,624	(20,243)	(1,855,561)	5,723,050
61							
62 TAX CALCULATION:							
63 Operating Revenue	(10,690,584)	1,388,457	(2,653,783)	(7,843,152)	-	251,643	(827,207)
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-
66 Interest	925,286	-	-	-	-	925,286	-
67 Schedule "M" Additions	549,094	58	-	-	-	-	543,278
68 Schedule "M" Deductions	6,718,479	778,052	-	-	128,121	-	5,767,430
69 Income Before Tax	(17,785,254)	610,464	(2,653,783)	(7,843,152)	(128,121)	(673,643)	(6,051,358)
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 Taxable Income	(17,785,254)	610,464	(2,653,783)	(7,843,152)	(128,121)	(673,643)	(6,051,358)
73							
74 Federal Income Taxes	(6,224,839)	213,662	(928,824)	(2,745,103)	(44,842)	(235,775)	(2,117,975)
75 Energy Tax Credits	(667,033)	-	-	-	-	(661,917)	-
76 Federal Income Taxes	(6,891,872)	213,662	(928,824)	(2,745,103)	(44,842)	(897,692)	(2,117,975)

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2013
FILE:	WA JAM December 2013 GRC
PREPARED BY:	Revenue Requirement Department
DATE:	April 27, 2014
TIME:	7:00:41 PM
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	2,788,371	21,276,368
5 Other Operating Revenues	2.4	183,500,845	172,076,389	11,424,456	(4,338,925)	7,085,531
6 Total Operating Revenues	2.4	4,919,396,351	4,571,783,718	347,612,633	2,354,925	349,967,558
7						
8 Operating Expenses:						
9 Steam Production	2.6	521,348,340	461,864,018	59,484,322	6,960,830	66,445,152
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	(9,231,230)	85,764,809
13 Transmission	2.12	155,194,006	128,108,235	27,085,771	4,203,318	31,289,089
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	620,255	6,967,383
16 Customer Service	2.14	116,604,669	105,158,862	11,445,807	(10,654,913)	790,894
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	175,836,600	162,610,173	13,226,426	(755,347)	12,471,080
19						
20 Total O & M Expenses	2.16	1,798,254,894	1,566,120,653	232,134,241	(8,527,255)	223,606,985
21						
22 Depreciation	2.18	581,390,974	538,925,722	42,465,252	1,960,209	44,425,461
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	(292,716)	21,407,838
25 Income Taxes - Federal	2.22	410,322,889	409,322,195	1,000,694	998,588	1,999,282
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	985,247	5,855,792
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	(5,573,104)	301,649,751
32						
33 Operating Revenue for Return		1,622,877,079	1,582,487,301	40,389,778	7,928,029	48,317,807
34						
35 Rate Base						
36 Electric Plant in Service	2.33	24,044,326,862	22,396,344,201	1,647,982,661	103,943,023	1,751,925,684
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	111,267,104	1,793,135,695
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(7,586,608,274)	(6,977,067,611)	(609,540,662)	(30,093,254)	(639,633,916)
52 Accum Prov For Amort	2.41	(507,613,708)	(461,383,378)	(46,230,330)	(38,827)	(46,269,157)
53 Accum Def Income Taxes	2.37	(3,767,311,557)	(3,536,078,430)	(231,233,127)	(15,438,661)	(246,671,788)
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)	(486,388)	(6,838,657)
58						
59 Total Rate Base Deductions		(12,010,987,014)	(11,117,374,795)	(893,612,219)	(49,898,033)	(943,510,252)
60						
61 Total Rate Base		12,969,775,259	12,181,518,887	788,256,372	61,369,071	849,625,443
62						
63 Return on Rate Base				5.12%		5.69%
64						
65 Return on Equity				5.07%		6.16%
66 Net Power Costs		580,267,027		133,180,611		131,195,302
67 100 Basis Points in Equity:						
68 Revenue Requirement Impact				6,273,308		6,761,711
69 Rate Base Decrease				(72,282,880)		(70,840,306)

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	6,425,568	50,952,026
267			CAEE		-	-	-	-	-
268			JBE		-	-	-	-	-
269			CAEE		-	-	-	-	-
270			JBG		-	-	-	-	-
271				B2	195,794,943	151,268,485	44,526,458	6,425,568	50,952,026
272									
273		Total Fuel Related			213,473,611	168,569,768	44,903,843	6,441,169	51,345,012
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									
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT		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	6,960,830	66,445,152

DECEMBER 2013 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
363	517	Operation Super & Engineering							
364		P	SG		-	-	-	-	-
365					-	-	-	-	-
366					-	-	-	-	-
367	518	Nuclear Fuel Expense							
368		P	SE		-	-	-	-	-
369					-	-	-	-	-
370					-	-	-	-	-
371					-	-	-	-	-
372	519	Coolants and Water							
373		P	SG		-	-	-	-	-
374					-	-	-	-	-
375					-	-	-	-	-
376	520	Steam Expenses							
377		P	SG		-	-	-	-	-
378					-	-	-	-	-
379					-	-	-	-	-
380					-	-	-	-	-
381					-	-	-	-	-
382	523	Electric Expenses							
383		P	SG		-	-	-	-	-
384					-	-	-	-	-
385					-	-	-	-	-
386	524	Misc. Nuclear Expenses							
387		P	SG		-	-	-	-	-
388					-	-	-	-	-
389					-	-	-	-	-
390	528	Maintenance Super & Engineering							
391		P	SG		-	-	-	-	-
392					-	-	-	-	-
393					-	-	-	-	-
394	529	Maintenance of Structures							
395		P	SG		-	-	-	-	-
396					-	-	-	-	-
397					-	-	-	-	-
398	530	Maintenance of Reactor Plant							
399		P	SG		-	-	-	-	-
400					-	-	-	-	-
401					-	-	-	-	-
402	531	Maintenance of Electric Plant							
403		P	SG		-	-	-	-	-
404					-	-	-	-	-
405					-	-	-	-	-
406	532	Maintenance of Misc Nuclear							
407		P	SG		-	-	-	-	-
408					-	-	-	-	-
409					-	-	-	-	-
410	Total Nuclear Power Generation					-	-	-	-
411					-	-	-	-	-

DECEMBER 2013 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
640	Summary of Production Expense by Factor									
641	S				867,460	525,152	342,308	(446,090)	(103,782)	
642	SG				51,362,610	47,302,022	4,060,588	(208,957)	3,851,631	
643	SE				106,198	98,159	8,039	(13,987)	(5,948)	
644	JBG				59,300,749	45,688,922	13,611,827	503,914	14,115,742	
645	TROJP				-	-	-	-	-	
646	JBE				(90,905)	(70,349)	(20,556)	10,293	(10,262)	
647	DGP				-	-	-	-	-	
648	DEU				-	-	-	-	-	
649	DEP				-	-	-	-	-	
650	CAGW				304,376,373	234,111,435	70,264,938	(2,582,353)	67,682,584	
651	CAGE				299,247,741	299,247,741	-	-	-	
652	CAEW				323,501,102	249,932,510	73,568,592	737,325	74,305,917	
653	CAEE				15,974,568	15,974,568	-	-	-	
654	SNPPS				-	-	-	-	-	
655	SNPPO				-	-	-	-	-	
656	DGU				-	-	-	-	-	
657	MC				-	-	-	-	-	
658	SSGCT				-	-	-	-	-	
659	SSECT				-	-	-	-	-	
660	SSGC				-	-	-	-	-	
661	SSGCH				-	-	-	-	-	
662	SSECH				-	-	-	-	-	
663	Total Production Expense by Factor				B2	1,054,645,896	892,810,160	161,835,736	(1,999,855)	159,835,881
664	560 Operation Supervision & Engineering									
665	T	SG			4,908,707	4,520,638	388,069	(4,800)	383,269	
666	T	JBG			-	-	-	(155)	(155)	
667	T	CAGW			683,104	525,410	157,694	5,011	162,705	
668	T	CAGE			639,898	639,898	-	-	-	
669					B2	6,231,709	5,685,947	545,763	56	545,819
670	561 Load Dispatching									
671	T	SG			8,152,540	7,508,022	644,518	35,937	680,454	
672	T	CAGW			310,089	238,505	71,584	3,991	75,575	
673	T	CAGE			1,114,579	1,114,579	-	-	-	
674					B2	9,577,208	8,861,107	716,101	39,928	756,029
675	562 Station Expense									
676	T	SG			990,804	912,473	78,330	4,368	82,698	
677	T	JBG			42,374	32,647	9,726	542	10,269	
678	T	CAGW			436,088	335,418	100,670	5,613	106,284	
679	T	CAGE			1,560,328	1,560,328	-	-	-	
680					B2	3,029,593	2,840,866	188,727	10,523	199,250
681	563 Overhead Line Expense									
682	T	SG			-	-	-	-	-	
683	T	CAGW			14,128	10,866	3,261	182	3,443	
684	T	CAGE			339,161	339,161	-	-	-	
685					B2	353,289	350,027	3,261	182	3,443
686	564 Underground Line Expense									
687	T	SG			-	-	-	-	-	
688	T	CAGW			-	-	-	-	-	
689	T	CAGE			-	-	-	-	-	
690					B2	-	-	-	-	
691	565 Transmission of Electricity by Others									
692	T	SG			-	-	-	-	-	
693	T	SE			-	-	-	-	-	
694	T	CAGW			-	-	-	-	-	
695	T	CAGE			-	-	-	-	-	
696	T	CAEW			-	-	-	-	-	
697	T	CAEE			-	-	-	-	-	
698					B2	-	-	-	-	
699	565NPC Transmission of Electricity by Others-NPC									
700	T	SG			-	-	-	-	-	
701	T	SE			-	-	-	-	-	
702	T	CAGW			93,706,178	72,074,214	21,631,964	3,996,451	25,628,414	
703	T	CAGE			-	-	-	-	-	
704	T	CAEW			-	-	-	-	-	
705	T	CAEE			-	-	-	-	-	
706					B2	93,706,178	72,074,214	21,631,964	3,996,451	25,628,414
707	Total Transmission of Electricity by Others									
708					B2	93,706,178	72,074,214	21,631,964	3,996,451	25,628,414
709	566 Misc. Transmission Expense									
710	T	SG			3,313,028	3,051,109	261,919	(109,318)	152,601	
711	T	CAGW			593,446	456,449	136,996	7,639	144,635	
712	T	CAGE			256,169	256,169	-	-	-	
713	0	S			-	-	-	-	-	
714					B2	4,162,643	3,763,728	398,915	(101,679)	297,236
715	567 Rents - Transmission									
716	T	SG			(110)	(101)	(9)	(0)	(9)	
717	T	CAGW			1,380,768	1,062,019	318,749	17,773	336,521	
718	T	CAGE			1,374,558	1,374,558	-	-	-	
719					B2	2,755,216	2,436,476	318,740	17,772	336,512
720										
721										
722										
723										
724										
725										
726										
727										

DECEMBER 2013 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
883	902	Meter Reading Expense								
884		CUST	S		17,518,323	16,725,732	792,591	30,199	822,790	
885		CUST	CN		2,143,748	1,995,457	148,291	5,650	153,941	
886				B2	19,662,071	18,721,190	940,882	35,849	976,730	
887										
888	903	Customer Receipts & Collections								
889		CUST	S		8,154,922	7,527,876	627,047	(22,481)	604,566	
890		CUST	CN		44,233,473	41,173,685	3,059,787	105,917	3,165,705	
891				B2	52,388,395	48,701,561	3,686,834	83,437	3,770,271	
892										
893	904	Uncollectible Accounts								
894		CUST	S		12,907,136	11,365,698	1,541,438	497,251	2,038,688	
895		P	SG		-	-	-	-	-	
896		CUST	CN		17,219	16,028	1,191	45	1,236	
897				B2	12,924,355	11,381,726	1,542,629	497,296	2,039,925	
898										
899	905	Misc. Customer Accounts Expense								
900		CUST	S		1,626	1,626	-	-	-	
901		CUST	CN		115,888	107,871	8,016	(2,756)	5,260	
902				B2	117,514	109,498	8,016	(2,756)	5,260	
903										
904		TOTAL CUSTOMER ACCOUNTS EXP		B2	87,534,326	81,187,198	6,347,128	620,255	6,967,383	
905										
906		Summary of Customer Accts Exp by Factor								
907		S			38,584,238	35,623,163	2,961,075	504,968	3,466,044	
908		CN			48,950,088	45,564,035	3,386,053	115,287	3,501,340	
909		SG			-	-	-	-	-	
910		Total Customer Accounts Expense by Factor		B2	87,534,326	81,187,198	6,347,128	620,255	6,967,383	
911										
912	907	Supervision								
913		CUST	S		-	-	-	-	-	
914		CUST	CN		331,132	308,226	22,906	775	23,681	
915				B2	331,132	308,226	22,906	775	23,681	
916										
917	908	Customer Assistance								
918		CUST	S		111,368,614	100,277,789	11,090,825	(10,663,372)	427,453	
919		CUST	CN		1,303,141	1,212,998	90,143	3,160	93,303	
920				B2	112,671,756	101,490,787	11,180,968	(10,660,212)	520,756	
921										
922	909	Informational & Instructional Adv								
923		CUST	S		1,631,613	1,525,963	105,649	7,591	113,240	
924		CUST	CN		1,853,139	1,724,951	128,188	(3,341)	124,847	
925				B2	3,484,752	3,250,914	233,838	4,250	238,087	
926										
927	910	Misc. Customer Service								
928		CUST	S		-	-	-	-	-	
929		CUST	CN		117,029	108,934	8,095	274	8,369	
930				B2	117,029	108,934	8,095	274	8,369	
931										
932		TOTAL CUSTOMER SERVICE EXPENSE		B2	116,604,669	105,158,862	11,445,807	(10,654,913)	790,894	
933										
934										
935										
936		Summary of Customer Service Exp by Factor								
937		S			113,000,227	101,803,752	11,196,475	(10,655,781)	540,694	
938		CN			3,604,442	3,355,109	249,332	868	250,200	
939		Total Customer Service Expense by Factor		B2	116,604,669	105,158,862	11,445,807	(10,654,913)	790,894	
940										
941										
942										
943	911	Supervision								
944		CUST	S		-	-	-	-	-	
945		CUST	CN		-	-	-	-	-	
946					-	-	-	-	-	
947					-	-	-	-	-	
948	912	Demonstration & Selling Expense								
949		CUST	S		-	-	-	-	-	
950		CUST	CN		-	-	-	-	-	
951					-	-	-	-	-	
952					-	-	-	-	-	
953	913	Advertising Expense								
954		CUST	S		-	-	-	-	-	
955		CUST	CN		-	-	-	-	-	
956					-	-	-	-	-	
957					-	-	-	-	-	

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	<u>6,318,600</u>	<u>5,949,895</u>	<u>368,704</u>	<u>36,549</u>	<u>405,253</u>	
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	<u>21,202,085</u>	<u>19,757,688</u>	<u>1,444,397</u>	<u>31,904</u>	<u>1,476,301</u>	
1053										
1054		TOTAL ADMINISTRATIVE & GEN EXP		B2	<u>175,836,600</u>	<u>162,610,173</u>	<u>13,226,426</u>	<u>(755,347)</u>	<u>12,471,080</u>	
1055										
1056		Summary of A&G Expense by Factor								
1057		S			25,953,274	23,349,582	2,603,693	(613,837)	1,989,856	
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	1,045,051	1,530,308	
1062		CAGE			176,225	176,225	-	-	-	
1063		Total A&G Expense by Factor		B2	<u>175,836,600</u>	<u>162,610,173</u>	<u>13,226,426</u>	<u>(754,490)</u>	<u>12,471,936</u>	
1064										
1065		TOTAL O&M EXPENSE		B2	<u>1,798,254,894</u>	<u>1,566,120,653</u>	<u>232,134,241</u>	<u>(8,527,255)</u>	<u>223,606,985</u>	

DECEMBER 2013 West Control Area						UNADJUSTED RESULTS			WASHINGTON	
AMA						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref						
1143	403GV0	General Vehicles								
1144		G-SG	SG			-	-	-	-	-
1145						-	-	-	-	-
1146						-	-	-	-	-
1147	403MP	Mining Depreciation								
1148		P	CAEE			-	-	-	-	-
1149				B3		-	-	-	-	-
1150						-	-	-	-	-
1151	403EP	Experimental Plant Depreciation								
1152		P	DGP			-	-	-	-	-
1153		P	SG			-	-	-	-	-
1154						-	-	-	-	-
1155	4031	ARO Depreciation								
1156			S			-	-	-	-	-
1157						-	-	-	-	-
1158						-	-	-	-	-
1159						-	-	-	-	-
1160		TOTAL DEPRECIATION EXPENSE		B3		581,390,974	538,925,722	42,465,252	1,960,209	44,425,461
1161										
1162		Summary of Depreciation Expense by Factor								
1163		S				174,513,070	159,927,218	14,585,852	(1,198,147)	13,387,706
1164		DGP				-	-	-	-	-
1165		DGU				-	-	-	-	-
1166		SG				55,706	51,302	4,404	(694)	3,710
1167		SO				14,591,752	13,591,643	1,000,109	51,033	1,051,142
1168		CN				1,471,484	1,369,696	101,788	(6,951)	94,837
1169		SE				-	-	-	-	-
1170		CAGW				93,204,243	71,688,150	21,516,093	1,034,777	22,550,870
1171		CAGE				274,626,850	274,626,850	-	-	-
1172		CAEW				-	-	-	-	-
1173		CAEE				25,402	25,402	-	-	-
1174		JBG				22,902,253	17,645,295	5,256,957	2,080,190	7,337,148
1175		JBE				214	166	48	-	48
1176		Total Depreciation Expense By Factor		B3		581,390,974	538,925,722	42,465,252	1,960,209	44,425,461
1177										
1178	404GP	Amort of LT Plant - Capital Lease Gen								
1179		I-SITUS	S			806,165	733,867	72,298	-	72,298
1180		I-SG	SG			-	-	-	-	-
1181		PTD	SO			743,700	692,727	50,973	-	50,973
1182		I-DGU	DGU			-	-	-	-	-
1183		CUST	CN			72,112	67,123	4,988	-	4,988
1184		I-SG	CAGW			-	-	-	-	-
1185		I-SG	CAGE			-	-	-	-	-
1186		I-DGP	DGP			-	-	-	-	-
1187				B4		1,621,977	1,493,718	128,259	-	128,259
1188										
1189	404SP	Amort of LT Plant - Cap Lease Steam								
1190		P	SG			-	-	-	-	-
1191		P	DGP			-	-	-	-	-
1192						-	-	-	-	-
1193						-	-	-	-	-
1194	404IP	Amort of LT Plant - Intangible Plant								
1195		I-SITUS	S			1,099,792	1,099,792	-	-	-
1196		P	SE			-	-	-	-	-
1197		I-SG	SG			4,956,611	4,564,755	391,856	-	391,856
1198		PTD	SO			16,434,797	15,308,367	1,126,430	-	1,126,430
1199		CUST	CN			3,802,204	3,539,192	263,012	-	263,012
1200		I-SG	CAGW			-	-	-	-	-
1201		I-SG	CAGE			-	-	-	-	-
1202		I-DGP	DGP			-	-	-	-	-
1203		I-SG	CAGE			-	-	-	-	-
1204		I-SG	CAGE			-	-	-	-	-
1205		I-SG	CAGW			13,259,224	10,198,347	3,060,877	-	3,060,877
1206		I-SG	CAGE			3,933,864	3,933,864	-	-	-
1207		P	JBG			1,919	1,478	440	-	440
1208		P	CAEW			-	-	-	-	-
1209		P	CAEE			50,367	50,367	-	-	-
1210		I-DGU	DGU			-	-	-	-	-
1211				B4		43,538,777	38,696,161	4,842,616	-	4,842,616
1212										
1213	404MP	Amort of LT Plant - Mining Plant								
1214		P	SE			-	-	-	-	-
1215						-	-	-	-	-
1216						-	-	-	-	-

DECEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			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)	(753,518)	(990,312)	
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		-	-	-	-	-	
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)	(4,180)	(31,257)	
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)	(931,618)	(23,573,618)	
1392										
1393		TOTAL DEFERRED INCOME TAXES			B7	221,276,245	216,405,700	4,870,545	985,247	5,855,792
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										
1414				B6	288,072	204,562	83,510	-	83,510	
1415										
1416		SCHMAT Additions - Temporary								
1417		SCHMAT-SITUS	S		(2,736,682)	(6,549,930)	3,813,248	(1,942,643)	1,870,605	
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)	(53,290)	(687,943)	
1427		SCHMAT-SNP	SNPD		1,512,633	1,417,635	94,998	(6,590)	88,409	
1428		P	JBG		-	-	-	2,063,152	2,063,152	
1429		CUST	BADDEBT		(1,865,600)	(1,642,925)	(222,675)	-	(222,675)	
1430		P	CAGW		309,074	237,725	71,349	1,892,686	1,964,035	
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	1,856,536	64,735,266	
1436										
1437		TOTAL SCHEDULE - M ADDITIONS			B6	789,054,082	726,091,842	62,962,240	1,856,536	64,818,776
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							UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	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	1,196,527	1,481,561		
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)	983,318	227,529		
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	5,335,515	5,500,502		
1470		SCHMDT-SG	CAGE		371,948	371,948	-	-	-		
1471		P	JBG		-	-	-	166,076	166,076		
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	7,250,687	79,908,606		
1475											
1476		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,381,798,590	1,309,129,308	72,669,282	7,259,555	79,928,836		
1477											
1478		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(592,744,508)	(583,037,466)	(9,707,042)	(5,403,019)	(15,110,060)		
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	2,354,925	349,967,558		
1491		Operating Deductions:									
1492		O & M Expenses			1,798,254,894	1,566,120,653	232,134,241	(8,527,255)	223,606,985		
1493		Depreciation Expense			581,390,974	538,925,722	42,465,252	1,960,209	44,425,461		
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	(292,716)	21,407,838		
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	(7,556,940)	290,233,685		
1499		Other Deductions:									
1500		Interest Deductions			345,380,918	323,895,731	21,485,186	(250,073)	21,235,114		
1501		Interest on PCRBS			-	-	-	-	-		
1502		Schedule M Adjustments			(592,744,508)	(583,037,466)	(9,707,042)	(5,403,019)	(15,110,060)		
1503											
1504		Income Before State Taxes			1,436,137,604	1,417,507,824	18,629,780	4,758,919	23,388,699		
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	4,758,919	23,388,699		
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	1,665,622	8,186,045		
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			410,322,889	409,322,195	1,000,694	998,588	1,999,282		
1522											
1523		TOTAL OPERATING EXPENSES			3,296,519,272	2,989,296,417	307,222,855	(5,573,104)	301,649,751		

DECEMBER 2013 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					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	5,639,440	254,418,957	
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	(27,969,581)	31,372,368	
1607	CAGE				5,353,711,822	5,353,711,822	-	-	-	
1608	SSGCH				-	-	-	-	-	
1609	Total Steam Production Plant by Factor				B8	6,695,977,238	6,387,746,463	308,230,775	(22,393,716)	285,837,059
1610	320	Land and Land Rights								
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 AMA							UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
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	819,717	761,806,654		

DECEMBER 2013 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2203	Summary of General Plant by Factor									
2204	S				566,285,595	520,119,684	46,165,911	(937)	46,164,975	
2205	JBG				19,615,373	15,112,882	4,502,491	95,949	4,598,440	
2206	JBE				1,277	989	289	69,500,506	69,500,794	
2207	SG				138,684	127,720	10,964	-	10,964	
2208	SO				259,604,545	241,811,417	17,793,128	1,081,386	18,874,515	
2209	SE				-	-	-	-	-	
2210	CN				23,492,030	21,867,003	1,625,028	(40,017)	1,585,011	
2211	DEU				-	-	-	-	-	
2212	CAGW				55,000,962	42,304,053	12,696,909	1,017,949	13,714,858	
2213	CAGE				194,753,831	194,753,831	-	-	-	
2214	CAEW				-	-	-	-	-	
2215	CAEE				301,027,178	301,027,178	-	-	-	
2216	SSGCT				-	-	-	-	-	
2217	SSGCH				-	-	-	-	-	
2218	Less Capital Leases				(42,633,178)	(41,470,936)	(1,162,242)	-	(1,162,242)	
2219	Total General Plant by Factor			B8	1,377,286,299	1,295,653,821	81,632,478	71,654,836	153,287,314	
2220	301	Organization								
2221		I-SITUS	S		-	-	-	-	-	
2222		PTD	SO		-	-	-	-	-	
2223		I-SG	CAGW		-	-	-	-	-	
2224		I-SG	CAGE		-	-	-	-	-	
2225		I-SG	SG		-	-	-	-	-	
2226				B8	-	-	-	-	-	
2227	302	Franchise & Consent								
2228		I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-	
2229		I-SG	SG		-	-	-	-	-	
2230		I-SG	CAGW		-	-	-	-	-	
2231		I-SG	CAGE		-	-	-	-	-	
2232		I-SG	CAGW		179,523,710	138,080,867	41,442,843	709	41,443,552	
2233		I-SG	CAGE		14,386,054	14,386,054	-	-	-	
2234		I-DGP	DGP		-	-	-	-	-	
2235		I-DGU	DGU		-	-	-	-	-	
2236				B8	162,828,549	121,385,706	41,442,843	709	41,443,552	
2237										
2238	303	Miscellaneous Intangible Plant								
2239		I-SITUS	S		13,788,102	12,283,447	1,504,655	3,393	1,508,049	
2240		I-SG	SG		1,581,458	1,456,432	125,026	(13)	125,013	
2241		PTD	SO		359,480,215	334,841,673	24,638,542	(111,286)	24,527,256	
2242		P	SE		-	-	-	-	-	
2243		CUST	CN		123,570,796	115,022,962	8,547,834	60,287	8,608,121	
2244		I-SG	CAGW		77,347,614	59,492,005	17,855,608	466,732	18,322,340	
2245		I-SG	CAGE		68,936,168	68,936,168	-	-	-	
2246		P	JBG		38,851	29,933	8,918	-	8,918	
2247		P	CAEW		-	-	-	-	-	
2248		P	CAEE		3,679,668	3,679,668	-	-	-	
2249		I-SG	CAGE		-	-	-	-	-	
2250		I-SG	CAGE		-	-	-	-	-	
2251				B8	648,422,871	595,742,288	52,680,583	419,113	53,099,696	
2252	303	Less Non-Utility Plant								
2253		I-SITUS	S		-	-	-	-	-	
2254				B8	648,422,871	595,742,288	52,680,583	419,113	53,099,696	
2255	IP	Unclassified Intangible Plant - Acct 300								
2256		I-SITUS	S		-	-	-	-	-	
2257		I-SG	SG		-	-	-	-	-	
2258		I-DGU	DGU		-	-	-	-	-	
2259		PTD	SO		(105,010)	(97,813)	(7,197)	7,197	-	
2260					(105,010)	(97,813)	(7,197)	7,197	-	
2261										
2262		TOTAL INTANGIBLE PLANT		B8	811,146,409	717,030,181	94,116,229	427,020	94,543,248	
2263										
2264		Summary of Intangible Plant by Factor								
2265		S			(17,293,113)	(18,797,768)	1,504,655	3,393	1,508,049	
2266		JBG			38,851	29,933	8,918	-	8,918	
2267		JBE			-	-	-	-	-	
2268		SG			1,581,458	1,456,432	125,026	(13)	125,013	
2269		SO			359,375,205	334,743,860	24,631,345	(104,089)	24,527,256	
2270		CN			123,570,796	115,022,962	8,547,834	60,287	8,608,121	
2271		CAGW			256,871,323	197,572,872	59,298,451	467,441	59,765,892	
2272		CAGE			83,322,222	83,322,222	-	-	-	
2273		CAEW			-	-	-	-	-	
2274		CAEE			3,679,668	3,679,668	-	-	-	
2275		SSGCT			-	-	-	-	-	
2276		SSGCH			-	-	-	-	-	
2277		SE			-	-	-	-	-	
2278		Total Intangible Plant by Factor		B8	811,146,409	717,030,181	94,116,229	427,020	94,543,248	
2279		Summary of Unclassified Plant (Account 106)								
2280		DP			15,803,466	14,548,525	1,254,941	840,019	2,094,960	
2281		DS0			-	-	-	-	-	
2282		GP			4,814,072	4,484,119	329,953	28,207	358,161	
2283		HP			-	-	-	-	-	
2284		NP			-	-	-	-	-	
2285		OP			25,698	25,709	(11)	(246)	(257)	
2286		TP			135,972,639	135,003,099	969,540	1,644,273	2,613,813	
2287		TS0			-	-	-	-	-	
2288		IP			(105,010)	(97,813)	(7,197)	7,197	-	
2289		MP			-	-	-	-	-	
2290		SP			249,476	140,168	109,308	296,474	405,782	
2291		Total Unclassified Plant by Factor			156,760,341	154,103,807	2,656,534	2,815,924	5,472,459	
2292										
2293		TOTAL ELECTRIC PLANT IN SERVICE		B8	24,044,326,862	22,396,344,201	1,647,982,661	103,943,023	1,751,925,684	

DECEMBER 2013 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON			WASHINGTON	
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref						
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 Retir. Oblig	P	SE	-	-	-	-	-	-
2496	230	Asset Retir. Oblig	P	CAEW	-	-	-	-	-	-
2497	230	Asset Retir. Oblig	P	CAEE	(6,288,130)	(6,288,130)	-	-	-	-
2498	230	Asset Retir. 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	Cnolla 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										
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	ADJUSTMENT	ADJ TOTAL
					TOTAL	OTHER	WASHINGTON			
2733	108363	Storage Battery Equipment			-	-	-	-	-	-
2734		DPW	S		-	-	-	-	-	-
2735				B17	-	-	-	-	-	-
2736										
2737	108364	Poles, Towers & Fixtures								
2738		DPW	S		(594,799,166)	(541,684,442)	(53,114,724)	(1,941,005)	(55,055,729)	
2739				B17	(594,799,166)	(541,684,442)	(53,114,724)	(1,941,005)	(55,055,729)	
2740										
2741	108365	Overhead Conductors								
2742		DPW	S		(319,686,591)	(289,145,520)	(30,541,071)	2,012,128	(28,528,943)	
2743				B17	(319,686,591)	(289,145,520)	(30,541,071)	2,012,128	(28,528,943)	
2744										
2745	108366	Underground Conduit								
2746		DPW	S		(136,124,156)	(124,608,372)	(11,515,783)	2,799,763	(8,716,020)	
2747				B17	(136,124,156)	(124,608,372)	(11,515,783)	2,799,763	(8,716,020)	
2748										
2749	108367	Underground Conductors								
2750		DPW	S		(311,987,142)	(301,823,473)	(10,163,669)	(30,739)	(10,194,409)	
2751				B17	(311,987,142)	(301,823,473)	(10,163,669)	(30,739)	(10,194,409)	
2752										
2753	108368	Line Transformers								
2754		DPW	S		(409,045,783)	(362,188,933)	(46,856,850)	(3,083,904)	(49,940,754)	
2755				B17	(409,045,783)	(362,188,933)	(46,856,850)	(3,083,904)	(49,940,754)	
2756										
2757	108369	Services								
2758		DPW	S		(200,629,122)	(180,881,375)	(19,747,747)	(2,050,474)	(21,798,221)	
2759				B17	(200,629,122)	(180,881,375)	(19,747,747)	(2,050,474)	(21,798,221)	
2760										
2761	108370	Meters								
2762		DPW	S		(73,995,610)	(71,727,615)	(2,267,995)	(509,360)	(2,777,356)	
2763				B17	(73,995,610)	(71,727,615)	(2,267,995)	(509,360)	(2,777,356)	
2764										
2765										
2766										
2767	108371	Installations on Customers' Premises								
2768		DPW	S		(7,696,192)	(7,405,092)	(291,099)	(67,084)	(358,184)	
2769				B17	(7,696,192)	(7,405,092)	(291,099)	(67,084)	(358,184)	
2770										
2771	108372	Leased Property								
2772		DPW	S		-	-	-	-	-	-
2773				B17	-	-	-	-	-	-
2774										
2775	108373	Street Lights								
2776		DPW	S		(27,762,613)	(25,480,628)	(2,281,985)	426,187	(1,855,798)	
2777				B17	(27,762,613)	(25,480,628)	(2,281,985)	426,187	(1,855,798)	
2778										
2779	108D00	Unclassified Dist Plant - Acct 300								
2780		DPW	S		-	-	-	-	-	-
2781					-	-	-	-	-	-
2782										
2783	108DS	Unclassified Dist Sub Plant - Acct 300								
2784		DPW	S		-	-	-	-	-	-
2785					-	-	-	-	-	-
2786										
2787	108DP	Unclassified Dist Sub Plant - Acct 300								
2788		DPW	S		4,512,239	4,378,016	134,223	60,332	194,555	
2789					4,512,239	4,378,016	134,223	60,332	194,555	
2790										
2791										
2792										
2793										
2794										
2795										
2796										
2797										
2792		TOTAL DISTRIBUTION PLANT DEPR		B17	(2,330,903,923)	(2,137,158,309)	(193,745,614)	(4,627,922)	(198,373,536)	
2794		Summary of Distribution Plant Depr by Factor								
2795		S			(2,330,903,923)	(2,137,158,309)	(193,745,614)	(4,627,922)	(198,373,536)	
2796										
2797		Total Distribution Depreciation by Factor		B17	(2,330,903,923)	(2,137,158,309)	(193,745,614)	(4,627,922)	(198,373,536)	

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)	6,951	(543,163)	
2804		PTD	SO		(85,579,375)	(79,713,820)	(5,865,555)	(51,797)	(5,917,352)	
2805		P	SE		-	-	-	-	-	
2806		G-SG	CAGW		(18,107,627)	(13,927,502)	(4,180,125)	(32,026)	(4,212,150)	
2807		G-SG	CAGE		(52,038,679)	(52,038,679)	-	-	-	
2808		P	JBG		(5,125,631)	(3,949,099)	(1,176,531)	6,191	(1,170,341)	
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)	(750,775)	(32,370,492)	
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)	(40,006,374)	(71,626,091)	
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)	(51,797)	(5,917,352)	
2852		CN			(7,952,658)	(7,402,545)	(550,114)	6,951	(543,163)	
2853		SG			-	-	-	(7)	(7)	
2854		DEU			-	-	-	-	-	
2855		CAGW			(18,107,627)	(13,927,502)	(4,180,125)	(32,026)	(4,212,150)	
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)	6,191	(1,170,341)	
2861		Remove Capital Leases			-	-	-	-	-	
2862		Total General Depreciation by Factor		B17	(516,015,302)	(484,395,585)	(31,619,717)	(750,775)	(32,370,492)	
2863										
2864										
2865		TOTAL ACCUM DEPR - PLANT IN SERV		B17	(7,586,608,274)	(6,977,067,611)	(609,540,662)	(30,093,254)	(639,633,916)	
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 AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
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)	-	(216,103)	
2877		I-SG	SG		-	-	-	-	-	
2878		PTD	SO		(12,569,650)	(11,708,134)	(861,516)	-	(861,516)	
2879		I-SG	CAGW		(23,670)	(18,206)	(5,464)	-	(5,464)	
2880		I-SG	CAGE		-	-	-	-	-	
2881		P	CAEW		-	-	-	-	-	
2882		P	CAEE		-	-	-	-	-	
2883		P	SE		-	-	-	-	-	
2884				B18	(25,796,544)	(23,466,977)	(2,329,567)	(38,827)	(2,368,395)	
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)	-	(172,659)	
2892		P	CAGE		-	-	-	-	-	
2893		P	CAGE		-	-	-	-	-	
2894				B18	(747,929)	(575,271)	(172,659)	-	(172,659)	
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)	-	(1,243,694)	
2905		I-SG	CAGW		-	-	-	-	-	
2906		I-SG	CAGE		-	-	-	-	-	
2907		CUST	CN		(109,355,585)	(101,791,068)	(7,564,517)	-	(7,564,517)	
2908		P	CAGE		-	-	-	-	-	
2909		P	CAGE		-	-	-	-	-	
2910		I-SG	CAGW		(70,497,482)	(54,223,219)	(16,274,263)	-	(16,274,263)	
2911		I-SG	CAGE		(18,718,439)	(18,718,439)	-	-	-	
2912		PTD	JBG		(11,579)	(8,921)	(2,658)	-	(2,658)	
2913		PTD	SO		(272,003,898)	(253,360,926)	(18,642,972)	-	(18,642,972)	
2914				B18	(481,069,235)	(437,341,131)	(43,728,104)	-	(43,728,104)	
2915	111IP	Less Non-Utility Plant								
2916		NUTIL	OTH		-	-	-	-	-	
2917				B18	(481,069,235)	(437,341,131)	(43,728,104)	-	(43,728,104)	
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					9,564,115	8,897,859	666,256	598,688	1,264,944	
2926										
2927		Remove Capital Lease Amtr			(9,564,115)	(8,897,859)	(666,256)	(598,688)	(1,264,944)	
2928										
2929		TOTAL ACCUM PROV FOR AMORTIZ		B18	(507,613,708)	(461,383,378)	(46,230,330)	(38,827)	(46,269,157)	
2930		AMA								
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)	-	(18,907,999)	
2940		CN			(112,479,653)	(104,699,033)	(7,780,620)	-	(7,780,620)	
2941		SSGCT			-	-	-	-	-	
2942		JBG			(11,579)	(8,921)	(2,658)	-	(2,658)	
2943		CAGW			(71,278,608)	(54,824,023)	(16,454,585)	598,688	(15,855,897)	
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)	-	(1,171,728)	
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)	(38,827)	(46,269,157)	

	3.1	3.2	3.3	3.4	3.5	3.6	
	Total Normalized	Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowances	Renewable Energy Credit & Renewable Energy Attribute Revenues	Wheeling Revenue
1 Operating Revenues:							
2 General Business Revenues	3,905,479	(5,692,761)	(7,427,584)	17,025,825	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(1,866,284)	-	-	-	-	(2,253,339)	235,094
6 Total Operating Revenues	2,039,195	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)	235,094
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	(112,130)	-	-	-	-	-	(112,130)
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(112,130)	-	-	-	-	-	(112,130)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	752,283	(1,992,466)	(2,599,655)	5,959,039	(681)	(788,669)	121,528
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	295,256	-	-	-	295,256	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(776,049)	-	-	-	(776,049)	-	-
28 Total Operating Expenses:	159,361	(1,992,466)	(2,599,655)	5,959,039	(481,473)	(788,669)	9,399
29							
30 Operating Rev For Return:	1,879,834	(3,700,295)	(4,827,930)	11,066,786	481,473	(1,464,670)	225,695
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	152,821	-	-	-	152,821	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(402,746)	-	-	-	(402,746)	-	-
54							
55 Total Deductions:	(249,925)	-	-	-	(249,925)	-	-
56							
57 Total Rate Base:	(249,925)	-	-	-	(249,925)	-	-
58							
59							
60 Estimated ROE impact	0.464%	-0.907%	-1.184%	2.714%	0.121%	-0.359%	0.055%
61 Estimated Price Change	(3,065,876)	5,973,999	7,794,527	(17,866,946)	(808,270)	2,364,660	(364,377)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	2,927,373	(5,692,761)	(7,427,584)	17,025,825	776,049	(2,253,339)	347,223
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	58	-	-	-	58	-	-
71 Schedule "M" Deductions	778,052	-	-	-	778,052	-	-
72 Income Before Tax	2,149,380	(5,692,761)	(7,427,584)	17,025,825	(1,945)	(2,253,339)	347,223
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	2,149,380	(5,692,761)	(7,427,584)	17,025,825	(1,945)	(2,253,339)	347,223
77							
78 Federal Income Taxes	752,283	(1,992,466)	(2,599,655)	5,959,039	(681)	(788,669)	121,528

	3.7	3.8	3.9	0	0.0	0	0
	Ancillary Revenue	Schedule 300 Changes	Wind Wake Loss Revenues	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	41,326	84,747	25,889	-	-	-	-
6 Total Operating Revenues	41,326	84,747	25,889	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	14,464	29,661	9,061	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	14,464	29,661	9,061	-	-	-	-
29							
30 Operating Rev For Return:	26,862	55,085	16,828	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.007%	0.014%	0.004%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(43,367)	(88,933)	(27,168)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	41,326	84,747	25,889	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	41,326	84,747	25,889	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	41,326	84,747	25,889	-	-	-	-
77							
78 Federal Income Taxes	14,464	29,661	9,061	-	-	-	-

	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature	Revenue	Effective Price	SO2 Emission	Renewable Energy Credit & Renewable Energy Attribute Revenues	Wheeling Revenue
	Total Normalized	Normalization	Normalizing	Change		
1 Operating Revenues:						
2 General Business Revenues	3,905,479	(5,692,761)	(7,427,584)	17,025,825	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(2,478,693)	-	-	-	(2,253,339)	(213,923)
6 Total Operating Revenues	1,426,786	(5,692,761)	(7,427,584)	17,025,825	(2,253,339)	(213,923)
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	(112,130)	-	-	-	-	(112,130)
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(112,130)	-	-	-	-	(112,130)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	538,621	(1,992,466)	(2,599,655)	5,959,039	(788,669)	(35,628)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	426,491	(1,992,466)	(2,599,655)	5,959,039	(788,669)	(147,757)
29						
30 Operating Rev For Return:	1,000,295	(3,700,295)	(4,827,930)	11,066,786	(1,464,670)	(66,166)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	0.245%	-0.907%	-1.184%	2.714%	0.000%	-0.359%
61 Estimated Price Change	(1,614,943)	5,973,999	7,794,527	(17,866,946)	-	2,364,660
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	1,538,916	(5,692,761)	(7,427,584)	17,025,825	(2,253,339)	(101,794)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	1,538,916	(5,692,761)	(7,427,584)	17,025,825	(2,253,339)	(101,794)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	1,538,916	(5,692,761)	(7,427,584)	17,025,825	(2,253,339)	(101,794)
77						
78 Federal Income Taxes	538,621	(1,992,466)	(2,599,655)	5,959,039	(788,669)	(35,628)

	3.7	3.8	3.9	0	0.0	0	0
	Ancillary Revenue	Schedule 300 Changes	Wind Wake Loss Revenues	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	(11,430)	-	-	-	-
6 Total Operating Revenues	-	-	(11,430)	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	(4,001)	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	(4,001)	-	-	-	-
29							
30 Operating Rev For Return:	-	-	(7,430)	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	-0.002%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	11,995	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(11,430)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(11,430)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(11,430)	-	-	-	-
77							
78 Federal Income Taxes	-	-	(4,001)	-	-	-	-

	3.1	3.2	3.3	3.4	3.5	3.6	
	Total Normalized	Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowances	Renewable Energy Credit & Renewable Energy Attribute Revenues	Wheeling Revenue
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	612,408	-	-	-	-	-	449,017
6 Total Operating Revenues	612,408	-	-	-	-	-	449,017
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	213,662	-	-	-	(681)	-	157,156
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	295,256	-	-	-	295,256	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(776,049)	-	-	-	(776,049)	-	-
28 Total Operating Expenses:	(267,130)	-	-	-	(481,473)	-	157,156
29							
30 Operating Rev For Return:	879,539	-	-	-	481,473	-	291,861
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	152,821	-	-	-	152,821	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(402,746)	-	-	-	(402,746)	-	-
54							
55 Total Deductions:	(249,925)	-	-	-	(249,925)	-	-
56							
57 Total Rate Base:	(249,925)	-	-	-	(249,925)	-	-
58							
59							
60 Estimated ROE impact	0.213%	0.000%	0.000%	0.000%	0.119%	0.000%	0.069%
61 Estimated Price Change	(1,450,933)	-	-	-	(808,270)	-	(471,200)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,388,457	-	-	-	776,049	-	449,017
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	58	-	-	-	58	-	-
71 Schedule "M" Deductions	778,052	-	-	-	778,052	-	-
72 Income Before Tax	610,464	-	-	-	(1,945)	-	449,017
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	610,464	-	-	-	(1,945)	-	449,017
77							
78 Federal Income Taxes	213,662	-	-	-	(681)	-	157,156

	3.7	3.8	3.9	0	0.0	0	0
	Ancillary Revenue	Schedule 300 Changes	Wind Wake Loss Revenues	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	41,326	84,747	37,319	-	-	-	-
6 Total Operating Revenues	41,326	84,747	37,319	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	14,464	29,661	13,062	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	14,464	29,661	13,062	-	-	-	-
29							
30 Operating Rev For Return:	26,862	55,085	24,257	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.006%	0.013%	0.006%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(43,367)	(88,933)	(39,163)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	41,326	84,747	37,319	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	41,326	84,747	37,319	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable income	41,326	84,747	37,319	-	-	-	-
77							
78 Federal Income Taxes	14,464	29,661	13,062	-	-	-	-

	<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 Revenue:							
Residential	440	RES	(3,644,018)	WA	Situs	(3,644,018)	3.1.1
Commercial	442	RES	(1,236,605)	WA	Situs	(1,236,605)	3.1.1
Industrial ¹	442	RES	(812,138)	WA	Situs	(812,138)	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
			<u>(5,692,761)</u>			<u>(5,692,761)</u>	

¹Includes Irrigation

Description of Adjustment:

This restating adjustment normalizes revenues by comparing actual sales to temperature normalized sales. Temperature normalization reflects temperature patterns which can be measurably different than normal, defined as the average temperature over a 20-year rolling time period (currently 1993 to 2012). The time period is updated annually, dropping off the first year and adding the most recent.

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

	A	B	C	D	E	F	G	H	I	J
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs ²	Revenues in Tab 2	Normalizing Adjustments ¹	Temperature Normalization	Total Restating Adjustments	Restating Adjusted Revenue	Price Change	Total Annualized Adjustments	Total Washington Revenue
Residential	\$134,480,730	\$5,924,530	\$140,405,260	(\$3,295,454)	(\$3,644,018)	(\$6,939,472)	\$133,465,788	\$7,595,104	\$7,595,104	\$141,060,893
Commercial	\$114,230,629	\$468,916	\$114,699,546	(\$2,623,432)	(\$1,236,605)	(\$3,860,037)	\$110,839,509	\$6,067,369	\$6,067,369	\$116,906,878
Industrial	\$48,088,590	\$20,381	\$48,108,971	(\$1,198,978)	\$0	(\$1,198,978)	\$46,909,993	\$2,672,679	\$2,672,679	\$49,582,672
Irrigation	\$12,823,929	\$528,244	\$13,352,172	(\$329,222)	(\$812,138)	(\$1,141,360)	\$12,210,812	\$690,680	\$690,680	\$12,901,492
Public St.& Hwy	\$1,134,230	\$0	\$1,134,230	\$19,502	\$0	\$19,502	\$1,153,731	(\$8)	(\$8)	\$1,153,723
Total Washington	\$310,758,108	\$6,942,071	\$317,700,179	(\$7,427,584)	(\$5,692,761)	(\$13,120,346)	\$304,579,833	\$17,025,825	\$17,025,825	\$321,605,658
Source / Formula	305 Report		A + B		Customer Info. Services Table 3	D + E	C + E	Table 3	H	G + I

¹ Adjustments back out Schedule 191 (System Benefits Charge) -\$11,140,249, SMUD -\$310,869, Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments \$11,878,340, DSM -\$10,677,589, Out of Period -\$169,064 and tolerance adjustment -\$8,153.

² Amounts included in 305 Report and not unadjusted results relate to Blue Sky revenues and BPA Residential Exchange Credits

	KWhs		
	A	B	C
	Total kWhs	Total Adjustments ¹ kWhs	Total Adjusted KWhs
Residential	1,626,261,175	(45,379,056)	1,580,882,119
Commercial	1,503,695,878	(22,311,365)	1,481,384,513
Industrial	792,482,358	(2,411,070)	790,071,288
Irrigation	161,182,919	(12,649,552)	148,533,367
Public St & Hwy	9,065,642	224,504	9,290,146
Total Washington	4,092,687,972	(82,526,539)	4,010,161,433
Source / Formula	305 Report	Table 2	A + B

¹ Temperature normalization -79,391,667 kWh, and Out of Period -3,141,513 and tolerance adjustment 6,641.

PacificCorp
 Washington General Rate Case - December 2013
 Summary of Revenue Adjustments

Residential		Average Customers	Average Customers	Average Customers	Booked	Unbilled	Normalization	Respectively	Total	Adjusted	Booked	Annualized	Total	Adjusted
Average Customers	Adjustment	Actual	Adjustment	Adjustment	kWhs.	Adjustment	Adjustment	Adjustment	kWhs.	kWhs.	Revenues	Adjustments	Revenues	Adjustments
02RES00016	100.211	100,328	212	1,302.431	-43,982.155	-47,997.464	1,505,603.279	\$7,238.160	\$134,007.465	\$128,916.533	\$2,149,188	\$7,238.160	\$5,098,962	\$134,007.465
02RES00017	4.168	4,205	9	-20.485	-1,477.002	-1,736.821	64,483.109	\$7,238.160	\$239,720	\$5,469.581	\$67.313	\$7,238.160	\$239,720	\$5,709,302
02RES00018	84	85	2,277.460	-8.270	11,840	-86.681	2,182.339	\$9,840	\$213,187	\$208,014	\$4,687	\$9,840	\$213,187	\$213,187
02RES00018X	18	18	493,337	-1,891	2,379	496,135	0	\$9,840	\$213,187	\$38,023	\$591	\$9,840	\$213,187	\$213,187
02NETMT135	96	-96	0	1,371.628	0	-1,371.628	0	\$0	\$0	\$115,471	\$1,111	\$0	\$115,471	\$115,471
02RGNRS024	1.453	1,434	7,081.630	-25.220	38,663	-304.638	6,869.855	\$273,104	\$68,419	\$727,115	\$273	\$273,104	\$727,115	\$727,115
Subtotal	106,057	106,049	1,631,006.214	-6,892.165	-38,780	-45,383.078	-51,282.002	\$7,695.104	\$5,376,201	\$5,350,337	\$2,219,603	\$7,695.104	\$5,376,201	\$14,006,539
02OALTO16R	1.133	1,131	1,050.961	-3.835	10,732	0	9,937	1,057,998	\$152,163	\$1,409	\$1,409	\$0	\$1,409	\$153,572
Subtotal	1,133	1,141	1,050.961	-3.835	10,732	0	9,937	1,057,998	\$152,163	\$1,409	\$1,409	\$0	\$1,409	\$153,572
AGA	0	0	0	0	0	0	0	0	\$793	\$0	\$0	\$0	\$0	\$793
Chehalis Deferral	0	0	0	0	0	0	0	0	\$1,320,000	\$1,320,000	\$0	\$0	\$1,320,000	\$0
Rev Adjustment	0	0	0	0	0	0	0	0	\$5,182,008	\$5,182,008	\$0	\$0	\$5,182,008	\$0
Acquisition Commit	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Centralex-Related	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Margin Credit	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
DSM	0	0	0	0	0	0	0	0	\$4,639,738	\$4,639,738	\$0	\$0	\$4,639,738	\$0
Blue Sky	0	0	0	0	0	0	0	0	\$46,978	\$46,978	\$0	\$0	\$46,978	\$0
BPA Balance Acct	0	0	0	0	0	0	0	0	\$799,272	\$799,272	\$0	\$0	\$799,272	\$0
SMUD	0	0	0	0	0	0	0	0	\$128,745	\$128,745	\$0	\$0	\$128,745	\$0
Unbilled Sales	0	0	-5,896,000	5,896,000	0	0	5,896,000	0	\$281,000	\$281,000	\$0	\$0	\$281,000	\$0
Total	107,161	95	1,626,931.175	0	-25,978	-45,383.078	-45,379.956	1,590,882.119	\$134,480,720	\$-1,014,942	\$7,695,104	\$6,950,163	\$141,000,892	\$141,000,892
Commercial														
02GNSV0024	10,707	95	16,763	525,146.489	-1,485.757	104,610	-7,719.892	-9,190.750	516,045.719	\$45,257.756	\$1,965,843	\$2,451,039	\$485,796	\$45,749,932
02GNSV024F	117	0	117	1,232.106	-3,590	-12,787	0	-16,278	1,265.728	\$182,256	\$5,425	\$7,408	\$164,239	\$164,239
02GNSV24FP	85	-1	84	455,892	-1,302	4,866	459,151	0	\$112,853	\$622	\$3,888	\$4,509	\$117,362	\$117,362
Subtotal	10,910	55	16,954	526,634.162	-1,480.650	96,689	-7,719.892	-9,113.664	517,770.568	\$45,532,865	\$1,970,546	\$2,462,935	\$487,269	\$46,025,153
02LGSV0036	924	-2	922	895,632.774	-2,278.044	-279,120	-11,208.641	-13,765.805	791,855.969	\$59,097.634	\$2,442,021	\$3,014,171	\$52,720	\$59,609,984
Subtotal	31	-1	31	173,025.362	-487.370	-728,490	-2,497.544	-3,713.314	169,312.048	\$11,404,600	\$520,388	\$590,245	\$56,855	\$11,474,458
02LGSV048T	31	-1	31	173,025.362	-487.370	-728,490	-2,497.544	-3,713.314	169,312.048	\$11,404,600	\$520,388	\$590,245	\$56,855	\$11,474,458
Subtotal	1,328	7	1,335	2,130.486	-6,100	25,962	0	16,862	2,156.348	\$296,996	\$2,684	\$18	\$299,680	\$299,680
02RCL0054	30	0	30	286,094	-538	-708	0	-1,544	284,550	\$28,870	\$1,081	\$1	\$29,951	\$29,951
Subtotal	1,358	7	1,365	2,426.960	-6,638	25,254	0	18,319	2,444.899	\$326,868	\$4,045	\$19	\$331,912	\$331,912
AGA	0	0	0	0	0	0	0	0	\$415,441	\$0	\$0	\$0	\$0	\$415,441
Chehalis Deferral	0	0	0	0	0	0	0	0	\$1,020,000	\$1,020,000	\$0	\$0	\$1,020,000	\$0
Rev Adjustment	0	0	0	0	0	0	0	0	\$4,316,157	\$4,316,157	\$0	\$0	\$4,316,157	\$0
Acquisition Commit	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
DSM	0	0	0	0	0	0	0	0	\$3,876,692	\$3,876,692	\$0	\$0	\$3,876,692	\$0
Blue Sky	0	0	0	0	0	0	0	0	\$11,667	\$11,667	\$0	\$0	\$11,667	\$0
BPA Balance Acct	0	0	0	0	0	0	0	0	\$63,028	\$63,028	\$0	\$0	\$63,028	\$0
SMUD	0	0	0	0	0	0	0	0	\$115,878	\$115,878	\$0	\$0	\$115,878	\$0
Unbilled Sales	0	0	-4,283,000	4,283,000	0	4,283,000	0	\$277,000	\$277,000	\$0	\$0	\$0	\$277,000	\$0
Total	19,223	59	19,281	1,593,695.878	0	-885,977	-21,423.767	-22,211.365	1,481,384.513	\$114,236,679	\$3,351,121	\$6,067,269	\$2,679,246	\$116,906,878
Industrial														
02GNSV0024	440	-35	405	19,296,975	-299,511	-698,042	0	-887,593	19,296,975	\$1,696,288	\$195,554	\$88,092	\$47,461	\$1,619,627
02GNSV024F	4	0	4	33,313	-534	0	-534	0	\$7,854	\$2,854	\$198	\$21	\$8,073	\$8,073
02GNSV24FP	445	-35	410	19,330,844	-300,188	-698,042	0	-887,593	19,330,844	\$2,802	\$313	\$62	\$3,177	\$3,177
Subtotal	132	1	132	19,628,160	-1,600,173	-698,042	0	-887,593	19,628,160	\$1,699,944	\$195,965	\$88,175	\$48,564	\$1,619,827
02LGSV0036	132	1	132	19,628,160	-1,600,173	-698,042	0	-887,593	19,628,160	\$1,699,944	\$195,965	\$88,175	\$48,564	\$1,619,827
Subtotal	132	1	132	19,628,160	-1,600,173	-698,042	0	-887,593	19,628,160	\$1,699,944	\$195,965	\$88,175	\$48,564	\$1,619,827
02PRS147TM	1	0	1	2,049,000	-32,468	-22,000	0	-54,468	2,049,000	\$292,763	\$15,250	\$14,615	\$307,378	\$307,378
02LGSV048T	32	-31	1	459,234,900	-1,779,399	0	-4,721,359	0	\$14,576,169	\$789,985	\$71,869	\$10,117	\$14,586,336	\$14,586,336
02LGSV048B	33	-1	32	679,634,754	-10,366,633	-1,201,399	0	-12,068,232	669,268,122	\$25,031,159	\$1,609,451	\$1,238,955	\$26,869,565	\$26,869,565
Subtotal	33	-1	32	679,634,754	-10,366,633	-1,201,399	0	-12,068,232	669,268,122	\$25,031,159	\$1,609,451	\$1,238,955	\$26,869,565	\$26,869,565

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Summary of Revenue Adjustments

	Average Customers	Average Customers Adjustment	Booked kWhs	Unbilled Adjustment	Normalization Adjustments	Rescaling Temperature Adjustments kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Rescaling Adjustments \$	Annualized Adjustments \$	Total Adjustments	Adjusted Revenue
02OAL0101N	56	0	142,000	-2,393	6,772	0	4,379	146,672	\$18,874	\$137	\$0	\$137	\$19,011
Subtotal	56	0	142,000	-2,393	6,772	0	4,379	146,672	\$18,874	\$137	\$0	\$137	\$19,011
AGA	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Chemical Deferral	0	0	0	0	0	0	0	0	\$510,000	\$510,000	\$0	\$510,000	\$0
Rev Adjustment	0	0	0	0	0	0	0	0	-\$1,895,181	\$1,895,181	\$0	\$1,895,181	\$0
DSM	0	0	0	0	0	0	0	0	\$1,083,434	-\$1,083,434	\$0	-\$1,083,434	\$0
BPA Balancing Acc	0	0	0	0	0	0	0	0	\$2,750	-\$2,750	\$0	-\$2,750	\$0
SMUD	0	0	0	0	0	0	0	0	\$68,246	-\$68,246	\$0	-\$68,246	\$0
Unbilled Sales	0	0	12,861,000	12,861,000	0	12,861,000	0	12,861,000	-\$1,046,000	\$1,046,000	\$0	\$1,046,000	\$0
Total	696	-35	792,392,358	0	-2,411,070	0	-2,411,070	790,071,288	\$48,986,590	-\$1,179,597	\$0,072,079	\$1,464,062	\$49,562,672
Irrigation													
02AFS00940	5,073	39	165,011,946	-204,869	-38,787	-12,012,802	-12,861,582	143,086,688	\$12,183,856	-\$60,774	\$665,435	\$31,661	\$12,204,516
02AFS0040X	182	18	5,473,873	-7,181	17	0	-7,124	5,466,668	\$453,189	-\$16,643	\$26,248	\$8,603	\$461,723
Subtotal	5,260	-13	161,384,919	-212,000	-38,750	-12,012,802	-12,861,582	148,553,357	\$12,636,025	-\$66,917	\$690,680	\$30,264	\$12,666,269
AGA	0	0	0	0	0	0	0	0	\$235,203	\$0	\$0	\$0	\$235,203
Inflation Demand C	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Chemical Deferral	0	0	0	0	0	0	0	0	-\$120,000	\$120,000	\$0	\$120,000	\$0
Rev Adjustment	0	0	0	0	0	0	0	0	-\$457,544	\$457,544	\$0	\$457,544	\$0
Centralls Refund	0	0	0	0	0	0	0	0	\$450,038	-\$450,038	\$0	-\$450,038	\$0
Merger Credit	0	0	0	0	0	0	0	0	\$85	-\$85	\$0	-\$85	\$0
BPA Balancing Acc	0	0	0	0	0	0	0	0	\$81,145	-\$81,145	\$0	-\$81,145	\$0
BPA Adjustment Ft	0	0	0	0	0	0	0	0	\$31,077	-\$31,077	\$0	-\$31,077	\$0
Unbilled Sales	0	0	212,000	212,000	0	212,000	0	212,000	-\$33,000	\$33,000	\$0	\$33,000	\$0
Total	5,260	-13	161,382,919	0	-38,750	-12,012,802	-12,649,582	148,533,367	\$12,823,929	-\$613,117	\$690,680	\$77,563	\$12,901,462
Public Street & Highway Lighting													
02COS0052	15	0	219,864	-21,520	-3	0	-21,523	198,341	\$37,773	-\$4,261	\$0	-\$4,261	\$33,512
02CUS053F	112	0	3,235,066	-338,731	226,547	0	-113,183	3,121,883	\$232,145	-\$16,929	-\$9	-\$16,938	\$215,207
02CUS053M	105	0	1,132,802	-112,850	19	0	-112,831	1,040,071	\$81,927	-\$10,604	\$0	-\$10,605	\$71,022
02MPS0051	100	3	3,938,557	-345,732	5,791	0	-339,941	3,186,688	\$97,460	-\$76,480	\$1	-\$76,479	\$620,981
02MWS0057	42	-8	1,039,253	-189,147	-6,850	0	-195,997	1,743,256	\$241,434	-\$28,524	\$0	-\$28,524	\$212,910
02CFR0012	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Sub Total	434	-5	10,073,642	-1,008,000	224,504	0	-783,466	8,290,146	\$1,290,738	-\$137,096	-\$8	-\$137,106	\$1,153,632
AGA	0	0	0	0	0	0	0	0	\$91	\$0	\$0	\$0	\$91
Chemical Deferral	0	0	0	0	0	0	0	0	-\$30,000	\$30,000	\$0	\$30,000	\$0
Rev Adjustment	0	0	0	0	0	0	0	0	-\$27,450	\$27,450	\$0	\$27,450	\$0
Centralls Refund	0	0	0	0	0	0	0	0	\$46,851	-\$46,851	\$0	-\$46,851	\$0
Unbilled Sales	0	0	1,008,000	1,008,000	0	1,008,000	0	1,008,000	-\$126,000	\$126,000	\$0	\$126,000	\$0
Total	434	-5	9,095,642	0	224,504	0	224,504	8,290,146	\$1,134,230	\$10,502	-\$8	\$19,450	\$1,153,723
Total	132,773	101	132,778	4,062,837,972	0	-3,134,971	-79,581,667	40,101,914,333	\$3,107,956,108	-\$5,179,275	\$17,025,625	\$10,847,550	\$321,055,656

1 Temperature normalization
2 Removes Schedule 88 (BPA), Schedule 101 (System Benefits Charge), SMUD, Revenue Accounting Adjustments, Chemical Deferral, DSM, Blue Skv, Out-of-Period and Tolerance Adjustment.

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Washington General Rate Case - December 2013
Summary of Revenue Adjustments

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	Booked Revenues	Unbilled Adjustment	Remaining			Total Remaining Adj.	Total Adj. Rev.	Rate Change	Total Annualized Adj.	Total Adj. Rev.	Total Adjustments	Adjusted Revenue
			Normalization ¹	Adjustment	Temperature							
Residential												
OPRES00016	\$129,918,930	\$297,298	\$4,786,500	\$6,412,870	-\$3,508,336	\$2,149,198	\$120,769,335	\$7,238,100	\$124,007,495	\$5,088,892	\$134,007,495	
OPRES00017	\$5,499,681	-\$11,315	-\$210,311	\$273,123	-\$118,809	-\$87,313	\$5,402,269	\$307,033	\$5,709,302	\$239,720	\$5,709,302	
OPRES00018	\$208,014	-\$432	-\$5,983	\$9,398	-\$7,648	-\$4,667	\$203,347	\$9,840	\$213,187	\$5,173	\$213,187	
OPRES00019X	\$39,023	-\$81	-\$1,123	\$1,795	-\$751	\$891	\$39,814	\$1,940	\$41,554	\$2,831	\$41,554	
OPRES11785	\$175,471	\$0	-\$4,581	\$5,872	-\$0	\$1,111	\$118,992	\$0	\$118,992	\$1,111	\$118,992	
OPRES11786	\$11,697	-\$1,697	-\$1,697	\$0	\$0	\$0	\$8,303	\$8,303	\$8,303	\$0	\$8,303	
OPRES11787	\$11,697	-\$1,697	-\$1,697	\$0	\$0	\$0	\$8,303	\$8,303	\$8,303	\$0	\$8,303	
Subtotal	\$135,530,933	-\$280,695	-\$5,026,324	\$6,724,154	-\$3,644,018	\$2,219,893	\$133,311,433	\$7,595,104	\$140,906,538	\$6,378,201	\$140,906,538	
OCALTO15R	\$162,163	-\$315	-\$2,690	\$4,323	-\$0	\$1,409	\$153,572	\$0	\$153,572	\$1,409	\$153,572	
Subtotal	\$162,163	-\$315	-\$2,690	\$4,323	-\$0	\$1,409	\$153,572	\$0	\$153,572	\$1,409	\$153,572	
AGA	\$783	\$0	\$0	\$0	\$0	\$0	\$783	\$0	\$783	\$0	\$783	
Chehalis Deferral	\$1,320,000	\$0	\$0	\$0	\$0	\$1,320,000	\$0	\$0	\$1,320,000	\$0	\$1,320,000	
Rev. Adjustment	-\$5,182,009	\$5,182,009	\$0	\$0	\$0	\$5,182,009	\$0	\$0	\$5,182,009	\$0	\$5,182,009	
Acquisition Commitment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Construction and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Merger Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DSM	\$4,639,753	\$0	\$0	\$0	\$0	\$4,639,753	\$0	\$0	\$4,639,753	\$0	\$4,639,753	
Blue Sky	\$42,870	\$0	\$0	\$0	\$0	\$42,870	\$0	\$0	\$42,870	\$0	\$42,870	
BPA Balancing Account	\$769,277	\$0	-\$769,277	\$0	\$0	-\$769,277	\$0	\$0	-\$769,277	\$0	-\$769,277	
SMUD	\$128,245	\$0	-\$128,245	\$0	\$0	-\$128,245	\$0	\$0	-\$128,245	\$0	-\$128,245	
Unbilled Rev	-\$281,000	\$281,000	\$0	\$0	\$0	\$281,000	\$0	\$0	\$281,000	\$0	\$281,000	
Total	\$134,480,730	\$0	-\$3,338,124	\$5,997,201	-\$3,644,018	\$1,014,942	\$133,465,789	\$7,595,104	\$141,060,893	\$6,590,163	\$141,060,893	
Commercial												
OCNSV0024	\$45,267,726	-\$108,791	-\$1,462,468	\$167,917	-\$602,592	-\$1,985,843	\$43,291,913	\$2,451,839	\$45,743,752	\$485,708	\$45,743,752	
OCNSV024F	\$192,256	-\$369	-\$5,040	\$4	-\$0	-\$5,425	\$159,831	\$7,408	\$167,239	\$1,983	\$169,239	
OCNSV24FP	\$112,853	-\$282	-\$987	\$1,870	-\$0	-\$822	\$113,475	\$3,888	\$117,363	\$4,509	\$117,363	
Subtotal	\$45,532,895	-\$109,462	-\$1,468,474	\$169,791	-\$602,592	-\$1,970,649	\$43,562,219	\$2,462,935	\$46,025,153	\$492,299	\$46,025,153	
OCLSV00018	\$59,097,854	-\$139,478	-\$2,108,078	\$371,516	-\$857,983	-\$2,442,021	\$55,655,813	\$3,014,171	\$58,669,984	\$372,150	\$58,669,984	
Subtotal	\$59,097,854	-\$139,478	-\$2,108,078	\$371,516	-\$857,983	-\$2,442,021	\$55,655,813	\$3,014,171	\$58,669,984	\$372,150	\$58,669,984	
OCLSV048T	\$11,404,603	-\$27,264	-\$397,095	\$0	-\$106,120	-\$503,389	\$10,884,213	\$590,245	\$11,474,458	\$69,655	\$11,474,458	
Subtotal	\$11,404,603	-\$27,264	-\$397,095	\$0	-\$106,120	-\$503,389	\$10,884,213	\$590,245	\$11,474,458	\$69,655	\$11,474,458	
OCALTO15N	\$268,998	\$734	-\$4,634	\$2,304	\$0	-\$2,600	\$268,998	\$19	\$269,017	-\$2,600	\$266,417	
OPCFLO064	\$326,870	-\$64	-\$1,017	\$0	-\$0	-\$1,081	\$325,789	\$19	\$325,808	-\$1,080	\$324,728	
Subtotal	\$326,866	-\$708	-\$1,081	\$2,304	-\$0	-\$4,045	\$321,823	\$19	\$321,842	-\$1,079	\$320,763	
AGA	\$415,441	\$0	\$0	\$0	\$0	\$0	\$415,441	\$0	\$415,441	\$0	\$415,441	
Chehalis Deferral	\$1,020,000	\$0	\$0	\$0	\$0	\$1,020,000	\$0	\$0	\$1,020,000	\$0	\$1,020,000	
Rev. Adjustment	-\$4,316,157	\$4,316,157	\$0	\$0	\$0	\$4,316,157	\$0	\$0	\$4,316,157	\$0	\$4,316,157	
Acquisition Commitment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DSM	\$3,979,897	\$0	\$0	\$0	\$0	\$3,979,897	\$0	\$0	\$3,979,897	\$0	\$3,979,897	
Blue Sky	\$11,697	\$0	\$0	\$0	\$0	\$11,697	\$0	\$0	\$11,697	\$0	\$11,697	
BPA Balancing Account	\$115,878	\$0	-\$115,878	\$0	\$0	-\$115,878	\$0	\$0	-\$115,878	\$0	-\$115,878	
SMUD	\$277,000	\$277,000	\$0	\$0	\$0	\$277,000	\$0	\$0	\$277,000	\$0	\$277,000	
Unbilled Rev	-\$277,000	\$277,000	\$0	\$0	\$0	\$277,000	\$0	\$0	\$277,000	\$0	\$277,000	
Total	\$114,230,920	\$0	-\$2,655,689	\$460,954	-\$1,236,695	-\$3,391,121	\$110,839,569	\$6,087,369	\$116,926,938	\$5,635,249	\$116,926,938	

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 Pacificom
 Washington General Rate Case - December 2013
 Summary of Revenue Adjustments

Account	Booked Revenues		Unbilled Adjustment		Normalization ¹		BPA Restating		Total Pending Adj.		Total Annualized Restating and Annualized Adj.		Total Adjustments		Adjusted Revenue
	Adjustment	Revenue	Adjustment	Revenue	Adjustment	Revenue	Adjustment	Revenue	Adjustment	Revenue	Adjustment	Revenue	Adjustment	Revenue	
Industrial															
02CONS/0024	\$1,069,298	\$34,132	-\$109,840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,018,827
02CONS/024F	\$7,854	-\$170	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,833
02CONS/24FP	\$2,823	-\$61	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,895
Subtotal	\$1,079,975	-\$4,364	-\$109,977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,029,924
02LGS/0036	\$8,188,440	\$172,172	-\$309,419	\$14,546	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,149,192
Subtotal	\$8,188,440	\$172,172	-\$309,419	\$14,546	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,149,192
02PRS/V47TM	\$292,763	-\$6,188	-\$9,092	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$286,575
02LGS/V048T	\$4,579,169	\$307,474	-\$482,412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,399,169
02LGS/V048B	\$263,831,336	\$395,379	-\$844,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$263,831,336
Subtotal	\$268,705,272	\$698,040	-\$1,453,596	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$267,949,716
02CAL/T019N	\$18,874	-\$424	\$443	\$118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,011
Subtotal	\$18,874	-\$424	\$443	\$118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,011
AGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals Deferral	-\$510,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev. Adjustment	\$1,895,181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,895,181
DSM	\$1,983,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,983,434
BPA Balancing Act	\$2,759	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,759
SMUD	\$56,259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,259
Unbilled Rev.	-\$1,046,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$49,089,990	\$0	-\$1,198,978	\$20,381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,891,012
Irrigation															
02AFPS/0040	\$12,182,896	-\$31,874	-\$440,312	\$640,950	-\$812,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,530,892
02AFPS/040X	\$453,169	-\$1,126	-\$15,516	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$452,043
Subtotal	\$12,636,065	-\$33,000	-\$455,828	\$640,950	-\$812,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,982,935
AGA	\$235,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$235,203
Irrigation Demand Charge	-\$120,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals Deferral	\$457,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$457,544
Rev. Adjustment	\$150,832	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,832
DSM	\$81,445	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81,445
BPA Balancing Act	\$31,077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,077
BPA Adjustment Fee	-\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled Rev.	\$12,823,929	\$0	-\$339,307	\$208,239	-\$812,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,210,812
Total	\$12,823,929	\$0	-\$339,307	\$208,239	-\$812,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,871,704
Public Street & Highway Lighting															
02CCS/0092	\$37,773	-\$3,680	-\$801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,093
02CCS/0093	\$23,145	-\$3,395	\$517	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,267
02CCS/0338A	\$1,010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,010
02AFPS/0051	\$97,460	-\$7,523	-\$8,657	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,803
02AFPS/0057	\$241,434	-\$23,254	-\$5,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$212,910
02CHR/0012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total	\$1,290,738	-\$126,000	-\$11,098	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,163,640
AGA	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81
Chemicals Deferral	-\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev. Adjustment	\$27,450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,450
DSM	\$26,851	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,851
Unbilled Rev.	-\$126,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,134,230	\$0	-\$19,592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,114,638
Unbilled Rev.	\$30,758,108	\$0	-\$7,482,007	\$2,026,404	-\$5,892,781	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,275,831
Total	\$100,888,108	\$0	-\$17,026,825	\$17,026,825	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,861,283

¹ Adjustments back out Schedules 191 (System Benefits Charges) \$11,140,216; SMUD: \$10,869; Chemicals Deferral \$3,000,000; Revenue Accounting Adjustments \$11,875,340; DSM: \$10,677,586; Blue Sky: \$54,429 Out of Period; \$169,004 and Tolerance Adjustment: \$6,154.
² Annual \$17.0 million price increase effective December 11, 2013.

	<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:							
Residential	440	RES	(3,295,454)	WA	Situs	(3,295,454)	3.1.1
Commercial	442	RES	(2,623,432)	WA	Situs	(2,623,432)	3.1.1
Industrial ¹	442	RES	(1,528,200)	WA	Situs	(1,528,200)	3.1.1
Public Street & Highway	444	RES	19,502	WA	Situs	19,502	3.1.1
			<u>(7,427,584)</u>			<u>(7,427,584)</u>	

¹Includes Irrigation

Description of Adjustment

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12 months ended December 2013 are normalized by removing Schedule 191 (System Benefits Charge) -\$11,140,249, SMUD -\$310,869, Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments \$11,878,340, DSM -\$10,677,589, Out of Period -\$169,064 and tolerance adjustment -\$8,153.

	<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:							
Residential	440	RES	7,595,104	WA	Situs	7,595,104	3.1.1
Commercial	442	RES	6,067,369	WA	Situs	6,067,369	3.1.1
Industrial ¹	442	RES	3,363,359	WA	Situs	3,363,359	3.1.1
Public St. & Hwy	444	RES	(8)	WA	Situs	(8)	3.1.1
			<u>17,025,825</u>			<u>17,025,825</u>	

¹Includes Irrigation

Description of Adjustment

This restating adjustment annualizes the \$17 million rate increase ordered in rate case Docket No. UE-130043, effective December 11, 2013.

	<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 Operating Income:							
Remove 12 ME Dec 2013 Allowance Sales	4118	PRO	26,461	SE	7.570%	2,003	3.4.2
Add 12 ME Dec 2014 Amortization	4118	PRO	(778,052)	WA	Situs	(778,052)	3.4.2
			<u>(751,591)</u>			<u>(776,049)</u>	
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	PRO	(402,746)	WA	Situs	(402,746)	3.4.3
Adjustment to Tax:							
Accum Deferred Income Taxes	190	PRO	152,821	WA	Situs	152,821	3.4.3
Schedule M Additions	SCHMAT	PRO	58	WA	Situs	58	3.4.2
Schedule M Deduction	SCHMDT	PRO	778,052	WA	Situs	778,052	3.4.2
DIT Expense	41110	PRO	(22)	WA	Situs	(22)	3.4.3
DIT Expense	41010	PRO	295,278	WA	Situs	295,278	3.4.3

Description of Adjustment

This pro forma adjustment removes the SO2 allowance sales occurring in the 12 months ended December 2013. This adjustment reflects a five-year amortization methodology approved in UE-100749. Washington's allocation of the revenues is determined by the allowances provided by the Chehalis, Hermiston, Jim Bridger and Colstrip Unit 4 generating resources.

PacificCorp
 Washington General Rate Case - December 2013
 SO2 Emission Allowance Sales

Description	Date Booked	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	Beg Unamort Balance	Unrealized Gain		Realized Gain	D.I.T. Expense	Accumulated	
		Sales To Date	Ending of the Period					SCHMAT	SCHMDT			Deferred Income Tax	Deferred Income Tax
		Dec-14	Dec-14	Dec-14	Dec-14	12 Months Ended	Dec-13	12 Months Ended	12 Months Ended	12 Months Ended	Dec-13	Dec-14	
Apr 1995 Sale	Apr-95	2,294,650	2,294,650	(0)	7,651	7,651	0	7,651	0	2,904	2,893	(11)	
May 1995 Sale	May-95	25,252	25,252	(0)	122	122	0	122	0	46	46	(0)	
Jun 1995 Sale	Jun-95	1,096,300	1,096,300	(0)	6,035	6,035	0	6,035	0	2,290	2,285	(5)	
Jul 1995 Sale	Jul-95	2,746,523	2,746,523	0	18,326	18,326	0	18,326	0	6,955	6,942	(13)	
Sep 1995 Sale	Sep-95	3,674	3,674	(0)	47	47	0	47	0	18	18	(0)	
Oct 1995 Sale	Oct-95	14,096	14,096	0	152	152	0	152	0	58	57	(0)	
Dec 1995 Sale	Dec-95	5,374	5,374	0	61	61	0	61	0	23	23	(0)	
Feb 1996 Sale	Feb-96	1,315,000	1,315,000	0	18,090	18,090	0	18,090	0	7,293	7,106	(7)	
Mar 1996 Sale	Mar-96	2,096,250	2,096,250	0	32,603	32,603	0	32,603	0	12,373	12,302	(11)	
Apr 1996 Sale	Apr-96	269,000	269,000	0	4,463	4,463	0	4,463	0	1,694	1,692	(1)	
Jun 1996 Sale	Jun-96	150,288	150,288	0	2,837	2,837	0	2,837	0	1,077	1,076	(1)	
Jul 1996 Sale	Jul-96	1,265,449	1,265,449	0	25,318	25,318	0	25,318	0	9,098	9,001	(7)	
Aug 1996 Sale	Aug-96	3,308	3,308	0	82	82	0	82	0	31	31	(0)	
Sep 1996 Sale	Sep-96	1,600,000	1,600,000	(0)	35,552	35,552	0	35,552	0	13,482	13,483	(0)	
Dec 1996 Sale	Dec-96	(927,450)	(927,450)	(0)	(23,696)	(23,696)	0	(23,696)	0	(6,986)	(6,984)	5	
Feb 1997 Sale	Feb-97	6,093,388	6,093,388	(0)	168,071	168,071	0	168,071	0	64,120	64,001	(35)	
Apr 1997 Sale	Apr-97	1,596,800	1,596,800	0	47,654	47,654	0	47,654	0	18,085	18,076	(0)	
May 1997 Sale	May-97	1,100,000	1,100,000	0	34,226	34,226	0	34,226	0	12,982	12,982	(0)	
Jun 1997 Sale	Jun-97	2,182,250	2,182,250	0	70,305	70,305	0	70,305	0	26,868	26,868	(0)	
Jul 1997 Sale	Jul-97	1,175,500	1,175,500	(0)	39,170	39,170	0	39,170	0	14,885	14,858	(7)	
Sep 1997 Sale	Sep-97	2,070,215	2,070,215	0	73,613	73,613	0	73,613	0	27,937	27,924	(13)	
Oct 1997 Sale	Oct-97	(225,898)	(225,898)	0	(8,283)	(8,283)	0	(8,283)	0	(3,143)	(3,142)	1	
Nov 1997 Sale	Nov-97	2,852,500	2,852,500	0	107,768	107,768	0	107,768	0	40,890	40,881	(18)	
Dec 1997 Sale	Dec-97	3,500,000	3,500,000	0	136,124	136,124	0	136,124	0	51,660	51,639	(22)	
Jan 1998 Sale	Jan-98	1,165,289	1,165,289	0	48,607	48,607	0	48,607	0	17,888	17,880	(8)	
Feb 1998 Sale	Feb-98	945,000	945,000	0	38,850	38,850	0	38,850	0	14,744	14,738	(6)	
Mar 1998 Sale	Mar-98	2,875,000	2,875,000	0	121,395	121,395	0	121,395	0	48,071	48,052	(19)	
Apr 1998 Sale	Apr-98	6,262,308	6,262,308	(0)	271,355	271,355	0	271,355	0	102,941	102,941	(0)	
May 1998 Sale	May-98	271,483	271,483	0	12,073	12,073	0	12,073	0	4,582	4,580	(2)	
Jul 1998 Sale	Jul-98	5,701	5,701	(0)	257	257	0	257	0	98	97	(0)	
Aug 1998 Sale	Aug-98	4,049	4,049	0	207	207	0	207	0	79	79	(0)	
Jun 1999 Sale	Jun-99	426,713	426,713	0	25,119	25,119	0	25,119	0	9,533	9,530	(3)	
Jul 1999 Sale	Jul-99	7,655	7,655	(0)	447	447	0	447	0	170	170	(0)	
Aug 1999 Sale	Aug-99	27,204	27,204	0	1,666	1,666	0	1,666	0	632	632	(0)	
Sep 1999 Sale	Sep-99	1,743	1,743	(0)	101	101	0	101	0	38	38	(0)	
Jan 2000 Sale	Jan-00	408,302	408,302	(0)	35,996	35,996	0	35,996	0	13,681	13,657	(4)	
Aug 2000 Sale	Aug-00	2,202,000	2,202,000	0	163,934	163,934	0	163,934	0	62,215	62,197	(18)	
Sep 2000 Sale	Sep-00	2,269,500	2,269,500	0	171,481	171,481	0	171,481	0	65,079	65,060	(19)	
Oct 2000 Sale	Oct-00	2,341,624	2,341,624	0	179,535	179,535	0	179,535	0	68,132	68,112	(19)	
Nov 2000 Sale	Nov-00	2,178,932	2,178,932	(0)	166,476	166,476	0	166,476	0	64,318	64,300	(18)	
Dec 2000 Sale	Dec-00	1,329,249	1,329,249	0	104,857	104,857	0	104,857	0	39,794	39,785	(11)	
Jan 2001 Sale	Jan-01	5,065,500	5,065,500	0	405,233	405,233	0	405,233	0	153,760	153,747	(13)	
Mar 2001 Sale	Mar-01	2,400	2,400	0	204	204	0	204	0	78	78	(0)	
May 2001 Sale	May-01	602,638	602,638	0	50,889	50,889	0	50,889	0	19,313	19,308	(5)	
Jun 2001 Sale	Jun-01	32,161	32,161	0	2,745	2,745	0	2,745	0	1,042	1,041	(0)	
Jul 2001 Sale	Jul-01	43,171	43,171	(0)	3,738	3,738	0	3,738	0	1,419	1,416	(0)	

PacificCorp
 Washington General Rate Case - December 2013
 S02 Emission Allowance Sales

Description	Date Booked	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	Bag Unamort Balance	Unrealized Gain		Realized Gain	D.I.T. Expense	Accumulated	
		Sales To Date	Ending of the Period					SCHMAT	SCHMDT			Deferred Income Tax	Deferred Income Tax
		Dec-14	Dec-13	Dec-14	Dec-13	12 Months Ended	Dec-13	12 Months Ended	12 Months Ended	12 Months Ended	12 Months Ended	Dec-13	Dec-14
December 2011 Adjust		(2,111,250)		0	(184,707)		(184,707)	0	(184,707)	(75,883)		(75,883)	19
May 2002 Sale	May-02	10,485	10,485	(0)	1,030	1,030	1,030	0	1,030	391		391	(0)
Jun 2002 Sale	Jun-02	519,013	519,013	(0)	51,332	51,332	51,332	0	51,332	19,451		19,451	(5)
Jul 2002 Sale	Jul-02	28,130	28,130	0	2,818	2,818	2,818	0	2,818	1,069		1,069	(0)
Nov 2002 Sale	Nov-02	9,132	9,132	(0)	949	949	949	0	949	360		360	(0)
Jul 2003 Sale	Jul-03	575,605	575,605	(0)	65,232	65,232	65,232	0	65,232	24,756		24,756	(0)
Oct 2003 Sale	Oct-03	9,431	9,431	(0)	1,106	1,106	1,106	0	1,106	420		420	(0)
May 2004 Sale	May-04	827,812	827,812	(0)	103,016	103,016	103,016	0	103,016	30,000		30,000	0
Jun 2004 Sale	Jun-04	80,369	80,369	0	10,097	10,097	10,097	0	10,097	3,832		3,832	(0)
May 2005 Sale	May-05	2,085,357	2,085,357	(0)	284,563	284,563	284,563	0	284,563	107,694		107,694	(0)
Jun 2005 Sale	Jun-05	200,814	200,814	0	27,907	27,907	27,907	0	27,907	10,591		10,591	(0)
Dec 2005 Sale	Dec-05	13,858,500	13,858,500	0	2,031,739	2,031,739	2,031,739	0	2,031,739	771,085		771,085	0
Feb 2006 Sale	Feb-06	12,995,000	12,995,000	0	1,920,376	1,920,376	1,920,376	0	1,920,376	728,802		728,802	(0)
May 2006 Sale	May-06	2,392,408	2,392,408	(0)	381,521	381,521	381,521	0	381,521	137,201		137,201	(0)
Jun 2006 Sale	Jun-06	232,244	232,244	0	35,355	35,355	35,355	0	35,355	13,418		13,418	0
Mar 2007 Sale	Mar-07	2,322,500	2,322,500	0	376,760	376,760	376,760	0	376,760	142,884		142,884	(0)
Apr 2007 Sale	Apr-07	3,727,548	3,727,548	(0)	608,830	608,830	608,830	0	608,830	231,057		231,057	0
May 2007 Sale	May-07	2,897,500	2,897,500	0	476,479	476,479	476,479	0	476,479	180,820		180,820	0
Oct 2007 Sale	Oct-07	2,872,500	2,872,500	0	488,327	488,327	488,327	0	488,327	185,325		185,325	0
Dec 2007 Sale	Dec-07	2,843,450	2,843,450	0	489,705	489,705	489,705	0	489,705	185,848		185,848	(0)
Apr 2008 Sale	Apr-08	1,182,027	1,182,027	0	210,593	210,593	210,593	0	210,593	79,922		79,922	0
Oct 2008 Sale	Oct-08	149,500	149,500	0	27,407	27,407	27,407	0	27,407	10,401		10,401	0
Nov 2008 Sale	Nov-08	1,383,500	1,383,500	0	257,072	257,072	257,072	0	257,072	97,543		97,543	(0)
Dec 2008 Sale	Dec-08	2,154,000	2,154,000	0	390,686	390,686	390,686	0	390,686	151,685		151,685	(0)
Jan 2009 Sale	Jan-09	194,500	194,500	0	36,300	36,300	36,300	0	36,300	13,778		13,778	(0)
Apr 2009 Sale	Apr-09	173,141	173,141	0	32,897	32,897	32,897	0	32,897	12,485		12,485	(0)
Jun 2009 Sale	Jun-09	1,017,500	1,017,500	0	165,586	165,586	165,586	0	165,586	74,227		74,227	0
Aug 2009 Sale	Aug-09	1,455,000	1,455,000	0	282,917	282,917	282,917	0	282,917	107,370		107,370	0
Sep 2009 Sale	Sep-09	950,750	950,750	0	185,924	185,924	185,924	0	185,924	70,560		70,560	0
Feb 2010 Sale	Feb-10	402,500	395,792	6,708	87,208	87,208	87,208	0	87,208	33,051		33,051	2,546
Mar 2010 Sale	Mar-10	1,647,851	1,592,833	54,918	329,510	329,510	329,510	0	329,510	125,082		125,082	20,842
Apr 2010 Sale	Apr-10	372,500	353,875	18,625	74,500	74,500	74,500	0	74,500	28,273		28,273	7,088
Aug 2010 Sale	Aug-10	395,000	348,917	46,083	79,000	79,000	79,000	0	79,000	29,881		29,881	17,489
Feb 2011 Sale	Feb-11	78,000	61,100	16,900	15,600	15,600	15,600	0	15,600	5,920		5,920	6,414
Mar 2011 Sale	Mar-11	41,737	31,988	9,749	18,086	18,086	18,086	0	18,086	3,188		3,188	5,688
Apr 2011 Sale	Apr-11	4,505	3,379	1,126	2,027	2,027	2,027	0	2,027	769		769	427
June 2011 Sale	Jun-11	40,509	29,031	11,478	19,579	19,579	19,579	0	19,579	3,075		3,075	4,356
Apr 2012 Sale	Apr-12	1,814	968	846	1,179	1,179	1,179	0	1,179	310		310	310
Aug 2012 Sale	Aug-12	28,000	12,887	15,113	18,833	18,833	18,833	0	18,833	1,973		1,973	5,098
Dec 2012 Sale	Dec-12	22,074	9,197	12,877	17,291	17,291	17,291	0	17,291	4,887		4,887	6,802
Feb 2013 Sale	Feb-13	9,775	3,147	6,628	7,983	7,983	7,983	0	7,983	742		742	2,288
Apr 2013 Sale	Apr-13	736	478	258	626	626	626	0	626	96		96	182
Sep 2013 Sale	Sep-13	15,950	4,283	11,667	14,887	14,887	14,887	0	14,887	1,211		1,211	4,439
Forecast Sale	May-14	900	120	780	0	900	0	900	120	(286)		(286)	266
Totals		119,027,209	118,815,523	211,686	11,895,868	11,895,868	12,197,654	0	12,197,654	4,546,795		4,546,795	70,950
		26,461		Washington Weighted %	6.891%		6.461%		11,988,868	6.891%		6.461%	6,491%
					176,932		176,932		176,932	176,932		176,932	93
													286,266

Actual Sales 12 ME December 2013
 Ref: 3.4
 Ref: 3.4
 Ref: 3.4

Description	Date Booked	Beginning of the Period		Ending of the Period		Sales To Date	Accumulated Amortization	End Unamort Balance	Current Period Amortization	Beg Unamort Balance	Unrealized Gain	Realized Gain	D.I.T. Expense	Accumulated	
		Dec-13	Dec-14	Dec-13	Dec-14									Dec-13	Dec-14
SO2 credit/Unamortized Balance															
		Total Co.		WA Portion											
		Beginning Balance	791,734												
	Jan-14		720,897												
	Feb-14		679,000												
	Mar-14		637,223												
	Apr-14		597,368												
	May-14		552,388												
	Jun-14		502,071												
	Jul-14		447,006												
	Aug-14		387,930												
	Sep-14		327,922												
	Oct-14		268,254												
	Nov-14		209,807												
	Ending Balance		143,410												
			78,577												
			13,740												
			402,746												
			Ref. 3.4												
			Average of Monthly Averages												
			6,204,802												
SO2 credit/Amortized Balance															
		Total Co.		WA Portion											
		Beginning Balance	4,028,745												
	Jan-14		4,298,654												
	Feb-14		3,870,423												
	Mar-14		3,442,192												
	Apr-14		3,112,361												
	May-14		2,733,628												
	Jun-14		2,354,530												
	Jul-14		1,975,433												
	Aug-14		1,596,337												
	Sep-14		1,217,240												
	Oct-14		838,143												
	Nov-14		459,042												
	Ending Balance		29,950												
			5,189												
			2,354,387												
			Ref. 3.4												
			Average of Monthly Averages												
			162,821												
			Ref. 3.4												

Note: Washington's share of emission allowance sales is based on allowances provided by the Chehalis, Hermiston, Jm Bridger and Colstrip generation plants

PacifiCorp
 Washington General Rate Case - December 2013
 SO2 Emission Allowance Sales
 SAP Account 301947 - Actuals for 12 Months Ended December 2013

Year	Month	Amount	Accumulated Amount	
2013	1	-	-	
2013	2	9,775	9,775	
2013	3	-	9,775	
2013	4	736	10,511	
2013	5	0	10,511	
2013	6		10,511	
2013	7		10,511	
2013	8		10,511	
2013	9	15,950	26,461	
2013	10		26,461	
2013	11		26,461	
2013	12		26,461	Ref 3.4.3

GL Account Balance
 Account Number 301947

Calendar year 2013

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				
1				
2		9,775.00	9,775.00-	9,775.00-
3				9,775.00-
4		735.97	735.97-	10,510.97-
5		0.14	0.14-	10,511.11-
6				10,511.11-
7	0.01	0.01		10,511.11-
8				10,511.11-
9		15,950.00	15,950.00-	26,461.11-
10				26,461.11-
11				26,461.11-
12				26,461.11-
13				26,461.11-
14				26,461.11-
15				26,461.11-
16				26,461.11-
Total	0.01	26,461.12	26,461.11-	26,461.11-

	<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:							
Remove December 2013 Booked Revenues (Including Accruals)	456	RES	(7,601,287)	SG	7.906%	(600,937)	3.5.1
Remove December 2013 REC Deferrals	456	RES	(20,901,329)	SG	7.906%	(1,652,402)	3.5.1

Description of Adjustment

Per Commission Order 06 in Docket UE-100749, revenues are passed back to customers through a separate tracker mechanism effective April 2011. Consistent with this ordered treatment, this adjustment removes all revenues for the 12 months ended December 2013 and deferrals related to renewable energy credits and renewable energy attributes.

PacifiCorp
 Washington General Rate Case - December 2013
 REC & REA Revenues
 Actuals as Booked

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total
FERC Acct (Ref B1)	4562700	4562700	4562700	
SAP Acct	301944	301944	301945	
January-13	(93,587)	9,633,478	(9,637,605)	(97,714)
February-13	(84,812)	93,587	(93,587)	(84,812)
March-13	(166,458)	84,812	(84,812)	(166,458)
April-13	(202,640)	166,458	(162,264)	(198,446)
May-13	-	202,640	(206,624)	(3,984)
June-13	(70,644)	-	(15,207)	(85,851)
July-13	(689,221)	70,644	(70,644)	(689,221)
August-13	(767,456)	689,221	(689,521)	(767,756)
September-13	(871,200)	767,456	(780,566)	(884,309)
October-13	(771,380)	871,200	(871,331)	(771,511)
November-13	(2,155,483)	771,380	(765,080)	(2,149,183)
December-13	(1,699,750)	2,155,483	(2,157,776)	(1,702,043)
12 ME December 2013 Total	(7,572,629)	15,506,357	(15,535,015)	(7,601,287)

Ref 3.5

REC Deferrals Included in Unadjusted Results:

FERC Account 4562700
 Amount Yr. Ended December 2013 **(20,901,329) Ref 3.5**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	RES	(4,480,007)	WRG	4.775%	(213,923)	3.6.4
Other Electric Revenues	456	PRO	9,403,371	WRG	4.775%	449,017	3.6.4
Total Wheeling Revenue Adjustment			<u>4,923,365</u>			<u>235,094</u>	
Wheeling Imbalance Expense	566	RES	(1,418,333)	SG	7.906%	(112,130)	3.6.5
Adjustment Detail:							
Actual Wheeling Revenues 12 ME December 2013			85,492,935				B1
Total Adjustments			<u>4,923,365</u>				3.6.4
Normalized Wheeling Revenues 12 ME December 2013			<u>90,416,300</u>				3.6.4

Description of Adjustment

This adjustment reflects the level of wheeling revenues the Company expects in the 12 months ending December 31, 2014 by adjusting the actual revenues for the 12 months ended December 31, 2013 for restating and pro forma changes. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results. This adjustment reflects the impact of the FERC rate case, FERC Docket No. ER 11-3643.

Customer	Network 301912	Transmission Refunds 301913	PL-to-PL 302960	Resales 302961	Use of Facilities; RP 302831	Resales 302961	Resales 302962	Unauthorized Use 302982	Deferral Fees 302983
Albental Energy Deferral Fee	-	-	-	-	-	-	-	-	-
Barclays Bank	-	-	-	-	-	-	-	-	-
Basin Electric Power Cooperative	(14,528)	1,149	-	-	-	-	-	-	-
Bear Energy	-	-	-	-	-	-	-	-	-
Black Hills Inc.	(1,218,192)	302,140	(1,318,046)	-	-	65	-	-	-
Black Hills/Colorado Electric Utility Company, L.P.	-	-	-	-	-	-	(65)	-	-
Bonneville Power Administration	-	-	-	-	-	-	-	-	-
Bonneville Power Administration	(680,628)	323,464	(1,950,720)	-	-	-	-	(5,930)	-
Cargill Power Markets, LLC	-	-	-	(11,207)	-	-	2,024	-	-
Chigroup Energy	-	-	-	-	-	-	-	-	-
Colorado Springs Utilities	-	-	-	-	-	-	-	-	-
Conoco	-	-	-	-	-	-	-	-	-
Constellation	-	-	-	(1,208)	-	-	(669)	-	-
Coral Power/Shell	-	-	-	-	-	-	-	-	-
Cowlitz County PUD	-	-	-	-	-	-	-	-	-
Deseret Generation & Transmission Cooperative	-	280,415	-	-	-	-	-	-	-
Eagle Energy Partners	-	-	-	-	-	-	-	-	-
Endure Energy, LLC	-	-	-	-	-	-	-	-	-
Enel	-	-	-	-	-	-	-	-	-
Enel Cove Fort, LLC	-	-	-	-	-	-	-	-	(81,000)
Eugene Water & Electric Board	-	-	-	-	-	-	-	-	-
Fall River Rural Electric Cooperative	-	-	-	-	-	-	-	-	-
Flathead Electric	-	-	-	-	-	-	-	-	-
Foot Creek III, LLC	-	-	-	-	-	-	-	-	-
Gila River Power, LP	-	-	-	-	-	-	-	-	-
Highland	-	-	-	-	-	-	-	-	-
Iberdrola Renewables Inc.	(24,279)	100,188	(750,828)	-	-	-	-	(51,173)	-
Idaho Power Company	-	102,394	(642,430)	-	-	-	-	-	-
Idaho Power - Power Supply Merchant	-	-	-	-	-	-	-	-	-
Integrus	-	-	-	-	-	-	-	-	-
JPM Ventures Energy	-	-	-	-	-	-	-	(33,088)	-
Los Angeles Dept Water & Power	-	-	-	-	-	-	-	-	-
Macquarie Energy, LLC	-	-	-	(9,879)	-	-	(782)	-	-
Moon Lake Electric Association	-	-	-	-	-	-	-	-	-
Morgan Stanley Capital Group, Inc.	-	-	-	-	-	-	-	-	-
Municipal Energy Agency of Nebraska	-	-	-	-	-	-	-	-	-
Nevada	-	-	-	-	-	-	-	-	-
NextEra Energy Resources, LLC	-	304,687	(2,396,313)	-	-	-	-	(1,992)	-
Pacific Gas & Electric Company	-	-	-	-	-	-	-	-	-
PacifiCorp Merchant (Business Unit transfer)	-	-	-	-	-	-	-	-	-
Portland General Electric	-	-	-	-	-	-	-	-	-
Portland General Electric	-	-	-	-	-	-	-	-	-
Powder River Energy Corp	-	-	-	-	-	-	-	-	-
Powder River Energy Corp	-	-	-	-	-	-	-	-	-
Powerex Corporation	-	604,664	(7,053,294)	-	-	-	-	-	-
PPL Energy Plus, LLC	-	-	-	-	-	-	-	-	-
Public Service Company of Colorado	-	-	-	-	-	-	-	-	-
Puget Sound Energy	-	-	-	-	-	-	-	-	-
Rainbow Energy Marketing	-	-	-	-	-	-	-	-	-
Rays Energy, Inc. (Raser Power Systems LLC/Intermountain)	-	36,727	(289,978)	-	-	-	-	-	-
Sacramento Municipal Utility District	-	-	(134,789)	-	-	-	-	-	-
Salt River Project	-	-	-	-	-	-	-	-	-
San Diego Gas and Electric	-	-	-	-	-	-	-	-	-
Seattle City Light	-	3,426	-	-	-	-	-	-	-
Sempra Energy Solutions LLC	(384,796)	43,586	-	-	-	-	-	-	-
Sempra Energy Trading Corp	-	-	-	-	-	-	-	-	-
Sierra Pacific Power	-	-	-	-	(6,265)	-	-	-	-
South Columbia Basin Irrigation District	-	-	-	-	-	-	-	-	-
Southern Calif Edison Com Direct	-	-	-	-	-	-	-	(7,715)	-
Southern California PPA	-	-	-	-	-	-	-	(8,695)	-
State of South Dakota	-	13,367	(105,437)	-	-	-	-	-	-
Tenaska Power Services Co	-	-	-	-	-	(3,653)	3,080	-	-
The Energy Authority	-	-	-	-	-	-	-	-	-
TransAlta Energy	-	-	-	-	-	-	-	-	-
Tri-State Generation and Trans.	(34,086)	21,807	-	-	-	-	-	-	-
Utah Associated Municipal Power Systems	-	706,203	-	-	-	-	-	-	-
US Bureau of Reclamation	(6,965)	708	-	-	-	-	-	-	-
Utah Municipal Power Agency	-	299,434	-	-	-	-	-	-	-
WAPA Folsom	-	-	-	-	-	-	-	-	-
Warm Springs	-	-	-	-	-	-	-	-	-
Western Area Power Administration	(34,107)	3,802	-	-	-	-	-	-	-
Western Area Power Administration	-	-	-	-	-	-	-	-	-
Yakima Tretton Irrigation District	-	-	-	-	-	-	-	-	-
Accrual reserve for refund	(3,109)	-	(500,476)	22,293	(6,265)	-	-	-	(484,418)
Accruals and Adjustments	-	-	-	-	-	-	-	-	-
Actual Totals	(2,400,689)	3,148,164	(15,382,310)	(22,293)	(12,530)	(3,589)	3,589	(108,594)	(565,418)

Type	Description	Network	Transmission Refunds	PL-to-PL	Resales	Use of Facilities; RP	Resales	Resales	Unauthorized Use	Deferral Fees
RES	Remove long-term accruals and 2012 refunds. Accruals amounts covered in rate changes.	3,109	-	500,476	22,293	-	3,589	(3,589)	-	-
RES	Remove refunds, transmission reserve amounts covering 2012 as out of period.	(20,268)	(3,148,164)	(1,008)	-	-	-	-	-	-
RES	Tri-State-termination of legacy agreement October 2014.	-	-	-	-	-	-	-	-	-
PRO	Accrue estimated long-term refunds for 2014 pricing true-up for 2015 refund.	-	1,437,190	-	-	-	-	-	-	-
PRO	Projection of network and long-term point-to-point transmission based on June 2014 estimate transmission rate change	(318,087)	-	(1,538,484)	-	-	-	-	-	-
PRO	Additional point-to-point service added for Malin capacity.	-	-	(5,531,490)	-	-	-	-	-	-
PRO	Annualize contract capacity added in October 2013 for point-to-point service (SMUD - 30 mw)	-	-	(714,185)	-	-	-	(15,274)	-	-
PRO	Annualize contract capacity added in December 2013 for point-to-point service (Enel - 25 mw)	-	-	(721,030)	-	-	-	-	-	-
PRO	Decreased point-to-point capacity for S.Dakota	-	-	(65,814)	-	-	-	-	-	-
RES	Eliminate deferral fees due to project terminations and contracts expected to initiate service.	-	-	-	-	-	-	-	-	565,418
RES	Reverse unreserved use charges: JPM	-	-	-	-	-	-	-	33,088	-
RES	Reverse unreserved use charges: Iberdrola	-	-	-	-	-	-	-	51,173	-
RES	Reverse unreserved use charges: NextEra	-	-	-	-	-	-	-	1,992	-
RES	Reverse unreserved use charges: Southern California Edison	-	-	-	-	-	-	-	7,715	-
RES	Reverse unreserved use charges: Southern California PPA	-	-	-	-	-	-	-	8,695	-
RES	Reverse unreserved use charges: BPA	-	-	-	-	-	-	-	5,930	-
RES	Remove schedule 1 accrual as charges covered in adjustments.	-	-	-	-	-	-	-	-	-
RES	Remove schedule 1 ancillary and revenue subject to refund as revenues not approved back to prior levels.	-	-	-	-	-	-	-	-	-
RES	Remove Schedule 3a ancillary revenue and revenue subject to refund.	-	-	-	-	-	-	-	-	-
RES	Remove schedules 5 and 6 charges covering 2012.	-	-	-	-	-	-	-	-	-
RES	Reverse schedules 5 and 6 accruals as amounts covered in adjustments.	-	-	-	-	-	-	-	-	-
PRO	Increase in 5 and 6 revenues based on rate change June 2014	-	-	-	-	-	-	-	-	-
RES	Remove additional schedule 6 refunds	-	-	-	-	-	-	-	-	-
RES	Remove settlement of reserves relating to periods prior to 2012.	-	-	-	-	-	-	-	-	-
PRO	Estimated decrease in use of facilities charge for phase shifters.	-	-	-	-	-	-	-	-	-
PRO	Estimated increase in use of facilities charge for transmission.	-	-	-	-	-	-	-	-	-
PRO	Rounding	(23)	-	-	-	-	-	-	-	-
RES	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	-	-	-	-	-	-	-	-	-
	Test Period Incremental Adjustments	(335,268)	(1,710,973)	(8,071,534)	22,293	-	3,589	(18,863)	108,594	565,418
	Accum Test Period Totals	(2,735,956)	1,437,190	(23,453,844)	-	(12,530)	(15,274)	-	-	-
RES	Type 1 adjustments (Normalize for out of period and one-time adjustments)	(17,159)	(3,148,164)	499,466	22,293	-	3,589	(3,589)	108,594	565,418
PRO	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	(318,110)	1,437,190	(8,571,002)	-	-	-	(15,274)	-	-
	Total	(335,268)	(1,710,973)	(8,071,534)	22,293	-	3,589	(18,863)	108,594	565,418

Customer	Legacy Contracts 301916	Legacy Contracts 301917	Wheeling Subject to Refund 302990	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Ancillary Sch 6-Supp 301952	Ancillary Sch 6-Supp 301953	Ancillary Sch 2-Reactive 301962
Alpental Energy Deferral Fee	-	-	-	-	-	-	-	-	-
Barclays Bank	-	-	-	-	-	-	-	-	-
Basin Electric Power Cooperative	-	-	-	-	-	-	-	-	(77)
Bear Energy	-	-	-	-	-	-	-	-	-
Black Hills, Inc.	-	-	-	(30,937)	(20,580)	-	-	-	(1,715)
Black Hills/Colorado Electric Utility Company, L.P.	-	-	-	(375)	(9,795)	-	-	-	(189)
Bonnevile Power Administration	(4,931,925)	-	-	-	-	-	-	-	-
Bonnevile Power Administration	-	(978,564)	-	(28,707)	(67,088)	(1,171,506)	(49,329)	-	65,797
Cargill Power Markets, LLC	-	-	-	(858,180)	(16,945)	-	-	-	7,338
Citigroup Energy	-	-	-	-	-	-	-	-	-
Colorado Springs Utilities	-	-	-	-	-	-	-	-	-
Conoco	-	-	-	-	-	-	-	-	-
Constellation	-	-	-	(1,745)	0	-	14,494	-	15,449
Coral Power/Shell	-	-	-	(50,258)	(98,817)	-	-	-	(2,399)
Cowlitz County PUD	-	-	-	-	-	-	-	-	-
Deseret Generation & Transmission Cooperative	-	(2,351,974)	-	(453)	-	-	(463,943)	-	76,504
Eagle Energy Partners	-	-	-	-	-	-	-	-	609
Endure Energy, LLC	-	-	-	-	-	-	-	-	-
Enel	-	-	-	-	-	-	-	-	-
Enel Cove Fort, LLC	-	-	-	-	-	-	-	-	-
Eugene Water & Electric Board	-	-	-	-	-	-	-	-	1
Fall River Rural Electric Cooperative	-	-	-	-	-	(151,308)	-	-	-
Flathead Electric	-	-	-	-	-	-	-	-	-
Foot Creek III, LLC	-	-	-	-	-	(36,182)	-	-	-
Gila River Power, LP	-	-	-	-	-	-	-	-	-
Highland	-	-	-	-	-	-	-	-	-
Iberdrola Renewables Inc.	-	-	-	(1,568,784)	(176,733)	-	(111,991)	-	9,198
Idaho Power Company	-	-	-	(81,421)	(32,941)	(60,108)	-	-	7,199
Idaho Power - Power Supply Merchant	-	-	-	(617)	-	-	-	-	(28)
Integrus	-	-	-	-	-	-	-	-	-
JPM Ventures Energy	-	-	-	(903,476)	(111,701)	-	-	-	(1,132)
Los Angeles Dept Water & Power	-	-	-	(3)	(26,307)	-	-	-	328
Macquarie Energy, LLC	-	-	-	(70,706)	(3,629)	-	-	-	(1,898)
Moon Lake Electric Association	-	(19,262)	-	-	-	-	-	-	-
Morgan Stanley Capital Group, Inc.	-	-	-	(1,382,494)	(85,897)	-	-	-	(10,442)
Municipal Energy Agency of Nebraska	-	-	-	-	-	-	-	-	-
Nevada	-	-	-	(9,878)	-	-	-	-	(220)
NextEra Energy Resources, LLC	-	-	-	(21,407)	-	-	(32,358)	-	(15,764)
Pacific Gas & Electric Company	-	-	-	-	-	(14,771,951)	-	-	5
PacifiCorp Merchant (Business Unit transfer)	-	-	-	-	-	-	1,128,361	(1,128,361)	874,141
Portland General Electric	-	-	-	-	-	-	-	-	-
Portland General Electric	-	-	-	(54,421)	(3,067)	(3,314)	-	-	(1,248)
Powder River Energy Corp	-	-	-	-	-	(365)	-	-	-
Powder River Energy Corp	-	-	-	-	-	-	-	-	-
Powerex Corporation	-	-	-	(3,761,011)	(962,254)	-	(11,706)	-	(9,086)
PPL Energy Plus, LLC	-	-	-	(4,701)	(17,618)	-	-	-	277
Public Service Company of Colorado	-	-	-	-	-	-	-	-	(53)
Puget Sound Energy	-	-	-	-	-	-	-	-	-
Rainbow Energy Marketing	-	-	-	(3,910)	(21,465)	-	-	-	3,489
Crq Energy, Inc. (Raser Power Systems LLC/Intermountain)	-	-	-	-	-	-	(19,018)	-	(20)
Sacramento Municipal Utility District	-	-	-	-	-	-	-	-	(2,867)
Salt River Project	-	-	-	(870)	(6,108)	-	-	-	(148)
San Diego Gas and Electric	-	-	-	-	-	-	-	-	-
Seattle City Light	-	-	-	-	-	-	-	-	624
Sempra Energy Solutions LLC	-	-	-	-	-	-	-	-	(246)
Sempra Energy Trading Corp	-	-	-	-	-	-	-	-	-
Sierra Pacific Power	-	-	-	(87,415)	(5,184)	(68,919)	-	-	122
South Columbia Basin Irrigation District	-	-	-	-	-	-	-	-	-
Southern Calif Edison Com Direct	-	-	-	(2,410,478)	-	(271,951)	(176,472)	-	(6,936)
Southern California PPA	-	-	-	-	-	-	-	-	-
State of South Dakota	-	-	-	-	-	-	-	-	(10)
Tenaska Power Services Co	-	-	-	(11,884)	(251,189)	-	-	-	(2,864)
The Energy Authority	-	-	-	(5,453)	-	-	-	-	(18)
TransAlta Energy	-	-	-	(166,574)	(986)	-	-	-	209
Tri-State Generation and Trans.	(111,612)	-	-	(94,288)	-	-	-	-	6,765
Utah Associated Municipal Power Systems	-	(11,051,423)	-	(16,609)	-	-	(258,499)	-	9,873
US Bureau of Reclamation	(12,543)	(29,592)	-	-	-	-	-	-	18
Utah Municipal Power Agency	-	(2,872,955)	-	-	-	-	(31,651)	-	33,427
WAPA Folsom	-	-	-	-	-	-	-	-	-
Warm Springs	-	-	-	-	-	(119,700)	-	-	-
Western Area Power Administration	(1,000)	-	-	-	-	-	-	-	143
Western Area Power Administration	-	(2,848,318)	-	(13,556)	-	-	-	-	3,114
Yakima Tieton Irrigation District	-	-	-	-	-	-	-	-	-
Accrual reserve for refund	-	-	(3,307,777)	-	-	-	-	-	-
Accruals and Adjustments	(22,925)	(342,695)	-	87,948	(258,608)	(117,435)	12,112	391,987	84,116
Actual Totals	(5,080,005)	(20,494,783)	(3,307,777)	(11,552,664)	(2,181,279)	(16,802,739)	(0,000)	(736,374,05)	1,142,363

Type	Description									
RES	Remove long-term accruals and 2012 refunds. Accruals amounts covered in rate changes.	-	342,695	-	-	(3,882)	(12,112)	-	(84,116)	
RES	Remove refunds, transmission reserve amounts covering 2012 as out of period.	-	447,751	3,307,777	-	-	-	-	(935,161)	
RES	Tri-State-termination of legacy agreement October 2014.	17,966	-	-	-	-	-	-	-	
PRO	Accrue estimated long-term refunds for 2014 pricing true-up for 2015 refund.	-	-	-	-	-	-	-	-	
PRO	Projection of network and long-term point-to-point transmission based on June 2014 estimate transmission rate change	-	(1,605,899)	-	-	-	-	-	-	
PRO	Additional point-to-point service added for Malin capacity	-	-	-	-	-	-	-	-	
PRO	Annualize contract capacity added in October 2013 for point-to-point service (SMUD - 30 mw)	-	-	-	-	-	-	-	-	
PRO	Annualize contract capacity added in December 2013 for point-to-point service (Enel - 25 mw)	-	-	-	-	-	-	-	-	
PRO	Decreased point-to-point capacity for S. Dakota	-	-	-	-	-	-	-	-	
RES	Eliminate deferral fees due to project terminations and contracts expected to initiate service.	-	-	-	-	-	-	-	-	
RES	Reverse unreserved use charges: JPM	-	-	-	-	-	-	-	-	
RES	Reverse unreserved use charges: Iberdrola	-	-	-	-	-	-	-	-	
RES	Reverse unreserved use charges: NextEra	-	-	-	-	-	-	-	-	
RES	Reverse unreserved use charges: Southern California Edison	-	-	-	-	-	-	-	-	
RES	Reverse unreserved use charges: Southern California PPA	-	-	-	-	-	-	-	-	
RES	Reverse unreserved use charges: BPA	-	-	-	-	-	-	-	-	
RES	Remove schedule 1 accrual as charges covered in adjustments.	-	-	-	-	-	-	-	-	
RES	Remove schedule 1 ancillary and revenue subject to refund as revenues not approved back to prior levels.	-	-	-	-	-	-	-	-	
RES	Remove Schedule 3a ancillary revenue and revenue subject to refund.	-	-	-	-	-	-	-	-	
RES	Remove schedules 5 and 6 charges covering 2012	-	-	-	-	-	-	263,544	-	
RES	Reverse schedules 5 and 6 accruals as amounts covered in adjustments.	-	-	-	-	-	-	(404,100)	-	
PRO	Increase in 5 and 6 revenues based on rate change June 2014	-	-	-	-	-	-	(52,239)	-	
RES	Remove additional schedule 6 refunds	-	-	-	-	-	-	(2,768)	-	
RES	Remove settlement of reserves relating to periods prior to 2012	-	-	-	-	-	-	258,499	-	
PRO	Estimated decrease in use of facilities charge for phase shifters.	-	-	-	-	44,000	-	-	-	
PRO	Estimated increase in use of facilities charge for transmission	-	-	-	-	(16,237)	-	-	-	
PRO	Rounding	-	-	-	-	-	-	-	-	
RES	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	-	-	-	-	-	-	-	-	
Test Period Incremental Adjustments		17,966	(815,453)	3,307,777	-	-	23,881	(12,112)	52,917	(1,019,277)
Accum Test Period Totals		(5,062,039)	(21,310,236)	-	(11,552,664)	(2,181,279)	(16,778,858)	(12,112)	(683,457)	123,086
RES	Type 1 adjustments (Normalized for out of period and one-time adjustments)	17,966	790,446	3,307,777	-	-	(3,882)	(12,112)	105,156	(1,019,277)
PRO	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	-	(1,605,899)	-	-	-	27,769	-	(52,239)	-
Total		17,966	(815,453)	3,307,777	-	-	23,881	(12,112)	52,917	(1,019,277)

Customer	Ancillary Sch 2-Reactive 301963	Sch 2-Reactive Refund Reserve 305920	Ancillary Sch 3a 301964	Ancillary Sch 3a 301974	Ancillary Sch 3a Reserve 305931	Misc. Primary Delivery/ Distribution Metering 301966	Ancillary Scheduling 301967	Schedule 1 Refund Reserve 305910
Alpentel Energy Deferral Fee	-	-	-	-	-	-	-	-
Barclays Bank	-	-	-	-	-	-	-	-
Basin Electric Power Cooperative	-	-	-	-	-	(23,764)	(328)	-
Bear Energy	-	-	-	-	-	-	-	-
Black Hills, Inc.	-	-	(749)	-	-	-	(58,329)	-
Black Hills/Colorado Electric Utility Company, L.P.	-	-	-	-	-	-	(222)	-
Bonneville Power Administration	-	-	(5,097)	-	-	(253,041)	(42,641)	-
Carroll Power Markets, LLC	-	-	29	-	-	-	(19,102)	-
Clippou Energy	-	-	-	-	-	-	-	-
Colorado Springs Utilities	-	-	-	-	-	-	-	-
Conoco	-	-	-	-	-	-	-	-
Constellation	-	-	29,637	-	-	-	58	-
Coral Power/Shell	-	-	(562)	-	-	-	(3,179)	-
Cowitz County PUD	-	-	-	-	-	-	-	-
Deseret Generation & Transmission Cooperative	-	-	-	-	-	(63,229)	(140,146)	-
Eagle Energy Partners	-	-	-	-	-	-	5	-
Endure Energy, LLC	-	-	-	-	-	-	5	-
Enel	-	-	-	-	-	-	-	-
Enel Cove Fort, LLC	-	-	-	-	-	-	-	-
Eugene Water & Electric Board	-	-	-	-	-	-	-	-
Fall River Rural Electric Cooperative	-	-	-	-	-	-	-	-
Flathead Electric	-	-	-	-	-	-	-	-
Foot Creek III, LLC	-	-	-	-	-	-	-	-
Gila River Power, LP	-	-	-	-	-	-	-	-
Highland	-	-	-	-	-	-	-	-
Iberdrola Renewables Inc.	-	-	(288,813)	-	-	-	(57,671)	-
Idaho Power Company	-	-	-	-	-	-	(19,967)	-
Idaho Power - Power Supply Merchant	-	-	-	-	-	-	(15)	-
Integrus	-	-	-	-	-	-	-	-
JPM Ventures Energy	-	-	(75,828)	-	-	-	(22,578)	-
Los Angeles Dept Water & Power	-	-	-	-	-	-	(618)	-
Macquarie Energy, LLC	-	-	-	-	-	-	(1,850)	-
Moon Lake Electric Association	-	-	-	-	-	-	-	-
Morgan Stanley Capital Group, Inc.	-	-	(9,973)	-	-	-	(32,963)	-
Municipal Energy Agency of Nebraska	-	-	-	-	-	-	-	-
Nevada	-	-	-	-	-	-	(240)	-
NextEra Energy Resources, LLC	-	-	(206,744)	-	-	-	(54,566)	-
Pacific Gas & Electric Company	-	-	-	-	-	-	0	-
PacifiCorp Merchant (Business Unit transfer)	(964,897)	-	1,029,641	(1,029,641)	-	-	-	-
Portland General Electric	-	-	-	-	-	-	-	-
Portland General Electric	-	-	-	-	-	-	(1,290)	-
Powder River Energy Corp	-	-	-	-	-	-	-	-
Powder River Energy Corp	-	-	(4,574)	-	-	-	(272,333)	-
Powerex Corporation	-	-	-	-	-	-	(472)	-
PPL Energy Plus, LLC	-	-	-	-	-	-	(50)	-
Public Service Company of Colorado	-	-	-	-	-	-	-	-
Puget Sound Energy	-	-	-	-	-	-	(538)	-
Rainbow Energy Marketing	-	-	-	-	-	-	-	-
Cryg Energy, Inc.(Raser Power Systems LLC/Intermountain)	-	-	(21,167)	-	-	-	(6,493)	-
Sacramento Municipal Utility District	-	-	-	-	-	-	(2,816)	-
Salt River Project	-	-	(782)	-	-	-	(145)	-
San Diego Gas and Electric	-	-	-	-	-	-	-	-
Seattle City Light	-	-	1,197	-	-	-	5	-
Sempra Energy Solutions LLC	-	-	-	-	-	-	(8,423)	-
Sempra Energy Trading Corp	-	-	-	-	-	-	-	-
Sierra Pacific Power	-	-	-	-	-	-	(1,919)	-
South Columbia Basin Irrigation District	-	-	-	-	-	-	-	-
Southern Calif Edison Com Direct	-	-	(189,944)	-	-	-	(54,049)	-
Southern California PPA	-	-	-	-	-	-	-	-
State of South Dakota	-	-	-	-	-	-	(2,361)	-
Tenaska Power Services Co	-	-	58	-	-	-	(6,444)	-
The Energy Authority	-	-	-	-	-	-	(130)	-
TransAlta Energy	-	-	9	-	-	-	(3,728)	-
Tri-State Generation and Trans.	-	-	-	-	-	-	(2,906)	-
Utah Associated Municipal Power Systems	-	-	111	-	-	(79,427)	(245,516)	-
US Bureau of Reclamation	-	-	-	-	-	(9,664)	(152)	-
Utah Municipal Power Agency	-	-	-	-	-	-	(63,393)	-
WAPA Folsom	-	-	-	-	-	-	-	-
Warm Springs	-	-	-	-	-	-	-	-
Western Area Power Administration	-	-	-	-	-	(43,062)	(739)	-
Western Area Power Administration	-	-	(12)	-	-	-	(275)	-
Yakima Tieton Irrigation District	-	-	-	-	-	-	-	-
Accrual reserve for refund	-	(1,142,363)	-	-	(289,157)	-	-	(20,146)
Accruals and Adjustments	73,651	-	32,741	(34,989)	-	-	(6,520)	-
Actual Totals	(890,946)	(1,142,363)	289,157	(1,064,630)	(289,157)	(472,186)	(1,134,239)	(20,146)

Type	Description							
RES	Remove long-term accruals and 2012 refunds. Accruals amounts covered in rate changes.	-	-	-	-	-	-	-
RES	Remove refunds, transmission reserve amounts covering 2012 as out of period.	-	1,142,363	(280,134)	-	289,157	3,138	20,146
RES	Tri-State-termination of legacy agreement October 2014.	-	-	-	-	-	-	-
PRO	Accrue estimated long-term refunds for 2014 pricing true-up for 2015 refund.	-	-	-	-	-	-	-
PRO	Projection of network and long-term point-to-point transmission based on June 2014 estimate transmission rate change	-	-	-	-	-	-	-
PRO	Additional point-to-point service added for Malin capacity.	-	-	-	-	-	(108,048)	-
PRO	Annualize contract capacity added in October 2013 for point-to-point service (SMUD - 30 mw)	-	-	-	-	-	(14,081)	-
PRO	Annualize contract capacity added in December 2013 for point-to-point service (Enel - 25 mw)	-	-	-	-	-	(14,081)	-
PRO	Decreased point-to-point capacity for S.Dakota	-	-	-	-	-	-	-
RES	Eliminate deferral fees due to project terminations and contracts expected to initiate service.	-	-	-	-	-	-	-
RES	Reverse unreserved use charges: JPM	-	-	-	-	-	-	-
RES	Reverse unreserved use charges: Iberdrola.	-	-	-	-	-	-	-
RES	Reverse unreserved use charges: NextEra.	-	-	-	-	-	-	-
RES	Reverse unreserved use charges: Southern California Edison.	-	-	-	-	-	-	-
RES	Reverse unreserved use charges: Southern California PPA	-	-	-	-	-	-	-
RES	Reverse unreserved use charges: BPA	-	-	-	-	-	-	-
RES	Remove schedule 1 accrual as charges covered in adjustments.	-	-	-	-	-	-	-
RES	Remove schedule 1 ancillary and revenue subject to refund as revenues not approved back to prior levels.	-	-	-	-	-	-	-
RES	Remove Schedule 3a ancillary revenue and revenue subject to refund.	-	-	-	-	-	-	-
RES	Remove schedules 5 and 6 charges covering 2012.	-	-	-	-	-	-	-
RES	Reverse schedules 5 and 6 accruals as amounts covered in adjustments.	-	-	-	-	-	-	-
PRO	Increase in 5 and 6 revenues based on rate change June 2014.	-	-	-	-	-	-	-
RES	Remove additional schedule 6 refunds.	-	-	-	-	-	-	-
RES	Remove settlement of reserves relating to periods prior to 2012.	-	-	-	-	-	-	-
PRO	Estimated decrease in use of facilities charge for phase shifters.	-	-	-	-	-	-	-
PRO	Estimated increase in use of facilities charge for transmission.	-	-	-	-	-	-	-
PRO	Rounding	-	-	-	-	-	-	-
RES	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	-	-	-	-	-	-	-
Test Period Incremental Adjustments		-	1,142,363	(280,134)	-	289,157	(133,073)	20,146
Accum Test Period Totals		(890,946)	-	9,623	(1,064,630)	-	(472,186)	(1,267,312)
RES	Type 1 adjustments (Normalize for out of period and one-time adjustments)	-	1,142,363	(280,134)	-	289,157	3,138	20,146
PRO	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	-	-	-	-	-	(136,211)	-
Total		-	1,142,363	(280,134)	-	289,157	(133,073)	20,146

Customer	Ancillary Schedule 3 Regulation/ Trans. 301966	Ancillary Schedule 3 Regulation/ C&T 301969	Ancillary Schedule 3 Reserve Refund Est 305930	Ancillary Sch 5-Spin 301972	Ancillary Sch 6-Spin 301973	Penalties 505961	Penalties 505963	Total
Apiental Energy Deferral Fee	-	-	-	-	-	-	-	-
Barclays Bank	-	-	-	-	-	-	-	-
Basin Electric Power Cooperative	(1,314)	-	-	-	-	-	-	(38,862)
Bear Energy	-	-	-	-	-	-	-	-
Black Hills, Inc.	-	-	-	-	-	-	-	(2,346,344)
Black Hills/Colorado Electric Utility Company, L.P.	-	-	-	-	-	-	-	(10,646)
Bonneville Power Administration	-	-	-	-	-	-	-	(4,931,925)
Bonneville Power Administration	(52,073)	(95,796)	-	(49,734)	-	(6,898)	-	(5,047,489)
Cargill Power Markets, LLC	-	-	-	-	-	-	-	(896,042)
Citigroup Energy	-	-	-	-	-	-	-	-
Colorado Springs Utilities	-	-	-	-	-	-	-	-
Conoco	-	-	-	-	-	-	-	-
Constellation	-	-	-	18,940	-	-	-	74,957
Coral Power/Shell	-	-	-	-	-	-	-	(155,214)
Cowlitz County PUD	-	-	-	-	-	-	-	-
Deseret Generation & Transmission Cooperative	(524,644)	-	-	(1,935,352)	-	(303,056)	-	(5,425,876)
Eagle Energy Partners	-	-	-	-	-	-	-	814
Encore Energy, LLC	-	-	-	-	-	-	-	-
Enel	-	-	-	-	-	-	-	-
Enel Cove Fort, LLC	-	-	-	-	-	-	-	(81,000)
Eugene Water & Electric Board	-	-	-	-	-	-	-	1
Fall River Rural Electric Cooperative	-	-	-	-	-	-	-	(151,308)
Flathead Electric	-	-	-	-	-	-	-	-
Foot Creek III, LLC	-	-	-	-	-	-	-	(36,182)
Gila River Power, LP	-	-	-	-	-	-	-	-
Highland	-	-	-	-	-	-	-	-
Iberdrola Renewables Inc.	(2,862)	-	-	(127,385)	-	-	(4,049)	(3,095,382)
Idaho Power Company	-	-	-	-	-	-	-	(957,274)
Idaho Power - Power Supply Merchant	-	-	-	-	-	-	-	(661)
Integrus	-	-	-	-	-	-	-	-
JPM Ventures Energy	-	-	-	-	-	(2,079)	(22)	(1,149,903)
Los Angeles Dept Water & Power	-	-	-	-	-	-	-	(28,599)
Macquarie Energy, LLC	-	-	-	-	-	-	-	(86,744)
Moon Lake Electric Association	-	-	-	-	-	-	-	(19,262)
Morgan Stanley Capital Group, Inc.	-	-	-	-	-	-	-	(1,521,769)
Municipal Energy Agency of Nebraska	-	-	-	-	-	-	-	-
Nevada	-	-	-	-	-	-	-	(10,339)
NextEra Energy Resources, LLC	-	-	-	(30,402)	-	-	(406,205)	(2,864,066)
Pacific Gas & Electric Company	-	-	-	-	-	-	-	(14,771,946)
PacifiCorp Merchant (Business Unit transfer)	2,434,325	(2,434,325)	-	2,779,520	(2,779,520)	-	-	(90,756)
Portland General Electric	-	-	-	-	-	-	-	(63,340)
Portland General Electric	-	-	-	-	-	-	-	-
Powder River Energy Corp	-	-	-	-	-	-	-	(365)
Powder River Energy Corp	-	-	-	-	-	-	-	(11,483,022)
Powerex Corporation	-	-	-	(13,428)	-	-	-	(22,415)
PPL Energy Plus, LLC	-	-	-	-	-	-	-	(2,671)
Public Service Company of Colorado	-	-	-	-	-	-	-	-
Puget Sound Energy	-	-	-	-	-	-	-	(2,424)
Rainbow Energy Marketing	-	-	-	-	-	-	-	(321,955)
Cryo Energy, Inc. (Raser Power Systems LLC/Intermountain)	-	-	-	(20,439)	-	-	(1,547)	(140,472)
Sacramento Municipal Utility District	-	-	-	-	-	-	-	(8,054)
Salt River Project	-	-	-	-	-	-	-	-
San Diego Gas and Electric	-	-	-	-	-	-	-	5,252
Seattle City Light	-	-	-	-	-	-	-	(388,005)
Sempra Energy Solutions LLC	(30,030)	-	-	-	-	(8,096)	-	(169,581)
Sempra Energy Trading Corp	-	-	-	-	-	-	-	(3,702,819)
Sierra Pacific Power	-	-	-	-	-	-	-	(6,034)
South Columbia Basin Irrigation District	-	-	-	-	-	-	-	(94,440)
Southern Calif Edison Com Direct	-	-	-	(195,122)	-	-	(391,150)	(271,916)
Southern California PPA	-	-	-	-	-	-	(339)	(5,600)
State of South Dakota	-	-	-	-	-	-	-	(171,069)
Tenaska Power Services Co	-	-	-	-	-	-	-	(227,181)
The Energy Authority	-	-	-	-	-	-	-	(12,513,566)
TransAlta Energy	-	-	-	-	-	-	-	(56,674)
Tri-State Generation and Trans.	5,128	-	-	-	-	(17,988)	-	(3,126,651)
Utah Associated Municipal Power Systems	(1,052,062)	-	-	(258,499)	-	(267,748)	-	(119,700)
US Bureau of Reclamation	(486)	-	-	-	-	-	-	(74,962)
Utah Municipal Power Agency	(228,584)	-	-	(181,955)	-	(79,974)	-	(2,859,048)
WAPA Folsom	-	-	-	-	-	-	-	-
Warm Springs	-	-	-	-	-	-	-	-
Western Area Power Administration	-	-	-	-	-	-	-	-
Western Area Power Administration	-	-	-	-	-	-	-	-
Yakima Tieton Irrigation District	-	-	-	-	-	-	-	-
Accrual reserve for refund	115,465	(54,659)	(662,862)	13,855	443,945.61	-	-	(5,422,305)
Accruals and Adjustments	-	-	-	-	-	-	-	(975,979)
Actual Totals	662,862	(2,584,780)	(662,862)	(0)	(2,335,575)	(684,829)	(806,313)	(85,462,935)
Type	Description							
RES	Remove long-term accruals and 2012 refunds. Accruals amounts covered in rate changes.	(115,465)	-	-	-	-	-	652,966
RES	Remove refunds, transmission reserve amounts covering 2012 as out of period.	(604,074)	-	662,862	-	-	-	884,387
RES	Tri-State-termination of legacy agreement October 2014.	-	-	-	-	-	-	17,966
PRO	Accrue estimated long-term refunds for 2014 pricing true-up for 2015 refund.	-	-	-	-	-	-	1,437,190
PRO	Projection of network and long-term point-to-point transmission based on June 2014 estimate transmission rate change.	-	-	-	-	-	-	(3,462,469)
PRO	Additional point-to-point service added for Malin capacity.	-	-	-	-	-	-	(5,639,538)
PRO	Annualize contract capacity added in October 2013 for point-to-point service (SMUD - 30 mw)	-	-	-	-	-	-	(743,540)
PRO	Annualize contract capacity added in December 2013 for point-to-point service (Enel - 25 mw)	-	-	-	-	-	-	(735,111)
PRO	Decreased point-to-point capacity for S. Dakota	-	-	-	-	-	-	(65,814)
RES	Eliminate deferral fees due to project terminations and contracts expected to initiate service.	-	-	-	-	-	-	565,418
RES	Reverse unreserved use charges: JPM	-	-	-	-	-	-	33,088
RES	Reverse unreserved use charges: Iberdrola.	-	-	-	-	-	-	51,173
RES	Reverse unreserved use charges: NextEra.	-	-	-	-	-	-	1,922
RES	Reverse unreserved use charges: Southern California Edison.	-	-	-	-	-	-	7,715
RES	Reverse unreserved use charges: Southern California PPA	-	-	-	-	-	-	8,695
RES	Reverse unreserved use charges: BPA	-	-	-	-	-	-	5,930
RES	Remove schedule 1 accrual as charges covered in adjustments.	-	-	-	-	-	-	-
RES	Remove schedule 1 ancillary and revenue subject to refund as revenues not approved back to prior levels.	-	-	-	-	-	-	-
RES	Remove Schedule 3a ancillary revenue and revenue subject to refund.	-	-	-	-	-	-	-
RES	Remove schedules 5 and 6 charges covering 2012.	-	-	-	-	853,649	-	1,107,193
RES	Reverse schedules 5 and 6 accruals as amounts covered in adjustments.	-	-	-	-	(457,801)	-	(861,900)
PRO	Increase in 5 and 6 revenues based on rate change June 2014.	-	-	-	-	(169,591)	-	(221,650)
RES	Remove additional schedule 6 refunds	-	-	-	-	-	-	(2,788)
RES	Remove settlement of reserves relating to periods prior to 2012.	-	-	-	-	258,499	-	516,998
PRO	Estimated decrease in use of facilities charge for phase shifters	-	-	-	-	-	-	44,000
PRO	Estimated increase in use of facilities charge for transmission.	-	-	-	-	-	-	(16,237)
PRO	Rounding	-	-	-	-	-	-	(23)
RES	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	-	-	-	-	684,829	806,313	1,491,141
	Test Period Incremental Adjustments	(719,539)	-	662,862	-	484,757	684,829	(4,923,365)
	Accum Test Period Totals	(56,676)	(2,584,780)	-	(0)	(1,850,818)	-	(90,416,300)
RES	Type 1 adjustments (Normalize for out of period and one-time adjustments)	(719,539)	-	662,862	-	654,347	684,829	4,480,007
PRO	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	-	-	-	-	(169,591)	-	(9,403,371)
	Total	(719,539)	-	662,862	-	484,757	684,829	(4,923,365)

PacifiCorp
Washington General Rate Case - December 2013
Wheeling Revenue Adjustment
Wheeling Imbalance Penalty Expense

FERC Account 566 - Misc. Transmission Expense
Transmission Imbalance Penalty Expense

	<u>505962</u>	<u>505964</u>	<u>Total</u>
Jan-13	16,277	79,483	95,761
Feb-13	6,663	41,001	47,663
Mar-13	37,563	53,014	90,578
Apr-13	66,342	85,069	151,412
May-13	21,182	81,623	102,805
Jun-13	25,367	33,447	58,814
Jul-13	86,046	66,293	152,339
Aug-13	116,718	84,814	201,532
Sep-13	92,370	73,540	165,911
Oct-13	107,661	77,809	185,470
Nov-13	26,084	40,350	66,433
Dec-13	43,188	56,427	99,615
	<u>645,462</u>	<u>772,871</u>	<u>1,418,333</u>

Ref. 3.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Ancillary Contract Renewal	456	PRO	179,017	CAGW	23.085%	41,326	3.7.1

Description of Adjustment

This adjusts revenue to account for the contract the Company entered into with Seattle City Light (SCL) to receive real time output from SCL's share of the Stateline wind farm and return power two months later, which was renewed in December 2011. The ancillary revenue booked in the 12 months ended December 2013 is adjusted to reflect the expected revenue for the 12 months ending December 2014 per the terms of the new contract, consistent with net power costs treatment in adjustment 5.1.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Other Electric Revenues	456	PRO	84,747	WA	Situs	84,747	3.8.1

Description of Adjustment

The Company is proposing to change the rates associated with the reconnection charge in Schedule 300. The reconnection charge is assessed when a customer has been disconnected due to default or non-payment of their energy bill and then requests the reconnection of service. This pro forma adjustment removes the actual charges from the historical test year and replaces the proposed amount using the historical average number of reconnections.

	<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 Income							
Remove Booked - 12 ME December 2013	456	RES	(144,583)	SG	7.906%	(11,430)	
Add Forecast Revs - 12 ME March 2016	456	PRO	161,659	CAGW	23.085%	37,319	

Description of Adjustment

The Company receives compensation for wake losses suffered at its Leaning Juniper wind plant. This adjustment adds forecast indemnity payments for lost renewable energy credits and production tax credits during the 12 months ending March 2016. Forecast indemnity payments for lost energy are embedded within the Company's pro forma net power cost calculation.

Revenues from Wind Wake Loss Indemnity & Production Tax Credits

2013	Month #	Revenue	
January	1	(7,612)	
February	2	(14,928)	
March	3	(12,372)	
April	4	(17,761)	
May	5	(14,076)	
June	6	(15,056)	
July	7	(17,194)	
August	8	(14,013)	
September	9	(13,635)	
October	10	(7,075)	
November	11	(10,860)	
December	12	0	
Total		(144,583)	Ref 3.9

Forecast for 12 Months Ended March 2016

REC Indemnity Payment	7,942	
PTC Indemnity Payment	153,717	
Total	161,659	Ref 3.9

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	General Wage Increas (Annualizing)	General Wage Increase (Pro Forma)	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Revenue and Expense Removal
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(158,115)	-	-	-	(158,115)	-
6 Total Operating Revenues	(158,115)	-	-	-	(158,115)	-
7						
8 Operating Expenses:						
9 Steam Production	585,584	-	(8,712)	225,878	-	(2,678)
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	294,362	-	(4,029)	104,470	-	-
12 Other Power Supply	396,793	(571)	(4,862)	126,049	(5,011)	-
13 Transmission	323,681	-	(2,512)	65,116	-	-
14 Distribution	77,920	(125)	(9,992)	259,056	-	-
15 Customer Accounting	630,360	(1,703)	(5,411)	140,246	-	-
16 Customer Service & Info	(10,653,365)	(2,911)	(830)	21,520	(330)	(10,677,589)
17 Sales	-	-	-	-	-	-
18 Administrative & General	(903,146)	(9,144)	(11,243)	291,478	-	-
19 Total O&M Expenses	(9,247,812)	(14,454)	(47,592)	1,233,813	(5,341)	(2,678)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	2,761,386	7,740	16,657	(431,835)	1,869	(54,403)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(7,660)	(7,660)	-	-	-	-
28 Total Operating Expenses:	(6,494,085)	(14,374)	(30,934)	801,979	(3,471)	(6,923,689)
29						
30 Operating Rev For Return:	6,335,971	14,374	30,934	(801,979)	3,471	6,923,689
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	1.554%	0.004%	0.008%	-0.197%	0.001%	-0.025%
61 Estimated Price Change	(10,229,207)	(23,206)	(49,943)	1,294,767	(5,605)	163,116
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	9,097,357	22,114	47,592	(1,233,813)	5,341	(155,437)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	47,838	-	-	-	-	47,838
71 Schedule "M" Deductions	1,255,521	-	-	-	-	-
72 Income Before Tax	7,889,674	22,114	47,592	(1,233,813)	5,341	(155,437)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	7,889,674	22,114	47,592	(1,233,813)	5,341	(155,437)
77						
78 Federal Income Taxes	2,761,386	7,740	16,657	(431,835)	1,869	(54,403)

	4.7	4.8	4.9	4.10	4.11	4.11.1	4.12
	Insurance Expense	Advertising	Memberships & Subscriptions	Uncollectible Expense	Legal Expenses	(Cont.) Legal Expenses	Collection Agency Fees
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	8,569	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	(343)	-	-
12 Other Power Supply	(39,319)	-	-	-	(61,551)	-	-
13 Transmission	118,385	-	-	-	(5,247)	-	-
14 Distribution	(313,797)	-	-	-	(29,261)	-	-
15 Customer Accounting	-	-	-	422,425	(2,949)	-	(42,060)
16 Customer Service & Info	-	(305)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,536,346)	(97)	1,497	-	825,130	(518,994)	-
19 Total O&M Expenses	(1,771,078)	(402)	1,497	422,425	734,347	(518,994)	(42,060)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	180,445	141	(524)	(147,849)	(257,021)	181,648	14,721
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,590,633)	(261)	973	274,576	477,325	(337,346)	(27,339)
29							
30 Operating Rev For Return:	1,590,633	261	(973)	(274,576)	(477,325)	337,346	27,339
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.390%	0.000%	0.000%	-0.067%	-0.117%	0.083%	0.007%
61 Estimated Price Change	(2,568,022)	(422)	1,570	443,294	770,625	(544,634)	(44,138)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,771,078	402	(1,497)	(422,425)	(734,347)	518,994	42,060
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	1,255,521	-	-	-	-	-	-
72 Income Before Tax	515,557	402	(1,497)	(422,425)	(734,347)	518,994	42,060
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	515,557	402	(1,497)	(422,425)	(734,347)	518,994	42,060
77							
78 Federal Income Taxes	180,445	141	(524)	(147,849)	(257,021)	181,648	14,721

	4.13.1	4.13.2	4.13.3	4.13.4	4.13.5	0	0
	IHS Global Insight Escalation	(cont.) IHS Global Insight Escalation	(cont. 2) IHS Global Insight Escalation	(cont. 3) IHS Global Insight Escalation	(cont. 4) IHS Global Insight Escalation	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	362,528	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	26,033	168,232	-	-	-	-	-
12 Other Power Supply	-	382,058	-	-	-	-	-
13 Transmission	-	(1,513)	149,451	-	-	-	-
14 Distribution	-	-	(70,148)	242,188	-	-	-
15 Customer Accounting	-	-	-	119,811	-	-	-
16 Customer Service & Info	-	-	-	(990)	8,070	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	54,573	-	-
19 Total O&M Expenses	388,561	548,778	79,303	361,009	62,643	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(135,996)	(192,072)	(27,756)	(126,353)	(21,925)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	252,565	356,706	51,547	234,656	40,718	-	-
29							
30 Operating Rev For Return:	(252,565)	(356,706)	(51,547)	(234,656)	(40,718)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.062%	-0.087%	-0.013%	-0.058%	-0.010%	0.000%	0.000%
61 Estimated Price Change	407,757	575,889	83,220	378,844	65,738	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(388,561)	(548,778)	(79,303)	(361,009)	(62,643)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(388,561)	(548,778)	(79,303)	(361,009)	(62,643)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(388,561)	(548,778)	(79,303)	(361,009)	(62,643)	-	-
77							
78 Federal Income Taxes	(135,996)	(192,072)	(27,756)	(126,353)	(21,925)	-	-

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	General Wage Increases (Annualizing)	General Wage Increase (Pro Forma)	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Revenue and Expense Removal
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(158,115)	-	-	-	(158,115)	-
6 Total Operating Revenues	(158,115)	-	-	-	(158,115)	-
7						
8 Operating Expenses:						
9 Steam Production	(2,821)	-	(8,712)	-	(2,678)	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(4,373)	-	(4,029)	-	-	-
12 Other Power Supply	(111,315)	(571)	(4,862)	-	(5,011)	-
13 Transmission	110,627	-	(2,512)	-	-	-
14 Distribution	(353,176)	(125)	(9,992)	-	-	-
15 Customer Accounting	412,361	(1,703)	(5,411)	-	-	-
16 Customer Service & Info	(10,681,965)	(2,911)	(830)	-	(330)	(10,677,589)
17 Sales	-	-	-	-	-	-
18 Administrative & General	(1,270,933)	(9,144)	(11,243)	-	-	-
19 Total O&M Expenses	(11,901,595)	(14,454)	(47,592)	-	(5,341)	(2,678)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	3,690,210	7,740	16,657	-	1,869	(54,403)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(7,660)	(7,660)	-	-	-	-
28 Total Operating Expenses:	(8,219,044)	(14,374)	(30,934)	-	(3,471)	(57,081)
29						
30 Operating Rev For Return:	8,060,930	14,374	30,934	-	3,471	(101,034)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	1.977%	0.004%	0.008%	0.000%	0.001%	-0.025%
61 Estimated Price Change	(13,014,094)	(23,206)	(49,943)	-	(5,605)	163,116
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	11,751,140	22,114	47,592	-	5,341	(155,437)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	47,838	-	-	-	-	47,838
71 Schedule "M" Deductions	1,255,521	-	-	-	-	-
72 Income Before Tax	10,543,457	22,114	47,592	-	5,341	(155,437)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	10,543,457	22,114	47,592	-	5,341	(155,437)
77						
78 Federal Income Taxes	3,690,210	7,740	16,657	-	1,869	(54,403)

	4.7	4.8	4.9	4.10	4.11	4.11.1	4.12
	Insurance Expense	Advertising	Memberships & Subscriptions	Uncollectible Expense	Legal Expenses	(Cont.) Legal Expenses	Collection Agency Fees
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	8,569	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	(343)	-	-
12 Other Power Supply	(39,319)	-	-	-	(61,551)	-	-
13 Transmission	118,385	-	-	-	(5,247)	-	-
14 Distribution	(313,797)	-	-	-	(29,261)	-	-
15 Customer Accounting	-	-	-	422,425	(2,949)	-	-
16 Customer Service & Info	-	(305)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,558,082)	(97)	1,497	-	825,130	(518,994)	-
19 Total O&M Expenses	(1,792,813)	(402)	1,497	422,425	734,347	(518,994)	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	188,052	141	(524)	(147,849)	(257,021)	181,648	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,604,761)	(261)	973	274,576	477,325	(337,346)	-
29							
30 Operating Rev For Return:	1,604,761	261	(973)	(274,576)	(477,325)	337,346	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.394%	0.000%	0.000%	-0.067%	-0.117%	0.083%	0.000%
61 Estimated Price Change	(2,590,832)	(422)	1,570	443,294	770,625	(544,634)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,792,813	402	(1,497)	(422,425)	(734,347)	518,994	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	1,255,521	-	-	-	-	-	-
72 Income Before Tax	537,292	402	(1,497)	(422,425)	(734,347)	518,994	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	537,292	402	(1,497)	(422,425)	(734,347)	518,994	-
77							
78 Federal Income Taxes	188,052	141	(524)	(147,849)	(257,021)	181,648	-

	4.13.1	4.13.2	4.13.3	4.13.4	4.13.5	0	0
	IHS Global Insight Escalation	(cont.) IHS Global Insight Escalation	(cont. 2) IHS Global Insight Escalation	(cont. 3) IHS Global Insight Escalation	(cont. 4) IHS Global Insight Escalation	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	General Wage Increas (Annualizing)	General Wage Increase (Pro Forma)	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Revenue and Expense Removal
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	588,405	-	225,878	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	298,735	-	104,470	-	-	-
12 Other Power Supply	508,107	-	126,049	-	-	-
13 Transmission	213,054	-	65,116	-	-	-
14 Distribution	431,095	-	259,056	-	-	-
15 Customer Accounting	217,998	-	140,246	-	-	-
16 Customer Service & Info	28,600	-	21,520	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	367,787	-	291,478	-	-	-
19 Total O&M Expenses	2,653,783	-	1,233,813	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(928,824)	-	(431,835)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,724,959	-	801,979	-	-	-
29						
30 Operating Rev For Return:	(1,724,959)	-	(801,979)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-0.410%	0.000%	0.000%	-0.191%	0.000%	0.000%
61 Estimated Price Change	2,784,887	-	-	1,294,767	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,653,783)	-	(1,233,813)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(2,653,783)	-	(1,233,813)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,653,783)	-	(1,233,813)	-	-	-
77						
78 Federal Income Taxes	(928,824)	-	(431,835)	-	-	-

	4.7	4.8	4.9	4.10	4.11	4.11.1	4.12
	Insurance Expense	Advertising	Memberships & Subscriptions	Uncollectible Expense	Legal Expenses	(Cont.) Legal Expenses	Collection Agency Fees
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	(42,060)
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	21,736	-	-	-	-	-	-
19 Total O&M Expenses	21,736	-	-	-	-	-	(42,060)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(7,607)	-	-	-	-	-	14,721
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	14,128	-	-	-	-	-	(27,339)
29							
30 Operating Rev For Return:	(14,128)	-	-	-	-	-	27,339
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.003%	0.000%	0.000%	0.000%	0.000%	0.000%	0.007%
61 Estimated Price Change	22,809	-	-	-	-	-	(44,138)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(21,736)	-	-	-	-	-	42,060
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(21,736)	-	-	-	-	-	42,060
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(21,736)	-	-	-	-	-	42,060
77							
78 Federal Income Taxes	(7,607)	-	-	-	-	-	14,721

	4.13.1	4.13.2	4.13.3	4.13.4	4.13.5	0	0
	IHS Global Insight Escalation	(cont.) IHS Global Insight Escalation	(cont. 2) IHS Global Insight Escalation	(cont. 3) IHS Global Insight Escalation	(cont. 4) IHS Global Insight Escalation	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	362,528	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	26,033	168,232	-	-	-	-	-
12 Other Power Supply	-	382,058	-	-	-	-	-
13 Transmission	-	(1,513)	149,451	-	-	-	-
14 Distribution	-	-	(70,148)	242,188	-	-	-
15 Customer Accounting	-	-	-	119,811	-	-	-
16 Customer Service & Info	-	-	-	(990)	8,070	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	54,573	-	-
19 Total O&M Expenses	388,561	548,778	79,303	361,009	62,643	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(135,996)	(192,072)	(27,756)	(126,353)	(21,925)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	252,565	356,706	51,547	234,656	40,718	-	-
29							
30 Operating Rev For Return:	(252,565)	(356,706)	(51,547)	(234,656)	(40,718)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.060%	-0.085%	-0.012%	-0.056%	-0.010%	0.000%	0.000%
61 Estimated Price Change	407,757	575,889	83,220	378,844	65,738	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(388,561)	(548,778)	(79,303)	(361,009)	(62,643)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(388,561)	(548,778)	(79,303)	(361,009)	(62,643)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(388,561)	(548,778)	(79,303)	(361,009)	(62,643)	-	-
77							
78 Federal Income Taxes	(135,996)	(192,072)	(27,756)	(126,353)	(21,925)	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Revenue:							
Gain on Property Sales	421	RES	(278,673)	CAGE	0.000%	-	
Gain on Property Sales	421	RES	286,366	SO	6.854%	19,627	
Gain on Property Sales	421	RES	16,760	UT	Situs	-	
Gain on Property Sales	421	RES	<u>(24,453)</u>	CAGW	23.085%	<u>(5,645)</u>	
			-			<u>13,982</u>	4.1.1
Loss on Property Sales	421	RES	(5,798)	CN	6.917%	(401)	
Loss on Property Sales	421	RES	10,195	OR	Situs	-	
Loss on Property Sales	421	RES	(309,908)	SO	6.854%	(21,241)	
Loss on Property Sales	421	RES	6,003	CAGE	0.000%	-	
Loss on Property Sales	421	RES	<u>299,508</u>	NUTIL	0.000%	-	
			-			<u>(21,642)</u>	4.1.1
Adjustment to Expense:							
Non-utility Flights	921	RES	(7,047)	SO	6.854%	(483)	
Non-utility Flights	557	RES	(7,223)	SG	7.906%	(571)	
Non-utility Flights	580	RES	(1,990)	SNPD	6.280%	(125)	
Miscellaneous	909	RES	(1,589)	CN	6.917%	(110)	
DSM	909	RES	(60,596)	CN	6.917%	(4,192)	
Blue Sky	909	RES	20,097	CN	6.917%	1,390	
Blue Sky	909	RES	9,798	OR	Situs	-	
Blue Sky	903	RES	(24,626)	CN	6.917%	(1,703)	
Blue Sky	903	RES	(46,199)	OR	Situs	-	
Blue Sky	929	RES	40,931	SO	6.854%	2,805	
Charitable Donations and Sponsorships	921	RES	(6,014)	SO	6.854%	(412)	
Employee Expenses	921	RES	(613)	SO	6.854%	(42)	
Legislative & Lobbyist	921	RES	(5,577)	SO	6.854%	(382)	
Blue Sky	921	RES	(355)	SO	6.854%	(24)	
Miscellaneous	923	RES	(118,207)	SO	6.854%	(8,102)	
Intercompany SERP Costs	923	RES	(154,730)	SO	6.854%	(10,605)	
Property Insurance	924	RES	118,207	SO	6.854%	8,102	
Total Miscellaneous General Expense Removal			<u>(245,735)</u>			<u>(14,454)</u>	4.1.1

Description of Adjustment

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts. It also reallocates gains and losses on property sales to reflect the appropriate allocation.

Pacificorp
Washington General Rate Case - December 2013
Miscellaneous General Expense & Revenue

Description	FERC	Factor	Amt to Exclude
FERC 421 - (Gain)/Loss on Sale of Utility Plant			
Gain on Property Sales	421	CAGE	278,673
Gain on Property Sales	421	SO	(286,366)
Gain on Property Sales	421	UT	(16,760)
Gain on Property Sales	421	CAGW	24,453
Loss on Property Sales	421	CN	5,798
Loss on Property Sales	421	OR	(10,195)
Loss on Property Sales	421	SO	309,908
Loss on Property Sales	421	CAGE	(6,003)
Loss on Property Sales	421	NUTIL	(299,508)
			<u>-</u>
Non-utility Flights			
Office Supplies and Expenses	921	SO	7,047
Other Expenses	557	SG	7,223
Operation Supervision & Engineering	580	SNPD	1,990
			<u>16,260</u>
FERC 909 - Informational & Instructional Advertising			
Miscellaneous	909	CN	1,589
DSM	909	CN	60,596
Blue Sky	909	CN	(20,097)
Blue Sky	909	OR	(9,798)
Blue Sky	903	CN	24,626
Blue Sky	903	OR	46,199
Blue Sky	929	SO	(40,931)
			<u>62,185</u>
FERC 921 - Office Supplies & Expenses			
Charitable Donations and Sponsorships	921	SO	6,014
Employee Expenses	921	SO	613
Legislative & Lobbyist	921	SO	5,577
Blue Sky	921	SO	355
			<u>12,559</u>
FERC 923 - Outside Services			
Miscellaneous	923	SO	118,207
Intercompany SERP Costs	923	SO	154,730
			<u>272,938</u>
FERC 924 - Property Insurance			
Miscellaneous	924	SO	<u>(118,207)</u>
FERC 928 - Regulatory Commission Expense			
No items to re-classify	928	-	-
			<u>-</u>
FERC 930 - Misc General Expense			
EDCU, UT Sports Authority Rent Contribution	930	UT	-
Sponsorships	930	SO	-
			<u>-</u>
TOTAL MISC GENERAL EXPENSE REMOVED			<u>245,735</u>
			Ref 4.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	RES	(108,784)	CAGE	0.000%	-	
Steam Operations	500	RES	(6)	CAGW	23.085%	(1)	
Steam Operations	500	RES	(7,477)	JBG	22.954%	(1,716)	
Steam Operations	500	RES	(42)	SG	7.906%	(3)	
Fuel Related - Non-NPC	501	RES	(1,583)	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	RES	(982)	JBE	22.612%	(222)	
Fuel Related - Non-NPC	501	RES	(447)	SE	7.570%	(34)	
Steam Maintenance	512	RES	(44,698)	CAGE	0.000%	-	
Steam Maintenance	512	RES	280	CAGW	23.085%	65	
Steam Maintenance	512	RES	(29,625)	JBG	22.954%	(6,800)	
Hydro Operations	535	RES	(9,363)	CAGE	0.000%	-	
Hydro Operations	535	RES	(12,362)	CAGW	23.085%	(2,854)	
Hydro Maintenance	545	RES	(1,852)	CAGE	0.000%	-	
Hydro Maintenance	545	RES	(5,093)	CAGW	23.085%	(1,176)	
Other Operations	548	RES	(6,306)	CAGE	0.000%	-	
Other Operations	548	RES	(2,358)	CAGW	23.085%	(544)	
Other Operations	548	RES	(2,914)	SG	7.906%	(230)	
Other Operations	548	RES	(5)	OR	Situs	-	
Other Maintenance	553	RES	(2,078)	CAGE	0.000%	-	
Other Maintenance	553	RES	(1,207)	CAGW	23.085%	(279)	
Other Power Supply Expenses	557	RES	(15,098)	CAGE	0.000%	-	
Other Power Supply Expenses	557	RES	(211)	CAGW	23.085%	(49)	
Other Power Supply Expenses	557	RES	(2,521)	JBG	22.954%	(579)	
Other Power Supply Expenses	557	RES	(40,236)	SG	7.906%	(3,181)	
Transmission Operations	560	RES	(6,272)	CAGE	0.000%	-	
Transmission Operations	560	RES	(1,149)	CAGW	23.085%	(265)	
Transmission Operations	560	RES	(47)	JBG	22.954%	(11)	
Transmission Operations	560	RES	(23,459)	SG	7.906%	(1,855)	
Transmission Maintenance	571	RES	1,305	CAGE	0.000%	-	
Transmission Maintenance	571	RES	(1,291)	CAGW	23.085%	(298)	
Transmission Maintenance	571	RES	(131)	JBG	22.954%	(30)	
Transmission Maintenance	571	RES	(666)	SG	7.906%	(53)	
Distribution Operations	580	RES	(37,222)	WA	Situs	(2,849)	
Distribution Operations	580	RES	(47,046)	SNPD	6.280%	(2,955)	
Distribution Maintenance	593	RES	(0)	OTHER	0.000%	-	
Distribution Maintenance	593	RES	(61,041)	WA	Situs	(3,609)	
Distribution Maintenance	593	RES	(9,217)	SNPD	6.280%	(579)	
Customer Accounts	903	RES	(52,642)	CN	6.917%	(3,641)	
Customer Accounts	903	RES	(30,409)	WA	Situs	(1,768)	
Customer Services	908	RES	(3,859)	CN	6.917%	(267)	
Customer Services	908	RES	(103)	OTHER	0.000%	-	
Customer Services	908	RES	(9,529)	WA	Situs	(563)	
Administrative & General	920	RES	(3,673)	WA	Situs	(875)	
Administrative & General	920	RES	(147,295)	SO	6.854%	(10,096)	
Administrative & General	935	RES	50	WA	Situs	0	
Administrative & General	935	RES	(3,965)	SO	6.854%	(272)	
			<u>(732,632)</u>			<u>(47,589)</u>	4.3.2

Description of Adjustment:

This adjustment annualizes the wage increases that occurred during the 12 months ended December 2013 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

	<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:							
Steam Operations	500	PRO	2,820,384	CAGE	0.000%	-	
Steam Operations	500	PRO	143	CAGW	23.085%	33	
Steam Operations	500	PRO	193,857	JBG	22.954%	44,498	
Steam Operations	500	PRO	1,090	SG	7.906%	86	
Fuel Related - Non-NPC	501	PRO	41,032	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	PRO	25,453	JBE	22.612%	5,755	
Fuel Related - Non-NPC	501	PRO	11,596	SE	7.570%	878	
Steam Maintenance	512	PRO	1,158,859	CAGE	0.000%	-	
Steam Maintenance	512	PRO	(7,252)	CAGW	23.085%	(1,674)	
Steam Maintenance	512	PRO	768,069	JBG	22.954%	176,302	
Hydro Operations	535	PRO	242,760	CAGE	0.000%	-	
Hydro Operations	535	PRO	320,496	CAGW	23.085%	73,986	
Hydro Maintenance	545	PRO	48,026	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	132,049	CAGW	23.085%	30,483	
Other Operations	548	PRO	163,502	CAGE	0.000%	-	
Other Operations	548	PRO	61,134	CAGW	23.085%	14,113	
Other Operations	548	PRO	75,543	SG	7.906%	5,972	
Other Operations	548	PRO	134	OR	Situs	-	
Other Maintenance	553	PRO	53,884	CAGE	0.000%	-	
Other Maintenance	553	PRO	31,281	CAGW	23.085%	7,221	
Other Power Supply Expenses	557	PRO	391,430	CAGE	0.000%	-	
Other Power Supply Expenses	557	PRO	5,482	CAGW	23.085%	1,265	
Other Power Supply Expenses	557	PRO	65,373	JBG	22.954%	15,006	
Other Power Supply Expenses	557	PRO	1,043,186	SG	7.906%	82,471	
Transmission Operations	560	PRO	162,616	CAGE	0.000%	-	
Transmission Operations	560	PRO	29,792	CAGW	23.085%	6,878	
Transmission Operations	560	PRO	1,230	JBG	22.954%	282	
Transmission Operations	560	PRO	608,203	SG	7.906%	48,083	
Transmission Maintenance	571	PRO	(33,835)	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	33,473	CAGW	23.085%	7,727	
Transmission Maintenance	571	PRO	3,401	JBG	22.954%	781	
Transmission Maintenance	571	PRO	17,279	SG	7.906%	1,366	
Distribution Operations	580	PRO	965,028	WA	Situs	73,867	
Distribution Operations	580	PRO	1,219,735	SNPD	6.280%	76,603	
Distribution Maintenance	593	PRO	0	OTHER	0.000%	-	
Distribution Maintenance	593	PRO	1,582,576	WA	Situs	93,578	
Distribution Maintenance	593	PRO	238,956	SNPD	6.280%	15,007	
Customer Accounts	903	PRO	1,364,826	CN	6.917%	94,410	
Customer Accounts	903	PRO	788,389	WA	Situs	45,836	
Customer Services	908	PRO	100,056	CN	6.917%	6,921	
Customer Services	908	PRO	2,677	OTHER	0.000%	-	
Customer Services	908	PRO	247,046	WA	Situs	14,599	
Administrative & General	920	PRO	95,238	WA	Situs	22,692	
Administrative & General	920	PRO	3,818,846	SO	6.854%	261,741	
Administrative & General	935	PRO	(1,290)	WA	Situs	(1)	
Administrative & General	935	PRO	102,802	SO	6.854%	7,046	
			<u>18,994,554</u>			<u>1,233,813</u>	4.3.2

Description of Adjustment:

This adjustment recognizes wage increases that have occurred, or are projected to occur during the 12 months ending March 2016 for labor charged to operation & maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp
Washington General Rate Case - December 2013
General Wage Increase Adjustment

This adjustment has been prepared on a basis consistent with that used in the last Washington General Rate Case, UE-130043.

The unadjusted, restated (12 months ended December 2013), and pro forma period (12 months ending March 2016) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual December 2013 total labor related expenses are identified on page 4.3.2.
2. Actual December 2013 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.3.
3. The restated December 2013 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to March 2016 (see page 4.3.5). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.6.
4. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the non-union wage increase percentage. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Payroll taxes have been updated as result of the labor calculations in parts 2, 3 and 4 above. These payroll tax calculations can be found on page 4.3.7.
6. SERP related expenses are removed from the test period through the restating portion of this adjustment as reflected on page 4.3.2.

PacifiCorp
Washington General Rate Case - December 2013
General Wage Increase Adjustment

Account	Description	12 Months Ended December 2013	Restatement 12 Months Ended December 2013	Restating Adjustment	Pro Forma 12 Months Ended March 2016	Pro Forma Adjustment	Ref.
5001XX	Regular Ordinary Time	418,484,505	420,390,005	1,905,500	441,292,550	20,902,544	
5002XX	Overtime	47,577,347	47,793,982	216,636	50,170,385	2,376,402	
5003XX	Premium Pay	6,421,641	6,450,881	29,240	6,771,630	320,749	
	Subtotal for Escalation	472,483,493	474,634,868	2,151,376	498,234,565	23,599,696	4.3.5
500410	Annual Incentive Plan	32,835,738	32,835,738	-	34,603,225	1,767,486	
580500	Payroll Tax Expense	36,019,228	36,172,822	153,594	37,986,423	1,813,601	4.3.7
580700	Payroll Tax Expense-Unemployment	3,860,621	3,860,621	-	3,860,621	-	
	Total Payroll Taxes	39,879,849	40,033,443	153,594	41,847,044	1,813,601	
501115	SERP Plan	3,353,350	-	(3,353,350)	-	-	
50112X	Medical	56,560,311	56,560,311	-	56,560,311	-	
5011XX	Pension	39,131,821	39,131,821	-	39,131,821	-	
50115X	Post Retirement	2,703,322	2,703,322	-	2,703,322	-	
5012XX	Stock/401(k)/ESOP	32,696,587	32,696,587	-	32,696,587	-	
xxxxx	All Other Labor and Benefit Items	22,003,924	22,003,924	-	22,003,924	-	
	Other Labor	156,449,316	153,095,965	(3,353,350)	153,095,965	-	
	Total Labor	701,648,396	700,600,015	(1,048,380)	727,780,799	27,180,783	4.3.8
	Non-Utility and Capitalized Labor	211,320,424	211,004,676	(315,748)	219,190,905	8,186,229	4.3.8
	Total Utility Labor	490,327,972	489,595,339	(732,632)	508,589,894	18,994,554	4.3.8

Page 4.2

Page 4.3

Ref. 4.3.2
 Ref. 4.3.2
 Ref. 4.3.2
 Ref. 4.3.2

Account Desc.	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
5001XX Reg/Overtime/Time	37,134	53,331	33,734	34,895	39,847	32,298	38,513	33,904	33,603	36,953	37,708	34,558	418,465
5002XX Premium Pay	3,169	3,499	3,383	3,455	3,577	3,417	3,852	4,173	4,443	5,077	5,680	4,504	46,522
5003XX Premium Pay	359	354	383	435	577	447	582	652	743	857	971	804	8,222
Grand Total	40,659	57,184	37,500	38,939	44,001	36,162	42,947	40,398	39,032	42,887	38,207	39,291	472,483

Ref. 4.3.2
 Ref. 4.3.2
 Ref. 4.3.2
 Ref. 4.3.2

Group Code	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
2 Officer/Exempt	15,918	14,796	15,379	14,865	16,711	13,932	15,963	15,951	14,267	15,354	15,079	15,162	184,067
3 Officer/Exempt	2,732	2,989	2,422	2,589	2,727	2,495	2,890	2,721	2,143	2,876	2,557	2,607	32,009
4 BEW 12S	3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	42,000
5 UWUA 197	3,883	3,424	3,768	4,110	4,823	3,401	3,855	3,751	3,145	3,145	3,145	3,145	38,814
8 BEW 57 WY	48	41	55	54	62	46	59	38	37	38	43	40	46,904
9 BEW 57 PD	8,358	7,395	7,270	8,117	8,383	7,427	8,244	8,993	8,189	8,447	7,771	7,827	97,011
10 BEW 57 CT	3,953	3,953	3,953	3,953	3,953	3,953	3,953	3,953	3,953	3,953	3,953	3,953	47,460
11 PCCC Non-Exempt	276	276	276	276	276	276	276	276	276	276	276	276	3,312
12 BEW 57 FS	273	228	237	253	343	253	343	353	324	340	340	337	3,907
13 PCCC Non-Exempt	1,120	1,048	1,098	1,116	1,108	1,050	1,185	1,143	1,020	1,156	1,085	1,112	13,314
15 BEW 57 CT	40,639	36,518	37,260	39,939	41,805	35,983	41,848	40,398	39,032	42,881	38,207	39,291	472,483
Grand Total	40,659	36,518	37,260	39,939	41,805	35,983	41,848	40,398	39,032	42,881	38,207	39,291	472,483

Restatement Increase

Group Code	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
2 Officer/Exempt	2.22%											
3 BEW 12S	2.00%											
4 BEW 659					2.00%							
5 UWUA 197						2.00%						
8 BEW 57 WY							2.00%					
9 BEW 57 PD										2.00%		
11 BEW 57 FS												
12 BEW 57 FS	2.22%											
13 PCCC Non-Exempt	1.25%											
15 BEW 57 CT												
18 Non-Exempt	2.22%											

December 2013 Restated Labor

Group Code	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
2 Officer/Exempt	15,918	14,796	15,379	14,865	16,711	13,932	15,963	15,951	14,267	15,354	15,079	15,162	184,067
3 Officer/Exempt	2,767	2,978	2,422	2,589	2,727	2,495	2,890	2,721	2,143	2,876	2,557	2,607	32,064
4 BEW 12S	3,502	2,841	2,862	3,272	3,590	3,063	3,544	3,570	3,531	3,778	3,140	3,118	39,611
5 UWUA 197	3,883	3,424	3,768	4,110	4,823	3,401	3,855	3,751	3,145	3,145	3,145	3,145	38,814
8 BEW 57 WY	48	41	55	54	62	46	59	38	37	38	43	40	46,904
9 BEW 57 PD	8,406	7,507	7,390	8,231	8,521	7,550	8,244	8,993	8,189	8,447	7,771	7,827	97,708
10 BEW 57 CT	4,056	3,979	3,518	3,990	4,127	3,698	3,900	3,796	3,715	3,875	3,226	3,932	45,816
11 PCCC Non-Exempt	276	276	276	276	276	276	276	276	276	276	276	276	3,312
12 BEW 57 FS	273	228	237	253	343	253	343	353	324	340	340	337	3,907
13 PCCC Non-Exempt	1,120	1,048	1,098	1,116	1,108	1,050	1,185	1,143	1,020	1,156	1,085	1,112	13,314
15 BEW 57 CT	41,051	36,828	37,572	39,287	42,094	36,213	41,926	40,473	39,112	42,881	38,207	39,291	474,635
Grand Total	41,051	36,828	37,572	39,287	42,094	36,213	41,926	40,473	39,112	42,881	38,207	39,291	474,635

Pro Forma Increases to December 2014

Group Code	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
2 Officer/Exempt	2.50%											
3 BEW 12S	2.00%											
4 BEW 659					2.00%							
5 UWUA 197						2.00%						
8 BEW 57 WY							2.75%					
9 BEW 57 PD	2.00%											
10 BEW 57 CT	2.00%											
11 PCCC Non-Exempt												
15 BEW 57 CT			1.65%									
18 Non-Exempt	2.50%											

Pro Forma Labor December 2014

Group Code	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
2 Officer/Exempt	16,316	15,166	15,794	15,236	17,129	14,281	16,352	16,042	14,923	16,793	15,656	15,541	188,699
3 Officer/Exempt	2,815	2,978	2,422	2,589	2,727	2,495	2,890	2,721	2,143	2,876	2,557	2,607	32,064
4 BEW 12S	3,502	2,841	2,862	3,272	3,590	3,063	3,544	3,570	3,531	3,778	3,140	3,118	39,611
5 UWUA 197	3,883	3,424	3,768	4,110	4,823	3,401	3,855	3,751	3,145	3,145	3,145	3,145	38,814
8 BEW 57 WY	48	41	55	54	62	46	59	38	37	38	43	40	46,904
9 BEW 57 PD	8,406	7,507	7,390	8,231	8,521	7,550	8,244	8,993	8,189	8,447	7,771	7,827	97,708
10 BEW 57 CT	4,056	3,979	3,518	3,990	4,127	3,698	3,900	3,796	3,715	3,875	3,226	3,932	45,816
11 PCCC Non-Exempt	276	276	276	276	276	276	276	276	276	276	276	276	3,312
12 BEW 57 FS	273	228	237	253	343	253	343	353	324	340	340	337	3,907
13 PCCC Non-Exempt	1,120	1,048	1,098	1,116	1,108	1,050	1,185	1,143	1,020	1,156	1,085	1,112	13,314
15 BEW 57 CT	41,498	37,572	38,211	40,051	42,942	36,945	42,774	41,293	39,892	43,523	39,654	40,161	483,883
Grand Total	41,498	37,572	38,211	40,051	42,942	36,945	42,774	41,293	39,892	43,523	39,654	40,161	483,883

Pro Forma Labor December 2014

Group Code	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
2 Officer/Exempt	16,316	15,166	15,764	15,236	17,129	14,281	16,352	16,042	14,623	16,763	15,456	15,541	188,688
3 BEW 125	2,787	2,426	2,471	2,641	2,782	2,515	2,948	2,776	3,206	2,933	2,808	2,659	32,751
4 BEW 659	3,502	2,841	2,862	3,272	3,662	3,124	3,614	3,641	3,602	3,854	3,202	3,181	40,358
5 UWUA 197	167	139	152	152	150	146	172	157	148	194	151	143	1,850
8 UWUA 127	3,960	3,492	3,841	4,192	4,041	3,469	3,932	3,826	4,043	4,920	3,715	4,410	47,842
9 BEW 57 WY	49	41	56	55	63	47	60	53	38	39	44	41	587
11 BEW 57 PD	8,496	7,657	7,537	8,416	8,692	7,701	9,429	8,765	8,353	8,616	7,927	7,983	99,572
12 BEW 57 PS	4,050	3,753	3,589	4,209	4,209	3,680	3,978	3,872	3,789	3,953	3,801	4,010	46,651
13 PCCC Non-Exempt	744	696	664	668	669	647	710	684	715	720	669	711	8,285
15 BEW 57 CT	276	226	241	257	348	258	383	305	330	346	359	343	3,652
18 Non-Exempt	1,148	1,074	1,126	1,144	1,197	1,077	1,216	1,172	1,045	1,187	1,122	1,139	13,646
Grand Total	41,496	37,512	38,271	40,001	42,942	36,945	42,774	41,293	39,892	43,523	39,054	40,161	483,863

Restatement Increase 2014

Group Code	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
2 Officer/Exempt	2.50%	2.00%										
3 BEW 125		2.00%			2.00%							
4 BEW 659					2.00%							
5 UWUA 197						2.00%						
8 UWUA 127							2.75%			2.00%		
9 BEW 57 WY												
11 BEW 57 PD		2.00%										
12 BEW 57 PS		2.00%										
13 PCCC Non-Exempt	2.50%											
15 BEW 57 CT			1.65%									
18 Non-Exempt	2.50%											

Restated Pro Forma Labor December 2014

Group Code	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
2 Officer/Exempt	16,316	15,166	15,764	15,236	17,129	14,281	16,352	16,042	14,623	16,763	15,456	15,541	188,688
3 BEW 125	2,843	2,426	2,471	2,641	2,782	2,515	2,948	2,776	3,206	2,933	2,808	2,659	32,867
4 BEW 659	3,572	2,897	2,919	3,337	3,662	3,124	3,614	3,641	3,602	3,854	3,202	3,181	40,667
5 UWUA 197	170	142	133	155	153	146	172	157	148	194	151	143	1,865
8 UWUA 127	4,040	3,562	3,918	4,276	4,122	3,539	4,011	3,902	4,124	4,920	3,715	4,410	48,538
9 BEW 57 WY	51	43	57	57	65	49	60	53	38	39	44	41	595
11 BEW 57 PD	8,665	7,657	7,537	8,416	8,692	7,701	9,429	8,765	8,353	8,616	7,927	7,983	99,741
12 BEW 57 PS	4,131	3,753	3,589	4,131	4,209	3,680	3,978	3,872	3,789	3,953	3,801	4,010	46,732
13 PCCC Non-Exempt	744	696	664	668	669	647	710	684	715	720	669	711	8,285
15 BEW 57 CT	281	230	241	257	348	258	383	305	330	346	359	343	3,660
18 Non-Exempt	1,148	1,074	1,126	1,144	1,197	1,077	1,216	1,172	1,045	1,187	1,122	1,139	13,646
Grand Total	41,981	37,646	38,409	40,155	43,028	37,015	42,852	41,369	39,973	43,523	39,054	40,161	485,147

Pro Forma Increase from January 2015 to March 2016

Group Code	Labor Group	April	May	June	July	August	September	October	November	December	January	February	March
2	Officer/Exempt	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%
	12/26/2014												
	12/26/2015												
3	IBEW 125	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
	1/26/2015												
	1/26/2016												
4	IBEW 659		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
	4/26/2015												
5	UWUA 197		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
	5/26/2015												
8	UWUA 127												
	9/26/2015												
9	IBEW 57 WY				2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%
	6/26/2015												
11	IBEW 57 PD	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
	1/26/2015												
	1/26/2016												
12	IBEW 57 PS	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
	1/26/2015												
	1/26/2016												
13	PCCC Non-Exempt	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%
	12/26/2014												
	12/26/2015												
15	IBEW 57 CT	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
	1/26/2015												
	1/26/2016												
18	Non-Exempt	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%
	12/26/2014												
	12/26/2015												

Pro Forma Labor 12 ME March 2016

Group Code	Labor Group	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Total
2	Officer/Exempt	15,655	17,000	14,673	16,801	16,483	15,025	17,224	15,881	15,968	17,268	16,051	16,683	198,313
3	IBEW 125	2,701	2,845	2,571	3,014	2,838	3,278	2,899	2,667	2,719	2,907	2,542	2,590	33,670
4	IBEW 659	3,337	3,735	3,187	3,667	3,714	3,674	3,831	3,266	3,244	3,643	2,865	2,978	41,353
5	UWUA 197	155	153	149	176	160	151	188	154	146	174	145	136	1,898
8	UWUA 127	4,276	4,122	3,539	4,011	3,902	4,124	5,018	3,789	4,498	4,120	3,633	3,997	49,029
9	IBEW 57 WY	57	65	49	62	54	39	40	45	42	52	44	59	607
11	IBEW 57 PD	8,585	8,868	7,855	9,617	8,940	8,520	8,768	8,085	8,143	8,639	7,966	7,861	102,085
12	IBEW 57 PS	4,048	4,284	3,754	4,057	3,865	4,032	4,032	3,877	4,080	4,213	3,914	3,743	47,835
13	PCCC Non-Exempt	687	687	665	730	703	735	739	731	736	787	736	692	8,577
15	IBEW 57 CT	282	355	263	370	336	336	353	366	350	287	239	251	3,743
18	Non-Exempt	1,175	1,230	1,106	1,249	1,204	1,074	1,219	1,171	1,171	1,215	1,137	1,191	14,125
Grand Total		40,936	43,951	37,810	43,774	42,260	40,821	44,541	39,971	41,102	43,505	39,383	40,179	496,235

PacifiCorp
Washington General Rate Case - December 2013
General Wage Increase Adjustment

Labor Increases - Jan 2013 through March 2016

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2011 is shown as effective on January 1, 2012.

12 Months Ending Dec 2013

Group Code	Labor Group	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	
2	Officer/Exempt	2.22%												(3)
3	IBEW 125		2.00%											(3)
4	IBEW 659					2.00%								(3)
5	UWUA 197						2.00%							(3)
6	UWUA 127										2.00%			(3)
9	IBEW 57 WY							2.00%						(3)
11	IBEW 57 PD							1.65%						(3)
12	IBEW 57 PS							1.65%						(3)
13	PCCC Non-Exempt	2.22%												(3)
15	IBEW 57 CT		1.25%											(3)
18	Non-Exempt	2.22%												(3)

12 Months Ending Dec 2014

Group Code	Labor Group	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	
2	Officer/Exempt	2.50%												(3)
3	IBEW 125		2.00%											(2)
4	IBEW 659					2.00%								(2)
5	UWUA 197						2.00%							(2)
6	UWUA 127										2.00%			(2)
9	IBEW 57 WY							2.75%						(1)
11	IBEW 57 PD		2.00%											(2)
12	IBEW 57 PS		2.00%											(2)
13	PCCC Non-Exempt	2.50%												(3)
15	IBEW 57 CT			1.65%										(2)
18	Non-Exempt	2.50%												(3)

12 Months Ending December 2015

Group Code	Labor Group	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	
2	Officer/Exempt	2.75%												(1)
3	IBEW 125		2.25%											(1)
4	IBEW 659					2.00%								(2)
5	UWUA 197						2.00%							(2)
6	UWUA 127										2.00%			(2)
9	IBEW 57 WY							2.75%						(1)
11	IBEW 57 PD		2.00%											(2)
12	IBEW 57 PS		2.00%											(2)
13	PCCC Non-Exempt	2.75%												(1)
15	IBEW 57 CT		2.00%											(1)
18	Non-Exempt	2.75%												(1)

January 2016 through March 2016

Group Code	Labor Group	Jan-16	Feb-16	Mar-16	
2	Officer/Exempt	3.00%			(1)
3	IBEW 125		2.50%		(1)
4	IBEW 659				
5	UWUA 197				
6	UWUA 127				
9	IBEW 57 WY				
11	IBEW 57 PD		2.25%		(1)
12	IBEW 57 PS		2.25%		(1)
13	PCCC Non-Exempt	3.00%			(1)
15	IBEW 57 CT		2.00%		(1)
18	Non-Exempt	3.00%			(1)

- (1) Projected labor increases supported by planning targets.
- (2) Labor increases supported by union contracts/actual increases
- (3) Overall actual

PacifiCorp
Washington General Rate Case - December 2013
General Wage Increase Adjustment
Payroll Tax Adjustment Calculation

	Line No.	Ref	SOCIAL SEC	MEDICARE	TOTAL FICA TAX	Ref
FICA Calculated on Dec 2013 Restatement Labor						
Restated Wages Adjustment	a		2,151,376	2,151,376		4.3.2
Restated Incentive Adjustment	b		-	-		4.3.2
	c	a + b	2,151,376	2,151,376		
Percentage of eligible wages below limit	d		91.76%	97.08%		
Increase below limit	e	c * d	1,974,185	2,088,544		
Rate below limit	f		6.20%	1.45%		
Tax on increase below limit	g	e * f	122,399	30,284		
Percentage of eligible wages above limit	h		8.24%	2.92%		
Increase above limit	i	c * h	177,191	62,832		
Rate above limit	j		-	1.45%		
Tax on increase above limit	k	i * j	-	911		
Total FICA Tax on Restatement Labor		g + k	122,399	31,195	153,594	4.3.2
FICA Calculated on March 2016 Pro Forma Labor						
Pro Forma Wages Adjustment	l		23,599,696	23,599,696		4.3.2
Pro Forma Incentive Adjustment	m		1,767,486	1,767,486		4.3.2
	n		25,367,182	25,367,182		
Percentage of eligible wages below limit	o		91.93%	96.96%		
Increase below limit	p	n * o	23,318,981	24,596,864		
Rate below limit	q		6.20%	1.45%		
Tax on increase below limit	r	p * q	1,445,777	356,655		
Percentage of eligible wages above limit	s		8.07%	3.04%		
Increase above limit	t	n * s	2,048,201	770,319		
Rate above limit	u		-	1.45%		
Tax on increase above limit	v	t * u	-	11,170		
Total FICA Tax on Pro Forma Labor		r + v	1,445,777	367,824	1,813,601	4.3.2

PacifiCorp
Washington General Rate Case - December 2013
General Wage Increase Adjustment
Adjustment by FERC Account - Total Company

Total Company Basis

Indicator	Actual		Restatement		Pro Forma	
	12 Months Ended December 2013	% Of Total	Restating Adjustment	12 Months Ended December 2013	Pro Forma Adjustment	12 Months Ending March 2016
500CAGE	72,805,759	10.38%	(108,784)	72,696,975	2,820,384	75,517,358
500JBG	5,004,257	0.71%	(7,477)	4,996,780	193,857	5,190,637
500SG	28,134	0.00%	(42)	28,092	1,090	29,182
501CAEE	1,059,195	0.15%	(1,583)	1,057,612	41,032	1,098,644
501JBE	657,036	0.09%	(982)	656,054	25,453	681,507
501SE	299,330	0.04%	(447)	298,883	11,596	310,479
500CAGW	3,701	0.00%	(6)	3,696	143	3,839
512CAGE	29,914,945	4.26%	(44,698)	29,870,247	1,158,859	31,029,106
512JBG	19,827,025	2.83%	(29,625)	19,797,400	768,069	20,565,469
512CAGW	(187,198)	-0.03%	280	(186,918)	(7,252)	(194,170)
535CAGE	6,266,650	0.89%	(9,363)	6,257,287	242,760	6,500,047
535CAGW	8,273,337	1.18%	(12,362)	8,260,975	320,496	8,581,472
545CAGW	3,408,722	0.49%	(5,093)	3,403,629	132,049	3,535,678
545CAGE	1,239,753	0.18%	(1,852)	1,237,900	48,026	1,285,926
548CAGE	4,220,656	0.60%	(6,306)	4,214,349	163,502	4,377,851
548CAGW	1,578,132	0.22%	(2,358)	1,575,774	61,134	1,636,908
548OR	3,463	0.00%	(5)	3,458	134	3,592
548SG	1,950,082	0.28%	(2,914)	1,947,169	75,543	2,022,712
553CAGE	1,390,973	0.20%	(2,078)	1,388,894	53,884	1,442,778
553CAGW	807,494	0.12%	(1,207)	806,287	31,281	837,569
557SG	26,928,953	3.84%	(40,236)	26,888,717	1,043,186	27,931,903
557CAGE	10,104,432	1.44%	(15,098)	10,089,335	391,430	10,480,765
557CAGW	141,507	0.02%	(211)	141,295	5,482	146,777
557JBG	1,687,549	0.24%	(2,521)	1,685,027	65,373	1,750,401
560CAGE	4,197,786	0.60%	(6,272)	4,191,513	162,616	4,354,129
560CAGW	769,066	0.11%	(1,149)	767,917	29,792	797,709
560SG	15,700,223	2.24%	(23,459)	15,676,765	608,203	16,284,967
560JBG	31,740	0.00%	(47)	31,692	1,230	32,922
571CAGE	(873,428)	-0.12%	1,305	(872,123)	(33,835)	(905,958)
571CAGW	864,074	0.12%	(1,291)	862,783	33,473	896,256
571JBG	87,786	0.01%	(131)	87,655	3,401	91,056
571SG	446,033	0.06%	(666)	445,367	17,279	462,645
580ID	1,421,176	0.20%	(2,123)	1,419,053	55,054	1,474,107
580OR	9,308,199	1.33%	(13,908)	9,294,291	360,585	9,654,876
580SNPD	31,486,401	4.49%	(47,046)	31,439,355	1,219,735	32,659,090
580UT	8,995,076	1.28%	(13,440)	8,981,636	348,455	9,330,091
580WA	1,906,825	0.27%	(2,849)	1,903,976	73,867	1,977,844
580WYP	2,283,018	0.33%	(3,411)	2,279,606	88,441	2,368,047
580CA	847,559	0.12%	(1,266)	846,293	32,833	879,126
580WYU	149,500	0.02%	(223)	149,277	5,791	155,068
593CA	1,676,878	0.24%	(2,506)	1,674,372	64,960	1,739,332
593WYU	969,677	0.14%	(1,449)	968,228	37,564	1,005,792
593OR	11,523,388	1.64%	(17,218)	11,506,170	446,398	11,952,568
593SNPD	6,168,451	0.88%	(9,217)	6,159,234	238,956	6,398,190
593UT	17,650,696	2.52%	(26,373)	17,624,323	683,761	18,308,084
593WA	2,415,628	0.34%	(3,809)	2,411,819	93,578	2,505,397
593WYP	3,929,219	0.56%	(5,871)	3,923,348	152,212	4,075,560
593ID	2,687,345	0.38%	(4,015)	2,683,330	104,104	2,787,433
593OTHER	0	0.00%	(0)	0	0	0
903CN	35,231,804	5.02%	(52,642)	35,179,162	1,364,826	36,543,988
903ID	1,567,423	0.22%	(2,342)	1,565,081	60,720	1,625,800
903OR	9,163,493	1.31%	(13,692)	9,149,801	354,980	9,504,781
903CA	934,232	0.13%	(1,396)	932,837	36,191	969,027
903UT	5,661,589	0.81%	(8,459)	5,653,130	219,321	5,872,451
903WA	1,183,229	0.17%	(1,768)	1,181,462	45,836	1,227,298
903WYP	1,649,963	0.24%	(2,465)	1,647,498	63,917	1,711,415
903WYU	191,643	0.03%	(286)	191,357	7,424	198,781
908CN	2,582,866	0.37%	(3,859)	2,579,007	100,056	2,679,063
908OR	1,772,662	0.25%	(2,649)	1,770,013	68,670	1,838,683
908CA	40,353	0.01%	(60)	40,293	1,563	41,856
908ID	372,042	0.05%	(556)	371,486	14,412	385,899
908OTHER	69,094	0.01%	(103)	68,991	2,677	71,667
908UT	2,658,041	0.38%	(3,972)	2,654,069	102,968	2,757,037
908WA	376,861	0.05%	(563)	376,298	14,599	390,897
908WYP	1,157,324	0.16%	(1,729)	1,155,594	44,833	1,200,427
920CA	42,701	0.01%	(64)	42,638	1,654	44,292
920OR	599,153	0.09%	(895)	598,258	23,210	621,468
920SO	98,580,207	14.05%	(147,295)	98,432,912	3,818,846	102,251,758
920UT	888,908	0.13%	(1,328)	887,580	34,435	922,015
920WA	585,783	0.08%	(875)	584,907	22,692	607,600
920ID	164,586	0.02%	(246)	164,340	6,376	170,716
920WYP	177,384	0.03%	(265)	177,099	6,871	183,970
935CA	(13,685)	0.00%	20	(13,664)	(530)	(14,194)
935ID	(118)	0.00%	0	(118)	(5)	(122)
935OR	1,626	0.00%	(2)	1,623	63	1,686
935SO	2,653,756	0.38%	(3,965)	2,649,791	102,802	2,752,593
935UT	(15,150)	0.00%	23	(15,128)	(587)	(15,715)
935WA	(30)	0.00%	0	(30)	(1)	(31)
935WYP	(6,007)	0.00%	9	(5,998)	(233)	(6,230)
935WYU	55	0.00%	(0)	55	2	57
Utility Labor	490,327,972	69.88%	(732,632)	489,595,339	18,994,554	508,589,894
Non-Utility/Capital	211,320,424	30.12%	(315,748)	211,004,676	8,186,229	219,190,905
Total	701,648,396	100.00%	(1,048,380)	700,600,015	27,180,783	727,780,799

PacifiCorp
Washington General Rate Case - December 2013
General Wage Increase Adjustment
Adjustment by FERC Account - WA Allocated

Indicator	WA %	Actual		WA Allocated		Restatement		Pro Forma	
		12 Months Ended December 2013	% Of Total	Restating Adjustment	12 Months Ended December 2013	Pro Forma Adjustment	12 Months Ending March 2016		
500CAGE	0.0000%	-	0.00%	-	-	-	-	-	-
500JBG	22.9539%	1,148,672	3.61%	(1,716)	1,146,955	44,498	1,191,453		
500SG	7.9057%	2,224	0.01%	(3)	2,221	86	2,307		
501CAEE	0.0000%	-	0.00%	-	-	-	-		
501JBE	22.6123%	148,571	0.47%	(222)	148,349	5,755	154,104		
501SE	7.5698%	22,659	0.07%	(34)	22,625	878	23,503		
500CAGW	23.0849%	854	0.00%	(1)	853	33	886		
512CAGE	0.0000%	-	0.00%	-	-	-	-		
512JBG	22.9539%	4,551,073	14.29%	(6,800)	4,544,273	176,302	4,720,575		
512CAGW	23.0849%	(43,214)	-0.14%	65	(43,150)	(1,674)	(44,824)		
535CAGE	0.0000%	-	0.00%	-	-	-	-		
535CAGW	23.0849%	1,909,890	6.00%	(2,854)	1,907,037	73,986	1,981,023		
545CAGW	23.0849%	786,900	2.47%	(1,176)	785,724	30,483	816,207		
545CAGE	0.0000%	-	0.00%	-	-	-	-		
548CAGE	0.0000%	-	0.00%	-	-	-	-		
548CAGW	23.0849%	364,310	1.14%	(544)	363,766	14,113	377,878		
548OR	0.0000%	-	0.00%	-	-	-	-		
548SG	7.9057%	154,168	0.48%	(230)	153,938	5,972	159,910		
553CAGE	0.0000%	-	0.00%	-	-	-	-		
553CAGW	23.0849%	186,409	0.59%	(279)	186,131	7,221	193,352		
557SG	7.9057%	2,128,930	6.68%	(3,181)	2,125,749	82,471	2,208,220		
557CAGE	0.0000%	-	0.00%	-	-	-	-		
557CAGW	23.0849%	32,667	0.10%	(49)	32,618	1,265	33,883		
557JBG	22.9539%	387,358	1.22%	(579)	386,779	15,006	401,785		
560CAGE	0.0000%	-	0.00%	-	-	-	-		
560CAGW	23.0849%	177,538	0.56%	(265)	177,273	6,878	184,150		
560SG	7.9057%	1,241,217	3.90%	(1,855)	1,239,362	48,083	1,287,445		
560JBG	22.9539%	7,285	0.02%	(11)	7,275	282	7,557		
571CAGE	0.0000%	-	0.00%	-	-	-	-		
571CAGW	23.0849%	199,470	0.63%	(298)	199,172	7,727	206,900		
571JBG	22.9539%	20,150	0.06%	(30)	20,120	781	20,901		
571SG	7.9057%	35,262	0.11%	(53)	35,209	1,366	36,575		
580ID	0.0000%	-	0.00%	-	-	-	-		
580OR	0.0000%	-	0.00%	-	-	-	-		
580SNPD	6.2803%	1,977,450	6.21%	(2,955)	1,974,495	76,603	2,051,099		
580UT	0.0000%	-	0.00%	-	-	-	-		
580WA	100.0000%	1,906,825	5.99%	(2,849)	1,903,976	73,867	1,977,844		
580WYP	0.0000%	-	0.00%	-	-	-	-		
580CA	0.0000%	-	0.00%	-	-	-	-		
580WYU	0.0000%	-	0.00%	-	-	-	-		
593CA	0.0000%	-	0.00%	-	-	-	-		
593WYU	0.0000%	-	0.00%	-	-	-	-		
593OR	0.0000%	-	0.00%	-	-	-	-		
593SNPD	6.2803%	387,399	1.22%	(579)	386,820	15,007	401,828		
593UT	0.0000%	-	0.00%	-	-	-	-		
593WA	100.0000%	2,415,628	7.58%	(3,609)	2,412,019	93,578	2,505,597		
593WYP	0.0000%	-	0.00%	-	-	-	-		
593ID	0.0000%	-	0.00%	-	-	-	-		
593OTHER	0.0000%	-	0.00%	-	-	-	-		
903CN	6.9174%	2,437,110	7.65%	(3,641)	2,433,468	94,410	2,527,878		
903ID	0.0000%	-	0.00%	-	-	-	-		
903OR	0.0000%	-	0.00%	-	-	-	-		
903CA	0.0000%	-	0.00%	-	-	-	-		
903UT	0.0000%	-	0.00%	-	-	-	-		
903WA	100.0000%	1,183,229	3.72%	(1,768)	1,181,462	45,836	1,227,298		
903WYP	0.0000%	-	0.00%	-	-	-	-		
903WYU	0.0000%	-	0.00%	-	-	-	-		
908CN	6.9174%	178,666	0.56%	(267)	178,399	6,921	185,320		
908OR	0.0000%	-	0.00%	-	-	-	-		
908CA	0.0000%	-	0.00%	-	-	-	-		
908ID	0.0000%	-	0.00%	-	-	-	-		
908OTHER	0.0000%	-	0.00%	-	-	-	-		
908UT	0.0000%	-	0.00%	-	-	-	-		
908WA	100.0000%	376,861	1.18%	(563)	376,298	14,599	390,897		
908WYP	0.0000%	-	0.00%	-	-	-	-		
920CA	0.0000%	-	0.00%	-	-	-	-		
920OR	0.0000%	-	0.00%	-	-	-	-		
920SO	6.8539%	6,756,624	21.21%	(10,096)	6,746,528	261,741	7,008,270		
920UT	0.0000%	-	0.00%	-	-	-	-		
920WA	100.0000%	585,783	1.84%	(875)	584,907	22,892	607,600		
920ID	0.0000%	-	0.00%	-	-	-	-		
920WYP	0.0000%	-	0.00%	-	-	-	-		
935CA	0.0000%	-	0.00%	-	-	-	-		
935ID	0.0000%	-	0.00%	-	-	-	-		
935OR	0.0000%	-	0.00%	-	-	-	-		
935SO	6.8539%	181,887	0.57%	(272)	181,615	7,046	188,661		
935UT	0.0000%	-	0.00%	-	-	-	-		
935WA	100.0000%	(30)	0.00%	0	(30)	(1)	(31)		
935WYP	0.0000%	-	0.00%	-	-	-	-		
935WYU	0.0000%	-	0.00%	-	-	-	-		
Utility Labor		31,849,826	100.00%	0	(47,589)	31,802,237	0	1,233,813	33,036,050
Non-Utility/Capital		-	0.00%	-	-	-	-	-	-
Total		31,849,826	100.00%	(47,589)	31,802,237	1,233,813	33,036,050		

	<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:							
Other Purchased Power	557	RES	(63,386)	SG	7.906%	(5,011)	4.4.1
Other Purchased Power	557	RES	(5,007,706)	CAGE	0.000%	-	4.4.1
Other Purchased Power	557	RES	5,071,093	ID	Situs	-	4.4.1
Advertising	909	RES	(4,765)	CN	6.917%	(330)	4.4.1
Advertising	909	RES	4,765	ID	Situs	-	4.4.1
			<u>-</u>			<u>(5,341)</u>	

Description of Adjustment:

Payments made to Idaho irrigators as part of the Idaho Irrigation Load Control Program and a portion of the program's administrative costs are system allocated in the unadjusted data. This adjustment situs assigns the payments to Idaho. DSM costs are currently situs assigned to the states in which the costs are incurred to match the benefit of reduced load reflected in allocation factors. Allocation of class 1 DSM programs continues to be reviewed by the MSP standing committee.

PacifiCorp
Washington General Rate Case - December 2013
Irrigation Load Control

	<u>FERC</u> <u>Account</u>	<u>Factor</u>	<u>Amount</u>	
Idaho Irrigation Load Control Incentive Payments	557	CAGE	5,007,706	Ref. 4.4
Irrigation Load Control Program Costs	557	SG	63,386	Ref. 4.4
Irrigation Load Control Program Costs	909	CN	4,765	Ref. 4.4
			<u>5,075,857</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
1) Jim Bridger Notice of Violation	506	RES	(11,667)	JBG	22.954%	(2,678)	4.5.1
2) BPA Billing Dispute Settlement	456	RES	(2,000,000)	SG	7.906%	(158,115)	4.5.1

Description of Adjustment

A variety of accounting entries were made to expense accounts during the 12 months ended December 2013 that are non-recurring in nature or relate to a prior period. These transactions are removed from results to normalize test period results. A description of each item is provided on page 4.5.1.

Washington General Rate Case - December 2013

Remove Non-Recurring Entries

No.	Postg Date	Text	FERC Acct	Factor	Amount as Booked	Reference
1	2/15/2013	Jim Bridger Plant Notice of Violation: Wyoming Department of Environmental Quality / Air Quality Division issued a Notice of Violation back in April 2012, alleging that PacifiCorp violated Air Quality Rules and our permit (MD-12186) by failing to comply with the sulfuric acid mist emission limit for Unit 2 of the Jim Bridger plant. Both these payments were a result of a settlement reached prior to litigation, between the DEQ/AQD and the company totaling \$17,500.	506	JBG	11,667	Ref 4.5
2	11/30/2013	BPA Billing Dispute Settlement: PacifiCorp reached a settlement with BPA (Bonneville Power Administration) regarding several billing disputes under the South Idaho Exchange Agreement, and indirectly, the BPA General Transfer Agreement.	456	SG	2,000,000	Ref 4.5
Total					2,011,667	

	<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:							
Remove DSM Amortization Expense	908	RES	(911,468)	CA	Situs	-	
	908	RES	(3,769,945)	ID	Situs	-	
	908	RES	(26,447,000)	OR	Situs	-	
	908	RES	(47,956,612)	UT	Situs	-	
	908	RES	(10,677,589)	WA	Situs	(10,677,589)	
	908	RES	(5,269,750)	WY-All	Situs	-	
			<u>(95,032,363)</u>			<u>(10,677,589)</u>	4.6.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	RES	697,970	SO	6.854%	47,838	
Schedule M Adjustment	SCHMDT	RES	743,447	OR	Situs	-	

Description of Adjustment

This adjustment removes 12 months ended December 2013 amortizations associated with the Company's Demand-side Management (DSM) programs. The 12 months ended December 2013 revenues are removed through the revenue adjustments in Adjustment 3.2. DSM program costs are recovered in each state through separate tariff riders.

Remove DSM Amortization Expense:

FERC Account	Description	Allocation	DSM Amortization	
908	CA Amortization Expense	CA	911,468	
908	ID Amortization Expense	ID	3,769,945	
908	OR Amortization Expense	OR	26,447,000	
908	UT Amortization Expense	UT	47,956,612	
908	WA Amortization Expense	WA	10,677,589	
908	WY Amortization Expense	WY	5,269,750	
			95,032,363	Ref. 4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Adj. Liability Ins. expense to 6-year avg.	925	RES	(22,732,661)	SO	6.854%	(1,558,082)	4.7.1
<u>Adjust Property Damage expense to 6-year avg:</u>							
Property Insurance - Transmission	571	RES	512,827	CAGW	23.085%	118,385	4.7.2
Property Insurance - WA Distribution	593	RES	(313,797)	WA	Situs	(313,797)	4.7.2
Property Insurance - Non-T&D	553	RES	(170,326)	CAGW	23.085%	(39,319)	4.7.2
Adj. Liability Ins. Prem. to expected level	925	PRO	463,011	SO	6.854%	31,734	4.7.3
Adj. Property Ins. Prem. to expected level	924	PRO	(145,885)	SO	6.854%	(9,999)	4.7.3
Adjustment to Tax:							
Schedule M Adjustment	SCHMDP	RES	129,380	SO	6.854%	8,868	
Schedule M Adjustment - Inj. & Damages	SCHMDT	RES	18,188,871	SO	6.854%	1,246,653	

Description of Adjustment

Consistent with the Company's previous general rate cases (UE- 111190 and UE-130043), the Company has replaced the base period liability and property damage expense with a six-year average.

PacifiCorp
 Washington General Rate Case - December 2013
 Insurance Expense
 Liability Insurance Expense Based on a Six-Year Average

Detail of six-year average of liability expense net of commercial reimbursements

<u>Year</u>	<u>Accrual</u>	<u>Amount Not Requested</u>	<u>Commercial Reimbursement</u>	<u>Net Expense</u>
2008	8,469,504		-	8,469,504
2009	4,487,483		-	4,487,483
2010	4,831,787		-	4,831,787
2011	2,901,323		-	2,901,323
2012	47,059,248	(16,200,000)	-	30,859,248
2013	32,552,817	(27,688,053)	-	4,864,764
	Six-year average			9,402,351
	Amount in base period			32,135,013
	Adjustment			(22,732,661)
				Ref 4.7

PacifiCorp
 Washington General Rate Case - December 2013
 Insurance Expense
 Property Damage Based on a six-year average

Property damage needs to be based on a six-year average of actual property damage

	<u>WA Dist.</u>	<u>WCA Trans.</u>	<u>WCA Non T&D</u>
<u>Six-year average</u>			
Apr 2007 - Mar 2008	1,493,728	1,426,203	199,641
Apr 2008 - Mar 2009*	425,221	335,571	138,883 *
Apr 2009 - Mar 2010	246,685	1,058,872	847,444
Apr 2010 - Mar 2011	591,239	335,721	278,384
Apr 2011 - Mar 2012	509,654	358,979	99,632
Apr 2012 - Mar 2013	657,774	269,611	147,728
6-Year Average	654,050	630,826	285,285
<u>Actual 12 Months Ended December 2013</u>			
Jan 2013 - Dec 2013	967,848	117,999	455,611
Difference in six-year average and 12 ME Dec 2012	(313,797)	512,827	(170,326)
	Ref 4.7	Ref 4.7	Ref 4.7

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

PacifiCorp
 Washington General Rate Case - December 2013
 Insurance Expense
 Adjust Base Period Insurance Premiums to Expected Future Level

Adjusting the insurance premiums in the base period to the renewed amount effective October, 1, 2013

	Premium Renewal Oct 2013	Included in Results 12 Mo Ended Dec 2013	Adjustment
Liability Insurance Premium	2,016,416	1,553,405	463,011 Ref 4.7
Property Insurance Premium	6,336,732	6,482,617	(145,885) Ref 4.7

Insurance Renewal 10/1/2013

	<u>Policy Effective Date</u>	<u>Policy Limit</u>	<u>Coverage</u>	<u>Self-Insured Retention</u>	Premium allocated to <u>PacifiCorp Electric</u>
General Liability Insurance	10/1/13 - 10/1/14	425,000,000	All liability losses	10,000,000	2,016,416
Property Insurance	10/1/13 - 10/1/14	400,000,000	Property/Boiler Machinery	7,500,000	6,336,732

	<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:							
Advertising Expense - Removal	909	RES	(19,401)	CN	6.917%	(1,342)	4.8.1
Advertising Expense - Removal	930	RES	(1,410)	SO	6.854%	(97)	4.8.1
Advertising Expense - Reallocation	909	RES	(41,147)	CN	6.917%	(2,846)	4.8.1
Washington Advertising Expense	909	RES	3,883	WA	Situs	3,883	4.8.1
Oregon Advertising Expense	909	RES	1,320	OR	Situs	-	4.8.1
California Advertising Expense	909	RES	83	CA	Situs	-	4.8.1
Idaho Advertising Expense	909	RES	7,897	ID	Situs	-	4.8.1
Wyoming Advertising Expense	909	RES	8,921	WY-ALL	Situs	-	4.8.1
Utah Advertising Expense	909	RES	19,043	UT	Situs	-	4.8.1
			<u>(20,811)</u>			<u>(402)</u>	

Description of Adjustment

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel, and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, advertising expenses should be situs assigned to specific states instead of system allocated.

For all system-allocated advertising expenses incurred during the 12 months ended December 2013, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

1) Remove miscellaneous items that should not be included in results.

<u>TYPE</u>	<u>FERC Acct</u>	<u>GL Acct</u>	<u>GL Acct description</u>	<u>Factor</u>	<u>Total Company</u>	
RES	9090000	530022	Informational Advertising Services	CN	19,401	Ref 4.8
RES	9301000	519000	Advertising Services	SO	1,410	Ref 4.8
					<u>20,811</u>	

2) Remove system allocated costs that should be situs assigned.

<u>TYPE</u>	<u>FERC Acct</u>	<u>GL Acct</u>	<u>GL Acct description</u>	<u>Factor</u>	<u>Total Company</u>	
RES	9090000	530022	Informational Advertising Services	CN	41,147	Ref 4.8
					<u>41,147</u>	

3) Reallocate system costs on a situs basis where possible.

<u>TYPE</u>	<u>FERC Acct</u>	<u>GL Acct</u>	<u>GL Acct description</u>	<u>Factor</u>	<u>Total Company</u>	
RES	9090000	530022	Informational Advertising Services	WA	3,883	Ref 4.8
RES	9090000	530022	Informational Advertising Services	OR	1,320	Ref 4.8
RES	9090000	530022	Informational Advertising Services	CA	83	Ref 4.8
RES	9090000	530022	Informational Advertising Services	IDU	7,897	Ref 4.8
RES	9090000	530022	Informational Advertising Services	WYP	8,921	Ref 4.8
RES	9090000	530022	Informational Advertising Services	UT	19,043	Ref 4.8
					<u>41,147</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Memberships As Booked	930	RES	(290,103)	SO	6.854%	(19,883)	4.9.2
Total			<u>(290,103)</u>			<u>(19,883)</u>	
Add Back Memberships on State Specific Factors	930	RES	10,105	CA	Situs	-	
Add Back Memberships on State Specific Factors	930	RES	176,933	OR	Situs	-	
Add Back Memberships on State Specific Factors	930	RES	21,380	WA	Situs	21,380	4.9.2
Add Back Memberships on State Specific Factors	930	RES	51,458	UT	Situs	-	
Add Back Memberships on State Specific Factors	930	RES	2,449	ID	Situs	-	
Add Back Memberships on State Specific Factors	930	RES	27,779	WY-ALL	Situs	-	
Total			<u>290,103</u>			<u>21,380</u>	
			<u>-</u>			<u>1,497</u>	

Description of Adjustment

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, membership expenses should be situs assigned to specific states instead of system allocated.

For all system-allocated membership and subscription expenses incurred during the 12 months ended December 2013, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp
Washington General Rate Case - December 2013
Memberships and Subscriptions

FERC Account	SAP Account	Category	Vendor Name	Factor As Booked	Situs Reallocated	Amount
National and Regional Trade Memberships						
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ALBANY AREA CHAMBER OF COMMERCE	SO	OR	1,880
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ALBANY DOWNTOWN ASSN	SO	OR	175
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ALBANY ROTARY CLUB	SO	OR	270
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ALBANY-MILLERSBURG ECONOMIC	SO	OR	1,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	AMERICAN FORK CHAMBER OF COMMERCE	SO	UT	275
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ARLINGTON CLUB	SO	OR	3,515
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ASSOCIATION OF WASHINGTON CITIES	SO	WA	450
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ASTORIA AREA CHAMBER OF COMMERCE	SO	OR	448
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ASTORIA DOWNTOWN HISTORIC DISTRICT ASSOCIATION	SO	OR	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	BASIN AREA CHAMBER	SO	WYP	180
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	BAY AREA CHAMBER OF COMMERCE	SO	CA	800
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	BEAR RIVER VALLEY CHAMBER OF	SO	UT	700
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	BEND CHAMBER OF COMMERCE	SO	OR	1,239
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	BIRGHAM CITY AREA CHAMBER	SO	UT	480
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	BROWNSVILLE CHAMBER OF COMMERCE	SO	OR	80
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	BUFFALO CHAMBER OF COMMERCE	SO	WYP	1,750
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	BUTTE VALLEY CHAMBER OF COMMERCE	SO	CA	30
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CACHE CHAMBER OF COMMERCE	SO	UT	1,180
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CALIFORNIA ASSOC FOR LOCAL	SO	CA	785
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CANNON BEACH CHAMBER OF COMMERCE	SO	OR	290
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CANYONVILLE CHAMBER OF COMMERCE	SO	OR	50
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CARBON COUNTY CHAMBER OF COMMERCE	SO	WYP	675
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CASPER CHAMBER OF COMMERCE	SO	WYP	3,442
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CEDAR CITY AREA CHAMBER OF COMMERCE	SO	UT	525
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CENTRAL LIONS CLUB	SO	OR	40
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CENTRAL OREGON BUILDERS ASSN	SO	OR	465
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CENTRAL POINT CHAMBER OF COMMERCE	SO	OR	225
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CENTRAL WASHINGTON HOMEBUILDERS INC	SO	WA	379
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CHAMBER OF COMMERCE - CITY OF ROGUE	SO	OR	59
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CHAMBER OF MEDFORD/JACKSON COUNTY	SO	OR	2,003
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CHAMBERWEST	SO	UT	700
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CHEYENNE ROTARY CLUB	SO	WYP	600
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CLATSOP ECONOMIC DEVELOPMENT	SO	OR	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CONVERSE AREA NEW DEVELOPMENT ORG	SO	WYP	750
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	COOS BAY DOWNTOWN ASSOCIATION	SO	OR	25
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CORVALLIS CHAMBER	SO	OR	2,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CORVALLIS DOWNTOWN ASSN	SO	OR	100
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	COTTAGE GROVE ARTS CHAMBER OF	SO	OR	775
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CRESWELL CHAMBER OF COMMERCE	SO	OR	115
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	CROOKED RIVER RANCH CHAMBER OF	SO	OR	135
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	DALLAS AREA CHAMBER OF COMMERCE	SO	OR	285
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	DAYTON CHAMBER OF COMMERCE	SO	WA	400
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	DOUGLAS AREA CHAMBER OF COMMERCE	SO	WYP	900
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	DOUGLAS ROTARY CLUB	SO	WYP	130
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	EVANSTON CHAMBER OF COMMERCE	SO	OR	570
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	EVANSTON TIMBER OPERATORS INC	SO	OR	430
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	DRAFER AREA CHAMBER OF COMMERCE	SO	UT	400
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	DRIVE OREGON	SO	OR	2,300
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	DUNSMUIR CHAMBER OF COMMERCE	SO	CA	100
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	EAGLE POINT CHAMBER OF COMMERCE	SO	OR	150
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ECONOMIC DEVELOPMENT FOR CENTRAL OREGON	SO	OR	7,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	EVANSTON CHAMBER OF COMMERCE	SO	WYP	1,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	EVANSTON ROTARY CLUB	SO	WYP	280
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	FIVE TRAILS ROTARY CLUB OF CASPER	SO	WYP	618
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	GRANGER CHAMBER OF COMMERCE	SO	WA	225
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	GRANTS PASS & JOSEPHINE COUNTY	SO	OR	1,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	GRANTS PASS TOWNE CENTER	SO	OR	150
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	GREATER IDAHO FALLS CHAMBER OF	SO	ID	471
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	GREATER SMITHFIELD CHAMBER	SO	UT	100
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	GREATER WAPATO CHAMBER	SO	WA	250
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	GREATER YAKIMA CHAMBER OF COMMERCE	SO	WA	3,797
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	GREEN RIVER CHAMBER OF COMMERCE	SO	WYP	978
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	GREYBULL AREA CHAMBER OF COMMERCE	SO	WYP	510
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	GROW OREGON	SO	OR	15,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	HEART OF MEDFORD ASSOC	SO	OR	300
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	HOOD RIVER COUNTY CHAMBER OF	SO	OR	650
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	IDAHO ASSOCIATION OF COUNTIES	SO	ID	350
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	IDAHO ECONOMIC DEVELOPMENT ASSOC	SO	ID	1,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	KLAMATH COUNTY CHAMBER OF COMMERCE	SO	OR	735
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	LAKE COUNTY CHAMBER OF COMMERCE	SO	OR	300
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	LANIER AREA CHAMBER OF COMMERCE	SO	WYP	686
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	LANE UTILITIES COORDINATING COUNCIL	SO	OR	100
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	LARAMIE AREA CHAMBER OF COMMERCE	SO	WYP	1,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	LEAGUE OF OREGON CITIES	SO	OR	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	LEBANON AREA CHAMBER OF COMMERCE	SO	OR	750
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	LINCOLN CITY CHAMBER OF COMMERCE	SO	OR	395
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	LINKS IN KIWANIS CLUB	SO	CA	50
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	LOVELL AREA CHAMBER OF COMMERCE	SO	WYP	300
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	MADRAS-JEFFERSON COUNTY	SO	OR	385
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	MEDFORD ROGUE ROTARY	SO	OR	220
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	MONMOUTH CHAMBER	SO	OR	750
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	MT SHASTA CHAMBER OF COMMERCE	SO	CA	165
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	MYRTLE CREEK TRI-CITY CHAMBER	SO	OR	100
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	NORTH DAVIS CHAMBER OF COMMERCE	SO	CA	7,390
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	NORTH SANTIAM CHAMBER OF COMMERCE	SO	OR	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	NW AFFIRMATIVE ACTION ASSOCIATION	SO	OR	135
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	OREGON BUSINESS ASSOCIATIONS	SO	OR	13,250
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	OREGON BUSINESS COUNCIL	SO	OR	25,380
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	OREGON ECONOMIC DEVELOPMENT ASSOC	SO	OR	5,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	OREGON FORUM	SO	OR	400
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	OREGON SPORTS AUTHORITY	SO	OR	5,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	OREGON STATE UNIVERSITY	SO	OR	15,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	PARK CITY CHAMBER BUREAU	SO	UT	228
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	PENDELTON CHAMBER OF COMMERCE	SO	OR	635
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	PHILOMATH AREA CHAMBER OF COMMERCE	SO	OR	125
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	PILOT ROCK CHAMBER OF COMMERCE	SO	OR	50
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	POMEROY CHAMBER OF COMMERCE	SO	WA	150
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	PORTLAND BUSINESS ALLIANCE MEMBERSHIP	SO	OR	38,950
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	POWELL VALLEY CHAMBER OF	SO	WYP	750
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	PRINEVILLE-CROOK CITY CHAMBER	SO	OR	230
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	RAWLINS ROTARY CLUB	SO	WYP	650
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	RAWLINS-CARBON COUNTY	SO	WYP	450
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	REDMOND CHAMBER OF COMMERCE	SO	OR	210
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	REDMOND ECONOMIC DEVELOPMENT	SO	OR	5,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	REDMOND EXECUTIVE ASSOCIATION	SO	OR	400
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	REXBURG CHAMBER OF COMMERCE	SO	ID	398
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	REXBURG ROTARY	SO	ID	140
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	RICHFIELD AREA CHAMBER OF COMMERCE	SO	UT	230
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	RICHMOND LIONS CLUB	SO	OR	384
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	RIGBY CHAMBER OF COMMERCE	SO	ID	100
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	RIVERTON CHAMBER OF COMMERCE	SO	WYP	840
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	RIVERTON ROTARY CLUB	SO	UT	640
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ROCK SPRINGS CHAMBER OF COMMERCE	SO	WYP	2,875
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ROSEBURG AREA CHAMBER OF COMMERCE	SO	OR	940
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ROSEBURG ROTARY INTERNATIONAL	SO	OR	135
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ROTARY CLUB OF ALBINA	SO	OR	860
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ROTARY CLUB OF BEND	SO	OR	328
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ROTARY CLUB OF CASPER	SO	WYP	87
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ROTARY CLUB OF CEDAR CITY	SO	UT	1,058
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ROTARY CLUB OF GRANTS PASS	SO	OR	450
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ROTARY CLUB OF GREATER MEDFORD	SO	OR	1,060
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ROTARY CLUB OF LINCOLN CITY	SO	OR	315
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ROTARY CLUB OF MT SHASTA	SO	CA	375
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ROTARY CLUB OF SALT LAKE	SO	UT	408
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ROTARY CLUB OF SUTHERLIN	SO	OR	155
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ROTARY CLUB OF WORLAND INC	SO	WYP	173
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ROUND-UP CITY DEVELOPMENT CORP	SO	OR	500

PacifiCorp
Washington General Rate Case - December 2013
Memberships and Subscriptions

FERC Account	SAP Account	Category	Vendor Name	Factor As Booked	Situs Reallocated	Amount
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	SALINA CHAMBER OF COMMERCE	SO	UT	50
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	SALT LAKE AREA CHAMBER OF COMMERCE	SO	UT	28,742
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	SANDY AREA CHAMBER OF COMMERCE	SO	OR	1,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	SE WASHINGTON ECONOMIC	SO	WA	1,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	SELAH CHAMBER OF COMMERCE	SO	WA	250
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	SOUTH JORDAN CHAMBER	SO	UT	300
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	SOUTH LINCOLN COUNTY ECONOMIC DEVELOPMENT CORP	SO	OR	2,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	SOUTH SALT LAKE CHAMBER OF COMMERCE	SO	UT	385
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	SOUTHERN OREGON REGIONAL ECONOMIC	SO	OR	2,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	SOUTHERN OREGON TIMBER INDUSTRIES	SO	OR	260
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	STAYTON AREA ROTARY	SO	OR	175
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	STAYTON/SUBLIMITY CHAMBER OF	SO	OR	1,250
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	SUBLETTE COUNTY CHAMBER OF	SO	WYP	660
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	SUNNYSIDE CHAMBER OF COMMERCE	SO	WA	600
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	SWEET HOME CHAMBER OF COMMERCE	SO	OR	150
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	THE ROTARY CLUB OF POWELL	SO	OR	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	THERMOPOLIS CHAMBER OF COMMERCE	SO	WYP	385
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	TOOELE COUNTY CHAMBER OF COMMERCE &	SO	UT	650
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	TOPPENISH CHAMBER OF COMMERCE	SO	WA	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	TRI-COUNTY CHAMBER OF COMMERCE	SO	OR	240
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	UMATILLA CHAMBER OF COMMERCE	SO	OR	195
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	UMATILLA COUNTY UTIL COORD COUNCIL	SO	OR	40
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	UMPIQUA LIONS CLUB	SO	OR	70
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	UTAH ALLIANCE FOR ECONOMIC DEVELOPMENT	SO	UT	2,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	UTAH COMMUNITY FOREST COUNCIL	SO	UT	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	UTAH MANUFACTURERS ASSOCIATION	SO	UT	6,600
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	UTAH PRESS ASSOCIATION	SO	UT	175
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	UTAH VALLEY CHAMBER	SO	UT	984
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	UTAH VALLEY CHAMBER OF COMMERCE	SO	UT	1,014
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	UTAH WATER USERS' ASSN	SO	UT	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	VERNAL AREA CHAMBER OF COMMERCE	SO	UT	400
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	WATTSBURG COMMERCIAL CLUB	SO	WA	50
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	WALLA WALLA CHAMBER OF COMMERCE	SO	WA	684
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	WALLA WALLA SUNRISE ROTARY CLUB	SO	WA	138
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	WALLOWA COUNTY CHAMBER OF COMMERCE	SO	OR	150
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	WASHAKIE DEVELOPMENT ASSN	SO	WYP	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	WASHINGTON COUNTY	SO	UT	1,200
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	WASHINGTON ECONOMIC DEVELOPMENT	SO	WA	900
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	WASHINGTON PULP & PAPER FOUNDATION	SO	WA	2,180
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	WEED CHAMBER OF COMMERCE	SO	CA	100
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	WEST JORDAN CHAMBER OF COMMERCE	SO	UT	600
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	WOODLAND CHAMBER OF COMMERCE	SO	WA	250
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	WORLAND-TEN SLEEP CHAMBER OF	SO	WYP	1,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	WYOMING ASSOC OF MUNICIPALITIES	SO	WYP	325
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	WYOMING BUSINESS ALLIANCE	SO	WYP	5,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	WYOMING ECONOMIC DEVELOPMENT ASSN	SO	WYP	345
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	WYOMING HERITAGE FOUNDATION	SO	WYP	150
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	YAKIMA COUNTY DEVELOPMENT	SO	WA	7,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	YAKIMA VALLEY VISITORS & CONVENTION BUREAU	SO	WA	974
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	YREKA CHAMBER OF COMMERCE	SO	CA	255
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ZELLAH CHAMBER OF COMMERCE	SO	WA	225
						<u>290,103</u>

Subtotals - Memberships As Booked

930.2	SO	290,103
930.2	WA	
		<u>290,103</u>

Subtotals - Reallocated Memberships with Situs Assignment by State

930.2	SO	-
930.2	CA	-
930.2	UT	-
930.2	WA	10,105
930.2	OR	178,933
930.2	WA	21,380
930.2	UT	51,458
930.2	ID	2,449
930.2	WYP	27,779
		<u>290,103</u>

	<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:							
Uncollectible Expense	904	RES	422,425	WA	Situs	422,425	4.10.1

Description of Adjustment

This adjusts the Company's actual December 2013 uncollectible accounts to a four year average by applying the four year average unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. The use of the four year average uncollectable rate was agreed to by the Company in rebuttal of the 2013 Rate Case Docket UE-130043.

PacifiCorp
 Washington General Rate Case - December 2013
 Uncollectible Expense

	2010	2011	2012	2013	4 year Average
1 Revenue	256,639,553	279,564,147	300,010,989	317,700,180	288,478,717
2 Uncollectible Expense	1,561,038	2,024,432	1,919,394	1,541,438	1,761,575
3 Uncollectible % (Line 2 / Line 1)	0.6083%	0.7241%	0.6398%	0.4852%	0.6106%
4 Normalized Revenue					321,605,659 Ref. 3.1.1
5 Normalized Uncollectible Expense (Line 3 * Line 4)					1,963,863
6 Per Books Uncollectible Expense					1,541,438 Ref. 2.14
7 Adjustment to Uncollectible Expense					422,425 Ref 4.10

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.

	<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:							
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

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

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	-

	<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:							
Account Service Charge	903	PRO	(42,060)	WA	Situs	(42,060)	4.12.1

Description of Adjustment

The Company is adjusting expense to reflect expected changes resulting from the Company's change in payment of collection agency fees.

PacifiCorp
Washington General Rate Case - December 2013
Collection Agency Fees Adjustment

Collection Agency Fee Adjustment

Year	Average % Savings	Fees Paid in 2013	Pro Forma Adjustment
2015	52%	80,884	(42,060)

Ref 4.12

	<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	19,819,142	Multiple	Multiple	1,440,294	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.

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.

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.

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.

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.

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	43,690	CAGW	23.085%	10,086	
	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	213,009	CAGW	23.085%	49,173	
	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>168</u>			<u>62,643</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>168</u>			<u>62,643</u>	4.13.5
			<u>19,819,142</u>			<u>1,440,294</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.

PacifiCorp
 Washington General Rate Case - December 2013
 IHS Global Insight 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	4.9 Memberships & Subscriptions	4.10 Uncollectible Expense
Steam Operation	CAEE	15,974,568	-	-	-	-	-	-	-	-	-	-
	CAEW	0	-	-	(1,059,195)	-	-	-	-	-	-	-
	CAGE	110,971,823	-	-	(72,805,759)	-	-	-	-	-	-	-
	CAGW	3,846,768	-	-	(3,701)	-	-	-	-	-	-	-
	JBE	(99,849)	-	-	(657,036)	-	-	-	-	-	-	-
	JBG	8,322,734	-	-	(5,004,257)	-	(11,667)	-	-	-	-	-
	NPCCAWE	195,794,943	-	-	(299,330)	-	-	-	-	-	-	-
	SE	106,198	-	-	(28,134)	-	-	-	-	-	-	-
	SG	28,134	-	-	-	-	-	-	-	-	-	-
	WYP	0	-	-	-	-	-	-	-	-	-	-
	Steam Operation Total	334,945,349	-	-	(79,857,412)	-	(11,667)	-	-	-	-	-
Steam Maintenance	CAGE	133,309,952	-	-	(29,914,945)	-	-	-	-	-	-	-
	CAGW	4,188,669	-	-	197,198	-	-	-	-	-	-	-
	JBG	48,804,170	-	-	(19,827,025)	-	-	-	-	-	-	-
	SG	0	-	-	-	-	-	-	-	-	-	-
	Steam Maintenance Total	186,402,891	-	-	(49,554,772)	-	-	-	-	-	-	-
Hydro Operations	CAGE	6,288,842	-	-	(6,286,850)	-	-	-	-	-	-	-
	CAGW	23,675,197	-	-	(8,273,337)	-	-	-	-	-	-	-
	Hydro Operations Total	29,964,039	-	-	(14,539,997)	-	-	-	-	-	-	-
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	NPCCAWE	(1,674,303)	-	-	-	-	-	-	-	-	-	-
	NPCCAGW	242,707,455	-	-	-	-	-	-	-	-	-	-
	NPWCWA	439,314	-	-	-	-	-	-	-	-	-	-
	OTHER	158,405	-	-	-	-	-	-	-	-	-	-
	ID	0	-	-	-	-	-	-	-	-	-	-
	OR	0	-	-	-	-	-	-	-	-	-	-
	WA	0	-	-	-	-	-	-	-	-	-	-
	Purchased Power Total	241,630,871	-	-	-	-	-	-	-	-	-	-
Other Operations	CAGE	29,209,856	-	-	(14,325,088)	(5,007,706)	-	-	-	-	-	-
	CAGW	14,917,590	-	-	(1,719,638)	-	-	-	-	-	-	-
	NPCCAWE	129,380,491	-	-	(28,879,036)	(63,386)	-	-	-	-	-	-
	SG	51,334,476	(7,223)	-	-	-	-	-	-	-	-	-
	JBE	8,944	-	-	-	-	-	-	-	-	-	-
	JBG	2,173,845	-	-	(1,687,549)	-	-	-	-	-	-	-
	CA	0	-	-	(3,463)	-	-	-	-	-	-	-
	OR	399,720	-	-	-	-	-	-	-	-	-	-
	WA	(97,006)	-	-	-	-	-	-	-	-	-	-
	UT	0	-	-	-	-	-	-	-	-	-	-
	WYP	0	-	-	-	-	-	-	-	-	-	-
	ID	(32,973)	-	-	-	5,071,083	-	-	-	-	-	-
	Other Operations Total	227,294,914	(7,223)	-	(46,614,774)	-	-	-	-	-	-	-

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	4.9 Memberships & Subscriptions	4.10 Uncollectible Expense
Other Maintenance	CAGE	16,920,835	-	-	(1,380,973)	-	-	-	-	-	-	-
	CAGW	6,843,361	-	-	(807,484)	-	-	(170,326)	-	-	-	-
	Other Maintenance Total	23,764,196			(2,188,457)			(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)		(20,688,814)							
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	-	-	(9,308,189)	-	-	-	-	-	-	-
	SNPD	29,495,317	(1,990)	(1,990)	(31,486,401)	-	-	-	-	-	-	-
	UT	11,124,676	-	-	(8,985,076)	-	-	-	-	-	-	-
	WA	2,452,146	-	-	(1,906,825)	-	-	-	-	-	-	-
	WYP	3,190,735	-	-	(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	7,353,694	-	-	(2,697,346)	-	-	-	-	-	-	-
	OR	44,862,586	-	-	(11,523,388)	-	-	-	-	-	-	-
	SNPD	11,520,449	-	-	(6,168,451)	-	-	-	-	-	-	-
	UT	54,069,240	-	-	(17,650,686)	-	-	-	-	-	-	-
	WA	7,165,301	-	-	(2,415,028)	-	-	-	(313,797)	-	-	-
	WYP	11,443,724	-	-	(3,929,219)	-	-	-	-	-	-	-
	WYU	1,627,455	-	-	(969,677)	-	-	-	-	-	-	-
	Distribution Maintenance Total	145,785,054			(47,021,282)			(313,797)				

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	4.9 Memberships & Subscriptions	4.10 Uncollectible Expense
Customer Accounts Operations	CA	1,758,474	-	-	(834,232)	-	-	-	-	-	-	-
	CN	48,950,988	(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)	-	-	-	-	-	-	422,425
	WYP	2,789,374	-	-	(1,649,962)	-	-	-	-	-	-	-
	WYU	262,982	-	-	(191,643)	-	-	-	-	-	-	-
Customer Accounts Operations Total		87,534,326	(70,826)	(70,826)	(55,585,377)	(4,765)	(11,667)	(911,468)	(22,732,661)	(19,401)	-	422,425
Customer Service Operations	CA	1,092,603	-	(42,098)	(40,353)	(4,765)	-	(911,468)	-	83	-	-
	CN	3,604,442	-	-	(2,662,666)	4,765	-	(3,769,845)	-	7,897	-	-
	ID	4,521,529	-	9,798	(372,042)	-	-	(26,447,000)	-	1,320	-	-
	OR	28,836,972	-	-	(1,772,662)	-	-	-	-	-	-	-
	OTHER	8,991,045	-	-	(69,094)	-	-	-	-	-	-	-
	UT	51,596,307	-	-	(2,658,041)	-	-	(47,956,612)	-	19,043	-	-
	WA	11,196,475	-	-	(376,861)	-	-	(10,677,589)	-	3,883	-	-
	WYP	6,764,796	-	-	(1,157,323)	-	-	(5,269,750)	-	8,921	-	-
	WYU	0	-	(32,290)	(9,029,242)	-	-	(95,032,363)	-	-	-	-
Customer Service Operations Total		116,604,669	(32,290)	(32,290)	(9,029,242)	(4,765)	(11,667)	(95,032,363)	(22,732,661)	(19,401)	-	422,425
A&G Operations & Maintenance	920	76,754,883	-	-	(101,038,702)	-	-	-	-	-	-	-
	921	8,363,743	(19,607)	-	-	-	-	-	-	-	-	-
	922	(29,238,955)	-	(272,938)	-	-	-	-	-	-	-	-
	923	16,482,854	118,207	-	-	-	-	-	-	-	-	-
	924	13,816,764	-	-	-	-	-	-	(22,732,661)	-	-	-
	925	36,151,606	-	-	-	-	-	-	-	-	-	-
	928	22,768,237	-	-	-	-	-	-	-	-	-	-
	929	(4,312,840)	-	40,831	-	-	-	-	-	-	-	-
	930	7,527,621	-	-	-	-	-	-	-	(1,410)	-	-
	931	6,316,600	-	-	-	-	-	-	-	-	-	-
	935	21,202,085	-	-	(2,620,447)	-	-	-	-	-	-	-
A&G Operations & Maintenance Total		175,836,600	(133,406)	(133,406)	(103,659,149)	-	(11,667)	(95,032,363)	(22,732,661)	(1,410)	-	422,425
Grand Total		1,759,254,694	(1,416,333)	(245,735)	(490,327,972)	(4,765)	(11,667)	(95,032,363)	(22,732,661)	(20,811)	-	422,425

Function	Allocation Code	4.11 Legal Expense	5.1 Net Power Cost Residual	8.2 Environmental Settlement	8.11 Misc. Asset Sales and Removals	4.13		O&M Expense After Escalation	
						O&M Expense Before Escalation	Escalation Percentages		
Steam Operation									
	CAEE	(33,786)	-	-	-	14,881,576	4.86%	738,023	15,619,599
	CAEW	-	-	-	-	0	4.86%	-	0
	CAGE	7,348	-	-	-	38,173,411	4.86%	1,893,137	40,066,548
	CAGW	-	-	-	-	3,843,096	4.86%	190,591	4,033,687
	JBE	56,987	-	-	-	(899,818)	4.86%	(34,711)	(734,829)
	JBG	-	-	-	-	3,306,810	4.86%	163,695	3,470,505
	NPCCAEW	-	10,539,422	-	-	208,334,365	0.00%	-	208,334,365
	SE	(56,987)	-	-	-	(250,099)	4.86%	(12,403)	(262,502)
	SG	-	-	-	-	0	4.86%	-	0
	WYP	26,450	-	-	-	26,450	4.86%	1,312	27,762
	Steam Operation Total	-	10,539,422	-	-	265,615,692	-	2,939,944	268,555,636
Steam Maintenance									
	CAGE	-	-	-	-	103,486,007	3.78%	3,911,452	107,397,459
	CAGW	-	-	-	-	4,386,067	3.78%	166,781	4,552,848
	JBG	-	-	-	-	28,977,145	3.78%	1,095,257	30,072,402
	SG	-	-	-	-	0	3.78%	-	0
	Steam Maintenance Total	-	-	-	-	136,849,219	-	5,172,491	142,021,710
Hydro Operations									
	CAGE	(1,488)	-	-	(39,712)	(17,521)	4.22%	(739)	(18,260)
	CAGW	-	-	-	(30,295)	15,370,118	4.22%	648,554	16,018,672
	Hydro Operations Total	(1,488)	-	-	(69,967)	15,352,597	-	647,815	16,000,412
Hydro Maintenance									
	CAGE	-	-	-	-	1,216,680	4.04%	49,135	1,265,815
	CAGW	-	-	-	-	4,778,381	4.04%	192,973	4,971,354
	Hydro Maintenance Total	-	-	-	-	5,995,061	-	242,108	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
	NPCWA	-	-	-	-	439,314	0.00%	-	439,314
	OTHER	-	-	-	-	158,495	0.00%	-	158,495
	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	2,482,067	-	-	-	12,368,119	6.88%	863,964	13,232,083
	CAGW	1,239,023	-	-	-	14,436,975	6.88%	1,008,401	15,445,376
	NPCCAEW	-	16,638,610	-	-	146,019,071	0.00%	-	146,019,071
	SG	(4,396,538)	-	-	-	17,988,294	6.88%	1,286,455	19,244,749
	JBE	-	-	-	-	8,944	6.88%	625	9,569
	JBG	-	-	-	-	486,296	6.88%	33,967	520,263
	CA	13,701	-	-	-	13,701	6.88%	957	14,657
	OR	204,631	-	-	-	600,888	6.88%	41,971	642,859
	WA	-	-	-	-	(97,006)	6.88%	(6,776)	(103,782)
	UT	8,186	-	-	-	8,186	6.88%	572	8,758
	WYP	42,848	-	-	-	42,848	6.88%	2,993	45,841
	ID	(396,083)	-	-	-	5,035,119	6.88%	351,905	5,390,024
	Other Operations Total	(396,083)	16,638,610	-	-	196,915,434	-	3,555,034	200,470,468

Function	Allocation Code	4.11 Legal Expense	5.1 Net Power Cost Restating	8.2 Environmental Settlement	8.11 Misc. Asset Sales and Removals	O&M Before Escalation	Escalation Percentages	4.13 O&M Expense Escalation	O&M After Escalation
Other Maintenance	CAGE	-	-	-	-	15,529,862	3.80%	559,419	16,089,282
	CAGW	-	-	-	-	5,865,542	3.80%	211,290	6,076,831
		-	-	-	-	21,395,404		770,709	22,166,113
	Other Maintenance Total								
Transmission Operations	CAGE	17,233	-	-	-	1,104,141	5.59%	61,564	1,165,706
	CAGW	-	-	-	-	2,648,556	5.59%	147,678	2,796,234
	SG	(86,374)	-	-	-	180,038	5.59%	10,039	190,077
	NPCCAGW	-	1,343,185	-	-	95,049,363	0.00%	-	95,049,363
	JBG	-	-	-	-	10,634	5.59%	593	11,227
	UT	30,719	-	-	-	30,710	5.59%	1,713	32,432
	WYP	6,208	-	-	-	6,208	5.59%	346	6,555
	ID	-	-	-	-	0		-	0
	Transmission Operations Total	(12,213)	1,343,185	-	-	99,029,660	3.95%	221,933	99,251,593
Transmission Maintenance	CAGE	-	-	-	-	18,103,365	3.59%	651,966	18,815,331
	CAGW	(0)	-	-	-	11,765,249	3.59%	422,308	12,187,558
	SG	-	-	-	-	5,436,579	3.59%	195,215	5,633,794
	JBG	-	-	-	-	(602)	3.59%	(24)	(685)
	Transmission Maintenance Total	(0)	-	-	-	35,386,531	14.36%	1,269,466	36,635,997
Distribution Operations	CA	-	-	-	-	405,700	4.51%	18,290	423,989
	ID	-	-	-	-	289,884	4.51%	13,519	313,403
	OR	-	-	-	-	3,775,274	4.51%	170,197	3,945,470
	SNPD	(485,920)	-	-	-	(2,468,994)	4.51%	(110,856)	(2,569,850)
	UT	482,610	-	-	-	2,592,210	4.51%	116,862	2,709,072
	WA	-	-	-	-	545,321	4.51%	24,584	569,905
	WYP	2,774	-	-	-	760,991	4.51%	34,307	795,298
	WYU	-	-	-	-	323,678	4.51%	14,592	338,270
	Distribution Operations Total	(536)	-	-	-	6,244,083		281,485	6,525,568
Distribution Maintenance	CA	-	-	-	-	6,035,727	3.24%	195,311	6,231,037
	ID	-	-	-	-	4,668,349	3.24%	150,939	4,817,348
	OR	-	-	-	-	33,359,189	3.24%	1,079,473	34,438,672
	SNPD	-	-	-	-	5,351,989	3.24%	173,166	5,525,154
	UT	-	-	-	-	30,438,545	3.24%	1,179,118	37,617,662
	WA	-	-	-	-	4,435,875	3.24%	143,541	4,579,416
	WYP	-	-	-	-	7,514,504	3.24%	243,162	7,757,667
	WYU	-	-	-	-	657,778	3.24%	21,285	679,063
	Distribution Maintenance Total	-	-	-	-	98,459,974	3.24%	3,186,074	101,646,049

Function	Allocation Code	4.11 Legal Expense	5.1 Net Power Cost Rescaling	8.2 Environmental Settlement	8.11 Misc. Asset Sales and Removals	O&M Before Escalation	Escalation Percentages	4.13 O&M Expense Escalation	O&M After Escalation
Customer Accounts Operations									
	CA	-	-	-	-	824,241	3.81%	31,405	855,646
	CN	(42,635)	-	-	-	13,651,022	3.81%	520,120	14,171,142
	CAGE	1,807	-	-	-	1,807	3.81%	69	1,876
	ID	-	-	-	-	1,522,793	3.81%	58,020	1,580,813
	OR	-	-	-	-	7,494,249	3.81%	285,540	7,779,789
	UT	-	-	-	-	5,356,667	3.81%	204,093	5,560,761
	WA	-	-	-	-	2,200,269	3.81%	83,833	2,284,102
	WYP	288	-	-	-	1,139,700	3.81%	43,424	1,183,124
	WYU	-	-	-	-	71,318	3.81%	2,717	74,036
	Customer Accounts Operations Total	(40,541)	-	-	-	32,262,007	-	1,229,221	33,491,228
Customer Service Operations									
	CA	-	-	-	-	140,885	3.39%	4,769	145,653
	CN	-	-	-	-	914,175	3.39%	30,947	945,122
	ID	-	-	-	-	382,204	3.39%	13,277	405,481
	OR	-	-	-	-	628,329	3.39%	21,271	649,600
	OTHER	-	-	-	-	8,922,551	3.39%	302,052	9,224,603
	UT	-	-	-	-	1,000,697	3.39%	33,876	1,034,573
	WA	-	-	-	-	145,908	3.39%	4,839	150,747
	WYP	-	-	-	-	346,644	3.39%	11,735	358,379
	WYU	-	-	-	-	0	3.39%	-	0
	Customer Service Operations Total	-	-	-	-	12,491,373	-	422,866	12,914,238
A&G Operations & Maintenance									
	920	-	-	-	-	(24,283,810)	6.39%	(1,550,864)	(25,834,683)
	921	-	-	-	-	8,344,136	4.22%	351,970	8,696,106
	922	-	-	-	-	(29,238,955)	6.39%	(1,867,319)	(31,106,274)
	923	-	-	-	-	16,091,155	5.19%	835,904	16,927,059
	924	(118,762)	-	-	-	13,936,971	0.00%	-	13,936,971
	925	-	-	2,462,321	-	15,881,266	0.00%	-	15,881,266
	928	(161,406)	-	-	-	22,606,831	4.47%	1,009,938	23,616,770
	929	794,609	-	-	-	(3,477,300)	6.39%	(222,075)	(3,699,374)
	930	-	-	-	-	7,526,211	4.24%	318,752	7,844,963
	931	-	-	-	-	6,318,600	9.91%	626,354	6,944,953
	935	-	-	-	-	18,581,637	2.03%	377,328	18,958,966
	A&G Operations & Maintenance Total	514,441	-	2,462,321	-	52,266,735	-	(120,011)	52,146,724
	Grand Total	63,571	163,285,862	2,462,321	(69,967)	1,354,658,298	-	19,819,142	1,374,477,440

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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	5.1	5.1.1	5.2	5.3	0	0
	Net Power Costs -	Net Power Costs -	James River	Colstrip #3		
Total Normalized	Restating	Pro Forma	Royalty Offset	Removal	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	2,625,166	49,115,714	(46,490,548)	-	-	-
5 Other Operating Revenues	679,898	-	-	679,898	-	-
6 Total Operating Revenues	3,305,065	49,115,714	(46,490,548)	679,898	-	-
7						
8 Operating Expenses:						
9 Steam Production	6,034,730	2,396,809	3,637,920	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(10,201,095)	34,894,113	(45,095,208)	-	-	-
13 Transmission	3,799,862	310,073	3,489,790	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(366,503)	37,600,995	(37,967,498)	-	-	-
20 Depreciation	(428,046)	-	-	(428,046)	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(41,073)	-	-	(41,073)	-	-
23 Income Taxes: Federal	1,326,664	4,030,152	(2,983,068)	237,964	41,616	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	113,105	-	-	-	113,105	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	604,147	41,631,146	(40,950,565)	237,964	(314,399)	-
29						
30 Operating Rev For Return:	2,700,918	7,484,568	(5,539,983)	441,934	314,399	-
31						
32 Rate Base:						
33 Electric Plant In Service	(28,327,256)	-	-	(28,327,256)	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(28,327,256)	-	-	(28,327,256)	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	18,631,294	-	-	18,631,294	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,126,971	-	-	1,126,971	-	-
50 Unamortized ITC	1,646	-	-	1,646	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	19,759,911	-	-	19,759,911	-	-
56						
57 Total Rate Base:	(8,567,345)	-	-	(8,567,345)	-	-
58						
59						
60 Estimated ROE impact	0.778%	1.836%	-1.359%	0.108%	0.187%	0.000%
61 Estimated Price Change	(5,421,429)	(12,083,577)	8,944,111	(713,487)	(1,568,476)	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	4,140,687	11,514,720	(8,523,050)	679,898	469,119	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	-	(52,188)	-
71 Schedule "M" Deductions	298,029	-	-	-	298,029	-
72 Income Before Tax	3,790,470	11,514,720	(8,523,050)	679,898	118,902	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	3,790,470	11,514,720	(8,523,050)	679,898	118,902	-
77						
78 Federal Income Taxes	1,326,664	4,030,152	(2,983,068)	237,964	41,616	-

	5.1 Net Power Costs - Restating	5.1.1 Net Power Costs - Pro Forma	5.2 James River Royalty Offset	5.3 Colstrip #3 Removal	0	0
Total Normalized					0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	49,115,714	49,115,714	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	49,115,714	49,115,714	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	2,396,809	2,396,809	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	34,894,113	34,894,113	-	-	-	-
13 Transmission	310,073	310,073	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	37,600,995	37,600,995	-	-	-	-
20 Depreciation	(428,046)	-	-	(428,046)	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(41,073)	-	-	(41,073)	-	-
23 Income Taxes: Federal	4,071,768	4,030,152	-	41,616	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	113,105	-	-	113,105	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	41,316,748	41,631,146	-	(314,399)	-	-
29						
30 Operating Rev For Return:	7,798,966	7,484,568	-	314,399	-	-
31						
32 Rate Base:						
33 Electric Plant in Service	(28,327,256)	-	-	(28,327,256)	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(28,327,256)	-	-	(28,327,256)	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	18,631,294	-	-	18,631,294	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,126,971	-	-	1,126,971	-	-
50 Unamortized ITC	1,646	-	-	1,646	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	19,759,911	-	-	19,759,911	-	-
56						
57 Total Rate Base:	(8,567,345)	-	-	(8,567,345)	-	-
58						
59						
60 Estimated ROE impact	2.042%	1.836%	0.000%	0.000%	0.187%	0.000%
61 Estimated Price Change	(13,652,053)	(12,083,577)	-	(1,568,476)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	11,983,839	11,514,720	-	469,119	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	(52,188)	-	-
71 Schedule "M" Deductions	298,029	-	-	298,029	-	-
72 Income Before Tax	11,633,622	11,514,720	-	118,902	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	11,633,622	11,514,720	-	118,902	-	-
77						
78 Federal Income Taxes	4,071,768	4,030,152	-	41,616	-	-

	5.1	5.1.1	5.2	5.3	0	0
	Net Power Costs -	Net Power Costs -	James River	Colstrip #3		
	Restating	Pro Forma	Royalty Offset	Removal	0	0
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	(46,490,548)	(46,490,548)	-	-	-	-
5 Other Operating Revenues	679,898	-	679,898	-	-	-
6 Total Operating Revenues	(45,810,650)	(46,490,548)	679,898	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	3,637,920	3,637,920	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(45,095,208)	(45,095,208)	-	-	-	-
13 Transmission	3,489,790	3,489,790	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(37,967,498)	(37,967,498)	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(2,745,103)	(2,983,068)	237,964	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(40,712,601)	(40,950,565)	237,964	-	-	-
29						
30 Operating Rev For Return:	(5,098,049)	(5,539,983)	441,934	-	-	-
31						
32 Rate Base:						
33 Electric Plant in Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-1.212%	0.000%	-1.317%	0.105%	0.000%	0.000%
61 Estimated Price Change	8,230,624	-	8,944,111	(713,487)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(7,843,152)	(8,523,050)	679,898	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(7,843,152)	(8,523,050)	679,898	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(7,843,152)	(8,523,050)	679,898	-	-	-
77						
78 Federal Income Taxes	(2,745,103)	(2,983,068)	237,964	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	RES	726,051	CAGW	23.085%	167,608	5.1.2
Post-Merger Firm Sales	447NPC	RES	212,035,299	CAGW	23.085%	48,948,106	5.1.2
Non-Firm Sales	447NPC	RES	-	CAEW	22.741%	-	5.1.2
Total Sales for Resale			<u>212,761,350</u>			<u>49,115,714</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	RES	-	CAGW	23.085%	-	5.1.2
Existing Firm Energy	555NPC	RES	-	CAEW	22.741%	-	5.1.2
WA Qualifying Facilities	555NPC	RES	-	WA	Situs	-	5.1.2
Post-Merger Firm Energy	555NPC	RES	133,771,133	CAGW	23.085%	30,880,913	5.1.2
Other Generation Expenses	555NPC	RES	993,512	CAGW	23.085%	229,351	5.1.2
Total Purchased Power			<u>134,764,646</u>			<u>31,110,264</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	RES	-	CAGW	23.085%	-	5.1.2
Post Merger Firm	565NPC	RES	1,343,185	CAGW	23.085%	310,073	5.1.2
Non Firm	565NPC	RES	-	CAEW	22.741%	-	5.1.2
Total Wheeling Expense			<u>1,343,185</u>			<u>310,073</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	RES	10,539,422	CAEW	22.741%	2,396,809	5.1.2
Fuel Consumed - Natural Gas	547NPC	RES	16,638,610	CAEW	22.741%	3,783,848	5.1.2
Total Fuel and Other Expense			<u>27,178,031</u>			<u>6,180,657</u>	
Total Net Power Cost Adjustment - Restating			<u>(49,475,487)</u>			<u>(11,514,720)</u>	

Description of Adjustment

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the 12 months ended December 2013.

	<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	(188,424,753)	CAGW	23.085%	(43,497,639)	5.1.2
Non-Firm Sales	447NPC	PRO	-	CAEW	22.741%	-	5.1.2
Total Sales for Resale			<u>(201,389,553)</u>			<u>(46,490,548)</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	PRO	4,133,213	CAGW	23.085%	954,147	5.1.2
Existing Firm Energy	555NPC	PRO	16,617,957	CAEW	22.741%	3,779,151	5.1.2
Remove - WA Qualifying Facilities	555NPC	PRO	(439,314)	WA	Situs	(439,314)	5.1.2
Add - WCA Qualifying Facilities	555NPC	PRO	51,364,205	CAGW	23.085%	11,857,368	
Post-Merger Firm Energy	555NPC	PRO	(207,237,993)	CAGW	23.085%	(47,840,654)	5.1.2
Other Generation Expenses	555NPC	PRO	106,027	CAGW	23.085%	24,476	5.1.2
Total Purchased Power			<u>(135,455,906)</u>			<u>(31,664,825)</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	12,247,087	CAGW	23.085%	2,827,226	5.1.2
Non Firm	565NPC	PRO	-	CAEW	22.741%	-	5.1.2
Total Wheeling Expense			<u>15,117,206</u>			<u>3,489,790</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	PRO	15,996,925	CAEW	22.741%	3,637,920	5.1.2
Fuel Consumed - Natural Gas	547NPC	PRO	(59,057,047)	CAEW	22.741%	(13,430,383)	5.1.2
Total Fuel and Other Expense			<u>(43,060,122)</u>			<u>(9,792,463)</u>	
Total Net Power Cost Adjustment - Pro Forma			<u>37,990,731</u>			<u>8,523,050</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.

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

(1) Account	(2) FERC	(3) WCA Alloc. Factor	(4) UNADJUSTED / PER BOOKS 12 Months Ended December 2013 Total West Control Area	(5) Washington Allocated	(6) RESTATED NPC 12 Months Ended December 2013 Total West Control Area	(7) Washington Allocated	(8) RESIDUING ADJUSTMENT 12 Months Ended December 2013 Total West Control Area	(9) Washington Allocated	(10) WCA Alloc. Factor	(11) WA Alloc. %	(12) PRO FORMA NPC 12 Months Ending March 2016		(13) PRO FORMA ADJUSTMENT 12 Months Ending December 2016	
											Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated
Sales for Resale (Account 447)														
447NPC	Account 447	CAGW	12,238,748	2,825,301	12,964,049	2,892,909	726,051	167,608	23.0849%	23.0849%	81,458,816	21,113,163	12,964,049	12,964,049
447NPC	Existing Firm Sales - Pacific	CAGW	67,848,272	15,662,696	279,863,971	64,616,602	212,035,289	48,948,100	23.0849%	23.0849%	91,458,816	21,113,163	188,824,759	188,824,759
447NPC	Post-Merger Firm Sales	CAEW	80,087,021	18,487,987	292,848,371	67,603,712	212,761,350	49,115,714	22.7414%	22.7414%	91,458,816	21,113,163	201,389,553	201,389,553
Total Sales for Resale														
Purchased Power (Account 555)														
555NPC	Existing Firm Demand - Pacific	CAGW	(746,202)	(172,280)	(746,202)	(172,280)	-	-	23.0849%	23.0849%	3,387,011	781,888	4,133,213	4,133,213
555NPC	Existing Firm Energy	CAEW	(1,674,303)	(380,759)	(1,674,303)	(380,759)	-	-	22.7414%	22.7414%	14,943,654	3,388,392	16,617,957	16,617,957
555NPC	WA Quality/Vine Facilities	WA	438,314	438,314	438,314	438,314	-	-	100.0000%	100.0000%	51,364,205	11,857,368	50,924,881	50,924,881
555NPC	Post-Merger Firm Energy	CAGW	243,453,657	56,200,989	377,224,790	87,081,911	133,771,133	30,880,813	23.0849%	23.0849%	169,986,797	39,241,259	(207,237,993)	(207,237,993)
555NPC	Other Generation Expenses	CAGW	983,512	229,351	983,512	229,351	983,512	229,351	23.0849%	23.0849%	1,989,549	453,592	1,989,549	1,989,549
Total Purchased Power														
Wheels (Account 565)														
565NPC	Existing Firm - Pacific	CAGW	22,134,537	5,109,733	22,134,537	5,109,733	1,343,185	310,073	23.0849%	23.0849%	25,004,656	5,772,296	2,870,119	662,564
565NPC	Post-Merger Firm	CAGW	71,571,640	16,522,231	72,914,926	16,832,304	1,343,185	310,073	23.0849%	23.0849%	85,161,913	19,659,530	12,247,087	2,827,226
565NPC	Non-Firm	CAEW	93,706,178	21,631,964	95,049,363	21,942,037	1,343,185	310,073	22.7414%	22.7414%	110,168,569	25,431,826	15,117,206	3,489,780
Total Wheeling Expense														
Fuel Expense (Accounts 501 and 547)														
501NPC	Fuel Consumed - Coal	CAEW	195,794,943	44,526,458	206,324,365	46,993,268	10,538,422	2,386,698	22.7414%	22.7414%	222,331,260	50,581,188	15,095,825	3,827,620
547NPC	Fuel Consumed - Natural Gas	CAEW	128,359,161	29,422,893	146,019,071	33,000,760	9,928,000	2,386,698	22.7414%	22.7414%	166,953,023	10,776,356	59,957,047	13,430,363
Total Fuel and Other Expense														
Total Net Power Cost														
											37,990,731	8,523,050	37,990,731	8,523,050
											Ref. 5.1.5	Ref. 5.1.5	Ref. 5.1.1	Ref. 5.1.1

PacifiCorp

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Dec-13

	Merged CY 2013	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
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
Seasonal Purchased Power					
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					
BPA Peak Purchase	-	-			
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
Blanding Purchase p379174	-				-
BPA Reserve Purchase	53,259				53,259
Chehalis Station Service	-				-
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
Morgan Stanley p189046	-				-
Roseburg Forest Products p312292	-				-
TransAlta p371343/s371344	-				-
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			
Utah Firm Wheeling and Use of Facilities	-	-			-
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 <u>04/15-03/16</u>	Pre-Merger <u>Demand</u>	Pre-Merger <u>Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Post Merger	91,458,818				91,458,818
TOTAL SPECIAL SALES	91,458,818	-	-	-	91,458,818
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	1,953,704	586,111	1,367,593		
Misc/Pacific	323,118	67,003	256,116		
Q.F. Contracts/PPL	67,418,047	2,733,897	13,319,945		51,364,205
Pacific Sub Total	69,694,870	3,387,011	14,943,654	-	51,364,205
Combine Hills Wind p160595	5,225,445				5,225,445
Georgia-Pacific Camas	4,573,171				4,573,171
Hermiston Purchase p99563	75,903,118				75,903,118
Seasonal Purchased Power					
Constellation 2013-2016	-				-
Short Term Firm Purchases	84,285,063				84,285,063
New Firm Sub Total	169,986,797	-	-	-	169,986,797
Integration Charge	1,099,540				1,099,540
TOTAL PURCHASED PW & NET INT.	240,781,206	3,387,011	14,943,654	-	222,450,541
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	25,004,656	25,004,656			
Post Merger	85,161,913				85,161,913
TOTAL WHEELING & U. OF F. EXPENSE	110,166,569	25,004,656	-	-	85,161,913
THERMAL FUEL BURN EXPENSE					
Colstrip	8,082,252			8,082,252	
Chehalis	49,793,966			49,793,966	
Hermiston	37,168,057			37,168,057	
Jim Bridger	214,249,038			214,249,038	
TOTAL FUEL BURN EXPENSE	309,293,314	-	-	309,293,314	-
NET POWER COST	568,782,271	28,391,667	14,943,654	309,293,314	216,153,636

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Electric Revenue	456	PRO	2,945,210	CAGW	23.085%	679,898	5.2.1

Description of Adjustment

On January 13, 1993, the Company executed a contract with James River Paper Company with respect to the Camas mill, later acquired by Georgia Pacific. Under the agreement, the Company built a steam turbine and is recovering the capital investment over the 20-year operational term of the agreement as an offset to royalties paid to James River based on contract provisions. The contract costs of energy for the Camas unit are included in the Company's net power costs as purchased power expense, but GRID does not include an offsetting revenue credit for the capital and maintenance cost recovery. This agreement is set to expire as of December 2015. This pro forma adjustment adds the royalty offset to FERC account 456, other electric revenue, for the 12 months ending March 2016, the same period used in determining pro forma net power costs in this filing.

PacifiCorp
Washington General Rate Case - December 2013
James River Royalty Offset
 Capital Recovery and Major Maintenance Allowance
 Projections through March 2016

****Note: James River Contract terminates as of December 31, 2015.**

	12 Months Ended December 2015	12 Months Ended December 2016
Capital Cost Basis	51,969,921	0
Capital Recovery Factor	6.34%	0.00%
Capital Recovery \$	3,294,893	0
Major Maintenance Allowance	632,054	0
Total Offset	3,926,947	0

	12 Months Ended March 2016	
Capital Recovery \$	2,471,170	
Major Maintenance Allowance	474,041	
Total Offset	2,945,210	Ref 5.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pre-merger Depreciation Expense	403SP	RES	(1,676,302)	CAGW	23.085%	(386,972)	5.3.2
Post-merger Depreciation Expense	403SP	RES	(177,925)	CAGW	23.085%	(41,074)	5.3.2
Taxes Other	408	RES	(599,266)	GPS	6.854%	(41,073)	5.3.1
Net Depreciation Expense - Sch M	SCHMDT	RES	1,291,015	CAGW	23.085%	298,029	5.3.2
Deferred Income Tax Expense	41010	RES	489,953	CAGW	23.085%	113,105	5.3.2
Adjustment to Rate Base:							
Pre-merger Plant	312	RES	(110,283,000)	CAGW	23.085%	(25,458,704)	5.3.2
Post-merger Plant	312	RES	(12,426,102)	CAGW	23.085%	(2,868,551)	5.3.2
Pre-merger Depreciation Reserve	108SP	RES	78,598,399	CAGW	23.085%	18,144,351	5.3.2
Post-merger Depreciation Reserve	108SP	RES	2,109,362	CAGW	23.085%	486,944	5.3.2
Deferred Income Tax Balance	282	RES	4,881,855	CAGW	23.085%	1,126,971	5.3.2
Deferred ITC	255	RES	12,318	ITC85	13.360%	1,646	5.3.2
Remove Base Data:							
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)	5.3.3

Description of Adjustment

This restating adjustment removes the Colstrip #3 plant investment and associated costs from results of operations. This treatment was authorized in Cause No. U-83-57.

PacifiCorp
Washington General Rate Case - December 2013
Removal of Colstrip #3
Property Tax Calculation

	Dec-13	Ref.
Total Colstrip Property Taxes	1,477,000	
Colstrip #3 as a percentage of Total Colstrip NBV	40.5732%	
Property Tax expense to remove	<u>599,266</u>	5.3

Total Colstrip Book Value	227,060,755
Colstrip Book Reserve	<u>(123,540,719)</u>
Total Colstrip NBV	<u>103,520,036</u>
Colstrip Unit 3 Book Value	122,709,102
Colstrip Unit 3 Book Reserve	<u>(80,707,761)</u>
Colstrip Unit 3 NBV	<u>42,001,341</u>
Colstrip Unit 3 NBV %	40.5732%

PacifiCorp
 Washington General Rate Case - December 2013
 Removal of Colstrip #3

	<u>Year-End Balance</u>	<u>Ref.</u>
Depreciation Exp- Pre Merger	(1,676,302)	5.3
Depreciation Exp - Post Merger	<u>(177,925)</u>	5.3
	(1,854,226)	
Plant - Pre Merger	110,283,000	5.3
Plant - Post Merger	<u>12,426,102</u>	5.3
	122,709,102	
Depreciation Reserve - Pre Merger	(78,598,399)	5.3
Depreciation Res - Post Merger	<u>(2,109,362)</u>	5.3
	(80,707,761)	
ADIT Balance	(4,881,855)	5.3
Deferred ITC	(12,318)	5.3
Tax Depreciation	(563,211)	
Deferred Income Tax Expense	(489,953)	5.3

PacifiCorp
Washington General Rate Case - December 2013
Removal of Colstrip #3
Actual Tax Data

FERC	Description	Amount	Factor
SCHMAT	WA Disallowed Colstrip #3-Write-off	52,188	WA

 Ref 5.3

	6.1	6.2	6.2.1	6.2.2	6.3	6.3.1
		Depreciation & Amortization Reserve to December 2013 Balance	(Cont.) Depr & Amort Res to December 2013 Balance	(Cont. 2) Depr & Amort Res to December 2013 Balance	Depreciation Study & Annual Depreciation	(cont.) Depreciation Study & Annual Depreciation
	Total Normalized Hydro Decommissioning					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(50,322)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(16,833)	-	-	-	-	-
12 Other Power Supply	(9,067)	-	-	-	-	-
13 Transmission	(4,684)	-	-	-	-	-
14 Distribution	(18,634)	-	-	-	-	-
15 Customer Accounting	(10,104)	-	-	-	-	-
16 Customer Service & Info	(1,548)	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(20,966)	-	-	-	-	-
19 Total O&M Expenses	(132,158)	-	-	-	-	-
20 Depreciation	2,013,216	-	-	-	2,013,216	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(131,172)	(44,842)	-	-	(704,626)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(571,649)	48,823	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,178,237	3,781	-	-	1,308,590	-
29						
30 Operating Rev For Return:	(1,178,237)	(3,781)	-	-	(1,308,590)	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(8,697,592)	(196,210)	(327,834)	(5,224,303)	(936,028)	(2,013,216)
48 Accum Prov For Amort	(38,827)	-	-	-	(38,827)	-
49 Accum Def Income Tax	603,717	(16,555)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(8,132,702)	(212,765)	(327,834)	(5,224,303)	(974,856)	(2,013,216)
56						
57 Total Rate Base:	(8,132,702)	(212,765)	(327,834)	(5,224,303)	(974,856)	(2,013,216)
58						
59						
60 Estimated ROE impact	-0.189%	0.002%	0.004%	0.066%	0.012%	-0.321%
61 Estimated Price Change	895,155	(20,243)	(40,596)	(646,923)	(120,716)	2,112,674
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,881,058)	-	-	-	(2,013,216)	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,634,402	-	-	-	-	-
71 Schedule "M" Deductions	128,121	128,121	-	-	-	-
72 Income Before Tax	(374,777)	(128,121)	-	-	(2,013,216)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(374,777)	(128,121)	-	-	(2,013,216)	-
77						
78 Federal Income Taxes	(131,172)	(44,842)	-	-	(704,626)	-

	6.3.2	6.4	6.4.1	6.4.2	0	0	0
	(cont. 2) Depreciation Study & Annual Depreciation	Vehicle Depreciation - Depreciation Study	(cont.) Vehicle Depreciation - Depreciation Study	(cont. 2) Vehicle Depreciation - Depreciation Study	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	(16,248)	(34,074)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	(7,515)	(9,318)	-	-	-	-
12 Other Power Supply	-	(9,067)	-	-	-	-	-
13 Transmission	-	(4,684)	-	-	-	-	-
14 Distribution	-	(18,634)	-	-	-	-	-
15 Customer Accounting	-	(10,088)	(16)	-	-	-	-
16 Customer Service & Info	-	(1,548)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	(20,966)	-	-	-	-	-
19 Total O&M Expenses	-	(88,749)	(43,409)	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	704,626	31,062	15,193	(132,585)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(764,036)	-	-	143,764	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(59,410)	(57,687)	(28,216)	11,179	-	-	-
29							
30 Operating Rev For Return:	59,410	57,687	28,216	(11,179)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	764,036	-	-	(143,764)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	764,036	-	-	(143,764)	-	-	-
56							
57 Total Rate Base:	764,036	-	-	(143,764)	-	-	-
58							
59							
60 Estimated ROE impact	0.005%	0.014%	0.007%	-0.001%	0.000%	0.000%	0.000%
61 Estimated Price Change	(1,305)	(93,133)	(45,554)	246	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	88,749	43,409	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	2,013,216	-	-	(378,814)	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	2,013,216	88,749	43,409	(378,814)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	2,013,216	88,749	43,409	(378,814)	-	-	-
77							
78 Federal Income Taxes	704,626	31,062	15,193	(132,585)	-	-	-

	6.1	6.2	6.2.1	6.2.2	6.3	6.3.1	
	Total Normalized	Hydro Decommissioning	Depreciation & Amortization Reserve to December 2013 Balance	(Cont.) Depr & Amort Res to December 2013 Balance	(Cont. 2) Depr & Amort Res to December 2013 Balance	Depreciation Study & Annual Depreciation	(cont.) Depreciation Study & Annual Depreciation
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(50,322)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(16,833)	-	-	-	-	-	-
12 Other Power Supply	(9,067)	-	-	-	-	-	-
13 Transmission	(4,684)	-	-	-	-	-	-
14 Distribution	(18,634)	-	-	-	-	-	-
15 Customer Accounting	(10,104)	-	-	-	-	-	-
16 Customer Service & Info	(1,548)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(20,966)	-	-	-	-	-	-
19 Total O&M Expenses	(132,158)	-	-	-	-	-	-
20 Depreciation	2,013,216	-	-	-	-	2,013,216	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(86,330)	-	-	-	-	(704,626)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(620,272)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,174,457	-	-	-	-	1,308,590	-
29							
30 Operating Rev For Return:	(1,174,457)	-	-	-	-	(1,308,590)	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(8,501,381)	-	(327,834)	(5,224,303)	(936,028)	-	(2,013,216)
48 Accum Prov For Amort	(38,827)	-	-	-	(38,827)	-	-
49 Accum Def Income Tax	620,272	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(7,919,937)	-	(327,834)	(5,224,303)	(974,856)	-	(2,013,216)
56							
57 Total Rate Base:	(7,919,937)	-	(327,834)	(5,224,303)	(974,856)	-	(2,013,216)
58							
59							
60 Estimated ROE impact	-0.190%	0.000%	0.004%	0.066%	0.012%	-0.321%	0.025%
61 Estimated Price Change	915,398	-	(40,596)	(646,923)	(120,716)	2,112,674	(249,296)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,881,058)	-	-	-	-	(2,013,216)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	1,634,402	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(246,656)	-	-	-	-	(2,013,216)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(246,656)	-	-	-	-	(2,013,216)	-
77							
78 Federal Income Taxes	(86,330)	-	-	-	-	(704,626)	-

	6.3.2	6.4	6.4.1	6.4.2	0	0	0
	(cont. 2) Depreciation Study & Annual Depreciation	Vehicle Depreciation - Depreciation Study	(cont.) Vehicle Depreciation - Depreciation Study	(cont. 2) Vehicle Depreciation - Depreciation Study	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	(16,248)	(34,074)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	(7,515)	(9,318)	-	-	-	-
12 Other Power Supply	-	(9,067)	-	-	-	-	-
13 Transmission	-	(4,684)	-	-	-	-	-
14 Distribution	-	(18,634)	-	-	-	-	-
15 Customer Accounting	-	(10,088)	(16)	-	-	-	-
16 Customer Service & Info	-	(1,548)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	(20,966)	-	-	-	-	-
19 Total O&M Expenses	-	(88,749)	(43,409)	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	704,626	31,062	15,193	(132,585)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(764,036)	-	-	143,764	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(59,410)	(57,687)	(28,216)	11,179	-	-	-
29							
30 Operating Rev For Return:	59,410	57,687	28,216	(11,179)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	764,036	-	-	(143,764)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	764,036	-	-	(143,764)	-	-	-
56							
57 Total Rate Base:	764,036	-	-	(143,764)	-	-	-
58							
59							
60 Estimated ROE Impact	0.005%	0.014%	0.007%	-0.001%	0.000%	0.000%	0.000%
61 Estimated Price Change	(1,305)	(93,133)	(45,554)	246	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	88,749	43,409	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	2,013,216	-	-	(378,814)	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	2,013,216	88,749	43,409	(378,814)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	2,013,216	88,749	43,409	(378,814)	-	-	-
77							
78 Federal Income Taxes	704,626	31,062	15,193	(132,585)	-	-	-

	6.1	6.2	6.2.1	6.2.2	6.3	6.3.1
	Hydro	Depreciation & Amortization Reserve to December 2013 Balance	(Cont.) Depr & Amort Res to December 2013 Balance	(Cont. 2) Depr & Amort Res to December 2013 Balance	Depreciation Study & Annual Depreciation	(cont.) Depreciation Study & Annual Depreciation
	Total Normalized Decommissioning					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(44,842)	(44,842)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	48,623	48,623	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	3,781	3,781	-	-	-	-
29						
30 Operating Rev For Return:	(3,781)	(3,781)	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(196,210)	(196,210)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(16,555)	(16,555)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(212,765)	(212,765)	-	-	-	-
56						
57 Total Rate Base:	(212,765)	(212,765)	-	-	-	-
58						
59						
60 Estimated ROE Impact	0.002%	0.002%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(20,243)	(20,243)	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	128,121	128,121	-	-	-	-
72 Income Before Tax	(128,121)	(128,121)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(128,121)	(128,121)	-	-	-	-
77						
78 Federal Income Taxes	(44,842)	(44,842)	-	-	-	-

	6.3.2	6.4	6.4.1	6.4.2	0	0	0
	(cont. 2) Depreciation Study & Annual Depreciation	Vehicle Depreciation - Depreciation Study	(cont.) Vehicle Depreciation - Depreciation Study	(cont. 2) Vehicle Depreciation - Depreciation Study	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve							
Depreciation Reserve	108HP	PRO	(849,952)	CAGW	23.085%	(196,210)	6.1.1
Depreciation Reserve	108HP	PRO	153,602	CAGE	0.000%	-	6.1.1
			<u>(696,350)</u>			<u>(196,210)</u>	6.1.1
Adjustment to Tax							
Schedule M Deduction	SCHMDT	PRO	555,000	CAGW	23.085%	128,121	6.1.2
Deferred Income Tax Expense	41010	PRO	210,628	CAGW	23.085%	48,623	6.1.2
ADIT Average Balance	282	PRO	(71,712)	CAGW	23.085%	(16,555)	6.1.2
Adjustment to Dec 2014 AMA Balance for Projected Spend / Accrual Detail:							
December 2013 Reserve Balance			758,090				6.1.1
December 2014 AMA Reserve Balance			61,740				6.1.1
Total Adjustment to AMA Reserve			<u>(696,350)</u>				6.1.1

Description of Adjustment

Based on the Company's latest depreciation study approved in Docket UE-130052, an additional \$8.85 million is required for the decommissioning of various hydro facilities. The pro forma component of this adjustment walks forward the decommissioning expenditures through December 2014. The reserve does not include funds for Powerdale, which was reclassified to unrecovered plant. A separate order was received to recover the estimated decommissioning costs of Powerdale as seen in adjustment 8.6.

PacifiCorp
 Washington General Rate Case - December 2013
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
December-12	392,296	(297,898)	2,977,013
January-13	222,464	(297,898)	2,901,579
February-13	138,116	(297,898)	2,741,797
March-13	273,334	(297,898)	2,717,233
April-13	240,864	(297,898)	2,660,199
May-13	65,119	940,108	3,665,425
June-13	124,674	(185,352)	3,604,747
July-13	(171,464)	(185,352)	3,247,930
August-13	179,998	(185,352)	3,242,576
September-13	114,637	(185,352)	3,171,860
October-13	89,699	(185,352)	3,076,208
November-13	346,521	(185,352)	3,237,377
December-13	5,836	(185,352)	3,057,860
Dec-13 YE Balance			3,057,860

West Side	Spend	Accruals	Balance
January-14	23,000	(173,152)	2,907,708
February-14	23,000	(173,152)	2,757,557
March-14	33,000	(173,152)	2,617,405
April-14	23,000	(173,152)	2,467,253
May-14	28,000	(173,152)	2,322,101
June-14	50,000	(173,152)	2,198,950
July-14	38,000	(173,152)	2,063,798
August-14	28,000	(173,152)	1,918,646
September-14	28,000	(173,152)	1,773,494
October-14	33,000	(173,152)	1,633,343
November-14	78,000	(173,152)	1,538,191
December-14	170,000	(173,152)	1,535,039

West Side	Total Spend	Total Accruals	Dec 2014 AMA Balance
12 ME Dec 2014	555,000	(2,077,821)	2,207,908
			(849,952)
			Adjustment to Reserve

Ref 6.1

East Side	Spend	Accruals	Balance
December-12	-	-	(273,942)
January-13	-	-	(273,942)
February-13	-	-	(273,942)
March-13	-	-	(273,942)
April-13	-	-	(273,942)
May-13	-	(1,238,006)	(1,511,948)
June-13	-	(112,546)	(1,624,494)
July-13	-	(112,546)	(1,737,040)
August-13	-	(112,546)	(1,849,586)
September-13	-	(112,546)	(1,962,132)
October-13	-	(112,546)	(2,074,678)
November-13	-	(112,546)	(2,187,224)
December-13	-	(112,546)	(2,299,770)
Dec-13 YE Balance			(2,299,770)

East Side	Spend	Accruals	Balance
January-14	-	25,600	(2,274,170)
February-14	-	25,600	(2,248,569)
March-14	-	25,600	(2,222,969)
April-14	-	25,600	(2,197,369)
May-14	-	25,600	(2,171,768)
June-14	-	25,600	(2,146,168)
July-14	-	25,600	(2,120,568)
August-14	-	25,600	(2,094,967)
September-14	-	25,600	(2,069,367)
October-14	-	25,600	(2,043,767)
November-14	-	25,600	(2,018,166)
December-14	-	25,600	(1,992,566)

East Side	Total Spend	Total Accruals	Dec 2014 AMA Balance
12 ME Dec 2014	-	307,204	(2,146,168)
			153,602
			Adjustment to Reserve

Ref 6.1

Total Resources	Spend	Accruals	Balance
December-12	392,296	(297,898)	2,703,071
January-13	222,464	(297,898)	2,627,636
February-13	138,116	(297,898)	2,467,855
March-13	273,334	(297,898)	2,443,291
April-13	240,864	(297,898)	2,386,256
May-13	65,119	(297,898)	2,153,477
June-13	124,674	(297,898)	1,980,253
July-13	(171,464)	(297,898)	1,510,890
August-13	179,998	(297,898)	1,392,990
September-13	114,637	(297,898)	1,209,128
October-13	89,699	(297,898)	1,001,530
November-13	346,521	(297,898)	1,050,153
December-13	5,836	(297,898)	758,090
Dec-13 YE Balance			758,090

Ref 6.1

Total Resources	Spend	Accruals	Balance
January-14	23,000	(147,551)	633,539
February-14	23,000	(147,551)	508,987
March-14	33,000	(147,551)	394,436
April-14	23,000	(147,551)	269,884
May-14	28,000	(147,551)	150,333
June-14	50,000	(147,551)	52,782
July-14	38,000	(147,551)	(56,770)
August-14	28,000	(147,551)	(176,321)
September-14	28,000	(147,551)	(295,873)
October-14	33,000	(147,551)	(410,424)
November-14	78,000	(147,551)	(479,975)
December-14	170,000	(147,551)	(457,527)

Total Resources	Total Spend	Total Accruals	Dec 2014 AMA Balance
12 ME Dec 2014	555,000	(1,770,617)	61,740
			(696,350)
			Adjustment to Reserve

Ref 6.1

Ref 6.1

PacifiCorp
 Washington General Rate Case - December 2013
 Hydro Decommissioning

Tax Schedule M Deduction	(555,000)	Ref. 6.1.1, To Ref 6.1
Deferred Inc Tax Exp	210,628	Ref 6.1
ADIT AMA Bal	(71,712)	Ref 6.1

	West Side Spend Per 6.1.1	ADIT Bal
January-14	23,000	(8,729)
February-14	23,000	(17,458)
March-14	33,000	(29,982)
April-14	23,000	(38,711)
May-14	28,000	(49,337)
June-14	50,000	(68,313)
July-14	38,000	(82,734)
August-14	28,000	(93,360)
September-14	28,000	(103,986)
October-14	33,000	(116,510)
November-14	78,000	(146,112)
December-14	170,000	(210,629)

Accumulated Deferred Income Tax AMA Balance (71,712)

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	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

This adjustment walks the depreciation and amortization reserve from the December 2013 AMA balance to the December 2013 Year-End balance.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	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.

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%	-	6.2.5
	108GP	RES	1,355,349	CN	6.917%	-	6.2.5
	108GP	RES	(493,476)	ID	Situs	-	6.2.5
	108GP	RES	(296,713)	JBG	22.954%	-	6.2.5
	108GP	RES	(4,860,287)	OR	Situs	-	6.2.5
	108GP	RES	(7,786,688)	SO	6.854%	-	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%	-	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%	-	6.2.5
	108SP	RES	(46,703,373)	CAGE	0.000%	-	6.2.5
	108SP	RES	(2,814,722)	CAGW	23.085%	-	6.2.5
	108SP	RES	(1,603,646)	JBG	22.954%	-	6.2.5
	108TP	RES	(27,719,686)	CAGE	0.000%	-	6.2.5
	108TP	RES	(8,786,844)	CAGW	23.085%	-	6.2.5
	108TP	RES	(1,127,974)	JBG	22.954%	-	6.2.5
	108TP	RES	289,867	SG	7.906%	-	6.2.5
	111GP	RES	(43,593)	CA	Situs	-	6.2.5
	111GP	RES	188,008	CN	6.917%	-	6.2.5
	111GP	RES	(154,782)	OR	Situs	-	6.2.5
	111GP	RES	6,127,801	SO	6.854%	-	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%	-	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%	-	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%	-	6.2.5
	111IP	RES	(1,327,723)	CN	6.917%	-	6.2.5
	111IP	RES	(10,583)	ID	Situs	-	6.2.5
	111IP	RES	(961)	JBG	22.954%	-	6.2.5
	111IP	RES	(8,762)	OR	Situs	-	6.2.5
	111IP	RES	512,459	SG	7.906%	-	6.2.5
	111IP	RES	(7,404,352)	SO	6.854%	-	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>(914,523)</u>	
			<u>(230,387,514)</u>			<u>(6,526,993)</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.

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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

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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

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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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Depreciation Expense	403SP	RES	124,536,092	CAGE	0.0000%	-	
Depreciation Expense	403SP	RES	1,954,091	CAGW	23.0849%	451,100	
Depreciation Expense	403SP	RES	8,809,771	JBG	22.9539%	2,022,185	
Depreciation Expense	403HP	RES	3,959,673	CAGE	0.0000%	-	
Depreciation Expense	403HP	RES	8,915,870	CAGW	23.0849%	2,058,218	
Depreciation Expense	403OP	RES	(6,090,878)	CAGE	0.0000%	-	
Depreciation Expense	403OP	RES	(3,162,044)	CAGW	23.0849%	(729,954)	
Depreciation Expense	403TP	RES	(1,592,324)	CAGE	0.0000%	-	
Depreciation Expense	403TP	RES	(1,852,427)	CAGW	23.0849%	(427,631)	
Depreciation Expense	403TP	RES	(27,271)	JBG	22.9539%	(6,260)	
Depreciation Expense	403TP	RES	(8,864)	SG	7.9057%	(701)	
Depreciation Expense	403364	RES	270,092	CA	Situs	-	
Depreciation Expense	403364	RES	487,502	ID	Situs	-	
Depreciation Expense	403364	RES	(5,061,890)	OR	Situs	-	
Depreciation Expense	403364	RES	4,429,831	UT	Situs	-	
Depreciation Expense	403364	RES	(1,145,589)	WA	Situs	(1,145,589)	
Depreciation Expense	403364	RES	728,874	WYP	Situs	-	
Depreciation Expense	403364	RES	149,310	WYU	Situs	-	
Depreciation Expense	403GP	RES	16,677	CA	Situs	-	
Depreciation Expense	403GP	RES	66,937	CAEE	0.0000%	-	
Depreciation Expense	403GP	RES	154,510	CAGE	0.0000%	-	
Depreciation Expense	403GP	RES	122,276	CAGW	23.0849%	28,227	
Depreciation Expense	403GP	RES	(100,487)	CN	6.9174%	(6,951)	
Depreciation Expense	403GP	RES	21,497	ID	Situs	-	
Depreciation Expense	403GP	RES	(26,969)	JBG	22.9539%	(6,191)	
Depreciation Expense	403GP	RES	103,292	OR	Situs	-	
Depreciation Expense	403GP	RES	88	SG	7.9057%	7	
Depreciation Expense	403GP	RES	477,034	SO	6.8539%	32,696	
Depreciation Expense	403GP	RES	(62,606)	UT	Situs	-	
Depreciation Expense	403GP	RES	(255,941)	WA	Situs	(255,941)	
Depreciation Expense	403GP	RES	(267,490)	WYP	Situs	-	
Depreciation Expense	403GP	RES	(88,757)	WYU	Situs	-	
			<u>135,459,879</u>			<u>2,013,216</u>	6.3.3

Description of Adjustment:

This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052 and the depreciation expense impact for plant that was walked forward from a December 2013 AMA basis to December 2013 year end basis (see adjustment 8.12).

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve:							
Depreciation Reserve	108SP	RES	(124,536,092)	CAGE	0.0000%	-	
Depreciation Reserve	108SP	RES	(1,954,091)	CAGW	23.0849%	(451,100)	
Depreciation Reserve	108SP	RES	(8,809,771)	JBG	22.9539%	(2,022,185)	
Depreciation Reserve	108HP	RES	(3,959,673)	CAGE	0.0000%	-	
Depreciation Reserve	108HP	RES	(8,915,870)	CAGW	23.0849%	(2,058,218)	
Depreciation Reserve	108OP	RES	6,090,878	CAGE	0.0000%	-	
Depreciation Reserve	108OP	RES	3,162,044	CAGW	23.0849%	729,954	
Depreciation Reserve	108TP	RES	1,592,324	CAGE	0.0000%	-	
Depreciation Reserve	108TP	RES	1,852,427	CAGW	23.0849%	427,631	
Depreciation Reserve	108TP	RES	27,271	JBG	22.9539%	6,260	
Depreciation Reserve	108TP	RES	8,864	SG	7.9057%	701	
Depreciation Reserve	108364	RES	(270,092)	CA	Situs	-	
Depreciation Reserve	108364	RES	(487,502)	ID	Situs	-	
Depreciation Reserve	108364	RES	5,061,890	OR	Situs	-	
Depreciation Reserve	108364	RES	(4,429,831)	UT	Situs	-	
Depreciation Reserve	108364	RES	1,145,589	WA	Situs	1,145,589	
Depreciation Reserve	108364	RES	(728,874)	WYP	Situs	-	
Depreciation Reserve	108364	RES	(149,310)	WYU	Situs	-	
Depreciation Reserve	108GP	RES	(16,677)	CA	Situs	-	
Depreciation Reserve	108GP	RES	(66,937)	CAEE	0.0000%	-	
Depreciation Reserve	108GP	RES	(154,510)	CAGE	0.0000%	-	
Depreciation Reserve	108GP	RES	(122,276)	CAGW	23.0849%	(28,227)	
Depreciation Reserve	108GP	RES	100,487	CN	6.9174%	6,951	
Depreciation Reserve	108GP	RES	(21,497)	ID	Situs	-	
Depreciation Reserve	108GP	RES	26,969	JBG	22.9539%	6,191	
Depreciation Reserve	108GP	RES	(103,292)	OR	Situs	-	
Depreciation Reserve	108GP	RES	(88)	SG	7.9057%	(7)	
Depreciation Reserve	108GP	RES	(477,034)	SO	6.8539%	(32,696)	
Depreciation Reserve	108GP	RES	62,606	UT	Situs	-	
Depreciation Reserve	108GP	RES	255,941	WA	Situs	255,941	
Depreciation Reserve	108GP	RES	267,490	WYP	Situs	-	
Depreciation Reserve	108GP	RES	88,757	WYU	Situs	-	
			<u>(135,459,879)</u>			<u>(2,013,216)</u>	6.3.3

Description of Adjustment:

This adjustment normalizes the depreciation reserve to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052 and the depreciation reserve impact for plant that was walked forward from a December 2013 AMA basis to December 2013 year end basis (see adjustment 8.12).

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>WCA FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Tax Adjustment:							
Schedule M Additions	SCHMAT	RES	120,967,073	CAGE	0.0000%	-	
Schedule M Additions	SCHMAT	RES	5,977,766	CAGW	23.0849%	1,379,961	
Schedule M Additions	SCHMAT	RES	8,755,530	JBG	22.9539%	2,009,735	
Schedule M Additions	SCHMAT	RES	(8,776)	SG	7.9057%	(694)	
Schedule M Additions	SCHMAT	RES	286,769	CA	Situs	-	
Schedule M Additions	SCHMAT	RES	508,998	ID	Situs	-	
Schedule M Additions	SCHMAT	RES	(4,958,598)	OR	Situs	-	
Schedule M Additions	SCHMAT	RES	4,367,225	UT	Situs	-	
Schedule M Additions	SCHMAT	RES	(1,401,530)	WA	Situs	(1,401,530)	
Schedule M Additions	SCHMAT	RES	461,383	WYP	Situs	-	
Schedule M Additions	SCHMAT	RES	60,553	WYU	Situs	-	
Schedule M Additions	SCHMAT	RES	66,937	CAEE	0.0000%	-	
Schedule M Additions	SCHMAT	RES	477,034	SO	6.8539%	32,696	
Schedule M Additions	SCHMAT	RES	(100,487)	CN	6.9174%	(6,951)	
			<u>135,459,879</u>			<u>2,013,216</u>	6.3.3
Deferred Income Tax Expense	41010	RES	(45,908,214)	CAGE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(2,268,622)	CAGW	23.0849%	(523,709)	
Deferred Income Tax Expense	41010	RES	(3,322,811)	JBG	22.9539%	(762,714)	
Deferred Income Tax Expense	41010	RES	3,331	SG	7.9057%	263	
Deferred Income Tax Expense	41010	RES	(108,832)	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	(193,170)	ID	Situs	-	
Deferred Income Tax Expense	41010	RES	1,881,837	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	(1,657,406)	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	531,895	WA	Situs	531,895	
Deferred Income Tax Expense	41010	RES	(175,100)	WYP	Situs	-	
Deferred Income Tax Expense	41010	RES	(22,980)	WYU	Situs	-	
Deferred Income Tax Expense	41010	RES	(25,403)	CAEE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(181,039)	SO	6.8539%	(12,408)	
Deferred Income Tax Expense	41010	RES	38,136	CN	6.9174%	2,638	
			<u>(51,408,379)</u>			<u>(764,036)</u>	6.3.3
Accumulated Deferred Inc Tax Bal	282	RES	45,908,214	CAGE	0.0000%	-	
Accumulated Deferred Inc Tax Bal	282	RES	2,268,622	CAGW	23.0849%	523,709	
Accumulated Deferred Inc Tax Bal	282	RES	3,322,811	JBG	22.9539%	762,714	
Accumulated Deferred Inc Tax Bal	282	RES	(3,331)	SG	7.9057%	(263)	
Accumulated Deferred Inc Tax Bal	282	RES	108,832	CA	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	193,170	ID	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	(1,881,837)	OR	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	1,657,406	UT	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	(531,895)	WA	Situs	(531,895)	
Accumulated Deferred Inc Tax Bal	282	RES	175,100	WYP	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	22,980	WYU	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	25,403	CAEE	0.0000%	-	
Accumulated Deferred Inc Tax Bal	282	RES	181,039	SO	6.8539%	12,408	
Accumulated Deferred Inc Tax Bal	282	RES	(38,136)	CN	6.9174%	(2,638)	
			<u>51,408,379</u>			<u>764,036</u>	6.3.3

Description of Adjustment:

This adjustment 6.3 normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052 and the depreciation expense impact for plant that was walked forward from a December 2013 AMA basis to December 2013 year end basis (see adjustment 8.12). This page 6.3.2 quantifies the related tax impacts of the adjustment.

PacificCorp
 Washington General Rate Case - December 2013
 Depreciation Study & Annual Depreciation

Function	Account	Factor	December 2013		Existing Rate	Rate % Change	Depreciation Study Adj	Year-End		Dep Exp Adjustment	Adjusted DEPE	Accum. Depreciation Adj
			Dep Exp	Ordered Rate				Depreciation Adj [1]	Dep Exp Adjustment			
DSTP	403364	CA	6,746,440	2.893%	2.893%	0.000%	-	270,092	270,092	7,016,532	(270,092)	
DSTP	403364	ID	7,613,345	2.694%	2.574%	4.690%	357,056	130,445	487,502	8,100,847	(487,502)	
DSTP	403364	OR	51,535,567	2.520%	2.834%	-11.111%	(5,725,866)	663,977	(5,061,890)	46,473,677	5,061,890	
DSTP	403364	UT	62,795,734	2.606%	2.470%	5.478%	3,439,724	990,107	4,429,831	67,225,564	(4,429,831)	
DSTP	403364	WA	13,079,161	2.795%	3.108%	-10.088%	(1,319,373)	173,784	(1,145,589)	11,933,572	1,145,589	
DSTP	403364	WYP	14,987,435	2.922%	2.839%	2.924%	438,218	290,656	728,874	15,716,309	(728,874)	
DSTP	403364	WYU	3,063,714	3.071%	2.972%	3.353%	102,735	46,575	149,310	3,213,024	(149,310)	
GNLP	403GP	CA	337,308	2.284%	2.323%	-1.687%	(5,692)	22,369	16,677	353,985	(16,677)	
GNLP	403GP	CAEE	25,402	3.265%	3.230%	1.096%	279	66,658	66,937	92,339	(66,937)	
GNLP	403GP	CAGE	5,844,899	3.428%	3.474%	-1.350%	(78,908)	233,417	154,510	5,999,409	(154,510)	
GNLP	403GP	CAGW	1,824,832	3.947%	3.937%	0.254%	4,641	117,635	122,276	1,947,108	(122,276)	
GNLP	403GP	CN	1,471,484	6.512%	6.738%	-3.361%	(49,458)	(51,028)	(100,487)	1,370,997	100,487	
GNLP	403GP	ID	877,452	2.330%	2.334%	-0.152%	(1,330)	22,826	21,497	898,949	(21,497)	
GNLP	403GP	JBE	214	20.000%	20.000%	0.000%	-	(42)	(42)	172	42	
GNLP	403GP	JBG	450,619	2.235%	2.430%	-8.049%	(36,269)	9,341	(26,928)	423,691	26,928	
GNLP	403GP	OR	4,388,458	2.614%	2.601%	0.479%	21,027	82,265	103,292	4,491,749	(103,292)	
GNLP	403GP	SG	1,493	4.300%	4.060%	5.911%	88	0	88	1,581	(88)	
GNLP	403GP	SO	14,591,752	5.965%	6.091%	-2.054%	(299,697)	776,732	477,034	15,068,787	(477,034)	
GNLP	403GP	UT	4,720,174	2.194%	2.277%	-3.661%	(172,824)	110,218	(62,606)	4,657,568	62,606	
GNLP	403GP	WA	1,506,691	2.849%	3.432%	-16.985%	(255,914)	(27)	(255,941)	1,250,750	255,941	
GNLP	403GP	WYP	2,399,669	3.242%	3.770%	-14.019%	(336,404)	68,913	(267,490)	2,132,178	267,490	
GNLP	403GP	WYU	461,923	2.340%	2.941%	-20.426%	(94,352)	5,595	(88,757)	373,166	88,757	
HYDP	403HP	CAGE	6,252,401	4.147%	2.537%	63.479%	3,968,953	(9,280)	3,959,673	10,212,074	(3,959,673)	
HYDP	403HP	CAGW	19,333,378	2.581%	1.806%	42.917%	8,297,298	618,573	8,915,870	28,249,249	(8,915,870)	
OTHP	403OP	CAGE	73,259,937	3.175%	3.476%	-8.669%	(6,351,059)	260,180	(6,090,878)	67,169,058	6,090,878	
OTHP	403OP	CAGW	42,831,021	3.194%	3.453%	-7.503%	(3,213,505)	51,461	(3,162,044)	39,668,977	3,162,044	
STMP	403SP	CAGE	119,400,065	4.520%	2.217%	103.882%	124,034,791	501,301	124,536,092	243,936,157	(124,536,092)	
STMP	403SP	CAGW	5,184,016	2.755%	2.011%	37.005%	1,918,347	35,744	1,954,091	7,138,107	(1,954,091)	
STMP	403SP	JBG	21,568,918	2.773%	1.993%	39.123%	8,438,486	371,285	8,809,771	30,378,689	(8,809,771)	
TRNP	403TP	CAGE	69,869,549	1.713%	1.847%	-7.258%	(5,071,177)	3,478,853	(1,592,324)	68,277,225	1,592,324	
TRNP	403TP	CAGW	24,030,995	1.800%	1.982%	-9.207%	(2,212,453)	360,026	(1,852,427)	22,178,568	1,852,427	
TRNP	403TP	JBG	882,716	1.689%	1.749%	-3.468%	(30,611)	3,340	(27,271)	855,444	27,271	
TRNP	403TP	SG	54,213	1.863%	2.123%	-12.211%	(6,620)	(2,244)	(8,864)	45,349	8,864	
			581,390,974				125,760,132	9,699,747	135,459,879	716,850,853	(135,459,879)	

[1] This adjustment is consistent with Public Counsel's adjustment approved by the Commission. (see Order 05, Docket UE-130043 at ¶ 184)

SCHMAT	SCHMDEXP	135,459,879
41010	DITEXP	(51,408,379)
282	DITBAL	51,408,379

PacifiCorp
 Washington General Rate Case - December 2013
 Depreciation Study & Annual Depreciation

Function	Account	Factor	Ordered Rate	Plant Adj	
				Balances AIMA to YE from Adj 8.12 [1]	Year-End Depreciation Adj [2]
DSTP	403364	CA	2.893%	9,336,069	270,092
DSTP	403364	ID	2.694%	4,841,537	130,445
DSTP	403364	OR	2.520%	26,353,037	663,977
DSTP	403364	UT	2.606%	38,000,163	990,107
DSTP	403364	WA	2.795%	6,217,911	173,784
DSTP	403364	WYP	2.922%	9,945,562	290,656
DSTP	403364	WYU	3.071%	1,516,383	46,575
GNLP	403GP	CA	2.284%	979,568	22,369
GNLP	403GP	CAEE	3.265%	2,041,303	66,658
GNLP	403GP	CAGE	3.428%	6,809,981	233,417
GNLP	403GP	CAGW	3.947%	2,980,345	117,635
GNLP	403GP	CN	6.512%	(783,637)	(51,028)
GNLP	403GP	ID	2.330%	979,511	22,826
GNLP	403GP	JBE	20.000%	(208)	(42)
GNLP	403GP	JBG	2.235%	418,007	9,341
GNLP	403GP	OR	2.614%	3,147,632	82,265
GNLP	403GP	SG	4.300%	0	0
GNLP	403GP	SO	5.965%	13,020,521	776,732
GNLP	403GP	UT	2.194%	5,024,219	110,218
GNLP	403GP	WA	2.849%	(937)	(27)
GNLP	403GP	WYP	3.242%	2,125,909	68,913
GNLP	403GP	WYU	2.340%	239,056	5,595
HYDP	403HP	CAGE	4.147%	(223,758)	(9,280)
HYDP	403HP	CAGW	2.581%	23,967,923	618,573
OTHP	403OP	CAGE	3.175%	8,195,365	260,180
OTHP	403OP	CAGW	3.194%	1,611,258	51,461
STMP	403SP	CAGE	4.520%	11,089,944	501,301
STMP	403SP	CAGW	2.755%	1,297,457	35,744
STMP	403SP	JBG	2.773%	13,390,266	371,285
TRNP	403TP	CAGE	1.713%	203,129,698	3,478,853
TRNP	403TP	CAGW	1.800%	20,005,363	360,026
TRNP	403TP	JBG	1.689%	197,773	3,340
TRNP	403TP	SG	1.863%	(120,443)	(2,244)
				415,732,779	9,699,747

[1] Adjustment to plant balances exclude intangible plant.

[2] This adjustment is consistent with Public Counsel's adjustment approved by the Commission. (see Order 05, Docket UE-130043 at ¶ 184)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	RES	(202,872)	CAGE	0.000%	-	
Steam Operations	500	RES	(10)	CAGW	23.085%	(2)	
Steam Operations	500	RES	(13,944)	JBG	22.954%	(3,201)	
Steam Operations	500	RES	(78)	SG	7.906%	(6)	
Fuel Related - Non-NPC	501	RES	(2,951)	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	RES	(1,831)	JBE	22.612%	(414)	
Fuel Related - Non-NPC	501	RES	(834)	SE	7.570%	(63)	
Steam Maintenance	512	RES	(83,357)	CAGE	0.000%	-	
Steam Maintenance	512	RES	(55,248)	JBG	22.954%	(12,681)	
Steam Maintenance	512	RES	522	CAGW	23.085%	120	
Hydro Operations	535	RES	(17,462)	CAGE	0.000%	-	
Hydro Operations	535	RES	(23,053)	CAGW	23.085%	(5,322)	
Hydro Maintenance	545	RES	(9,498)	CAGW	23.085%	(2,193)	
Hydro Maintenance	545	RES	(3,455)	CAGE	0.000%	-	
Other Operations	548	RES	(11,761)	CAGE	0.000%	-	
Other Operations	548	RES	(4,397)	CAGW	23.085%	(1,015)	
Other Operations	548	RES	(5,434)	SG	7.906%	(430)	
Other Operations	549	RES	(10)	OR	Situs	-	
Other Maintenance	553	RES	(3,876)	CAGE	0.000%	-	
Other Maintenance	553	RES	(2,250)	CAGW	23.085%	(519)	
Other Expenses	557	RES	(75,037)	SG	7.906%	(5,932)	
Other Expenses	557	RES	(28,156)	CAGE	0.000%	-	
Other Expenses	557	RES	(394)	CAGW	23.085%	(91)	
Other Expenses	557	RES	(4,702)	JBG	22.954%	(1,079)	
Transmission Operations	560	RES	(11,697)	CAGE	0.000%	-	
Transmission Operations	560	RES	(2,143)	CAGW	23.085%	(495)	
Transmission Operations	560	RES	(43,748)	SG	7.906%	(3,459)	
Transmission Operations	560	RES	(88)	JBG	22.954%	(20)	
Transmission Maintenance	571	RES	2,434	CAGE	0.000%	-	
Transmission Maintenance	571	RES	(2,408)	CAGW	23.085%	(556)	
Transmission Maintenance	571	RES	(1,243)	SG	7.906%	(98)	
Transmission Maintenance	571	RES	(245)	JBG	22.954%	(56)	
Distribution Operations	580	RES	(69,415)	WA	Situs	(5,313)	
Distribution Operations	580	RES	(87,736)	SNPD	6.280%	(5,510)	
Distribution Maintenance	593	RES	(113,836)	WA	Situs	(6,731)	
Distribution Maintenance	593	RES	(17,188)	SNPD	6.280%	(1,079)	
Customer Accounts	903	RES	(98,173)	CN	6.917%	(6,791)	
Customer Accounts	903	RES	(56,709)	WA	Situs	(3,297)	
Customer Services	908	RES	(7,197)	CN	6.917%	(498)	
Customer Services	908	RES	(17,963)	WA	Situs	(1,050)	
Administrative & General	920	RES	(6,851)	WA	Situs	(1,632)	
Administrative & General	920	RES	(274,692)	SO	6.854%	(18,827)	
Administrative & General	935	RES	93	WA	Situs	-	
Administrative & General	935	RES	(7,395)	SO	6.854%	(507)	
			<u>(1,366,288)</u>			<u>(88,749)</u>	6.4.3

Description of Adjustment

This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052.

	<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							
Customer Accounts	903	RES	(237)	CN	6.917%	(16)	
Fuel Related - Non-NPC	501	RES	(125,723)	SE	7.570%	(9,517)	
Steam Maintenance	512	RES	(310,625)	SG	7.906%	(24,557)	
Hydro Operations	535	RES	(80,225)	SG	7.906%	(6,342)	
Hydro Operations	535	RES	(37,644)	SG	7.906%	(2,976)	
			<u>(554,455)</u>			<u>(43,409)</u>	6.4.3
Total Vehicle Depreciation			<u>(1,920,743)</u>			<u>(132,158)</u>	

Description of Adjustment

This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Tax Adjustment:							
Schedule M Additions	SCHMAT	RES	(360,201)	CAGE	0.000%	-	
Schedule M Additions	SCHMAT	RES	(43,633)	CAGW	23.085%	(10,073)	
Schedule M Additions	SCHMAT	RES	(74,227)	JBG	22.954%	(17,038)	
Schedule M Additions	SCHMAT	RES	(1,831)	JBE	22.612%	(414)	
Schedule M Additions	SCHMAT	RES	(436,165)	SG	7.906%	(34,482)	
Schedule M Additions	SCHMAT	RES	(80,225)	SG	7.906%	(6,342)	
Schedule M Additions	SCHMAT	RES	(37,644)	SG	7.906%	(2,976)	
Schedule M Additions	SCHMAT	RES	(10)	OR	Situs	-	
Schedule M Additions	SCHMAT	RES	(264,680)	WA	Situs	(264,680)	
Schedule M Additions	SCHMAT	RES	(104,924)	SNPD	6.280%	(6,590)	
Schedule M Additions	SCHMAT	RES	(2,951)	CAEE	0.000%	-	
Schedule M Additions	SCHMAT	RES	(126,558)	SE	7.570%	(9,580)	
Schedule M Additions	SCHMAT	RES	(282,086)	SO	6.854%	(19,334)	
Schedule M Additions	SCHMAT	RES	(105,607)	CN	6.917%	(7,305)	
			<u>(1,920,743)</u>			<u>(378,814)</u>	6.4.1
Deferred Income Tax Expense	41010	RES	136,700	CAGE	0.000%	-	
Deferred Income Tax Expense	41010	RES	16,559	CAGW	23.085%	3,823	
Deferred Income Tax Expense	41010	RES	28,170	JBG	22.954%	6,466	
Deferred Income Tax Expense	41010	RES	695	JBE	22.612%	157	
Deferred Income Tax Expense	41010	RES	165,529	SG	7.906%	13,086	
Deferred Income Tax Expense	41010	RES	30,446	SG	7.906%	2,407	
Deferred Income Tax Expense	41010	RES	14,286	SG	7.906%	1,129	
Deferred Income Tax Expense	41010	RES	4	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	100,449	WA	Situs	100,449	
Deferred Income Tax Expense	41010	RES	39,820	SNPD	6.280%	2,501	
Deferred Income Tax Expense	41010	RES	1,120	CAEE	0.000%	-	
Deferred Income Tax Expense	41010	RES	48,030	SE	7.570%	3,636	
Deferred Income Tax Expense	41010	RES	107,055	SO	6.854%	7,337	
Deferred Income Tax Expense	41010	RES	40,079	CN	6.917%	2,772	
			<u>728,941</u>			<u>143,764</u>	
Deferred Income Tax Balance	282	RES	(136,700)	CAGE	0.000%	-	
Deferred Income Tax Balance	282	RES	(16,559)	CAGW	23.085%	(3,823)	
Deferred Income Tax Balance	282	RES	(28,170)	JBG	22.954%	(6,466)	
Deferred Income Tax Balance	282	RES	(695)	JBE	22.612%	(157)	
Deferred Income Tax Balance	282	RES	(165,529)	SG	7.906%	(13,086)	
Deferred Income Tax Balance	282	RES	(30,446)	SG	7.906%	(2,407)	
Deferred Income Tax Balance	282	RES	(14,286)	SG	7.906%	(1,129)	
Deferred Income Tax Balance	282	RES	(4)	OR	Situs	-	
Deferred Income Tax Balance	282	RES	(100,449)	WA	Situs	(100,449)	
Deferred Income Tax Balance	282	RES	(39,820)	SNPD	6.280%	(2,501)	
Deferred Income Tax Balance	282	RES	(1,120)	CAEE	0.000%	-	
Deferred Income Tax Balance	282	RES	(48,030)	SE	7.570%	(3,636)	
Deferred Income Tax Balance	282	RES	(107,055)	SO	6.854%	(7,337)	
Deferred Income Tax Balance	282	RES	(40,079)	CN	6.917%	(2,772)	
			<u>(728,941)</u>			<u>(143,764)</u>	

Description of Adjustment

This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052.

PacifiCorp
 Washington General Rate Case - December 2013
 Vehicle Depreciation - Depreciation Study

Factor	Vehicle Balance	Annual Depreciation Existing Rates	Annual Depreciation Ordered Rates	Variance	
CA	6,725,994	444,749	337,290	(107,459)	
CAEE	474,862	28,653	22,134	(6,519)	
CAGE	42,696,894	2,439,437	1,995,911	(443,526)	
CAGW	7,694,075	475,853	404,850	(71,004)	
IDU	13,637,691	699,016	594,777	(104,239)	
JBG	11,144,164	602,713	551,792	(50,921)	
OR	55,750,948	3,372,256	3,266,837	(105,419)	
SO	8,407,109	441,557	333,215	(108,342)	
UT	79,033,073	5,171,218	4,063,657	(1,107,562)	
WA	12,324,451	867,818	678,631	(189,186)	
WYP	20,485,488	1,295,541	1,115,751	(179,789)	
WYU	4,785,336	288,998	253,381	(35,618)	
Total	263,160,083	16,127,808	13,618,225	(2,509,582)	
			Labor Pool Allocation	77.91%	(1,955,128)
			Direct Allocation	22.09%	(554,455) Ref 6.4.1
					<u>(2,509,582)</u>
			Labor Pool Allocation	77.91%	(1,955,128)
			Capital/Non Utility		<u>(588,840)</u>
					(1,366,288) Ref 6.4

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance - AMA to YE	WA Low Income Tax Credit	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(251,643)	-	515,798	-	-	39,804	-
23 Income Taxes: Federal	(486,316)	87,526	(180,529)	(661,917)	-	(13,931)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(901,376)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,639,335)	87,526	335,269	(661,917)	-	25,873	-
29							
30 Operating Rev For Return:	1,639,335	(87,526)	(335,269)	661,917	-	(25,873)	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(11,053,129)	-	-	-	(1,637,024)	-	(9,662,969)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(11,053,129)	-	-	-	(1,637,024)	-	(9,662,969)
56							
57 Total Rate Base:	(11,053,129)	-	-	-	(1,637,024)	-	(9,662,969)
58							
59							
60 Estimated ROE impact	0.549%	-0.021%	-0.082%	0.162%	0.021%	-0.006%	0.123%
61 Estimated Price Change	(4,015,353)	141,307	541,280	(1,068,642)	(202,712)	41,770	(1,196,561)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	251,643	-	(515,798)	-	-	(39,804)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(250,073)	(250,073)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	501,716	250,073	(515,798)	-	-	(39,804)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	501,716	250,073	(515,798)	-	-	(39,804)	-
77							
78 Federal Income Tax - Calculated	175,600	87,526	(180,529)	-	-	(13,931)	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(661,917)	-	-	(661,917)	-	-	-
81 Federal Income Taxes	(486,316)	87,526	(180,529)	(661,917)	-	(13,931)	-

	7.6.1	7.7	7.8	0	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	(807,244)	-	-	-	-
23 Income Taxes: Federal	-	-	282,536	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(407,649)	(493,727)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(407,649)	(493,727)	(524,709)	-	-	-	-
29							
30 Operating Rev For Return:	407,649	493,727	524,709	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	246,864	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	246,864	-	-	-	-	-
56							
57 Total Rate Base:	-	246,864	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.100%	0.118%	0.129%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(658,135)	(766,536)	(847,125)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	807,244	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	807,244	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	807,244	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	282,536	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	282,536	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance - AMA to YE	WA Low Income Tax Credit	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	411,376	411,376	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(901,376)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(490,000)	411,376	-	-	-	-	-
29							
30 Operating Rev For Return:	490,000	(411,376)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(11,053,129)	-	-	-	(1,637,024)	-	(9,662,969)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(11,053,129)	-	-	-	(1,637,024)	-	(9,662,969)
56							
57 Total Rate Base:	(11,053,129)	-	-	-	(1,637,024)	-	(9,662,969)
58							
59							
60 Estimated ROE impact	0.263%	-0.101%	0.000%	0.000%	0.021%	0.000%	0.123%
61 Estimated Price Change	(2,159,792)	664,152	-	-	(202,712)	-	(1,196,561)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(1,175,359)	(1,175,359)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	1,175,359	1,175,359	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,175,359	1,175,359	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	411,376	411,376	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	411,376	411,376	-	-	-	-	-

	7.6.1	7.7	7.8	0	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(407,649)	(493,727)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(407,649)	(493,727)	-	-	-	-	-
29							
30 Operating Rev For Return:	407,649	493,727	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	246,864	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	246,864	-	-	-	-	-
56							
57 Total Rate Base:	-	246,864	-	-	-	-	-
58							
59							
60 Estimated ROE Impact	0.100%	0.118%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(658,135)	(766,536)	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance - AMA to YE	WA Low Income Tax Credit	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(251,643)	-	515,798	-	-	39,804	-
23 Income Taxes: Federal	(897,692)	(323,850)	(180,529)	(661,917)	-	(13,931)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,149,335)	(323,850)	335,269	(661,917)	-	25,873	-
29							
30 Operating Rev For Return:	1,149,335	323,850	(335,269)	661,917	-	(25,873)	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.273%	0.077%	-0.080%	0.157%	0.000%	-0.006%	0.000%
61 Estimated Price Change	(1,855,561)	(522,845)	541,280	(1,068,642)	-	41,770	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	251,643	-	(515,798)	-	-	(39,804)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	925,286	925,286	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(673,643)	(925,286)	(515,798)	-	-	(39,804)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(673,643)	(925,286)	(515,798)	-	-	(39,804)	-
77							
78 Federal Income Tax - Calculated	(235,775)	(323,850)	(180,529)	-	-	(13,931)	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(661,917)	-	-	(661,917)	-	-	-
81 Federal Income Taxes	(897,692)	(323,850)	(180,529)	(661,917)	-	(13,931)	-

	7.6.1	7.7	7.8	0	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	(807,244)	-	-	-	-
23 Income Taxes: Federal	-	-	282,536	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	(524,709)	-	-	-	-
29							
30 Operating Rev For Return:	-	-	524,709	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.125%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	(847,125)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	807,244	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	807,244	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	807,244	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	282,536	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	282,536	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Restating	427	RES	(1,166,077)	WA	Situs	(1,166,077)	Below
Other Interest Expense - Pro forma	427	PRO	925,286	WA	Situs	925,286	Below
			<u>(240,791)</u>			<u>(240,791)</u>	2.20
Adjustment Detail:							
Restating:							
Jurisdiction Specific Adjusted Rate Base						812,975,758	1.0
Weighted Cost of Debt:						<u>2.499%</u>	2.1
Trued-up Interest Expense						20,319,110	1.0
Unadjusted Interest Expense						<u>21,485,186</u>	2.20
Restating Interest True-up Adjustment						<u>(1,166,077)</u>	1.0
Pro forma:							
Jurisdiction Specific Adjusted Rate Base						849,996,812	2.2
Weighted Cost of Debt:						<u>2.499%</u>	2.1
Trued-up Interest Expense						21,244,395	2.20
Restated Interest Expense						<u>20,319,110</u>	1.0
Total Pro forma Interest True-up Adjustment						<u>925,286</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.

	<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	7,525,571	GPS	6.8539%	515,798	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.

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

FERC Account	G/L Account	Co. Code	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			130,168,000	
Less Accrued Property Tax - 12 Months Ended December 31, 2013			<u>(122,642,429)</u>	
Incremental Adjustment to Property Taxes			<u><u>7,525,571</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 Expense:							
FED Renewable Energy Tax Credit	40910	PRO	(26,677,936)	CAGW	23.0849%	(6,158,571)	7.3.1
Remove from Base Period:							
FED Renewable Energy Tax Credit	40910	PRO	69,527,495	SG	7.9057%	5,496,654	7.3.2

Description of Adjustment

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in GRID for the pro forma net power cost study. These credits have been adjusted back to the Test Period using the production factor as outlined on adjustment page 9.1.

Washington General Rate Case - December 2013

Renewable Energy Tax Credit Calculation

WCA

Description	<u>FED</u> Amount
<u>Hydro</u>	
JC Boyle	8,462,825
Factor (inflated tax per unit)	0.011
	93,091
<u>Wind/Geothermal</u>	
Goodnoe KWh	267,537,499
Leaning Juniper 1 KWh	302,125,891
Leaning Juniper Indemnity	3,971,000
Marengo I KWh	394,338,348
Marengo II KWh	187,890,083
Total KWh Production	1,155,862,821
Factor (inflated tax per unit)	0.023
	26,584,845

Total **26,677,936** Ref 7.3

PacifiCorp
Washington General Rate Case - December 2013
Renewable Energy Tax Credit
Base Period Tax Credits

Page 7.3.2

FERC	Description	Factor	Amount
4091000	Renewable Electricity Production Tax Credit	CAGW	(69,527,495) Ref 7.3

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Tax:							
ADIT Balance - AMA	282	RES	3,576,942,530	DITBAL	6.0535%	216,529,781	7.4.1
Cholla SHL - AMA	190	RES	(38,122,398)	CAGE	0.0000%	-	7.4.1
Accel Amort of Pollution Cntrl Facilities	281	RES	216,305,188	SG	7.9057%	17,100,498	7.4.1
California - YE	282	RES	(85,738,973)	CA	Situs	-	7.4.1
Idaho - YE	282	RES	(219,454,595)	ID	Situs	-	7.4.1
Other - YE	282	RES	(60,335,534)	OTHER	0.0000%	-	7.4.1
Oregon - YE	282	RES	(1,051,950,277)	OR	Situs	-	7.4.1
Utah - YE	282	RES	(1,701,422,089)	UT	Situs	-	7.4.1
Washington - YE	282	RES	(236,299,981)	WA	Situs	(236,299,981)	7.4.1
Wyoming - YE	282	RES	(548,332,958)	WY-ALL	Situs	-	7.4.1
Repair Deduction - YE	282	RES	10,812,249	SG	7.9057%	854,787	7.4.1
PP&E Adjustment - YE - SNP	282	RES	51,689	SNP	6.2207%	3,215	7.4.1
PP&E Adjustment - YE - CIAC	282	RES	78,518	CIAC	6.2803%	4,931	7.4.1
PP&E Adjustment - YE - JBG	282	RES	6,078	JBG	22.9539%	1,395	7.4.1
PP&E Adjustment - YE - SNPD	282	RES	323,229	SNPD	6.2803%	20,300	7.4.1
PP&E Adjustment - YE - SO	282	RES	(141,882)	SO	6.8539%	(9,725)	7.4.1
Accum Def Inc Tax Balance - Klamath	282	RES	683,450	CAGW	23.0849%	157,774	7.4.1
			<u>(136,595,756)</u>			<u>(1,637,024)</u>	

Description of Adjustment

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System.

Book Tax Difference		Total Company			
Description	#	Unadjusted	Adjustment	Adjusted Utility	WCA Factor
Cholla SHL (Tax Int. - Tax Rent)	105.221	38,122,398	(38,122,398)	-	CAGE
Accelerated Pollution Control Facilities Depreciation	105.128	(216,305,189)	216,305,189	-	SG
30% capitalized labor costs for Power tax input	105.100	30,364,198	(30,364,198)	-	DITBAL
Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp	105.101	2,415,889	(2,415,889)	-	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	(82,733,798)	82,733,798	-	DITBAL
Book Depreciation	105.120	1,943,151,244	(1,943,151,244)	-	DITBAL
Repair Deduction	105.122	(270,059,824)	270,059,824	-	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(212,894,912)	212,894,912	-	DITBAL
Tax Depreciation	105.125	(5,082,989,471)	5,082,989,471	-	DITBAL
Fixed Assets - State Modification	105.129	10,325,938	(10,325,938)	-	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(3,614,077)	3,614,077	-	DITBAL
CIAC	105.130	224,932,748	(224,932,748)	-	DITBAL
Safe Harbor Lease Rate Differential	105.135	236,783	(236,783)	-	DITBAL
Capitalized Depreciation	105.137	(16,280,955)	16,280,955	-	DITBAL
Reimbursements	105.140	29,870,265	(29,870,265)	-	DITBAL
AFUDC - Debt	105.141a	(212,128,711)	212,128,711	-	DITBAL
AFUDC - Equity	105.141b	(48,474,432)	48,474,432	-	DITBAL
Avoided Costs	105.142	191,420,420	(191,420,420)	-	DITBAL
Capitalization of Test Energy	105.146	1,457,691	(1,457,691)	-	DITBAL
§1031 Exchange	105.147	(172,878)	172,878	-	DITBAL
Mine Safety Sec 179E Election ~PPW	105.148	(431,863)	431,863	-	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(86,647,439)	86,647,439	-	DITBAL
Coal Mine Development	105.165	(4,885,203)	4,885,203	-	DITBAL
Coal Mine Extension	105.170	(5,669,955)	5,669,955	-	DITBAL
Removal Costs	105.175	(188,840,804)	188,840,804	-	DITBAL
Book Gain/Loss on Land Sales	105.470	317,661	(317,661)	-	DITBAL
R & E - Sec. 174 Deduction	320.210	(11,916,233)	11,916,233	-	DITBAL
Reclass to Pollution Control Facilities Depreciation	105.131	216,305,189	(216,305,189)	-	DITBAL
Accumulated Deferred Income Taxes (CA) - YE	**	0	(85,738,973)	(85,738,973)	CA
Accumulated Deferred Income Taxes (IDU) - YE	**	0	(219,454,595)	(219,454,595)	IDU
Accumulated Deferred Income Taxes (OTHER) - YE	**	0	(60,335,534)	(60,335,534)	OTHER
Accumulated Deferred Income Taxes (OR) - YE	**	0	(1,051,950,277)	(1,051,950,277)	OR
Accumulated Deferred Income Taxes (UT) - YE	**	0	(1,701,422,089)	(1,701,422,089)	UT
Accumulated Deferred Income Taxes (WA) - YE	**	0	(236,299,981)	(236,299,981)	WA
Accumulated Deferred Income Taxes (WY) - YE	**	0	(548,332,958)	(548,332,958)	WYP
PP&E Adjustment - YE - SNP	**	0	51,689	51,689	SNP
PP&E Adjustment - YE - CIAC	**	0	78,518	78,518	CIAC
PP&E Adjustment - YE - JBG	**	0	6,078	6,078	JBG
PP&E Adjustment - YE - SNPDP	**	0	323,229	323,229	SNPDP
PP&E Adjustment - YE - SO	**	0	(141,882)	(141,882)	SO
Accum Def Inc Tax Balance - Klamath - AMA	**	0	683,450	683,450	CAGW
		(3,755,125,320)	(147,408,005)	(3,902,533,325)	

Ref. 7.4

Repair Deduction	***	0	10,812,249	10,812,249	SG
		(3,755,125,320)	(136,595,756)	(3,891,721,076)	

Ref. 7.4

**Derived from jurisdictional reports from the Company's tax fixed asset system. Please refer to the Company's electronic workpapers for more detailed support for this adjustment.

***Out-of-system calculation, reversing over four years pursuant to the Internal Revenue Code

	<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	408	PRO	39,804	WA	Situs	39,804	7.5.1

Description of Adjustment

This pro forma adjustment reflects the known and measurable change to the Public Utility Tax Credit for Low Income Home Energy Assistance Program (LIHEAP) for the 2014 authorized credit amount, per a July 26, 2013 letter from the Washington Department of Revenue.

WA Low Income Tax Credit

<u>Description of Tax Credit</u>	<u>Period Used</u>	<u>Amount</u>	<u>Ref #</u>
Fiscal Year 2014 and Expires June 30, 2014		222,651	7.5.3
Fiscal Year 2014 and Expires June 30, 2014	July - Dec, 2013	<u>(174,573)</u>	
Fiscal Year 2014 and Expires June 30, 2014	Jan., 2014	48,078	
Fiscal 2013 and Expires June 30, 2013	Jan. 2013	<u>(87,882)</u>	
<i>Change in Credit available for Proforma period:</i>		<u>(39,804)</u>	7.5



July 26, 2013

DAVID HIPPS
PACIFICORP
ATTN: TAX DEPT
825 NE MULTNOMAH ST #1900
PORTLAND, OR 97232-2135

**2014 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit
Certificate Enclosed**

Tax Registration Number: [REDACTED]

Dear DAVID HIPPS,

Your Public Utility Tax Credit Application for LIHEAP has been approved

- Your approved credit amount is **\$222,650.71**.
- You may take this credit on your July 2013 thru June 2014 returns.
- Any unused credit expires on June 30, 2014 and cannot be carried forward.

The credit amount does not match the amount you calculated on Line 11 of your application

- Your approved credit is a result of recalculation process based on all businesses that qualified and applied for the LIHEAP credit

How to use this credit

- This credit is reported on page 2 of your tax return, in the following credit section:
 - Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund.
- Please make a copy of the certificate and attach a copy with each return that you are taking the credit.
 - Fill in the amount you are taking on the current return in the space provided.
- The credit cannot exceed 50% of the combined total of your actual billing discounts and qualifying contributions during the same period for which it is reported.

If you have any questions regarding this credit, please contact me at (360) 902-7025.

Sincerely,

A handwritten signature in cursive script that reads 'Sheri Rufener'.

Sheri Rufener
Excise Tax Examiner
Taxpayer Account Administration

Enclosure

Washington General Rate Case - December 2013

WA Low Income Tax Credit



July 26, 2012

DAVID HIPPS
PACIFICORP
ATTN: TAX DEPT
825 NE MULTNOMAH ST #1900
PORTLAND, OR 97232-2135

**2013 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit
Certificate Enclosed**

Tax Registration Number: [REDACTED]

Dear DAVID HIPPS,

Your Public Utility Tax Credit Application for LIHEAP has been approved

- Your approved credit amount is \$210,196.63.
- You may take this credit on your July 2012 thru June 2013 returns.
- Any unused credit expires on June 30, 2013 and cannot be carried forward.

The credit amount does not match the amount you calculated on Line 11 of your application

- Your approved credit is a result of recalculation process based on all businesses that qualified and applied for the LIHEAP credit

How to use this credit

- This credit is reported on page 2 of your tax return, in the following credit section:
 - Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund.
- Please make a copy of the certificate and attach a copy with each return that you are taking the credit.
 - Fill in the amount you are taking on the current return in the space provided.
- The credit cannot exceed 50% of the combined total of your actual billing discounts and qualifying contributions during the same period for which it is reported.

If you have any questions regarding this credit, please contact me at (360) 902-7025.

Sincerely,

A handwritten signature in cursive script, appearing to read "Sheri Rufener".

Sheri Rufener
Excise Tax Examiner
Taxpayer Account Administration

Enclosure

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Accum Def Inc Tax Balance	190	RES	(4,237,590)	BADDEBT	11.9358%	(505,791)	
Accum Def Inc Tax Balance	190	RES	(719,571)	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	-	CAEW	22.7414%	-	
Accum Def Inc Tax Balance	190	RES	(88,108)	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(534,906)	CAGW	23.0849%	(123,482)	
Accum Def Inc Tax Balance	190	RES	-	CN	6.9174%	-	
Accum Def Inc Tax Balance	190	RES	(20,353,137)	JBE	22.6123%	(4,602,317)	
Accum Def Inc Tax Balance	190	RES	(1,045,217)	SE	7.5698%	(79,121)	
Accum Def Inc Tax Balance	190	RES	(5,808,656)	SG	7.9057%	(459,217)	
Accum Def Inc Tax Balance	190	RES	-	SNPD	6.2803%	-	
Accum Def Inc Tax Balance	190	RES	(45,140,552)	SO	6.8539%	(3,093,904)	
Accum Def Inc Tax Balance	190	RES	(1,925,357)	TROJD	23.0235%	(443,284)	
Accum Def Inc Tax Balance	190	RES	(9,109)	CA	Situs	-	
Accum Def Inc Tax Balance	190	RES	(2,868,925)	OR	Situs	-	
Accum Def Inc Tax Balance	190	RES	(186,421)	ID	Situs	-	
Accum Def Inc Tax Balance	190	RES	(30,275,486)	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(585,625)	UT	Situs	-	
Accum Def Inc Tax Balance	190	RES	(196,083)	WY-ALL	Situs	-	
Accum Def Inc Tax Balance	190	RES	(1,437,017)	WA	Situs	(1,437,017)	
Total Account 190			<u>(115,411,760)</u>			<u>(10,744,134)</u>	7.6.2
Accum Def Inc Tax Balance	282	RES	5,590,202	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	(13,399,273)	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	(14,384,740)	SO	6.8539%	(985,921)	
Total Account 282			<u>(22,193,811)</u>			<u>(985,921)</u>	7.6.3
Accum Def Inc Tax Balance	283	RES	1,495,653	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	2,560,977	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	1,750,389	CAGW	23.0849%	404,075	
Accum Def Inc Tax Balance	283	RES	7,701,812	GPS	6.8539%	527,877	
Accum Def Inc Tax Balance	283	RES	3,344,054	SNP	6.2207%	208,024	
Accum Def Inc Tax Balance	283	RES	11,317,077	SO	6.8539%	775,665	
Accum Def Inc Tax Balance	283	RES	377,411	CA	Situs	-	
Accum Def Inc Tax Balance	283	RES	183,969	ID	Situs	-	
Accum Def Inc Tax Balance	283	RES	(1,136,309)	OR	Situs	-	
Accum Def Inc Tax Balance	283	RES	91,186,468	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	3,003,780	UT	Situs	-	
Accum Def Inc Tax Balance	283	RES	151,444	WA	Situs	151,444	
Accum Def Inc Tax Balance	283	RES	1,089,877	WY-ALL	Situs	-	
Total Account 283			<u>123,026,602</u>			<u>2,067,086</u>	7.6.3
Net Change to Rate Base Tax Accounts			<u>(14,578,969)</u>			<u>(9,662,969)</u>	

Description of Adjustment

This restating adjustment reflects the removal of the December 2013 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Deferred Income Tax Expense	41010	RES	292,874	CAEE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(89,180)	CAGE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(208,729)	CAGW	23.0849%	(48,185)	
Deferred Income Tax Expense	41010	RES	(510,383)	JBE	22.6123%	(115,409)	
Deferred Income Tax Expense	41010	RES	(1,726)	CAEW	22.7414%	(393)	
Deferred Income Tax Expense	41010	RES	6,398,941	SO	6.8539%	438,579	
Deferred Income Tax Expense	41010	RES	33,043	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	(16,670)	ID	Situs	-	
Deferred Income Tax Expense	41010	RES	49,700	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	(20,041,134)	OTHER	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(265,737)	SG	7.9057%	(21,008)	
Deferred Income Tax Expense	41010	RES	218,965	SNPD	6.2803%	13,752	
Deferred Income Tax Expense	41010	RES	628,064	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	(108,173)	WA	Situs	(108,173)	
Deferred Income Tax Expense	41010	RES	(43,322)	WY-ALL	Situs	-	
Total 41010			<u>(13,663,467)</u>			<u>159,163</u>	7.6.4
Deferred Income Tax Expense	41110	RES	(708,014)	BADDEBT	11.9358%	(84,507)	
Deferred Income Tax Expense	41110	RES	2,452,246	CAEE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	431,845	CAGE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	117,296	CAGW	23.0849%	27,078	
Deferred Income Tax Expense	41110	RES	(642,537)	GPS	6.8539%	(44,039)	
Deferred Income Tax Expense	41110	RES	(253,043)	JBE	22.6123%	(57,219)	
Deferred Income Tax Expense	41110	RES	(123)	SG	7.9057%	(10)	
Deferred Income Tax Expense	41110	RES	536,191	SNP	6.2207%	33,355	
Deferred Income Tax Expense	41110	RES	(147,790)	SNPD	6.2803%	(9,282)	
Deferred Income Tax Expense	41110	RES	(47,848)	SO	6.8539%	(3,279)	
Deferred Income Tax Expense	41110	RES	(236,048)	CA	Situs	-	
Deferred Income Tax Expense	41110	RES	47,286	ID	Situs	-	
Deferred Income Tax Expense	41110	RES	1,158,798	OR	Situs	-	
Deferred Income Tax Expense	41110	RES	(3,739,919)	OTHER	0.0000%	-	
Deferred Income Tax Expense	41110	RES	807,588	UT	Situs	-	
Deferred Income Tax Expense	41110	RES	(428,908)	WA	Situs	(428,908)	
Deferred Income Tax Expense	41110	RES	(270,651)	WY-ALL	Situs	-	
Total 41110			<u>(923,631)</u>			<u>(566,812)</u>	7.6.4
Net Deferred Tax Expense Change			<u>(14,587,098)</u>			<u>(407,649)</u>	

Description of Adjustment

This restating adjustment reflects the removal of the December 2013 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

PacifiCorp
Washington General Rate Case - December 2013
Flow-through Adjustment

Accumulated Deferred Income Tax Balance

Factor		Total Company		
		Unadjusted	Flow-through Adj	
190	CA	190CA	9,109	(9,109)
	FERC	190FERC	0	0
	IDU	190IDU	186,421	(186,421)
	OR	190OR	2,868,925	(2,868,925)
	OTHER	190OTHER	30,275,486	(30,275,486)
	UT	190UT	585,625	(585,625)
	WA	190WA	1,437,017	(1,437,017)
	WYP	190WYP	196,083	(196,083)
	WYU	190WYU	0	0
	S	S	35,558,666	(35,558,666)
	BADDEBT	190BADDEBT	4,237,590	(4,237,590)
	CAEE	190CAEE	719,571	(719,571)
	CAGE	190CAGE	38,210,506	(88,108)
	CAGW	190CAGW	534,906	(534,906)
	CIAC	190CIAC	0	0
	CN	190CN	0	0
	DITBAL	190DITBAL	0	0
	GPS	190GPS	0	0
	IBT	190IBT	0	0
	JBE	190JBE	(15,680,524)	(20,353,137)
	NREG	190NREG	502,267,687	0
	SCHMDEXP	190SCHMDEXP	0	0
	SE	190SE	1,045,217	(1,045,217)
	SG	190SG	5,808,656	(5,808,656)
	SGCT	190SGCT	0	0
	SNP	190SNP	0	0
	SNPD	190SNPD	0	0
	SO	190SO	45,140,552	(45,140,552)
	SSGCH	190SSGCH	0	0
TAXDEPR	190TAXDEPR	0	0	
TROJD	190TROJD	1,925,357	(1,925,357)	
		619,768,184	(115,411,760)	
281	CA	281CA	1,205,437,326	0
	FERC	281FERC	0	0
	IDU	281IDU	0	0
	OR	281OR	0	0
	OTHER	281OTHER	0	0
	UT	281UT	0	0
	WA	281WA	0	0
	WYP	281WYP	0	0
	WYU	281WYU	0	0
	S	S	0	0
	BADDEBT	281BADDEBT	0	0
	CIAC	281CIAC	0	0
	CN	281CN	0	0
	DITBAL	281DITBAL	0	0
	GPS	281GPS	0	0
	IBT	281IBT	0	0
	NREG	281NREG	0	0
	SCHMDEXP	281SCHMDEXP	0	0
	SE	281SE	0	0
	SG	281SG	(216,305,189)	0
	SGCT	281SGCT	0	0
	SNP	281SNP	0	0
	SNPD	281SNPD	0	0
	SO	281SO	0	0
	SSGCH	281SSGCH	0	0
	TAXDEPR	281TAXDEPR	0	0
	TROJD	281TROJD	0	0
			(216,305,189)	0
	CA	282CA	0	0
FERC	282FERC	0	0	
IDU	282IDU	0	0	
OR	282OR	0	0	
OTHER	282OTHER	13,399,273	(13,399,273)	
UT	282UT	0	0	
WA	282WA	0	0	
WYP	282WYP	0	0	
WYU	282WYU	0	0	
S	S	13,399,273	(13,399,273)	

Ref 7.6

PacifiCorp
 Washington General Rate Case - December 2013
 Flow-through Adjustment
 Cumulated Deferred Income Tax Balance

Factor		Total Company			
282	BADDEBT	282BADDEBT	0	0	
	CAEE	282CAEE	(5,590,202)	5,590,202	
	CAGE	282CAGE	(3,993,654)	0	
	CAGW	282CAGW	0	0	
	CIAC	282CIAC	0	0	
	CN	282CN	0	0	
	DITBAL	282DITBAL	(3,576,942,541)	0	
	GPS	282GPS	0	0	
	IBT	282IBT	0	0	
	JBG	282JBG	0	0	
	JBE	282JBE	0	0	
	NREG	282NREG	(314,593,778)	0	
	SCHMDEXP	282SCHMDEXP	0	0	
	SE	282SE	0	0	
	SG	282SG	0	0	
	SGCT	282SGCT	0	0	
	SNP	282SNP	0	0	
	SNPD	282SNPD	0	0	
	SO	282SO	14,384,740	(14,384,740)	
	SSGCH	282SSGCH	0	0	
TAXDEPR	282TAXDEPR	0	0		
TROJD	282TROJD	0	0		
			(3,873,336,162)	(22,193,811)	Ref 7.6
283	CA	283CA	(377,411)	377,411	
	FERC	283FERC	0	0	
	IDU	283IDU	(183,969)	183,969	
	OR	283OR	1,136,309	(1,136,309)	
	OTHER	283OTHER	(90,853,147)	91,186,468	
	UT	283UT	(3,003,780)	3,003,780	
	WA	283WA	(2,783,429)	151,444	
	WYP	283WYP	(1,089,877)	1,089,877	
	WYU	283WYU	0	0	
	S	S	(97,155,304)	94,856,640	
	BADDEBT	283BADDEBT	0	0	
	CAEE	283CAEE	(1,495,653)	1,495,653	
	CAGE	283CAGE	(2,560,977)	2,560,977	
	CAGW	283CAGW	(2,689,142)	1,750,389	
	CIAC	283CIAC	0	0	
	CN	283CN	0	0	
	DITBAL	283DITBAL	0	0	
	GPS	283GPS	(7,701,812)	7,701,812	
	IBT	283IBT	0	0	
	NREG	283NREG	(596,342,520)	0	
SCHMDEXP	283SCHMDEXP	0	0		
SE	283SE	0	0		
SG	283SG	0	0		
SGCT	283SGCT	0	0		
SNP	283SNP	(3,344,054)	3,344,054		
SNPD	283SNPD	0	0		
SO	283SO	(11,317,077)	11,317,077		
SSGCH	283SSGCH	0	0		
TAXDEPR	283TAXDEPR	0	0		
TROJD	283TROJD	0	0		
			(722,606,539)	123,026,602	Ref 7.6
			(4,192,479,706)	(14,578,969)	
255	ITC84	255ITC84	0	0	
	ITC85	255ITC85	(711,107)	0	
	ITC86	255ITC86	(631,989)	0	
	ITC88	255ITC88	(120,400)	0	
	ITC89	255ITC89	(284,276)	0	
	ITC90	255ITC90	(216,989)	0	
	IDU	255IDU	(36,462)	0	
	SO	255SO	0	0	
	SG	255SG	(7,001)	0	
NREG	255NREG	(31,411,977)	0		
			(33,420,201)	0	

PacifiCorp
 Washington General Rate Case - December 2013
 Flow-through Adjustment
 Deferred Income Tax Expense Summary

Factor		Total Company		
		Unadjusted	Flow-Through Adj	
Debits	CA	41010CA	(33,043)	33,043
	FERC	41010FERC	0	0
	IDU	41010IDU	16,670	(16,670)
	OR	41010OR	(49,700)	49,700
	OTHER	41010OTHER	20,041,134	(20,041,134)
	UT	41010UT	(628,064)	628,064
	WA	41010WA	108,173	(108,173)
	WYP	41010WYP	43,322	(43,322)
	WYU	41010WYU	0	0
			19,498,492	(19,498,492)
	BADDEBT	41010BADDEBT	0	0
	CAEE	41010CAEE	(251,045)	292,874
	CAEW	41010CAEW	1,726	(1,726)
	CAGE	41010CAGE	141,158	(89,180)
	CAGW	41010CAGW	271,236	(208,729)
	CIAC	41010CIAC	0	0
	CN	41010CN	0	0
	GPS	41010GPS	17,201,038	0
	IBT	41010IBT	0	0
	JBG	41010JBG	0	0
	JBE	41010JBE	5,965,603	(510,383)
	NREG	41010NREG	(29,254,769)	0
	SCHMDEXP	41010SCHMDEXP	0	0
	SE	41010SE	475,287	0
	SG	41010SG	38,506,910	(265,737)
	SGCT	41010SGCT	0	0
	SNP	41010SNP	32,793,356	0
	SNPD	41010SNPD	(218,965)	218,965
	SO	41010SO	(4,184,890)	6,398,941
	SSGCH	41010SSGCH	0	0
	TAXDEPR	41010TAXDEPR	413,939,500	0
	TROJD	41010TROJD	0	0
			494,884,637	(13,663,467)
	Credits	CA	41110CA	(100,248)
FERC		41110FERC	0	0
IDU		41110IDU	(813,482)	47,286
OR		41110OR	(2,340,932)	1,158,798
OTHER		41110OTHER	3,745,498	(3,739,919)
UT		41110UT	(2,723,885)	807,588
WA		41110WA	(236,795)	(428,908)
WYP		41110WYP	552,436	(270,651)
WYU		41110WYU	(24,200)	0
S		S	(1,941,608)	(2,661,854)
BADDEBT		41110BADDEBT	708,014	(708,014)
CAEE		41110CAEE	(2,452,246)	2,452,246
CAGE		41110CAGE	(970,213)	431,845
CAGW		41110CAGW	(117,296)	117,296
CIAC		41110CIAC	(18,522,494)	0
CN		41110CN	0	0
GPS		41110GPS	642,537	(642,537)
IBT		41110IBT	0	0
JBE		41110JBE	(7,092,764)	(253,043)
NREG		41110NREG	11,832,532	0
SCHMDEXP		41110SCHMDEXP	(255,836,257)	0
SE		41110SE	0	0
SG		41110SG	123	(123)
SGCT		41110SGCT	0	0
SNP		41110SNP	(20,221,042)	536,191
SNPD		41110SNPD	(574,059)	(147,790)
SO		41110SO	3,514,143	(47,848)
SSGCH	41110SSGCH	0	0	
TAXDEPR	41110TAXDEPR	0	0	
TROJD	41110TROJD	0	0	
		(291,030,630)	(923,631)	
		203,854,007	(14,587,098)	

Ref 7.6

Ref 7.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Def Inc Tax Expense	41110	RES	(493,727)	WA	Situs	(493,727)	7.7.1
ADIT Balance	283	RES	246,864	WA	Situs	246,864	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.

Description	Tax Rates	Def Inc Tax Expense	ADIT State Balance
Total Deferred Income Tax Expense Allocated to Washington before removal of State tax portion		6,349,519	
Less: Pension Curtailment which is not in Rate Base			6,349,519
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		493,727	493,727
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		(493,727)	246,864

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 Expense:							
Taxes - Other	408	PRO	(807,244)	WA	Situs	(807,244)	Below

Calculation:

Base period WA Public Utility Tax for calendar year ended December 2013		13,264,318	Tab B5
Normalized Revenues from Page 3.1.1	\$321,605,658		
WA Public Utility Tax Rate	3.87340%		
Normalized WA Public Utility Tax	<u>12,457,074</u>	12,457,074	
Normalized Adjustment to bring WA Public Utility Tax in line with Normalized Revenues		<u>(807,244)</u>	

Description of Adjustment

This adjustment steps forward the base period expense into the proforma period for the WA Public Utility Tax based on the normalized revenues included in the proforma period.

	8.1	8.2	8.3	8.4	8.4.1	8.5	
	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Pro Forma Major Plant Additions	(cont.) Pro Forma Major Plant Additions	Miscellaneous Rate Base	
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	(3,000,000)	-	-	-	-	-	
6 Total Operating Revenues	(3,000,000)	-	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	(6,984)	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	168,766	-	168,766	-	-	-	
19 Total O&M Expenses	161,782	-	168,766	-	-	-	
20 Depreciation	369,281	-	-	744,845	-	-	
21 Amortization	82,362	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(2,853,158)	138,615	(49,695)	(260,696)	(1,771,212)	-	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	2,035,064	-	52,446	-	1,920,551	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	4,169	-	-	-	-	-	
28 Total Operating Expenses:	(200,500)	138,615	171,517	484,149	149,339	-	
29							
30 Operating Rev For Return:	(2,799,500)	(138,615)	(171,517)	(484,149)	(149,339)	-	
31							
32 Rate Base:							
33 Electric Plant In Service	131,957,797	69,500,553	-	40,424,582	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	(5,671,386)	98,976	130,637	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	(1,743,279)	-	-	-	-	(1,541,203)	
39 Fuel Stock	(6,914,149)	-	-	-	-	(6,914,149)	
40 Material & Supplies	(6,926,885)	-	-	-	-	(6,926,885)	
41 Working Capital	28,579,779	-	-	-	-	(2,438,704)	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	139,281,878	69,599,529	130,637	40,424,582	-	(17,820,941)	
45							
46 Deductions:							
47 Accum Prov For Deprec	(40,021,040)	(39,255,599)	-	(765,441)	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	(6,249,253)	(3,609,058)	(380,671)	-	(2,559,876)	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	(481,414)	-	-	(481,414)	-	-	
52 Customer Service Deposits	(3,361,134)	-	-	-	-	-	
53 Miscellaneous Deductions	(83,643)	-	-	-	-	-	
54							
55 Total Deductions:	(50,196,483)	(42,864,657)	(380,671)	(481,414)	(2,559,876)	-	
56							
57 Total Rate Base:	89,085,395	26,734,872	(250,034)	39,659,141	(2,559,876)	(17,820,941)	
58							
59							
60 Estimated ROE impact	-1.623%	-0.358%	-0.039%	0.006%	-0.588%	-0.004%	0.229%
61 Estimated Price Change	15,551,098	3,534,355	245,946	(59,613)	5,692,615	(75,885)	(2,206,758)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,617,594)	-	(168,766)	-	(744,845)	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	220,668	(28,035)	(294,575)	-	744,845	-	
71 Schedule "M" Deductions	4,754,955	(424,077)	(321,354)	-	5,805,451	-	
72 Income Before Tax	(8,151,881)	396,042	(141,987)	-	(744,845)	(5,060,606)	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	(8,151,881)	396,042	(141,987)	-	(744,845)	(5,060,606)	
77							
78 Federal Income Taxes	(2,853,158)	138,615	(49,695)	-	(260,696)	(1,771,212)	

	8.5.1	8.6	8.7	8.8	8.9	8.10	8.11
	(cont.) Miscellaneous Rate Base	Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Reg Asset Amortization	Misc. Asset Sales and Removals
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	(3,000,000)	-
6 Total Operating Revenues	-	-	-	-	-	(3,000,000)	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	(6,984)
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	(6,984)
20 Depreciation	-	-	(17,991)	-	-	-	(357,574)
21 Amortization	-	82,362	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(86,068)	-	99,762	(1,459)	(1,050,000)	127,595
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	62,067	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	4,169	-	-
28 Total Operating Expenses:	-	58,361	(17,991)	99,762	2,710	(1,050,000)	(236,963)
29							
30 Operating Rev For Return:	-	(58,361)	17,991	(99,762)	(2,710)	(1,950,000)	236,963
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	(360,049)	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(5,698,348)	(202,652)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(202,075)	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(5,900,423)	(202,652)	(360,049)	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	300,352	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	(3,361,134)	-	-
53 Miscellaneous Deductions	-	-	-	(83,643)	-	-	-
54							
55 Total Deductions:	-	300,352	-	(83,643)	(3,361,134)	-	-
56							
57 Total Rate Base:	(5,900,423)	97,700	(360,049)	(83,643)	(3,361,134)	-	-
58							
59							
60 Estimated ROE impact	0.075%	-0.016%	0.009%	-0.023%	0.042%	-0.478%	0.058%
61 Estimated Price Change	(730,647)	106,320	(73,630)	150,705	(411,832)	3,148,208	(382,568)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(82,362)	17,991	-	(4,169)	(3,000,000)	364,558
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	(201,567)	-	-	-	-	-
71 Schedule "M" Deductions	-	(38,022)	17,991	(285,034)	-	-	-
72 Income Before Tax	-	(245,907)	-	285,034	(4,169)	(3,000,000)	364,558
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(245,907)	-	285,034	(4,169)	(3,000,000)	364,558
77							
78 Federal Income Taxes	-	(86,068)	-	99,762	(1,459)	(1,050,000)	127,595

	8.12	8.12.1	8.12.2	8.12.3	8.12.4	8.12.5	8.12.6
	Adjust Plant to December 2013 Balances	(cont.) Adjust Plant to December 2013 Balance	(cont. 2) Adjust Plant to December 2013 Balance	(cont. 3) Adjust Plant to December 2013 Balance	(cont. 4) Adjust Plant to December 2013 Balance	(cont. 5) Adjust Plant to December 2013 Balance	(cont. 6) Adjust Plant to December 2013 Balance
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
58							
59							
60 Estimated ROE impact	-0.116%	-0.044%	-0.052%	-0.018%	-0.002%	-0.011%	-0.035%
61 Estimated Price Change	1,154,821	432,719	519,803	182,402	23,596	110,843	348,695
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	8.13	0	0
	Investor Supplied		
	Working Capital	0	0
1	Operating Revenues:		
2	General Business Revenues	-	-
3	Interdepartmental	-	-
4	Special Sales	-	-
5	Other Operating Revenues	-	-
6	Total Operating Revenues	<u>-</u>	<u>-</u>
7			
8	Operating Expenses:		
9	Steam Production	-	-
10	Nuclear Production	-	-
11	Hydro Production	-	-
12	Other Power Supply	-	-
13	Transmission	-	-
14	Distribution	-	-
15	Customer Accounting	-	-
16	Customer Service & Info	-	-
17	Sales	-	-
18	Administrative & General	-	-
19	Total O&M Expenses	<u>-</u>	<u>-</u>
20	Depreciation	-	-
21	Amortization	-	-
22	Taxes Other Than Income	-	-
23	Income Taxes: Federal	-	-
24	State	-	-
25	Deferred Income Taxes	-	-
26	Investment Tax Credit Adj.	-	-
27	Misc Revenue & Expense	-	-
28	Total Operating Expenses:	<u>-</u>	<u>-</u>
29			
30	Operating Rev For Return:	<u>-</u>	<u>-</u>
31			
32	Rate Base:		
33	Electric Plant In Service	-	-
34	Plant Held for Future Use	-	-
35	Misc Deferred Debits	-	-
36	Elec Plant Acq Adj	-	-
37	Nuclear Fuel	-	-
38	Prepayments	-	-
39	Fuel Stock	-	-
40	Material & Supplies	-	-
41	Working Capital	31,018,483	-
42	Weatherization Loans	-	-
43	Misc Rate Base	-	-
44	Total Electric Plant:	<u>31,018,483</u>	<u>-</u>
45			
46	Deductions:		
47	Accum Prov For Deprec	-	-
48	Accum Prov For Amort	-	-
49	Accum Def Income Tax	-	-
50	Unamortized ITC	-	-
51	Customer Adv For Const	-	-
52	Customer Service Deposits	-	-
53	Miscellaneous Deductions	-	-
54			
55	Total Deductions:	<u>-</u>	<u>-</u>
56			
57	Total Rate Base:	<u>31,018,483</u>	<u>-</u>
58			
59			
60	Estimated ROE Impact	-0.375%	0.000%
61	Estimated Price Change	3,841,004	-
62			
63			
64	TAX CALCULATION:		
65			
66	Operating Revenue	-	-
67	Other Deductions	-	-
68	Interest (AFUDC)	-	-
69	Interest	-	-
70	Schedule "M" Additions	-	-
71	Schedule "M" Deductions	-	-
72	Income Before Tax	<u>-</u>	<u>-</u>
73			
74	State Income Taxes	-	-
75			
76	Taxable Income	<u>-</u>	<u>-</u>
77			
78	Federal Income Taxes	<u>-</u>	<u>-</u>

	8.1	8.2	8.3	8.4	8.4.1	8.5
	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Pro Forma Major Plant Additions	(cont.) Pro Forma Major Plant Additions	Miscellaneous Rate Base
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(3,000,000)	-	-	-	-	-
6 Total Operating Revenues	(3,000,000)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(6,984)	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	168,766	168,766	-	-	-	-
19 Total O&M Expenses	161,782	168,766	-	-	-	-
20 Depreciation	(375,564)	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(735,183)	138,615	(49,695)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	52,446	-	52,446	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	4,169	-	-	-	-	-
28 Total Operating Expenses:	(892,350)	138,615	171,517	-	-	-
29						
30 Operating Rev For Return:	(2,107,650)	(138,615)	(171,517)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	91,533,215	69,500,553	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(5,468,735)	98,976	130,637	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(1,743,279)	-	-	-	-	(1,541,203)
39 Fuel Stock	(6,914,149)	-	-	-	-	(6,914,149)
40 Material & Supplies	(6,926,885)	-	-	-	-	(6,926,885)
41 Working Capital	28,579,779	-	-	-	-	(2,438,704)
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	99,059,947	69,599,529	130,637	-	-	(17,820,941)
45						
46 Deductions:						
47 Accum Prov For Deprec	(39,255,599)	(39,255,599)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(3,989,729)	(3,609,058)	(380,671)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(481,414)	-	-	(481,414)	-	-
52 Customer Service Deposits	(3,361,134)	-	-	-	-	-
53 Miscellaneous Deductions	(83,643)	-	-	-	-	-
54						
55 Total Deductions:	(47,171,518)	(42,864,657)	(380,671)	(481,414)	-	-
56						
57 Total Rate Base:	51,888,429	26,734,872	(250,034)	(481,414)	-	(17,820,941)
58						
59						
60 Estimated ROE impact	-1.097%	-0.358%	-0.039%	0.006%	0.000%	0.229%
61 Estimated Price Change	9,828,047	3,534,355	245,946	(59,613)	-	(2,206,758)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,790,387)	-	(168,766)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(322,610)	(28,035)	(294,575)	-	-	-
71 Schedule "M" Deductions	(1,012,474)	(424,077)	(321,354)	-	-	-
72 Income Before Tax	(2,100,523)	396,042	(141,987)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,100,523)	396,042	(141,987)	-	-	-
77						
78 Federal Income Taxes	(735,183)	138,615	(49,695)	-	-	-

	8.5.1	8.6	8.7	8.8	8.9	8.10	8.11
	(cont.) Miscellaneous Rate Base	Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Reg Asset Amortization	Misc. Asset Sales and Removals
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	(3,000,000)	-
6 Total Operating Revenues	-	-	-	-	-	(3,000,000)	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	(6,984)
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	(6,984)
20 Depreciation	-	-	(17,991)	-	-	-	(357,574)
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	99,762	(1,459)	(1,050,000)	127,595
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	4,169	-	-
28 Total Operating Expenses:	-	-	(17,991)	99,762	2,710	(1,050,000)	(236,963)
29							
30 Operating Rev For Return:	-	-	17,991	(99,762)	(2,710)	(1,950,000)	236,963
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	(360,049)	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(5,698,348)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(202,075)	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(5,900,423)	-	(360,049)	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	(3,361,134)	-	-
53 Miscellaneous Deductions	-	-	-	(83,643)	-	-	-
54							
55 Total Deductions:	-	-	-	(83,643)	(3,361,134)	-	-
56							
57 Total Rate Base:	(5,900,423)	-	(360,049)	(83,643)	(3,361,134)	-	-
58							
59							
60 Estimated ROE impact	0.075%	0.000%	0.009%	-0.023%	0.042%	-0.478%	0.058%
61 Estimated Price Change	(730,647)	-	(73,630)	150,705	(411,832)	3,148,208	(382,568)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	17,991	-	(4,169)	(3,000,000)	364,558
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	17,991	(285,034)	-	-	-
72 Income Before Tax	-	-	-	285,034	(4,169)	(3,000,000)	364,558
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	285,034	(4,169)	(3,000,000)	364,558
77							
78 Federal Income Taxes	-	-	-	99,762	(1,459)	(1,050,000)	127,595

	8.12	8.12.1	8.12.2	8.12.3	8.12.4	8.12.5	8.12.6
	Adjust Plant to December 2013 Balances	(cont.) Adjust Plant to December 2013 Balance	(cont. 2) Adjust Plant to December 2013 Balance	(cont. 3) Adjust Plant to December 2013 Balance	(cont. 4) Adjust Plant to December 2013 Balance	(cont. 5) Adjust Plant to December 2013 Balance	(cont. 6) Adjust Plant to December 2013 Balance
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
58							
59							
60 Estimated ROE impact	-0.116%	-0.044%	-0.052%	-0.018%	-0.002%	-0.011%	-0.035%
61 Estimated Price Change	1,154,821	432,719	519,803	182,402	23,596	110,843	348,695
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	8.13	0	0
	Investor Supplied Working Capital	0	0
1	Operating Revenues:		
2	General Business Revenues	-	-
3	Interdepartmental	-	-
4	Special Sales	-	-
5	Other Operating Revenues	-	-
6	Total Operating Revenues	<u>-</u>	<u>-</u>
7			
8	Operating Expenses:		
9	Steam Production	-	-
10	Nuclear Production	-	-
11	Hydro Production	-	-
12	Other Power Supply	-	-
13	Transmission	-	-
14	Distribution	-	-
15	Customer Accounting	-	-
16	Customer Service & Info	-	-
17	Sales	-	-
18	Administrative & General	-	-
19	Total O&M Expenses	<u>-</u>	<u>-</u>
20	Depreciation	-	-
21	Amortization	-	-
22	Taxes Other Than income	-	-
23	Income Taxes: Federal	-	-
24	State	-	-
25	Deferred Income Taxes	-	-
26	Investment Tax Credit Adj.	-	-
27	Misc Revenue & Expense	-	-
28	Total Operating Expenses:	<u>-</u>	<u>-</u>
29			
30	Operating Rev For Return:	<u>-</u>	<u>-</u>
31			
32	Rate Base:		
33	Electric Plant In Service	-	-
34	Plant Held for Future Use	-	-
35	Misc Deferred Debits	-	-
36	Elec Plant Acq Adj	-	-
37	Nuclear Fuel	-	-
38	Prepayments	-	-
39	Fuel Stock	-	-
40	Material & Supplies	-	-
41	Working Capital	31,018,483	-
42	Weatherization Loans	-	-
43	Misc Rate Base	-	-
44	Total Electric Plant:	<u>31,018,483</u>	<u>-</u>
45			
46	Deductions:		
47	Accum Prov For Deprec	-	-
48	Accum Prov For Amort	-	-
49	Accum Def Income Tax	-	-
50	Unamortized ITC	-	-
51	Customer Adv For Const	-	-
52	Customer Service Deposits	-	-
53	Miscellaneous Deductions	-	-
54			
55	Total Deductions:	<u>-</u>	<u>-</u>
56			
57	Total Rate Base:	<u>31,018,483</u>	<u>-</u>
58			
59			
60	Estimated ROE impact	-0.375%	0.000%
61	Estimated Price Change	3,841,004	-
62			
63			
64	TAX CALCULATION:		
65			
66	Operating Revenue	-	-
67	Other Deductions	-	-
68	Interest (AFUDC)	-	-
69	Interest	-	-
70	Schedule "M" Additions	-	-
71	Schedule "M" Deductions	-	-
72	Income Before Tax	<u>-</u>	<u>-</u>
73			
74	State Income Taxes	-	-
75			
76	Taxable Income	<u>-</u>	<u>-</u>
77			
78	Federal Income Taxes	<u>-</u>	<u>-</u>

	8.1	8.2	8.3	8.4	8.4.1	8.5	
	Total Normalized	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Pro Forma Major Plant Additions	(cont.) Pro Forma Major Plant Additions	Miscellaneous Rate Base
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	744,845	-	-	-	744,845	-	-
21 Amortization	82,362	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(2,117,975)	-	-	-	(260,696)	(1,771,212)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	1,982,618	-	-	-	-	1,920,551	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	691,850	-	-	-	484,149	149,339	-
29							
30 Operating Rev For Return:	(691,850)	-	-	-	(484,149)	(149,339)	-
31							
32 Rate Base:							
33 Electric Plant In Service	40,424,582	-	-	-	40,424,582	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(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:	40,221,931	-	-	-	40,424,582	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(765,441)	-	-	-	(765,441)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,259,524)	-	-	-	-	(2,559,876)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(3,024,965)	-	-	-	(765,441)	(2,559,876)	-
56							
57 Total Rate Base:	37,196,966	-	-	-	39,659,141	(2,559,876)	-
58							
59							
60 Estimated ROE impact	-0.728%	0.000%	0.000%	0.000%	-0.716%	0.006%	0.000%
61 Estimated Price Change	5,723,050	-	-	-	5,692,615	(75,885)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(827,207)	-	-	-	(744,845)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	543,278	-	-	-	-	744,845	-
71 Schedule "M" Deductions	5,767,430	-	-	-	-	5,805,451	-
72 Income Before Tax	(6,051,359)	-	-	-	(744,845)	(5,060,606)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(6,051,359)	-	-	-	(744,845)	(5,060,606)	-
77							
78 Federal Income Taxes	(2,117,975)	-	-	-	(260,696)	(1,771,212)	-

	8.5.1	8.6	8.7	8.8	8.9	8.10	8.11
	(cont.) Miscellaneous Rate Base	Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Reg Asset Amortization	Misc. Asset Sales and Removals
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	82,362	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(86,068)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	62,067	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	58,361	-	-	-	-	-
29							
30 Operating Rev For Return:	-	(58,361)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	(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:	-	(202,652)	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	300,352	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	300,352	-	-	-	-	-
56							
57 Total Rate Base:	-	97,700	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	-0.015%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	106,320	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(82,362)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	(201,567)	-	-	-	-	-
71 Schedule "M" Deductions	-	(38,022)	-	-	-	-	-
72 Income Before Tax	-	(245,907)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(245,907)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(86,068)	-	-	-	-	-

	8.12	8.12.1	8.12.2	8.12.3	8.12.4	8.12.5	8.12.6
	Adjust Plant to December 2013 Balances	(cont.) Adjust Plant to December 2013 Balance	(cont. 2) Adjust Plant to December 2013 Balance	(cont. 3) Adjust Plant to December 2013 Balance	(cont. 4) Adjust Plant to December 2013 Balance	(cont. 5) Adjust Plant to December 2013 Balance	(cont. 6) Adjust Plant to December 2013 Balance
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	8.13	0	0
	Investor Supplied		
	Working Capital	0	0
1	Operating Revenues:		
2	General Business Revenues	-	-
3	Interdepartmental	-	-
4	Special Sales	-	-
5	Other Operating Revenues	-	-
6	Total Operating Revenues	<u>-</u>	<u>-</u>
7			
8	Operating Expenses:		
9	Steam Production	-	-
10	Nuclear Production	-	-
11	Hydro Production	-	-
12	Other Power Supply	-	-
13	Transmission	-	-
14	Distribution	-	-
15	Customer Accounting	-	-
16	Customer Service & Info	-	-
17	Sales	-	-
18	Administrative & General	-	-
19	Total O&M Expenses	<u>-</u>	<u>-</u>
20	Depreciation	-	-
21	Amortization	-	-
22	Taxes Other Than Income	-	-
23	Income Taxes: Federal	-	-
24	State	-	-
25	Deferred Income Taxes	-	-
26	Investment Tax Credit Adj.	-	-
27	Misc Revenue & Expense	-	-
28	Total Operating Expenses:	<u>-</u>	<u>-</u>
29			
30	Operating Rev For Return:	<u>-</u>	<u>-</u>
31			
32	Rate Base:		
33	Electric Plant In Service	-	-
34	Plant Held for Future Use	-	-
35	Misc Deferred Debits	-	-
36	Elec Plant Acq Adj	-	-
37	Nuclear Fuel	-	-
38	Prepayments	-	-
39	Fuel Stock	-	-
40	Material & Supplies	-	-
41	Working Capital	-	-
42	Weatherization Loans	-	-
43	Misc Rate Base	-	-
44	Total Electric Plant:	<u>-</u>	<u>-</u>
45			
46	Deductions:		
47	Accum Prov For Deprec	-	-
48	Accum Prov For Amort	-	-
49	Accum Def Income Tax	-	-
50	Unamortized ITC	-	-
51	Customer Adv For Const	-	-
52	Customer Service Deposits	-	-
53	Miscellaneous Deductions	-	-
54			
55	Total Deductions:	<u>-</u>	<u>-</u>
56			
57	Total Rate Base:	<u>-</u>	<u>-</u>
58			
59			
60	Estimated ROE impact	0.000%	0.000%
61	Estimated Price Change	-	-
62			
63			
64	TAX CALCULATION:		
65			
66	Operating Revenue	-	-
67	Other Deductions	-	-
68	Interest (AFUDC)	-	-
69	Interest	-	-
70	Schedule "M" Additions	-	-
71	Schedule "M" Deductions	-	-
72	Income Before Tax	<u>-</u>	<u>-</u>
73			
74	State Income Taxes	-	-
75			
76	Taxable Income	<u>-</u>	<u>-</u>
77			
78	Federal Income Taxes	<u>-</u>	<u>-</u>

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Coal Mine	399	RES	305,716,950	JBE	22.612%	69,129,708	8.1.1
Misc. Deferred Debits	186M	RES	654,382	JBE	22.612%	147,971	8.1.1
Mining Plant Accumulated Depr.	108MP	RES	(170,046,514)	JBE	22.612%	(38,451,469)	8.1.1
December 2013 AMA Balance			<u>136,324,818</u>			<u>30,826,210</u>	
Adjustment to December 2013 YE Balance:							
Coal Mine	399	RES	1,640,011	JBE	22.612%	370,845	Below
Misc. Deferred Debits	186M	RES	(216,672)	JBE	22.612%	(48,995)	Below
Mining Plant Accumulated Depr.	108MP	RES	(3,556,156)	JBE	22.612%	(804,130)	Below
			<u>(2,132,816)</u>			<u>(482,279)</u>	
Adjustment to Tax							
Add Back YE ADIT Balance to Dec 2013	190	RES	(15,960,580)	JBE	22.612%	(3,609,058)	8.1.2
Schedule M Adjustment	SCHMAT	RES	(123,982)	JBE	22.612%	(28,035)	8.1.2
Schedule M Adjustment	SCHMDT	RES	(1,904,930)	JBE	22.612%	(430,749)	8.1.2
Schedule M Adjustment	SCHMDT	RES	97,347	SO	6.854%	6,672	
December 2013 YE Balance:							
Coal Mine			307,356,962				8.1.1
Misc. Deferred Debits			437,710				8.1.1
Mining Plant Accumulated Depr.			(173,602,670)				8.1.1
			<u>134,192,001</u>				

Description of Adjustment

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

PacifiCorp
Washington General Rate Case - December 2013
Bridger Mine Rate Base
(000's)

Bridger Total Description	FERC Account	Actual												AMA Balance		
		Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13		Dec-13	
Structure, Equipment, Mine Dev.	399	455,659	456,430	456,455	457,928	460,494	458,671	460,757	461,129	461,208	457,982	456,993	456,511	461,035	458,575	Ref. 8.1
Deferred Long Wall Costs	186M	1,076	743	650	385	497	1,507	1,592	1,473	1,347	1,041	854	824	657	982	Ref. 8.1
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Depreciation	108MP	(243,515)	(246,168)	(248,735)	(251,183)	(253,753)	(255,215)	(257,499)	(260,048)	(262,596)	(256,538)	(257,984)	(259,156)	(260,404)	(255,070)	Ref. 8.1
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL RATE BASE		213,220	211,005	208,369	207,130	207,238	204,963	204,851	202,554	199,957	202,485	199,862	198,179	201,288	204,487	
PacifiCorp Share (66.67%)		142,147	140,670	138,912	138,087	138,159	136,642	136,567	135,036	133,304	134,990	133,242	132,119	134,192	136,325	Ref. 8.1

PacifiCorp

Washington General Rate Case - December 2013

Bridger Mine Rate Base

FERC	Co Code	Description	Factor	Balance
190	2020	ADIT Balances - Bridger Coal Mine	JBE	(15,686,783)
190	1000	PMI - Mine Safety Sec 179E	JBE	(82,930)
190	1000	State Modifications - Removed	JBE	(293,641)
Federal Effect of State Modification rem				102,774
Total Account 190				<u>(15,960,580)</u>

FERC	Secondary	Description	Factor	Balance
4098300	505125	PMI Accrued Royalties	CAEE	1,118
4098300	610000	Coal Mine Development-PMI	CAEE	(125,100)
Total SCHMAT reallocated to JBE				<u>(123,982)</u>

4099300	205025	PMI - Fuel Cost Adjustment	CAEE	(1,250,360)
4099300	505510	Vacation Accrual - PMI	CAEE	4,548
4099300	610111	Bridger Coal Company Gain/Loss on A	CAEE	(659,118)
Total SCHMDT reallocated to JBE				<u>(1,904,930)</u>

4099300	210185	Prepaid Aircraft Maintenance Costs	CAGE	97,347
Total SCHMDT reallocated to SO				<u>97,347</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Environ Cost Amort as Booked	925	RES	(2,474,315)	SO	6.854%	(169,588)	8.2.1
Add back Third West Amortization	925	RES	343,657	SO	6.854%	23,554	8.2.1
Add Minor Remediation Projects Cost	925	RES	4,592,979	SO	6.854%	314,800	8.2.1
Total			<u>2,462,321</u>			<u>168,766</u>	8.2.1
Adjustment to Rate Base:							
Remove Environ Reg Asset as Booked	182M	RES	(12,931,800)	SO	6.854%	(886,337)	8.2.1
Remove Environ Reg Asset as Booked	182M	RES	996,885	WA	Situs	996,885	8.2.1
Add back Third West Regulatory Asset	182M	RES	293,102	SO	6.854%	20,089	8.2.1
			<u>(11,641,812)</u>			<u>130,637</u>	
Adjustment to Tax							
Schedule M Adjustment	SCHMDT	RES	(4,688,608)	SO	6.854%	(321,354)	
Schedule M Adjustment	SCHMAT	RES	(2,281,625)	SO	6.854%	(156,381)	
Schedule M Adjustment	SCHMAT	RES	(161,748)	WA	Situs	(161,748)	
Def Inc Tax Expense	41110	RES	61,385	WA	Situs	61,385	
ADIT Balance	283	RES	(373,047)	WA	Situs	(373,047)	
Schedule M Adjustment - Third West	SCHMAT	RES	343,657	SO	6.854%	23,554	
Def Inc Tax Expense - Third West	41110	RES	(130,421)	SO	6.854%	(8,939)	
ADIT Balance - Third West	283	RES	(111,235)	SO	6.854%	(7,624)	

Description of Adjustment

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the Company's treatment of environmental remediation costs in Docket UE-031658. The Commission authorized the company to record and defer costs prudently incurred in connection with its environmental remediation program. Additional costs of existing projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through fiscal year 2005 are to be deferred and amortized over a 10-year period. These costs, subject to deferral, will only include those amounts paid to outside vendors or contractors and will not include internal employee or legal costs. Currently, only one project, the Third West Substation Cleanup, can be deferred. This restating adjustment removes the balance and amortization from FERC accounts 182.391 and 925, except for the Third West Substation Cleanup, and then adds back the cost for small remediation projects that cannot be deferred, per the Commission's 2005 order.

PacifiCorp
Washington General Rate Case - December 2013
Environmental Remediation

Page 8.2.1

Detail of Adjustment to Amortization Expense:

Remove All Booked Environmental Amortization - GL 566700 & 566710	(2,474,315)	Ref 8.2
Add Third West Amortization	343,657	Ref 8.2
Add back minor remediation projects from GL 566700 & 566710	4,592,979	Ref 8.2
Adjustment to Acct 925	<u>2,462,321</u>	Ref 8.2

Detail of Adjustment to Rate Base:

Remove Actual FERC Acct 1823910 - December 2013 WA AMA Balance - SO	(12,931,800)	B-16 pg. 2-3
Remove Actual FERC Acct 1823910 - December 2013 WA AMA Balance - WA	996,885	B-16 pg. 3
Add Third West - Average of Monthly Averages (12 Months Ended December 2013)	293,102	Ref 8.2

PacifiCorp
 Washington General Rate Case - December 2013
 Environmental Remediation

Amortization 12ME December 2013

343,657 Ref 8.2.1

Description	Date	Amortization	Balance
3rd West Sub. Clean-up	Mar-05		4,291,773
	Apr-05		4,291,773
	May-05		4,291,773
	Jun-05		4,291,773
Transfers	Jul-05	(1,212,815)	3,078,958
Activity	Aug-05	357,615	3,436,573
	Sep-05		3,436,573
	Oct-05		3,436,573
	Nov-05		3,436,573
	Dec-05		3,436,573
	Jan-06		3,436,573
	Feb-06		3,436,573
Amortization	Mar-06	(651,955)	2,784,618
	Apr-06	(28,638)	2,755,979
	May-06	(28,638)	2,727,341
	Jun-06	(28,638)	2,698,703
	Jul-06	(28,638)	2,670,065
	Aug-06	(28,638)	2,641,427
	Sep-06	(28,638)	2,612,789
	Oct-06	(28,638)	2,584,151
	Nov-06	(28,638)	2,555,513
	Dec-06	(28,638)	2,526,875
	Jan-07	(28,638)	2,498,237
	Feb-07	(28,638)	2,469,598
	Mar-07	(28,638)	2,440,960
	Apr-07	(28,638)	2,412,322
	May-07	(28,638)	2,383,684
	Jun-07	(28,638)	2,355,046
	Jul-07	(28,638)	2,326,408
	Aug-07	(28,638)	2,297,770
	Sep-07	(28,638)	2,269,132
	Oct-07	(28,638)	2,240,494
	Nov-07	(28,638)	2,211,855
	Dec-07	(28,638)	2,183,217
	Jan-08	(28,638)	2,154,579
	Feb-08	(28,638)	2,125,941
	Mar-08	(28,638)	2,097,303
	Apr-08	(28,638)	2,068,665
	May-08	(28,638)	2,040,027
	Jun-08	(28,638)	2,011,389
	Jul-08	(28,638)	1,982,751
	Aug-08	(28,638)	1,954,113
	Sep-08	(28,638)	1,925,474
	Oct-08	(28,638)	1,896,836
	Nov-08	(28,638)	1,868,198
	Dec-08	(28,638)	1,839,560
	Jan-09	(28,638)	1,810,922
	Feb-09	(28,638)	1,782,284
	Mar-09	(28,638)	1,753,646
	Apr-09	(28,638)	1,725,008

PacifiCorp
 Washington General Rate Case - December 2013
 Environmental Remediation

Amortization 12ME December 2013

343,657 Ref 8.2.1

Description	Date	Amortization	Balance
Amortization continued	May-09	(28,638)	1,696,370
	Jun-09	(28,638)	1,667,731
	Jul-09	(28,638)	1,639,093
	Aug-09	(28,638)	1,610,455
	Sep-09	(28,638)	1,581,817
	Oct-09	(28,638)	1,553,179
	Nov-09	(28,638)	1,524,541
	Dec-09	(28,638)	1,495,903
	Jan-10	(28,638)	1,467,265
	Feb-10	(28,638)	1,438,627
	Mar-10	(28,638)	1,409,989
	Apr-10	(28,638)	1,381,350
	May-10	(28,638)	1,352,712
	Jun-10	(28,638)	1,324,074
	Jul-10	(28,638)	1,295,436
	Aug-10	(28,638)	1,266,798
	Sep-10	(28,638)	1,238,160
	Oct-10	(28,638)	1,209,522
	Nov-10	(28,638)	1,180,884
	Dec-10	(28,638)	1,152,246
	Jan-11	(28,638)	1,123,607
	Feb-11	(28,638)	1,094,969
	Mar-11	(28,638)	1,066,331
	Apr-11	(28,638)	1,037,693
	May-11	(28,638)	1,009,055
	Jun-11	(28,638)	980,417
	Jul-11	(28,638)	951,779
	Aug-11	(28,638)	923,141
	Sep-11	(28,638)	894,503
	Oct-11	(28,638)	865,865
	Nov-11	(28,638)	837,226
	Dec-11	(28,638)	808,588
	Jan-12	(28,638)	779,950
	Feb-12	(28,638)	751,312
	Mar-12	(28,638)	722,674
	Apr-12	(28,638)	694,036
	May-12	(28,638)	665,398
	Jun-12	(28,638)	636,760
	Jul-12	(28,638)	608,122
	Aug-12	(28,638)	579,483
	Sep-12	(28,638)	550,845
	Oct-12	(28,638)	522,207
	Nov-12	(28,638)	493,569
	Dec-12	(28,638)	464,931
	Jan-13	(28,638)	436,293
	Feb-13	(28,638)	407,655
	Mar-13	(28,638)	379,017
	Apr-13	(28,638)	350,379
	May-13	(28,638)	321,741
	Jun-13	(28,638)	293,102
	Jul-13	(28,638)	264,464
	Aug-13	(28,638)	235,826
	Sep-13	(28,638)	207,188
	Oct-13	(28,638)	178,550
	Nov-13	(28,638)	149,912
	Dec-13	(28,638)	121,274
	Jan-14	(28,638)	92,636
	Feb-14	(28,638)	63,998
	Mar-14	(28,638)	35,359
	Apr-14	(28,638)	6,721
	May-14	(6,721)	-
			Dec 2013 AMA
			ADIT - AMA Bal
			293,102 (111,235)
			Ref 8.2

PacifiCorp
Washington General Rate Case - December 2013
Environmental Remediation

Internal Order	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
Non-PERC												
Total Environmental Expense												
Detail By Project:												
Astoria Youngs Bay Cleanup	4,339	204,721	5,560	5,891	2,153	14,007	13,965	10,119	810	11,620	1,057	3,306
Silver Bell Tailings Cost Increase	35,463	192,983	17,113	4,304	21,374	154,773	284,118	20,791	5,597	343,787	4,219	31,912
**Spill cleanup -- Pacific Power	79,667	120,339	(43,299)	92,447	15,765	29,482	59,305	103,730	79,092	67,037	84,664	33,209
**Spill cleanup -- Rocky Mountain	650	37,909	26,397	143,893	31,606	3,710	72,862	13,821	49,012	98,233	101,288	47,521
Ritch Manufacturing	870	-	-	3,154	-	-	-	1,086	-	-	-	304
American Barrel	5,889	587	8,024	22,152	14,352	444	5,792	3,495	9,029	1,633	-	1,874
Astoria/Unocal	3,999	1,213	5,186	5,237	6,178	1,395	1,631	1,164	819	1,769	9,717	12,032
Big Fork Hydro Plant	162	-	2,996	279	3,372	(462)	5,313	4,419	1,404	14,782	579	3,598
Bridger Coal Fuel Oil Spill	2,887	-	5,610	4,258	2,271	3,602	12,209	1,451	1,871	20,755	202	405
Bridger FGD Pond 1 Closure	978	390	894	6,814	40,901	(11,268)	(18,517)	41,986	3,580	78,982	5,007	(27,658)
Bridger Plant Oil Spills	12,770	-	10,273	9,519	6,953	(4,420)	(6,490)	14,694	2,258	18,463	-	(5,668)
Cedat Steam Plant	-	-	-	-	648	-	-	648	-	1,144	-	-
Dave Johnston Oil Spill	14,333	-	17,131	2,281	5,433	137	3,643	10,349	162	39,160	-	3,268
Eugene MGP	1,877	325	3,040	809	-	1,125	1,367	224	640	948	665	939
Everett MGP	-	15	133	30	60	-	-	-	-	268,333	(268,274)	-
Hunter Fuel Oil Spills	-	-	-	-	-	-	-	-	-	-	950	(145)
Huntington Ash Landfill	1,282	902	1,679	3,672	12,233	292	843	349	849	6,318	496	12,804
Idaho Falls Pole Yard	47,833	13,868	18,364	5,343	5,030	5,193	9,828	40,495	2,701	10,242	13,675	11,954
Jordan Plant Substation	-	-	-	-	-	-	-	3,121	2,744	3,787	-	1,755
Little Mountain Gas Plant	-	36	771	-	-	-	-	799	845	556	3,054	324
Montauge Ranch	7,875	246	4,886	179	4,729	8,699	7,255	3,879	90	90	-	2,991
Naughton FGD Pond Closure	-	-	-	405	8,329	3,564	1,784	2,838	7,399	17,184	-	3,295
Ogden MGP	22,883	785	10,519	25,784	18,964	11,363	22,887	1,580	4,317	18,211	1,962	3,295
Olympia MGP	-	22	45	134	-	-	-	-	-	59,184	(59,050)	-
Portland Harbor Source Control	38,297	37,732	86,756	57,959	73,554	107,705	77,919	93,488	21,176	68,842	52,435	36,100
Tacoma A St.	-	6	11	34	22	-	-	-	-	91,599	(91,554)	(614)
Wyodak Fuel Oil Spill	-	-	4,285	5,148	387	(1,107)	2,660	1,050	-	3,072	-	-
Cline Falls MGP	5,483	5,943	162	1,296	49,204	486	1,603	31,654	-	-	-	-
Geneva Rock BLDG - Hunter Plant	-	-	-	-	-	-	-	-	-	-	1,053	672
Total	287,636	618,002	186,535	401,020	323,517	328,719	559,977	407,229	198,308	1,245,733	(137,876)	174,177

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

Total 12 ME December 2013
4,592,979
Ref 8.2.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	RES	(45,322)	CA	Situs	-	
Customer Advances	252	RES	3,717,193	OR	Situs	-	
Customer Advances	252	RES	(151,254)	WA	Situs	(151,254)	
Customer Advances	252	RES	(123,469)	ID	Situs	-	
Customer Advances	252	RES	(3,150,001)	UT	Situs	-	
Customer Advances	252	RES	(875,588)	WY-All	Situs	-	
Customer Advances	252	RES	0	CN	6.917%	0	
Customer Advances	252	RES	(4,176,221)	SG	7.906%	(330,161)	
Customer Advances	252	RES	4,804,663	CAGE	0.000%	-	
Customer Advances	252	RES	-	CAGW	23.085%	-	
			<u>0</u>			<u>(481,414)</u>	8.3.1

Description of Adjustment

Customer advances for construction are booked into FERC account 252. When they are booked, the entries do not reflect the proper allocation. This adjustment corrects the allocation of customer advances for construction in the account.

Average of Monthly Averages Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	(4,216)	(49,538)	(45,322)	Ref. 8.3
252OR	(4,346,480)	(629,287)	3,717,193	Ref. 8.3
252WA	(26,498)	(177,752)	(151,254)	Ref. 8.3
252IDU	(17,101)	(140,571)	(123,469)	Ref. 8.3
252UT	(1,544,784)	(4,694,785)	(3,150,001)	Ref. 8.3
252WYP	(51,873)	(1,260,723)	(1,208,850)	Ref. 8.3
252WYU	(333,262)	-	333,262	Ref. 8.3
252CN	(0)	-	0	Ref. 8.3
252SG	241,446	(3,934,774)	(4,176,221)	Ref. 8.3
252CAGE	(16,174,577)	(11,369,914)	4,804,663	Ref. 8.3
252CAGW	-	-	-	Ref. 8.3
Total	(22,257,345)	(22,257,345)	-	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	312	PRO	11,092,551	JBG	22.9539%	2,546,172	
Steam Production	312	PRO	250,000	CAGW	23.0849%	57,712	
Hydro Production	332	PRO	74,403,588	CAGW	23.0849%	17,175,983	
Transmission	355	PRO	3,359,989	JBG	22.9539%	771,248	
Transmission	355	PRO	19,538,850	CAGW	23.0849%	4,510,521	
General	397	PRO	4,414,551	SO	6.8539%	302,570	
General	397	PRO	1,418,281	CAGW	23.0849%	327,409	
Distribution	360	PRO	14,732,967	WA	Situs	14,732,967	
Total Rate Base			<u>129,210,776</u>			<u>40,424,582</u>	8.4.2
Adjustment to Reserve:							
Accumulated Reserve	108SP	PRO	(269,127)	JBG	22.9539%	(61,775)	
Accumulated Reserve	108HP	PRO	(7,748)	CAGW	23.0849%	(1,789)	
Accumulated Reserve	108HP	PRO	(1,757,654)	CAGW	23.0849%	(405,753)	
Accumulated Reserve	108TP	PRO	(35,463)	JBG	22.9539%	(8,140)	
Accumulated Reserve	108TP	PRO	(197,467)	CAGW	23.0849%	(45,585)	
Accumulated Reserve	108GP	PRO	(276,552)	SO	6.8539%	(18,955)	
Accumulated Reserve	108GP	PRO	(16,327)	CAGW	23.0849%	(3,769)	
Accumulated Reserve	108360	PRO	(219,676)	WA	Situs	(219,676)	
Total Accumulated Reserve			<u>(2,780,015)</u>			<u>(765,441)</u>	8.4.3
Adjustment to Expense:							
Depreciation Expense	403SP	PRO	269,127	JBG	22.9539%	61,775	
Depreciation Expense	403SP	PRO	6,887	CAGW	23.0849%	1,590	
Depreciation Expense	403HP	PRO	1,683,568	CAGW	23.0849%	388,650	
Depreciation Expense	403TP	PRO	35,463	JBG	22.9539%	8,140	
Depreciation Expense	403TP	PRO	186,481	CAGW	23.0849%	43,049	
Depreciation Expense	403GP	PRO	265,490	SO	6.8539%	18,197	
Depreciation Expense	403GP	PRO	16,327	CAGW	23.0849%	3,769	
Depreciation Expense	403360	PRO	219,676	WA	Situs	219,676	
Total Depreciation Expense			<u>2,683,020</u>			<u>744,845</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 \$9.0 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 \$58.4 million on a total company basis.

	<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	304,591	JBG	22.954%	69,915	
Schedule M Adjust	SCHMDT	PRO	717,971	JBG	22.954%	164,802	
Def Inc Tax Expense	41010	PRO	156,882	JBG	22.954%	36,011	
YE ADIT	282	PRO	(212,284)	JBG	22.954%	(48,727)	
Schedule M Adjust	SCHMAT	PRO	1,893,264	CAGW	23.085%	437,058	
Schedule M Adjust	SCHMDT	PRO	21,266,885	CAGW	23.085%	4,909,436	
Def Inc Tax Expense	41010	PRO	7,352,488	CAGW	23.085%	1,697,313	
YE ADIT	282	PRO	(9,823,226)	CAGW	23.085%	(2,267,680)	
Schedule M Adjust	SCHMAT	PRO	219,676	WA	Situs	219,676	
Schedule M Adjust	SCHMDT	PRO	680,260	WA	Situs	680,260	
Def Inc Tax Expense	41010	PRO	174,796	WA	Situs	174,796	
YE ADIT	282	PRO	(227,222)	WA	Situs	(227,222)	
Schedule M Adjust	SCHMAT	PRO	265,490	SO	6.854%	18,197	
Schedule M Adjust	SCHMDT	PRO	743,411	SO	6.854%	50,953	
Def Inc Tax Expense	41010	PRO	181,376	SO	6.854%	12,431	
YE ADIT	282	PRO	(237,026)	SO	6.854%	(16,246)	

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 \$9.0 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 \$58.4 million on a total company basis.

PacifiCorp
 Washington General Rate Case - December 2013
 Pro Forma 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	1,184,713
Fry Sub Instl 115 kV Capacitor Bank TPL2	355	CAGW	Dec-14	6,381,000
Knott Sub Install 115-12.5 kV Transformer - Transmission Portion	355	CAGW	Oct-14	3,400,000
Line 3 Convert to 115kV - Phase 1and 2	355	CAGW	Oct-14	2,835,843
Middleton-Toquerville: 69 kV Line Rebuild 2.2 Miles	355	CAGW	Feb-14	3,737,294
Purchase spare 230-69 kV 150 MVA Transformer (Klamath)	355	CAGW	Nov-14	2,000,000
U2 GSU Transformer Upgrade Replacement	355	JBG	Aug-14	3,359,989
Transmission Total				22,898,839
Steam Production				
JB New Sewage Treatment Plant or Lagoon	312	JBG	May-14	1,315,211
JB U1 Burners - Major 14	312	JBG	May-14	1,438,405
JB U1 Pendant Plat Lower Replacement 14	312	JBG	May-14	2,448,968
JB U1 Replace Cooling Tower 13/14	312	JBG	May-14	5,889,967
Colstrip 4: Generator Repair CY13 & CY14	312	CAGW	Feb-14	250,000
Steam Production Total				11,342,551
Hydro Production				
ILR 4.3 Merwin Upstream Collect & Trans	332	CAGW	Mar-2014	49,333,266
ILR 6.2 Merwin Flow Controls	332	CAGW	Oct-2014	2,296,706
ILR 8.7 Speelyai Hatchery Water Intake	332	CAGW	Oct-2014	2,002,024
INU 10.6 Aquatic Connectivity 14	332	CAGW	Nov-2014	1,333,292
Merwin 1 TIV Overhaul	332	CAGW	Aug-2014	1,241,748
Merwin 3 TIV Overhaul	332	CAGW	Sep-2014	1,242,975
Soda Springs Screen Upgrade	332	CAGW	Jan-2014	3,030,066
Swift 1 Spare Generator Windings	332	CAGW	Jul-2014	1,632,114
Swift 11 Generator Rewind	332	CAGW	Sep-2014	3,450,962
Swift Main Net Modifications	332	CAGW	Oct-2014	2,655,774
Swift Side Nets Replacement	332	CAGW	Mar-2014	3,458,441
Yale Upper Rock Block Stabilization	332	CAGW	Oct-2014	2,726,219
Hydro Production Total				74,403,588
General Plant				
Call Center ACD Replacement Project	397	SO	Mar-2014	4,414,551
Replace 6GHz MW radios Starvout to Fort Rock phase 2	397	CAGW	Dec-2014	1,418,281
General Plant Total				5,832,832
Distribution Plant				
Orchard and Wiley Substation Capacity Relief (Clinton Feeder)	360	WA	Apr-2014	880,000
Replace Spare 116-13.0kV 25 MVA w/ LTC - Yakima	360	WA	Oct-2014	655,000
Selah Substation Capacity Relief (25 MVA at Pomona Heights)	360	WA	Dec-2014	4,547,967
Union Gap - Add 230 - 115kV Capacity - TPL002	360	WA	Aug-2014	8,650,000
Distribution Plant Total				14,732,967
Total Capital Additions				129,210,776

Ref 8.4

PacifiCorp
Washington General Rate Case - December 2013
Pro Forma 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%	11,092,551	269,127	
Steam Production	312	403SP	CAGW	2.755%	250,000	6,887	
Hydro Production	332	403HP	CAGW	2.581%	74,403,588	1,683,568	
Transmission	355	403TP	JBG	1.689%	3,359,989	35,463	
Transmission	355	403TP	CAGW	1.800%	19,538,850	186,481	
General	397	403GP	SO	6.014%	4,414,551	265,490	
General	397	403GP	CAGW	3.947%	1,418,281	16,327	
Distribution	360	403360	WA	2.795%	14,732,967	219,676	
Total Plant					129,210,776	2,683,020	

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%	11,092,551	(269,127)	
Steam Production	312	108SP	CAGW	2.755%	250,000	(7,748)	
Hydro Production	332	108HP	CAGW	2.581%	74,403,588	(1,757,654)	
Transmission	355	108TP	JBG	1.689%	3,359,989	(35,463)	
Transmission	355	108TP	CAGW	1.800%	19,538,850	(197,467)	
General	397	108GP	SO	6.014%	4,414,551	(276,552)	
General	397	108GP	CAGW	3.947%	1,418,281	(16,327)	
Distribution	360	108360	WA	2.795%	14,732,967	(219,676)	
Total Plant					129,210,776	(2,780,015)	

Ref 8.4

TRANSMISSION PLANT ADDITIONS:

Alvey Series Cap Controls - Payment to BPA (Reference page 8.4.2)

This is a payment to reimburse the Bonneville Power Administration (BPA) for 50% of their costs to replace the FM analog platform-to-ground communication system with a new GE digital control system on the Alvey substation fixed series capacitor bank. Alvey substation is a 500 kV substation that is jointly owned by BPA and Pacific Power. Per contract, capital costs of projects at this substation are shared 50/50.

Fry Sub Instl 115 kV Capacitor Bank TPL2 (Reference page 8.4.2)

This project consists of installing two 20 Mega Volt Ampere and two 30 Mega Volt Ampere capacitor banks and three 115 kilovolt breakers connecting to the existing bus at the Fry substation. The project is described in further detail in the testimony of Mr. Rick A. Vail.

Knott Sub Install 115-12.5 kV Transformer – Transmission Portion (Reference page 8.4.2)

Insert a 115 kV breaker and line position into the ring bus at the NE corner of the substation. Move the Albina line to the new position. Replace the line dropping attachments on switch 2P96 with loop opening bottles. Construct a new control house and replace all the existing protection and control equipment, communications equipment and three phase station service equipment into the new control house.

Line 3 Convert to 115kV - Phase 1 and 2 (Reference page 8.4.2)

Convert 69 kV Line 3, as Line 82, from Ashland Substation to Voorhies Crossing. Rebuild Line 79 to 115 kV from Voorhies Crossing to Belknap Substation. Construct a four way 115 kV tie at Voorhies Crossing. Relocate 115 kV to 69 kV transformer T-3609 and the 69 kV breaker from Ashland Substation to Belknap Substation. Install 115 kV breakers at Oak Knoll and Ashland Substations. Rebuild Baldy Switching Station into a 115 kV three ring bus station. Add microwave and fiber-optic communications links for relaying.

Middleton-Toquerville: 69 kV Line Rebuild 2.2 Miles (Reference page 8.4.2)

This project will rebuild an existing section of the 69 kV line between Middleton and Gateway substations to 138 kV. Currently a section of this 69 kV line is constructed with 4/0 ACSR and is surrounded by 795 ACSR and 1272 ACSR constructed at 138 kV. This section of 4/0 ACSR will be replaced with 1272 ACSR constructed at 138 kV. Two sections of the line will be rerouted to avoid residential areas enabling proper clearances for 138 kV construction. Approximately 0.5 miles of this construction will be joint use with Washington City's transmission line near the west end of this line.

Purchase spare 230-69 kV 150 MVA Transformer (Klamath) (Reference page 8.4.2)

Purchase spare 230GrdY/132.79-69GrdT/39.84 (WYE-WYE) to 12.47 kV auto-transformer with an LTC rated at 100/125/150 MVA to replace the previously ordered spare which was placed into service to replace a failed transformer.

U2 GSU Transformer Upgrade Replacement (Reference page 8.4.2)

This project was intended to replace the existing generator step-up transformer (GSU) on Jim Bridger Unit 2. The original transformer was approximately 40 years old and rated at 561 MVA. The Unit 2 turbine/generator was upgraded in 2013 rated at 617 MVA. Unit 2 auxiliary loads are approximately 37 MVA, requiring the GSU to be rated for 580 MVA. The original GSU was undersized by approximately 20 MVA. Replacement of the existing GSU with a new higher capacity transformer would eliminate a generation limitation due to transformer capacity and would reduce the risk of GSU failure. However, the transformer supplier for the Unit 2 GSU replacement was not able to meet the required delivery deadline because the transformer failed a factory acceptance test just prior to its scheduled shipment. Consequently, the on-hand spare GSU (also rated for 580 MVA) was installed on Unit 2 during the overhaul outage in 2013. The new GSU is scheduled for delivery in the summer of 2014 and will become the new spare for the four units at Jim Bridger Plant.

STEAM PLANT ADDITIONS:

Jim Bridger New Sewage Treatment Plant or Lagoon (Reference page 8.4.2)

The existing sewage treatment facility for the Jim Bridger Power Plant was installed during original plant construction. The sewage treatment facility is badly corroded and does not meet current Wyoming Department of Environmental Quality (WDEQ) design requirements. We are allowed to make minor repairs to the facility but are not allowed, by the WDEQ, to make the major repairs required to prevent leaking sewage into the ground without triggering the requirement to upgrade the facility to meet current design standards, including redundancy and sludge disposal provisions. This environmental compliance project allows us to meet current WDEQ standards for waste water treatment and reduce/eliminate chances of an environmental incident.

Jim Bridger U1 Burners - Major 14 (Reference page 8.4.2)

This project will replace all burner components for the Jim Bridger Unit 1 boiler. This includes coal nozzle tips, air nozzles, and their associated hardware. This project also includes combustion tuning upon unit startup after overhaul. The burner components for Unit 1 need replacement as they have reached the end of their usable service life. The coal tips show typical signs of material wastage due to coal erosion. Additionally, the coal and air tips are warping from overheating. This problem is more prominent on the upper elevations where the fireball is hotter. The boiler #6 elevation is more prominently warped due to the fact that the #6 mill is only used when another mill is out of service. This warping will continue to degrade until the tips are replaced. Coatings and other alternatives have been investigated with little success.

Jim Bridger U1 Pendant Plat Lower Replacement 14 (Reference page 8.4.2)

The superheat pendant platens in the Jim Bridger unit 1 boiler have erosion in the panels along the soot blower lanes. The boiler tubing in this section of the boiler currently has high temperature creep damage in the center loops. An independent study of two tubes sampled for analysis shows that over seventy percent of the platen tubing life has been lost due to creep damage. Also, fly ash erosion has occurred throughout the assemblies. Slag accumulation on

the panels makes fly ash erosion an even greater impact. This project will replace the lower thirty-two feet of all thirty-four panels with 347H stainless steel in the outer three loops and T22 for the inner fourteen loops. The T22 type tubing was chosen due its improved resistance to creep at temperature and low incremental cost verses T11 type tubing.

Jim Bridger Unit 1: Replace Cooling Tower (Reference page 8.4.2)

This project will completely replace cells #1 through #9 of the existing unit 1 cooling tower. Cells #1 through #9 of this cooling tower were last replaced in approximately 1990 and are nearing the end of their service life. Lumber strength testing completed during 2010 and 2013 confirms that the indicated cells should be replaced. This project is described in further detail in the testimony of Mr. Dana M. Ralston.

Colstrip Unit 4: Generator Repair CY13 & CY14 (Reference page 8.4.2)

On July 1, 2013, Colstrip Unit 4 tripped off-line on generator protection relaying. The relaying action indicated a stator ground fault in the generator. The ground was confirmed and isolated to B phase of the generator. Upon inspection, residue was found throughout the generator frame with heavier buildups and damage in cooling zones 4, 5 and 6. When the generator was disassembled and the rotor removed, significant damage was found to the generator core iron and to the rotor. This project includes the Company's ten percent share for generator disassembly, generator rewind, full restack of the core, rotor rewind, other related equipment repairs, and generator reassembly. It is anticipated that the majority of repair costs will be recovered by insurance with those proceeds credited to accumulated depreciation.

HYDRO PLANT ADDITIONS:

Merwin Upstream Collect/Transport (Reference page 8.4.2)

The Merwin Fish Collector is a fish passage system designed to collect, trap, and haul juvenile and adult anadromous fish around the three Lewis River dams. As discussed in the testimony of Mr. Mark R. Tallman, the Merwin Fish Collector is necessary to comply with the Company's obligations under the FERC licenses issued for the Lewis River hydroelectric project.

ILR 6.2 Merwin Flow Controls (Reference page 8.4.2)

The existing Merwin control system requires an operator at the Hydro Control Center (HCC) to take corrective action when a unit trips to avoid exceeding allowable river ramp rates and minimum in-stream flows mandated under the new Federal Energy Regulatory Commission license. This project automates the control process to improve reliability and response time. The existing control system will be replaced. This includes PLC controllers, SCADA computers, network equipment, and software. New flow meters will be purchased and installed on the penstocks leading to each of the three main turbine generators.

ILR 8.7 Speelyai Hatchery Water Intake (Reference page 8.4.2)

This project is for construction of an intake upgrade located at Speelyai Fish Hatchery. It is required per the Federal Energy Regulatory Commission licenses for the Lewis River Hydroelectric Projects as described in Section 8.7 of the Lewis River Settlement Agreement.

This project will ensure that Speelyai Fish Hatchery has a secure source of water necessary for the holding of adult fish and rearing of juvenile fish to meet fish production obligations.

INU 10.6 Aquatic Connectivity 14 (Reference page 8.4.2)

Per requirements of the Federal Energy Regulatory Commission license for the North Umpqua Hydroelectric Project, this project will build pathways for natural streams to cross the project water conveyance system and adjacent roadways. Much of the hydroelectric project water conveyance system is open canal or concrete flume, which were originally constructed to intercept a number of small seeps and streams. These interceptions result in entrapment of wildlife and a lack of aquatic connectivity by intercepting the normal course of these small stream flows. This project will restore upstream-downstream connectivity of water flow and allow for small wildlife passage

Merwin 1 TIV Overhaul (Reference page 8.4.2)

This project will replace the hydraulic cylinder and rehabilitate the Turbine Isolation Valve (TIV) on Merwin Unit 1. Rehabilitation of the 17-foot diameter TIV will allow maintenance of the turbine/generator without lowering the penstock gate. Replacement of the hydraulic cylinder will improve reliability of the TIV hydraulic system and reduce the risk of releasing hydraulic oil to the Lewis River.

Merwin 3 TIV Overhaul (Reference page 8.4.2)

This project will replace the hydraulic cylinder and rehabilitate the Turbine Isolation Valve (TIV) on Merwin Unit 3. Rehabilitation of the 17-foot diameter TIV will allow maintenance of the turbine/generator without lowering the penstock gate. Replacement of the hydraulic cylinder will improve reliability of the TIV hydraulic system and reduce the risk of releasing hydraulic oil to the Lewis River.

Soda Springs Screen Upgrade (Reference page 8.4.2)

During a December 2012 high runoff event, the Soda Springs fish screen facility was inundated by a large amount of muddy debris. The debris flow plugged the screens and induced a differential pressure across the screens exceeding design capacity. The differential pressure resulted in six of the 28 fish screen support columns failing and the remaining top-column connections requiring restoration. Twenty of the 22 fish screens and four of the 22 baffles incurred varying degrees of damage. This project implements necessary improvements of the screens and support structures, installation of pressure relief panels, and modification of the primary screen cleaning system to restore operation and prevent future damage of the facility to maintain compliance with fish passage requirements of the North Umpqua Federal Energy Regulatory Commission license.

Swift 1 Spare Generator Windings (Reference page 8.4.2)

This project provides a set of spare generator windings for Swift Unit 13; however, they could be used for the other two units if required. Unit 13 experienced a fault during a landslide in 2009. At that time, several windings were taken out of the circuit to make the unit available and operational. A complete failure of the windings will result in an extended unit outage. Having the

spare windings will shorten the forced outage duration upon a failure.

Swift 11 Generator Rewind (Reference page 8.4.2)

Annual inspections of Swift 11 generator windings have revealed continued aggressive signs of corona caused by partial discharge. This is an indication that the generator windings are deteriorating. This project will replace the failing windings for this unit.

Swift Main Net Modifications (Reference page 8.4.2)

Modifications to the main fish exclusion net system are necessary for the Swift reservoir fish collection and transport facility to meet Federal Energy Regulatory Commission goals of the Lewis River fish passage program. This project is in response to damage incurred during the winter of 2012/2013 to the main net and end barrier sections. Modifications include new air lines and upgrades to the float sleeve and cover materials to maintain proper net deployment. Work under this project includes removal of the existing float sleeve and replacing it with a stronger net material. Also included are new fittings, fuse links, load shackles and float cover.

Swift Side Nets Replacement (Reference page 8.4.2)

Modifications to the main fish exclusion net system are necessary for the Swift reservoir fish collection and transport facility to meet Federal Energy Regulatory Commission goals of the Lewis River fish passage program. This project is in response to damage incurred during the winter of 2012/2013 to the side net sections. Modifications include new end barriers, placement of a matting material under end barriers to prevent net tears, turning point alterations, and upgrades of the float sleeve and cover materials.

Yale Upper Rock Block Stabilization (Reference page 8.4.2)

This project will design and install rock slope stabilization measures to reduce rock fall risk to the 160MW Yale hydroelectric project powerhouse. The current stability of a one-hundred foot tall rock slab, located on the hillside behind the Yale powerhouse, is uncertain. If it were to fall, it represents a significant risk to the Yale powerhouse. This project includes removing a significant amount of the rock slab to minimize risk and the installation of a rock-fall barrier to contain future small rock falls.

GENERAL PLANT ADDITIONS:

Call Center ACD Replacement Project (Reference page 8.4.2)

This project is to replace the aging call center automatic call distribution (ACD) system for Pacific Power customer contact centers. The replacement of voice network equipment, as it reaches the end of its useful life, is critical to maintaining efficient and effective business operations. Efficient and effective business operations allow Pacific Power to provide safe, reliable, and cost effective power to our rate payers.

Replace 6GHz MW radios Starvout to Fort Rock phase 2 (Reference page 8.4.2)

The project includes the decommissioning of 20 year old NEC digital microwave radios at Starvout Creek, Meridian Sub, Mt Baldy, Medford SVC, Soda Mtn, Hamaker, Captain Jack,

**Washington General Rate Case – December 2013
Pro Forma Plant Addition Descriptions**

Beth's Butte, Malin Sub, Spodue Mtn, Dead Indian, Summer Lake and Fort Rock communication sites. The digital radios will be replaced with a 4-DS3 digital radio system.

DISTRIBUTION PLANT ADDITIONS:

Orchard and Wiley Substation Capacity Relief (Clinton Feeder) (Reference page 8.4.2)

Construct a new 12.47 kV feeder position at Clinton Substation to provide capacity relief to Orchard and Wiley substations. New position will require a new breaker, switches, associated bus work, relaying and connections to the distribution system. Second phase of project will replace T-3256 at Wiley substation with a 25 MVA rated unit.

Replace Spare 116-13.0kV 25 MVA w/ LTC – Yakima (Reference page 8.4.2)

Purchase a 116-13.2 kV, 15/20/25 MVA spare transformer with an LTC to replace transformer 375969 that was installed at Naches.

Selah Substation Capacity Relief Project (Reference page 8.4.2)

This project includes costs to plan and build the new 115/12.47 kilovolt distribution source to provide capacity relief at the Selah and Wenas substations. Additional information regarding this capital investment is included in the testimony of Mr. Vail.

Union Gap - Add 230 - 115kV Capacity - TPL002 - Phase 1 (Reference page 8.4.2)

This plant investment includes relocating the existing 115-12.47 kilovolt distribution portion of the substation to accommodate the upgraded layout of the substation and replacing two 115/12.47 kilovolt transformers with a new 25 Mega Volt Ampere transformer. This project is described in further detail in the testimony of Mr. Vail.

	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.

	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

Description of Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ending December 2013.

Description	Account	Factor	Booked December 2013 AMA Balance	Ref.
Current Assets:				
Other A/R	143	SO	42,209,225	
Accounts Payable	232	SO	(6,628,149)	
Accounts Payable	232	CAEE	(2,354,376)	
Accounts Payable	232	CAGE	(77,171)	
Accounts Payable	232	OR	(53,033)	
Other Msc. Df. Crd.	2533	CAEE	(5,847,337)	
Asset Retir. Oblig.	230	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	WY-ALL	9,814,233	
Materials and Supplies	154	WY-ALL	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	ID	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	ID	214,356	
Prepayments - Other	165	OR	1,759,158	
Prepayments - Other	165	WY-ALL	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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Decommissioning Reg Asset:							
Decomm Reg Asset Amortization	407	PRO	356,778	CAGW	23.085%	82,362	8.6.2
Powerdale Decomm Reg Asset	182M	PRO	44,597	CAGW	23.085%	10,295	8.6.2
Regulatory Offset	182M	PRO	-	CAGW	23.085%	-	8.6.2
Remove Booked Regulatory Asset	182M	PRO	(212,947)	WA	Situs	(212,947)	B-16, Pg 11
Adjustment to Tax:							
Schedule M Deduction	SCHMAT	PRO	356,778	CAGW	23.085%	82,362	8.6.1
Deferred Inc Tax Expense	41110	PRO	(135,401)	CAGW	23.085%	(31,257)	8.6.1
Accum Def Inc Tax Balance	283	PRO	(16,925)	CAGW	23.085%	(3,907)	8.6.1
Schedule M - Unrecovered Plant	SCHMDT	PRO	(164,704)	CAGW	23.085%	(38,022)	8.6.3
Deferred Inc Tax Expense	41010	PRO	(62,507)	CAGW	23.085%	(14,430)	8.6.3
AMA Accum Def Inc Tax Balance	283	PRO	938,753	CAGW	23.085%	216,710	8.6.3
Schedule M - Decommissioning	SCHMAT	PRO	(283,929)	WA	Situs	(283,929)	8.6.3
Deferred Inc Tax Expense	41110	PRO	107,754	WA	Situs	107,754	8.6.3
AMA Accum Def Inc Tax Balance	283	PRO	87,549	WA	Situs	87,549	8.6.3

Description of Adjustment

As authorized in 2007 in Docket UE-070624, the unrecovered plant balance associated with the Powerdale hydro plant was transferred to a regulatory asset and amortized over three years. The Powerdale unrecovered plant regulatory asset was fully amortized in December 2010. The Company began amortizing the decommissioning regulatory asset in April 2011 as authorized in Docket Nos. UE-100749 and UE-111190. This adjustment removes the December 2013 operating expense and asset balance associated with the decommissioning of Powerdale and imputes the 12 months ending December 2014 amortization expense and asset balances.

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

	Total	Ref
December 2014 AMA Balance	44,597	8.6.2

Cash Spend	Annual	Accumulated
12 ME Dec 2007	38,236	38,236
12 ME Dec 2008	360,854	399,090
12 ME Dec 2009	651,264	1,050,354
12 ME Dec 2010	2,491,940	3,542,294
12 ME Dec 2011	480,402	4,022,696
12 ME Dec 2012	88,323	4,111,019
12 ME Dec 2013	164,704	4,275,723
12 ME Dec 2014	-	-

Regulatory offset for decommissioning costs not yet incurred

Date	Monthly Cash Spend	Accumulated Cash Spend	Regulatory Offset Balance	Average	Ref
12/31/2012	7,360	4,111,019	(164,704)	(157,842)	
1/31/2013	13,725	4,124,744	(150,979)	(144,116)	
2/28/2013	13,725	4,138,470	(137,254)	(130,391)	
3/31/2013	13,725	4,152,195	(123,528)	(116,666)	
4/30/2013	13,725	4,165,920	(109,803)	(102,940)	
5/31/2013	13,725	4,179,646	(96,078)	(89,215)	
6/30/2013	13,725	4,193,371	(82,352)	(75,490)	
7/31/2013	13,725	4,207,096	(68,627)	(61,764)	
8/31/2013	13,725	4,220,822	(54,901)	(48,039)	
9/30/2013	13,725	4,234,547	(41,176)	(34,313)	
10/31/2013	13,725	4,248,272	(27,451)	(20,588)	
11/30/2013	13,725	4,261,998	(13,725)	(6,863)	
12/31/2013	13,725	4,275,723	-	-	
1/31/2014	-	4,275,723	-	-	
2/28/2014	-	4,275,723	-	-	Adjustment for Tax: SCHMAT 356,778 Amortization SCHMDT - Cash Spend Net SCHMAT <u>356,778</u> Ref 8.6
3/31/2014	-	4,275,723	-	-	
4/30/2014	-	4,275,723	-	-	Deferred Tax Exp (135,401) Ref 8.6
5/31/2014	-	4,275,723	-	-	ADIT Bal Reg Offset - ADIT Bal Decomm (16,925) Net AMA ADIT Bal <u>(16,925)</u> Ref 8.6
6/30/2014	-	4,275,723	-	-	
7/31/2014	-	4,275,723	-	-	
8/31/2014	-	4,275,723	-	-	
9/30/2014	-	4,275,723	-	-	
10/31/2014	-	4,275,723	-	-	
11/30/2014	-	4,275,723	-	-	
12/31/2014	-	4,275,723	-	-	
December 31, 2014 Average of the Monthly Averages				-	Ref 8.6

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

12 ME December 2014 Amort 356,778
 Ref 8.6

Reg Asset AMA December 2014 44,597
 Ref 8.6

FERC	SAP	Description	Factor	Amount	
4099300	415850	UNRECOVERED PLANT-POWERDALE	CAGW	164,704	Ref 8.6
4101000	415850	UNRECOVERED PLANT-POWERDALE	CAGW	62,507	Ref 8.6
4098300	415854	Powerdale Decommissioning Reg Asset - WA	WA	283,929	Ref 8.6
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	(107,754)	Ref 8.6
2831000	287779	DTL 415.850 Unrec Plt	CAGW	(938,753)	Ref 8.6
2831000	287866	DTL 415.854 Powerdale Decommissioning	WA	(87,549)	Ref 8.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Depreciation	403GP	RES	(17,991)	WA	Situs	(17,991)	8.7.2
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	RES	17,991	WA	Situs	17,991	8.7.2
Adjustment to Rate Base:							
Remove Unamortized YE Balance	312	RES	(360,049)	WA	Situs	(360,049)	8.7.2

Description of Adjustment

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

PacifiCorp

Washington General Rate Case - December 2013

Depreciation Schedule - Colstrip #4 AFUDC

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

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	Ref #	12 Month Rolling Exp/Sch M.
Beginning Balance (above)			(1,183,589)				
Jun 1984 - May 1985		(17,000)	(1,166,589)		(17,000)		
Jun 1985 - Dec 1985		(33,000)	(1,133,589)		(33,000)		
1986		(33,000)	(1,100,589)		(33,000)		
1987	2.66%	(31,483)	(1,069,106)		(31,483)		
1988		(31,483)	(1,037,622)		(31,483)		
1989		(31,483)	(1,006,139)		(31,483)		
1990		(31,483)	(974,655)		(31,483)		
1991		(31,483)	(943,172)		(31,483)		
1992		(31,483)	(911,688)		(31,483)		
1993	2.60%	(30,773)	(880,915)		(30,773)		
1994		(30,773)	(850,142)		(30,773)		
1995		(30,773)	(819,368)		(30,773)		
1996		(30,773)	(788,595)		(30,773)		
Jun-97		(15,387)	(773,208)		(15,387)		
Dec-97		(15,387)	(757,822)		(15,387)		
Jun-98	2.32%	(13,730)	(744,092)		(13,730)		
Dec-98		(13,730)	(730,362)		(13,730)		
Jan 1999 - Mar 1999		(6,865)	(723,498)		(6,865)		
Apr 1999 - Dec 1999		(20,594)	(702,903)		(20,594)		
Mar-00		(6,865)	(696,038)		(6,865)		
Sep-00		(13,730)	(682,309)		(13,730)		
Mar-01		(13,730)	(668,579)		(13,730)		
Sep-01		(13,730)	(654,849)		(13,730)		
Mar-02		(13,730)	(641,120)		(13,730)		
Sep-02		(13,730)	(627,390)		(13,730)		
Mar-03	2.32%	(13,730)	(613,660)		(13,730)		
Sep-03		(13,730)	(599,931)		(13,730)		
Mar-04		(13,730)	(586,201)		(13,730)		
Sep-04		(13,730)	(572,472)		(13,730)		
Mar-05		(13,730)	(558,742)		(13,730)		
Apr-05		(2,750)	(555,992)		(2,750)		
May-05		(2,750)	(553,242)		(2,750)		
Jun-05		(2,750)	(550,492)		(2,750)		
Jul-05		(2,750)	(547,742)		(2,750)		
Aug-05		(2,750)	(544,992)		(2,750)		
Sep-05		(2,750)	(542,242)		(2,750)		
Oct-05		(2,750)	(539,492)		(2,750)		
Nov-05		(2,750)	(536,742)		(2,750)		
Dec-05		(2,750)	(533,992)		(2,750)		
Jan-06		(2,750)	(531,242)		(2,750)		
Feb-06		(2,750)	(528,492)		(2,750)		
Mar-06		(2,750)	(525,742)		(2,750)		
Apr-06		(2,750)	(522,992)	(539,492)	(2,750)		
May-06		(2,750)	(520,242)	(536,742)	(2,750)		
Jun-06		(2,750)	(517,492)	(533,992)	(2,750)		
Jul-06		(2,750)	(514,742)	(531,242)	(2,750)		
Aug-06		(2,750)	(511,992)	(528,492)	(2,750)		
Sep-06		(2,750)	(509,242)	(525,742)	(2,750)		
Oct-06		(2,750)	(506,492)	(522,992)	(2,750)		
Nov-06		(2,750)	(503,742)	(520,242)	(2,750)		
Dec-06		(2,750)	(500,992)	(517,492)	(2,750)		
Jan-07		(2,750)	(498,242)	(514,742)	(2,750)		
Feb-07		(2,750)	(495,492)	(511,992)	(2,750)		
Mar-07		(2,750)	(492,742)	(509,242)	(2,750)		
Apr-07		(2,750)	(489,992)	(506,492)	(2,750)		
May-07		(2,750)	(487,242)	(503,742)	(2,750)		
Jun-07		(2,750)	(484,492)	(500,992)	(2,750)		(33,000)
Jul-07		(2,750)	(481,742)	(498,242)	(2,750)		(33,000)
Aug-07		(2,750)	(478,992)	(495,492)	(2,750)		(33,000)
Sep-07		(2,750)	(476,242)	(492,742)	(2,750)		(33,000)
Oct-07		(2,750)	(473,492)	(489,992)	(2,750)		(33,000)
Nov-07		(2,750)	(470,742)	(487,242)	(2,750)		(33,000)
Dec-07		(2,750)	(467,992)	(484,492)	(2,750)		(33,000)
Jan-08	1.52%	(1,499)	(466,493)	(481,794)	(1,499)		(31,749)
Feb-08		(1,499)	(464,994)	(479,200)	(1,499)		(30,498)
Mar-08		(1,499)	(463,494)	(476,711)	(1,499)		(29,248)
Apr-08		(1,499)	(461,995)	(474,326)	(1,499)		(27,997)
May-08		(1,499)	(460,496)	(472,045)	(1,499)		(26,746)
Jun-08		(1,499)	(458,997)	(469,868)	(1,499)		(25,495)
Jul-08		(1,499)	(457,497)	(467,796)	(1,499)		(24,244)
Aug-08		(1,499)	(455,998)	(465,827)	(1,499)		(22,994)
Sep-08		(1,499)	(454,499)	(463,963)	(1,499)		(21,743)
Oct-08		(1,499)	(453,000)	(462,204)	(1,499)		(20,492)
Nov-08		(1,499)	(451,501)	(460,548)	(1,499)		(19,241)
Dec-08		(1,499)	(450,001)	(458,997)	(1,499)		(17,991)

Depreciation Schedule - Colstrip #4 AFUDC

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

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	Ref #	12 Month Rolling Exp/Sch M.
Jan-09		(1,499)	(448,502)	(457,497)	(1,499)		(17,991)
Feb-09		(1,499)	(447,003)	(455,998)	(1,499)		(17,991)
Mar-09		(1,499)	(445,504)	(454,499)	(1,499)		(17,991)
Apr-09		(1,499)	(444,005)	(453,000)	(1,499)		(17,991)
May-09		(1,499)	(442,505)	(451,501)	(1,499)		(17,991)
Jun-09		(1,499)	(441,006)	(450,001)	(1,499)		(17,991)
Jul-09		(1,499)	(439,507)	(448,502)	(1,499)		(17,991)
Aug-09		(1,499)	(438,008)	(447,003)	(1,499)		(17,991)
Sep-09		(1,499)	(436,508)	(445,504)	(1,499)		(17,991)
Oct-09		(1,499)	(435,009)	(444,005)	(1,499)		(17,991)
Nov-09		(1,499)	(433,510)	(442,505)	(1,499)		(17,991)
Dec-09		(1,499)	(432,011)	(441,006)	(1,499)		(17,991)
Jan-10		(1,499)	(430,512)	(439,507)	(1,499)		(17,991)
Feb-10		(1,499)	(429,012)	(438,008)	(1,499)		(17,991)
Mar-10		(1,499)	(427,513)	(436,508)	(1,499)		(17,991)
Apr-10		(1,499)	(426,014)	(435,009)	(1,499)		(17,991)
May-10		(1,499)	(424,515)	(433,510)	(1,499)		(17,991)
Jun-10		(1,499)	(423,016)	(432,011)	(1,499)		(17,991)
Jul-10		(1,499)	(421,516)	(430,512)	(1,499)		(17,991)
Aug-10		(1,499)	(420,017)	(429,012)	(1,499)		(17,991)
Sep-10		(1,499)	(418,518)	(427,513)	(1,499)		(17,991)
Oct-10		(1,499)	(417,019)	(426,014)	(1,499)		(17,991)
Nov-10		(1,499)	(415,520)	(424,515)	(1,499)		(17,991)
Dec-10		(1,499)	(414,020)	(423,016)	(1,499)		(17,991)
Jan-11		(1,499)	(412,521)	(421,516)	(1,499)		(17,991)
Feb-11		(1,499)	(411,022)	(420,017)	(1,499)		(17,991)
Mar-11		(1,499)	(409,523)	(418,518)	(1,499)		(17,991)
Apr-11		(1,499)	(408,023)	(417,019)	(1,499)		(17,991)
May-11		(1,499)	(406,524)	(415,520)	(1,499)		(17,991)
Jun-11		(1,499)	(405,025)	(414,020)	(1,499)		(17,991)
Jul-11		(1,499)	(403,526)	(412,521)	(1,499)		(17,991)
Aug-11		(1,499)	(402,027)	(411,022)	(1,499)		(17,991)
Sep-11		(1,499)	(400,527)	(409,523)	(1,499)		(17,991)
Oct-11		(1,499)	(399,028)	(408,023)	(1,499)		(17,991)
Nov-11		(1,499)	(397,529)	(406,524)	(1,499)		(17,991)
Dec-11		(1,499)	(396,030)	(405,025)	(1,499)		(17,991)
Jan-12		(1,499)	(394,531)	(403,526)	(1,499)		(17,991)
Feb-12		(1,499)	(393,031)	(402,027)	(1,499)		(17,991)
Mar-12		(1,499)	(391,532)	(400,527)	(1,499)		(17,991)
Apr-12		(1,499)	(390,033)	(399,028)	(1,499)		(17,991)
May-12		(1,499)	(388,534)	(397,529)	(1,499)		(17,991)
Jun-12		(1,499)	(387,034)	(396,030)	(1,499)		(17,991)
Jul-12		(1,499)	(385,535)	(394,531)	(1,499)		(17,991)
Aug-12		(1,499)	(384,036)	(393,031)	(1,499)		(17,991)
Sep-12		(1,499)	(382,537)	(391,532)	(1,499)		(17,991)
Oct-12		(1,499)	(381,038)	(390,033)	(1,499)		(17,991)
Nov-12		(1,499)	(379,538)	(388,534)	(1,499)		(17,991)
Dec-12		(1,499)	(378,039)	(387,034)	(1,499)		(17,991)
Jan-13		(1,499)	(376,540)	(385,535)	(1,499)		(17,991)
Feb-13		(1,499)	(375,041)	(384,036)	(1,499)		(17,991)
Mar-13		(1,499)	(373,542)	(382,537)	(1,499)		(17,991)
Apr-13		(1,499)	(372,042)	(381,038)	(1,499)		(17,991)
May-13		(1,499)	(370,543)	(379,538)	(1,499)		(17,991)
Jun-13		(1,499)	(369,044)	(378,039)	(1,499)		(17,991)
Jul-13		(1,499)	(367,545)	(376,540)	(1,499)		(17,991)
Aug-13		(1,499)	(366,045)	(375,041)	(1,499)		(17,991)
Sep-13		(1,499)	(364,546)	(373,542)	(1,499)		(17,991)
Oct-13		(1,499)	(363,047)	(372,042)	(1,499)		(17,991)
Nov-13		(1,499)	(361,548)	(370,543)	(1,499)		(17,991)
Dec-13		(1,499)	(360,049)	(369,044)	(1,499)	Ref 8.7	(17,991)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
ARO/Reg Liab Diff - Trojan - WA Portion	254105	RES	(83,643)	WA	Situs	(83,643)	8.8.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	RES	(285,034)	WA	Situs	(285,034)	8.8.2

Description of Adjustment

This adjustment removes the Trojan ARO balance and tax impacts from results as ordered by the Commission in the Third Supplemental Order, Docket No. UE-991832.

PacifiCorp
Washington General Rate Case - December 2013
Trojan Removal Adjustment
Adjustment Summary

SAP Account	FERC Account	Description	Factor	Total Per Books Rate Base AMA	Adjustment	Ref
Rate Base 288906	254.105	ARO/Reg Liab Diff - Trojan - WA Portion	WA	83,643	(83,643)	8.8

PacifiCorp
Washington General Rate Case - December 2013
Trojan Removal Adjustment
Actual Tax Data

FERC	SAP	Description	Factor	Year End Balance	
4099300	605103	ARO/Reg Diff - Trojan - WA	WA	285,034	Ref 8.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
WA Customer Service Deposit Interest	4311	RES	4,169	WA	Situs	4,169	8.9.1
Adjustment to Rate Base							
WA Customer Service Deposits	235	RES	(3,361,134)	WA	Situs	(3,361,134)	8.9.1

Description of Adjustment

This adjustment includes customer service deposits as a reduction to rate base. It also reflects the interest paid on the customer service deposits. This adjustment was accepted by the Washington Commission in its final order in Docket No. UE-061546 and has been included in all subsequent filings.

PacifiCorp
Washington General Rate Case - December 2013
Customer Service Deposits

Customer Service Deposits - Interest Expense
 GL 585100

Month	Amount	
Jan-13	882	
Feb-13	235	
Mar-13	378	
Apr-13	341	
May-13	335	
Jun-13	373	
Jul-13	345	
Aug-13	283	
Sep-13	455	
Oct-13	283	
Nov-13	464	
Dec-13	331	
Feb13 to Dec13	3,822	
Annualized	4,169	Ref. 8.9

Customer Service Deposits - Balances

GL Accounts 230140, 115050

Month	Balance	
Dec-12	3,450,162	
Jan-13	3,467,839	
Feb-13	3,442,274	
Mar-13	3,395,653	
Apr-13	3,341,290	
May-13	3,426,456	
Jun-13	3,396,126	
Jul-13	3,318,426	
Aug-13	3,294,464	
Sep-13	3,290,963	
Oct-13	3,277,961	
Nov-13	3,286,745	
Dec-13	3,340,652	
AMA Balance	3,361,134	Ref. 8.9

	<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:							
Add: Base Period Amort Expense	456	RES	(3,000,000)	WA	Situs	(3,000,000)	8.10.1

Description of Adjustment

The Chehalis Regulatory Asset - WA was set up in December 2009 in accordance with UE-090205. The general business revenues charged when the regulatory asset was amortized were removed from unadjusted results in revenue adjustment 3.2. This adjustment recognizes the amortization of the regulatory asset for the 12 months ended December 2013.

PacifiCorp
 Washington General Rate Case - December 2013
 Regulatory Asset Amortization
 Chehalis - WA - Account 187921

<u>Month</u>	<u>Beg Balance</u>	<u>Amortization</u>	<u>YE Balance Dec-13</u>	<u>AMA Balance Dec-13</u>
Jan-13	9,000,000	(250,000)	8,750,000	
Feb-13	8,750,000	(250,000)	8,500,000	
Mar-13	8,500,000	(250,000)	8,250,000	
Apr-13	8,250,000	(250,000)	8,000,000	
May-13	8,000,000	(250,000)	7,750,000	
Jun-13	7,750,000	(250,000)	7,500,000	
Jul-13	7,500,000	(250,000)	7,250,000	
Aug-13	7,250,000	(250,000)	7,000,000	
Sep-13	7,000,000	(250,000)	6,750,000	
Oct-13	6,750,000	(250,000)	6,500,000	
Nov-13	6,500,000	(250,000)	6,250,000	
Dec-13	6,250,000	(250,000)	6,000,000	7,500,000
Base period Amortization =		(3,000,000)	Ref 8.10	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
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. - Hydr	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	(1,548,951)	CAGW	23.085%	(357,574)	8.11.1
Remove St. Anthony Dep. Exp. - Hydr	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.

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

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	1,548,951	(1,548,951)	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

Washington Results of Operations - December 2013
 Adjust Plant to December 2013 Balances

<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:						
302	RES	191	CAGE	0.000%	-	8.12.7
302	RES	3,073	CAGW	23.085%	709	8.12.7
303	RES	580	CA	0.000%	-	8.12.7
303	RES	7,895	CAEE	0.000%	-	8.12.7
303	RES	(78,805)	CAGE	0.000%	-	8.12.7
303	RES	2,021,807	CAGW	23.085%	466,732	8.12.7
303	RES	871,530	CN	6.917%	60,287	8.12.7
303	RES	8,682	OR	0.000%	-	8.12.7
303	RES	(159)	SG	7.906%	(13)	8.12.7
303	RES	(1,623,686)	SO	6.854%	(111,286)	8.12.7
303	RES	(668)	UT	0.000%	-	8.12.7
303	RES	3,393	WA	100.000%	3,393	8.12.7
310	RES	1,089	CAGE	0.000%	-	8.12.7
310	RES	414,240	CAGW	23.085%	95,627	8.12.7
311	RES	4,259,874	CAGE	0.000%	-	8.12.7
311	RES	518,644	CAGW	23.085%	119,728	8.12.7
311	RES	(676,310)	JBG	22.954%	(155,239)	8.12.7
312	RES	6,387,652	CAGE	0.000%	-	8.12.7
312	RES	564,003	CAGW	23.085%	130,199	8.12.7
312	RES	4,746,521	JBG	22.954%	1,089,511	8.12.7
314	RES	(4,891,250)	CAGE	0.000%	-	8.12.7
314	RES	735,142	CAGW	23.085%	169,707	8.12.7
314	RES	8,969,790	JBG	22.954%	2,058,915	8.12.7
315	RES	2,531,450	CAGE	0.000%	-	8.12.7
315	RES	2,393	CAGW	23.085%	552	8.12.7
315	RES	281,707	JBG	22.954%	64,663	8.12.7
316	RES	(866,039)	CAGE	0.000%	-	8.12.7
316	RES	(936,964)	CAGW	23.085%	(216,297)	8.12.7
316	RES	68,558	JBG	22.954%	15,737	8.12.7
330	RES	(5,529)	CAGE	0.000%	-	8.12.7
330	RES	(2,729)	CAGW	23.085%	(630)	8.12.7
331	RES	343,706	CAGE	0.000%	-	8.12.7
331	RES	5,340,307	CAGW	23.085%	1,232,804	8.12.7
332	RES	(438,790)	CAGE	0.000%	-	8.12.7
332	RES	16,141,856	CAGW	23.085%	3,726,329	8.12.7
333	RES	(221,454)	CAGE	0.000%	-	8.12.7
333	RES	678,889	CAGW	23.085%	156,721	8.12.7
334	RES	(106,981)	CAGE	0.000%	-	8.12.7
334	RES	1,115,888	CAGW	23.085%	257,602	8.12.7
335	RES	(440)	CAGE	0.000%	-	8.12.7
335	RES	922	CAGW	23.085%	213	8.12.7
336	RES	205,730	CAGE	0.000%	-	8.12.7
336	RES	692,790	CAGW	23.085%	159,930	8.12.7

Description of Adjustment

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustments 6.2 and 6.3.

Washington Results of Operations - December 2013
(cont.) Adjust Plant to December 2013 Balance

ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
		COMPANY			ALLOCATED	
Adjustment to Rate Base:						
340	RES	(291)	CAGE	0.000%	-	8.12.7
341	RES	435,147	CAGE	0.000%	-	8.12.7
341	RES	303,673	CAGW	23.085%	70,102	8.12.8
342	RES	336,037	CAGE	0.000%	-	8.12.8
343	RES	23,268,503	CAGE	0.000%	-	8.12.8
343	RES	9,792,826	CAGW	23.085%	2,260,663	8.12.8
344	RES	(15,830,328)	CAGE	0.000%	-	8.12.8
344	RES	(8,672,211)	CAGW	23.085%	(2,001,970)	8.12.8
345	RES	(14,432)	CAGE	0.000%	-	8.12.8
345	RES	288,050	CAGW	23.085%	66,496	8.12.8
346	RES	26,563	CAGE	0.000%	-	8.12.8
346	RES	(101,080)	CAGW	23.085%	(23,334)	8.12.8
350	RES	12,925,900	CAGE	0.000%	-	8.12.8
350	RES	222,788	CAGW	23.085%	51,430	8.12.8
352	RES	6,746,905	CAGE	0.000%	-	8.12.8
352	RES	1,555,207	CAGW	23.085%	359,018	8.12.8
352	RES	27,301	JBG	22.954%	6,267	8.12.8
353	RES	29,667,881	CAGE	0.000%	-	8.12.8
353	RES	2,878,742	CAGW	23.085%	664,554	8.12.8
353	RES	165,517	JBG	22.954%	37,993	8.12.8
354	RES	149,392,670	CAGE	0.000%	-	8.12.8
354	RES	158,715	CAGW	23.085%	36,639	8.12.8
355	RES	8,036,409	CAGE	0.000%	-	8.12.8
355	RES	5,081,112	CAGW	23.085%	1,172,969	8.12.8
355	RES	(47)	JBG	22.954%	(11)	8.12.8
356	RES	88,926,456	CAGE	0.000%	-	8.12.8
356	RES	2,824,216	CAGW	23.085%	651,967	8.12.8
356	RES	5,002	JBG	22.954%	1,148	8.12.8
356	RES	1,826	SG	7.906%	144	8.12.8
357	RES	13,590	CAGW	23.085%	3,137	8.12.8
358	RES	1,775	CAGW	23.085%	410	8.12.8
359	RES	104,620	CAGW	23.085%	24,151	8.12.8
		<u>365,637,537</u>				
360	RES	3,126	CA	0.000%	-	8.12.8
360	RES	32,318	ID	0.000%	-	8.12.8
360	RES	84,332	OR	0.000%	-	8.12.8
360	RES	744,691	UT	0.000%	-	8.12.8
360	RES	112,698	WA	100.000%	112,698	8.12.8
360	RES	(967)	WY-ALL	0.000%	-	8.12.8
360	RES	117,018	WY-ALL	0.000%	-	8.12.8
361	RES	130,462	CA	0.000%	-	8.12.8
361	RES	(5,766)	ID	0.000%	-	8.12.8
361	RES	620,645	OR	0.000%	-	8.12.8
361	RES	2,737,089	UT	0.000%	-	8.12.8

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustments 6.2 and 6.3.

Washington Results of Operations - December 2013
(cont. 2) Adjust Plant to December 2013 Balance

<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:						
361	RES	8,770	WA	100.000%	8,770	8.12.8
361	RES	369,843	WY-ALL	0.000%	-	8.12.8
361	RES	193,002	WY-ALL	0.000%	-	8.12.8
362	RES	279,183	CA	0.000%	-	8.12.8
362	RES	32,261	ID	0.000%	-	8.12.9
362	RES	6,073,963	OR	0.000%	-	8.12.9
362	RES	3,567,663	UT	0.000%	-	8.12.9
362	RES	540,047	WA	100.000%	540,047	8.12.9
362	RES	(273,829)	WY-ALL	0.000%	-	8.12.9
362	RES	24,611	WY-ALL	0.000%	-	8.12.9
364	RES	1,977,583	CA	0.000%	-	8.12.9
364	RES	1,465,394	ID	0.000%	-	8.12.9
364	RES	4,642,919	OR	0.000%	-	8.12.9
364	RES	4,739,669	UT	0.000%	-	8.12.9
364	RES	1,173,389	WA	100.000%	1,173,389	8.12.9
364	RES	2,439,470	WY-ALL	0.000%	-	8.12.9
364	RES	1,270,288	WY-ALL	0.000%	-	8.12.9
365	RES	575,356	CA	0.000%	-	8.12.9
365	RES	238,886	ID	0.000%	-	8.12.9
365	RES	2,105,706	OR	0.000%	-	8.12.9
365	RES	1,925,214	UT	0.000%	-	8.12.9
365	RES	762,668	WA	100.000%	762,668	8.12.9
365	RES	1,470,951	WY-ALL	0.000%	-	8.12.9
365	RES	296,722	WY-ALL	0.000%	-	8.12.9
366	RES	158,064	CA	0.000%	-	8.12.9
366	RES	94,301	ID	0.000%	-	8.12.9
366	RES	582,868	OR	0.000%	-	8.12.9
366	RES	1,996,213	UT	0.000%	-	8.12.9
366	RES	85,927	WA	100.000%	85,927	8.12.9
366	RES	1,343,034	WY-ALL	0.000%	-	8.12.9
366	RES	132,294	WY-ALL	0.000%	-	8.12.9
367	RES	322,247	CA	0.000%	-	8.12.9
367	RES	284,789	ID	0.000%	-	8.12.9
367	RES	1,624,418	OR	0.000%	-	8.12.9
367	RES	4,909,224	UT	0.000%	-	8.12.9
367	RES	243,795	WA	100.000%	243,795	8.12.9
367	RES	1,525,520	WY-ALL	0.000%	-	8.12.9
367	RES	193,052	WY-ALL	0.000%	-	8.12.9
368	RES	605,242	CA	0.000%	-	8.12.9
368	RES	1,216,441	ID	0.000%	-	8.12.9
368	RES	3,389,115	OR	0.000%	-	8.12.9
368	RES	8,319,241	UT	0.000%	-	8.12.9
368	RES	1,383,133	WA	100.000%	1,383,133	8.12.9
368	RES	1,896,135	WY-ALL	0.000%	-	8.12.9
368	RES	277,806	WY-ALL	0.000%	-	8.12.9

Description of Adjustment

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustments 6.2 and 6.3.

Washington Results of Operations - December 2013
 (cont. 3) Adjust Plant to December 2013 Balance

			TOTAL			WASHINGTON	
	ACCOUNT	Type	COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Rate Base:							
	369	RES	237,323	CA	0.000%	-	8.12.9
	369	RES	823,903	ID	0.000%	-	8.12.9
	369	RES	4,112,291	OR	0.000%	-	8.12.9
	369	RES	5,789,767	UT	0.000%	-	8.12.9
	369	RES	1,008,165	WA	100.000%	1,008,165	8.12.10
	369	RES	940,762	WY-ALL	0.000%	-	8.12.10
	369	RES	331,275	WY-ALL	0.000%	-	8.12.10
	370	RES	25,493	CA	0.000%	-	8.12.10
	370	RES	(5,114)	ID	0.000%	-	8.12.10
	370	RES	153,231	OR	0.000%	-	8.12.10
	370	RES	401,158	UT	0.000%	-	8.12.10
	370	RES	30,259	WA	100.000%	30,259	8.12.10
	370	RES	66,942	WY-ALL	0.000%	-	8.12.10
	370	RES	(8,282)	WY-ALL	0.000%	-	8.12.10
	371	RES	(32)	CA	0.000%	-	8.12.10
	371	RES	811	ID	0.000%	-	8.12.10
	371	RES	5,675	OR	0.000%	-	8.12.10
	371	RES	(15,583)	UT	0.000%	-	8.12.10
	371	RES	(1,268)	WA	100.000%	(1,268)	8.12.10
	371	RES	3,380	WY-ALL	0.000%	-	8.12.10
	373	RES	2,503	CA	0.000%	-	8.12.10
	373	RES	6,490	ID	0.000%	-	8.12.10
	373	RES	118,793	OR	0.000%	-	8.12.10
	373	RES	(301,026)	UT	0.000%	-	8.12.10
	373	RES	30,310	WA	100.000%	30,310	8.12.10
	373	RES	164,319	WY-ALL	0.000%	-	8.12.10
	373	RES	571	WY-ALL	0.000%	-	8.12.10
	389	RES	1,912,236	SO	6.854%	131,063	8.12.10
	389	RES	(333)	WY-ALL	0.000%	-	8.12.10
			<u>86,892,254</u>			<u>5,508,955</u>	
	390	RES	237,337	CA	0.000%	-	8.12.10
	390	RES	26,421	CAGE	0.000%	-	8.12.10
	390	RES	162	CAGW	23.085%	37	8.12.10
	390	RES	(205,142)	CN	6.917%	-	8.12.10
	390	RES	181,498	ID	0.000%	-	8.12.10
	390	RES	127,368	OR	0.000%	-	8.12.10
	390	RES	1,691,599	SO	6.854%	-	8.12.10
	390	RES	466,396	UT	0.000%	-	8.12.10
	390	RES	274,447	WA	100.000%	274,447	8.12.10
	390	RES	230,538	WY-ALL	0.000%	-	8.12.10
	390	RES	158,263	WY-ALL	0.000%	-	8.12.10

Description of Adjustment

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustments 6.2 and 6.3.

Washington Results of Operations - December 2013
 (cont. 4) Adjust Plant to December 2013 Balance

ACCOUNT	Type	TOTAL			WASHINGTON	
		COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Rate Base:						
391	RES	(18,936)	CA	0.000%	-	8.12.10
391	RES	3,811	CAEE	0.000%	-	8.12.10
391	RES	(309,265)	CAGE	0.000%	-	8.12.10
391	RES	(11,708)	CAGW	23.085%	(2,703)	8.12.10
391	RES	(1,113,638)	CN	6.917%	(77,034)	8.12.10
391	RES	(15,039)	ID	0.000%	-	8.12.10
391	RES	(208)	JBE	22.612%	(47)	8.12.10
391	RES	(105,213)	JBG	22.954%	(24,150)	8.12.10
391	RES	(164,444)	OR	0.000%	-	8.12.10
391	RES	2,166,053	SO	6.854%	148,460	8.12.10
391	RES	(418,541)	UT	0.000%	-	8.12.11
391	RES	(102,214)	WA	100.000%	(102,214)	8.12.11
391	RES	(49,027)	WY-ALL	0.000%	-	8.12.11
391	RES	(11,109)	WY-ALL	0.000%	-	8.12.11
392	RES	100,538	CA	0.000%	-	8.12.11
392	RES	(772)	CAEE	0.000%	-	8.12.11
392	RES	(107,369)	CAGE	0.000%	-	8.12.11
392	RES	124,373	CAGW	23.085%	28,711	8.12.11
392	RES	2,928	ID	0.000%	-	8.12.11
392	RES	394,752	OR	0.000%	-	8.12.11
392	RES	(29,931)	SO	6.854%	(2,051)	8.12.11
392	RES	690,139	UT	0.000%	-	8.12.11
392	RES	106,476	WA	100.000%	106,476	8.12.11
392	RES	104,593	WY-ALL	0.000%	-	8.12.11
392	RES	31,067	WY-ALL	0.000%	-	8.12.11
393	RES	(485)	CA	0.000%	-	8.12.11
393	RES	17,561	CAGE	0.000%	-	8.12.11
393	RES	56,376	CAGW	23.085%	13,014	8.12.11
393	RES	(107)	ID	0.000%	-	8.12.11
393	RES	12,944	OR	0.000%	-	8.12.11
393	RES	49,458	UT	0.000%	-	8.12.11
393	RES	1	WA	100.000%	1	8.12.11
393	RES	(533)	WY-ALL	0.000%	-	8.12.11
393	RES	(228)	WY-ALL	0.000%	-	8.12.11
394	RES	26,739	CA	0.000%	-	8.12.11
394	RES	185,731	CAGE	0.000%	-	8.12.11
394	RES	292,560	CAGW	23.085%	67,537	8.12.11
394	RES	56,065	ID	0.000%	-	8.12.11
394	RES	23,904	JBG	22.954%	5,487	8.12.11
394	RES	127,883	OR	0.000%	-	8.12.11
394	RES	4,050	SO	6.854%	278	8.12.11
394	RES	430,249	UT	0.000%	-	8.12.11
394	RES	15,825	WA	100.000%	15,825	8.12.11
394	RES	120,129	WY-ALL	0.000%	-	8.12.11
394	RES	(832)	WY-ALL	0.000%	-	8.12.11
395	RES	319	CA	0.000%	-	8.12.11
395	RES	91,865	CAGE	0.000%	-	8.12.11
395	RES	55,015	CAGW	23.085%	12,700	8.12.11
395	RES	17,248	ID	0.000%	-	8.12.11
395	RES	(6,486)	JBG	22.954%	(1,489)	8.12.11
395	RES	66,371	OR	0.000%	-	8.12.11
395	RES	25,571	SO	6.854%	1,753	8.12.11
395	RES	9,831	UT	0.000%	-	8.12.11

Description of Adjustment

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustments 6.2 and 6.3.

Washington Results of Operations - December 2013
(cont. 5) Adjust Plant to December 2013 Balance

<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:						
395	RES	(9,327)	WA	100.000%	(9,327)	8.12.11
395	RES	(9,852)	WY-ALL	0.000%	-	8.12.11
395	RES	(2,681)	WY-ALL	0.000%	-	8.12.11
396	RES	286,313	CA	0.000%	-	8.12.12
396	RES	75,369	CAGE	0.000%	-	8.12.12
396	RES	(4,902)	CAGW	23.085%	(1,132)	8.12.12
396	RES	258,149	ID	0.000%	-	8.12.12
396	RES	172,429	JBG	22.954%	39,579	8.12.12
396	RES	6,292	OR	0.000%	-	8.12.12
396	RES	85,462	SO	6.854%	5,857	8.12.12
396	RES	1,833,556	UT	0.000%	-	8.12.12
396	RES	(224,750)	WA	100.000%	(224,750)	8.12.12
396	RES	(56,108)	WY-ALL	0.000%	-	8.12.12
396	RES	(2,415)	WY-ALL	0.000%	-	8.12.12
397	RES	347,744	CA	0.000%	-	8.12.12
397	RES	33,894	CAEE	0.000%	-	8.12.12
397	RES	6,698,660	CAGE	0.000%	-	8.12.12
397	RES	2458511.523	CAGW	23.085%	567,545	8.12.12
397	RES	535,143	CN	6.917%	37,018	8.12.12
397	RES	479,275	ID	0.000%	-	8.12.12
397	RES	318,640	JBG	22.954%	73,140	8.12.12
397	RES	2,576,954	OR	0.000%	-	8.12.12
397	RES	6,737,985	SO	6.854%	461,817	8.12.12
397	RES	1,961,763	UT	0.000%	-	8.12.12
397	RES	(61,633)	WA	100.000%	(61,633)	8.12.12
397	RES	1,772,827	WY-ALL	0.000%	-	8.12.12
397	RES	61,088	WY-ALL	0.000%	-	8.12.12
		<u>32,461,612</u>			<u>1,353,152</u>	
398	RES	131,008	CAGE	0.000%	-	8.12.12
398	RES	9,957	CAGW	23.085%	2,299	8.12.12
398	RES	(506)	ID	0.000%	-	8.12.12
398	RES	14,734	JBG	22.954%	3,382	8.12.12
398	RES	(488)	OR	0.000%	-	8.12.12
398	RES	15,950	SO	6.854%	1,093	8.12.12
398	RES	1,367	UT	0.000%	-	8.12.12
398	RES	239	WA	100.000%	239	8.12.12
398	RES	13,675	WY-ALL	0.000%	-	8.12.12
398	RES	5,903	WY-ALL	0.000%	-	8.12.12
399	RES	2,004,371	CAEE	0.000%	-	8.12.12

Description of Adjustment

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustments 6.2 and 6.3.

Washington Results of Operations - December 2013
 (cont. 6) Adjust Plant to December 2013 Balance

			TOTAL			WASHINGTON	
	ACCOUNT	Type	COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Rate Base:							
	DP	RES	5,019,518	CA	0.000%	-	8.12.12
	DP	RES	656,824	ID	0.000%	-	8.12.12
	DP	RES	2,839,081	OR	0.000%	-	8.12.12
	DP	RES	3,186,844	UT	0.000%	-	8.12.12
	DP	RES	840,019	WA	100.000%	840,019	8.12.12
	DP	RES	(1,311,975)	WY-ALL	0.000%	-	8.12.12
	GP	RES	411,547	SO	6.854%	28,207	8.12.12
	IP	RES	105,010	SO	6.854%	7,197	8.12.12
	OP	RES	(25,833)	CAGE	0.000%	-	8.12.12
	OP	RES	(3,114)	SG	7.906%	(246)	8.12.12
	SP	RES	(79,833)	CAGE	0.000%	-	8.12.12
	SP	RES	3,750,115	SG	7.906%	296,474	8.12.13
	TP	RES	(92,566,522)	CAGE	0.000%	-	8.12.13
	TP	RES	7,164,597	CAGW	23.085%	1,653,939	8.12.13
	TP	RES	(122,269)	SG	7.906%	(9,666)	8.12.13
			<u>(67,939,782)</u>			<u>2,822,937</u>	
			<u>417,051,622</u>			<u>9,685,044</u>	

Description of Adjustment

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustments 6.2 and 6.3.

PacifiCorp
 Washington General Rate Case - December 2013
 Adjust Plant to December 2013 Balance

Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Ref
302	CAGE	302CAGE	14,386,054	14,386,245	191	8.12
302	CAGW	302CAGW	179,523,710	179,526,783	3,073	8.12
303	CA	303CA	360,316	360,896	580	8.12
303	CAEE	303CAEE	3,679,668	3,687,563	7,895	8.12
303	CAGE	303CAGE	68,936,168	68,857,363	(78,805)	8.12
303	CAGW	303CAGW	77,347,614	79,369,421	2,021,807	8.12
303	CN	303CN	123,570,796	124,442,327	871,530	8.12
303	OR	303OR	4,288,402	4,297,084	8,682	8.12
303	SG	303SG	1,581,458	1,581,299	(159)	8.12
303	SO	303SO	359,480,215	357,856,529	(1,623,686)	8.12
303	UT	303UT	3,020,797	3,020,129	(668)	8.12
303	WA	303WA	1,504,655	1,508,049	3,393	8.12
310	CAGE	310CAGE	90,653,416	90,654,504	1,089	8.12
310	CAGW	310CAGW	1,373,863	1,788,103	414,240	8.12
311	CAGE	311CAGE	800,680,922	804,940,796	4,259,874	8.12
311	CAGW	311CAGW	65,815,395	66,334,039	518,644	8.12
311	JBG	311JBG	139,304,632	138,628,322	(676,310)	8.12
312	CAGE	312CAGE	3,291,970,798	3,298,358,450	6,387,652	8.12
312	CAGW	312CAGW	121,077,913	121,641,916	564,003	8.12
312	JBG	312JBG	689,197,275	693,943,796	4,746,521	8.12
314	CAGE	314CAGE	739,715,056	734,823,807	(4,891,250)	8.12
314	CAGW	314CAGW	54,227,848	54,962,990	735,142	8.12
314	JBG	314JBG	190,049,248	199,019,038	8,969,790	8.12
315	CAGE	315CAGE	404,302,088	406,833,538	2,531,450	8.12
315	CAGW	315CAGW	13,305,775	13,308,168	2,393	8.12
315	JBG	315JBG	60,023,909	60,305,617	281,707	8.12
316	CAGE	316CAGE	27,522,713	26,656,674	(866,039)	8.12
316	CAGW	316CAGW	1,258,954	321,990	(936,964)	8.12
316	JBG	316JBG	4,086,030	4,154,588	68,558	8.12
330	CAGE	330CAGE	5,952,224	5,946,696	(5,529)	8.12
330	CAGW	330CAGW	25,372,749	25,370,020	(2,729)	8.12
331	CAGE	331CAGE	15,109,476	15,453,181	343,706	8.12
331	CAGW	331CAGW	171,445,567	176,785,874	5,340,307	8.12
332	CAGE	332CAGE	91,117,557	90,678,768	(438,790)	8.12
332	CAGW	332CAGW	364,488,981	380,630,837	16,141,856	8.12
333	CAGE	333CAGE	40,414,747	40,193,293	(221,454)	8.12
333	CAGW	333CAGW	79,930,838	80,609,727	678,889	8.12
334	CAGE	334CAGE	11,543,439	11,436,458	(106,981)	8.12
334	CAGW	334CAGW	63,796,743	64,912,631	1,115,888	8.12
335	CAGE	335CAGE	170,140	169,700	(440)	8.12
335	CAGW	335CAGW	2,188,831	2,189,753	922	8.12
336	CAGE	336CAGE	1,862,825	2,068,555	205,730	8.12
336	CAGW	336CAGW	17,122,167	17,814,956	692,790	8.12
340	CAGE	340CAGE	26,205,206	26,204,915	(291)	8.12.1
341	CAGE	341CAGE	107,543,110	107,978,257	435,147	8.12.1

PacifiCorp
 Washington General Rate Case - December 2013
 Adjust Plant to December 2013 Balance

Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Ref
341	CAGW	341CAGW	57,107,502	57,411,174	303,673	8.12.1
342	CAGE	342CAGE	9,158,637	9,494,674	336,037	8.12.1
343	CAGE	343CAGE	1,586,942,771	1,610,211,273	23,268,503	8.12.1
343	CAGW	343CAGW	945,432,827	955,225,652	9,792,826	8.12.1
344	CAGE	344CAGE	198,625,119	182,794,791	(15,830,328)	8.12.1
344	CAGW	344CAGW	138,805,022	130,132,811	(8,672,211)	8.12.1
345	CAGE	345CAGE	162,373,518	162,359,087	(14,432)	8.12.1
345	CAGW	345CAGW	87,007,305	87,295,356	288,050	8.12.1
346	CAGE	346CAGE	8,086,592	8,113,155	26,563	8.12.1
346	CAGW	346CAGW	4,129,459	4,028,379	(101,080)	8.12.1
350	CAGE	350CAGE	181,337,175	194,263,075	12,925,900	8.12.1
350	CAGW	350CAGW	29,979,987	30,202,775	222,788	8.12.1
352	CAGE	352CAGE	135,568,269	142,315,174	6,746,905	8.12.1
352	CAGW	352CAGW	38,865,128	40,420,335	1,555,207	8.12.1
352	JBG	352JBG	1,369,597	1,396,898	27,301	8.12.1
353	CAGE	353CAGE	1,301,524,228	1,331,192,109	29,667,881	8.12.1
353	CAGW	353CAGW	432,853,442	435,732,184	2,878,742	8.12.1
353	JBG	353JBG	31,502,802	31,668,318	165,517	8.12.1
354	CAGE	354CAGE	870,073,281	1,019,465,951	149,392,670	8.12.1
354	CAGW	354CAGW	171,674,161	171,832,877	158,715	8.12.1
355	CAGE	355CAGE	450,233,995	458,270,404	8,036,409	8.12.1
355	CAGW	355CAGW	232,843,213	237,924,325	5,081,112	8.12.1
355	JBG	355JBG	3,991	3,944	(47)	8.12.1
356	CAGE	356CAGE	655,932,538	744,858,994	88,926,456	8.12.1
356	CAGW	356CAGW	289,235,427	292,059,643	2,824,216	8.12.1
356	JBG	356JBG	7,618,347	7,623,350	5,002	8.12.1
356	SG	356SG	1,497,039	1,498,865	1,826	8.12.1
357	CAGW	357CAGW	220,599	234,189	13,590	8.12.1
358	CAGW	358CAGW	321,159	322,933	1,775	8.12.1
359	CAGW	359CAGW	6,950,609	7,055,229	104,620	8.12.1
360	CA	360CA	1,709,394	1,712,520	3,126	8.12.1
360	ID	360ID	1,461,996	1,494,314	32,318	8.12.1
360	OR	360OR	13,613,951	13,698,282	84,332	8.12.1
360	UT	360UT	37,039,326	37,784,016	744,691	8.12.1
360	WA	360WA	1,568,033	1,680,731	112,698	8.12.1
360	WYP	360WYP	2,603,174	2,602,207	(967)	8.12.1
360	WYU	360WYU	2,939,494	3,056,512	117,018	8.12.1
361	CA	361CA	4,326,437	4,456,899	130,462	8.12.1
361	ID	361ID	2,169,280	2,163,513	(5,766)	8.12.1
361	OR	361OR	23,153,759	23,774,404	620,645	8.12.1
361	UT	361UT	48,015,884	50,752,973	2,737,089	8.12.1
361	WA	361WA	2,490,393	2,499,162	8,770	8.12.2
361	WYP	361WYP	10,473,289	10,843,133	369,843	8.12.2
361	WYU	361WYU	2,616,797	2,809,799	193,002	8.12.2
362	CA	362CA	22,845,903	23,125,086	279,183	8.12.2

PacifiCorp
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Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Ref
362	ID	362ID	29,160,119	29,192,380	32,261	8.12.2
362	OR	362OR	217,774,666	223,848,630	6,073,963	8.12.2
362	UT	362UT	449,726,027	453,293,690	3,567,663	8.12.2
362	WA	362WA	48,858,679	49,398,726	540,047	8.12.2
362	WYP	362WYP	112,143,261	111,869,433	(273,829)	8.12.2
362	WYU	362WYU	10,275,836	10,300,447	24,611	8.12.2
364	CA	364CA	57,935,003	59,912,586	1,977,583	8.12.2
364	ID	364ID	73,573,055	75,038,449	1,465,394	8.12.2
364	OR	364OR	340,073,487	344,716,405	4,642,919	8.12.2
364	UT	364UT	331,777,189	336,516,858	4,739,669	8.12.2
364	WA	364WA	94,489,562	95,662,951	1,173,389	8.12.2
364	WYP	364WYP	106,645,379	109,084,849	2,439,470	8.12.2
364	WYU	364WYU	23,109,288	24,379,576	1,270,288	8.12.2
365	CA	365CA	33,270,174	33,845,530	575,356	8.12.2
365	ID	365ID	35,143,892	35,382,778	238,886	8.12.2
365	OR	365OR	240,302,016	242,407,722	2,105,706	8.12.2
365	UT	365UT	216,029,922	217,955,136	1,925,214	8.12.2
365	WA	365WA	59,812,283	60,574,951	762,668	8.12.2
365	WYP	365WYP	86,519,668	87,990,619	1,470,951	8.12.2
365	WYU	365WYU	12,840,526	13,137,248	296,722	8.12.2
366	CA	366CA	16,239,841	16,397,905	158,064	8.12.2
366	ID	366ID	8,486,230	8,580,532	94,301	8.12.2
366	OR	366OR	86,760,864	87,343,732	582,868	8.12.2
366	UT	366UT	175,582,048	177,578,261	1,996,213	8.12.2
366	WA	366WA	16,563,197	16,649,124	85,927	8.12.2
366	WYP	366WYP	16,670,233	18,013,267	1,343,034	8.12.2
366	WYU	366WYU	4,092,042	4,224,336	132,294	8.12.2
367	CA	367CA	17,718,128	18,040,375	322,247	8.12.2
367	ID	367ID	25,339,428	25,624,217	284,789	8.12.2
367	OR	367OR	162,740,162	164,364,580	1,624,418	8.12.2
367	UT	367UT	482,640,524	487,549,748	4,909,224	8.12.2
367	WA	367WA	23,160,055	23,403,850	243,795	8.12.2
367	WYP	367WYP	35,718,997	37,244,518	1,525,520	8.12.2
367	WYU	367WYU	17,043,244	17,236,296	193,052	8.12.2
368	CA	368CA	49,235,459	49,840,701	605,242	8.12.2
368	ID	368ID	72,430,881	73,647,322	1,216,441	8.12.2
368	OR	368OR	404,083,196	407,472,311	3,389,115	8.12.2
368	UT	368UT	446,464,672	454,783,913	8,319,241	8.12.2
368	WA	368WA	101,289,340	102,672,472	1,383,133	8.12.2
368	WYP	368WYP	89,383,492	91,279,628	1,896,135	8.12.2
368	WYU	368WYU	13,826,863	14,104,669	277,806	8.12.2
369	CA	369CA	23,851,324	24,088,647	237,323	8.12.3
369	ID	369ID	32,521,258	33,345,160	823,903	8.12.3
369	OR	369OR	236,157,381	240,269,671	4,112,291	8.12.3
369	UT	369UT	240,976,988	246,766,755	5,789,767	8.12.3

Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Ref
369	WA	369WA	53,891,111	54,899,276	1,008,165	8.12.3
369	WYP	369WYP	42,384,350	43,325,112	940,762	8.12.3
369	WYU	369WYU	11,135,688	11,466,963	331,275	8.12.3
370	CA	370CA	4,051,324	4,076,818	25,493	8.12.3
370	ID	370ID	13,589,528	13,584,414	(5,114)	8.12.3
370	OR	370OR	59,701,132	59,854,364	153,231	8.12.3
370	UT	370UT	74,299,603	74,700,761	401,158	8.12.3
370	WA	370WA	11,477,247	11,507,506	30,259	8.12.3
370	WYP	370WYP	12,021,207	12,088,149	66,942	8.12.3
370	WYU	370WYU	2,155,632	2,147,350	(8,282)	8.12.3
371	CA	371CA	270,711	270,679	(32)	8.12.3
371	ID	371ID	168,243	169,054	811	8.12.3
371	OR	371OR	2,540,291	2,545,967	5,675	8.12.3
371	UT	371UT	4,389,798	4,374,216	(15,583)	8.12.3
371	WA	371WA	514,980	513,712	(1,268)	8.12.3
371	WYP	371WYP	794,212	797,592	3,380	8.12.3
373	CA	373CA	701,694	704,197	2,503	8.12.3
373	ID	373ID	633,735	640,226	6,490	8.12.3
373	OR	373OR	22,569,836	22,688,629	118,793	8.12.3
373	UT	373UT	22,545,078	22,244,051	(301,026)	8.12.3
373	WA	373WA	4,131,477	4,161,786	30,310	8.12.3
373	WYP	373WYP	7,929,909	8,094,228	164,319	8.12.3
373	WYU	373WYU	2,235,547	2,236,118	571	8.12.3
389	SO	389SO	5,679,841	7,592,077	1,912,236	8.12.3
389	WYP	389WYP	1,468,445	1,468,113	(333)	8.12.3
390	CA	390CA	2,636,736	2,874,072	237,337	8.12.3
390	CAGE	390CAGE	3,994,218	4,020,639	26,421	8.12.3
390	CAGW	390CAGW	3,252,459	3,252,622	162	8.12.3
390	CN	390CN	11,209,086	11,003,944	(205,142)	8.12.3
390	ID	390ID	10,479,935	10,661,432	181,498	8.12.3
390	OR	390OR	34,653,270	34,780,638	127,368	8.12.3
390	SO	390SO	93,950,673	95,642,272	1,691,599	8.12.3
390	UT	390UT	41,643,769	42,110,165	466,396	8.12.3
390	WA	390WA	13,360,953	13,635,400	274,447	8.12.3
390	WYP	390WYP	10,948,600	11,179,139	230,538	8.12.3
390	WYU	390WYU	3,370,734	3,528,997	158,263	8.12.3
391	CA	391CA	283,200	264,265	(18,936)	8.12.4
391	CAEE	391CAEE	46,276	50,087	3,811	8.12.4
391	CAGE	391CAGE	3,476,493	3,167,228	(309,265)	8.12.4
391	CAGW	391CAGW	852,621	840,913	(11,708)	8.12.4
391	CN	391CN	8,059,562	6,945,924	(1,113,638)	8.12.4
391	ID	391ID	662,331	647,293	(15,039)	8.12.4
391	JBE	391JBE	1,277	1,070	(208)	8.12.4
391	JBG	391JBG	586,576	481,364	(105,213)	8.12.4
391	OR	391OR	3,325,310	3,160,866	(164,444)	8.12.4
391	SO	391SO	62,999,714	65,165,767	2,166,053	8.12.4

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Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Ref
391	UT	391UT	2,692,319	2,273,778	(418,541)	8.12.4
391	WA	391WA	1,180,059	1,077,845	(102,214)	8.12.4
391	WYP	391WYP	2,855,019	2,805,992	(49,027)	8.12.4
391	WYU	391WYU	117,591	106,482	(11,109)	8.12.4
392	CA	392CA	2,149,254	2,249,792	100,538	8.12.4
392	CAEE	392CAEE	430,602	429,830	(772)	8.12.4
392	CAGE	392CAGE	13,264,003	13,156,634	(107,369)	8.12.4
392	CAGW	392CAGW	5,133,579	5,257,952	124,373	8.12.4
392	ID	392ID	5,247,138	5,250,066	2,928	8.12.4
392	OR	392OR	22,501,132	22,895,884	394,752	8.12.4
392	SO	392SO	7,064,222	7,034,291	(29,931)	8.12.4
392	UT	392UT	32,191,962	32,882,102	690,139	8.12.4
392	WA	392WA	4,880,899	4,987,375	106,476	8.12.4
392	WYP	392WYP	7,669,557	7,774,150	104,593	8.12.4
392	WYU	392WYU	1,457,835	1,488,902	31,067	8.12.4
393	CA	393CA	231,454	230,969	(485)	8.12.4
393	CAGE	393CAGE	4,023,347	4,040,908	17,561	8.12.4
393	CAGW	393CAGW	639,449	695,826	56,376	8.12.4
393	ID	393ID	425,539	425,432	(107)	8.12.4
393	OR	393OR	3,002,451	3,015,395	12,944	8.12.4
393	UT	393UT	3,458,291	3,507,748	49,458	8.12.4
393	WA	393WA	744,851	744,852	1	8.12.4
393	WYP	393WYP	1,045,201	1,044,668	(533)	8.12.4
393	WYU	393WYU	40,239	40,011	(228)	8.12.4
394	CA	394CA	764,546	791,285	26,739	8.12.4
394	CAGE	394CAGE	18,965,383	19,151,114	185,731	8.12.4
394	CAGW	394CAGW	2,584,065	2,876,626	292,560	8.12.4
394	ID	394ID	1,956,320	2,012,385	56,065	8.12.4
394	JBG	394JBG	3,206,453	3,230,357	23,904	8.12.4
394	OR	394OR	10,649,733	10,777,617	127,883	8.12.4
394	SO	394SO	3,765,994	3,770,043	4,050	8.12.4
394	UT	394UT	12,629,602	13,059,851	430,249	8.12.4
394	WA	394WA	2,894,250	2,910,075	15,825	8.12.4
394	WYP	394WYP	3,871,864	3,991,993	120,129	8.12.4
394	WYU	394WYU	485,631	484,798	(832)	8.12.4
395	CA	395CA	482,580	482,899	319	8.12.4
395	CAGE	395CAGE	4,930,130	5,021,996	91,865	8.12.4
395	CAGW	395CAGW	1,554,388	1,609,403	55,015	8.12.4
395	ID	395ID	1,363,979	1,381,227	17,248	8.12.4
395	JBG	395JBG	224,848	218,362	(6,486)	8.12.4
395	OR	395OR	9,076,794	9,143,165	66,371	8.12.4
395	SO	395SO	5,153,190	5,178,761	25,571	8.12.4
395	UT	395UT	7,558,228	7,568,059	9,831	8.12.4
395	WA	395WA	1,676,971	1,667,644	(9,327)	8.12.5
395	WYP	395WYP	2,559,196	2,549,344	(9,852)	8.12.5
395	WYU	395WYU	552,002	549,321	(2,681)	8.12.5

PacifiCorp
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Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Ref
396	CA	396CA	4,189,890	4,476,203	286,313	8.12.5
396	CAGE	396CAGE	29,464,890	29,540,259	75,369	8.12.5
396	CAGW	396CAGW	2,441,026	2,436,124	(4,902)	8.12.5
396	ID	396ID	8,129,476	8,387,625	258,149	8.12.5
396	JBG	396JBG	9,486,707	9,659,135	172,429	8.12.5
396	OR	396OR	32,848,772	32,855,063	6,292	8.12.5
396	SO	396SO	1,287,356	1,372,818	85,462	8.12.5
396	UT	396UT	44,317,415	46,150,971	1,833,556	8.12.5
396	WA	396WA	7,561,825	7,337,076	(224,750)	8.12.5
396	WYP	396WYP	12,767,446	12,711,338	(56,108)	8.12.5
396	WYU	396WYU	3,298,849	3,296,434	(2,415)	8.12.5
397	CA	397CA	4,760,398	5,108,142	347,744	8.12.5
397	CAEE	397CAEE	281,676	315,570	33,894	8.12.5
397	CAGE	397CAGE	91,677,388	98,376,048	6,698,660	8.12.5
397	CAGW	397CAGW	34,346,160	36,804,671	2,458,512	8.12.5
397	CN	397CN	2,878,392	3,413,535	535,143	8.12.5
397	ID	397ID	9,041,489	9,520,764	479,275	8.12.5
397	JBG	397JBG	3,800,095	4,118,736	318,640	8.12.5
397	OR	397OR	51,406,209	53,983,163	2,576,954	8.12.5
397	SO	397SO	67,582,310	74,320,295	6,737,985	8.12.5
397	UT	397UT	50,321,200	52,282,963	1,961,763	8.12.5
397	WA	397WA	12,557,992	12,496,359	(61,633)	8.12.5
397	WYP	397WYP	23,722,623	25,495,450	1,772,827	8.12.5
397	WYU	397WYU	4,847,695	4,908,782	61,088	8.12.5
398	CAGE	398CAGE	1,726,886	1,857,894	131,008	8.12.5
398	CAGW	398CAGW	384,152	394,109	9,957	8.12.5
398	ID	398ID	52,709	52,203	(506)	8.12.5
398	JBG	398JBG	103,485	118,219	14,734	8.12.5
398	OR	398OR	1,084,255	1,083,767	(488)	8.12.5
398	SO	398SO	2,874,037	2,889,987	15,950	8.12.5
398	UT	398UT	922,985	924,352	1,367	8.12.5
398	WA	398WA	209,285	209,523	239	8.12.5
398	WYP	398WYP	176,664	190,338	13,675	8.12.5
398	WYU	398WYU	11,422	17,325	5,903	8.12.5
399	CAEE	399CAEE	300,207,386	302,211,757	2,004,371	8.12.5
DP	CA	DPCA	1,260,829	6,280,347	5,019,518	8.12.6
DP	ID	DPID	980,784	1,637,608	656,824	8.12.6
DP	OR	DPOR	3,964,245	6,803,326	2,839,081	8.12.6
DP	UT	DPUT	4,578,458	7,765,302	3,186,844	8.12.6
DP	WA	DPWA	1,254,941	2,094,960	840,019	8.12.6
DP	WYU	DPWYU	3,764,209	2,452,234	(1,311,975)	8.12.6
GP	SO	GPSO	4,814,072	5,225,619	411,547	8.12.6
IP	SO	IPSO	(105,010)	-	105,010	8.12.6
OP	CAGE	OPCAGE	25,833	-	(25,833)	8.12.6
OP	SG	OPSG	(135)	(3,249)	(3,114)	8.12.6
SP	CAGE	SPCAGE	(1,133,172)	(1,213,005)	(79,833)	8.12.6

PacifiCorp
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Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Ref
SP	SG	SPSG	1,382,648	5,132,763	3,750,115	8.12.6
TP	CAGE	TPCAGE	131,692,354	39,125,832	(92,566,522)	8.12.6
TP	CAGW	TPCAGW	4,158,017	11,322,614	7,164,597	8.12.6
TP	SG	TPSG	122,269	-	(122,269)	8.12.6
		Total	<u>24,044,326,862</u>	<u>24,461,378,484</u>	<u>417,051,622</u>	

Adjustment to Rate Base:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Investor Supplied Working Capital	CWC	RES	31,018,483	WA	Situs	31,018,483	8.13.1

Description of Adjustment

This restating adjustment adds cash working capital using the Investor Supplied Working Capital Model (ISWC) developed by Staff and modified by the Company in Docket UE-130043. The Commission approved the Company's modifications to the classification of derivatives, pension and other postretirement costs and frozen derivative values in the ISWC model in Order 05 of Docket No. UE-130043.

PacifiCorp
 Results of Operations - December 2013
 Investor Supplied Working Capital

	Current Asset	Current Liability	Investments	Invested Capital	ISWC	WA investment allocation %	WA ISWC
UE - 130043 Approved methodology:	2,123,630,260	1,567,865,838	13,954,117,248	14,495,407,271	541,290,024	5.73%	31,018,483

Ref. 8.13

	9.1	9.1.1	0	0	0	0
	(Cont.) Production		0	0	0	0
	Total Normalized	Production Factor	Factor			
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	163,205	163,205	-	-	-	-
5 Other Operating Revenues	5,575	-	5,575	-	-	-
6 Total Operating Revenues	168,780	163,205	5,575	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	390,838	390,838	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	582,139	582,139	-	-	-	-
13 Transmission	196,588	196,588	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	1,169,565	1,169,565	-	-	-	-
20 Depreciation	5,758	5,758	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(371,098)	(354,241)	(16,857)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	14,846	-	14,846	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	819,071	821,082	(2,011)	-	-	-
29						
30 Operating Rev For Return:	(650,291)	(657,877)	7,586	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	312,482	312,482	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	312,482	312,482	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(5,917)	(5,917)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(19,788)	-	(19,788)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(25,705)	(5,917)	(19,788)	-	-	-
56						
57 Total Rate Base:	286,777	306,565	(19,788)	-	-	-
58						
59						
60 Estimated ROE impact	-0.163%	-0.165%	0.002%	0.000%	0.000%	0.000%
61 Estimated Price Change	1,085,384	1,100,081	(14,698)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,006,543)	(1,012,118)	5,575	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	5,758	-	5,758	-	-	-
71 Schedule "M" Deductions	44,876	-	44,876	-	-	-
72 Income Before Tax	(1,045,662)	(1,012,118)	(33,543)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(1,045,662)	(1,012,118)	(33,543)	-	-	-
77 Renewable income Tax Credit	(5,117)	-	(5,117)	-	-	-
78 Federal Income Taxes	(371,098)	(354,241)	(16,857)	-	-	-

	9.1	9.1.1	0	0	0	0
	(Cont.) Production		0	0	0	0
	Total Normalized	Production Factor	Factor			
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-
29						
30 Operating Rev For Return:	-	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	-	-	-	-	-	-
77 Renewable Income Tax Credit	-	-	-	-	-	-
78 Federal Income Taxes	-	-	-	-	-	-

	9.1	9.1.1	0	0	0	0
	(Cont.) Production		0	0	0	0
	Total Normalized	Production Factor	Factor			
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	163,205	163,205	-	-	-	-
5 Other Operating Revenues	5,575	-	5,575	-	-	-
6 Total Operating Revenues	168,780	163,205	5,575	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	390,838	390,838	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	582,139	582,139	-	-	-	-
13 Transmission	196,588	196,588	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	1,169,565	1,169,565	-	-	-	-
20 Depreciation	5,758	5,758	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(371,098)	(354,241)	(16,857)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	14,846	-	14,846	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	819,071	821,082	(2,011)	-	-	-
29						
30 Operating Rev For Return:	(650,291)	(657,877)	7,586	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	312,482	312,482	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	312,482	312,482	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(5,917)	(5,917)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(19,788)	-	(19,788)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(25,705)	(5,917)	(19,788)	-	-	-
56						
57 Total Rate Base:	286,777	306,565	(19,788)	-	-	-
58						
59						
60 Estimated ROE impact	-0.159%	-0.161%	0.002%	0.000%	0.000%	0.000%
61 Estimated Price Change	1,085,384	1,100,081	(14,698)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,006,543)	(1,012,118)	5,575	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	5,758	-	5,758	-	-	-
71 Schedule "M" Deductions	44,876	-	44,876	-	-	-
72 Income Before Tax	(1,045,662)	(1,012,118)	(33,543)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(1,045,662)	(1,012,118)	(33,543)	-	-	-
77 Renewable Income Tax Credit	(5,117)	-	(5,117)	-	-	-
78 Federal Income Taxes	(371,098)	(354,241)	(16,857)	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Electric Plant In Service							
Steam Production	312	PRO	85,745	JBG	22.954%	19,682	
Steam Production	312	PRO	1,932	CAGW	23.085%	446	
Hydro Production	332	PRO	575,140	CAGW	23.085%	132,770	
Transmission Plant	355	PRO	25,973	JBG	22.954%	5,962	
Transmission Plant	355	PRO	151,035	CAGW	23.085%	34,866	
Distribution Plant	364	PRO	113,886	WA	Situs	113,886	
General Plant	397	PRO	34,124	SO	6.854%	2,339	
General Plant	397	PRO	10,963	CAGW	23.085%	2,531	
			<u>998,799</u>			<u>312,482</u>	9.1.2
Depreciation Reserve							
Steam Production	108SP	PRO	(2,080)	JBG	22.954%	(478)	
Hydro Production	108HP	PRO	(13,647)	CAGW	23.085%	(3,150)	
Transmission Plant	108TP	PRO	(274)	JBG	22.954%	(63)	
Transmission Plant	108TP	PRO	(1,526)	CAGW	23.085%	(352)	
Distribution Plant	108360	PRO	(1,698)	WA	Situs	(1,698)	
General Plant	108GP	PRO	(2,138)	SO	6.854%	(147)	
General Plant	108GP	PRO	(126)	CAGW	23.085%	(29)	
			<u>(21,490)</u>			<u>(5,917)</u>	9.1.2
Depreciation Expense							
Steam Production	403SP	PRO	2,080	JBG	22.954%	478	
Steam Production	403SP	PRO	53	CAGW	23.085%	12	
Hydro Production	403HP	PRO	13,014	CAGW	23.085%	3,004	
Transmission Plant	403TP	PRO	274	JBG	22.954%	63	
Transmission Plant	403TP	PRO	1,441	CAGW	23.085%	333	
Distribution Plant	403360	PRO	1,698	WA	Situs	1,698	
General Plant	403GP	PRO	2,052	SO	6.854%	141	
General Plant	403GP	PRO	126	CAGW	23.085%	29	
			<u>20,740</u>			<u>5,758</u>	9.1.2
Net Power Costs							
Sales for Resale	447NPC	PRO	706,977	CAGW	23.085%	163,205	
Purchased Power	555NPC	PRO	1,745,724	CAGW	23.085%	402,998	
Purchased Power	555NPC	PRO	115,514	CAEW	22.741%	26,270	
Wheeling Expenses	565NPC	PRO	851,588	CAGW	23.085%	196,588	
Fuel Expenses	501NPC	PRO	1,718,621	CAEW	22.741%	390,838	
Fuel Expenses	547NPC	PRO	672,216	CAEW	22.741%	152,871	
			<u>4,396,687</u>			<u>1,006,361</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.

	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		2,354	JBG	22.954%	540	
SCHMAT	PRO		14,635	CAGW	23.085%	3,378	
SCHMAT	PRO		1,698	WA	Situs	1,698	
SCHMAT	PRO		2,052	SO	6.854%	141	
SCHMDT	PRO		5,550	JBG	22.954%	1,274	
SCHMDT	PRO		164,393	CAGW	23.085%	37,950	
SCHMDT	PRO		5,258	WA	Situs	5,258	
SCHMDT	PRO		5,747	SO	6.854%	394	
41010	PRO		1,213	JBG	22.954%	278	
41010	PRO		56,835	CAGW	23.085%	13,120	
41010	PRO		1,351	WA	Situs	1,351	
41010	PRO		1,402	SO	6.854%	96	
282	PRO		(1,641)	JBG	22.954%	(377)	
282	PRO		(75,934)	CAGW	23.085%	(17,529)	
282	PRO		(1,756)	WA	Situs	(1,756)	
282	PRO		(1,832)	SO	6.854%	(126)	
			<u>181,325</u>			<u>45,692</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.

PacifiCorp
Washington General Rate Case - December 2013
Production Factor Adjustment

FERC Function	FERC Acct.	WCA Fact.	Unadjusted / Per Books	Washington Allocated Results	3.7 Ancillary Services Revenue	5.1 Net Power Costs - Restating	5.1.1 Net Power Costs - Pro Forma	5.2 James River Royalty Offset	7.2 Renewable Energy Tax Credit	8.4 Major Plant Additions	Before Production Factor		After Production Factor		Washington Allocated Production Factor Adjustment	Ref.
											Washington Allocated Results	Production Factor	Washington Allocated Results	Production Factor		
Electric Plant In Service																
Steam Production	310-317	JBG	-	-	-	-	-	-	-	-	2,546,172	2,546,172	100.773%	2,565,854	19,682	9.1
Steam Production	310-317	CAGW	-	-	-	-	-	-	-	-	57,712	57,712	100.773%	58,158	446	9.1
Hydro Production	330-337	CAGW	-	-	-	-	-	-	-	-	17,175,983	17,175,983	100.773%	17,308,754	132,770	9.1
Transmission Plant	350-359	JBG	-	-	-	-	-	-	-	-	771,248	771,248	100.773%	777,210	5,962	9.1
Transmission Plant	350-359	CAGW	-	-	-	-	-	-	-	-	4,510,521	4,510,521	100.773%	4,545,388	34,866	9.1
Distribution Plant	360-369	WA	-	-	-	-	-	-	-	-	14,732,967	14,732,967	100.773%	14,846,853	113,886	9.1
General Plant	390-397	SO	-	-	-	-	-	-	-	-	302,570	302,570	100.773%	304,909	2,339	9.1
General Plant	390-397	CAGW	-	-	-	-	-	-	-	-	327,409	327,409	100.773%	329,639	2,531	9.1
											40,424,582	40,424,582		40,737,064	312,462	9.1
Depreciation Reserve																
Steam Production	108SP	JBG	-	-	-	-	-	-	-	-	(61,775)	(61,775)	100.773%	(62,253)	(478)	9.1
Hydro Production	108HP	CAGW	-	-	-	-	-	-	-	-	(407,541)	(407,541)	100.773%	(410,691)	(3,150)	9.1
Other Production	108OP	CAGW	-	-	-	-	-	-	-	-	-	-	100.773%	-	-	9.1
Transmission Plant	108TP	JBG	-	-	-	-	-	-	-	-	(8,140)	(8,140)	100.773%	(8,203)	(63)	9.1
Transmission Plant	108TP	CAGW	-	-	-	-	-	-	-	-	(45,585)	(45,585)	100.773%	(45,937)	(352)	9.1
Distribution Plant	108DP	WA	-	-	-	-	-	-	-	-	(219,676)	(219,676)	100.773%	(221,374)	(1,698)	9.1
General Plant	108GP	SO	-	-	-	-	-	-	-	-	(18,955)	(18,955)	100.773%	(19,101)	(147)	9.1
General Plant	108GP	CAGW	-	-	-	-	-	-	-	-	(3,769)	(3,769)	100.773%	(3,798)	(29)	9.1
											(765,441)	(765,441)		(771,358)	(5,917)	9.1
Depreciation Expense																
Steam Production	403SP	JBG	-	-	-	-	-	-	-	-	61,775	61,775	100.773%	62,253	478	9.1
Steam Production	403SP	CAGW	-	-	-	-	-	-	-	-	1,590	1,590	100.773%	1,602	12	9.1
Hydro Production	403HP	CAGW	-	-	-	-	-	-	-	-	388,650	388,650	100.773%	391,654	3,004	9.1
Transmission Plant	403TP	JBG	-	-	-	-	-	-	-	-	8,140	8,140	100.773%	8,203	63	9.1
Transmission Plant	403TP	CAGW	-	-	-	-	-	-	-	-	43,049	43,049	100.773%	43,382	333	9.1
Distribution Plant	403DP	WA	-	-	-	-	-	-	-	-	219,676	219,676	100.773%	221,374	1,698	9.1
General Plant	403GP	SO	-	-	-	-	-	-	-	-	18,197	18,197	100.773%	18,337	141	9.1
General Plant	403GP	CAGW	-	-	-	-	-	-	-	-	3,769	3,769	100.773%	3,798	29	9.1
											744,845	744,845		750,603	5,758	9.1
Net Power Costs																
Sales for Resale	447NPC	CAGW	18,487,997		49,115,714	(46,490,548)						21,113,163	100.773%	21,276,368	163,205	9.1
Purchased Power	555NPC	CAGW	56,028,738		31,110,264	(35,004,662)						52,134,341	100.773%	52,537,339	402,998	9.1
Purchased Power	555NPC	WA	439,314		-	(439,314)						-	100.773%	-	-	10.1
Purchased Power	555NPC	CAEW	(380,759)		-	3,779,151						3,398,392	100.773%	3,424,682	26,270	9.1
Wheeling Expenses	565NPC	CAGW	21,631,964		310,073	3,489,790						25,431,826	100.773%	25,628,414	196,589	9.1
Fuel Expenses	501NPC	CAEW	44,526,458		2,396,809	3,637,920						50,561,188	100.773%	50,952,026	390,838	9.1
Fuel Expenses	547NPC	CAEW	29,422,893		3,783,848	(13,430,383)						19,776,358	100.773%	19,929,229	152,871	9.1
			133,180,611		(11,514,720)	8,523,050						130,188,942		131,195,302	1,006,361	9.1
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	-	179,017								179,017	100.773%	180,401	1,384	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	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	-									69,915	69,915	100.773%	70,458	540	9.1.1
SCHMAT	CAGW	-									437,058	437,058	100.773%	440,436	3,378	9.1.1
SCHMAT	WA	-									219,676	219,676	100.773%	221,374	1,698	9.1.1
SCHMAT	SO	-									18,197	18,197	100.773%	18,337	141	9.1.1
SCHMDT	JBG	-									164,802	164,802	100.773%	166,076	1,274	9.1.1
SCHMDT	CAGW	-									4,909,436	4,909,436	100.773%	4,947,386	37,950	9.1.1
SCHMDT	WA	-									680,260	680,260	100.773%	685,518	5,258	9.1.1
SCHMDT	SO	-									50,953	50,953	100.773%	51,347	394	9.1.1
41010	JBG	-									36,011	36,011	100.773%	36,289	278	9.1.1
41010	CAGW	-									1,697,313	1,697,313	100.773%	1,710,434	13,120	9.1.1
41010	WA	-									174,796	174,796	100.773%	176,147	1,351	9.1.1
41010	SO	-									12,431	12,431	100.773%	12,527	96	9.1.1
282	JBG	-									(48,727)	(48,727)	100.773%	(48,104)	(377)	9.1.1
282	CAGW	-									(2,267,680)	(2,267,680)	100.773%	(2,285,210)	(17,529)	9.1.1
282	WA	-									(227,222)	(227,222)	100.773%	(228,978)	(1,756)	9.1.1
282	SO	-									(16,246)	(16,246)	100.773%	(16,371)	(126)	9.1.1
											5,910,972	5,910,972		5,956,664	45,692	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	<u>3,979,401</u>	MWh
Production Factor	<u>100.773%</u>	

PacifiCorp
Washington General Rate Case - December 2013
Historical Factors

DESCRIPTION	West Control Area											NON-UTILITY	Ref #		
	FACTOR	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO-UPL	WY-UP&L	WYOMING-PPL	WYOMING	FERC	OTHER				
Situs		0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs	10.7
System Generation	SG	15.907%	24.9057%	7.9057%	5.9474%	2.7735%	13.0795%	0.0000%	15.9533%	0.4009%	0.0000%	0.0000%	0.0000%	System Generation	10.9
System Capacity	SC	1.5985%	25.1378%	8.0177%	5.921%	3.1088%	14.2555%	0.0000%	17.3641%	0.4696%	0.0000%	0.0000%	0.0000%	System Capacity	10.9
System Energy	SE	1.5972%	24.2094%	7.5988%	6.4734%	3.1088%	14.2555%	0.0000%	17.3641%	0.4696%	0.0000%	0.0000%	0.0000%	System Energy	10.9
Control Area Energy - West	CAEW	4.5290%	72.7386%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	26.0278%	0.0000%	0.0000%	0.0000%	0.0000%	Control Area Energy - West	10.9
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Control Area Energy - East	10.9
System Overhead	SO	2.0034%	23.8153%	6.8539%	6.8539%	6.8539%	6.8539%	0.0000%	6.8539%	0.0000%	0.0000%	0.0000%	0.0000%	System Overhead	10.11
System Net Plant	SNP	2.0034%	23.8153%	6.8539%	6.8539%	6.8539%	6.8539%	0.0000%	6.8539%	0.0000%	0.0000%	0.0000%	0.0000%	System Net Plant	10.11
Gross Plant-System	GSP	2.0034%	23.8153%	6.8539%	6.8539%	6.8539%	6.8539%	0.0000%	6.8539%	0.0000%	0.0000%	0.0000%	0.0000%	Gross Plant-System	10.11
System Net Plant Distribution	SNPD	3.4524%	26.7988%	6.5403%	6.6974%	1.7658%	8.9272%	0.0000%	10.6983%	0.0000%	0.0000%	0.0000%	0.0000%	System Net Plant Distribution	10.11
Control Area Generation - West	CAGW	4.4150%	0.0000%	23.0601%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Control Area Generation - West	10.10
Control Area Generation - East	CAGE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Control Area Generation - East	10.10
Jim Bridger Generation	JBG	4.3900%	0.0000%	22.9530%	0.3788%	0.0512%	0.0234%	0.1107%	23.6248%	0.5960%	0.0000%	0.0000%	0.0000%	Jim Bridger Generation	10.12
Wheeling Revenue - Generation	WRG	0.9132%	14.9965%	4.7751%	7.1817%	3.2719%	15.4860%	0.1471%	0.0034%	0.0031%	0.0000%	0.0000%	0.0000%	Wheeling Revenue - Generation	10.12
Customer - System	CN	2.4450%	30.3944%	6.9174%	6.9174%	3.6960%	16.9480%	0.0000%	20.6440%	0.4734%	0.0000%	0.0000%	0.0000%	Customer - System	10.12
Bad Debt Expense	CIAC	3.4525%	26.7868%	6.2903%	6.8721%	1.7605%	8.9278%	0.0000%	7.4760%	0.0000%	0.0000%	0.0000%	0.0000%	Bad Debt Expense	10.12
Accumulated Investment Tax Credit 1984	ITC84	3.2970%	70.9780%	14.1800%	0.0000%	0.0000%	0.0000%	0.0000%	10.6683%	0.0000%	0.0000%	0.0000%	0.0000%	Accumulated Investment Tax Credit 1984	10.13
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.2600%	0.0000%	0.0000%	0.0000%	0.0000%	10.9460%	0.0000%	0.0000%	0.0000%	0.0000%	Accumulated Investment Tax Credit 1985	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7800%	84.6080%	13.1260%	0.0000%	0.0000%	0.0000%	0.0000%	11.6100%	0.0000%	0.0000%	0.0000%	0.0000%	Accumulated Investment Tax Credit 1986	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	81.2000%	14.9600%	0.0000%	0.0000%	0.0000%	0.0000%	15.5000%	0.0000%	0.0000%	0.0000%	0.0000%	Accumulated Investment Tax Credit 1988	Fixed
Accumulated Investment Tax Credit 1990	ITC89	4.8906%	56.3556%	15.2989%	0.0000%	0.0000%	0.0000%	0.0000%	16.7100%	0.0000%	0.0000%	0.0000%	0.0000%	Accumulated Investment Tax Credit 1990	Fixed
Other Electric	OTHER	1.5047%	15.8366%	3.9132%	13.9816%	13.5394%	20.6776%	3.8951%	20.6776%	0.0000%	0.0000%	0.0000%	0.0000%	Other Electric	Fixed
Non-Utility	NON-UTILITY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Non-Utility	Fixed
System Net Transmission Plant	SNTP	0.9132%	14.9965%	4.7751%	7.1817%	3.2719%	15.4860%	0.1471%	0.0034%	0.0031%	0.0000%	0.0000%	0.0000%	System Net Transmission Plant	Situs
Trojan Plant Allocator	TROJP	4.4322%	72.5351%	23.0327%	0.0000%	0.0000%	0.0000%	0.0000%	18.7381%	0.4734%	0.0000%	0.0000%	0.0000%	Trojan Plant Allocator	10.12
Trojan Decommissioning Allocator	TROJD	4.4352%	72.5413%	23.0327%	0.0000%	0.0000%	0.0000%	0.0000%	18.7381%	0.4734%	0.0000%	0.0000%	0.0000%	Trojan Decommissioning Allocator	10.13
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	4.9355%	2.6509%	12.1179%	0.0000%	14.7686%	0.3225%	0.0000%	0.0000%	0.0000%	DIT Expense	10.14
DIT Balance	DITBAL	2.1984%	26.9487%	6.0535%	5.6219%	4.1769%	11.6064%	0.0000%	14.9471%	0.2864%	0.0000%	0.0000%	0.0000%	DIT Balance	10.16
Tax Depreciation	TAXDEPR	2.0617%	25.8435%	4.8301%	44.2124%	5.8840%	11.9446%	0.0000%	14.9446%	0.2864%	0.0000%	0.0000%	0.0000%	Tax Depreciation	10.16
SCHWIM Depreciation Expense	SCHWIMDEXP	2.1897%	24.7585%	7.3041%	5.8907%	2.6245%	12.5380%	0.0000%	15.1639%	0.2897%	0.0000%	0.0000%	0.0000%	SCHWIM Depreciation Expense	10.19

PacifiCorp
 Washington General Rate Case - December 2013
 CP ALLOCATION FACTOR

75.00% Demand Percentage
 25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-13	132.8	2,143.9	693.4	-	1,070.4	3,540.3	456.4	242.4	31.2	8,310.8
Feb-13	148.1	2,157.8	733.2	-	1,066.8	3,240.6	452.4	235.9	26.2	8,061.0
Mar-13	134.0	2,318.4	675.8	-	1,037.6	3,025.6	388.3	233.6	25.0	7,838.2
Apr-13	132.7	2,049.3	592.8	-	943.2	2,954.4	405.0	224.5	27.6	7,329.5
May-13	120.7	1,753.3	524.7	-	1,020.3	3,660.8	534.5	196.9	36.2	7,847.5
Jun-13	131.2	1,947.6	659.5	-	1,126.6	4,078.7	555.9	218.1	45.0	8,762.7
Jul-13	145.6	2,239.2	726.6	-	1,117.4	4,382.6	601.8	222.7	48.0	9,484.1
Aug-13	143.4	2,328.0	701.5	-	1,062.9	4,040.3	454.8	205.1	44.5	8,980.5
Sep-13	108.3	1,831.2	656.5	-	1,025.0	4,015.2	487.2	199.5	43.7	8,366.6
Oct-13	95.8	1,682.2	557.4	-	999.8	3,880.8	507.4	227.2	24.5	7,975.1
Nov-13	124.8	2,375.4	744.9	-	1,062.2	3,216.8	438.6	206.5	26.2	8,195.4
Dec-13	117.2	2,247.6	731.0	-	1,123.4	3,605.6	495.1	242.7	32.2	8,594.8
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	1,534.6	25,074.0	7,997.4	-	12,655.8	43,641.9	5,777.4	2,655.0	410.2	99,746.3
System Capacity Factor	1.5385%	25.1378%	8.0177%	0.0000%	12.6880%	43.7529%	5.7921%	2.6618%	0.4112%	100.0000%

PacifiCorp
 Washington General Rate Case - December 2013
 ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-13	82,342	1,364,656	457,598	-	736,243	2,187,933	298,340	159,622	18,757	5,305,490
Feb-13	68,444	1,180,945	375,302	-	672,415	1,904,304	265,055	148,957	15,342	4,630,764
Mar-13	71,468	1,212,096	366,137	-	707,707	2,018,128	264,453	167,355	15,964	4,823,308
Apr-13	69,940	1,102,581	329,870	-	659,663	1,865,462	274,518	152,162	15,944	4,490,140
May-13	79,476	1,113,553	329,151	-	688,027	1,986,171	366,915	154,151	17,133	4,734,576
Jun-13	81,874	1,091,386	333,063	-	698,778	2,087,631	449,125	148,010	20,276	4,910,142
Jul-13	86,135	1,194,012	362,966	-	716,303	2,364,069	432,543	149,070	23,801	5,328,899
Aug-13	78,535	1,191,299	375,293	-	724,598	2,314,699	329,773	139,298	22,820	5,176,315
Sep-13	68,989	1,092,816	344,562	-	642,658	2,016,788	278,689	144,179	18,324	4,607,005
Oct-13	66,535	1,175,455	366,984	-	719,312	2,072,046	281,921	150,532	16,181	4,848,966
Nov-13	65,076	1,222,832	387,817	-	711,642	2,065,372	247,202	149,090	15,750	4,864,781
Dec-13	71,832	1,364,237	444,410	-	746,401	2,250,866	301,281	174,615	18,102	5,371,745
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	890,647	14,305,867	4,473,152	-	8,423,745	25,153,470	3,789,816	1,837,042	218,393	59,092,131
System Energy Factor	1.5072%	24.2094%	7.5698%	0.0000%	14.2553%	42.5665%	6.4134%	3.1088%	0.3696%	100.0000%
System Generation (75% SC, 25% SE)	1.5307%	24.9057%	7.9057%	0.0000%	13.0798%	43.4563%	5.9474%	2.7735%	0.4008%	100.0000%
Control Area Factors										
Control Area Energy - West	4.5280%	72.7306%	22.7414%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEW	0.0000%	0.0000%	0.0000%	0.0000%	21.3679%	63.8049%	9.6133%	4.6599%	0.5540%	100.0000%
Control Area Energy - East										
CAEE										

PacifiCorp
 Washington General Rate Case - December 2013
 COINCIDENT PEAKS (Normalized)

75.00% Demand Percentage
 25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	WCA	WYOMING-PPL	UTAH	IDAHO	WYOMING-UPL	FERC	ECA
Total	1,623	26,851	8,601	37,075	12,770	45,821	5,977	2,670	413	67,652
	1,623	26,851	8,601	37,075	12,770	45,821	5,977	2,670	413	67,652
West. Contrl CP Factor	4.3774%	72.4232%	23.1994%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
East. Contrl CP Factor	0.0000%	0.0000%	0.0000%	0.0000%	18.8766%	67.7305%	8.8348%	3.9469%	0.6111%	100.0000%
Control Area Generation Factors										
Control Area Generation - West	4.4150%	72.5001%	23.0849%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CAGW										
Control Area Generation - East	0.0000%	0.0000%	0.0000%	0.0000%	19.4994%	66.7491%	9.0294%	4.1252%	0.5969%	100.0000%
CAGE										

PacifiCorp
 Washington General Rate Case - December 2013
 JAM INPUT TEMPLATE
 COINCIDENT PEAKS

			METERED LOADS (CP)										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	NET UT	Total	
Jan-13	14	18	145	2,406	716	1,090	3,733	489	245	31	3,702	8,825	
Feb-13	11	8	146	2,218	697	1,057	3,257	443	234	26	3,231	8,052	
Mar-13	4	8	131	2,294	657	1,040	3,037	387	234	25	3,012	7,780	
Apr-13	9	8	128	2,032	576	975	2,987	410	229	28	2,960	7,338	
May-13	14	16	121	1,730	523	1,024	3,926	584	197	36	3,890	8,106	
Jun-13	28	16	135	2,148	690	1,138	4,872	631	219	45	4,827	9,833	
Jul-13	2	16	152	2,445	830	1,133	4,968	659	223	48	4,920	10,410	
Aug-13	6	16	143	2,279	736	1,078	4,482	578	206	44	4,438	9,502	
Sep-13	4	16	109	1,847	718	1,041	4,359	515	200	44	4,316	8,789	
Oct-13	1	20	96	1,697	551	990	3,130	404	227	24	3,106	7,095	
Nov-13	22	8	133	2,474	775	1,070	3,125	429	208	26	3,099	8,213	
Dec-13	9	18	159	2,752	812	1,151	3,848	484	247	32	3,815	9,451	
			1,596	26,324	8,280	12,787	45,725	6,013	2,669	410	45,315	103,393	

(less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)

			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-13	14	18	-	-	-	-	-	-	-	-	-	-	
Feb-13	11	8	-	-	-	-	-	-	-	-	-	-	
Mar-13	4	8	-	-	-	-	-	-	-	-	-	-	
Apr-13	9	8	-	-	-	-	-	-	-	-	-	-	
May-13	14	16	-	-	-	-	-	-	-	-	-	-	
Jun-13	28	16	-	-	-	-	(226)	-	-	-	(226)	(226)	
Jul-13	2	16	-	-	-	-	(145)	-	-	-	(145)	(145)	
Aug-13	6	16	-	-	-	-	(251)	(72)	-	-	(251)	(323)	
Sep-13	4	16	-	-	-	-	(155)	-	-	-	(155)	(155)	
Oct-13	1	20	-	-	-	-	-	-	-	-	-	-	
Nov-13	22	8	-	-	-	-	-	-	-	-	-	-	
Dec-13	9	18	-	-	-	-	(115)	-	-	-	(115)	(115)	
			-	-	-	-	(892)	(72)	-	-	(892)	(964)	

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COINCIDENT PEAK SERVED FROM COMPANY RESOURCES

			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-13	14	18	145	2,406	716	1,090	3,733	489	245	31	3,702	8,825	
Feb-13	11	8	146	2,218	697	1,057	3,257	443	234	26	3,231	8,052	
Mar-13	4	8	131	2,294	657	1,040	3,037	387	234	25	3,012	7,780	
Apr-13	9	8	128	2,032	576	975	2,987	410	229	28	2,960	7,338	
May-13	14	16	121	1,730	523	1,024	3,926	584	197	36	3,890	8,106	
Jun-13	28	16	135	2,148	690	1,138	4,646	631	219	45	4,601	9,607	
Jul-13	2	16	152	2,445	830	1,133	4,823	659	223	48	4,775	10,265	
Aug-13	6	16	143	2,279	736	1,078	4,231	507	206	44	4,187	9,179	
Sep-13	4	16	109	1,847	718	1,041	4,205	515	200	44	4,161	8,634	
Oct-13	1	20	96	1,697	551	990	3,130	404	227	24	3,106	7,095	
Nov-13	22	8	133	2,474	775	1,070	3,125	429	208	26	3,099	8,213	
Dec-13	9	18	159	2,752	812	1,151	3,732	484	247	32	3,700	9,336	
			1,596	26,324	8,280	12,787	44,833	5,941	2,669	410	44,423	102,429	

+ plus

Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)

			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-13	14	18	-	-	-	-	-	-	-	-	-	-	
Feb-13	11	8	-	-	-	-	-	-	-	-	-	-	
Mar-13	4	8	-	-	-	-	-	-	-	-	-	-	
Apr-13	9	8	-	-	-	-	-	-	-	-	-	-	
May-13	14	16	-	-	-	-	-	-	-	-	-	-	
Jun-13	28	16	-	-	-	-	-	-	-	-	-	-	
Jul-13	2	16	-	-	-	-	-	-	-	-	-	-	
Aug-13	6	16	-	-	-	-	-	-	-	-	-	-	
Sep-13	4	16	-	-	-	-	-	-	-	-	-	-	
Oct-13	1	20	-	-	-	-	-	-	-	-	-	-	
Nov-13	22	8	-	-	-	-	-	-	-	-	-	-	
Dec-13	9	18	-	-	-	-	-	27	-	-	-	27	
			-	-	-	-	-	27	-	-	-	27	

PacifiCorp
 Washington General Rate Case - December 2013
 JAM INPUT TEMPLATE
 COINCIDENT PEAKS

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			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-13	14	18	145	2,406	716	1,090	3,733	489	245	31	3,702	8,825	
Feb-13	11	8	146	2,218	697	1,057	3,257	443	234	26	3,231	8,052	
Mar-13	4	8	131	2,294	657	1,040	3,037	387	234	25	3,012	7,780	
Apr-13	9	8	128	2,032	576	975	2,987	410	229	28	2,960	7,338	
May-13	14	16	121	1,730	523	1,024	3,926	584	197	36	3,890	8,106	
Jun-13	28	16	135	2,148	690	1,138	4,646	631	219	45	4,601	9,607	
Jul-13	2	16	152	2,445	830	1,133	4,823	659	223	48	4,775	10,265	
Aug-13	6	16	143	2,279	736	1,078	4,231	507	206	44	4,187	9,179	
Sep-13	4	16	109	1,847	718	1,041	4,205	515	200	44	4,161	8,634	
Oct-13	1	20	96	1,697	551	990	3,130	404	227	24	3,106	7,095	
Nov-13	22	8	133	2,474	775	1,070	3,125	429	208	26	3,099	8,213	
Dec-13	9	18	159	2,752	812	1,151	3,732	511	247	32	3,700	9,363	
			1,596	26,324	8,280	12,787	44,833	5,968	2,669	410	44,422.86	102,457	

+ plus

			Adjustment for Coincident System Peaks Temperature Adjustment										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-13	14	18	(12)	(262)	(23)	(20)	(162)	(32)	(3)	-	(162)	(514)	
Feb-13	11	8	2	(60)	36	10	10	9	2	-	10	9	
Mar-13	4	8	3	25	19	(3)	13	1	(0)	-	13	59	
Apr-13	9	8	5	17	16	(32)	(5)	(5)	(5)	-	(5)	(9)	
May-13	14	16	(1)	23	2	(4)	(229)	(49)	(0)	-	(229)	(258)	
Jun-13	28	16	(3)	(201)	(30)	(12)	(522)	(75)	(0)	-	(522)	(844)	
Jul-13	2	16	(6)	(206)	(103)	(16)	(392)	(58)	(1)	-	(392)	(781)	
Aug-13	6	16	1	49	(34)	(15)	(146)	(52)	(1)	-	(146)	(198)	
Sep-13	4	16	(0)	(16)	(61)	(16)	(146)	(28)	(1)	-	(146)	(267)	
Oct-13	1	20	(0)	(15)	6	10	775	104	0	-	775	881	
Nov-13	22	8	(8)	(98)	(30)	(8)	118	10	(1)	-	118	(17)	
Dec-13	9	18	(41)	(504)	(81)	(27)	(95)	(16)	(4)	-	(95)	(768)	
			(61)	(1,250)	(282)	(131)	(781)	(191)	(14)	-	(781)	(2,710)	

= equals

			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-13	14	18	133	2,144	693	1,070	3,572	456	242	31	3,540	8,311	
Feb-13	11	8	148	2,158	733	1,067	3,267	452	236	26	3,241	8,061	
Mar-13	4	8	134	2,318	676	1,038	3,051	388	234	25	3,026	7,838	
Apr-13	9	8	133	2,049	593	943	2,982	405	225	28	2,954	7,330	
May-13	14	16	121	1,753	525	1,020	3,697	535	197	36	3,661	7,847	
Jun-13	28	16	131	1,948	659	1,127	4,124	556	218	45	4,079	8,763	
Jul-13	2	16	146	2,239	727	1,117	4,431	602	223	48	4,383	9,484	
Aug-13	6	16	143	2,328	702	1,063	4,085	455	205	44	4,040	8,980	
Sep-13	4	16	108	1,831	656	1,025	4,059	487	200	44	4,015	8,367	
Oct-13	1	20	96	1,682	557	1,000	3,905	507	227	24	3,881	7,975	
Nov-13	22	8	125	2,375	745	1,062	3,243	439	206	26	3,217	8,195	
Dec-13	9	18	117	2,248	731	1,123	3,638	495	243	32	3,606	8,595	
			1,535	25,074	7,997	12,656	44,052	5,777	2,655	410	43,642	99,746	

SC Factor	1.5385%	25.1378%	8.0177%	12.6880%		5.7921%	2.6618%	0.4112%	43.7529%	100.0000%
SG Factor	1.5307%	24.9057%	7.9057%	13.0798%		5.9474%	2.7735%	0.4008%	43.4563%	100.0000%

PacifiCorp
Washington General Rate Case - December 2013
JAM INPUT TEMPLATE
ENERGY

		METERED LOADS (MWH)										
		Non-FERC							FERC			
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total	
2013	1	88,949	1,463,096	465,313	739,018	2,320,367	313,221	160,046	18,757	2,301,610	5,550,011	
2013	2	71,598	1,196,694	362,259	677,461	1,974,337	265,787	149,722	15,342	1,958,995	4,697,858	
2013	3	69,783	1,196,777	355,170	708,589	2,018,388	262,854	167,490	15,964	2,002,424	4,779,050	
2013	4	68,392	1,085,757	321,570	668,496	1,879,080	271,529	153,544	15,944	1,863,136	4,448,368	
2013	5	78,909	1,102,696	334,792	684,196	2,006,142	360,692	153,610	17,133	1,989,009	4,721,036	
2013	6	82,444	1,103,566	340,454	702,469	2,283,566	465,724	148,063	20,276	2,263,290	5,126,286	
2013	7	89,644	1,269,772	416,455	725,492	2,640,032	483,826	149,455	23,801	2,616,231	5,774,676	
2013	8	79,211	1,218,304	400,200	734,350	2,568,627	377,393	139,660	22,820	2,545,807	5,517,746	
2013	9	68,863	1,100,862	359,288	642,627	2,101,704	290,290	143,884	18,324	2,083,380	4,707,518	
2013	10	63,809	1,153,451	357,448	724,116	2,015,035	271,608	151,372	16,181	1,998,854	4,736,839	
2013	11	66,170	1,230,873	388,309	711,423	2,045,105	244,955	149,058	15,750	2,029,355	4,835,892	
2013	12	85,281	1,514,191	471,154	755,476	2,336,279	309,252	175,950	18,102	2,318,177	5,647,582	
		913,052	14,636,039	4,572,411	8,473,713	26,188,661	3,917,130	1,841,854	218,393	25,970,269	60,542,860	

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Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)

		Non-FERC							FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
2013	1	-	-	-	-	(11,986)	-	-	-	(11,986)	(11,986)	
2013	2	-	-	-	-	-	-	-	-	-	-	
2013	3	-	-	-	-	-	-	-	-	-	-	
2013	4	-	-	-	-	-	-	-	-	-	-	
2013	5	-	-	-	-	-	-	-	-	-	-	
2013	6	-	-	-	-	(3,650)	-	-	-	(3,650)	(3,650)	
2013	7	-	-	-	-	(9,537)	-	-	-	(9,537)	(9,537)	
2013	8	-	-	-	-	(11,631)	-	-	-	(11,631)	(11,631)	
2013	9	-	-	-	-	(4,733)	-	-	-	(4,733)	(4,733)	
2013	10	-	-	-	-	-	-	-	-	-	-	
2013	11	-	-	-	-	-	-	-	-	-	-	
2013	12	-	-	-	-	(8,915)	-	-	-	(8,915)	(8,915)	
		-	-	-	-	(50,452)	-	-	-	(50,452)	(50,452)	

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)										
		Non-FERC							FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total	
2013	1	88,949	1,463,096	465,313	739,018	2,308,381	313,221	160,046	18,757	2,289,624	5,538,025	
2013	2	71,598	1,196,694	362,259	677,461	1,974,337	265,787	149,722	15,342	1,958,995	4,697,858	
2013	3	69,783	1,196,777	355,170	708,589	2,018,388	262,854	167,490	15,964	2,002,424	4,779,050	
2013	4	68,392	1,085,757	321,570	668,496	1,879,080	271,529	153,544	15,944	1,863,136	4,448,368	
2013	5	78,909	1,102,696	334,792	684,196	2,006,142	360,692	153,610	17,133	1,989,009	4,721,036	
2013	6	82,444	1,103,566	340,454	702,469	2,279,915	465,724	148,063	20,276	2,259,640	5,122,635	
2013	7	89,644	1,269,772	416,455	725,492	2,630,495	483,826	149,455	23,801	2,606,694	5,765,139	
2013	8	79,211	1,218,304	400,200	734,350	2,556,996	377,393	139,660	22,820	2,534,176	5,506,115	
2013	9	68,863	1,100,862	359,288	642,627	2,096,972	290,290	143,884	18,324	2,078,648	4,702,785	
2013	10	63,809	1,153,451	357,448	724,116	2,015,035	271,608	151,372	16,181	1,998,854	4,736,839	
2013	11	66,170	1,230,873	388,309	711,423	2,045,105	244,955	149,058	15,750	2,029,355	4,835,892	
2013	12	85,281	1,514,191	471,154	755,476	2,327,364	309,252	175,950	18,102	2,309,262	5,638,666	
		913,052	14,636,039	4,572,411	8,473,713	26,138,210	3,917,130	1,841,854	218,393	25,919,817	60,492,409	

+ plus

Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)

		Non-FERC							FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total	
2013	1	-	-	-	-	272	77	-	-	272	350	
2013	2	-	-	-	-	308	152	-	-	308	459	
2013	3	-	-	-	-	-	-	-	-	-	-	
2013	4	-	-	-	-	26	252	-	-	26	277	
2013	5	-	-	-	-	415	173	-	-	415	588	
2013	6	-	-	-	-	614	316	-	-	614	931	
2013	7	-	-	-	-	546	326	-	-	546	871	
2013	8	-	-	-	-	829	453	-	-	829	1,282	
2013	9	-	-	-	-	-	21	-	-	-	21	
2013	10	-	-	-	-	22	-	-	-	22	22	
2013	11	-	-	-	-	-	73	-	-	-	73	
2013	12	-	-	-	-	-	244	-	-	-	244	
		-	-	-	-	3,032	2,086	-	-	3,032	5,118	

PacifiCorp
 Washington General Rate Case - December 2013
 JAM INPUT TEMPLATE
 ENERGY

= equals

		NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2013	1	88,949	1,463,096	465,313	739,018	2,308,653	313,299	160,046	18,757	2,289,897	5,538,375
2013	2	71,598	1,196,694	362,259	677,461	1,974,644	265,939	149,722	15,342	1,959,303	4,698,317
2013	3	69,783	1,196,777	355,170	708,589	2,018,388	262,854	167,490	15,964	2,002,424	4,779,050
2013	4	68,392	1,085,757	321,570	668,496	1,879,106	271,780	153,544	15,944	1,863,162	4,448,645
2013	5	78,909	1,102,696	334,792	684,196	2,006,556	360,865	153,610	17,133	1,989,424	4,721,624
2013	6	82,444	1,103,566	340,454	702,469	2,280,530	466,041	148,063	20,276	2,260,254	5,123,566
2013	7	89,644	1,269,772	416,455	725,492	2,631,041	484,151	149,455	23,801	2,607,240	5,766,010
2013	8	79,211	1,218,304	400,200	734,350	2,557,826	377,845	139,660	22,820	2,535,005	5,507,397
2013	9	68,863	1,100,862	359,288	642,627	2,096,972	290,311	143,884	18,324	2,078,648	4,702,806
2013	10	63,809	1,153,451	357,448	724,116	2,015,057	271,608	151,372	16,181	1,998,876	4,736,861
2013	11	66,170	1,230,873	388,309	711,423	2,045,105	245,028	149,058	15,750	2,029,355	4,835,965
2013	12	85,281	1,514,191	471,154	755,476	2,327,364	309,496	175,950	18,102	2,309,262	5,638,911
		913,052	14,636,039	4,572,411	8,473,713	26,141,241	3,919,216	1,841,854	218,393	25,922,849	60,497,526

+ plus

		Temperature Adjustment for Energy									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2013	1	(6,608)	(98,440)	(7,715)	(2,776)	(101,964)	(14,959)	(424)		(101,964)	(232,885)
2013	2	(3,155)	(15,749)	13,043	(5,046)	(54,998)	(883)	(765)		(54,998)	(67,554)
2013	3	1,685	15,319	10,967	(882)	15,704	1,599	(134)		15,704	44,258
2013	4	1,548	16,824	8,300	(8,833)	22,300	2,738	(1,382)		22,300	41,495
2013	5	567	10,857	(5,641)	3,830	(3,253)	6,050	541		(3,253)	12,952
2013	6	(570)	(12,180)	(7,391)	(3,690)	(172,624)	(16,915)	(54)		(172,624)	(213,424)
2013	7	(3,509)	(75,760)	(53,489)	(9,189)	(243,171)	(51,608)	(385)		(243,171)	(437,111)
2013	8	(675)	(27,005)	(24,908)	(9,752)	(220,307)	(48,073)	(362)		(220,307)	(331,082)
2013	9	126	(8,046)	(14,726)	31	(61,859)	(11,622)	296		(61,859)	(95,801)
2013	10	2,726	22,004	9,536	(4,804)	73,170	10,313	(839)		73,170	112,105
2013	11	(1,093)	(8,041)	(492)	219	36,017	2,174	32		36,017	28,816
2013	12	(13,449)	(149,954)	(26,744)	(9,074)	(58,395)	(8,215)	(1,335)		(58,395)	(267,166)
		(22,405)	(330,172)	(99,259)	(49,967)	(769,379)	(129,401)	(4,812)	-	(769,379)	(1,405,395)

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		NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2013	1	82,342	1,364,656	457,598	736,243	2,206,690	298,340	159,622	18,757	2,187,933	5,305,490
2013	2	68,444	1,180,945	375,302	672,415	1,919,646	265,055	148,957	15,342	1,904,304	4,630,764
2013	3	71,468	1,212,096	366,137	707,707	2,034,092	264,453	167,355	15,964	2,018,128	4,823,308
2013	4	69,940	1,102,581	329,870	659,663	1,901,406	274,518	152,162	15,944	1,885,462	4,490,140
2013	5	79,476	1,113,553	329,151	688,027	2,003,303	366,915	154,151	17,133	1,986,171	4,734,576
2013	6	81,874	1,091,386	333,063	698,778	2,107,906	449,125	148,010	20,276	2,087,631	4,910,142
2013	7	86,135	1,194,012	362,966	716,303	2,387,870	432,543	149,070	23,801	2,364,069	5,328,899
2013	8	78,535	1,191,299	375,293	724,598	2,337,519	329,773	139,298	22,820	2,314,699	5,176,315
2013	9	68,989	1,092,816	344,562	642,658	2,035,112	278,689	144,179	18,324	2,016,788	4,607,005
2013	10	66,535	1,175,455	366,984	719,312	2,088,227	281,921	150,532	16,181	2,072,046	4,848,966
2013	11	65,076	1,222,832	387,817	711,642	2,081,122	247,202	149,090	15,750	2,065,372	4,864,781
2013	12	71,832	1,364,237	444,410	746,401	2,268,968	301,281	174,615	18,102	2,250,866	5,371,745
		890,647	14,305,867	4,473,152	8,423,745	25,371,862	3,789,816	1,837,042	218,393	25,153,470	59,092,131

SE Factor	1.5072%	24.2094%	7.5698%	14.2553%		6.4134%	3.1088%	0.3696%	42.5665%	100.0000%
CAEW Factor	4.5280%	72.7306%	22.7414%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE Factor	0.0000%	0.0000%	0.0000%	21.3679%		9.6133%	4.6599%	0.5540%	63.8049%	100.0000%

PacifiCorp
 Washington General Rate Case - December 2013
 JAM INPUT TEMPLATE
 WEST CONTROL AREA COINCIDENT PEAKS

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LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment													
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-13	15	8	172	2,630	792	1,090	3,733	489	245	31	3,702	9,152	
Feb-13	20	8	148	2,259	694	1,131	3,462	418	240	26	3,436	8,351	
Mar-13	4	8	131	2,294	657	1,057	3,231	430	238	26	3,205	8,037	
Apr-13	17	8	132	2,076	624	957	3,031	426	219	27	3,004	7,464	
May-13	1	8	128	1,958	582	1,024	3,926	584	197	36	3,890	8,400	
Jun-13	6	18	134	2,109	689	1,096	4,862	762	217	46	4,816	9,869	
Jul-13	2	17	146	2,454	829	1,129	5,123	674	220	49	5,074	10,575	
Aug-13	6	18	143	2,318	753	1,067	4,644	564	204	41	4,602	9,692	
Sep-13	12	17	128	2,176	764	1,085	4,561	492	210	46	4,516	9,416	
Oct-13	29	8	114	2,176	642	990	3,130	404	227	24	3,106	7,684	
Nov-13	22	8	133	2,474	775	1,069	3,460	442	216	28	3,432	8,568	
Dec-13	9	8	182	2,980	886	1,151	3,848	484	247	32	3,815	9,776	
			1,690	27,903	8,685	12,847	47,011	6,168	2,679	413	46,597.89	106,983	

+ plus

Adjustment for Coincident System Peaks Temperature Adjustment

Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-13	15	8	(20)	(269)	(4)	(20)	(162)	(32)	(3)	-	(162)	(511)	
Feb-13	20	8	(8)	(6)	105	1	8	1	0	-	8	102	
Mar-13	4	8	3	25	19	(3)	14	2	(0)	-	14	60	
Apr-13	17	8	4	12	25	1	162	27	0	-	162	231	
May-13	1	8	4	59	38	(4)	(229)	(49)	(0)	-	(229)	(182)	
Jun-13	6	18	(2)	(65)	(20)	4	(491)	(73)	0	-	(491)	(647)	
Jul-13	2	17	(6)	(207)	(103)	(16)	(377)	(68)	(1)	-	(377)	(777)	
Aug-13	6	18	1	49	(35)	(15)	(190)	(51)	(1)	-	(190)	(242)	
Sep-13	12	17	(5)	(89)	(74)	(9)	(241)	(43)	(0)	-	(241)	(462)	
Oct-13	29	8	17	83	83	10	775	104	0	-	775	1,072	
Nov-13	22	8	(8)	(98)	(30)	1	50	8	0	-	50	(76)	
Dec-13	9	8	(48)	(546)	(89)	(27)	(95)	(16)	(4)	-	(95)	(824)	
			(67)	(1,053)	(84)	(76)	(777)	(191)	(9)	-	(777)	(2,256)	

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NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)													
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-13	15	8	152	2,361	787	1,070	3,572	456	242	31	3,540	8,641	
Feb-13	20	8	140	2,254	799	1,132	3,470	419	240	26	3,443	8,453	
Mar-13	4	8	134	2,318	676	1,054	3,245	432	237	26	3,219	8,097	
Apr-13	17	8	136	2,088	648	958	3,193	453	219	27	3,166	7,695	
May-13	1	8	132	2,016	620	1,020	3,697	535	197	36	3,661	8,218	
Jun-13	6	18	132	2,044	669	1,100	4,371	689	217	46	4,325	9,221	
Jul-13	2	17	141	2,247	726	1,114	4,746	606	219	49	4,697	9,798	
Aug-13	6	18	144	2,367	717	1,052	4,453	513	203	41	4,412	9,450	
Sep-13	12	17	123	2,087	690	1,076	4,320	449	209	46	4,275	8,954	
Oct-13	29	8	131	2,259	725	1,000	3,905	507	227	24	3,881	8,755	
Nov-13	22	8	125	2,375	745	1,070	3,510	450	216	28	3,482	8,491	
Dec-13	9	8	135	2,434	797	1,123	3,753	468	243	32	3,721	8,953	
			1,623	26,851	8,601	12,770	46,235	5,977	2,670	413	45,821	104,727	

CACW	4.3774%	72.4232%	23.1994%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CACE	0.0000%	0.0000%	0.0000%	18.8766%		8.8348%	3.9469%	0.6111%		67.7305%	100.0000%
CAGW	4.4150%	72.5001%	23.0849%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAGE	0.0000%	0.0000%	0.0000%	19.4994%		9.0294%	4.1252%	0.5969%		66.7491%	100.0000%

	TOTAL	California	Oregon	Washington	Montana	Wyo-PZ&L	Utah	Idaho-C&P&L	Wyo-J&P&L	FERC	OTHER	NON-UTILITY
TOTAL GROSS PLANT (LESS SO FACTOR)	23,425,347,112	469,304,907	5,578,812,467	1,605,558,188	0	2,933,270,631	10,729,535,379	1,421,825,351	615,973,693	71,066,497		
SO	100.0000%	2.0034%	23.8153%	6.8539%	0.0000%	12.5218%	45.8031%	6.0696%	2.6295%	0.3034%		
SYSTEM OVERHEAD FACTOR (SO)												
GROSS PLANT:												
PRODUCTION PLANT	10,922,449,975	145,540,554	2,390,021,449	760,996,937	0	1,487,012,006	5,090,218,011	688,573,250	314,582,390	45,515,377		
TRANSMISSION PLANT	5,007,893,863	55,797,611	916,255,384	291,745,720	0	730,087,302	2,499,138,342	336,069,927	154,452,603	22,346,974		
DISTRIBUTION PLANT	5,925,550,316	233,416,222	1,813,434,985	419,501,297	0	523,287,174	2,534,065,516	295,656,430	106,186,692	0		
GENERAL PLANT	1,377,286,288	25,002,951	292,425,441	81,632,478	0	198,444,462	635,008,615	98,418,105	42,896,562	3,467,686		
INTANGIBLE PLANT	811,146,409	21,946,249	314,086,990	94,116,229	0	71,946,975	254,616,814	38,075,248	14,141,629	1,614,286		
TOTAL GROSS PLANT	24,044,326,862	481,705,587	5,726,224,239	1,647,982,661	0	3,010,777,919	11,013,047,298	1,459,394,959	632,249,876	72,944,322		
GPS	100.0000%	2.0034%	23.8153%	6.8539%	0.0000%	12.5218%	45.8031%	6.0696%	2.6295%	0.3034%		
GROSS PLANT-SYSTEM FACTOR												
ACCUMULATED DEPRECIATION AND AMORTIZATION												
PRODUCTION PLANT	(3,414,316,893)	(51,335,738)	(942,961,252)	(288,408,852)	0	(439,051,989)	(1,502,932,276)	(203,307,113)	(92,882,898)	(13,438,771)		
TRANSMISSION PLANT	(1,326,120,085)	(22,173,847)	(364,117,843)	(115,938,137)	0	(190,657,526)	(549,933,915)	(74,392,490)	(33,987,717)	(4,917,510)		
DISTRIBUTION PLANT	(2,330,963,923)	(109,309,972)	(950,544,329)	(193,745,614)	0	(202,364,180)	(905,238,034)	(126,798,829)	(42,902,564)	0		
GENERAL PLANT	(541,811,847)	(8,348,517)	(100,710,511)	(33,949,285)	0	(83,824,214)	(356,522,228)	(39,228,270)	(17,688,957)	(1,539,865)		
INTANGIBLE PLANT	(481,069,235)	(11,476,900)	(153,130,599)	(43,728,104)	0	(47,995,401)	(189,988,397)	(24,378,246)	(9,378,920)	(1,011,658)		
	(8,094,221,982)	(202,642,975)	(2,311,464,634)	(655,770,992)	0	(933,893,310)	(3,304,594,852)	(468,105,949)	(196,841,466)	(20,807,803)		
NET PLANT	15,950,104,880	279,062,612	3,414,759,605	992,211,669	0	2,076,884,609	7,708,452,446	991,286,010	435,408,410	52,036,520		
SNP	100.0000%	1.7496%	21.4080%	6.2207%	0.0000%	13.0211%	48.3265%	6.2148%	2.7298%	0.3262%		
SYSTEM NET PLANT FACTOR (SNP)												
DISTRIBUTION:												
DISTRIBUTION PLANT - PACIFIC	S	2,898,639,678	1,813,434,985	419,501,297	0	523,287,174	0	0	0	0		
LESS ACCUMULATED DEPRECIATION	S	(1,355,964,096)	(109,309,972)	(950,544,329)	(193,745,614)	(202,364,180)	(905,238,034)	(126,798,829)	(42,902,564)	0		
		1,533,675,582	124,106,249	962,990,656	225,755,683	320,922,994	0	0	0	0		
DNPDP	100.0000%	7.5967%	58.9401%	13.8185%	0.0000%	19.6442%	0.0000%	0.0000%	0.0000%	0.0000%		
DIVISION NET PLANT DISTRIBUTION PACIFIC												
DISTRIBUTION PLANT - UTAH	S	2,935,910,638	0	0	0	0	2,534,065,516	295,658,430	106,186,692	0		
LESS ACCUMULATED DEPRECIATION	S	(974,939,827)	0	0	0	0	(605,239,034)	(126,798,829)	(42,902,564)	0		
		1,960,970,811	0	0	0	0	1,728,827,482	168,859,601	63,283,729	0		
DNPDU	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.1618%	8.6110%	3.2272%	0.0000%		
DIVISION NET PLANT DISTRIBUTION UTAH												
TOTAL NET DISTRIBUTION PLANT	3,594,646,393	124,106,249	962,990,656	225,755,683	0	320,922,994	1,728,827,482	168,859,601	63,283,729	0		
DNPD & SNPD	100.0000%	3.4525%	26.7869%	6.2803%	0.0000%	8.9278%	48.0945%	4.6975%	1.7605%	0.0000%		
SYSTEM NET PLANT DISTRIBUTION												

Jim Bridger Plant Allocation:
West Control Area
East Control Area

99.43%
0.57%

TOTAL California Oregon Washington Montana Wyo-PP&L Utah Idaho-UP&L Wyo-UP&L FERC OTHER NON-UTILITY

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
JBG	4,3900%	72,0887%	22,9539%	0,0000%	0,1107%	0,3788%	0,0512%	0,0234%	0,0034%		
JBE	4,5023%	72,3179%	22,6123%	0,0000%	0,1213%	0,3621%	0,0546%	0,0264%	0,0031%		
TRANSMISSION:											
TRANSMISSION PLANT											
JBG	55,819,918	2,450,482	12,812,841	0	61,766	211,433	28,601	13,067	1,891		
DCU	0	0	0	0	0	0	0	0	0		
CAGW	1,207,101,741	875,149,766	278,658,056	0	0	0	0	0	0		
CAGE	3,741,495,966	0	0	0	729,570,850	2,487,416,266	337,834,578	154,343,123	22,331,149		
SG	3,476,239	53,211	274,822	0	454,687	1,510,644	206,747	96,414	13,933		
	5,007,893,863	55,797,611	291,745,720	0	730,087,392	2,498,138,342	338,069,927	154,452,603	22,346,974		

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0		
JBG	(44,991,583)	(1,975,137)	(10,327,405)	0	(49,765)	(170,419)	(23,053)	(10,532)	(1,524)		
CAGW	(457,031,165)	(20,178,069)	(105,505,122)	0	0	0	0	0	0		
CAGE	(822,748,433)	0	0	0	(160,431,357)	(545,177,478)	(74,289,234)	(33,939,783)	(4,910,581)		
SG	(1,348,524)	(20,642)	(106,611)	0	(176,385)	(586,018)	(80,203)	(37,401)	(5,405)		
	(1,326,120,085)	(22,173,847)	(115,838,137)	0	(160,857,526)	(549,933,915)	(74,392,490)	(33,987,717)	(4,917,510)		

TOTAL NET TRANSMISSION PLANT

SNPT	3,681,773,778	33,623,764	175,806,582	0	569,425,776	1,948,204,427	263,677,437	120,464,886	17,429,464		
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SYSTEM NET PLANT TRANSMISSION

WRG	100,0000%	0,9132%	4,7751%	0,0000%	15,4662%	52,9420%	7,1617%	3,2719%	0,4734%		
WRE	100,0000%	0,9132%	4,7751%	0,0000%	15,4660%	52,9422%	7,1617%	3,2719%	0,4734%		
	100,0000%	0,9366%	4,7040%	0,0000%	15,9480%	50,6070%	7,6249%	3,6960%	0,4394%		

Total Electric Billings

CN	1,919,575	46,934	132,784	0	127,362	938,580	74,328	16,144	0		
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Customer System factor - CN

	2,4450%	30,3944%	6,9174%	0,0000%	6,6349%	48,8952%	3,8721%	0,8410%	0,0000%		
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CIAC

Contributions in Aid of Construction

	Customer Adv. Received	Factor %
Oregon	26.8	26.7868%
Washington - Other	6.3	6.2803%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	4.7	4.6975%
Montana	-	0.0000%
Wyoming PPL	8.9	8.9278%
Wyoming UPL	1.8	1.7605%
California	3.5	3.4525%
Utah	48.1	48.0945%
Total	100	100.0000%

PacificCorp
Washington General Rate Case - December 2013

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Account 904 Balance	12,924,355	610,033	5,294,295	1,542,629	0	770,840	3,587,940	1,116,474	145	0	0	0
BADDEBT	100.0000%	4.7200%	40.9637%	11.9355%	0.0000%	5.9642%	27.7611%	8.6540%	0.0011%	0.0000%	0	0.0000%
Account 182.22												
Pre-merger	17,094,202	754,714	12,393,311	3,946,177	0	0	0	0	0	0	0	0
(108) CAGW	(8,434,030)	(372,365)	(6,114,679)	(1,946,986)	0	0	0	0	0	0	0	0
Post-merger	3,485,613	153,891	2,527,072	604,650	0	0	0	0	0	0	0	0
(101) CAGW	(240,609)	(10,623)	(174,442)	(55,544)	0	0	0	0	0	0	0	0
(107) CAGW	1,778,549	78,523	1,289,450	410,576	0	0	0	0	0	0	0	0
(120) CAEW	1,975,759	89,463	1,436,981	448,315	0	0	0	0	0	0	0	0
(228) CAGW	7,220,849	318,803	5,235,122	1,666,925	0	0	0	0	0	0	0	0
(228) CAGW	1,472,376	65,006	1,067,474	339,896	0	0	0	0	0	0	0	0
(228) SNNP	3,531,000	155,895	2,559,678	815,127	0	0	0	0	0	0	0	0
(228) CAEW	1,743,025	78,925	1,267,713	396,388	0	0	0	0	0	0	0	0
Total Acct 182.22	23,626,734	1,312,231	21,487,979	6,626,523	0	0	0	0	0	0	0	0
Revised Study	112,680	4,975	81,693	26,012	0	0	0	0	0	0	0	0
(228) SNNP	941,950	42,652	685,086	214,212	0	0	0	0	0	0	0	0
December 1993 Adj.	1,054,630	47,627	786,779	240,224	0	0	0	0	0	0	0	0
Adjusted Acct 182.22	30,681,364	1,359,858	22,254,758	7,066,748	0	0	0	0	0	0	0	0
TROJP	100.0000%	4.4322%	72.5351%	23.0327%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0.0000%
Trojan Plant Allocator												
Account 228.42												
Plant - Premerger	7,220,849	318,803	5,235,122	1,666,925	0	0	0	0	0	0	0	0
CAGW	1,472,376	65,006	1,067,474	339,896	0	0	0	0	0	0	0	0
- Postmerger	1,743,025	78,925	1,267,713	396,388	0	0	0	0	0	0	0	0
Storage Facility	3,531,000	155,895	2,559,678	815,127	0	0	0	0	0	0	0	0
Transition Costs	13,967,250	618,628	10,130,286	3,218,336	0	0	0	0	0	0	0	0
Total Acct 228.42												
Transition Costs	112,680	4,975	81,693	26,012	0	0	0	0	0	0	0	0
Storage Facility	941,950	42,652	685,086	214,212	0	0	0	0	0	0	0	0
December 1993 Adj.	1,054,630	47,627	786,779	240,224	0	0	0	0	0	0	0	0
Adjusted Acct 228.42	15,021,880	666,254	10,897,065	3,458,561	0	0	0	0	0	0	0	0
TROUD	100.0000%	4.4352%	72.5413%	23.0235%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0.0000%
DITEXP:												
Pre-merger - PPL												
Prod / Hydro	(1,056,402)	(60,295)	(417,111)	(228,745)	0	(260,185)	(90,066)	0	0	0	0	0
Transmission	(689,861)	(26,627)	(376,521)	(102,071)	0	(164,842)	(29,800)	0	0	0	0	0
Distribution	(3,922,740)	(223,775)	(2,577,335)	(865,680)	0	(765,750)	0	0	0	0	0	0
General	54,047	65	34,496	85	0	12,227	6,994	6	157	17	0	0
Mining	721	12	187	57	0	297	41	0	24	2	0	0
Melin	3,387,251	0	0	0	0	0	0	0	0	0	0	0
Non Utility	(388)	0	(39)	(349)	0	0	0	0	0	0	0	0
Total PPL	(2,237,372)	(310,620)	(3,336,323)	(666,903)	0	(1,176,448)	(112,575)	47	181	19	0	3,387,251

PacificCorp
Washington General Rate Case - December 2013

	TOTAL	California	Oregon	Washington	Montana	Wyco-PP&L	Utah	Idaho-UP&L	Wyco-UP&L	FERC	OTHER	NON-UTILITY
Pre-Merger - UPL												
Prod / Hydro	(4,823,168)	0	0	0	0	0	(3,707,663)	(609,239)	(270,040)	(36,226)	0	0
Transmission	(2,083,110)	0	0	0	0	0	(1,709,957)	(267,599)	(92,917)	(12,647)	0	0
Distribution	(5,457,960)	15	31	31	30	30	(4,681,866)	(536,029)	(240,273)	0	0	0
General	(59,061)	(539)	(949)	(1,669)	(324)	(324)	(88,257)	21,820	9,808	349	0	0
Mining	1,919	32	496	152	269	269	791	109	63	7	0	0
Total UPL	(12,421,360)	(492)	281	(1,486)	(25)	(25)	(10,186,954)	(1,690,928)	(583,259)	(46,517)	0	0
Post-Merger (Vintage beginning 2008 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	22,041,634	372,693	6,013,248	1,919,172	0	2,756,679	9,109,628	1,157,513	630,019	80,682	0	0
Cholla Unit 4	3,422,708	572,985	973,127	0	0	442,538	1,360,837	181,116	100,392	12,175	0	294,938
Geddy Unit 4, 5 & 6	1,465,964	23,515	374,158	0	0	155,202	685,807	65,398	27,891	6,637	0	127,356
Hydro-PP&L	77,410	(631)	3,732	9,340	0	3,053	47,208	9,102	4,933	673	0	0
Hydro-UPL	309,559	5,214	85,691	26,009	0	38,973	128,143	15,816	8,660	1,133	0	0
Transmission	13,008,951	184,063	3,876,777	1,066,791	0	1,709,461	5,212,884	566,921	343,357	48,697	0	0
Distribution	87,154,330	2,655,544	24,991,969	5,828,569	0	6,355,775	41,301,473	4,816,893	1,511,951	16,168	0	166
General/Intangibles	3,104,242	59,832	837,050	26,411	0	537,549	1,313,022	203,416	112,613	(3,475)	0	(1,809)
Mining	(979,619)	(8,749)	(382,296)	(32,229)	0	(172,141)	(340,946)	(16,572)	(21,211)	(3,475)	0	0
WCA - CAEE 2007+	7,789,227	107,703	2,029,405	0	0	1,100,841	3,264,010	370,239	257,954	26,738	0	642,337
WCA - CAGE 2007+	864,417,269	9,731,268	154,878,752	0	0	70,704,915	234,453,239	28,187,740	15,699,571	2,071,777	0	48,700,007
WCA - CAGW 2007+	50,474,433	867,789	13,963,087	11,222,486	0	6,374,172	20,989,748	2,665,361	1,409,898	186,894	0	(7,125,002)
WCA_CAGW 2007+ - Merrimac	0	0	0	0	0	0	0	0	0	0	0	0
WCA_CAGW 2007+ - Goodhue	0	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	23,000,572	556,083	7,031,086	2,026,958	0	2,756,159	8,726,628	1,269,523	545,788	32,115	0	54,232
WCA - JEG 2007+	16,198,410	291,155	4,501,126	3,398,213	0	2,054,750	8,825,260	817,511	456,101	60,206	0	(2,205,942)
Oregon Extra Book Depreciation	(4,112,460)	0	(4,112,460)	0	0	0	0	0	0	0	0	0
Non Utility	26,426	0	0	0	0	0	0	0	0	0	0	25,426
Total Post Merger	787,409,056	15,103,064	215,054,452	25,493,720	0	94,819,956	333,076,941	39,729,977	21,077,837	2,540,410	0	40,512,699
Total Deferred Taxes	772,750,304	14,791,952	211,716,410	24,805,331	0	93,641,462	322,777,412	38,139,066	20,484,759	2,491,912	0	43,899,950

Percentage of Total (DITEXP)

	100.0000%	1.9142%	27.9880%	3.2100%	0.0000%	12.1178%	41.7699%	4.9355%	2.6509%	0.3225%	0.0000%	5.6810%
DITBAL:												
Pre-Merger - PPL												
Prod / Hydro	50,411,255	1,755,061	27,869,947	7,041,070	0	11,710,614	1,934,563	0	0	0	0	0
Transmission	19,036,184	726,510	10,351,974	2,836,749	0	4,288,780	834,171	0	0	0	0	0
Distribution	25,095,301	2,819,780	15,950,666	4,484,789	0	4,840,066	0	0	0	0	0	0
General	(411,679)	488	(270,991)	1,011	0	(97,566)	(44,004)	480	(698)	(119)	0	0
Mining	3,218	52	816	250	0	465	1,337	192	105	11	0	0
Maint	1,455,480	0	0	0	0	0	0	0	0	0	0	1,455,480
Non Utility	1,443	0	0	0	0	0	0	0	0	0	0	1,443
Total PPL	96,591,202	5,301,989	54,002,412	14,363,869	0	20,740,346	2,726,067	652	(651)	(108)	0	1,456,923
Pre-Merger - UPL												
Prod / Hydro	76,690,475	0	0	0	0	0	61,680,547	12,288,467	4,158,692	562,769	0	0
Transmission	44,907,006	0	0	0	0	0	37,770,134	5,161,522	1,722,621	232,720	0	0
Distribution	35,495,137	0	0	0	0	0	28,666,533	4,998,643	1,899,761	0	0	0
General	(802,134)	(8)	(84,201)	31	0	(33,300)	(248,264)	(304,524)	(126,767)	(4,801)	0	0
Mining	8,554	139	2,169	666	0	1,209	3,553	511	278	29	0	0
Total UPL	159,299,038	131	(82,032)	697	0	(32,091)	127,902,503	22,124,519	7,594,585	760,726	0	0

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	506,770,551	9,288,596	148,714,479	-40,639,678	0	64,305,164	206,315,623	27,244,863	11,451,179	1,810,999	0	0
Chella Unit 4	18,957,388	234,608	3,885,754	0	0	2,244,477	7,382,502	846,141	807,807	53,480	0	3,716,519
Geedby Unit 4, 5 & 6	4,574,265	74,790	1,189,207	0	0	568,785	1,982,715	280,545	120,850	18,312	0	389,081
Hydro-PPL	42,012,620	807,416	12,543,244	3,462,589	0	5,366,875	16,682,851	2,150,406	894,115	135,144	0	0
Hydro-UPL	12,639,450	260,018	3,787,283	1,101,172	0	1,561,080	4,882,020	647,503	282,657	0	0	0
Transmission	265,556,116	5,102,372	78,937,131	21,315,501	0	33,017,841	107,436,214	14,211,466	5,572,769	862,792	0	0
Distribution	765,863,105	28,884,851	220,179,288	48,246,279	0	58,985,001	359,119,566	38,569,285	11,933,343	0	0	6,492
General Intangibles	94,034,300	2,232,696	30,008,860	7,198,451	0	11,529,108	35,628,851	5,286,242	1,986,822	165,285	0	7
Mining	9,872,047	156,851	2,921,479	721,562	0	1,476,018	3,771,836	550,078	255,845	36,378	0	2,132,201
WCA - CAEE 2007+	26,496,683	398,127	6,830,593	1,496,723	0	3,864,388	10,833,999	1,496,723	855,651	94,021	0	114,865,564
WCA - CABE 2007+	1,377,303,339	22,883,887	368,531,716	0	0	178,260,543	575,171,111	75,639,677	38,632,663	5,220,235	0	(61,352,641)
WCA - CAGW 2007+ - Manerpo	349,330,381	5,886,200	96,251,063	75,252,618	0	45,719,622	147,180,578	19,505,488	9,541,613	1,352,840	0	0
WCA CAGW 2007+ - Goodrice	0	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	126,829,853	0	36,917,638	8,053,241	0	15,493,524	51,941,685	6,929,388	3,212,263	308,241	0	1,105,282
WCA - JBG 2007+	76,234,284	1,232,952	20,662,746	15,945,343	0	9,894,941	32,225,352	4,185,607	2,171,939	292,553	0	(10,537,139)
OREGON EXTRA BOOK DEPR	(28,418,588)	0	(28,418,588)	0	0	0	0	0	0	0	0	0
Non Utility	(1,431,673)	0	0	0	0	0	0	0	0	0	0	(1,431,673)
Total Post Merger	3,646,644,161	80,436,955	988,028,896	221,935,414	0	432,351,345	1,559,614,923	197,329,422	87,679,616	10,387,977	0	58,876,613

Total Deferred Taxes	3,903,534,401	85,738,975	1,051,950,276	236,289,980	0	453,059,603	1,690,243,463	219,454,593	95,273,350	11,178,595	0	60,335,536
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Percentage of Total (DITBAL)	100.0000%	2.1961%	26.9487%	6.0535%	0.0000%	11.6064%	43.3003%	5.6219%	2.4407%	0.2864%	0.0000%	1.5457%
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TAXDEPR

Total Schedule M Differences (PowerTax)	1,094,663,934	22,866,628	282,899,308	52,873,711	0	130,755,754	483,976,995	61,126,316	27,466,374	3,262,919	0	29,735,729
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Total	1,094,663,934	22,866,628	282,899,308	52,873,711	0	130,755,754	483,976,995	61,126,316	27,466,374	3,262,919	0	29,735,729
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TAXDEPR Factor

	100.0000%	2.0617%	25.6435%	4.8301%	0.0000%	11.9446%	44.2124%	5.5840%	2.5091%	0.2981%	0.0000%	2.7164%
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SCHMD

Depreciation Expense:	146,152,990	1,175,747	18,307,163	6,147,629	0	23,306,213	79,780,211	10,792,159	4,930,506	713,371	0	0
Steam	0	0	0	0	0	0	0	0	0	0	0	0
Nuclear	0	0	0	0	0	0	0	0	0	0	0	0
Hydro	25,585,779	853,575	14,016,715	4,463,088	0	1,219,183	4,173,424	564,554	257,922	37,318	0	0
Other	116,090,957	1,891,003	31,052,526	9,887,492	0	14,285,279	48,900,375	6,614,932	3,022,098	437,253	0	0
Transmission	94,837,473	1,100,557	18,072,332	5,754,431	0	13,632,240	46,664,223	6,312,477	2,883,949	417,264	0	0
Distribution	159,821,396	6,746,440	51,535,567	13,079,161	0	14,987,435	62,795,734	7,613,345	3,063,714	0	0	0
General	38,902,369	766,000	9,959,149	3,133,450	0	5,470,293	16,043,117	2,350,612	1,100,434	79,315	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step 1 Adjustment	0	0	0	0	0	0	0	0	0	0	0	0

Total Depreciation Expense:	581,360,974	12,533,321	143,943,451	42,465,252	0	72,900,644	34,248,078	15,258,624	1,684,520	0	0	0
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SCHMDEXP

	100.0000%	2.1557%	24.7585%	7.3041%	0.0000%	12.5390%	44.4378%	5.8907%	2.6245%	0.2897%	0.0000%	0.0000%
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PacifiCorp
Washington General Rate Case December 2013
Historical Rate Base - AMA Method

PacificCorp
Washington General Rate Case - December 2013
Historical Rate Base - AMA Method

Description of Account Summary	AMA Rate Base December 2012 - December 2013												
	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
Rate Base:													
Electric Plant in Service	1,824,520	1,826,571	1,827,003	1,830,535	1,831,560	1,840,408	1,842,218	1,843,598	1,845,691	1,847,800	1,852,042	1,855,251	1,863,071
Plant Held for Future Use	115	211	210	210	210	210	233	206	206	268	267	267	298
Misc Deferred Credits	16,088	14,800	14,541	14,433	16,071	19,833	13,566	13,410	13,214	13,075	12,917	12,716	12,480
Electric Plant Acq Adj													
Nuclear Fuel	2,460	2,143	2,077	1,834	1,710	1,631	1,270	1,351	1,187	1,183	1,679	2,449	2,386
Prepayments	6,848	6,734	6,818	6,861	7,037	7,382	6,923	6,407	6,947	6,795	7,076	6,967	6,914
Fuel Stock	6,926	7,062	7,161	7,133	6,923	6,826	6,826	6,857	6,846	6,829	6,810	6,800	6,806
Material & Supplies	3,488	3,449	3,388	3,293	3,194	3,088	2,873	2,897	2,823	2,733	2,639	2,536	2,439
Working Capital	1,940	1,939	1,939	1,938	1,936	1,933	1,930	1,930	1,929	1,929	1,927	1,926	1,928
Weatherization Loans													
Miscellaneous Rate Base													
Total Electric Plant	1,861,392	1,862,908	1,863,235	1,869,026	1,867,031	1,876,474	1,875,939	1,878,715	1,878,902	1,880,900	1,885,366	1,886,033	1,896,722
Rate Base Deductions:													
Accum Prov For Dep	(665,000)	(697,964)	(691,392)	(691,243)	(694,719)	(696,292)	(697,266)	(610,491)	(613,904)	(619,742)	(620,210)	(623,657)	(628,009)
Accum Prov For Amort	(42,202)	(42,574)	(42,849)	(43,318)	(43,641)	(43,941)	(44,280)	(44,473)	(44,823)	(45,116)	(45,437)	(45,702)	(46,104)
Accum Dep Income Taxes	(238,685)	(238,985)	(238,985)	(239,516)	(239,516)	(239,516)	(239,930)	(239,693)	(239,693)	(239,410)	(238,824)	(238,654)	(238,020)
Unamortized ITC	(388)	(388)	(388)	(274)	(274)	(274)	(239)	(239)	(239)	(268)	(182)	(182)	(164)
Customer Adv for Caseload	(64)	(64)	(64)	(46)	(44)	(44)	(15)	(16)	(16)	(28)	(25)	(25)	(26)
Customer Service Deposits	(5,376)	(5,668)	(5,719)	(6,150)	(6,058)	(6,098)	(6,458)	(7,051)	(6,989)	(6,765)	(6,524)	(6,244)	(6,918)
Misc. Rate Base Deductions	(870,615)	(873,789)	(877,406)	(880,549)	(884,231)	(888,079)	(888,947)	(892,971)	(898,612)	(902,752)	(908,164)	(915,704)	(916,807)
Total Rate Base Deductions	790,707	789,119	785,829	785,487	792,800	786,388	789,892	793,744	782,289	777,837	777,192	776,329	779,915
Total Rate Base	1,070,685	1,073,789	1,077,406	1,083,539	1,074,231	1,090,096	1,086,047	1,084,971	1,096,613	1,098,063	1,108,174	1,109,704	1,116,807
310 Land and Land Rights													
DGP													
PGU													
SG													
CAGW	313	313	313	313	313	313	313	313	313	313	313	313	313
CAGE													
JRG	267	267	267	267	267	267	267	267	267	267	267	267	267
S													
311 Structures and Improvements													
DGP													
PGU													
SG													
CAGW	15,054	15,209	15,169	15,195	15,191	15,192	15,192	15,192	15,192	15,192	15,192	15,193	15,193
CAGE	32,330	32,320	32,301	32,346	32,327	32,338	32,329	31,474	31,481	31,583	31,486	31,729	31,821
JRG													
CAGE	47,384	47,529	47,501	47,541	47,518	47,529	47,520	46,665	46,673	46,695	46,688	46,913	47,134
312 Boiler Plant Equipment													
DGP													
PGU													
SG													
CAGW	27,895	27,871	27,851	27,864	27,864	27,895	27,898	28,031	28,059	28,026	28,008	28,069	28,081
CAGE	166,882	167,075	166,891	167,047	167,097	168,711	168,378	168,962	168,922	168,933	169,015	169,146	169,287
JRG													
S	184,727	184,946	184,842	184,912	184,961	186,576	186,249	186,903	186,981	186,979	187,084	187,213	187,388
314 Turbogenerator Units													
DGP													
PGU													
SG													
CAGW	12,375	12,375	12,375	12,380	12,380	12,376	12,376	12,656	12,650	12,748	12,684	12,684	12,688
CAGE	40,239	40,239	40,239	40,218	40,218	40,749	40,641	40,646	40,674	40,633	40,615	40,651	40,683
JRG													
CAGE	52,613	52,613	52,613	52,568	52,568	58,126	58,017	58,302	58,333	58,379	58,269	58,338	58,371
315 Accessory Electric Equipment													
DGP													
PGU													
SG													
CAGW													
CAGE													
JRG													
CAGE													

NP	Unclassified Nuclear Plant - Acct 300	P	SG	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
Total Nuclear Production Plant																
Summary of Nuclear Production Plant by Factor																
	DGP															
	DCU															
	SG															
Total Nuclear Plant by Factor																
330	Land and Lease Rights	P	DGP													
		P	DCU													
		P	CAGW	5,872	5,857	5,857	5,857	5,857	5,857	5,857	5,857	5,857	5,857	5,857	5,857	5,857
		P	CAGE													
		P	CAGW													
		P	CAGE													
		P	CAGE	5,872	5,857	5,857	5,857	5,857	5,857	5,857	5,857	5,857	5,857	5,857	5,857	5,857
331 Structure and Improvements																
		P	DGP													
		P	DCU													
		P	CAGW	38,529	38,693	38,731	38,905	39,068	39,231	39,394	39,557	39,720	39,883	40,046	40,209	40,372
		P	CAGE													
		P	CAGW													
		P	CAGE													
		P	CAGE	38,529	38,693	38,731	38,905	39,068	39,231	39,394	39,557	39,720	39,883	40,046	40,209	40,372
332 Renewals, Dams & Waterways																
		P	DGP													
		P	DCU													
		P	CAGW	83,626	83,670	83,684	83,620	83,045	83,081	83,122	83,082	84,003	84,020	85,373	85,404	87,868
		P	CAGE													
		P	CAGW													
		P	CAGE													
		P	CAGE	83,626	83,670	83,684	83,620	83,045	83,081	83,122	83,082	84,003	84,020	85,373	85,404	87,868
333 Water Wheel, Turbines, & Generators																
		P	DGP													
		P	DCU													
		P	CAGW	18,398	18,400	18,387	18,376	18,375	18,451	18,438	18,451	18,444	18,439	18,546	18,603	18,632
		P	CAGE													
		P	CAGW													
		P	CAGE													
		P	CAGE	18,398	18,400	18,387	18,376	18,375	18,451	18,438	18,451	18,444	18,439	18,546	18,603	18,632
334 Accessory Electric Equipment																
		P	DGP													
		P	DCU													
		P	CAGW	14,801	14,628	14,683	14,661	14,671	14,687	14,696	14,701	14,714	14,742	14,797	14,974	14,985
		P	CAGE													
		P	CAGW													
		P	CAGE													
		P	CAGE	14,801	14,628	14,683	14,661	14,671	14,687	14,696	14,701	14,714	14,742	14,797	14,974	14,985
335 Misc. Power Plant Equipment																
		P	DGP													
		P	DCU													
		P	CAGW	505	505	505	505	505	505	505	505	505	505	505	505	505
		P	CAGE													
		P	CAGW													
		P	CAGE													
		P	CAGE	505	505	505	505	505	505	505	505	505	505	505	505	505

PacificCorp
Washington General Rate Case - December 2013
Historical Rate Base - AMA Method

Description of Account Summary:	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	AMA Rate Base December 2012 - December 2013
530														
Roads, Railroads & Bridges														
P														
DGP														
DGU														
P														
CAGW	3,660	3,657	3,663	3,662	4,068	4,064	4,063	4,063	4,061	4,073	4,085	4,086	4,113	3,858
P														
CAGE														
P														
CAGW														
P														
CAGE	3,658	3,657	3,663	3,662	4,068	4,064	4,063	4,063	4,061	4,073	4,085	4,086	4,113	3,853
P														
CAGE														
337														
Hydro Plant ARO														
P														
S														
HP														
Undeclared Hydro Plant - Aclt 900														
P														
S														
DGU														
P														
CAGW														
P														
CAGE														
P														
CAGW														
P														
CAGE														
Total Hydraulic Plant	165,167	165,410	165,691	165,894	166,104	166,124	166,140	167,071	167,288	168,389	169,503	170,264	172,747	167,214
Summary of Hydraulic Plant by Factor														
S														
SG														
CAGW	165,167	165,410	165,691	165,894	166,104	166,124	166,140	167,071	167,288	168,389	169,503	170,264	172,747	167,214
CAGE														
DGP														
DOU														
Total Hydraulic Plant by Factor	165,167	165,410	165,691	165,894	166,104	166,124	166,140	167,071	167,288	168,389	169,503	170,264	172,747	167,214
240														
Land and Land Rights														
P														
S														
SG														
DGU														
P														
CAGW	650	650	650	650	650	650	650	650	650	650	650	650	650	650
P														
CAGE														
P														
CAGE	650	650	650	650	650	650	650	650	650	650	650	650	650	650
341														
Structures and Improvements														
P														
SG														
DGU														
P														
CAGW	13,088	13,088	13,092	13,092	13,222	13,222	13,220	13,233	13,241	13,241	13,253	13,253	13,253	13,163
P														
CAGE														
P														
CAGE	13,088	13,088	13,092	13,092	13,222	13,222	13,220	13,233	13,241	13,241	13,253	13,253	13,253	13,163
342														
Fuel Holders, Producers & Accessories														
P														
SG														
DOU														
P														
CAGW	375	375	375	375	375	375	375	375	375	375	375	375	375	375
P														
CAGE														
P														
CAGE	375	375	375	375	375	375	375	375	375	375	375	375	375	375
343														
Prime Movers														
P														
SG														
DGU														
P														
CAGW	216,947	216,883	216,984	216,845	216,952	217,017	217,016	217,122	220,498	220,310	220,310	220,346	220,513	218,262
P														
CAGE														
P														
CAGE	216,947	216,883	216,984	216,845	216,952	217,017	217,016	217,122	220,498	220,310	220,310	220,346	220,513	218,262
344														
Generators														
P														
SG														
DGU														
P														
CAGW	33,222	33,280	33,262	33,262	33,262	33,265	33,261	33,261	30,001	29,866	29,892	30,013	30,041	32,045
P														

PacificCorp
Washington General Rate Case - December 2013
Historical Rate Base - AMA Method

Description of Account Summary:	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	AMA Rate Base December 2012 - December 2013
345 Ancerney Electric Plant														
P	33,222	33,200	33,202	33,202	33,202	33,285	33,281	33,281	30,001	29,885	29,992	30,013	30,041	32,043
P														
SG														
DGU														
P	20,063	20,064	20,066	20,066	20,071	20,071	20,070	20,070	20,067	20,077	20,106	20,110	20,152	20,086
P														
CAGW														
P	20,063	20,064	20,066	20,066	20,071	20,071	20,070	20,070	20,067	20,077	20,106	20,110	20,152	20,086
P														
CAGE														
346 Misc. Power Plant Equipment														
P														
SG														
DGU														
P	1,005	1,005	1,005	1,005	946	930	930	930	930	930	930	930	930	933
P														
CAGW														
P	1,005	1,005	1,005	1,005	946	930	930	930	930	930	930	930	930	933
P														
CAGE														
347 Other Production ARO														
P														
S														
OP Unclassified Other Prod Plant Acct 300														
P														
SG														
P														
SG														
P														
CAGW														
P														
CAGE														
SSOCT														
Total of Other Production Plant by Factor														
Experimental Plant														
103 Experimental Plant														
P														
DGP														
Total Experimental Plant														
TOTAL PRODUCTION PLANT														
350 Land and Land Rights														
T	754,271	754,639	754,832	755,124	755,394	762,833	762,431	762,473	763,824	764,573	765,775	766,995	770,561	780,887
T														
DGP														
T	6,833	6,833	6,872	6,917	6,919	6,919	6,919	6,919	6,947	6,904	6,965	6,972	6,972	6,921
T														
CAGW														
T	244	244	244	244	244	244	244	244	244	244	244	244	244	244
T														
JRG														
T	8	8	8	8	8	8	8	8	8	8	8	8	8	8
T														
SG														
352 Structures and Improvements														
T														
S														
DGP														
T														
DGU														
T	8,779	8,782	8,791	8,808	8,841	8,872	8,916	8,923	9,011	9,013	9,323	9,326	9,331	8,972
T														
CAGW														
T	305	307	307	309	309	318	318	318	318	318	318	321	321	314
T														
JRG														
T	0	0	0	0	0	0	0	0	0	0	0	0	0	0
T														
SG														
353 Station Equipment														
T														
DGP														
T	96,797	99,552	99,158	99,517	99,504	99,734	99,881	100,166	100,295	100,314	100,174	100,177	100,588	99,824
T														
DGU														
T														
CAGW														

PacificCorp
Washington General Rate Case - December 2013
Historical Rate Base - AMA Method

Description of Account Summary:		AMA Rate Base												
		Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
364	T	6,397	7,205	7,247	7,256	7,243	7,244	7,269	7,291	7,295	7,295	7,268	7,269	7,231
	T	75	75	75	75	75	75	75	75	75	75	75	75	75
	SG	109,269	106,832	100,481	101,848	107,222	107,053	107,225	107,603	107,603	107,603	107,547	107,551	107,333
364	T													
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TOTAL TRANSMISSION PLANT														
Summary of Transmission Plant by Factor														
JBC	11,989	12,778	12,820	12,831	12,822	12,829	12,854	12,876	12,880	12,880	12,863	12,887	12,858	
JBC	276,991	276,651	276,551	276,694	277,394	277,564	276,013	278,726	278,985	279,034	280,710	281,643	283,276	
CAGW														
CAGE														

Description of Account Summary:		Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	AMA Rate Base December 2012 - December 2013
300	SG	289,269	288,723	287	291	295	295	295	298	298	298	295	295	295	275
Total Transmission Plant by Factor (Land and Land Rights)		289,269	288,723	286,068	290,016	290,481	290,698	292,132	291,669	292,133	292,580	292,980	294,995	296,400	291,748
380	DPW S	1,516	1,516	1,516	1,520	1,528	1,528	1,528	1,528	1,530	1,530	1,530	1,530	1,530	1,568
361	Structures and Improvements	2,463	2,458	2,463	2,462	2,462	2,462	2,462	2,464	2,463	2,468	2,468	2,469	2,469	2,460
362	Station Equipment	48,179	48,650	48,711	48,578	48,910	48,634	48,737	48,726	48,756	48,344	48,380	48,390	48,390	48,859
363	Storage Battery Equipment	48,179	48,650	48,711	48,578	48,910	48,634	48,737	48,726	48,756	48,344	48,380	48,390	48,390	48,859
364	Poles, Towers & Fixtures	93,403	93,454	93,547	93,469	93,552	93,635	94,917	95,018	95,276	95,385	95,497	95,598	95,683	94,460
365	Overhead Conduits	59,522	59,945	59,896	59,472	59,609	59,869	59,537	59,883	60,218	60,275	60,281	60,413	60,575	59,312
366	Underground Conduit	16,482	16,489	16,499	16,533	16,529	16,538	16,558	16,582	16,588	16,601	16,628	16,638	16,649	16,563
367	Underground Conductors	22,864	22,972	23,016	23,096	23,103	23,121	23,143	23,168	23,224	23,228	23,288	23,337	23,404	23,160
368	Line Transformers	99,999	100,081	100,160	100,083	100,884	101,266	101,339	101,541	101,820	101,884	102,088	102,300	102,672	101,269
369	Services	53,080	53,192	53,291	53,443	53,584	53,726	53,815	53,869	54,180	54,309	54,468	54,705	54,890	53,891
370	Miles	11,454	11,465	11,473	11,480	11,486	11,442	11,443	11,463	11,465	11,507	11,507	11,504	11,508	11,477
371	Installations on Customers' Premises	516	516	516	516	516	516	516	516	516	514	514	514	514	515
372	Leased Property	516	516	516	516	516	516	516	516	516	514	514	514	514	515
373	Street Lights	4,096	4,096	4,096	4,111	4,123	4,141	4,136	4,138	4,148	4,154	4,155	4,154	4,162	4,131
DP	Unclassified Dist Plant - Acct 300	4,096	4,096	4,096	4,111	4,123	4,141	4,136	4,138	4,148	4,154	4,155	4,154	4,162	4,131
DS0	Unclassified Dist Sub Plant - Acct 300	1,086	613	330	1,792	1,700	1,640	1,130	1,329	1,256	933	1,573	1,179	2,095	1,255
TOTAL DISTRIBUTION PLANT		414,167	414,446	414,643	417,169	417,938	418,540	419,551	420,371	421,489	422,288	423,388	423,889	425,719	419,501

Dec-12
Washington General Rate Case - December 2013
Historical Rate Base - AMA Method

Description of Account Summary:		Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	AMA Rate Base December 2012 - December 2013
Summary of Distribution Plant by Factor															
S															
Total Distribution Plant by Factor															
389	Land and Land Rights	414,167	414,446	414,643	417,160	417,938	418,540	419,591	420,371	421,489	422,288	423,598	423,969	425,719	419,001
	G-SITUS S	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099
	CUST CN	78	78	78	78	78	78	78	78	78	78	78	78	78	78
	G-DGU DGU														
	G-SG SG														
	G-SG CAGW														
	G-SG CAGE														
	PTD SO	384	384	384	384	384	384	384	384	384	384	384	384	384	389
		1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,666
390 Structures and Improvements															
	G-SITUS S	13,349	13,347	13,335	13,335	13,335	13,335	13,355	13,353	13,354	13,356	13,356	13,358	13,355	13,301
	G-DGP CAGE														
	G-DGU DGU	787	787	787	787	788	788	788	790	791	791	791	791	791	775
	CUST CN														
	G-SG SG	751	751	751	751	751	751	751	751	751	751	751	751	751	751
	G-SG CAGW														
	G-SG CAGE	4	4	4	4	4	4	4	4	4	4	4	4	4	4
	PTD JRG	6,348	6,389	6,395	6,407	6,434	6,426	6,427	6,429	6,429	6,429	6,429	6,429	6,429	6,439
	PTD SO	21,239	21,277	21,273	21,285	21,312	21,324	21,326	21,295	21,299	21,302	21,302	21,300	21,307	21,331
		1,399	1,396	1,396	1,279	1,277	1,082	1,084	1,084	1,073	1,083	1,089	1,075	1,078	1,180
391 Office Furniture & Equipment															
	G-SITUS S	591	591	593	598	603	583	593	603	592	461	465	472	480	568
	G-DGP DGP														
	G-DGU DGU														
	CUST CN														
	G-SG SG														
	G-SG SE														
	PTD SO	4,300	4,315	4,359	4,303	4,361	4,323	4,281	4,318	4,314	4,293	4,273	4,274	4,469	4,318
	G-SG CAGW	189	172	172	172	189	198	198	201	214	212	222	222	184	197
	G-SG CAGE	137	132	132	135	135	135	135	137	137	138	138	138	110	139
	P JRG	1	0	0	0	0	0	0	0	0	0	0	0	0	0
	P CAEW														
	P CAGE														
	G-SG CAGE														
	G-SG CAGE	6,598	6,515	6,562	6,487	6,598	6,515	6,280	6,353	6,330	6,187	6,107	6,190	6,320	6,307
392 Transportation Equipment															
	G-SITUS S	4,987	4,987	4,987	4,907	4,907	4,933	4,860	4,907	4,907	4,905	4,905	4,905	4,907	4,881
	PTD SO	470	470	470	474	480	480	500	498	503	505	477	477	482	484
	G-SG SG														
	CUST CN														
	G-DGU DGU														
	P SE														
	G-DGP DGP	1,188	1,166	1,173	1,179	1,181	1,181	1,181	1,190	1,191	1,207	1,193	1,193	1,214	1,196
	G-SG CAGW														
	G-SG CAGE	341	341	341	341	341	341	341	341	341	341	341	341	341	341
	P JRG														
	P CAEW														
	P CAGE														
	G-SG CAGE														
	G-SG CAGE	6,636	6,643	6,651	6,601	6,609	6,635	6,603	6,635	6,641	6,659	6,617	6,618	6,624	6,601
393 Storage Equipment															
	G-SITUS S	745	745	745	745	745	745	745	745	745	745	745	745	745	745
	G-DGP DGP														
	G-DGU DGU														
	PTD SO	22	22	22	22	22	22	22	22	22	22	22	22	22	22
	G-SG SG														
	G-SG CAGW	128	138	138	138	149	149	148	148	148	148	148	161	161	148
	G-SG CAGE														
	G-SG JRG	161	161	161	161	161	161	161	161	161	161	161	161	161	161
	G-SG CAGE	1,054	1,069	1,066	1,068	1,077	1,077	1,076	1,076	1,076	1,076	1,089	1,089	1,089	1,076

PacificCorp
Washington General Rate Case - December 2013
Historical Rate Base - AMA Method

Description of Account Summary, ABA Rate Base
December 2012 - December 2013

	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	100
MP	295	72	88	15	20	89	415	49	23	44	68	100	406	100
SP	4,142	1,768	1,466	2,695	2,173	2,174	3,353	1,941	1,803	1,775	5,472	4,333	5,472	2,857
Total Unaffiliated Plant by Factor	1,624,520	1,626,571	1,627,003	1,630,535	1,631,950	1,640,488	1,642,218	1,643,598	1,645,691	1,647,800	1,652,042	1,655,251	1,663,071	1,640,577
TOTAL ELECTRIC PLANT IN SERVICE														
Summary of Electric Plant by Factor														
S	482,767	482,890	482,859	485,149	485,915	486,563	487,112	487,731	488,829	489,384	470,684	471,089	473,392	457,172
SE	200,509	201,500	201,636	201,838	201,907	209,187	208,748	208,592	208,591	208,631	208,893	208,090	209,319	206,104
JB	1	0	0	0	0	0	0	0	0	0	0	0	0	0
JB	740	504	520	442	421	469	610	483	427	445	489	501	807	920
SG	41,993	42,362	42,383	42,560	42,370	42,288	42,377	42,100	42,137	42,204	42,672	42,892	43,185	42,624
SO	10,180	10,181	10,182	10,213	10,220	10,200	10,210	10,192	10,182	10,100	10,104	10,111	10,179	10,173
DEU	840,534	850,569	850,511	851,514	852,331	852,930	854,117	855,686	856,624	858,049	860,367	862,708	867,312	865,348
CAGW														
CAEW														
CAGE														
SSGCH														
SSGCT														
Less Capital Issues	(1,204)	(1,194)	(1,189)	(1,182)	(1,175)	(1,169)	(1,162)	(1,156)	(1,149)	(1,143)	(1,136)	(1,129)	(1,122)	(1,122)
Plant Held For Future Use	1,624,520	1,626,571	1,627,003	1,630,535	1,631,950	1,640,488	1,642,218	1,643,598	1,645,691	1,647,800	1,652,042	1,655,251	1,663,071	1,640,577

	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	100
DPW														
P														
SG														
T														
P														
SE														
P	76	172	171	171	171	171	104	227	227	227	228	228	229	195
SG														
P	39	39	39	39	39	39	39	39	39	39	39	39	39	39
CAGW														
P														
CAEW														
P														
CAGE														
Total Plant Held For Future Use	115	211	210	210	210	210	233	286	286	286	287	287	288	234

	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	100
114 Electric Plant Acquisition Adjustments														
P														
SG														
P														
CAGW														
P														
CAGE														
P														
DGP														
Total Electric Plant Acquisition Adjustments														
115 Accum. Provision for Asset Acquisition Adjustments														
P														
SG														
P														
CAGW														
P														
CAGE														
P														
DGP														

	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	100
120 Nuclear Fuel														
P														
SE														
Total Nuclear Fuel														

	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	100
124 Weatherization														
DMSC	1,840	1,940	1,939	1,938	1,936	1,933	1,931	1,930	1,929	1,928	1,927	1,927	1,926	1,933
DMSC	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
SO	1,040	1,939	1,939	1,938	1,936	1,933	1,930	1,929	1,929	1,928	1,927	1,926	1,926	1,932
DMSC														
SG														
DMSC														
SGCT														
DMSC														
SO														

	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	100
182W Weatherization														
DMSC														
SG														
DMSC														
SGCT														
DMSC														
SO														
188W Weatherization														
DMSC														
CN														
DMSC														
CN														

Description of Account Summary		Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	AMA Rate Base December 2012 - December 2013
	DMSC SG														
	DMSC SO														
		1,340	1,339	1,339	1,338	1,336	1,333	1,330	1,330	1,329	1,328	1,327	1,326	1,325	1,322
20518	Fuel Shock														
	P														
	SE														
	CAEW	403	431	439	435	410	408	401	408	524	534	560	617	615	403
	CAEE														
	JBE	6,441	6,303	6,479	6,226	6,818	6,804	6,462	5,900	6,423	6,261	6,516	6,390	6,722	6,421
	CAEE														
	CAEE														
	Total Fuel Shock	6,848	6,734	6,918	6,661	7,027	7,282	6,923	6,407	6,947	6,795	7,076	6,997	7,337	6,814
20519	Fuel Shock - Unallocated														
	P														
	SE														
	CAEW														
	CAEE														
25316	DGKT Working Capital Deposit														
	P														
	SE														
	CAEW														
	CAEE														
25317	DGKT Working Capital Deposit														
	P														
	SE														
	CAEW														
	CAEE														
25319	Provo Working Capital Deposit														
	P														
	SE														
	CAEW														
	CAEE														
154	Total Fuel Shock Materials and Supplies	6,848	6,734	6,918	6,661	7,027	7,282	6,923	6,407	6,947	6,795	7,076	6,997	7,337	6,814
	MSS	4,110	4,218	4,263	4,175	4,039	4,053	4,004	4,015	3,995	3,969	3,981	4,036	4,017	4,071
	SG	66	66	66	62	62	62	53	97	100	90	90	90	96	75
	SE														
	SO	7	7	2	1	10	10	6	9	5	6	2	16	3	6
	SNPFS														
	SNPFI	(131)	(129)	(125)	(122)	(124)	(122)	(119)	(120)	(118)	(124)	(125)	(122)	(119)	(123)
	SNPD														
	SNPT														
	DGU														
	DGP														
	JBE														
	SNPP														
	SNPP	1,435	1,448	1,457	1,544	1,511	1,531	1,528	1,510	1,540	1,544	1,535	1,555	1,555	1,517
	CAGE														
	JGS	1,438	1,451	1,479	1,473	1,426	1,487	1,353	1,345	1,318	1,326	1,327	1,310	1,290	1,300
	CAEW														
	CAEE														
	CAGE														
	Total Materials and Supplies	6,928	7,062	7,101	7,133	6,923	6,920	6,825	6,837	6,845	6,829	6,810	6,890	6,906	6,927
163	Storage Expense Unallocated														
	MSS														
	SO														
25318	Provo Working Capital Deposit														
	MSS														
	CAGW														
	CAGE														

PacificCorp
Washington General Rate Case - December 2013
Historical Rate Base - AMA Method

Description of Account Summary	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	AMA Rate Base December 2012 - December 2013
Total Working Capital	3,486	3,449	3,388	3,293	3,194	3,098	2,973	2,897	2,823	2,733	2,639	2,536	2,439	2,989
Miscellaneous Rate Base	3,486	3,449	3,388	3,293	3,194	3,098	2,973	2,897	2,823	2,733	2,639	2,536	2,439	2,989
18221 Uranium Plant & Reg Study Costs														
18222 Nuclear Plant - Trojan														
1869 Misc Deferred Debits-Trojan														
TOTAL MISCELLANEOUS RATE BASE	36,883	36,337	36,233	35,501	35,081	35,007	33,721	33,117	33,210	32,790	33,314	33,782	33,651	34,448
TOTAL RATE BASE ADDITIONS														
2385 Customer Service Deposits														
Total Customer Service Deposits														
2281 Prop Ops														
2282 Int & Dem														
2283 Plan & Ben	(2,818)	(2,853)	(2,817)	(3,324)	(3,300)	(3,247)	(3,506)	(3,590)	(3,544)	(3,633)	(3,603)	(3,397)	(4,065)	(3,549)
2283 Plan & Ben	(248)	(262)	(261)	(266)	(268)	(269)	(268)	(268)	(268)	(268)	(268)	(266)	(189)	(227)
2284 Int Prov	(3,065)	(3,115)	(3,079)	(3,583)	(3,559)	(3,456)	(3,804)	(3,767)	(3,754)	(3,541)	(3,301)	(3,602)	(4,264)	(3,985)
22941 Atom Misc Other Provisions - Other														
22942 Prev-Trojan														
230 ARO	(140)	(339)	(339)	(339)	(339)	(339)	(339)	(339)	(339)	(339)	(339)	(339)	(339)	(339)
264105 ARO	(140)	(339)	(339)	(339)	(339)	(339)	(339)	(339)	(339)	(339)	(339)	(339)	(339)	(339)
264 Regulatory Liability														
264 Regulatory Liability														
264	0	0	0	0	0	0	0	0	0	0	0	0	0	0
264	0	0	0	0	0	0	0	0	0	0	0	0	0	0
262 Customer Advances for Construction	(80)	(80)	(70)	(65)	(60)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(20)
GPW	15	16	16	16	16	16	16	16	16	16	16	16	16	19
T														
CAGE														
GPW														
CAGE														
CUST	(64)	(64)	(64)	(68)	(44)	15	15	16	16	25	25	25	25	(7)
25398 SO2 Emissions														
25399 Other Deferred Credits														
GP	(381)	(350)	(282)	(213)	(158)	(91)	(22)	(73)	(693)	(693)	(537)	(487)	(397)	(375)
GP														
SO	(1,458)	(1,455)	(1,441)	(1,430)	(1,421)	(1,418)	(1,408)	(1,398)	(1,323)	(1,565)	(1,495)	(1,509)	(1,818)	(1,483)
P	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
CAGE														
P	(631)	(605)	(679)	(678)	(560)	(707)	(741)	(718)	(690)	(664)	(659)	(613)	(587)	(646)
GPW														
P														

PacificCorp
Washington General Rate Case - December 2013
Historical Rate Base - AMA Method

Description of Account Summary:		Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	AMA Rate Base December 2012 - December 2013
Total Accumulated ITC		(47)	(47)	(47)	(45)	(45)	(45)	(45)	(43)	(43)	(41)	(40)	(39)	(38)	(48)
PTD		(9)	(9)	(9)	(9)	(9)	(9)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)
ITC90		(309)	(309)	(309)	(274)	(274)	(274)	(238)	(238)	(238)	(205)	(193)	(182)	(184)	(13)
SG		(233,223)	(233,222)	(233,000)	(235,889)	(236,872)	(235,842)	(237,372)	(238,007)	(237,885)	(240,895)	(242,517)	(244,295)	(245,095)	(237,841)
TOTAL RATE BASE DEDUCTIONS															
108SP Steam Plant Accumulated Depr															
S															
P															
DGP															
DGU															
SG															
CAGW		(94,108)	(94,108)	(94,260)	(94,309)	(94,407)	(94,505)	(94,288)	(94,335)	(94,433)	(94,710)	(94,744)	(94,841)	(95,120)	(94,477)
CAGE		(113,817)	(114,216)	(114,622)	(114,791)	(115,188)	(114,076)	(112,375)	(112,594)	(112,981)	(113,083)	(113,487)	(113,851)	(114,133)	(113,765)
JBG		(147,925)	(148,415)	(148,822)	(148,100)	(148,593)	(148,582)	(148,652)	(148,528)	(147,418)	(147,792)	(148,231)	(148,692)	(149,259)	(148,235)
CAGE															
108NP Nuclear Plant Accumulated Depr															
P															
DGP															
DGU															
SG															
108HP Hydraulic Plant Accum Depr															
S															
P															
DGP															
DGU															
SG															
CAGW		(48,838)	(48,184)	(48,555)	(48,816)	(50,118)	(50,198)	(50,337)	(50,729)	(51,087)	(51,251)	(51,615)	(51,961)	(52,178)	(50,524)
CAGE															
JBG		(65,015)	(65,791)	(66,612)	(67,111)	(67,991)	(68,171)	(68,425)	(70,243)	(71,058)	(71,855)	(72,460)	(73,280)	(73,924)	(69,477)
CAGE															
SSGCT		(65,015)	(65,791)	(66,612)	(67,111)	(67,991)	(68,171)	(68,425)	(70,243)	(71,058)	(71,855)	(72,460)	(73,280)	(73,924)	(69,477)
108EP Experimental Plant - Accum Depr															
P															
DGP															
SG															
TOTAL PRODUCTION PLANT DEPR															
Summary of Prod Plant Depreciation by Factor															
S															
DGP															
DGU															
SG															
CAGW		(142,961)	(149,193)	(150,428)	(151,235)	(152,428)	(153,420)	(154,051)	(155,307)	(156,581)	(157,816)	(158,810)	(160,023)	(161,222)	(154,472)
CAGE		(113,817)	(114,216)	(114,622)	(114,791)	(115,188)	(114,076)	(112,375)	(112,594)	(112,981)	(113,083)	(113,487)	(113,851)	(114,133)	(113,765)
JBG		(261,778)	(263,309)	(264,880)	(265,026)	(267,612)	(267,496)	(268,424)	(267,901)	(268,542)	(270,695)	(272,306)	(273,874)	(275,354)	(268,236)
SSGCT															
Total of Prod Plant Depreciation by Factor															
108TP Transmission Plant Accumulated Depr															
T															
DGP															
DGU															
CAGW		(103,806)	(104,210)	(104,630)	(103,238)	(103,673)	(104,125)	(105,487)	(105,816)	(106,283)	(107,204)	(107,644)	(108,101)	(107,534)	(105,805)
CAGE															
JBG		(10,274)	(10,307)	(10,340)	(10,130)	(10,157)	(10,190)	(10,283)	(10,316)	(10,349)	(10,442)	(10,475)	(10,508)	(10,586)	(10,327)

Description of Account Summary:		Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	AMA Rate Base December 2012 - December 2013
T	SG	(108)	(108)	(105)	(105)	(102)	(106)	(107)	(107)	(108)	(108)	(108)	(108)	(108)	(107)
TOTAL TRANS PLANT ACCOUNT DEPR		(114,189)	(114,629)	(115,079)	(113,474)	(113,939)	(114,422)	(115,970)	(116,239)	(116,720)	(117,750)	(118,229)	(118,719)	(119,209)	(115,939)
100300	Land and Land Rights	(140)	(141)	(141)	(139)	(139)	(140)	(141)	(141)	(142)	(143)	(144)	(144)	(144)	(142)
100381	Structure and Improvements	(660)	(663)	(667)	(666)	(670)	(673)	(676)	(680)	(683)	(686)	(689)	(693)	(698)	(683)
100382	Station Equipment	(15,913)	(15,967)	(16,055)	(15,927)	(16,012)	(16,091)	(16,163)	(16,243)	(16,325)	(16,401)	(16,486)	(16,571)	(16,658)	(16,274)
100383	Storage Railway Equipment	(15,913)	(15,967)	(16,055)	(15,927)	(16,012)	(16,091)	(16,163)	(16,243)	(16,325)	(16,401)	(16,486)	(16,571)	(16,658)	(16,274)
100384	Poles, Towers & Fences	(51,483)	(51,862)	(52,118)	(52,231)	(52,341)	(52,442)	(52,544)	(52,644)	(52,744)	(52,844)	(52,944)	(53,044)	(53,144)	(53,145)
100386	Overhead Conductors	(30,079)	(30,221)	(30,365)	(30,149)	(30,293)	(30,433)	(30,589)	(30,733)	(30,872)	(31,039)	(31,177)	(31,320)	(31,529)	(30,541)
100388	Underground Conduit	(11,264)	(11,325)	(11,385)	(11,463)	(11,540)	(11,611)	(11,657)	(11,718)	(11,779)	(11,833)	(11,894)	(11,965)	(12,036)	(11,816)
100387	Underground Conductors	(9,792)	(9,849)	(9,895)	(10,343)	(10,086)	(10,153)	(10,188)	(10,245)	(10,301)	(10,340)	(10,385)	(10,432)	(10,482)	(10,164)
100388	Line Transformers	(45,809)	(45,844)	(46,070)	(46,115)	(46,344)	(46,555)	(46,739)	(46,963)	(47,179)	(47,389)	(47,595)	(47,792)	(48,041)	(48,857)
100389	Switches	(18,076)	(18,083)	(19,100)	(19,422)	(19,529)	(19,636)	(19,701)	(19,809)	(19,916)	(19,990)	(20,059)	(20,210)	(21,098)	(19,748)
100370	Meters	(1,876)	(2,011)	(2,045)	(2,281)	(2,312)	(2,397)	(2,396)	(2,391)	(2,386)	(2,385)	(2,389)	(2,359)	(2,377)	(2,298)
100371	Installations on Customers' Premises	(289)	(290)	(292)	(282)	(283)	(285)	(285)	(288)	(289)	(290)	(292)	(293)	(293)	(291)
100372	Leased Property	(289)	(290)	(292)	(282)	(283)	(285)	(285)	(288)	(289)	(290)	(292)	(293)	(293)	(291)
100373	Street Lights	(2,286)	(2,286)	(2,277)	(2,269)	(2,270)	(2,260)	(2,269)	(2,268)	(2,268)	(2,269)	(2,269)	(2,269)	(2,269)	(2,282)
100000	Unclassified Dist Plant - Acct 300	(2,286)	(2,286)	(2,277)	(2,269)	(2,270)	(2,260)	(2,269)	(2,268)	(2,268)	(2,269)	(2,269)	(2,269)	(2,269)	(2,282)
100005	Unclassified Dist Sub Plant - Acct 300														
10000P	Unclassified Dist Sub Plant - Acct 300P	100	97	95	228	223	218	160	97	83	107	104	100	100	134
		100	97	95	228	223	218	160	97	83	107	104	100	100	134

	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	
TOTAL DISTRIBUTION PLANT DEPR	(188,337)	(189,395)	(190,414)	(190,789)	(191,827)	(192,800)	(193,564)	(194,812)	(195,640)	(196,340)	(197,354)	(198,398)	(199,298)	(193,746)
Summary of Distribution Plant Dep'r by Factor														
S	(188,337)	(189,395)	(190,414)	(190,789)	(191,827)	(192,800)	(193,564)	(194,812)	(195,640)	(196,340)	(197,354)	(198,398)	(199,298)	(193,746)
Total Distribution Depreciation by Factor														
100GP General Plant Accumulated Dep'r	(188,337)	(189,395)	(190,414)	(190,789)	(191,827)	(192,800)	(193,564)	(194,812)	(195,640)	(196,340)	(197,354)	(198,398)	(199,298)	(193,746)
G-SITUS S	(19,537)	(19,589)	(19,666)	(19,598)	(19,710)	(19,804)	(19,701)	(19,777)	(19,807)	(20,014)	(20,180)	(20,373)	(20,783)	(19,847)
G-DEPR DGP														
G-DEPR DGU														
G-SG SG	(595)	(574)	(604)	(598)	(605)	(588)	(595)	(601)	(590)	(450)	(451)	(488)	(456)	(550)
CUST CN	(5,677)	(5,649)	(5,720)	(5,722)	(5,811)	(5,791)	(5,795)	(5,897)	(5,873)	(5,863)	(6,025)	(6,074)	(6,399)	(5,866)
PTD														
P SE	(3,882)	(3,907)	(3,956)	(4,002)	(4,072)	(4,128)	(4,171)	(4,272)	(4,320)	(4,385)	(4,416)	(4,482)	(4,270)	(4,180)
G-SG CAGW	(1,128)	(1,077)	(1,084)	(1,128)	(1,146)	(1,168)	(1,170)	(1,192)	(1,213)	(1,229)	(1,250)	(1,282)	(1,245)	(1,177)
G-SG CAGE														
P CAEW														
P CAEE														
G-SG CAGE														
G-SG CAGE	(30,787)	(30,575)	(30,910)	(30,954)	(31,344)	(31,575)	(31,450)	(31,739)	(32,002)	(31,948)	(32,321)	(32,689)	(33,153)	(31,620)
100MP Mining Plant Accumulated Dep'r.														
S														
P														
CAEW														
P														
P														
JBE														
100MP Less Centralia Slime Depreciation														
P														
1001380 Accum Dep'r - Capital Lease														
PTD														
SO														
Remove Capital Leases														
1001389 Accum Dep'r - Capital Lease														
P														
P														
SE														
Remove Capital Leases														
TOTAL GENERAL PLANT ACCUM DEPR	(30,787)	(30,575)	(30,910)	(30,954)	(31,344)	(31,575)	(31,450)	(31,739)	(32,002)	(31,948)	(32,321)	(32,689)	(33,153)	(31,620)
Summary of General Depreciation by Factor														
S	(19,537)	(19,589)	(19,586)	(19,598)	(19,710)	(19,804)	(19,701)	(19,777)	(19,807)	(20,014)	(20,180)	(20,373)	(20,783)	(19,847)
DGP														
DGU														
SE	(5,677)	(5,649)	(5,720)	(5,722)	(5,811)	(5,791)	(5,795)	(5,897)	(5,873)	(5,863)	(6,025)	(6,074)	(6,399)	(5,866)
SO	(665)	(674)	(664)	(668)	(695)	(688)	(695)	(697)	(690)	(450)	(451)	(488)	(456)	(550)
CN														
SG														
DEU														
CAGW	(3,882)	(3,907)	(3,956)	(4,002)	(4,072)	(4,128)	(4,171)	(4,272)	(4,320)	(4,385)	(4,416)	(4,482)	(4,270)	(4,180)
CAGE														
CAEW														
CAEE														
SSGCT														
JBE	(1,128)	(1,077)	(1,084)	(1,128)	(1,146)	(1,168)	(1,170)	(1,192)	(1,213)	(1,229)	(1,250)	(1,282)	(1,245)	(1,177)
Remove Capital Leases														
Total General Depreciation by Factor	(30,787)	(30,575)	(30,910)	(30,954)	(31,344)	(31,575)	(31,450)	(31,739)	(32,002)	(31,948)	(32,321)	(32,689)	(33,153)	(31,620)

PacificCorp
 Washington General Rate Case - December 2013
 Historical Rate Base - AMA Method

Description of Account Summary	AMA Rate Base												
	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
\$	(1,150)	(1,219)	(1,226)	(1,231)	(1,237)	(1,243)	(1,240)	(1,256)	(1,261)	(1,267)	(1,273)	(1,279)	(1,285)
DGP													
DGU													
SE													
SO	(19,276)	(18,516)	(18,002)	(18,693)	(18,745)	(18,334)	(18,926)	(19,022)	(18,114)	(19,171)	(19,250)	(19,341)	(18,988)
CN	(7,691)	(7,656)	(7,692)	(7,728)	(7,765)	(7,801)	(7,834)	(7,815)	(7,924)	(7,833)	(7,842)	(7,851)	(7,849)
SSCCT													
JEG	(2)	(2)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
CAGW	(13,305)	(13,323)	(13,533)	(13,744)	(13,955)	(14,172)	(14,389)	(14,620)	(14,844)	(15,074)	(15,300)	(15,530)	(15,759)
CAGE													
CAEW													
CAEE													
SG	(1,205)	(1,192)	(1,228)	(1,253)	(1,272)	(1,223)	(1,207)	(1,092)	(1,110)	(1,102)	(1,103)	(1,112)	(1,131)
Less Capital Lease	(692)	(666)	(663)	(665)	(666)	(665)	(665)	(666)	(666)	(665)	(665)	(665)	(665)
Total Provision For Amortization by Factor	(42,292)	(42,574)	(42,949)	(43,318)	(43,641)	(43,841)	(44,200)	(44,473)	(44,823)	(45,119)	(45,437)	(45,792)	(46,104)



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4117000	LOSS DISP UTIL PLT	\$63	\$3	\$46	\$15	\$0	\$0	\$0	\$0	\$0
4117000 Total		\$63	\$3	\$46	\$15	\$0	\$0	\$0	\$0	\$0
4118000	GAINS-DISP OF ALLOW	-\$26	\$0	-\$6	-\$2	-\$5	-\$11	-\$2	-\$2	\$0
4118000 Total		-\$26	\$0	-\$6	-\$2	-\$5	-\$11	-\$2	-\$2	\$0
4211000	GAIN DISPOS PROP	-\$28	\$0	\$0	\$0	-\$7	-\$19	-\$3	\$0	\$0
4211000	GAIN DISPOS PROP	\$25	\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0
4211000	GAIN DISPOS PROP	-\$286	-\$6	-\$68	-\$20	-\$44	-\$131	-\$17	-\$1	\$0
4211000	GAIN DISPOS PROP	-\$17	\$0	\$0	\$0	-\$17	\$0	\$0	\$0	\$0
4211000 Total		-\$306	-\$6	-\$43	-\$20	-\$50	-\$167	-\$20	-\$1	\$0
4212000	LOSS DISPOS PROP	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	\$12	\$1	\$9	\$3	\$0	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	\$6	\$0	\$2	\$0	\$0	\$3	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	\$310	\$6	\$74	\$21	\$47	\$142	\$19	\$1	\$0
4212000	LOSS DISPOS PROP	\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4212000 Total		\$342	\$7	\$85	\$24	\$48	\$158	\$19	\$1	\$0
4401000	RESIDENTIAL SALES	\$51,925	\$51,925	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	\$76,748	\$0	\$0	\$0	\$0	\$0	\$76,748	\$0	\$0
4401000	RESIDENTIAL SALES	\$603,505	\$0	\$603,505	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	\$735,704	\$0	\$0	\$0	\$0	\$735,704	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	\$142,420	\$0	\$0	\$142,420	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	\$100,604	\$0	\$0	\$0	\$100,604	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	\$13,360	\$0	\$0	\$0	\$13,360	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	-\$557	-\$557	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	\$53	\$0	\$0	\$0	\$0	\$0	\$53	\$0	\$0
4401000	RESIDENTIAL SALES	\$124	\$0	\$124	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	-\$2,289	\$0	\$0	\$0	\$0	-\$2,289	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	-\$5,957	\$0	\$0	-\$5,957	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	\$66	\$0	\$0	\$0	\$66	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	\$7,950	\$0	\$0	\$0	\$0	\$7,950	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	-\$416	\$0	\$0	-\$416	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	-\$708	\$0	\$0	\$0	-\$708	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	\$530	\$530	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	\$1,015	\$0	\$0	\$0	\$0	\$0	\$1,015	\$0	\$0
4401000	RESIDENTIAL SALES	\$1,361	\$0	\$1,361	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	\$960	\$0	\$0	\$0	\$0	\$960	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	-\$286	\$0	\$0	-\$286	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	\$384	\$0	\$0	\$384	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	-\$481	\$0	\$0	-\$481	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	-\$3	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	-\$5	\$0	\$0	\$0	\$0	\$0	-\$5	\$0	\$0
4401000	RESIDENTIAL SALES	-\$8	\$0	-\$8	\$0	\$0	\$0	\$0	\$0	\$0



A MIDAMERICAN ENERGY HOLDINGS COMPANY

Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2013

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4401000 RESIDENTIAL SALES	UT	\$-33	\$0	\$0	\$0	\$0	\$-33	\$0	\$0	\$0
4401000 RESIDENTIAL SALES	WA	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
4401000 RESIDENTIAL SALES	WYP	\$8	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0
4401000 RESIDENTIAL SALES	OTHER	\$1,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,874
4401000 RESIDENTIAL SALES	CA	\$417	\$417	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000 RESIDENTIAL SALES	IDU	\$1,414	\$0	\$0	\$0	\$0	\$0	\$1,414	\$0	\$0
4401000 RESIDENTIAL SALES	OR	\$14,725	\$0	\$14,725	\$0	\$0	\$0	\$0	\$0	\$0
4401000 RESIDENTIAL SALES	UT	\$20,716	\$0	\$0	\$0	\$0	\$20,716	\$0	\$0	\$0
4401000 RESIDENTIAL SALES	WA	\$4,640	\$0	\$0	\$4,640	\$0	\$0	\$0	\$0	\$0
4401000 RESIDENTIAL SALES	WYP	\$1,388	\$0	\$0	\$0	\$1,388	\$0	\$0	\$0	\$0
4401000 RESIDENTIAL SALES	WYU	\$17	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0
4401000 RESIDENTIAL SALES	OTHER	\$2,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,725
4401000 Total		\$1,773,896	\$52,312	\$619,707	\$140,405	\$114,639	\$763,009	\$79,225	\$0	\$4,599
4421000 COMMERCIAL SALES	CA	\$32,072	\$32,072	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	IDU	\$39,943	\$0	\$0	\$0	\$0	\$0	\$39,943	\$0	\$0
4421000 COMMERCIAL SALES	OR	\$441,503	\$0	\$441,503	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	UT	\$679,375	\$0	\$0	\$0	\$0	\$679,375	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WA	\$116,320	\$0	\$0	\$116,320	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYP	\$116,765	\$0	\$0	\$0	\$116,765	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYU	\$11,486	\$0	\$0	\$0	\$11,486	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	CA	-\$464	-\$464	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	IDU	\$34	\$0	\$0	\$0	\$0	\$0	\$34	\$0	\$0
4421000 COMMERCIAL SALES	OR	\$125	\$0	\$125	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	UT	-\$1,566	\$0	\$0	\$0	\$0	-\$1,566	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WA	-\$4,899	\$0	\$0	-\$4,899	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYP	\$101	\$0	\$0	\$0	\$101	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	UT	\$8,257	\$0	\$0	\$0	\$0	\$8,257	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WA	-\$322	\$0	\$0	-\$322	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYP	-\$1,014	\$0	\$0	\$0	-\$1,014	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	CA	\$430	\$430	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	IDU	-\$1,071	\$0	\$0	\$0	\$0	\$0	-\$1,071	\$0	\$0
4421000 COMMERCIAL SALES	OR	-\$1,157	\$0	-\$1,157	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	UT	-\$3,231	\$0	\$0	\$0	\$0	-\$3,231	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WA	-\$277	\$0	\$0	-\$277	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYP	-\$1,577	\$0	\$0	\$0	-\$1,577	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYU	-\$473	\$0	\$0	\$0	-\$473	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	OTHER	\$1,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,482
4421000 COMMERCIAL SALES	CA	\$277	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	IDU	\$755	\$0	\$0	\$0	\$0	\$0	\$755	\$0	\$0
4421000 COMMERCIAL SALES	OR	\$10,059	\$0	\$10,059	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	UT	\$17,987	\$0	\$0	\$0	\$0	\$17,987	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WA	\$3,877	\$0	\$0	\$3,877	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYP	\$1,742	\$0	\$0	\$0	\$1,742	\$0	\$0	\$0	\$0



A MIDAMERICAN ENERGY HOLDINGS COMPANY

Electric Operations Revenue (Actuals)

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Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	WYP	\$73	\$0	\$0	\$0	\$73	\$0	\$0	\$0	\$0
4421000	OTHER	\$1,239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,239
4421000 Total		\$1,467,952	\$32,315	\$450,529	\$114,700	\$127,103	\$700,922	\$39,662	\$0	\$2,721
4422000	CA	\$4,266	\$4,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IDU	\$19,914	\$0	\$0	\$0	\$0	\$0	\$19,914	\$0	\$0
4422000	OR	\$146,474	\$0	\$146,474	\$0	\$0	\$0	\$0	\$0	\$0
4422000	UT	\$357,419	\$0	\$0	\$0	\$0	\$357,419	\$0	\$0	\$0
4422000	WA	\$49,810	\$0	\$0	\$49,810	\$0	\$0	\$0	\$0	\$0
4422000	WYP	\$319,576	\$0	\$0	\$0	\$319,576	\$0	\$0	\$0	\$0
4422000	WYU	\$103,339	\$0	\$0	\$0	\$103,339	\$0	\$0	\$0	\$0
4422000	IDU	\$86,483	\$0	\$0	\$0	\$0	\$0	\$86,483	\$0	\$0
4422000	UT	\$119,079	\$0	\$0	\$0	\$0	\$119,079	\$0	\$0	\$0
4422000	CA	\$63	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IDU	\$132	\$0	\$0	\$0	\$0	\$0	\$132	\$0	\$0
4422000	OR	\$128	\$0	\$128	\$0	\$0	\$0	\$0	\$0	\$0
4422000	UT	\$2,001	\$0	\$0	\$0	\$0	\$2,001	\$0	\$0	\$0
4422000	WA	\$2,178	\$0	\$0	\$2,178	\$0	\$0	\$0	\$0	\$0
4422000	WYP	\$445	\$0	\$0	\$0	\$445	\$0	\$0	\$0	\$0
4422000	UT	\$5,101	\$0	\$0	\$0	\$0	\$5,101	\$0	\$0	\$0
4422000	WA	\$161	\$0	\$0	\$161	\$0	\$0	\$0	\$0	\$0
4422000	WYP	\$4,753	\$0	\$0	\$0	\$4,753	\$0	\$0	\$0	\$0
4422000	CA	\$56	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IDU	\$1,326	\$0	\$0	\$0	\$0	\$0	\$1,326	\$0	\$0
4422000	OR	\$1,419	\$0	\$1,419	\$0	\$0	\$0	\$0	\$0	\$0
4422000	UT	\$10,528	\$0	\$0	\$0	\$0	\$10,528	\$0	\$0	\$0
4422000	WA	\$1,046	\$0	\$0	\$1,046	\$0	\$0	\$0	\$0	\$0
4422000	WYP	\$116	\$0	\$0	\$0	\$116	\$0	\$0	\$0	\$0
4422000	WYU	\$1,102	\$0	\$0	\$0	\$1,102	\$0	\$0	\$0	\$0
4422000	OTHER	\$904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$904
4422000	CA	\$52	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IDU	\$269	\$0	\$0	\$0	\$0	\$0	\$269	\$0	\$0
4422000	OR	\$800	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0
4422000	UT	\$8,708	\$0	\$0	\$0	\$0	\$8,708	\$0	\$0	\$0
4422000	WA	\$1,683	\$0	\$0	\$1,683	\$0	\$0	\$0	\$0	\$0
4422000	WYP	\$407	\$0	\$0	\$0	\$407	\$0	\$0	\$0	\$0
4422000	WYU	\$1,566	\$0	\$0	\$0	\$1,566	\$0	\$0	\$0	\$0
4422000	OTHER	\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$534
4422000 Total		\$1,228,376	\$4,311	\$148,565	\$48,109	\$419,594	\$498,234	\$108,124	\$0	\$1,439
4423000	CA	\$12,622	\$12,622	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	IDU	\$62,698	\$0	\$0	\$0	\$0	\$0	\$62,698	\$0	\$0
4423000	OR	\$25,706	\$0	\$25,706	\$0	\$0	\$0	\$0	\$0	\$0
4423000	UT	\$17,746	\$0	\$0	\$0	\$0	\$17,746	\$0	\$0	\$0
4423000	WA	\$13,512	\$0	\$0	\$13,512	\$0	\$0	\$0	\$0	\$0



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 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRIG	WYP	\$1,737	\$0	\$0	\$0	\$1,737	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	WYU	\$405	\$0	\$0	\$0	\$405	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	CA	-\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	OR	-\$4	\$0	-\$4	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	UT	-\$47	\$0	\$0	\$0	\$0	-\$47	\$0	\$0
4423000	INDUST SALES-IRRIG	WA	-\$578	\$0	\$0	-\$578	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	CA	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	OR	\$30	\$0	\$30	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	UT	-\$17	\$0	\$0	\$0	\$0	-\$17	\$0	\$0
4423000	INDUST SALES-IRRIG	WA	-\$33	\$0	\$0	-\$33	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	WYP	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	OTHER	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$88
4423000	INDUST SALES-IRRIG	CA	\$162	\$162	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	IDU	\$1,323	\$0	\$0	\$0	\$0	\$1,323	\$0	\$0
4423000	INDUST SALES-IRRIG	OR	\$722	\$0	\$722	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	UT	\$447	\$0	\$0	\$0	\$0	\$447	\$0	\$0
4423000	INDUST SALES-IRRIG	WA	\$451	\$0	\$0	\$451	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	WYP	\$41	\$0	\$0	\$41	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000 Total			\$136,799	\$12,573	\$26,454	\$13,352	\$2,182	\$18,129	\$64,021	\$88
4441000	PUB ST/HWY LIGHT	CA	\$448	\$448	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	IDU	\$489	\$0	\$0	\$0	\$0	\$0	\$489	\$0
4441000	PUB ST/HWY LIGHT	OR	\$5,799	\$0	\$5,799	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	UT	\$9,609	\$0	\$0	\$0	\$0	\$9,609	\$0	\$0
4441000	PUB ST/HWY LIGHT	WA	\$1,291	\$0	\$0	\$1,291	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	WYP	\$1,803	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	WYU	\$413	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	CA	-\$7	-\$7	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	OR	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	UT	-\$46	\$0	\$0	\$0	\$0	-\$46	\$0	\$0
4441000	PUB ST/HWY LIGHT	WA	-\$57	\$0	\$0	-\$57	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	CA	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	IDU	-\$15	\$0	\$0	\$0	\$0	\$0	-\$15	\$0
4441000	PUB ST/HWY LIGHT	OR	-\$189	\$0	-\$189	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	UT	\$187	\$0	\$0	\$0	\$0	\$187	\$0	\$0
4441000	PUB ST/HWY LIGHT	WA	-\$126	\$0	\$0	-\$126	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	WYP	\$10	\$0	\$0	\$0	\$10	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	WYU	-\$82	\$0	\$0	\$0	-\$82	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	OTHER	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$20
4441000	PUB ST/HWY LIGHT	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	IDU	\$10	\$0	\$0	\$0	\$0	\$0	\$10	\$0
4441000	PUB ST/HWY LIGHT	OR	\$142	\$0	\$142	\$0	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)

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 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4441000	UT	\$279	\$0	\$0	\$0	\$0	\$279	\$0	\$0	\$0
4441000	WA	\$27	\$0	\$0	\$27	\$0	\$0	\$0	\$0	\$0
4441000	WYP	\$35	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0
4441000 Total		\$20,048	\$448	\$5,753	\$1,134	\$2,179	\$10,029	\$484	\$0	\$20
4451000	UT	\$16,556	\$0	\$0	\$0	\$0	\$16,556	\$0	\$0	\$0
4451000	UT	-\$67	\$0	\$0	\$0	-\$67	\$0	\$0	\$0	\$0
4451000	UT	\$178	\$0	\$0	\$0	\$0	\$178	\$0	\$0	\$0
4451000	OTHER	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
4451000	UT	\$419	\$0	\$0	\$0	\$0	\$419	\$0	\$0	\$0
4451000 Total		\$17,102	\$0	\$0	\$0	\$0	\$17,087	\$0	\$0	\$15
4471000	OR	\$1,077	\$0	\$1,077	\$0	\$0	\$0	\$0	\$0	\$0
4471000	FERC	\$6,260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,260
4471000	FERC	\$4,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,289
4471000	WYP	\$21	\$0	\$0	\$0	\$21	\$0	\$0	\$0	\$0
4471000 Total		\$11,646	\$0	\$1,077	\$0	\$21	\$0	\$0	\$0	\$10,548
4479000	FERC	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85
4479000	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
4479000 Total		\$89	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$85
447NPC	CAGW	\$80,087	\$3,536	\$58,063	\$18,488	\$0	\$0	\$0	\$0	\$0
447NPC Total		\$80,087	\$3,536	\$58,063	\$18,488	\$0	\$0	\$0	\$0	\$0
4491100	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4491100 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	CA	\$213	\$213	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	IDU	\$232	\$0	\$0	\$0	\$0	\$0	\$232	\$0	\$0
4501000	OR	\$2,894	\$0	\$2,894	\$0	\$0	\$0	\$0	\$0	\$0
4501000	UT	\$2,540	\$0	\$0	\$0	\$0	\$2,540	\$0	\$0	\$0
4501000	WA	\$498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	WYP	\$415	\$0	\$0	\$0	\$415	\$0	\$0	\$0	\$0
4501000	WYU	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000 Total		\$6,844	\$213	\$2,894	\$498	\$466	\$2,540	\$232	\$0	\$0
4502000	CA	\$67	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4502000	IDU	\$47	\$0	\$0	\$0	\$0	\$0	\$47	\$0	\$0
4502000	OR	\$706	\$0	\$706	\$0	\$0	\$0	\$0	\$0	\$0
4502000	UT	\$851	\$0	\$0	\$0	\$0	\$851	\$0	\$0	\$0
4502000	WA	\$151	\$0	\$0	\$151	\$0	\$0	\$0	\$0	\$0
4502000	WYP	\$138	\$0	\$0	\$0	\$138	\$0	\$0	\$0	\$0
4502000	WYU	\$18	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0
4502000 Total		\$1,978	\$67	\$706	\$151	\$156	\$851	\$47	\$0	\$0
4503000	CA	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4503000	IDU	\$275	\$0	\$0	\$0	\$0	\$0	\$275	\$0	\$0
4503000	OR	\$177	\$0	\$177	\$0	\$0	\$0	\$0	\$0	\$0
4503000	UT	\$320	\$0	\$0	\$0	\$0	\$320	\$0	\$0	\$0
4503000	WA	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4503000	WYP	\$111	\$0	\$0	\$0	\$111	\$0	\$0	\$0	\$0
4503000	WYU	\$89	\$0	\$0	\$0	\$89	\$0	\$0	\$0	\$0
4503000 Total		\$1,034	\$23	\$177	\$40	\$200	\$320	\$275	\$0	\$0
4504000	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$0
4504000	OR	\$11	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0
4504000	UT	\$30	\$0	\$0	\$0	\$0	\$30	\$0	\$0	\$0
4504000	WA	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0
4504000	WYP	-\$3	\$0	\$0	\$0	-\$3	\$0	\$0	\$0	\$0
4504000	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4504000 Total		\$51	\$0	\$11	\$6	-\$1	\$30	\$5	\$5	\$0
4511000	CA	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	IDU	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$76	\$0
4511000	OR	\$565	\$0	\$565	\$0	\$0	\$0	\$0	\$0	\$0
4511000	UT	\$2,810	\$0	\$0	\$0	\$0	\$2,810	\$0	\$0	\$0
4511000	WA	\$148	\$0	\$0	\$148	\$0	\$0	\$0	\$0	\$0
4511000	WYP	\$119	\$0	\$0	\$0	\$119	\$0	\$0	\$0	\$0
4511000	WYU	\$17	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0
4511000	CA	\$12	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	IDU	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$32	\$0
4511000	OR	\$299	\$0	\$299	\$0	\$0	\$0	\$0	\$0	\$0
4511000	UT	\$480	\$0	\$0	\$0	\$0	\$480	\$0	\$0	\$0
4511000	WA	\$61	\$0	\$0	\$61	\$0	\$0	\$0	\$0	\$0
4511000	WYP	\$73	\$0	\$0	\$0	\$73	\$0	\$0	\$0	\$0
4511000	WYU	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
4511000 Total		\$4,738	\$48	\$865	\$209	\$218	\$3,290	\$108	\$0	\$0
4512000	CA	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	OR	\$19	\$0	\$19	\$0	\$0	\$0	\$0	\$0	\$0
4512000	UT	\$13	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0
4512000	WA	\$4	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
4512000	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4512000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000 Total		\$39	\$2	\$19	\$4	\$1	\$13	\$0	\$0	\$0
4513000	CA	\$58	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000	IDU	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$30	\$0
4513000	OR	\$417	\$0	\$417	\$0	\$0	\$0	\$0	\$0	\$0
4513000	SO	\$7	\$0	\$2	\$0	\$1	\$3	\$0	\$0	\$0
4513000	UT	\$668	\$0	\$0	\$0	\$0	\$668	\$0	\$0	\$0
4513000	WA	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0
4513000	WYP	\$149	\$0	\$0	\$0	\$149	\$0	\$0	\$0	\$0
4513000	WYU	\$190	\$0	\$0	\$0	\$190	\$0	\$0	\$0	\$0
4513000 Total		\$1,526	\$58	\$419	\$6	\$341	\$671	\$31	\$0	\$0



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2013

Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4514100 ENERGY FINANSWR	UT	\$7	\$7	\$0	\$0	\$0	\$0	\$7	\$0	\$0
4514100 ENERGY FINANSWR	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514100 Total	CA	\$7	\$7	\$0	\$0	\$0	\$0	\$7	\$0	\$0
4514400 ENERGY FINANSWR LGHT	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514400 ENERGY FINANSWR LGHT	WA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514400 Total	WYU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514900 ENERGY FINANSWR 12000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514900 Total	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4530000 SLS WATER & W PWR	CAGE	\$2	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0
4530000 Total	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0
4541000 RENTS - COMMON	IDU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	OR	\$741	\$741	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	SO	\$668	\$135	\$11	\$39	\$86	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	UT	\$736	\$135	\$0	\$0	\$0	\$260	\$34	\$0	\$0
4541000 RENTS - COMMON	WA	\$11	\$0	\$0	\$11	\$0	\$736	\$0	\$0	\$0
4541000 RENTS - COMMON	WYP	\$14	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	WYU	\$18	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	CA	\$468	\$468	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	IDU	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$148	\$0
4541000 RENTS - COMMON	OR	\$2,441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	UT	\$1,975	\$0	\$0	\$0	\$0	\$1,975	\$0	\$0	\$0
4541000 RENTS - COMMON	WA	\$832	\$0	\$0	\$832	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	WYP	\$312	\$0	\$0	\$0	\$312	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	OR	\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	UT	\$111	\$0	\$0	\$0	\$0	\$111	\$0	\$0	\$0
4541000 RENTS - COMMON	WA	\$38	\$0	\$0	\$38	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	WYP	\$12	\$0	\$0	\$0	\$12	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	CA	-\$2	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	OR	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	UT	-\$9	-\$9	\$0	\$0	\$0	-\$9	\$0	\$0	\$0
4541000 RENTS - COMMON	WA	\$1	\$0	\$0	-\$1	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	CAGE	\$157	\$0	\$0	\$0	\$37	\$105	\$14	\$0	\$0
4541000 RENTS - COMMON	JBG	\$3	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	SG	\$15	\$0	\$0	\$2	\$7	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	CAGE	\$17	\$0	\$0	\$0	\$4	\$11	\$2	\$0	\$0
4541000 RENTS - COMMON	CAGW	\$361	\$16	\$262	\$83	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	SG	\$162	\$2	\$40	\$13	\$26	\$71	\$10	\$0	\$1



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	\$272	\$0	\$0	\$0	\$65	\$182	\$24	\$0	\$2
4541000	RENTS - COMMON	\$73	\$3	\$53	\$17	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$947	\$14	\$236	\$75	\$150	\$411	\$56	\$0	\$4
4541000	RENTS - COMMON	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$110	\$2	\$26	\$8	\$17	\$50	\$7	\$0	\$0
4541000	RENTS - COMMON	\$502	\$0	\$0	\$0	\$0	\$502	\$0	\$0	\$0
4541000	RENTS - COMMON	\$23	\$0	\$0	\$0	\$5	\$15	\$2	\$0	\$0
4541000	RENTS - COMMON	\$5	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$105	\$2	\$25	\$7	\$16	\$48	\$6	\$0	\$0
4541000	RENTS - COMMON	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4541000	RENTS - COMMON	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0
4541000	RENTS - COMMON	\$174	\$0	\$174	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$27	\$0	\$0	\$0	\$0	\$27	\$0	\$0	\$0
4541000	RENTS - COMMON	\$105	\$0	\$0	\$105	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$2,859	\$57	\$681	\$196	\$435	\$1,310	\$172	\$0	\$9
4541000	RENTS - COMMON	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
4541000 Total		\$14,444	\$583	\$4,917	\$1,425	\$1,204	\$5,816	\$480	\$18	\$0
4542000	RENTS - NON COMMON	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4542000	RENTS - NON COMMON	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
4542000 Total		\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
4543000	MCI FOGWIRE REVENUES	\$3,348	\$0	\$0	\$0	\$794	\$2,236	\$297	\$20	\$0
4543000 Total		\$3,348	\$0	\$0	\$0	\$794	\$2,236	\$297	\$20	\$0
4561100	Other Wheeling Rev	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4561100	Other Wheeling Rev	\$736	\$7	\$110	\$35	\$139	\$390	\$52	\$3	\$0
4561100	Other Wheeling Rev	-\$1,142	-\$10	-\$171	-\$55	-\$215	-\$605	-\$81	-\$5	\$0
4561100	Other Wheeling Rev	\$891	\$8	\$134	\$43	\$168	\$472	\$63	\$4	\$0
4561100	Other Wheeling Rev	-\$289	-\$3	-\$43	-\$14	-\$54	-\$153	-\$20	-\$1	\$0
4561100	Other Wheeling Rev	\$472	\$4	\$71	\$23	\$89	\$250	\$33	\$2	\$0
4561100	Other Wheeling Rev	\$1,134	\$10	\$170	\$54	\$213	\$601	\$80	\$5	\$0
4561100	Other Wheeling Rev	-\$663	-\$6	-\$99	-\$32	-\$125	-\$351	-\$47	-\$3	\$0
4561100	Other Wheeling Rev	\$2,585	\$24	\$388	\$123	\$486	\$1,369	\$182	\$12	\$0
4561100	Other Wheeling Rev	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4561100	Other Wheeling Rev	\$2,336	\$21	\$350	\$112	\$439	\$1,237	\$165	\$11	\$0
4561100	Other Wheeling Rev	\$1,065	\$10	\$160	\$51	\$200	\$564	\$75	\$5	\$0
4561100	Other Wheeling Rev	\$13	\$0	\$2	\$1	\$2	\$7	\$1	\$0	\$0
4561100	Other Wheeling Rev	\$16,803	\$153	\$2,520	\$802	\$3,162	\$8,902	\$1,184	\$79	\$0
4561100	Other Wheeling Rev	\$22	\$2	\$3	\$1	\$0	\$12	\$2	\$0	\$0
4561100	Other Wheeling Rev	\$109	\$1	\$16	\$5	\$20	\$58	\$8	\$1	\$0
4561100	Other Wheeling Rev	\$565	\$5	\$85	\$27	\$106	\$300	\$40	\$3	\$0
4561100	Other Wheeling Rev	\$685	\$6	\$103	\$33	\$129	\$363	\$48	\$3	\$0



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4561100	Other Wheeling Rev	\$806	\$7	\$121	\$39	\$152	\$427	\$57	\$4	\$0
4561100 Total		\$26,127	\$239	\$3,918	\$1,248	\$4,916	\$13,842	\$1,841	\$123	\$0
4561910	S/T FIRM WHEEL REV	\$2,181	\$20	\$327	\$104	\$410	\$1,156	\$154	\$10	\$0
4561910 Total		\$2,181	\$20	\$327	\$104	\$410	\$1,156	\$154	\$10	\$0
4561920	L/T FIRM WHEEL REV	\$2,401	\$22	\$360	\$115	\$452	\$1,272	\$169	\$11	\$0
4561920	L/T FIRM WHEEL REV	\$5,080	\$46	\$762	\$243	\$956	\$2,691	\$358	\$24	\$0
4561920	L/T FIRM WHEEL REV	\$20,495	\$187	\$3,074	\$979	\$3,856	\$10,858	\$1,444	\$97	\$0
4561920	L/T FIRM WHEEL REV	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
4561920	L/T FIRM WHEEL REV	-\$4	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0	\$0
4561920	L/T FIRM WHEEL REV	\$15,382	\$140	\$2,307	\$735	\$2,894	\$8,149	\$1,084	\$73	\$0
4561920 Total		\$43,358	\$396	\$6,502	\$2,070	\$8,158	\$22,971	\$3,056	\$205	\$0
4561930	NON-FIRM WHEEL REV	\$11,553	\$108	\$1,738	\$543	\$2,385	\$5,846	\$881	\$51	\$0
4561930 Total		\$11,553	\$108	\$1,738	\$543	\$2,385	\$5,846	\$881	\$51	\$0
4561990	TRANSMN REV REFUND	-\$3,148	-\$29	-\$472	-\$150	-\$592	-\$1,668	-\$222	-\$15	\$0
4561990	TRANSMN REV REFUND	\$3,308	\$30	\$496	\$158	\$622	\$1,752	\$233	\$16	\$0
4561990	TRANSMN REV REFUND	\$20	\$0	\$3	\$1	\$4	\$11	\$1	\$0	\$0
4561990	TRANSMN REV REFUND	\$1,142	\$10	\$171	\$65	\$215	\$605	\$81	\$5	\$0
4561990	TRANSMN REV REFUND	\$663	\$6	\$99	\$32	\$125	\$351	\$47	\$3	\$0
4561990	TRANSMN REV REFUND	\$289	\$3	\$43	\$14	\$54	\$153	\$20	\$1	\$0
4561990 Total		\$2,274	\$21	\$341	\$109	\$428	\$1,205	\$160	\$11	\$0
4562100	USE OF FACIL REV	\$15	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0
4562100 Total		\$15	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0
4562200	DSM REVENUES	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
4562200	DSM REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562200 Total		\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
4562300	MISC OTHER REV	\$59	\$0	\$0	\$0	\$14	\$40	\$5	\$0	\$0
4562300	MISC OTHER REV	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4562300	MISC OTHER REV	\$22	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0
4562300	MISC OTHER REV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	-\$52	\$0	\$0	-\$62	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	\$2,036	\$0	\$0	\$0	\$483	\$1,360	\$181	\$12	\$0
4562300	MISC OTHER REV	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1	\$0	\$0
4562300	MISC OTHER REV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	\$19	\$0	\$5	\$2	\$3	\$8	\$1	\$0	\$0
4562300	MISC OTHER REV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	\$247	\$4	\$61	\$20	\$39	\$107	\$15	\$1	\$0
4562300	MISC OTHER REV	\$2,125	\$0	\$0	\$0	\$504	\$1,420	\$189	\$13	\$0
4562300	MISC OTHER REV	\$1,140	\$50	\$821	\$262	\$2	\$4	\$1	\$0	\$0
4562300	MISC OTHER REV	\$259	\$0	\$0	\$61	\$61	\$173	\$23	\$0	\$0
4562300	MISC OTHER REV	\$19	\$1	\$14	\$4	\$4	\$0	\$0	\$2	\$0
4562300	MISC OTHER REV	\$440	\$7	\$110	\$35	\$70	\$191	\$26	\$2	\$0
4562300	MISC OTHER REV	\$12,177	\$186	\$3,033	\$963	\$1,931	\$5,292	\$724	\$49	\$0
4562300	MISC OTHER REV	\$276	\$0	\$0	\$0	\$276	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562300	MISC OTHER REV		-\$117	-\$29	-\$9	-\$19	-\$51	-\$7	\$0	\$0
4562300	MISC OTHER REV		-\$1,943	-\$2,975	-\$944	-\$1,893	-\$5,190	-\$710	-\$48	\$0
4562300	MISC OTHER REV		\$14,784	\$0	\$0	\$3,507	\$9,875	\$1,314	\$88	\$0
4562300	MISC OTHER REV		\$9,391	\$6,808	\$2,168	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV		\$10	\$3	\$1	\$2	\$4	\$1	\$0	\$0
4562300	MISC OTHER REV		\$949	\$0	\$0	\$225	\$634	\$84	\$6	\$0
4562300	MISC OTHER REV		\$1,081	\$784	\$250	\$0	\$0	\$0	\$0	\$0
4562300 Total			\$32,922	\$8,635	\$2,697	\$5,205	\$13,890	\$1,846	\$124	\$0
4562400	M&S INVENTORY SALES		\$866	\$206	\$59	\$132	\$397	\$52	\$3	\$0
4562400	M&S INVENTORY SALES		\$247	\$0	\$0	\$0	\$247	\$0	\$0	\$0
4562400 Total			\$1,113	\$206	\$59	\$132	\$644	\$52	\$3	\$0
4562500	M&S INV COST OF SALE		\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4562500	M&S INV COST OF SALE		-\$758	\$0	\$0	\$0	-\$758	\$0	\$0	\$0
4562500 Total			-\$757	\$0	\$0	\$0	-\$758	\$0	\$0	\$0
4562700	RNW ENRGY CRDT SALES		\$20,901	\$5,206	\$1,662	\$3,314	\$9,083	\$1,243	\$84	\$0
4562700	RNW ENRGY CRDT SALES		-\$7,934	-\$1,976	-\$627	-\$1,258	-\$3,448	-\$472	-\$32	\$0
4562700	RNW ENRGY CRDT SALES		\$15,535	\$3,869	\$1,228	\$2,463	\$6,751	\$924	\$62	\$0
4562700	RNW ENRGY CRDT SALES		\$4,383	\$0	\$0	\$0	\$0	\$0	\$0	\$4,383
4562700	RNW ENRGY CRDT SALES		\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$18
4562700 Total			\$32,904	\$7,099	\$2,253	\$4,519	\$12,386	\$1,695	\$114	\$4,402
4562800	CA GHG Emission Allo		\$6,663	\$0	\$0	\$0	\$0	\$0	\$0	\$6,663
4562800	CA GHG Emission Allo		-\$6,663	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,663
4562800 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4563500	Oth Elec Rev-Def Trm		-\$2,221	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,221
4563500	Oth Elec Rev-Def Trm		-\$2,221	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,221
Grand Total			\$4,919,469	\$1,349,007	\$347,630	\$695,252	\$2,094,258	\$302,675	\$11,311	\$11,080



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Operations & Maintenance Expense (Actuals)
Twelve Months Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	Steam O&M Expense	\$2,741	\$0	\$0	\$0	\$650	\$1,831	\$244	\$16	\$0
5000000	OPER SUPV & ENG	Steam O&M Expense	\$42	\$2	\$31	\$0	\$10	\$0	\$0	\$0	\$0
5000000	OPER SUPV & ENG	Steam O&M Expense	\$14,515	\$637	\$10,464	\$3,332	\$20	\$65	\$7	\$0	\$0
5000000	OPER SUPV & ENG	Steam O&M Expense	\$28	\$0	\$0	\$2	\$4	\$0	\$0	\$0	\$0
5000000 Total			\$17,325	\$639	\$10,501	\$3,344	\$674	\$1,898	\$252	\$17	\$0
5001000	OPER SUPV & ENG	Steam O&M Expense	\$662	\$0	\$0	\$0	\$157	\$442	\$59	\$4	\$0
5001000	OPER SUPV & ENG	Steam O&M Expense	\$104	\$5	\$75	\$24	\$157	\$443	\$59	\$4	\$0
5001000 Total			\$766	\$5	\$75	\$24	\$157	\$443	\$59	\$4	\$0
5010000	FUEL CONSUMED	Net Power Cost Expense	\$234	\$4	\$57	\$18	\$41	\$100	\$15	\$1	\$0
5010000	FUEL CONSUMED	Net Power Cost Expense	\$531	\$4	\$57	\$18	\$118	\$289	\$44	\$3	\$0
5010000 Total			\$765	\$8	\$114	\$36	\$159	\$388	\$59	\$4	\$0
5012000	FUEL HAND-COAL	Steam O&M Expense	\$8,536	\$0	\$0	\$0	\$2,222	\$5,446	\$821	\$47	\$0
5012000	FUEL HAND-COAL	Steam O&M Expense	\$1,548	\$68	\$1,122	\$357	\$0	\$0	\$0	\$0	\$0
5012000	FUEL HAND-COAL	Steam O&M Expense	\$1,695	\$76	\$1,226	\$383	\$3	\$6	\$1	\$0	\$0
5012000	FUEL HAND-COAL	Steam O&M Expense	\$128	\$2	\$31	\$10	\$22	\$34	\$8	\$0	\$0
5012000 Total			\$12,077	\$148	\$1,184	\$847	\$27	\$46	\$11	\$9	\$0
5013000	START UP FUEL - GAS	Net Power Cost Expense	\$420	\$0	\$0	\$0	\$109	\$268	\$40	\$2	\$0
5013000 Total			\$420	\$0	\$0	\$0	\$109	\$268	\$40	\$2	\$0
5014000	FUEL CONSUMED-DIESEL	Net Power Cost Expense	\$2	\$0	\$0	\$0	\$1	\$1	\$0	\$0	\$0
5014000 Total			\$2	\$0	\$0	\$0	\$1	\$1	\$0	\$0	\$0
5014500	START UP FUEL-DIESEL	Net Power Cost Expense	\$5,976	\$0	\$0	\$0	\$1,555	\$3,813	\$574	\$33	\$0
5014500	START UP FUEL-DIESEL	Net Power Cost Expense	\$150	\$7	\$109	\$35	\$0	\$0	\$0	\$0	\$0
5014500	START UP FUEL-DIESEL	Net Power Cost Expense	\$1,391	\$63	\$1,006	\$315	\$2	\$5	\$1	\$0	\$0
5014500 Total			\$7,517	\$69	\$1,115	\$349	\$1,557	\$3,818	\$575	\$33	\$0
5015000	FUEL CONS-RS DISP	Net Power Cost Expense	\$744	\$0	\$0	\$0	\$194	\$475	\$72	\$4	\$0
5015000	FUEL CONS-RS DISP	Net Power Cost Expense	\$204	\$9	\$148	\$46	\$0	\$1	\$0	\$0	\$0
5015000 Total			\$948	\$9	\$148	\$46	\$194	\$476	\$72	\$4	\$0
5015000 Total			\$195,795	\$3,866	\$142,403	\$44,526	\$0	\$0	\$0	\$0	\$0
5015000 Total			\$195,795	\$3,866	\$142,403	\$44,526	\$0	\$0	\$0	\$0	\$0
5016000	STEAM EXPENSES	Steam O&M Expense	\$22,420	\$0	\$0	\$0	\$5,319	\$14,976	\$1,992	\$133	\$0
5020000	STEAM EXPENSES	Steam O&M Expense	\$868	\$38	\$630	\$200	\$0	\$0	\$0	\$0	\$0
5020000	STEAM EXPENSES	Steam O&M Expense	\$1,195	\$223	\$3,024	\$963	\$6	\$16	\$2	\$0	\$0
5020000 Total			\$27,484	\$223	\$3,654	\$1,163	\$55	\$14,992	\$1,994	\$134	\$0
5022000	STM EXP - FLYASH	Steam O&M Expense	\$1,552	\$0	\$0	\$0	\$368	\$1,036	\$138	\$9	\$0
5022000 Total			\$1,552	\$0	\$0	\$0	\$368	\$1,036	\$138	\$9	\$0
5023000	STM EXP BOTTOM ASH	Steam O&M Expense	\$251	\$0	\$0	\$0	\$60	\$168	\$22	\$1	\$0
5023000 Total			\$251	\$0	\$0	\$0	\$60	\$168	\$22	\$1	\$0
5024000	STM EXP SCRUBBER	Steam O&M Expense	\$250	\$0	\$0	\$0	\$59	\$167	\$22	\$1	\$0
5024000 Total			\$250	\$0	\$0	\$0	\$59	\$167	\$22	\$1	\$0
5029000	STM EXP - OTHER	Steam O&M Expense	\$14,380	\$0	\$0	\$0	\$3,411	\$9,606	\$1,278	\$86	\$0
5029000 Total			\$14,380	\$0	\$0	\$0	\$3,411	\$9,606	\$1,278	\$86	\$0
5050000	ELECTRIC EXPENSES	Steam O&M Expense	\$3,898	\$0	\$0	\$0	\$925	\$2,604	\$346	\$23	\$0
5050000	ELECTRIC EXPENSES	Steam O&M Expense	\$46	\$2	\$34	\$11	\$0	\$0	\$0	\$0	\$0
5050000 Total			\$3,944	\$2	\$34	\$11	\$925	\$2,604	\$346	\$23	\$0
5051000	ELEC EXP GENERAL	Steam O&M Expense	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
5051000	ELEC EXP GENERAL	Steam O&M Expense	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0
5051000 Total			\$4	\$0	\$2	\$1	\$0	\$1	\$0	\$0	\$0
5060000	MISC STEAM PWR EXP	Steam O&M Expense	\$64,293	\$0	\$0	\$0	\$15,282	\$42,945	\$5,713	\$363	\$0
5060000	MISC STEAM PWR EXP	Steam O&M Expense	\$1,172	\$52	\$949	\$270	\$0	\$0	\$0	\$0	\$0
5060000	MISC STEAM PWR EXP	Steam O&M Expense	\$8,711	\$82	\$6,280	\$2,000	\$12	\$33	\$4	\$0	\$0
5060000 Total			\$74,176	\$434	\$7,129	\$2,270	\$15,282	\$42,978	\$5,717	\$383	\$0
5061000	MISC STM EXP - CON	Steam O&M Expense	\$946	\$0	\$0	\$0	\$224	\$632	\$84	\$6	\$0
5061000	MISC STM EXP - CON	Steam O&M Expense	\$93	\$4	\$67	\$21	\$0	\$0	\$0	\$0	\$0
5061000 Total			\$1,039	\$4	\$67	\$21	\$225	\$632	\$84	\$6	\$0
5061100	MISC STM EXP PLCLU	Steam O&M Expense	\$94	\$0	\$0	\$0	\$22	\$63	\$8	\$1	\$0
5061100	MISC STM EXP PLCLU	Steam O&M Expense	\$653	\$29	\$470	\$150	\$1	\$2	\$0	\$0	\$0
5061100 Total			\$747	\$29	\$470	\$150	\$23	\$65	\$9	\$1	\$0
5061300	MISC STM EXP COMPT	Steam O&M Expense	\$348	\$0	\$0	\$0	\$83	\$232	\$31	\$2	\$0
5061300	MISC STM EXP COMPT	Steam O&M Expense	\$185	\$8	\$133	\$42	\$0	\$1	\$0	\$0	\$0



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Operations & Maintenance Expense (Actuals)
Twelve Months Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

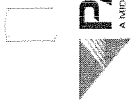
Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5061300 Total			\$533	\$8	\$133	\$42	\$83	\$233	\$31	\$2	\$0
5061400	MISC STM EXP OFFIC	CAGE	\$1,861	\$0	\$0	\$0	\$0	\$1,243	\$165	\$11	\$0
5061400	MISC STM EXP OFFIC	JBG	\$1,153	\$51	\$831	\$265	\$2	\$4	\$1	\$0	\$0
5061400 Total			\$3,015	\$51	\$831	\$265	\$443	\$1,248	\$166	\$11	\$0
5061500	MISC STM EXP COMM	CAGE	\$310	\$0	\$0	\$0	\$74	\$207	\$28	\$2	\$0
5061500 Total			\$310	\$0	\$0	\$0	\$74	\$207	\$28	\$2	\$0
5061600	MISC STM EXP FIRE	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5061600	MISC STM EXP FIRE	JBG	\$10	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0
5061600 Total			\$10	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0
5062000	MISC STM - ENVRMNT	CAGE	\$1,634	\$0	\$0	\$0	\$388	\$1,092	\$145	\$10	\$0
5062000	MISC STM - ENVRMNT	JBG	\$15	\$1	\$11	\$3	\$3	\$388	\$1,092	\$145	\$10
5062000 Total			\$1,649	\$1	\$11	\$3	\$388	\$1,092	\$145	\$10	\$0
5063000	MISC STEAM JVA CR	CAGE	\$10,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5063000	MISC STEAM JVA CR	JBG	\$24,169	-\$1,061	-\$17,423	-\$5,548	-\$2,574	-\$7,217	-\$964	-\$65	\$0
5063000 Total			-\$35,019	-\$1,061	-\$17,423	-\$5,548	-\$2,574	-\$7,217	-\$964	-\$65	\$0
5064000	MISC STM EXP RCRT	CAGE	\$21	\$0	\$0	\$0	\$5	\$14	\$2	\$0	\$0
5064000 Total			\$21	\$0	\$0	\$0	\$5	\$14	\$2	\$0	\$0
5065000	MISC STM EXP - SEC	CAGE	\$424	\$0	\$0	\$0	\$101	\$283	\$38	\$3	\$0
5065000	MISC STM EXP - SEC	JBG	\$78	\$3	\$57	\$18	\$0	\$0	\$0	\$0	\$0
5065000 Total			\$503	\$3	\$57	\$18	\$101	\$283	\$38	\$3	\$0
5066000	MISC STM EXP - SFTY	CAGE	\$1,382	\$0	\$0	\$0	\$0	\$910	\$121	\$8	\$0
5066000	MISC STM EXP - SFTY	JBG	\$96	\$4	\$71	\$23	\$0	\$0	\$0	\$0	\$0
5066000 Total			\$1,478	\$4	\$71	\$23	\$0	\$910	\$121	\$8	\$0
5067000	MISC STM EXP TRNG	CAGE	\$1,495	\$0	\$0	\$0	\$355	\$999	\$133	\$9	\$0
5067000	MISC STM EXP TRNG	JBG	\$2,314	\$102	\$1,668	\$531	\$3	\$9	\$1	\$1	\$0
5067000 Total			\$3,809	\$102	\$1,668	\$531	\$358	\$1,007	\$134	\$9	\$0
5069000	MISC STM EXP WTSPLY	CAGE	\$160	\$0	\$0	\$0	\$38	\$107	\$14	\$1	\$0
5069000	MISC STM EXP WTSPLY	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5069000 Total			\$160	\$0	\$0	\$0	\$38	\$107	\$14	\$1	\$0
5069000	MISC STM EXP MISC	CAGE	\$2,694	\$0	\$0	\$0	\$618	\$1,740	\$231	\$15	\$0
5069000	MISC STM EXP MISC	JBG	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
5069000 Total			\$2,695	\$0	\$1	\$0	\$618	\$1,740	\$231	\$15	\$0
5070000	RENTS (STEAM GEN)	CAGE	\$113	\$0	\$0	\$0	\$27	\$76	\$10	\$1	\$0
5070000	RENTS (STEAM GEN)	JBG	\$21	\$15	\$261	\$83	\$0	\$1	\$0	\$0	\$0
5070000	RENTS (STEAM GEN)	JBG	\$362	\$16	\$261	\$83	\$0	\$1	\$0	\$0	\$0
5070000 Total			\$496	\$17	\$276	\$88	\$27	\$77	\$10	\$1	\$0
5100000	MNT SUPERV & ENG	CAGE	\$3,820	\$0	\$0	\$0	\$906	\$2,552	\$339	\$23	\$0
5100000	MNT SUPERV & ENG	JBG	\$247	\$11	\$179	\$57	\$0	\$0	\$0	\$0	\$0
5100000	MNT SUPERV & ENG	JBG	\$623	\$27	\$449	\$143	\$1	\$2	\$0	\$0	\$0
5100000 Total			\$4,690	\$38	\$628	\$200	\$907	\$2,554	\$340	\$23	\$0
5101000	MINTNCE SUPVSN & ENG	CAGE	\$2,641	\$0	\$0	\$0	\$627	\$1,764	\$235	\$16	\$0
5101000	MINTNCE SUPVSN & ENG	JBG	\$2,737	\$0	\$0	\$0	\$649	\$1,828	\$243	\$16	\$0
5101000	MINTNCE SUPVSN & ENG	JBG	\$371	\$16	\$269	\$86	\$0	\$0	\$0	\$0	\$0
5101000	MINTNCE SUPVSN & ENG	JBG	\$616	\$27	\$444	\$141	\$1	\$2	\$0	\$0	\$0
5101000 Total			\$3,725	\$43	\$713	\$227	\$650	\$1,831	\$244	\$16	\$0
5110000	MNT OF STRUCTURES	CAGE	\$6,758	\$0	\$0	\$0	\$1,603	\$4,554	\$601	\$40	\$0
5110000	MNT OF STRUCTURES	JBG	\$537	\$24	\$387	\$123	\$1	\$2	\$0	\$0	\$0
5110000 Total			\$7,295	\$24	\$387	\$123	\$1,604	\$4,556	\$601	\$40	\$0
5111000	MNT STRCT PMP PLNT	CAGE	\$646	\$0	\$0	\$0	\$153	\$432	\$57	\$4	\$0
5111000	MNT STRCT PMP PLNT	JBG	\$1,270	\$56	\$915	\$291	\$2	\$5	\$1	\$0	\$0
5111000	MNT STRCT PMP PLNT	JBG	\$1,916	\$56	\$915	\$291	\$155	\$436	\$68	\$4	\$0
5111000 Total			\$3,832	\$112	\$910	\$582	\$155	\$441	\$68	\$4	\$0
5112000	MNT STRCT WASTE WT	CAGE	\$192	\$8	\$138	\$44	\$44	\$405	\$4	\$0	\$0
5112000	MNT STRCT WASTE WT	JBG	\$98	\$8	\$138	\$44	\$44	\$405	\$4	\$0	\$0
5112000 Total			\$290	\$16	\$276	\$88	\$88	\$410	\$8	\$0	\$0
5120000	STRUCTURAL SYSTEMS	CAGE	\$3,074	\$0	\$0	\$0	\$872	\$2,454	\$326	\$22	\$0
5120000	STRUCTURAL SYSTEMS	JBG	\$6,541	\$287	\$4,715	\$1,501	\$9	\$25	\$3	\$0	\$0
5120000 Total			\$10,215	\$287	\$4,715	\$1,501	\$880	\$2,479	\$330	\$22	\$0
5114000	MNT OF STRCT CATH	CAGE	\$49	\$0	\$0	\$0	\$12	\$33	\$4	\$0	\$0
5114000 Total			\$49	\$0	\$0	\$0	\$12	\$33	\$4	\$0	\$0



PACIFICORP
A WEICHERT ENERGY HOLDINGS COMPANY

Operations & Maintenance Expense (Actuals)
Twelve Months Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5116000	MNT STRCT DAM RIVR		\$467	\$0	\$0	\$0	\$0	\$111	\$312	\$41	\$3
5116000 Total	STEX	CAGE	\$467	\$0	\$0	\$0	\$0	\$111	\$312	\$41	\$3
5117000	MNT STRCT FIRE PRT		\$760	\$0	\$0	\$0	\$0	\$180	\$508	\$68	\$5
5117000	MNT STRCT FIRE PRT		\$32	\$32	\$0	\$0	\$0	\$1	\$3	\$0	\$0
5117000 Total	STEX	JBG	\$792	\$32	\$0	\$0	\$0	\$181	\$511	\$68	\$5
5118000	MNT STRCT-GROUNDS		\$474	\$0	\$0	\$0	\$0	\$113	\$317	\$42	\$3
5118000	MNT STRCT-GROUNDS		\$608	\$0	\$0	\$0	\$0	\$140	\$140	\$0	\$0
5118000 Total	STEX	JBG	\$1,082	\$0	\$0	\$0	\$0	\$140	\$319	\$42	\$3
5119000	MNT OF STRCT-HVAC		\$2,214	\$24	\$396	\$126	\$126	\$1,479	\$197	\$13	\$0
5119000	MNT OF STRCT-HVAC		\$550	\$24	\$396	\$126	\$126	\$2	\$0	\$0	\$0
5119000 Total	STEX	JBG	\$2,764	\$24	\$396	\$126	\$126	\$1,481	\$197	\$13	\$0
5119900	MNT OF STRCT-MISC		\$193	\$0	\$0	\$0	\$0	\$46	\$129	\$17	\$1
5119900 Total	STEX	CAGE	\$193	\$0	\$0	\$0	\$0	\$46	\$129	\$17	\$1
5120000	MANT OF BOILER PLNT		\$14,129	\$0	\$0	\$0	\$0	\$3,352	\$9,438	\$1,255	\$84
5120000	MANT OF BOILER PLNT		\$2,695	\$19	\$1,954	\$622	\$0	\$0	\$0	\$0	\$0
5120000	MANT OF BOILER PLNT		\$631	\$28	\$455	\$145	\$1	\$2	\$0	\$0	\$0
5120000 Total	STEX	JBG	\$17,454	\$147	\$2,408	\$767	\$3,353	\$9,440	\$1,256	\$84	\$0
5121000	MNT BOILR-AIR HTR		\$3,125	\$37	\$2,253	\$717	\$4	\$12	\$2	\$0	\$0
5121000	MNT BOILR-AIR HTR		\$18,261	\$137	\$2,253	\$717	\$3,591	\$10,110	\$1,345	\$90	\$0
5121000 Total	STEX	JBG	\$19,386	\$174	\$2,253	\$717	\$3,595	\$10,122	\$1,346	\$90	\$0
5121100	MNT BOILR-CHEM FD		\$140	\$0	\$0	\$0	\$0	\$33	\$93	\$12	\$1
5121100	MNT BOILR-CHEM FD		\$56	\$2	\$41	\$13	\$0	\$0	\$0	\$0	\$0
5121100 Total	STEX	JBG	\$196	\$2	\$41	\$13	\$0	\$0	\$0	\$0	\$0
5121200	MNT BOILR-CL HANDL		\$4,463	\$0	\$0	\$0	\$0	\$1,059	\$2,981	\$397	\$27
5121200	MNT BOILR-CL HANDL		\$2,417	\$106	\$1,742	\$555	\$3	\$9	\$1	\$1	\$0
5121200 Total	STEX	JBG	\$6,879	\$106	\$1,742	\$555	\$1,062	\$2,990	\$398	\$27	\$0
5121400	MNT BOIL-DEMINERLZ		\$448	\$0	\$0	\$0	\$106	\$299	\$40	\$3	\$0
5121400	MNT BOIL-DEMINERLZ		\$114	\$5	\$82	\$26	\$26	\$0	\$0	\$0	\$0
5121400 Total	STEX	JBG	\$562	\$5	\$82	\$26	\$107	\$300	\$40	\$3	\$0
5121500	MNT BOIL-EXTRC STM		\$126	\$0	\$0	\$0	\$0	\$84	\$11	\$1	\$0
5121500	MNT BOIL-EXTRC STM		\$157	\$7	\$113	\$36	\$0	\$0	\$0	\$0	\$0
5121500 Total	STEX	JBG	\$284	\$7	\$113	\$36	\$0	\$84	\$11	\$1	\$0
5121600	MNT BOILR-FLYASH		\$3,230	\$0	\$0	\$0	\$766	\$2,158	\$287	\$19	\$0
5121600	MNT BOILR-FLYASH		\$809	\$36	\$583	\$186	\$1	\$3	\$0	\$0	\$0
5121600 Total	STEX	JBG	\$4,039	\$36	\$583	\$186	\$767	\$2,161	\$287	\$19	\$0
5121700	MNT BOIL-FUEL OIL		\$161	\$7	\$116	\$37	\$0	\$248	\$33	\$2	\$0
5121700	MNT BOIL-FUEL OIL		\$533	\$7	\$116	\$37	\$88	\$249	\$33	\$2	\$0
5121700 Total	STEX	JBG	\$694	\$14	\$132	\$74	\$88	\$249	\$33	\$2	\$0
5121800	MNT BOIL-FEEDWATR		\$2,392	\$0	\$0	\$0	\$667	\$1,598	\$273	\$14	\$0
5121800	MNT BOIL-FEEDWATR		\$2,088	\$92	\$1,505	\$479	\$3	\$8	\$1	\$0	\$0
5121800 Total	STEX	JBG	\$4,480	\$92	\$1,505	\$479	\$570	\$1,606	\$274	\$14	\$0
5121900	MNT BOIL-FRZ PRTEC		\$40	\$0	\$0	\$0	\$9	\$26	\$4	\$0	\$0
5121900 Total	STEX	CAGE	\$40	\$0	\$0	\$0	\$9	\$26	\$4	\$0	\$0
5122000	MNT BOILR-AUX SYST		\$1,333	\$0	\$0	\$0	\$316	\$890	\$118	\$8	\$0
5122000	MNT BOILR-AUX SYST		\$425	\$4	\$67	\$21	\$21	\$0	\$0	\$0	\$0
5122000 Total	STEX	JBG	\$1,758	\$4	\$67	\$21	\$316	\$890	\$118	\$8	\$0
5122100	MNT BOILR-MAIN STM		\$955	\$0	\$0	\$0	\$212	\$598	\$79	\$5	\$0
5122100	MNT BOILR-MAIN STM		\$1,091	\$5	\$78	\$25	\$0	\$0	\$0	\$0	\$0
5122100 Total	STEX	JBG	\$2,046	\$5	\$78	\$25	\$212	\$598	\$79	\$5	\$0
5122200	MNT BOIL-PLVRZD CL		\$6,180	\$0	\$0	\$0	\$1,941	\$5,464	\$727	\$49	\$0
5122200	MNT BOIL-PLVRZD CL		\$2,191	\$96	\$1,579	\$503	\$3	\$8	\$1	\$1	\$0
5122200 Total	STEX	JBG	\$8,371	\$96	\$1,579	\$503	\$1,944	\$5,472	\$728	\$49	\$0
5122300	MNT BOIL-PRECIP/BAG		\$908	\$0	\$0	\$0	\$215	\$606	\$81	\$5	\$0
5122300	MNT BOIL-PRECIP/BAG		\$1,381	\$61	\$995	\$317	\$51	\$5	\$1	\$0	\$0
5122300 Total	STEX	JBG	\$2,289	\$61	\$995	\$317	\$217	\$612	\$81	\$5	\$0
5122400	MNT BOIL-PRTR WTR		\$367	\$0	\$0	\$0	\$87	\$245	\$33	\$2	\$0
5122400	MNT BOIL-PRTR WTR		\$96	\$4	\$69	\$22	\$0	\$0	\$0	\$0	\$0
5122400 Total	STEX	JBG	\$463	\$4	\$69	\$22	\$87	\$246	\$33	\$2	\$0
5122500	MNT BOIL-RV OSMIS		\$77	\$0	\$0	\$0	\$18	\$52	\$7	\$0	\$0
5122500	MNT BOIL-RV OSMIS		\$135	\$6	\$97	\$31	\$0	\$1	\$0	\$0	\$0
5122500 Total	STEX	JBG	\$212	\$6	\$97	\$31	\$18	\$52	\$7	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5122500 Total					\$6	\$97	\$31	\$19	\$52	\$7	\$0
5122600	MNT BOIL-RHEAT ST	CAGE	\$344	\$0	\$0	\$0	\$0	\$82	\$230	\$31	\$0
5122600	MNT BOIL-RHEAT ST	JBG	\$13	\$1	\$9	\$3	\$0	\$0	\$0	\$0	\$0
5122600 Total			\$356	\$1	\$9	\$3	\$0	\$82	\$230	\$31	\$0
5122800	MNT BOIL-SOOTBLWG	CAGE	\$1,646	\$0	\$0	\$0	\$0	\$360	\$1,089	\$146	\$0
5122800	MNT BOIL-SOOTBLWG	JBG	\$826	\$36	\$96	\$190	\$1	\$3	\$1,089	\$0	\$0
5122800 Total			\$2,472	\$36	\$96	\$190	\$1	\$3	\$1,089	\$146	\$0
5122900	MNT BOILR-SCRUBBER	CAGE	\$7,223	\$0	\$0	\$0	\$0	\$1,714	\$4,825	\$642	\$0
5122900	MNT BOILR-SCRUBBER	JBG	\$2,798	\$123	\$2,017	\$642	\$4	\$11	\$11	\$1	\$0
5122900 Total			\$10,021	\$123	\$2,017	\$642	\$4	\$11	\$11	\$1	\$0
5123000	MNT BOILR-BOTM ASH	CAGE	\$4,282	\$0	\$0	\$0	\$0	\$1,016	\$2,860	\$380	\$0
5123000	MNT BOILR-BOTM ASH	JBG	\$1,818	\$80	\$1,311	\$417	\$2	\$7	\$7	\$1	\$0
5123000 Total			\$6,100	\$80	\$1,311	\$417	\$2	\$7	\$7	\$1	\$0
5123100	MNT BOIL-WTR TRIMIT	CAGE	\$504	\$0	\$0	\$0	\$0	\$120	\$337	\$45	\$0
5123100	MNT BOIL-WTR TRIMIT	JBG	\$355	\$0	\$0	\$0	\$0	\$237	\$32	\$2	\$0
5123100 Total			\$859	\$0	\$0	\$0	\$0	\$157	\$369	\$47	\$0
5123200	MNT BOIL-CNTL SUPT	CAGE	\$1,098	\$48	\$792	\$252	\$1	\$4	\$1	\$1	\$0
5123200	MNT BOIL-CNTL SUPT	JBG	\$48	\$48	\$792	\$252	\$1	\$4	\$1	\$1	\$0
5123200 Total			\$1,146	\$96	\$1,044	\$504	\$2	\$8	\$2	\$2	\$0
5123300	MAINT GEO GATH SYS	CAGE	\$147	\$0	\$0	\$0	\$0	\$35	\$98	\$13	\$0
5123300	MAINT GEO GATH SYS	JBG	\$147	\$0	\$0	\$0	\$0	\$35	\$98	\$13	\$0
5123300 Total			\$294	\$0	\$0	\$0	\$0	\$70	\$196	\$26	\$0
5123400	MAINT OF BOILERS	CAGE	\$1,351	\$0	\$0	\$0	\$0	\$321	\$903	\$120	\$0
5123400	MAINT OF BOILERS	JBG	\$631	\$28	\$455	\$145	\$1	\$2	\$2	\$0	\$0
5123400 Total			\$1,982	\$28	\$455	\$145	\$1	\$2	\$120	\$120	\$0
5124000	MNT BOILR-CONTROLS	CAGE	\$870	\$0	\$0	\$0	\$0	\$206	\$581	\$77	\$0
5124000	MNT BOILR-CONTROLS	JBG	\$256	\$11	\$185	\$59	\$0	\$1	\$1	\$0	\$0
5124000 Total			\$1,126	\$11	\$185	\$59	\$0	\$1	\$1	\$0	\$0
5125000	MNT BOILER-DRAFT	CAGE	\$1,248	\$0	\$0	\$0	\$0	\$296	\$834	\$111	\$0
5125000	MNT BOILER-DRAFT	JBG	\$1,205	\$53	\$868	\$277	\$2	\$5	\$5	\$0	\$0
5125000 Total			\$2,453	\$53	\$868	\$277	\$2	\$7	\$111	\$111	\$0
5126000	MNT BOILR-FIRESIDE	CAGE	\$759	\$0	\$0	\$0	\$0	\$180	\$507	\$67	\$0
5126000	MNT BOILR-FIRESIDE	JBG	\$90	\$4	\$65	\$21	\$180	\$507	\$67	\$5	\$0
5126000 Total			\$849	\$4	\$65	\$21	\$180	\$507	\$72	\$72	\$0
5127000	MNT BLR-BEARNG WTR	CAGE	\$108	\$0	\$0	\$0	\$0	\$26	\$72	\$10	\$0
5127000	MNT BLR-BEARNG WTR	JBG	\$179	\$8	\$129	\$41	\$0	\$1	\$1	\$0	\$0
5127000 Total			\$287	\$8	\$129	\$41	\$0	\$27	\$73	\$10	\$0
5128000	MNT BOILR-WTR/STMD	CAGE	\$1,938	\$0	\$0	\$0	\$0	\$460	\$1,294	\$172	\$0
5128000	MNT BOILR-WTR/STMD	JBG	\$4,164	\$183	\$3,002	\$956	\$6	\$16	\$16	\$2	\$0
5128000 Total			\$6,102	\$183	\$3,002	\$956	\$6	\$32	\$32	\$174	\$0
5129000	MNT BOIL-COMP AIR	CAGE	\$478	\$0	\$0	\$0	\$0	\$113	\$319	\$42	\$0
5129000	MNT BOIL-COMP AIR	JBG	\$372	\$0	\$0	\$0	\$0	\$98	\$248	\$33	\$0
5129000 Total			\$850	\$0	\$0	\$0	\$0	\$111	\$319	\$75	\$0
5129900	MAINT BOILER-MISC	CAGE	\$14	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0
5129900	MAINT BOILER-MISC	JBG	\$386	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0
5129900 Total			\$399	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0
5130000	MAINT ELEC PLANT	CAGE	\$3,234	\$0	\$0	\$0	\$0	\$767	\$2,160	\$287	\$0
5130000	MAINT ELEC PLANT	JBG	\$538	\$24	\$390	\$124	\$0	\$0	\$0	\$0	\$0
5130000	MAINT ELEC PLANT	JBG	\$510	\$22	\$368	\$117	\$1	\$2	\$2	\$0	\$0
5130000 Total			\$4,282	\$46	\$758	\$241	\$1	\$2	\$2	\$2	\$0
5131000	MAINT ELEC AC	CAGE	\$11,378	\$0	\$0	\$0	\$0	\$2,699	\$7,600	\$1,011	\$0
5131000	MAINT ELEC AC	JBG	\$3,679	\$162	\$2,652	\$844	\$5	\$14	\$14	\$2	\$0
5131000 Total			\$15,057	\$162	\$2,652	\$844	\$5	\$28	\$28	\$1,013	\$0
5131100	MAINT/LUBE OIL SYS	CAGE	\$334	\$0	\$0	\$0	\$0	\$79	\$223	\$30	\$0
5131100	MAINT/LUBE OIL SYS	JBG	\$12	\$12	\$195	\$62	\$0	\$1	\$1	\$0	\$0
5131100 Total			\$346	\$12	\$195	\$62	\$0	\$80	\$224	\$30	\$0
5131300	MAINT/PREVENT ROUT	CAGE	\$10	\$0	\$0	\$0	\$0	\$2	\$7	\$1	\$0
5131300	MAINT/PREVENT ROUT	JBG	\$10	\$0	\$0	\$0	\$0	\$2	\$7	\$1	\$0
5131300 Total			\$20	\$0	\$0	\$0	\$0	\$4	\$14	\$2	\$0
5131400	MAINT/MAIN TURBINE	CAGE	\$2,594	\$0	\$0	\$0	\$0	\$615	\$1,732	\$230	\$0
5131400	MAINT/MAIN TURBINE	JBG	\$1,440	\$63	\$1,038	\$330	\$0	\$5	\$5	\$1	\$0
5131400 Total			\$4,033	\$63	\$1,038	\$330	\$0	\$67	\$1,738	\$231	\$0
5132000	MAINT ALARMS/INFO	CAGE	\$1,080	\$0	\$0	\$0	\$0	\$256	\$722	\$96	\$0
5132000	MAINT ALARMS/INFO	JBG	\$455	\$20	\$328	\$104	\$1	\$1	\$2	\$0	\$0
5132000 Total			\$1,535	\$20	\$328	\$104	\$1	\$2	\$2	\$0	\$0



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Operations & Maintenance Expense (Actuals)
Twelve Months Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5132000 Total			\$1,535	\$20	\$328	\$104	\$257	\$723	\$96		\$6
5133000	MAINT/AIR-COOL-CON	CAGE	\$229	\$0	\$0	\$0	\$54	\$153	\$20		\$1
5133000 Total			\$229	\$0	\$0	\$0	\$54	\$153	\$20		\$1
5134000	MAINT/COMPNT COOL	CAGE	\$202	\$0	\$0	\$0	\$48	\$135	\$18		\$1
5134000	MAINT/COMPNT COOL	JBG	\$13	\$1	\$0	\$0	\$0	\$0	\$0		\$0
5134000 Total			\$215	\$1	\$0	\$0	\$48	\$135	\$18		\$1
5135000	MAINT/COMPNT AUXIL	CAGE	\$984	\$0	\$0	\$0	\$233	\$657	\$87		\$6
5135000	MAINT/COMPNT AUXIL	JBG	\$144	\$6	\$104	\$33	\$0	\$0	\$0		\$0
5135000 Total			\$1,128	\$6	\$104	\$33	\$233	\$657	\$87		\$6
5137000	MAINT-COOLING TOWR	CAGE	\$1,711	\$0	\$0	\$0	\$406	\$658	\$152		\$10
5137000	MAINT-COOLING TOWR	JBG	\$559	\$25	\$403	\$128	\$1	\$2	\$0		\$0
5137000 Total			\$2,270	\$25	\$403	\$128	\$407	\$1,145	\$152		\$10
5138000	MAINT-CIRCUL WATER	CAGE	\$647	\$0	\$0	\$0	\$153	\$432	\$57		\$4
5138000	MAINT-CIRCUL WATER	JBG	\$673	\$30	\$485	\$154	\$1	\$3	\$0		\$0
5138000 Total			\$1,320	\$30	\$485	\$154	\$154	\$435	\$58		\$4
5139000	MAINT-ELECT - DC	CAGE	\$212	\$0	\$0	\$0	\$50	\$141	\$19		\$1
5139000	MAINT-ELECT - DC	JBG	\$175	\$8	\$126	\$40	\$0	\$0	\$0		\$0
5139000 Total			\$386	\$8	\$126	\$40	\$50	\$142	\$19		\$1
5139000	MNT ELEC PLT-MISC	CAGE	\$20	\$0	\$0	\$0	\$5	\$14	\$2		\$0
5139000 Total			\$20	\$0	\$0	\$0	\$5	\$14	\$2		\$0
5140000	MAINT MISC STM PLN	CAGE	\$6,066	\$0	\$0	\$0	\$1,425	\$4,012	\$534		\$36
5140000	MAINT MISC STM PLN	CAGW	\$348	\$15	\$252	\$90	\$0	\$0	\$0		\$0
5140000	MAINT MISC STM PLN	JBG	\$1,098	\$48	\$792	\$252	\$1	\$4	\$1		\$1
5140000 Total			\$7,452	\$64	\$1,044	\$332	\$1,426	\$4,016	\$534		\$36
5141000	MISC STM-COMP AIR	CAGE	\$2,224	\$0	\$0	\$0	\$528	\$1,486	\$198		\$13
5141000	MISC STM-COMP AIR	JBG	\$306	\$13	\$221	\$70	\$0	\$0	\$0		\$0
5141000 Total			\$2,530	\$13	\$221	\$70	\$528	\$1,486	\$198		\$13
5142000	MISC STM PLT-CONSU	CAGE	\$6	\$0	\$0	\$0	\$1	\$47	\$198		\$13
5142000 Total			\$6	\$0	\$0	\$0	\$1	\$47	\$198		\$13
5144000	MISC STM PNT-LAB	CAGE	\$190	\$0	\$0	\$0	\$45	\$127	\$17		\$1
5144000	MISC STM PNT-LAB	JBG	\$170	\$7	\$123	\$39	\$0	\$0	\$0		\$0
5144000 Total			\$359	\$7	\$123	\$39	\$45	\$127	\$17		\$1
5145000	MAINT MISC-SM TOOL	CAGE	\$278	\$0	\$0	\$0	\$66	\$186	\$25		\$2
5145000	MAINT MISC-SM TOOL	JBG	\$77	\$3	\$55	\$18	\$0	\$0	\$0		\$0
5145000 Total			\$355	\$3	\$55	\$18	\$66	\$186	\$25		\$2
5146000	MAINT/PAGING SYS	CAGE	\$132	\$0	\$0	\$0	\$31	\$88	\$12		\$1
5146000	MAINT/PAGING SYS	JBG	\$29	\$1	\$21	\$7	\$0	\$0	\$0		\$0
5146000 Total			\$161	\$1	\$21	\$7	\$31	\$88	\$12		\$1
5147000	MAINT/PLANT EQUIP	CAGE	\$1,943	\$0	\$0	\$0	\$461	\$1,298	\$173		\$12
5147000	MAINT/PLANT EQUIP	JBG	\$697	\$31	\$502	\$160	\$1	\$3	\$0		\$0
5147000 Total			\$2,640	\$31	\$502	\$160	\$462	\$1,301	\$173		\$12
5148000	MAINT/PLT-VEHICLES	CAGE	\$980	\$0	\$0	\$0	\$233	\$655	\$87		\$6
5148000	MAINT/PLT-VEHICLES	JBG	\$411	\$18	\$296	\$94	\$1	\$2	\$0		\$0
5148000 Total			\$1,391	\$18	\$296	\$94	\$233	\$656	\$87		\$6
5149000	MAINT MISC-OTHER	CAGE	\$105	\$0	\$0	\$0	\$25	\$70	\$9		\$1
5149000	MAINT MISC-OTHER	JBG	\$222	\$10	\$160	\$51	\$0	\$1	\$0		\$0
5149000 Total			\$327	\$10	\$160	\$51	\$25	\$71	\$9		\$1
5350000	OPER SUPERV & ENG	CAGE	\$515	\$0	\$0	\$0	\$122	\$344	\$46		\$3
5350000	OPER SUPERV & ENG	CAGW	\$7,037	\$311	\$5,102	\$1,625	\$0	\$0	\$0		\$0
5350000 Total			\$7,552	\$311	\$5,102	\$1,625	\$122	\$344	\$46		\$3
5360000	WATER FOR POWER	CAGE	\$20	\$0	\$0	\$0	\$5	\$14	\$0		\$0
5360000	WATER FOR POWER	CAGW	\$178	\$8	\$128	\$41	\$0	\$0	\$0		\$0
5360000 Total			\$198	\$8	\$128	\$41	\$5	\$14	\$0		\$0
5370000	HYDRAULIC EXPENSES	CAGE	\$89	\$0	\$0	\$0	\$21	\$60	\$8		\$1
5370000	HYDRAULIC EXPENSES	CAGW	\$2,530	\$112	\$1,835	\$584	\$0	\$0	\$0		\$0
5370000 Total			\$2,441	\$112	\$1,835	\$584	\$21	\$60	\$8		\$1
5371000	HYDRO/FISH & WILD	CAGE	\$99	\$0	\$0	\$0	\$24	\$66	\$9		\$1
5371000	HYDRO/FISH & WILD	CAGW	\$89	\$4	\$65	\$21	\$0	\$0	\$0		\$0
5371000 Total			\$188	\$4	\$65	\$21	\$24	\$66	\$9		\$1
5374000	HYDRO/IOH REC FAC	CAGE	\$36	\$0	\$0	\$0	\$8	\$24	\$3		\$0



Operations & Maintenance Expense (Actuals)
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 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5374000	HYDRO/OTH REC FAC		\$263	\$12	\$191	\$61	\$0	\$0	\$0	\$0	\$0
5374000 Total	HYEX	CAGW	\$263	\$12	\$191	\$61	\$0	\$0	\$0	\$0	\$0
5379000	HYDRO EXPENSE-OTH		\$299	\$232	\$0	\$0	\$0	\$0	\$24	\$3	\$0
5379000	HYDRO EXPENSE-OTH		\$848	\$37	\$615	\$196	\$0	\$155	\$21	\$0	\$1
5379000 Total	HYEX	CAGW	\$1,081	\$37	\$615	\$196	\$0	\$155	\$21	\$0	\$1
5390000	MISC HYD PWR GEN EX		\$5,468	\$0	\$0	\$0	\$1,297	\$3,652	\$486	\$33	\$0
5390000	MISC HYD PWR GEN EX		\$11,130	\$515	\$8,455	\$2,692	\$1,297	\$3,652	\$486	\$33	\$0
5390000 Total	HYEX	CAGW	\$11,130	\$515	\$8,455	\$2,692	\$1,297	\$3,652	\$486	\$33	\$0
5400000	RENTS (HYDRO GEN)		\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5400000	RENTS (HYDRO GEN)		\$1,068	\$47	\$774	\$246	\$0	\$0	\$0	\$0	\$0
5400000 Total	HYEX	CAGW	\$1,075	\$47	\$774	\$246	\$0	\$0	\$0	\$0	\$0
5410000	MNT SUPERV & ENG		\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410000 Total	HYEX	CAGW	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420000	MAINT OF STRUCTURE		\$325	\$0	\$0	\$0	\$77	\$217	\$29	\$2	\$0
5420000	MAINT OF STRUCTURE		\$831	\$37	\$603	\$192	\$0	\$0	\$0	\$0	\$0
5420000 Total	HYEX	CAGW	\$1,156	\$37	\$603	\$192	\$77	\$217	\$29	\$2	\$0
5430000	MNT DAMS & WTR SYS		\$144	\$0	\$0	\$0	\$105	\$297	\$36	\$3	\$0
5430000	MNT DAMS & WTR SYS		\$2,292	\$82	\$1,340	\$427	\$0	\$0	\$0	\$0	\$0
5430000 Total	HYEX	CAGW	\$2,436	\$82	\$1,340	\$427	\$105	\$297	\$36	\$3	\$0
5440000	MAINT OF ELEC PLNT		\$159	\$0	\$0	\$0	\$0	\$0	\$14	\$1	\$0
5440000	MAINT OF ELEC PLNT		\$40	\$0	\$29	\$9	\$0	\$0	\$0	\$0	\$0
5440000 Total	HYEX	CAGW	\$199	\$0	\$29	\$9	\$0	\$0	\$14	\$1	\$0
5441000	PRIME MOVERS & GEN		\$456	\$0	\$0	\$0	\$108	\$305	\$41	\$3	\$0
5441000	PRIME MOVERS & GEN		\$1,283	\$57	\$930	\$296	\$0	\$0	\$0	\$0	\$0
5441000 Total	HYEX	CAGW	\$1,740	\$57	\$930	\$296	\$108	\$305	\$41	\$3	\$0
5442000	ACCESS ELEC EQUIP		\$113	\$0	\$0	\$0	\$0	\$76	\$10	\$0	\$0
5442000	ACCESS ELEC EQUIP		\$857	\$38	\$621	\$198	\$0	\$0	\$0	\$0	\$0
5442000 Total	HYEX	CAGW	\$970	\$38	\$621	\$198	\$0	\$76	\$10	\$0	\$0
5450000	MNT MISC HYDRO PLT		\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5450000	MNT MISC HYDRO PLT		\$482	\$21	\$349	\$111	\$0	\$0	\$0	\$0	\$0
5450000 Total	HYEX	CAGW	\$553	\$21	\$349	\$111	\$0	\$0	\$0	\$0	\$0
5451000	MNT-FISHWILDLIFE		\$937	\$41	\$880	\$216	\$0	\$0	\$0	\$0	\$0
5451000 Total	HYEX	CAGW	\$937	\$41	\$880	\$216	\$0	\$0	\$0	\$0	\$0
5454000	MAINT-OTH REC FAC		\$20	\$0	\$0	\$0	\$5	\$13	\$2	\$0	\$0
5454000	MAINT-OTH REC FAC		\$18	\$1	\$13	\$4	\$0	\$0	\$0	\$0	\$0
5454000 Total	HYEX	CAGW	\$37	\$1	\$13	\$4	\$5	\$13	\$2	\$0	\$0
5455000	MAINT-RDS/TRAIL/BR		\$521	\$0	\$0	\$0	\$124	\$348	\$46	\$3	\$0
5455000	MAINT-RDS/TRAIL/BR		\$624	\$28	\$452	\$144	\$0	\$0	\$0	\$0	\$0
5455000 Total	HYEX	CAGW	\$1,145	\$28	\$452	\$144	\$124	\$348	\$46	\$3	\$0
5459000	MAINT HYDRO-OTHER		\$487	\$0	\$0	\$0	\$116	\$326	\$43	\$3	\$0
5459000	MAINT HYDRO-OTHER		\$1,754	\$56	\$918	\$292	\$116	\$326	\$43	\$3	\$0
5459000 Total	HYEX	CAGW	\$2,241	\$56	\$918	\$292	\$116	\$326	\$43	\$3	\$0
5460000	OPER SUPERV & ENG		\$266	\$8	\$139	\$44	\$0	\$0	\$0	\$0	\$0
5460000	OPER SUPERV & ENG		\$192	\$8	\$139	\$44	\$0	\$0	\$0	\$0	\$0
5460000 Total	OPEX	CAGW	\$458	\$8	\$139	\$44	\$0	\$0	\$0	\$0	\$0
547NPC	Net Power Cost Expense	CAEW	\$129,380	\$5,658	\$94,093	\$29,423	\$0	\$0	\$0	\$0	\$0
547NPC Total	OPEX	CAEW	\$129,380	\$5,658	\$94,093	\$29,423	\$0	\$0	\$0	\$0	\$0
5480000	GENERATION EXP		\$5,291	\$0	\$0	\$0	\$1,255	\$3,534	\$470	\$31	\$0
5480000	GENERATION EXP		\$9,115	\$402	\$6,609	\$2,104	\$1,255	\$3,534	\$470	\$31	\$0
5480000 Total	OPEX	CAGW	\$14,406	\$402	\$6,609	\$2,104	\$1,255	\$3,534	\$470	\$31	\$0
5490000	MIS OTH PWR GEN EX		\$4,961	\$164	\$2,701	\$960	\$0	\$0	\$0	\$0	\$0
5490000	MIS OTH PWR GEN EX		\$50	\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$0
5490000	MIS OTH PWR GEN EX		\$1,845	\$28	\$460	\$146	\$293	\$802	\$110	\$7	\$0
5490000 Total	OPEX	OR	\$6,856	\$193	\$3,211	\$1,006	\$1,469	\$4,116	\$551	\$37	\$0
5500000	RENTS (OTHER GEN)		\$2,521	\$0	\$0	\$0	\$598	\$1,694	\$224	\$15	\$0
5500000	RENTS (OTHER GEN)		\$1,715	\$76	\$1,244	\$396	\$0	\$0	\$0	\$0	\$0
5500000	RENTS (OTHER GEN)		\$403	\$0	\$403	\$0	\$0	\$0	\$0	\$0	\$0
5500000 Total	OPEX	OR	\$2,521	\$76	\$1,244	\$396	\$0	\$0	\$0	\$0	\$0
5500000 Total	OPEX	SG	\$9	\$2	\$9	\$1	\$1	\$4	\$1	\$1	\$0
5500000 Total	OPEX	SG	\$4,650	\$76	\$1,949	\$600	\$600	\$1,698	\$225	\$15	\$0



Operations & Maintenance Expense (Actuals)
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 (Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
	OPEX	O&M Expense										
5520000	MAINT OF STRUCTURE	Other Production O&M Expense	\$0	\$2,979	\$0	\$0	\$0	\$0	\$707	\$1,990	\$0	\$18
5520000	MAINT OF STRUCTURE	Other Production O&M Expense	\$0	\$50	\$0	\$36	\$12	\$0	\$0	\$0	\$0	\$0
5520000 Total			\$0	\$3,029	\$0	\$36	\$12	\$0	\$707	\$1,990	\$0	\$18
5530000	MNT GEN & ELEC PLT	Other Production O&M Expense	\$0	\$11,185	\$0	\$0	\$0	\$0	\$2,656	\$7,478	\$995	\$67
5530000	MNT GEN & ELEC PLT	Other Production O&M Expense	\$283	\$8,418	\$4,653	\$1,482	\$0	\$0	\$0	\$0	\$0	\$0
5530000 Total			\$283	\$19,603	\$4,653	\$1,482	\$0	\$0	\$2,656	\$7,478	\$995	\$67
5540000	MNT MSC OTH PWR GN	Other Production O&M Expense	\$0	\$2,739	\$0	\$0	\$0	\$0	\$650	\$1,830	\$0	\$0
5540000	MNT MSC OTH PWR GN	Other Production O&M Expense	\$17	\$375	\$17	\$272	\$87	\$0	\$0	\$0	\$0	\$0
5540000 Total			\$17	\$3,114	\$17	\$272	\$87	\$0	\$650	\$1,830	\$0	\$0
5546000	MISC PLANT EQUIP	Other Production O&M Expense	\$0	\$7	\$0	\$0	\$0	\$0	\$2	\$5	\$1	\$0
5546000 Total			\$0	\$7	\$0	\$0	\$0	\$0	\$2	\$5	\$1	\$0
5552000	OR REC Compliance	Net Power Cost Expense	\$0	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158
5552000 Total			\$0	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158
555NPC		Net Power Cost Expense	\$0	\$1674	\$0	\$1,218	\$381	\$0	\$0	\$0	\$0	\$0
555NPC		Net Power Cost Expense	\$0	\$439	\$0	\$439	\$0	\$0	\$0	\$0	\$0	\$0
555NPC		Net Power Cost Expense	\$10,716	\$242,707	\$175,963	\$66,029	\$0	\$0	\$0	\$0	\$0	\$0
555NPC Total			\$10,716	\$244,142	\$177,445	\$66,029	\$0	\$0	\$0	\$0	\$0	\$0
5560000	SYS CTRL & LD DISP	Power Supply Expense	\$22	\$1,440	\$22	\$359	\$114	\$228	\$626	\$86	\$6	\$0
5560000 Total			\$22	\$1,440	\$22	\$359	\$114	\$228	\$626	\$86	\$6	\$0
5570000	OTHER EXPENSES	Power Supply Expense	\$0	\$15,057	\$0	\$0	\$0	\$3,572	\$10,058	\$1,338	\$0	\$0
5570000	OTHER EXPENSES	Power Supply Expense	\$7	\$169	\$0	\$123	\$39	\$0	\$0	\$0	\$0	\$0
5570000	OTHER EXPENSES	Power Supply Expense	\$0	\$9	\$0	\$6	\$2	\$0	\$0	\$0	\$0	\$0
5570000	OTHER EXPENSES	Power Supply Expense	\$2,174	\$95	\$1,567	\$499	\$3	\$0	\$0	\$0	\$0	\$0
5570000	OTHER EXPENSES	Power Supply Expense	\$735	\$48,040	\$11,965	\$3,798	\$7,616	\$7,616	\$20,876	\$2,857	\$193	\$0
5570000 Total			\$2,909	\$65,449	\$13,661	\$4,338	\$11,911	\$28,911	\$30,942	\$4,196	\$282	\$193
5578000	OTH EXP-CHOLLA REG	Power Supply Expense	\$0	\$1,122	\$0	\$0	\$0	\$266	\$750	\$100	\$7	\$0
5578000	OTH EXP-CHOLLA REG	Power Supply Expense	\$0	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	Power Supply Expense	\$0	\$54	\$0	\$54	\$0	\$0	\$0	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	Power Supply Expense	\$0	\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5578000 Total			\$0	\$938	\$0	\$54	\$0	\$266	\$750	\$100	\$7	\$0
5600000	OPER SUPERV & ENG	Transmission O&M Expense	\$640	\$640	\$0	\$0	\$0	\$0	\$152	\$427	\$57	\$4
5600000	OPER SUPERV & ENG	Transmission O&M Expense	\$30	\$663	\$30	\$495	\$158	\$0	\$0	\$0	\$0	\$0
5600000	OPER SUPERV & ENG	Transmission O&M Expense	\$4,909	\$75	\$1,223	\$398	\$778	\$2,133	\$292	\$20	\$0	\$0
5600000 Total			\$6,249	\$6232	\$105	\$1,718	\$546	\$930	\$2,561	\$349	\$23	\$0
5612000	LD - MONITOR & OPER	Transmission O&M Expense	\$18	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5612000	LD - MONITOR & OPER	Transmission O&M Expense	\$7,201	\$110	\$1,794	\$669	\$1,142	\$3,129	\$428	\$29	\$0	\$0
5612000 Total			\$7,219	\$110	\$1,812	\$669	\$1,142	\$3,129	\$428	\$29	\$0	\$0
5614000	SCHED. SYS CTR & DSP	Transmission O&M Expense	\$283	\$283	\$13	\$212	\$68	\$0	\$0	\$0	\$0	\$0
5614000 Total			\$283	\$283	\$13	\$212	\$68	\$0	\$0	\$0	\$0	\$0
5615000	REL PLAN & STDS DEV	Transmission O&M Expense	\$1,115	\$0	\$0	\$0	\$0	\$264	\$744	\$99	\$7	\$0
5615000 Total			\$1,115	\$0	\$0	\$0	\$0	\$264	\$744	\$99	\$7	\$0
5616000	TRANS SVC STUDIES	Transmission O&M Expense	\$90	\$90	\$1	\$22	\$7	\$14	\$39	\$5	\$0	\$0
5616000 Total			\$90	\$90	\$1	\$22	\$7	\$14	\$39	\$5	\$0	\$0
5617000	GEN INTERCONCT STUD	Transmission O&M Expense	\$861	\$13	\$215	\$68	\$137	\$374	\$51	\$3	\$0	\$0
5617000 Total			\$861	\$13	\$215	\$68	\$137	\$374	\$51	\$3	\$0	\$0
5620000	STATION EXP(TRANS)	Transmission O&M Expense	\$1,560	\$0	\$0	\$0	\$370	\$1,042	\$139	\$0	\$0	\$0
5620000	STATION EXP(TRANS)	Transmission O&M Expense	\$436	\$19	\$316	\$101	\$0	\$0	\$0	\$0	\$0	\$0
5620000	STATION EXP(TRANS)	Transmission O&M Expense	\$42	\$31	\$31	\$10	\$0	\$0	\$0	\$0	\$0	\$0
5620000	STATION EXP(TRANS)	Transmission O&M Expense	\$991	\$15	\$247	\$78	\$157	\$431	\$59	\$4	\$0	\$0
5620000 Total			\$4,030	\$36	\$593	\$189	\$527	\$1,473	\$198	\$13	\$0	\$0
5630000	OVERHEAD LINE EXP	Transmission O&M Expense	\$339	\$14	\$10	\$3	\$0	\$30	\$27	\$22	\$0	\$0
5630000	OVERHEAD LINE EXP	Transmission O&M Expense	\$14	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0	\$0
5630000 Total			\$353	\$15	\$10	\$3	\$0	\$30	\$27	\$22	\$0	\$0
565NPC		Net Power Cost Expense	\$93,706	\$4,137	\$67,937	\$21,632	\$0	\$0	\$0	\$0	\$0	\$0
565NPC Total			\$93,706	\$4,137	\$67,937	\$21,632	\$0	\$0	\$0	\$0	\$0	\$0
5660000	MISC TRANS EXPENSE	Transmission O&M Expense	\$256	\$0	\$0	\$0	\$61	\$0	\$23	\$0	\$0	\$0
5660000	MISC TRANS EXPENSE	Transmission O&M Expense	\$26	\$430	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5660000	MISC TRANS EXPENSE	Transmission O&M Expense	\$51	\$925	\$262	\$925	\$2525	\$1,440	\$197	\$13	\$0	\$0
5660000 Total			\$413	\$1,465	\$334	\$925	\$2,625	\$1,611	\$222	\$15	\$0	\$0
5670000	RENTS-TRANSMISSION	Transmission O&M Expense	\$1,375	\$0	\$0	\$0	\$326	\$918	\$122	\$6	\$0	\$0
5670000	RENTS-TRANSMISSION	Transmission O&M Expense	\$1,381	\$61	\$1,001	\$319	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
58400000 Total											
58500000	STRT LGHT-SGNL SYS	SNPD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58500000	DNEX	Distribution O&M Expense	\$202	\$7	\$54	\$13	\$22	\$97	\$9	\$0	\$0
58500000 Total			\$202	\$7	\$54	\$13	\$22	\$97	\$9	\$0	\$0
58600000	METER EXPENSES	CA	\$228	\$228	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58600000	DNEX	Distribution O&M Expense	\$372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58600000	DNEX	Distribution O&M Expense	\$2,886	\$0	\$2,886	\$0	\$0	\$0	\$0	\$0	\$0
58600000	DNEX	Distribution O&M Expense	\$392	\$14	\$105	\$25	\$42	\$188	\$18	\$0	\$0
58600000	DNEX	Distribution O&M Expense	\$2,046	\$0	\$0	\$0	\$0	\$2,046	\$0	\$0	\$0
58600000	DNEX	Distribution O&M Expense	\$538	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58600000	DNEX	Distribution O&M Expense	\$509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58600000	DNEX	Distribution O&M Expense	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58600000 Total			\$7,073	\$241	\$2,991	\$562	\$654	\$2,234	\$390	\$0	\$0
58700000	CUST INSTL EXPENSE	CA	\$536	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58700000	DNEX	Distribution O&M Expense	\$575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58700000	DNEX	Distribution O&M Expense	\$4,352	\$0	\$4,352	\$0	\$0	\$0	\$0	\$0	\$0
58700000	DNEX	Distribution O&M Expense	\$3,827	\$0	\$0	\$0	\$0	\$3,827	\$0	\$0	\$0
58700000	DNEX	Distribution O&M Expense	\$938	\$0	\$0	\$938	\$0	\$0	\$0	\$0	\$0
58700000	DNEX	Distribution O&M Expense	\$789	\$0	\$0	\$0	\$789	\$0	\$0	\$0	\$0
58700000	DNEX	Distribution O&M Expense	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58700000 Total			\$11,097	\$536	\$4,352	\$938	\$870	\$3,827	\$575	\$0	\$0
58800000	MSC DISTR EXPENSES	CA	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58800000	DNEX	Distribution O&M Expense	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58800000	DNEX	Distribution O&M Expense	\$371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58800000	DNEX	Distribution O&M Expense	\$4,440	\$153	\$1,189	\$279	\$475	\$2,135	\$209	\$0	\$0
58800000	DNEX	Distribution O&M Expense	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58800000	DNEX	Distribution O&M Expense	\$48	\$0	\$0	\$48	\$0	\$0	\$0	\$0	\$0
58800000	DNEX	Distribution O&M Expense	\$29	\$0	\$0	\$0	\$29	\$0	\$0	\$0	\$0
58800000	DNEX	Distribution O&M Expense	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58800000 Total			\$4,752	\$181	\$1,560	\$327	\$440	\$2,076	\$168	\$0	\$0
58900000	RENTS-DISTRIBUTION	CA	\$101	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58900000	DNEX	Distribution O&M Expense	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58900000	DNEX	Distribution O&M Expense	\$2,004	\$0	\$2,004	\$0	\$0	\$0	\$0	\$0	\$0
58900000	DNEX	Distribution O&M Expense	\$93	\$3	\$25	\$6	\$10	\$45	\$4	\$0	\$0
58900000	DNEX	Distribution O&M Expense	\$131	\$0	\$0	\$131	\$0	\$0	\$0	\$0	\$0
58900000	DNEX	Distribution O&M Expense	\$655	\$0	\$0	\$0	\$655	\$0	\$0	\$0	\$0
58900000	DNEX	Distribution O&M Expense	\$92	\$0	\$0	\$0	\$92	\$0	\$0	\$0	\$0
58900000 Total			\$3,699	\$104	\$2,029	\$137	\$758	\$608	\$63	\$0	\$0
59000000	MAINT SUPERV & ENG	CA	\$51	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59000000	DNEX	Distribution O&M Expense	\$141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59000000	DNEX	Distribution O&M Expense	\$906	\$0	\$906	\$0	\$0	\$0	\$0	\$0	\$0
59000000	DNEX	Distribution O&M Expense	\$3,469	\$120	\$929	\$218	\$371	\$1,688	\$163	\$0	\$0
59000000	DNEX	Distribution O&M Expense	\$1,206	\$0	\$0	\$0	\$0	\$1,206	\$0	\$0	\$0
59000000	DNEX	Distribution O&M Expense	\$142	\$0	\$0	\$142	\$0	\$0	\$0	\$0	\$0
59000000	DNEX	Distribution O&M Expense	\$272	\$0	\$0	\$0	\$272	\$0	\$0	\$0	\$0
59000000 Total			\$6,187	\$171	\$1,835	\$360	\$643	\$2,875	\$303	\$0	\$0
59100000	MAINT OF STRUCTURE	CA	\$41	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59100000	DNEX	Distribution O&M Expense	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59100000	DNEX	Distribution O&M Expense	\$530	\$0	\$530	\$0	\$0	\$0	\$0	\$0	\$0
59100000	DNEX	Distribution O&M Expense	\$52	\$2	\$14	\$3	\$6	\$25	\$2	\$0	\$0
59100000	DNEX	Distribution O&M Expense	\$617	\$0	\$0	\$0	\$0	\$617	\$0	\$0	\$0
59100000	DNEX	Distribution O&M Expense	\$107	\$0	\$0	\$107	\$0	\$0	\$0	\$0	\$0
59100000	DNEX	Distribution O&M Expense	\$225	\$0	\$0	\$0	\$225	\$0	\$0	\$0	\$0
59100000	DNEX	Distribution O&M Expense	\$58	\$0	\$0	\$0	\$58	\$0	\$0	\$0	\$0
59100000 Total			\$1,711	\$43	\$543	\$110	\$288	\$642	\$85	\$0	\$0
59200000	MAINT STAT EQUIP	CA	\$428	\$428	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59200000	DNEX	Distribution O&M Expense	\$927	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59200000	DNEX	Distribution O&M Expense	\$3,004	\$0	\$3,004	\$0	\$0	\$0	\$0	\$0	\$0
59200000	DNEX	Distribution O&M Expense	\$1,898	\$66	\$608	\$119	\$203	\$913	\$69	\$0	\$0
59200000	DNEX	Distribution O&M Expense	\$3,493	\$0	\$0	\$0	\$0	\$3,493	\$0	\$0	\$0
59200000	DNEX	Distribution O&M Expense	\$743	\$0	\$0	\$743	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash.	Wyoming	Utah	Idaho	FERC	Other
5920000	MAINT STAT EQUIP		\$1,405	\$1,405	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000 Total			\$1,405	\$1,405	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	CA	\$6,496	\$6,496	\$3,512	\$863	\$1,607	\$4,406	\$1,016	\$0	\$0
5930000	MAINT OVHD LINES	IDU	\$5,022	\$5,022	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	OR	\$32,008	\$32,008	\$0	\$0	\$0	\$0	\$5,022	\$0	\$0
5930000	MAINT OVHD LINES	SNPD	\$1,476	\$51	\$395	\$63	\$158	\$770	\$69	\$0	\$0
5930000	MAINT OVHD LINES	UT	\$32,403	\$0	\$0	\$0	\$0	\$32,403	\$0	\$0	\$0
5930000	MAINT OVHD LINES	WA	\$4,716	\$0	\$0	\$4,716	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	WYP	\$6,777	\$0	\$0	\$0	\$6,777	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	WYU	\$1,124	\$0	\$0	\$0	\$1,124	\$0	\$0	\$0	\$0
5930000 Total			\$90,023	\$6,547	\$32,403	\$4,809	\$8,059	\$33,113	\$5,092	\$0	\$0
5931000	MAINT O/H LINES-LB P	CA	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	IDU	\$61	\$61	\$0	\$0	\$0	\$0	\$61	\$0	\$0
5931000	MAINT O/H LINES-LB P	OR	\$68	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	UT	\$17	\$17	\$0	\$0	\$0	\$17	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	WA	\$28	\$0	\$0	\$28	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	WYP	\$48	\$0	\$0	\$48	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	WYU	\$72	\$14	\$68	\$28	\$48	\$17	\$61	\$0	\$0
5931000 Total			\$458	\$154	\$68	\$28	\$48	\$17	\$61	\$0	\$0
5940000	MAINT UDGRND LINES	CA	\$458	\$458	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	IDU	\$678	\$678	\$0	\$0	\$0	\$0	\$678	\$0	\$0
5940000	MAINT UDGRND LINES	OR	\$5,988	\$5,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	SNPD	\$39	\$1	\$10	\$2	\$4	\$19	\$2	\$0	\$0
5940000	MAINT UDGRND LINES	UT	\$11,301	\$0	\$0	\$0	\$0	\$11,301	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	WA	\$941	\$0	\$0	\$941	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	WYP	\$1,724	\$0	\$0	\$0	\$1,724	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	WYU	\$234	\$0	\$0	\$0	\$234	\$0	\$0	\$0	\$0
5940000 Total			\$21,364	\$459	\$5,999	\$843	\$1,963	\$11,320	\$680	\$0	\$0
5950000	MAINT LINE TRANSFRM	SNPD	\$1,026	\$35	\$275	\$64	\$1,110	\$493	\$48	\$0	\$0
5950000	MAINT LINE TRANSFRM	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
5950000 Total			\$1,024	\$35	\$275	\$64	\$1,110	\$493	\$48	\$0	\$0
5960000	MNT STR LIGHT-SIG S	CA	\$102	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LIGHT-SIG S	IDU	\$160	\$160	\$0	\$0	\$0	\$0	\$160	\$0	\$0
5960000	MNT STR LIGHT-SIG S	OR	\$1,058	\$0	\$1,058	\$0	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LIGHT-SIG S	UT	\$1,659	\$0	\$0	\$0	\$0	\$1,659	\$0	\$0	\$0
5960000	MNT STR LIGHT-SIG S	WA	\$191	\$0	\$0	\$191	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LIGHT-SIG S	WYP	\$333	\$0	\$0	\$0	\$333	\$0	\$0	\$0	\$0
5960000	MNT STR LIGHT-SIG S	WYU	\$88	\$0	\$0	\$0	\$88	\$0	\$0	\$0	\$0
5960000 Total			\$3,592	\$102	\$1,058	\$191	\$421	\$1,659	\$160	\$0	\$0
5970000	MNT OF METERS	CA	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	IDU	\$355	\$355	\$0	\$0	\$0	\$0	\$355	\$0	\$0
5970000	MNT OF METERS	OR	\$1,138	\$0	\$1,138	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	SNPD	\$1,833	\$63	\$491	\$115	\$196	\$882	\$86	\$0	\$0
5970000	MNT OF METERS	UT	\$2,470	\$0	\$0	\$0	\$0	\$2,470	\$0	\$0	\$0
5970000	MNT OF METERS	WA	\$326	\$0	\$0	\$326	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	WYP	\$381	\$0	\$0	\$0	\$381	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	WYU	\$123	\$0	\$0	\$0	\$123	\$0	\$0	\$0	\$0
5970000 Total			\$6,667	\$102	\$1,629	\$442	\$701	\$3,352	\$441	\$0	\$0
5980000	MNT MISC DIST PLNT	CA	\$84	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	IDU	\$49	\$49	\$0	\$0	\$0	\$0	\$49	\$0	\$0
5980000	MNT MISC DIST PLNT	OR	\$184	\$0	\$184	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	SNPD	\$60	\$60	\$463	\$108	\$185	\$831	\$81	\$0	\$0
5980000	MNT MISC DIST PLNT	UT	\$957	\$0	\$0	\$0	\$0	\$957	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	WA	\$26	\$0	\$0	\$26	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	WYP	\$375	\$0	\$0	\$0	\$375	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
5980000 Total			\$3,404	\$143	\$647	\$135	\$561	\$1,787	\$131	\$0	\$0
9010000	SUPRV (CUST ACCT)	CAEX	\$2,440	\$60	\$742	\$169	\$182	\$1,193	\$94	\$0	\$0
9010000	SUPRV (CUST ACCT)	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
9010000 Total			\$2,442	\$60	\$742	\$169	\$184	\$1,193	\$95	\$0	\$0
9020000	METER READING EXP	CAEX	\$860	\$860	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9020000	METER READING EXP	CAEX	\$2,144	\$52	\$652	\$160	\$148	\$1,048	\$83	\$0	\$0
9020000	METER READING EXP	CAEX	\$1,569	\$0	\$0	\$0	\$0	\$0	\$1,569	\$0	\$0
9020000	METER READING EXP	CAEX	\$8,968	\$0	\$8,968	\$0	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	\$3,707	\$0	\$0	\$0	\$0	\$3,707	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	\$793	\$0	\$0	\$0	\$793	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	\$1,498	\$0	\$0	\$0	\$0	\$1,498	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	\$1,123	\$0	\$0	\$0	\$0	\$1,123	\$0	\$0	\$0
9020000 Total			\$19,662	\$912	\$9,620	\$941	\$941	\$4,755	\$1,652	\$0	\$0
9030000	CUST RCRD/COLL EXP	CAEX	\$922	\$23	\$280	\$69	\$64	\$451	\$36	\$0	\$0
9030000	CUST RCRD/COLL EXP	CAEX	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9030000 Total			\$922	\$23	\$280	\$69	\$64	\$451	\$36	\$0	\$0
9031000	CUST RCRD/CUST SYS	CAEX	\$2,905	\$71	\$883	\$201	\$217	\$1,420	\$112	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	\$2,905	\$71	\$883	\$201	\$217	\$1,420	\$112	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	\$19,600	\$259	\$3,222	\$733	\$792	\$5,163	\$410	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000 Total			\$10,602	\$259	\$3,222	\$733	\$792	\$5,179	\$410	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	\$284	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	\$10,610	\$259	\$3,225	\$734	\$793	\$5,188	\$411	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	\$2,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	\$3,720	\$0	\$0	\$0	\$0	\$3,720	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	\$624	\$0	\$0	\$0	\$624	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	\$517	\$0	\$0	\$0	\$517	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	\$137	\$0	\$0	\$0	\$137	\$0	\$0	\$0	\$0
9033000 Total			\$19,498	\$444	\$5,430	\$1,358	\$1,447	\$8,907	\$813	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	\$17	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	\$63	\$63	\$33	\$3	\$3	\$0	\$0	\$0	\$0
9035000 Total			\$19,197	\$69	\$5,835	\$1,328	\$1,435	\$9,386	\$743	\$0	\$0
9036000	CUST ACCTG/COMMON	CAEX	\$201	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9036000	CUST ACCTG/COMMON	CAEX	\$19,398	\$469	\$6,036	\$1,328	\$1,435	\$9,366	\$743	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$595	\$595	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$17	\$0	\$5	\$1	\$1	\$8	\$1	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$1,118	\$0	\$0	\$0	\$0	\$0	\$1,118	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$5,221	\$0	\$5,221	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$3,527	\$0	\$0	\$0	\$0	\$3,527	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$1,525	\$0	\$0	\$0	\$0	\$1,525	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$187	\$0	\$0	\$0	\$0	\$187	\$0	\$0	\$0
9040000 Total			\$12,790	\$595	\$5,227	\$1,526	\$788	\$3,535	\$1,118	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	\$68	\$0	\$68	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	\$53	\$0	\$0	\$0	\$0	\$53	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	\$16	\$0	\$0	\$0	\$16	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	\$17	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	\$134	\$15	\$68	\$16	\$16	\$53	\$0	\$0	\$0
9050000	MISC CUST ACCT EXP	CAEX	\$116	\$3	\$35	\$8	\$8	\$57	\$4	\$0	\$0
9050000	MISC CUST ACCT EXP	CAEX	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9050000	MISC CUST ACCT EXP	CAEX	\$118	\$3	\$37	\$8	\$8	\$57	\$4	\$0	\$0
9050000 Total			\$331	\$8	\$101	\$23	\$23	\$162	\$13	\$0	\$0
9070000	SUPRV (CUST SERV)	CSEX	\$331	\$8	\$101	\$23	\$23	\$162	\$13	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	\$36	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	\$361	\$9	\$107	\$24	\$24	\$171	\$14	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	\$698	\$0	\$698	\$0	\$0	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0



PACIFICORP

A MIDAMERICAN ENERGY HOLDINGS COMPANY

Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash.	Wyoming	Utah	Idaho	FERC	Other
90800000	CUST ASSIST EXP	WA	\$0	\$212	\$0	\$0	\$212	\$0	\$0	\$0	\$0
90800000	CUST ASSIST EXP	WYP	\$0	\$523	\$0	\$0	\$523	\$0	\$0	\$0	\$0
90800000 Total			\$2,002	\$965	\$45	\$236	\$549	\$191	\$16	\$0	\$0
90810000	CUST ASST EXP-GENL	CN	\$41	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90810000	CUST ASST EXP-GENL	UT	\$130	\$0	\$0	\$0	\$0	\$120	\$0	\$0	\$0
90810000 Total			\$171	\$12	\$0	\$0	\$0	\$120	\$0	\$0	\$0
90840000	DSM DIRECT	CA	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90840000	DSM DIRECT	CN	\$33	\$43	\$10	\$10	\$68	\$5	\$0	\$0	\$0
90840000	DSM DIRECT	IDU	\$51	\$0	\$0	\$0	\$0	\$51	\$0	\$0	\$0
90840000	DSM DIRECT	OTHER	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110
90840000	DSM DIRECT	UT	\$93	\$0	\$0	\$0	\$0	\$93	\$0	\$0	\$0
90840000	DSM DIRECT	WA	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90840000	DSM DIRECT	WYP	\$49	\$0	\$0	\$0	\$49	\$0	\$0	\$0	\$0
90840000 Total			\$513	\$43	\$26	\$26	\$59	\$161	\$56	\$0	\$110
90850000	DSM AMORT	IDU	\$259	\$0	\$0	\$0	\$0	\$0	\$259	\$0	\$0
90850000	DSM AMORT	WYP	\$24	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0
90850000 Total			\$283	\$0	\$0	\$0	\$24	\$0	\$259	\$0	\$0
90851000	DSM AMORT-SBC/ECC	CA	\$911	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90851000	DSM AMORT-SBC/ECC	IDU	\$3,770	\$0	\$0	\$0	\$0	\$0	\$3,770	\$0	\$0
90851000	DSM AMORT-SBC/ECC	OR	\$26,447	\$0	\$26,447	\$0	\$0	\$0	\$0	\$0	\$0
90851000	DSM AMORT-SBC/ECC	UT	\$47,957	\$0	\$0	\$0	\$0	\$47,957	\$0	\$0	\$0
90851000	DSM AMORT-SBC/ECC	WA	\$10,678	\$0	\$0	\$10,678	\$0	\$0	\$0	\$0	\$0
90851000	DSM AMORT-SBC/ECC	WYP	\$5,270	\$0	\$0	\$5,270	\$0	\$0	\$0	\$0	\$0
90851000 Total			\$95,032	\$911	\$26,447	\$10,678	\$5,270	\$47,957	\$3,770	\$0	\$0
90860000	CUST SERV	CN	\$771	\$19	\$234	\$53	\$58	\$377	\$0	\$0	\$0
90860000	CUST SERV	IDU	\$392	\$0	\$0	\$0	\$0	\$392	\$0	\$0	\$0
90860000	CUST SERV	OR	\$1,005	\$0	\$1,005	\$0	\$0	\$0	\$0	\$0	\$0
90860000	CUST SERV	UT	\$2,711	\$0	\$0	\$0	\$0	\$2,711	\$0	\$0	\$0
90860000	CUST SERV	WA	\$185	\$0	\$0	\$185	\$0	\$0	\$0	\$0	\$0
90860000	CUST SERV	WYP	\$725	\$0	\$0	\$725	\$0	\$0	\$0	\$0	\$0
90860000 Total			\$5,789	\$19	\$1,240	\$238	\$783	\$3,088	\$422	\$0	\$0
90895000	BLUE SKY EXPENSE	OTHER	\$4,499	\$0	\$0	\$0	\$0	\$0	\$4,499	\$0	\$0
90895000 Total			\$4,499	\$0	\$0	\$0	\$0	\$0	\$4,499	\$0	\$0
90896000	SOLAR FEED-IN EXP	OTHER	\$4,383	\$0	\$0	\$0	\$0	\$0	\$4,383	\$0	\$0
90896000 Total			\$4,383	\$0	\$0	\$0	\$0	\$0	\$4,383	\$0	\$0
90900000	INFOR/INSTRCT ADV	CA	\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90900000	INFOR/INSTRCT ADV	CN	\$1,853	\$45	\$563	\$128	\$139	\$906	\$72	\$0	\$0
90900000	INFOR/INSTRCT ADV	IDU	\$48	\$0	\$0	\$0	\$0	\$48	\$0	\$0	\$0
90900000	INFOR/INSTRCT ADV	OR	\$526	\$0	\$526	\$0	\$0	\$0	\$0	\$0	\$0
90900000	INFOR/INSTRCT ADV	UT	\$688	\$0	\$0	\$0	\$0	\$688	\$0	\$0	\$0
90900000	INFOR/INSTRCT ADV	WA	\$106	\$0	\$0	\$106	\$0	\$0	\$0	\$0	\$0
90900000	INFOR/INSTRCT ADV	WYP	\$174	\$0	\$0	\$174	\$0	\$0	\$0	\$0	\$0
90900000 Total			\$3,465	\$135	\$1,090	\$234	\$313	\$1,594	\$120	\$0	\$0
91000000	MISC CUST SERV/INF	CN	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
91000000	MISC CUST SERV/INF	CN	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
91000000 Total			\$115	\$3	\$35	\$8	\$9	\$56	\$4	\$0	\$0
91010000	ADMIN & GEN SALARY	CA	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91010000	ADMIN & GEN SALARY	OR	\$822	\$0	\$822	\$0	\$0	\$0	\$0	\$0	\$0
91010000	ADMIN & GEN SALARY	SO	\$77,066	\$1,544	\$18,256	\$5,284	\$11,718	\$35,327	\$4,624	\$233	\$0
91010000	ADMIN & GEN SALARY	UT	\$562	\$0	\$0	\$0	\$0	\$562	\$0	\$0	\$0
91010000	ADMIN & GEN SALARY	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91010000	ADMIN & GEN SALARY	WYP	\$1,470	\$17,537	\$5,284	\$11,718	\$35,889	\$4,624	\$233	\$0	\$0
91010000 Total			\$76,755	\$1,470	\$17,537	\$5,284	\$11,718	\$35,889	\$4,624	\$233	\$0
92100000	OFFICE SUPPL & EXP	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92100000	OFFICE SUPPL & EXP	CN	\$184	\$5	\$56	\$13	\$14	\$90	\$7	\$0	\$0
92100000	OFFICE SUPPL & EXP	IDU	\$27	\$0	\$0	\$0	\$0	\$27	\$0	\$0	\$0
92100000	OFFICE SUPPL & EXP	OR	\$11	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0
92100000	OFFICE SUPPL & EXP	SO	\$7,981	\$160	\$1,901	\$647	\$1,213	\$3,667	\$479	\$24	\$0
92100000	OFFICE SUPPL & EXP	UT	\$119	\$0	\$0	\$0	\$0	\$119	\$0	\$0	\$0
92100000	OFFICE SUPPL & EXP	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
92100000	OFFICE SUPPL & EXP	WYP	\$34	\$0	\$0	\$34	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9210000	OFFICE SUPPL & EXP										
9210000	AGEX										
9210000 Total											
9220000	A&G EXP TRANSF-OR										
9220000	AGEX										
9220000 Total											
9230000	OUTSIDE SERVICES										
9230000	AGEX										
9230000	CA										
9230000	IDU										
9230000	OR										
9230000	SO										
9230000	UT										
9230000	WA										
9230000	WYP										
9230000 Total											
9230000	AFL SERV EMPLOYED										
9230000	AGEX										
9230000	CA										
9230000	IDU										
9230000	OR										
9230000	SO										
9230000	UT										
9230000	WA										
9230000	WYP										
9230000 Total											
9240000	PROP INSURANCE - SYS										
9240000	AGEX										
9240000 Total											
9241000	PROP INS-ACCRL SITUS										
9241000	AGEX										
9241000	IDU										
9241000	OR										
9241000	UT										
9241000	WYP										
9241000 Total											
9242000	PROP INS-CLAIM SITUS										
9242000	AGEX										
9242000 Total											
9243000	PROP INS - PREMIUMS										
9243000	AGEX										
9243000 Total											
9250000	INJURIES & DAMAGES										
9250000	AGEX										
9250000 Total											
9251000	INJURIES & DAMAGES										
9251000	AGEX										
9251000 Total											
9280000	REGULATORY COM EXP										
9280000	AGEX										
9280000	CA										
9280000	IDU										
9280000	OR										
9280000	SO										
9280000	UT										
9280000	WA										
9280000	WYP										
9280000 Total											
9282000	REG COMM EXPENSE										
9282000	AGEX										
9282000	CA										
9282000	IDU										
9282000	OR										
9282000	SO										
9282000	UT										
9282000	WA										
9282000	WYP										
9282000 Total											
9282900	REG COMM Exp-Affil										
9282900	AGEX										
9282900 Total											
9283000	FERC FILING FEE										
9283000	AGEX										
9283000	CAGE										
9283000	CAGW										
9283000	SG										
9283000 Total											
9290000	DUPLICATE CHRGS-OR										
9290000	AGEX										
9290000 Total											
9301000	GEN ADVERTISING EXP										
9301000	AGEX										
9301000 Total											
9302000	MISC GEN EXP-OTHER										
9302000	AGEX										
9302000	IDU										
9302000	OR										
9302000	SO										
9302000 Total											



PACIFICORP
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Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9302000	MISC GEN EXP-OTHER	UT	\$44	\$0	\$0	\$0	\$0	\$0	\$44	\$0	\$0
9302000	MISC GEN EXP-OTHER	WA	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	WYP	\$71	\$0	\$0	\$0	\$71	\$0	\$0	\$0	\$0
9302000 Total			\$152	\$1,806	\$508	\$1,184	\$3,401	\$453	\$22	\$0	\$0
9310000	RENTS (A&G)	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	OR	\$915	\$0	\$915	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	SO	\$5,376	\$1,080	\$1,280	\$3,688	\$817	\$2,464	\$322	\$16	\$0
9310000	RENTS (A&G)	UT	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	WYP	\$23	\$0	\$0	\$23	\$0	\$0	\$0	\$0	\$0
9310000 Total			\$6,319	\$108	\$2,195	\$3,699	\$840	\$2,467	\$324	\$16	\$0
9350000	MAINT GENERAL PLNT	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	CN	\$56	\$1	\$17	\$4	\$4	\$27	\$2	\$0	\$0
9350000	MAINT GENERAL PLNT	IDU	\$16	\$0	\$0	\$0	\$0	\$0	\$16	\$0	\$0
9350000	MAINT GENERAL PLNT	OR	\$11	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	SO	\$21,010	\$421	\$5,004	\$1,440	\$3,194	\$9,628	\$1,260	\$64	\$0
9350000	MAINT GENERAL PLNT	UT	\$77	\$0	\$0	\$0	\$0	\$77	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	WYP	\$28	\$0	\$0	\$28	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	WYU	\$7	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0
9350000 Total			\$21,202	\$420	\$5,031	\$1,444	\$3,232	\$9,732	\$1,278	\$64	\$0
Grand Total			\$1,798,282	\$55,573	\$773,732	\$232,134	\$151,891	\$507,951	\$65,067	\$2,754	\$9,150



Depreciation Expense (Actuals)
Twelve Months Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	\$662	\$0	\$0	\$0	\$0	\$204	\$576	\$77	\$5
4030000	DEPN EXPENSE-ELECT	3102000	\$4	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3110000	\$16,076	\$0	\$0	\$0	\$3,814	\$10,738	\$1,428	\$68	\$0
4030000	DEPN EXPENSE-ELECT	3110000	\$1,125	\$50	\$876	\$260	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3110000	\$2,203	\$97	\$1,588	\$506	\$3	\$8	\$8	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3120000	\$77,329	\$0	\$0	\$0	\$18,345	\$51,653	\$6,871	\$460	\$0
4030000	DEPN EXPENSE-ELECT	3120000	\$2,033	\$80	\$1,474	\$469	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3120000	\$13,923	\$611	\$10,037	\$3,196	\$19	\$53	\$7	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3140000	\$17,166	\$0	\$0	\$0	\$4,072	\$11,466	\$1,525	\$102	\$0
4030000	DEPN EXPENSE-ELECT	3140000	\$1,660	\$73	\$1,203	\$383	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3140000	\$4,463	\$196	\$3,217	\$1,024	\$6	\$17	\$2	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3150000	\$7,121	\$0	\$0	\$0	\$1,689	\$4,757	\$633	\$42	\$0
4030000	DEPN EXPENSE-ELECT	3150000	\$343	\$15	\$248	\$79	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3150000	\$894	\$39	\$644	\$205	\$1	\$3	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3157000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3157000	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3160000	\$837	\$0	\$0	\$0	\$198	\$559	\$74	\$5	\$0
4030000	DEPN EXPENSE-ELECT	3160000	\$23	\$1	\$17	\$5	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3160000	\$80	\$60	\$18	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3302000	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3302000	\$88	\$4	\$64	\$20	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3303000	\$2	\$0	\$0	\$0	\$0	\$1	\$2	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3304000	\$3	\$0	\$2	\$1	\$0	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3305000	\$3	\$0	\$2	\$1	\$0	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3310000	\$182	\$0	\$0	\$1	\$43	\$121	\$16	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3310000	\$37	\$2	\$27	\$9	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3310000	\$123	\$0	\$0	\$0	\$29	\$82	\$11	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3311000	\$17,488	\$66	\$1,078	\$343	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3312000	\$10	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3312000	\$1,876	\$83	\$1,360	\$433	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3313000	\$70	\$0	\$0	\$0	\$17	\$47	\$6	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3313000	\$315	\$14	\$229	\$73	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3320000	\$570	\$0	\$0	\$135	\$381	\$51	\$3	\$3	\$0
4030000	DEPN EXPENSE-ELECT	3320000	\$45	\$2	\$33	\$10	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3321000	\$1,744	\$0	\$0	\$0	\$414	\$1,165	\$155	\$10	\$0
4030000	DEPN EXPENSE-ELECT	3321000	\$7,589	\$385	\$5,502	\$1,752	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3322000	\$15	\$0	\$0	\$0	\$4	\$10	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3322000	\$314	\$14	\$228	\$72	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3323000	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3323000	\$2	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3330000	\$1,113	\$0	\$0	\$0	\$264	\$743	\$99	\$7	\$0
4030000	DEPN EXPENSE-ELECT	3330000	\$2,589	\$114	\$1,877	\$598	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3340000	\$338	\$0	\$0	\$0	\$80	\$226	\$30	\$2	\$0
4030000	DEPN EXPENSE-ELECT	3340000	\$2,775	\$123	\$2,012	\$641	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3347000	\$142	\$6	\$103	\$33	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3350000	\$5	\$0	\$5	\$0	\$1	\$3	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3350000	\$47	\$2	\$34	\$11	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3353000	\$48	\$0	\$0	\$0	\$11	\$32	\$4	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3360000	\$470	\$21	\$341	\$109	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3360000	\$3,265	\$78	\$1,286	\$410	\$775	\$2,181	\$290	\$19	\$0
4030000	DEPN EXPENSE-ELECT	3410000	\$1,774	\$0	\$0	\$0	\$61	\$171	\$23	\$2	\$0
4030000	DEPN EXPENSE-ELECT	3410000	\$256	\$41	\$2	\$9	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3420000	\$41	\$2	\$30	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3430000	\$58,312	\$1,506	\$24,736	\$7,876	\$13,834	\$38,950	\$5,181	\$347	\$0
4030000	DEPN EXPENSE-ELECT	3440000	\$34,119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3440000	\$5,765	\$0	\$0	\$0	\$1,368	\$3,851	\$512	\$34	\$0
4030000	DEPN EXPENSE-ELECT	3440000	\$3,690	\$172	\$2,820	\$898	\$0	\$0	\$0	\$0	\$0



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Depreciation Expense (Actuals)
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Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT		\$5,276	\$0	\$0	\$0	\$1,252	\$3,524	\$469	\$31	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$2,788	\$123	\$2,022	\$644	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$237	\$0	\$0	\$0	\$66	\$158	\$21	\$1	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$113	\$5	\$82	\$26	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$1,809	\$15	\$245	\$0	\$429	\$1,208	\$161	\$11	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$337	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$14	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$1,783	\$0	\$0	\$0	\$423	\$1,191	\$158	\$11	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$507	\$22	\$368	\$117	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$16	\$1	\$11	\$4	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$21,134	\$0	\$0	\$0	\$5,074	\$14,117	\$1,878	\$126	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$6,619	\$292	\$4,798	\$1,528	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$298	\$13	\$215	\$68	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$1,446	\$0	\$0	\$0	\$343	\$966	\$129	\$9	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$837	\$37	\$607	\$193	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$193	\$8	\$139	\$44	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$459	\$0	\$0	\$0	\$1,09	\$307	\$41	\$3	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$191	\$8	\$138	\$44	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$8	\$0	\$6	\$2	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$36	\$1	\$9	\$3	\$6	\$16	\$2	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$13,620	\$0	\$0	\$0	\$3,231	\$9,097	\$1,210	\$81	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$2,684	\$119	\$1,946	\$620	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$182	\$8	\$131	\$42	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$11,868	\$0	\$0	\$0	\$2,815	\$7,927	\$1,055	\$71	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$6,105	\$270	\$4,426	\$1,409	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$10	\$0	\$2	\$1	\$2	\$4	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$14,813	\$0	\$0	\$0	\$3,514	\$9,894	\$1,316	\$88	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$6,517	\$288	\$4,725	\$1,504	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$172	\$88	\$124	\$39	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$5	\$0	\$1	\$0	\$0	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$51	\$0	\$0	\$0	\$12	\$34	\$5	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$4	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$118	\$0	\$0	\$0	\$28	\$79	\$10	\$1	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$5	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$67	\$0	\$0	\$0	\$16	\$45	\$6	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$97	\$4	\$70	\$22	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$75	\$0	\$75	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$219	\$0	\$0	\$0	\$0	\$219	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$35	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$52	\$0	\$0	\$0	\$52	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$33	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$367	\$0	\$367	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$771	\$0	\$0	\$0	\$0	\$771	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$194	\$0	\$0	\$0	\$194	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$49	\$0	\$0	\$0	\$49	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$540	\$540	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$634	\$0	\$0	\$0	\$0	\$0	\$634	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$4,409	\$0	\$4,409	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$9,996	\$0	\$0	\$0	\$0	\$9,996	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$979	\$0	\$0	\$979	\$0	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)
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 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	WYP	\$2,335	\$0	\$0	\$0	\$2,335	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$214	\$0	\$0	\$0	\$214	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$11	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$141	\$0	\$141	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$208	\$0	\$0	\$0	\$0	\$208	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$39	\$0	\$0	\$39	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$75	\$0	\$0	\$0	\$75	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$2,202	\$2,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$13,429	\$0	\$13,429	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$11,714	\$0	\$0	\$0	\$0	\$11,714	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$3,912	\$0	\$0	\$3,912	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$3,527	\$0	\$0	\$0	\$3,527	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$771	\$0	\$0	\$0	\$771	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$1,038	\$1,038	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$999	\$0	\$0	\$0	\$0	\$0	\$999	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$7,246	\$0	\$7,246	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$6,806	\$0	\$0	\$0	\$0	\$6,806	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$1,774	\$0	\$1,774	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$2,344	\$0	\$0	\$0	\$2,344	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$352	\$0	\$0	\$0	\$352	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$1,185	\$0	\$0	\$0	\$0	\$1,185	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$2,264	\$0	\$2,264	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$4,035	\$0	\$0	\$0	\$0	\$4,035	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$731	\$0	\$0	\$731	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$643	\$0	\$0	\$0	\$643	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$158	\$0	\$0	\$0	\$158	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$431	\$431	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$513	\$0	\$0	\$0	\$0	\$0	\$513	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$3,979	\$0	\$3,979	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$683	\$0	\$0	\$683	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$1,244	\$0	\$0	\$0	\$1,244	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$594	\$0	\$0	\$0	\$594	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$1,244	\$1,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$1,591	\$0	\$0	\$0	\$0	\$0	\$1,591	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$9,436	\$0	\$11,658	\$0	\$0	\$9,436	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$2,948	\$0	\$0	\$2,948	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$418	\$0	\$0	\$0	\$418	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$158	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$1,474	\$0	\$1,474	\$0	\$0	\$0	\$139	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$1,363	\$0	\$0	\$0	\$0	\$1,363	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$443	\$0	\$0	\$443	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$272	\$0	\$0	\$0	\$272	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$43	\$0	\$0	\$0	\$43	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$271	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$479	\$0	\$0	\$0	\$0	\$0	\$479	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$3,373	\$0	\$3,373	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$892	\$0	\$0	\$892	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$814	\$0	\$0	\$0	\$814	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$186	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$437	\$0	\$0	\$0	\$0	\$0	\$437	\$0	\$0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3700000	\$2,171	\$0	\$2,171	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$2,416	\$0	\$0	\$0	\$0	\$2,416	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$440	\$0	\$0	\$0	\$440	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$428	\$0	\$0	\$0	\$0	\$428	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$77	\$0	\$0	\$0	\$0	\$77	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$267	\$0	\$0	\$0	\$0	\$267	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$19	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$47	\$0	\$0	\$0	\$0	\$47	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$9	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$689	\$0	\$689	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$977	\$0	\$0	\$0	\$0	\$0	\$977	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$130	\$0	\$0	\$130	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$222	\$0	\$0	\$0	\$222	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$63	\$0	\$0	\$0	\$63	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3892000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3892000	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3892000	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$73	\$3	\$53	\$17	\$22	\$61	\$8	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$175	\$4	\$53	\$12	\$13	\$85	\$7	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$217	\$0	\$0	\$0	\$0	\$0	\$217	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$641	\$0	\$641	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$914	\$0	\$0	\$0	\$0	\$0	\$914	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$419	\$0	\$0	\$419	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$170	\$0	\$0	\$0	\$170	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$119	\$0	\$0	\$0	\$119	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$74	\$0	\$0	\$0	\$17	\$49	\$7	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$130	\$3	\$39	\$2	\$9	\$63	\$5	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$24	\$21	\$245	\$70	\$156	\$471	\$62	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$29	\$0	\$0	\$0	\$29	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$27	\$0	\$0	\$0	\$27	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$9	\$0	\$0	\$0	\$0	\$6	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$301	\$0	\$0	\$0	\$0	\$201	\$71	\$27	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$53	\$2	\$38	\$12	\$12	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$1,037	\$25	\$315	\$72	\$78	\$507	\$40	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$117	\$0	\$0	\$0	\$0	\$0	\$117	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$48	\$2	\$34	\$11	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$291	\$0	\$291	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$8,384	\$186	\$1,997	\$575	\$1,274	\$3,842	\$503	\$25	\$0



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Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	UT	\$415	\$0	\$0	\$0	\$0	\$415	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$468	\$0	\$0	\$0	\$139	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$17	\$0	\$0	\$0	\$68	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$60	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$-10	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CN	\$1	\$0	\$0	\$0	\$-2	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$16	\$1	\$12	\$4	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$16	\$0	\$16	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$74	\$1	\$18	\$5	\$11	\$34	\$4	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$170	\$0	\$0	\$0	\$0	\$40	\$114	\$15	\$1
4030000	DEPN EXPENSE-ELECT	CAGW	\$12	\$1	\$9	\$3	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$17	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$29	\$1	\$21	\$7	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$146	\$0	\$146	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$12	\$0	\$0	\$0	\$1	\$2	\$5	\$1	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$155	\$0	\$0	\$0	\$0	\$155	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$31	\$0	\$0	\$0	\$31	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$45	\$0	\$0	\$0	\$45	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$26	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$872	\$0	\$0	\$0	\$0	\$207	\$582	\$77	\$5
4030000	DEPN EXPENSE-ELECT	IDU	\$-6	\$0	\$-4	\$-1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$86	\$0	\$0	\$0	\$86	\$0	\$0	\$86	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$149	\$7	\$108	\$34	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$438	\$0	\$438	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$183	\$4	\$44	\$13	\$28	\$84	\$11	\$0	\$1
4030000	DEPN EXPENSE-ELECT	WYU	\$567	\$0	\$0	\$0	\$567	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$107	\$0	\$0	\$107	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$179	\$0	\$0	\$0	\$179	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$22	\$0	\$0	\$0	\$22	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$74	\$3	\$54	\$17	\$70	\$196	\$26	\$2	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$11	\$0	\$8	\$3	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$499	\$0	\$499	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$270	\$5	\$64	\$18	\$41	\$124	\$16	\$1	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$387	\$0	\$0	\$0	\$0	\$387	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$84	\$0	\$0	\$84	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$132	\$0	\$0	\$0	\$132	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$30	\$0	\$0	\$0	\$30	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$176	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$8	\$0	\$0	\$0	\$2	\$5	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$3,925	\$0	\$0	\$931	\$931	\$2,622	\$349	\$23	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$1,510	\$67	\$1,095	\$349	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$117	\$3	\$36	\$8	\$9	\$57	\$5	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$334	\$0	\$0	\$0	\$0	\$334	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$129	\$6	\$93	\$30	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$1,982	\$0	\$1,982	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$2,745	\$65	\$654	\$188	\$417	\$1,258	\$165	\$8	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$1,970	\$0	\$0	\$0	\$0	\$1,970	\$0	\$0	\$0



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Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	WA	\$624	\$0	\$0	\$624	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$1,293	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$257	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAEE	\$7	\$0	\$0	\$0	\$0	\$0	\$1	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$208	\$0	\$0	\$49	\$139	\$19	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$89	\$4	\$65	\$21	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$52	\$2	\$38	\$12	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$238	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$44	\$1	\$11	\$3	\$7	\$20	\$3	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$231	\$0	\$0	\$0	\$0	\$231	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$60	\$0	\$0	\$60	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$76	\$0	\$0	\$0	\$76	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$12	\$0	\$0	\$0	\$12	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$87	\$0	\$0	\$0	\$0	\$58	\$9	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$19	\$1	\$13	\$4	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CN	\$12	\$0	\$4	\$1	\$0	\$6	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$5	\$0	\$4	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$56	\$0	\$56	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$158	\$3	\$38	\$11	\$24	\$72	\$9	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$46	\$0	\$0	\$0	\$0	\$46	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$11	\$0	\$0	\$11	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000 Total			\$574,473	\$12,424	\$142,510	\$42,071	\$87,218	\$255,192	\$33,406	\$1,652
4032000	DEPR - STEAM	CAGE	\$9	\$0	\$0	\$0	\$2	\$6	\$0	\$0
4032000	DEPR - STEAM	JBG	\$2	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4032000 Total			\$11	\$0	\$1	\$0	\$2	\$6	\$1	\$0
4033000	DEPR - HYDRO	CAGE	\$2,026	\$0	\$0	\$0	\$481	\$1,353	\$180	\$12
4033000	DEPR - HYDRO	CAGW	\$1,550	\$68	\$1,124	\$358	\$0	\$0	\$0	\$0
4033000 Total			\$3,576	\$68	\$1,124	\$358	\$481	\$1,353	\$180	\$12
4034000	DEPR - OTHER	CAGE	\$15	\$0	\$0	\$0	\$4	\$10	\$1	\$0
4034000	DEPR - OTHER	CAGW	\$7	\$0	\$5	\$2	\$0	\$0	\$0	\$0
4034000 Total			\$22	\$0	\$5	\$2	\$4	\$10	\$1	\$0
4035000	DEPR-TRANSMISSION	CAGE	\$2,701	\$0	\$0	\$0	\$641	\$1,804	\$240	\$16
4035000	DEPR-TRANSMISSION	CAGW	\$129	\$6	\$93	\$30	\$0	\$0	\$0	\$0
4035000 Total			\$2,829	\$6	\$93	\$30	\$641	\$1,804	\$240	\$16
4036000	DEPR-DISTRIBUTION	CA	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	IDU	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	OR	\$138	\$0	\$138	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	UT	\$194	\$0	\$0	\$0	\$194	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	WA	\$42	\$0	\$0	\$42	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	WYP	\$117	\$0	\$0	\$0	\$117	\$0	\$0	\$0
4036000 Total			\$545	\$30	\$138	\$42	\$117	\$194	\$24	\$0
4037000	DEPR - GENERAL	CAGE	\$133	\$0	\$0	\$0	\$31	\$89	\$12	\$0
4037000	DEPR - GENERAL	CAGW	\$99	\$4	\$72	\$23	\$0	\$0	\$0	\$0
4037000 Total			\$231	\$4	\$72	\$23	\$31	\$89	\$12	\$0
4039999	DEPR EXP-ELEC. OTH	CAGE	\$-237	\$0	\$0	\$0	\$-356	\$-158	\$-21	\$0
4039999 Total			\$-237	\$0	\$0	\$0	\$-356	\$-158	\$-21	\$0
Grand Total			\$581,391	\$12,533	\$143,943	\$42,465	\$88,437	\$258,490	\$33,842	\$1,680



Amortization Expense (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT		\$510	\$0	\$0	\$0	\$0	\$121	\$341	\$45	\$3
4040000	AMOR LTD TRM PLNT	CAGE	\$11,271	\$498	\$8,172	\$2,602	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$3,602	\$0	\$0	\$0	\$0	\$3,602	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$448	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$305	\$13	\$0	\$0	\$106	\$288	\$40	\$0	\$3
4040000	AMOR LTD TRM PLNT	OR	\$12	\$13	\$221	\$70	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	FRM	\$43	\$1	\$10	\$3	\$7	\$20	\$3	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$417	\$8	\$99	\$29	\$63	\$191	\$25	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$3,104	\$76	\$943	\$215	\$232	\$1,518	\$120	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$6,057	\$121	\$1,443	\$415	\$921	\$2,776	\$363	\$18	\$0
4040000	AMOR LTD TRM PLNT	SO	\$249	\$5	\$59	\$17	\$38	\$114	\$15	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$73	\$1	\$17	\$5	\$11	\$33	\$4	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$18	\$0	\$4	\$0	\$3	\$8	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$7	\$0	\$2	\$0	\$1	\$3	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$9	\$0	\$2	\$1	\$1	\$4	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$71	\$1	\$17	\$5	\$11	\$33	\$4	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$313	\$6	\$75	\$21	\$5	\$114	\$19	\$1	\$0
4040000	AMOR LTD TRM PLNT	SO	\$89	\$2	\$21	\$6	\$14	\$41	\$5	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$707	\$31	\$512	\$163	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$431	\$19	\$312	\$99	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$15	\$1	\$11	\$3	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$6	\$0	\$0	\$0	\$2	\$4	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$336	\$11	\$128	\$37	\$81	\$246	\$32	\$2	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$254	\$0	\$0	\$0	\$60	\$169	\$23	\$2	\$0
4040000	AMOR LTD TRM PLNT	JBG	\$2	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$226	\$5	\$54	\$15	\$34	\$104	\$14	\$1	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$2,651	\$0	\$0	\$0	\$629	\$1,771	\$236	\$16	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$445	\$20	\$323	\$103	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	UT	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$25	\$0	\$0	\$0	\$6	\$17	\$2	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$4,400	\$90	\$1,069	\$308	\$683	\$2,058	\$269	\$14	\$0
4040000	AMOR LTD TRM PLNT	WYP	\$84	\$0	\$0	\$0	\$84	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$276	\$7	\$84	\$19	\$21	\$135	\$10	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$256	\$6	\$78	\$18	\$19	\$125	\$10	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$154	\$4	\$47	\$11	\$12	\$75	\$6	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$1,651	\$33	\$393	\$113	\$251	\$757	\$99	\$5	\$0
4040000	AMOR LTD TRM PLNT	SO	\$1,468	\$29	\$350	\$101	\$223	\$673	\$88	\$4	\$0
4040000	AMOR LTD TRM PLNT	SO	\$245	\$5	\$56	\$17	\$37	\$112	\$15	\$1	\$0
4040000	AMOR LTD TRM PLNT	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$294	\$0	\$0	\$0	\$70	\$196	\$26	\$2	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$31	\$1	\$22	\$7	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$12	\$0	\$4	\$1	\$1	\$6	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	OR	\$6	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SG	\$4,957	\$76	\$1,234	\$392	\$786	\$2,154	\$295	\$20	\$0
4040000	AMOR LTD TRM PLNT	SO	\$236	\$5	\$56	\$16	\$36	\$108	\$14	\$1	\$0
4040000	AMOR LTD TRM PLNT	UT	\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	WYP	\$68	\$0	\$0	\$0	\$68	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$13	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$34	\$1	\$25	\$6	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$232	\$5	\$55	\$16	\$35	\$106	\$14	\$1	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$274	\$12	\$199	\$63	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CA	\$78	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$72	\$2	\$22	\$5	\$5	\$35	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	IDU	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	OR	\$305	\$0	\$305	\$0	\$0	\$0	\$0	\$0	\$0



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Amortization Expense (Actuals)
Twelve Months Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	SO	\$444	\$15	\$177	\$51	\$113	\$341	\$45	\$2	\$0
4040000	AMOR LTD TRM PLNT	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	WA	\$72	\$0	\$0	\$72	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	WYP	\$283	\$0	\$0	\$0	\$283	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4040000 Total			\$4,251	\$1,190	\$16,638	\$5,034	\$5,144	\$11,203	\$1,944	\$97	\$0
4049000	AMR LTD TRM PLNT-OTH	OTHER	\$4,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,483
4049000	AMR LTD TRM PLNT-OTH	CAGE	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4049000 Total			\$4,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4061000	EL PLNT ACQ ADJ-CM	CAGE	\$5,211	\$0	\$0	\$0	\$1,236	\$3,481	\$463	\$31	\$0
4070000	AMRT PRP LOSS/IRGST	UT	\$1,808	\$0	\$0	\$0	\$0	\$1,808	\$0	\$0	\$0
4070000	AMRT PRP LOSS/IRGST	WYP	\$568	\$0	\$0	\$0	\$568	\$0	\$0	\$0	\$0
4070000 Total			\$2,366	\$0	\$0	\$0	\$568	\$1,808	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	IDU	\$2,071	\$0	\$0	\$0	\$0	\$0	\$2,071	\$0	\$0
4074100	Reg Credits-BPA Exch	OR	\$20,530	\$0	\$20,530	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	WA	\$5,967	\$0	\$0	\$5,967	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	IDU	\$168	\$0	\$0	\$0	\$0	\$0	\$168	\$0	\$0
4074100	Reg Credits-BPA Exch	OR	\$1,003	\$0	\$1,003	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	WA	\$481	\$0	\$0	\$481	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	IDU	\$21	\$0	\$0	\$0	\$0	\$0	\$21	\$0	\$0
4074100	Reg Credits-BPA Exch	OR	\$3	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	WA	\$20	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	IDU	\$1,143	\$0	\$0	\$0	\$0	\$0	\$1,143	\$0	\$0
4074100	Reg Credits-BPA Exch	OR	\$721	\$0	\$721	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	WA	\$528	\$0	\$0	\$528	\$0	\$0	\$0	\$0	\$0
4074100 Total			\$32,657	\$0	\$22,258	\$6,997	\$0	\$0	\$3,403	\$0	\$0
4074200	Reg Credits-BPA Exch	OR	\$22,258	\$0	\$22,258	\$0	\$0	\$0	\$0	\$0	\$0
4074200	Reg Credits-BPA Exch	WA	\$6,996	\$0	\$0	\$6,996	\$0	\$0	\$0	\$0	\$0
4074200	Reg Credits-BPA Exch	IDU	\$3,403	\$0	\$0	\$0	\$0	\$0	\$3,403	\$0	\$0
4074200 Total			\$32,657	\$0	\$22,258	\$6,996	\$0	\$0	\$3,403	\$0	\$0
Grand Total			\$53,012	\$1,190	\$16,638	\$5,034	\$6,867	\$16,292	\$2,381	\$127	\$4,483



Taxes Other Than Income (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	SO	\$2,988	\$69	\$704	\$203	\$450	\$1,356	\$177	\$9	\$0
4081000	TAX OTH INC-U OP I	SO	\$311	\$6	\$74	\$21	\$47	\$143	\$19	\$1	\$0
4081000	TAX OTH INC-U OP I	SO	\$8,134	\$163	\$1,937	\$558	\$1,236	\$3,728	\$488	\$25	\$0
4081000	TAX OTH INC-U OP I	SO	-\$13,917	-\$279	-\$3,314	-\$954	-\$2,115	-\$6,378	-\$835	-\$42	\$0
4081000 Total			-\$2,514	\$60	-\$589	-\$172	-\$382	-\$1,152	-\$151	-\$8	\$0
4081500	PROPERTY TAX	GPS	\$122,642	\$2,457	\$29,208	\$8,406	\$18,642	\$56,203	\$7,356	\$371	\$0
4081500	PROPERTY TAX - MINES	GPS	\$2,059	\$42	\$498	\$143	\$318	\$957	\$125	\$6	\$0
4081500 Total			\$124,732	\$2,499	\$29,705	\$8,549	\$18,959	\$57,160	\$7,482	\$377	\$0
4081800	FRANCHISE TAXES	CA	\$1,203	\$1,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES	OR	\$27,491	\$0	\$27,491	\$0	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES	WYP	\$1,886	\$0	\$0	\$0	\$1,886	\$0	\$0	\$0	\$0
4081800 Total			\$30,580	\$1,203	\$27,491	\$0	\$1,886	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	WA	\$13,264	\$0	\$0	\$13,264	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	OR	\$889	\$0	\$889	\$0	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	SE	\$186	\$3	\$45	\$14	\$32	\$79	\$12	\$1	\$0
4081990	MISC TAXES - OTHER	WA	\$33	\$0	\$0	\$33	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	SE	\$35	\$1	\$9	\$3	\$6	\$15	\$2	\$0	\$0
4081990	MISC TAXES - OTHER	WYP	\$70	\$0	\$0	\$0	\$70	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	SE	\$134	\$2	\$32	\$10	\$23	\$57	\$9	\$0	\$0
4081990	MISC TAXES - OTHER	CAGE	\$1,814	\$0	\$0	\$0	\$430	\$1,211	\$161	\$11	\$0
4081990	MISC TAXES - OTHER	CAGEE	\$425	\$0	\$0	\$0	\$0	\$111	\$271	\$41	\$2
4081990 Total			\$16,850	\$5	\$974	\$13,324	\$673	\$1,635	\$225	\$14	\$0
Grand Total			\$189,647	\$3,856	\$57,572	\$21,701	\$21,136	\$57,642	\$7,556	\$384	\$0



Schedule M (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Req Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098200	105105	30% Capitalized labor costs for PowerTax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	105127	Book Depr Allocated to Medicare and M&E	\$32	\$1	\$8	\$2	\$5	\$14	\$0	\$2	\$0
4098200	110200	Tax Percentage Depletion - Deer Creek	-\$837	\$0	\$0	\$0	-\$218	-\$534	\$0	-\$80	-\$5
4098200	120101	Other A/R Bad Debt Write-offs	\$865	\$17	\$206	\$99	\$131	\$396	\$0	\$52	\$3
4098200	130100	Non - Deductible Expenses	\$11	\$0	\$8	\$2	\$0	\$0	\$0	\$0	\$0
4098200	130400	PMINonDeductible Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	130550	MEHC Insurance Services-Premium	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	130700	Mining Rescue Training Credit Adtbkck	\$0	\$0	\$0	\$0	\$13	\$32	\$5	\$0	\$0
4098200	130900	Non - Deductible Executive Comp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	610106	Income Tax Interest	\$114	\$2	\$27	\$8	\$17	\$52	\$7	\$0	\$0
4098200	610107	PMIFuel Tax Cr	\$14	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0
4098200	7201051	PMI Dividend Gross Up for Foreign Tax Cr	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	920106	Contra Medicare Subsidy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	920145	PMI Dividend Received Deduction	\$38	\$2	\$27	\$8	\$0	\$0	\$0	\$0	\$0
4098200	920145	PMI Mining Rescue Training Credit Adtbkck	\$288	\$23	\$286	\$64	-\$51	-\$39	\$0	\$0	\$0
4098300	105100	Capitalized Labor Costs	-\$9,134	-\$183	-\$2,175	-\$626	-\$1,388	-\$4,186	-\$548	-\$28	-\$2
4098300	105120	Book Depreciation	\$674,123	\$14,532	\$166,902	\$49,238	\$102,543	\$299,719	\$39,240	\$1,948	\$0
4098300	105121	PMIBook Depreciation	\$19,356	\$871	\$13,998	\$4,377	\$29	\$70	\$11	\$1	\$0
4098300	105122	Repair Deduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105123	Sec. 481a Adj - Repair Deduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105130	CIAC	\$48,806	\$1,685	\$13,074	\$3,065	\$5,217	\$23,473	\$2,293	\$0	\$0
4098300	105137	Auto Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105140	Highway relocation	\$1,902	\$66	\$509	\$119	\$203	\$915	\$89	\$0	\$0
4098300	105142	Avoided Costs	\$51,869	\$908	\$11,105	\$3,227	\$8,197	\$25,081	\$3,183	\$169	\$0
4098300	105145	Acquisition Adjustment Amort	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105146	Capitalization of Test Energy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105147	Sec 1031 Like Kind Exchange	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105152	Gain / (Loss) on Prop. Disposition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105165	Coal Mine Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105170	Coal Mine Receding Face (Extension)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105180	Steam Rts Blundell Geofml Bk Depr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105205	Coal Mine Development-30%Amort	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105470	Book Gain/Loss on Land Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105471	UT Kalamath Relicensing Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	110100	Book Cost Depletion step up basis adj	\$1,582	\$0	\$0	\$0	\$412	\$1,009	\$152	\$9	\$0
4098300	110105	SRC Book Cost Depletion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	120105	Willow Wind Account Receivable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	120105	Trapper Mining Stock Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	205025	PMI - Fuel Cost Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	205100	Coal Pile Inventory Adjustment	\$1,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	205411	ERC (Emission Reduction Credit) Impairme	\$2,040	\$0	\$0	\$0	\$484	\$775	\$181	\$12	\$0
4098300	210000	PMI Sec 263A Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	210100	PREPAID IBEW 57 MEDICAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	210105	Prepaid Taxes-OR PUC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	210120	Self Insured Health Benefit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	210130	Prepaid Taxes-UT PUC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	210140	Prepaid Taxes-WY PSC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	210180	Other Prepays	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	210200	Prepaid Taxes-property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	320100	Bad Debts Allowance - Cash Basis	-\$1,693	-\$34	-\$403	-\$116	-\$257	-\$776	-\$102	-\$5	\$0
4098300	320110	Transition Team Costs-UT	-\$1,866	-\$88	-\$764	-\$223	-\$111	-\$518	-\$161	\$0	\$0
4098300	320115	Misc - Reg Asses/Reg Liab-Totl	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	320140	May 2000 Transition Plan Costs-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	320145	Research & Expr. Sec. 174 Amort.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	320200	Glenrock Excluding Reclamation-UT rate o	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	320230	FAS 87/88 Writeoff-UT rate order	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	330100	Amort. Pollution Control Facility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)
Twelve Months Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Ctr	Total	Caif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415110	Def Reg Asset-Transmission Svcs Deposit		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415120	Def Reg Asset-Foote Creek Contract		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415300	Environmental Cleanup Accrual		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415301	Environmental Costs WA	\$162	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415406	Reg Asset Utah ECAM	\$16,111	\$16,111	\$0	\$0	\$0	\$0	\$0	\$0	\$16,111
4098300	415500	Cholla Pili Transact Costs-APS Amort	\$1,122	\$1,122	\$0	\$0	\$266	\$750	\$100	\$71	\$0
4098300	415510	WA Disallowed Colstrip #3 Write-off	\$52	\$52	\$0	\$0	\$52	\$0	\$0	\$0	\$0
4098300	415555	WY PCAM Def Net Power Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415640	IDAL Costs-Direct Access-CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415650	SB 1149-Related Reg Assets-OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415660	OR Deferred Intervenor Funding Grants		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415700	Reg Liability BPA balancing accounts-OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415701	CA Deferred Intervenor Funding		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415702	Reg Asset - Lake Side Lq.	\$27	\$27	\$0	\$0	\$27	\$0	\$0	\$0	\$0
4098300	415703	Goodnoe Hills Liquidation Damages - WY		\$0	\$0	\$0	\$0	\$21	\$0	\$0	\$0
4098300	415704	Reg Liability - Tax Revenue Adjustment	-\$62	-\$62	\$0	\$0	\$0	\$0	-\$62	\$0	\$0
4098300	415705	Reg Liability - Tax Revenue Adjustment -	\$31	\$31	\$0	\$0	\$0	\$31	\$0	\$0	\$0
4098300	415801	Contra RTO Grid West N/R Allowance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415802	Contra RTO Grid West N/R w/o-WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415803	WA RTO Grid West N/R w/o		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415904	RTO Grid West Notes Receivable-OR	-\$6	-\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415905	RTO Grid West Notes Receivable-WY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415906	ID RTO Grid West N/R		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415922	Reg Asset - Pension MMT - UT	\$283	\$283	\$0	\$0	\$0	\$0	\$283	\$0	\$0
4098300	415828	Reg Asset - Post - Ret MMT - WY	\$279	\$279	\$0	\$0	\$0	\$0	\$279	\$0	\$0
4098300	415840	Reg Asset-Deferred OR Independent Evalua	\$97	\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$97
4098300	415850	UNRECOVERED PLANT-POWERDALE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415852	Powerdale Decommissioning Reg Asset - ID	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0
4098300	415853	Powerdale Decommissioning Reg Asset - OR	\$284	\$284	\$0	\$0	\$284	\$0	\$0	\$0	\$0
4098300	415854	CA - January 2010 Storm Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415855	Powerdale Decommissioning Reg Asset - WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415856	Powerdale Decommissioning Reg Asset - WY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415857	ID - Deferred Overburden Costs	-\$15	-\$15	\$0	\$0	\$0	\$0	\$0	\$0	-\$15
4098300	415858	WY - Deferred Overburden Costs	-\$27	-\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415859	WY - Deferred Advertising Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415865	Reg Asset - UT MPA	-\$354	-\$354	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415867	Reg Asset - CA Solar Feed-in Tariff	-\$867	-\$867	\$0	\$0	\$0	\$0	\$0	\$0	-\$867
4098300	415868	Reg Asset - UT - Solar Incentive Program		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415870	Deferred Excess Net Power Costs-CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415871	Deferred Excess Net Power Costs-WY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415872	Deferred Excess Net Power Costs - WY 08		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415876	Deferred UT Independent Evaluation Fee		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415880	Deferral of Renewable Energy Credit - UT	-\$15,756	-\$15,756	\$0	\$0	\$0	\$0	\$0	\$0	-\$15,756
4098300	415883	Deferral of Renewable Energy Credit - WY	\$1,801	\$1,801	\$0	\$0	\$0	\$0	\$0	\$0	\$1,801
4098300	415890	ID MEHC 2006 Transition Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415891	WY - 2006 Transition Severance Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415893	OR - MEHC Transition Service Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415895	OR RCAC Sept-Dec 07 deferred	\$3,000	\$3,000	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0
4098300	415896	WA - Chehalis Plant Revenue Requirement		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415897	Reg Asset MEHC Transition Service Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415898	Deferred Coal Costs - Naughton Contract	\$1,376	\$1,376	\$0	\$0	\$0	\$358	\$878	\$132	\$8
4098300	415900	OR SB 406 Recovery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415902	Reg Asset - UT REC's in Rates - Current	-\$3,138	-\$3,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415911	Contra Reg Asset - Naughton Unit #3 - CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415912	Contra Reg Asset - Naughton Unit #3 - OR	-\$2,045	-\$2,045	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,045
4098300	415913	Contra Reg Asset - Naughton Unit #3 - WA	-\$629	-\$629	\$0	\$0	\$0	\$0	\$0	\$0	-\$629
4098300	415914	Reg Asset - UT - Naughton U3 Costs	\$1,808	\$1,808	\$0	\$0	\$0	\$0	\$1,808	\$0	\$0
4098300	415915	Reg Asset - WY - Naughton U3 Costs	\$558	\$558	\$0	\$0	\$558	\$0	\$0	\$0	\$0



Schedule M (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	425100	Deferred Regulatory Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	426125	Deferred Coal Cost - Atch		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	426295	Misc Def Pr-Prop Damage Repairs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	425215	Unearned Joint Use Pole Contact Revenue	-\$389	-\$13	-\$104	-\$24	-\$42	-\$187	-\$18	\$0	\$0
4098300	425250	TGS Buyout-SG	\$15								
4098300	425260	Lakeview Buyout-SG									
4098300	425280	Joseph Settlement-SG	\$137								
4098300	425295	BPA Conservation Rate Credit									
4098300	425360	Hermiston Swap	\$172								
4098300	425390	Idaho Customer Balancing Account	\$257								
4098300	430100	Customer Service / Weatherization	-\$698	-\$14	-\$166	-\$48	-\$106	-\$320	-\$42	-\$2	\$0
4098300	430111	Reg Asset - SB 1149 Balance Reclass		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	430112	Reg Asset - Other - Balance Reclass		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	430113	Reg Asset - Def NPC Balance Reclass		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	430117	Reg Asset - Current DSM	\$1,530								\$1,530
4098300	505115	Sales & Use Tax Accrual									
4098300	505125	PMI Accrued Royalties	\$1								
4098300	505140	Purchase Card Trans Provision									
4098300	505160	CA PUC Fee									
4098300	505170	West Valley Contract Termination Fee Acc									
4098300	505200	Extraction Tax Paid / Accrued	-\$91	-\$2	-\$22	-\$6	-\$14	-\$42	-\$5	\$0	\$0
4098300	505400	Bonus Liability									
4098300	505500	Federal Income Tax Interest									
4098300	505510	PMI Vacation Bonus Adjustment	-\$1,422	-\$28	-\$339	-\$97	-\$216	-\$652	-\$85	-\$4	\$0
4098300	505600	Sick Leave Vacation & Personal Time									
4098300	505700	Accrued Retention Bonus									
4098300	605301	Environmental Liability - Regulated	\$2,282	\$46	\$643	\$156	\$347	\$1,046	\$137	\$7	\$0
4098300	605710	Reverse Accrued Final Reclamation	\$247								
4098300	610000	Coal Mine Development-PMI	-\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	610005	Sec 174 94-98 7 99-00 RAR									
4098300	610100	PMI Devt Cost Amort									
4098300	610111	PMIBCC Gain/Loss on Assets Disposed									
4098300	610114	PMI EITF Pre-Stripping Costs									
4098300	610115	PMI Overburden Removal									
4098300	610130	761 Shopping Incentive - OR									
4098300	610135	SB 1149 Costs - OR OTHER									
4098300	610140	Oregon Rate Refund									
4098300	610141	WA Rate Refunds									
4098300	610142	Reg Liability - UT Home Energy Lifeline									
4098300	610143	Reg Liability - WA Low Energy Program	\$315								
4098300	610144	Reg Liability - CA California Alternativ	-\$2,228								
4098300	610145	OR Reg Asset/Liability Consolidation									
4098300	610146	Reg Liability - Def NPC Balance Reclass									
4098300	610148	Reg Liability - SB 1149 Balance Reclass	-\$2,857								
4098300	705210	Property Insurance									
4098300	705210	West Valley Lease Reduction - WA									
4098300	705231	West Valley Lease Reduction - OR									
4098300	705232	West Valley Lease Reduction - CA									
4098300	705233	West Valley Lease Reduction - ID									
4098300	705234	West Valley Lease Reduction - WY									
4098300	705235	West Valley Lease Reduction - UT									
4098300	705240	CA Alternative Rate for Energy Program(C	-\$622								
4098300	705241	Reg Liability - CA California Alternativ	\$896								
4098300	705250	A&G Credit-WA									
4098300	705251	A&G Credit-OR									
4098300	705252	A&G Credit-CA									
4098300	705253	A&G Credit-ID									
4098300	705254	A&G Credit-WY									



Schedule M (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	705260	March 2006 Transition Plan costs-WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705261	Reg Liability - Sale of Renewable Energy		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705262	Reg Liability - Sale of REC's-ID		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705263	Reg Liability - Sale of REC's-WA	-\$14,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$14,509
4098300	705285	Reg Liab - OR Energy Conservation Charge		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705301	Reg Liability - OR 2010 Protocol Def	-\$222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705305	Reg Liability-CA Gain on Sale of Asset	-\$2,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705336	Reg Liability - Sale of Renewable Energy		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705337	Regulatory Liability - Sale of Renewable Energy		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705400	Regulatory Liability - OR Injuries & Damages Re	-\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705420	Reg Liability - CA GHG Allowance Revenue	-\$2,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705451	Reg Liability - OR Property Insurance Re	\$3,953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705453	Reg Liability - ID Property Insurance Re	\$114	\$0	\$0	\$0	\$0	\$0	\$114	\$0	\$0
4098300	705455	Reg Liability - WY Property Insurance Re	-\$1,324	\$0	\$0	\$0	-\$1,324	\$0	\$0	\$0	\$0
4098300	705500	Reg Liability - Powerdale Decommissionin	-\$180	\$0	\$0	\$0	\$0	-\$180	\$0	\$0	\$0
4098300	705514	Regulatory Liability - OR Deferred Excess	\$2,273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,273
4098300	705518	Regulatory Liability - WA Deferred Excess	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112
4098300	705522	Regulatory Liability - UT REC's in Rates	\$1,522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,522
4098300	705523	Regulatory Liability - WA REC's in Rates	\$14,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,121
4098300	705526	Regulatory Liability - CA Solar Feed-in	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$124
4098300	705530	Regulatory Liability - CA GreenHouse Gas	\$5,962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,962
4098300	705536	Regulatory Liability - UT Solar Feed-in	\$9,106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,106
4098300	705600	Reg Liability - OR 2012 GRC Giveback		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705700	Reg Liability - Current ReClass - Other	-\$16,236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$16,236
4098300	715050	Microsoft Software License Liability		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	715100	MCI FOG Wire Lease		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	715105	MCI FOG Wire Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	715350	Misc. Deferred Credits	-\$916	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	715720	NW Power Act-WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	720200	Deferred Comp Plan Benefits-PPL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	720300	Pension / Retirement (Accrued / Prepaid)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	720400	Suppl. Exec. Retirement Plan (SERP)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	720550	Accrued CIC Severance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	740100	Post Merger Loss-Reacquired Debt	\$1,413	\$25	\$25	\$302	\$88	\$223	\$683	\$87	\$5
4098300	910530	Injuries and Damages Reserve		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	910560	SMUD Revenue Imputation-UT reg liab		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	910905	Bridger Coal Company Underground Mine Co	-\$1,518	-\$68	-\$1,098	-\$343	-\$2	-\$5	-\$5	-\$1	\$0
4098300	910910	PMIBridger Section 471 Adj		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	920110	PMI/WY Extraction Tax	\$976	\$44	\$706	\$221	\$1	\$4	\$4	\$1	\$0
4098300 Total			\$788,766	\$17,433	\$205,299	\$62,879	\$115,752	\$351,206	\$44,866	\$2,131	-\$10,521
4098200	105127	Book Depreciation Allocated to Medicare		-\$1	-\$1	-\$6	-\$2	-\$4	-\$11	-\$1	\$0
4098200	110200	Tax Depletion - Deer Creek	-\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	\$475	\$0	\$0	\$0	\$124	\$303	\$46	\$0	\$0
4098200	120100	Preferred Dividend - PPL	\$354	\$6	\$76	\$22	\$56	\$171	\$22	\$0	\$0
4098200	120200	Trapper Mine Dividend Deduction		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	130560	MEHC Insurance Services-Receiveable	-\$129	-\$3	-\$31	-\$9	-\$20	-\$59	-\$8	\$0	\$0
4098200	130605	Tax Exempt Interest (No AMT)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	130910	Tax Exempt Interest - CA IOU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	1309200	SPI 404(K) Contribution		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	305100	Amort of Projects-Klamath Engineering		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	620100	2004 JCA-Qualified Prod Activities Deduc		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	620101	PMI 2004 JCA-Qualified Prod Activities D		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	720105	MEDICARE SUBSIDY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	910900	PMIDepletion		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	910918	PMI Overriding Royalty		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	920105	PMI Tax Exempt Interest Income		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200 Total			\$675	\$3	\$39	\$11	\$156	\$404	\$58	\$3	\$3
4098300	105101	Capitalized Labor Cost for PowerTax Inpu		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105122	Repair Deduction	\$1,000,765	\$1,542	\$25,096	\$7,966	\$15,975	\$43,789	\$5,993	\$404	\$0
4098300	105125	Tax Depreciation	\$1,090,721	\$22,468	\$281,880	\$52,683	\$197,600	\$482,234	\$60,906	\$3,251	\$0



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Schedule M (Actuals)
Twelve Months Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
40993000	415705	Reg Liability - Tax Revenue Adjustment -		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415750	Reg Assets BPA balancing accounts-IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415801	RTO Grid West NIR Allowance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415803	RTO Grid West NIR Allowance w/o WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415804	OR RTO Grid West NIR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415821	Contra Pension Reg Asset MMT & CTG - WY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415845	Reg Asset - OR Sch 94 Distribution Safet	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415850	Unrecovered Plant Powerdale	\$165	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415851	Powerdale Hydro Decom Reg Asset - CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415852	Powerdale Decommissioning Reg Asset - ID		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415853	Powerdale Decommissioning Reg Asset - OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415854	Powerdale Decommissioning Reg Asset - WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415855	Ca - January 2010 Storm Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415856	Powerdale Decommissioning Reg Asset - WY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415857	ID - Deferred Overburden Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415858	WY - Deferred Overburden Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415859	WY - Deferred Advertising Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415865	Reg Asset - Utah MPA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415866	Reg Asset - OR Solar Feed-in Tariff		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415869	Reg Asset - CA Deferred Net Power Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415870	CA Def Excess NPC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415874	Deferred Excess Net Power Costs - WY 08		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415875	Deferred Excess Net Power Costs - UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415876	Deferred Excess Net Power Costs - OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415878	Reg Asset - CA Deferred Net Power Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415879	Reg Asset - WY Liquidation Damages N2		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415879	UT Def Independent Evaluation Fee		\$0	\$0	\$0	\$114	\$114	\$700	\$0	\$0
40993000	415880	Deferral of Renewable Energy Credit - WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415882	Deferral of Renewable Energy Credit - WY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415883	Deferral of Renewable Energy Credit - WY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415884	Reg Asset - Current Reclss - Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415885	Reg Asset - Noncurrent Reclss - Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415886	Reg Asset - ID Deferred Excess Net Power		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415888	Reg Asset - UT Deferred Excess Net Power		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415888	Deferred Excess Net Power Costs - ID 09		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415892	OR - MEHC Transition Service Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415893	WA - Chehalis Plant Revenue Requirement		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415896	Reg Asset MEHC Transition Service Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415897	Deferred Coal Costs - Naughton Contract		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415898	OR SB 408 Recovery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415900	Reg Asset - WY Deferred Excess Net Power	\$12	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415901	Reg Asset - WY REC's in Rates - Current	\$23,167	\$23,167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415904	Reg Asset - OR REC's in Rates - Current	\$3,669	\$3,669	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415905	Reg Asset - REC Sales Deferral - OR - No	\$414	\$414	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415906	Reg Asset - CA Solar Feed-in Tariff - Cu	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415907	Reg Asset - OR Solar Feed-in Tariff - Cu	\$3,299	\$3,299	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415908	Reg Asset - Naughton Unit #3 Costs	\$2,776	\$2,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	415910	Reg Asset - Naughton Unit #3 Costs - CA	\$102	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	425100	Deferred Regulatory Expense-IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	425102	Reg Asset - CA Greenhouse Gas Allowance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	425104	Reg Asset - OR Asset Sale Gain Giveback	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	425110	Tenant Lease Allow-PSU Call Cntr	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	425205	Misc Def Dr-Prop Damage Repairs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	425210	Amort of Debt Disc & Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	425215	Unearned Joint Use Pole Contract Revenue	\$577	\$577	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	425225	Duke/Hermiston Contract Renegotiation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	425225	BPA Conservation Rate Credit		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	425380	Idaho Customer Balancing Account		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	425400	UT Kalamath Relicensing Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	425700	Trojan Special Assessment -DOE-IRS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40993000	425800	Allowance for Doubtful A/C-Grid West W/O		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)
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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Req Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	430100	Customer Service / Weatherization			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	430110	Reg Asset balance reclass			\$-14	\$-166	\$-48	\$-106	\$-320	\$-42	\$-2
4099300	430111	Reg Asset - SB 1149 Balance Reclass			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	430112	Reg Asset - Other - Balance Reclass			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	430113	Reg Asset - DefNPC Balance Reclass			\$0	\$0	\$0	\$0	\$0	\$0	\$5,635
4099300	505100	Energy West Accrued Liabilities			\$0	\$0	\$0	\$0	\$0	\$0	\$-2,857
4099300	505115	Sales & Use Tax Accrual			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	505125	Accrued Royalties			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	505140	Purchase Card Trans Provision			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	505170	West Valley Contract Termination Fee Acc			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	505400	Bonus Liability			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	505510	Vacation Accrual - PMI		\$5	\$0	\$0	\$0	\$1	\$3	\$0	\$0
4099300	505520	PMI Bonus Accrual			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	505600	IGC Vacation Accrual			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	605101	Trojan Decommissioning Costs - WA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	605102	Trojan Decommissioning Costs - OR			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	605103	ARO/Reg Diff - Trojan - WA		\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	605710	Reverse Accrued Final Reclamation			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610000	PMI Coal Mine Development			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610100	PMDEVT COST AMORT		\$-161	\$-116	\$-36	\$0	\$0	\$0	\$0	\$0
4099300	610100.1	AMORT NOPAS 99-00 RAR		\$53	\$1	\$4	\$8	\$24	\$3	\$3	\$0
4099300	610110	Plax NOPAS			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610111	Bridger Coal Company Gain/Loss on Assets			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610114	PMI EITF Pre Stripping Costs			\$-45	\$-724	\$-226	\$-172	\$-421	\$-63	\$-4
4099300	610130	781 Shopping Incentive - OR		\$-1,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610135	SB1149 Costs - OR OTHER			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610140	OR Rate Refunds			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610141	WA Rate Refunds			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610142	Reg. Liability - UT Home Energy Lifeline			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRAM			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610145	Reg Liab-OR Balance Consol			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610146	OR Reg Asset/Liability Consolidation		\$345	\$0	\$345	\$0	\$0	\$0	\$0	\$0
4099300	610148	Reg Liability - Def NPC Balance Reclass			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610149	Reg Liability - SB 1149 Balance Reclass			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705200	Oregon Gain on Sale of Halsey-OR			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705210	Property Insurance (Injuries & Damages)			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705232	CA West Valley Lease Reduction			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705233	West Valley Lease Reduction - ID			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705234	West Valley Lease Reduction - WY			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705235	UT West Valley Lease Reduction			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705250	A&G Credit - WA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705251	A&G Credit-OR			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705252	A&G Credit-CA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705253	A&G Credit - ID			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705254	A&G Credit - WY			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705261	Reg Liability - Sale of Renewable Energy		\$607	\$0	\$0	\$0	\$0	\$0	\$0	\$607
4099300	705265	Reg Liab - OR Energy Conservation Charge			\$0	\$-743	\$0	\$0	\$0	\$0	\$0
4099300	705300	Reg Liability - Deferred Benefit Arch S			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705305	Reg Liability-CA Gain on Sale of Asset			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705310	Reg Liability-UT Gain on Sale of Asset			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705320	Reg Liability-ID Gain on Sale of Asset			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705330	Reg Liability-WY Gain on Sale of Asset			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705337	Reg Liability - Sale of Renewable Energy			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705454	Reg Liability - UT Property Insurance Re			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705534	Regulatory Liability - OR Asset Sale Gai			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705537	Regulatory Liability - Other Reg Liabil		\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
4099300	705700	Reg Liability - Current Reclass - Other		\$26,735	\$0	\$0	\$0	\$0	\$0	\$0	\$26,735
4099300	705705	Reg Liability - Non current Reclass - Ot			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	715050	Microsoft Software License Liability		\$-124	\$0	\$0	\$0	\$0	\$0	\$0	\$-124
4099300	715100	University of WY Contract Amort.			\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	715350	Misc Deferred Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	715800	Redding Renegotiated Contract	\$550	\$550	\$24	\$399	\$127	\$0	\$0	\$0	\$0
4099300	728100	FAS 106 Accruals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	728200	Deferred Comp Plan Benefits-PPL	-\$1,005	-\$20	-\$239	-\$69	-\$153	-\$460	\$0	-\$60	-\$31
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH/BASI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	\$87	\$2	\$21	\$6	\$13	\$40	\$5	\$0	\$0
4099300	720500	Severance Accrual	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	720550	Accrued CIC Severance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	740100	Post Merger Loss-Reacquired Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	910240	190 LEGAL RESERVE	-\$18,189	-\$364	-\$4,332	-\$1,247	-\$2,765	-\$8,335	-\$1,091	-\$55	\$0
4099300	910530	Injuries and Damages Reserve	\$2,292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,292
4099300	910560	2833NUD REVENUE IMPUTATION-UT REG LIAB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	910905	PMI Underground Mine Cost Depletion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	910925	CA Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	920110	PMI WY Extraction Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300 Total			\$1,381,123	\$26,924	\$346,249	\$72,658	\$192,632	\$581,872	\$74,309	\$4,042	\$52,808
Grand Total			\$2,170,853	\$44,083	\$551,873	\$135,632	\$308,490	\$933,444	\$119,238	\$6,176	\$42,289
Total Schedule M Additions			\$789,054	\$17,133	\$205,299	\$62,962	\$115,762	\$361,206	\$44,886	\$2,131	\$10,521
Total Schedule M Deductions			\$1,381,799	\$26,927	\$346,288	\$72,669	\$192,769	\$582,276	\$74,368	\$4,046	\$62,808
Total Schedule M			-\$592,745	-\$9,794	-\$140,989	-\$9,707	-\$77,036	-\$231,070	-\$29,482	-\$1,915	-\$63,329



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	310310	Renewable Electricity Production Tax Cre	\$69,527	\$1,064	\$17,316	\$5,497	\$11,022	\$30,214	\$4,135	\$-279	\$0
4091000	310311	Research & Experimentation Credit	\$-170	\$-3	\$-42	\$-13	\$-27	\$-74	\$-10	\$-1	\$0
4091000	310312	Mining Rescue Training Credit - Energy W	\$-51	\$0	\$0	\$0	\$-13	\$-32	\$-5	\$0	\$0
4091000	310313	Mining Rescue Training Credit - PMI	\$-38	\$-2	\$-27	\$-8	\$0	\$0	\$0	\$0	\$0
4091000	310314	HR Hiring Retention Tax Credit	\$-14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091000	606000	Fuel Tax Credit	\$-2	\$0	\$-3	\$-1	\$-2	\$-6	\$-1	\$0	\$0
4091000	900900	Foreign Tax Credit	\$-82	\$0	\$0	\$0	\$0	\$-1	\$0	\$0	\$0
4091000 Total			\$-69,801	\$-1,069	\$-17,389	\$-5,520	\$-11,065	\$-30,327	\$-4,151	\$-280	\$0
4091100	311311	Utah Renewable Energy Production Tax Cre	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091100 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4191000	0	AFUDC - EQUITY	\$57,244	\$1,002	\$12,255	\$3,561	\$9,047	\$27,680	\$3,513	\$-186	\$0
4191000 Total			\$57,244	\$1,002	\$12,255	\$3,561	\$9,047	\$27,680	\$3,513	\$-186	\$0
4270000	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	\$315,649	\$5,523	\$67,577	\$19,636	\$49,885	\$152,629	\$19,373	\$1,027	\$0
4270000	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	\$31,614	\$553	\$6,768	\$1,967	\$4,996	\$15,287	\$1,940	\$103	\$0
4270000	585003	INTEREST EXPENSE - LT DEBT - PCRBS FIXED	\$1,150	\$20	\$246	\$72	\$182	\$556	\$71	\$4	\$0
4270000	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	\$704	\$12	\$151	\$44	\$111	\$341	\$43	\$2	\$0
4270000	585005	INTEREST EXPENSE - LT DEBT - PCRBS FEES &	\$6,827	\$119	\$1,462	\$425	\$1,079	\$3,301	\$419	\$22	\$0
4270000 Total			\$355,945	\$6,228	\$76,204	\$22,142	\$56,254	\$172,114	\$21,846	\$1,158	\$0
4280000	586160	AMORTIZATION - DEBT DISCOUNT	\$1,016	\$18	\$277	\$63	\$161	\$491	\$62	\$3	\$0
4280000	586170	AMORTIZATION - DEBT ISSUANCE EXP	\$2,873	\$50	\$615	\$179	\$454	\$1,389	\$176	\$9	\$0
4280000 Total			\$3,889	\$68	\$833	\$242	\$615	\$1,880	\$239	\$13	\$0
4281000	586190	AMORTIZATION - LOSS ON REACQUIRED DEBT	\$1,421	\$25	\$304	\$88	\$225	\$687	\$87	\$5	\$0
4290000	586180	AMORTIZATION - DEBT PREMIUM/GAIN	\$11	\$0	\$-2	\$-1	\$-2	\$-5	\$-1	\$0	\$0
4290000 Total			\$11	\$0	\$-2	\$-1	\$-2	\$-5	\$-1	\$0	\$0
4310000	0		\$11,567	\$202	\$2,476	\$720	\$1,828	\$5,593	\$710	\$38	\$0
4310000 Total			\$11,567	\$202	\$2,476	\$720	\$1,828	\$5,593	\$710	\$38	\$0
4313000	0	INTEREST EXPENSE ON REG LIABILITIES	\$331	\$32	\$391	\$114	\$289	\$884	\$112	\$6	\$0
4313000 Total			\$1,828	\$32	\$391	\$114	\$289	\$884	\$112	\$6	\$0
4320000	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	\$30,184	\$-28	\$-462	\$1,878	\$-4,770	\$-14,595	\$-1,852	\$-98	\$0
4320000	585851	Int Exp - AFUDC Calc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320000	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	\$925	\$16	\$198	\$58	\$146	\$447	\$57	\$3	\$0
4320000 Total			\$-29,259	\$-512	\$-626	\$1,936	\$-4,624	\$-14,148	\$-1,796	\$-95	\$0
Grand Total			\$218,336	\$3,972	\$44,298	\$12,404	\$34,472	\$108,998	\$13,533	\$658	\$0



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS-109 DEF TAX LIAB WA-NUTIL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105101	Capitalized Labor Cost for Powertax Inpu		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105121	282PMI Book Depreciation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105122	Repair Deduction	\$36,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105125	Tax Depreciation	\$413,939	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105126	282BIT PMI/Depreciation-Tax	\$5,705	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105137	Capitalized Depreciation	\$2,214	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105141	AFUDC Debt	\$11,082	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	1051411	AFUDC Equity	\$21,701	\$380	\$4,646	\$1,350	\$3,430	\$10,493	\$1,332	\$71	\$0
4101000	105143	282Basis Intangible Difference	\$35	\$1	\$8	\$2	\$5	\$16	\$2	\$2	\$0
4101000	105147	Sec 1031 Like Kind Exchange	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105148	Mine Safety Sec. 179E Election - PPW	\$42	\$0	\$0	\$0	\$11	\$27	\$4	\$0	\$0
4101000	105149	Mine Safety Sec. 179E Election - PMI	\$111	\$5	\$80	\$25	\$0	\$0	\$0	\$0	\$0
4101000	105152	Gain/(Loss) on Prop. Disposition	\$979	\$20	\$233	\$67	\$149	\$448	\$59	\$3	\$0
4101000	105165	Coal Mine Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105170	Coal Mine Extension	\$475	\$7	\$115	\$36	\$83	\$202	\$30	\$2	\$0
4101000	105171	PMI Coal Mine Extension Costs	\$801	\$36	\$580	\$181	\$1	\$3	\$0	\$0	\$0
4101000	105175	Cost of Removal	\$16,226	\$325	\$3,864	\$1,112	\$2,466	\$7,436	\$973	\$49	\$0
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	\$62	\$0	\$0	\$0	\$12	\$35	\$5	\$0	\$0
4101000	105470	282Book Gain/Loss on Land Sales	\$-4	\$0	\$0	\$0	\$-1	\$-2	\$0	\$0	\$0
4101000	110200	IGC Tax Percentage Depletion Deduct	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	110205	SRC Tax Percentage Depletion Deduct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	1102051	Tax Percentage Depletion - Deduction (BI)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	205025	Willow Wind Account Receivable	\$-475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	205200	PMI-Fuel Cost Adjustment	\$116	\$0	\$0	\$0	\$-124	\$-303	\$-46	\$-3	\$0
4101000	205200	M&S INVENTORY WRITE-OFF	\$0	\$0	\$0	\$0	\$30	\$74	\$11	\$1	\$0
4101000	205411	190PMISec263A	\$39	\$2	\$28	\$9	\$0	\$0	\$0	\$0	\$0
4101000	210100	283OR PUC Prepaid Taxes	\$-2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210120	283UT PUC Prepaid Taxes	\$153	\$0	\$0	\$0	\$0	\$153	\$0	\$0	\$0
4101000	210130	283ID PUC Prepaid Taxes	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210140	283WY PSC Prepaid Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210180	283PFC Prepaid Taxes	\$-14	\$0	\$0	\$0	\$-49	\$-109	\$-43	\$-2	\$0
4101000	210185	Prepaid Membership Fees-EET WSSC	\$37	\$0	\$0	\$0	\$9	\$25	\$3	\$0	\$0
4101000	287396	Regulatory Liabilities - Interim Provisi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	287616	Regulatory Assets - Interim Provisi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	320210	190R&E Expense Sec174 Deduction	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	\$266	\$4	\$66	\$21	\$42	\$115	\$16	\$1	\$0
4101000	415120	190DEF REG ASSET-I-TRANSIM SVC DEPOSIT	\$62	\$0	\$0	\$0	\$12	\$35	\$5	\$0	\$0
4101000	415300	283Hazardous Waste/Environmental Cleanup	\$1,779	\$36	\$424	\$122	\$270	\$815	\$107	\$5	\$0
4101000	415406	Reg Asset Utah ECOM	\$-1,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-1,722
4101000	415501	Cholla PII Transact Costs-APS Amort - I	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415502	Cholla PII Transact Costs-APS Amort - O	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415655	CA GHG Allowance	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415680	190Der Intervenor Funding Grants-OR	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415700	190Reg Liabs BPA balancing accounts-OR	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415701	CA Deferred Intervenor Funding	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415850	Unrecovered Plant Powerdale	\$63	\$3	\$45	\$14	\$0	\$0	\$0	\$0	\$0
4101000	415851	Powerdale Hydro Decorn Reg Asset - CA	\$-738	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415866	Reg Asset - OR Solar Feed-In Tariff	\$833	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415869	Reg Asset - CA Deferred Net Power Costs	\$-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415874	Deferred Excess Net Power Costs CA	\$-7,896	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415875	Deferred Excess Net Power Costs - WY 09	\$-6,278	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415878	Deferred Excess Net Power Costs - UT	\$266	\$0	\$0	\$0	\$0	\$0	\$266	\$0	\$0
4101000	415879	Reg Asset - WY Liquidation Damages N2	\$43	\$0	\$0	\$0	\$43	\$0	\$0	\$0	\$0
4101000	415880	Deferred UT Independent Evaluation Fee	\$-4	\$0	\$0	\$0	\$0	\$-4	\$0	\$0	\$0



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415882	Deferral of Renewable Energy Credit - WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415883	Deferral of Renewable Energy Credit - WY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415884	Reg Asset - Current Reclass - Other	\$805	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415885	Reg Asset - Noncurrent Reclass - Other	-\$22,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415886	Reg Asset - ID Deferred Excess Net Power	\$22,589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415887	Reg Asset - UT Deferred Excess Net Power	\$5,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415888	Deferred Excess Net Power Costs - ID 09	\$13,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415889	OR SB 408 Recovery	-\$47,793	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415900	Reg Asset - WY Deferred Excess Net Power	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415901	Reg Asset - WY REC's in Rates - Current	\$5,792	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415904	Reg Asset - OR REC's in Rates - Current	\$1,392	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415905	Reg Asset - REC Sales Deferral - OR - No	\$157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415906	Reg Asset - CA Solar Feed-in Tariff - Cu	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415907	Reg Asset - OR Solar Feed-in Tariff - Cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415908	Reg Asset - Naughton Unit #3 Costs - CA	\$1,262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415910	190Deferred Regulatory Expense-IDU	-\$1,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415917	Reg Asset - CA GreenHouse Gas Allowance	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425100	Reg Asset - OR Asset Sale Gain Giveback	-\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425102	283Unearned Joint Use Pole Contact Revnu	\$2,694	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425104	Duke/Hermiston Contract Renegotiation	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425215	BPA Conservation Rate Credit	-\$219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425295	UT Kalamath Relicensing Costs	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425900	Reg Asset Balance Reclass	-\$1,023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	430110	Reg Assets - SB 1149 Balance Reclass	-\$265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	430111	Reg Asset - Other - Balance Reclass	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	430112	Reg Asset - Def NPC Balance Reclass	-\$2,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	430113	190FMI Vacation/Bonus	-\$1,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505100	190Vacation Sickleave & PT Accrual	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505610	Trojan Decommissioning Costs - WA	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	605600	Trojan Decommissioning Costs - OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	605101	ARO/Reg Diff - Trojan - WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	605102	283FMI AMORT DEVELOPMENT	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	605103	190NOPA 103-99-00 RAR	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610100	PMI EIF Pre stripping Cost	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610101	283PMI SALE OF ASSETS	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610111	283Reg Liability-UT Home Energy Lifeline	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610114	190OR Reg Asset/Liability Consol	-\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610142	190OR Gain on Sale of Halsey-OR	-\$379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610143	190Property Insurance	\$131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610146	Reg Liability - Sale of Renewable Energy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705200	Reg Liab - OR Energy Conservation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705210	Reg Liability - Deferred Benefit Arch S	-\$282	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705265	Reg Liability-CA Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705300	Reg Liability - UT Property Insurance Re	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705305	Regulatory Liability - OR Asset Sale Gai	-\$664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705337	Regulatory Liability - Other Reg Liabil	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705454	Reg Liability - Current Reclass - Other	\$10,146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705537	Reg Liability - Non current Reclass - OI	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705637	190Redding Contract	-\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705700	190Deferred Compensation Payout	\$209	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705755	190Pension/Retirement (Accrued/Prepaid)	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	715800	190Severance	\$151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	720200	190Injuries & Damages	-\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	720300	283SIUD Revenue Imputation-UT Reg Liab	-\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	720500		\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	910530		\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	910560		-\$6,903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000 Total			\$524,139	\$10,205	\$131,206	\$27,513	\$73,175	\$220,893	\$28,227	\$1,536	\$20,041



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	100105	283FAS 109 Def Tax Lib WA-NUTIL	\$568	\$0	\$0	\$0	\$668	\$0	\$0	\$0	\$0
4111000	105100	190CAPITALIZED LABOR COSTS	\$3,466	\$69	\$826	\$238	\$238	\$527	\$1,688	\$208	\$10
4111000	1051151	Depreciation Flow-Through - CA	\$-336	\$-336	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051152	Depreciation Flow-Through - FERC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051153	Depreciation Flow-Through - ID	\$-766	\$0	\$-1,182	\$0	\$0	\$0	\$-766	\$0	\$0
4111000	1051154	Depreciation Flow-Through - OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051155	Depreciation Flow-Through - OTHER	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051156	Depreciation Flow-Through - UT	\$-1,916	\$0	\$0	\$0	\$0	\$-1,916	\$0	\$0	\$0
4111000	1051157	Depreciation Flow-Through - WA	\$642	\$0	\$0	\$642	\$0	\$0	\$0	\$0	\$0
4111000	1051158	Depreciation Flow-Through - WYP	\$282	\$0	\$0	\$282	\$0	\$0	\$0	\$0	\$0
4111000	1051159	Depreciation Flow-Through - WYU	\$-24	\$0	\$0	\$0	\$-24	\$0	\$0	\$0	\$0
4111000	105120	Book DIT PMIDepreciation-Book	\$-255,836	\$-5,515	\$-63,341	\$-18,886	\$-18,886	\$-38,916	\$-113,746	\$-14,892	\$-739
4111000	105121	Repair Deduction	\$-7,346	\$-331	\$-5,312	\$-1,661	\$0	\$0	\$-27	\$0	\$0
4111000	105122	Sec.481a Adj- Repair Deduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105123	CIAC	\$-18,522	\$-638	\$-4,962	\$-1,163	\$-1,980	\$-8,908	\$-870	\$0	\$0
4111000	105130	Highway Relocation	\$-722	\$-25	\$-193	\$-45	\$-77	\$-347	\$-34	\$0	\$0
4111000	105140	Avoided Costs	\$-19,685	\$-344	\$-4,214	\$-1,225	\$-3,111	\$-9,518	\$-1,208	\$-64	\$0
4111000	105220	282CHOLLA TAX LEASE	\$-538	\$0	\$0	\$0	\$0	\$-128	\$-360	\$-48	\$0
4111000	105471	UT Kalamath Relicensing Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	110100	283BOOK COST DEPLETION ADBACK	\$-600	\$0	\$0	\$0	\$0	\$-156	\$-383	\$-58	\$-3
4111000	205100	190COAL PILE INVENTORY	\$-471	\$0	\$0	\$0	\$0	\$-120	\$-294	\$-44	\$0
4111000	205210	ERC (Emission Reduction Credit) Impairme	\$-774	\$0	\$0	\$0	\$0	\$-202	\$-494	\$-74	\$0
4111000	210200	283P/Repair Taxes-Property Taxes	\$643	\$13	\$153	\$44	\$98	\$294	\$39	\$21	\$0
4111000	220100	190Bad Debt Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	2874941	190Idaho ITC Credits	\$108	\$33	\$290	\$85	\$42	\$197	\$61	\$0	\$0
4111000	415301	190Hazardous Waste/Environmental-WA	\$-61	\$0	\$0	\$0	\$-61	\$0	\$0	\$0	\$0
4111000	415406	Reg Asset Utah ECAM	\$-114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-86,114
4111000	415500	283Cholla PIT Trans-APS Amort	\$-426	\$0	\$0	\$0	\$0	\$-101	\$-285	\$-38	\$0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	\$-20	\$0	\$0	\$0	\$-20	\$0	\$0	\$0	\$0
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	\$-10	\$0	\$0	\$0	\$0	\$-10	\$0	\$0	\$0
4111000	415703	Goodhue Hills Liquidation Damages - WY	\$-8	\$0	\$0	\$0	\$0	\$-8	\$0	\$0	\$0
4111000	415704	Reg Liability - Tax Revenue Adjustment -	\$23	\$0	\$0	\$0	\$0	\$0	\$23	\$0	\$0
4111000	415705	Reg Liability - Tax Revenue Adjustment -	\$-12	\$0	\$0	\$0	\$0	\$-12	\$0	\$0	\$0
4111000	415803	RTO Grid West N/R Writeoff WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415804	RTO Grid West N/R Writeoff-OR	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415806	RTO Grid West N/R Writeoff ID	\$-107	\$0	\$0	\$0	\$0	\$0	\$-107	\$0	\$0
4111000	415822	Reg Asset - Pension MMT - UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415828	Reg Asset Post Retirement MMT - WY	\$-106	\$0	\$0	\$0	\$0	\$0	\$-106	\$0	\$0
4111000	415829	Reg Asset - Post - Ret MMT -UT	\$-37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415850	Unrecovered Plant-Powerdale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-37
4111000	415852	Powerdale Decommissioning Reg Asset - ID	\$-41	\$0	\$0	\$0	\$0	\$0	\$0	\$-41	\$0
4111000	415853	Powerdale Decommissioning Reg Asset - OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415854	Powerdale Decommissioning Reg Asset - WA	\$-108	\$0	\$0	\$-108	\$0	\$0	\$0	\$0	\$0
4111000	415855	CA - January 2010 Storm Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415856	Powerdale Decommissioning Reg Asset - WY	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415857	ID - Deferred Overburden Costs	\$10	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0
4111000	415858	WY - Deferred Overburden Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415859	WY - Deferred Advertising Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415865	Reg Asset - UT MPA	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	\$329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,34
4111000	415868	Deferred Excess Net PowerCosts - OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$329
4111000	415876	Deferred UT Independent Evaluation Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415880	Deferral of Renewable Energy Credit - UT	\$5,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415881	Deferral of Renewable Energy Credit - UT	\$-683	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415883	ID/MEHC 2006 Transition Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415890	WY - 2006 Transition Severance Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415891		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415893	OR - MEHC Transition Service Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415895	OR, RCAC SEP-DEC 07 DEFERRED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415896	WA - Chehalis Plant Revenue Requirement	-\$1,139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415897	Reg Asset MEHC Transition Service Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415898	Deferred Coal Costs - Naughton Contract	-\$522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415900	OR SB 409 Recovery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415902	Reg Asset - UT REC's in Rates - Current	\$1,191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,191
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	\$776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$776
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$239
4111000	415914	Reg Asset - UT - Naughton U3 Costs	-\$686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415915	Reg Asset - WY - Naughton U3 Costs	-\$212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425100	Deferred Regulatory Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425125	Deferred Coal Cost - Arch	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425215	283 Unearned Joint Use Pole Contact Revenue	-\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425250	283 TGS BUYOUT-SG	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425280	283 JOSEPH SETTLEMENT-SG	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425360	190 Hermiton Swap	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425380	190 Idaho Customer Bal Acct	-\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	430100	283 Weatherization	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	430117	Reg Asset - Current DSM	\$265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505115	283 Sales & Use Tax Audit	-\$581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505125	190 Accrued Royalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505400	190 Bonus Liability	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505510	190 PMI Vacation Bonus	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505600	190 Vacation Sickleave & PT Accrual	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	605301	Environmental Liability - Regulated	\$540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	-\$866	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610000	283 PMI Development Costs	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610143	283 Reg Liability-WA Low Energy Program	-\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610144	Reg Liability - CA California Alternativ	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610145	190 Reg Lab. OR Balance Consol	\$846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610146	OR Reg Asset/Liability Consolidation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610148	Reg Liability - Def NPC Balance Reclass	\$1,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705240	283 CA Alternative Rate for Energy Progra	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705241	Reg Liability - CA California Alternativ	-\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705262	Reg Liability - Sale of REC's-ID	\$5,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705301	Reg Liability - OR 2010 Protocol Def	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705336	Reg Liability - Sale of Renewable Energy	\$939	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705400	Reg Liability - OR Injuries & Damages Re	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	\$924	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705451	Reg Liability - OR Property Insurance Re	-\$1,349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705453	Reg Liability - ID Property Insurance Re	-\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705455	Reg Liability - WY Property Insurance Re	\$502	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705500	Reg Liability - Powerdale Decommissionin	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705514	Regulatory Liability - OR Deferred Exces	-\$863	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705518	Regulatory Liability - WA Deferred Exces	-\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705522	Regulatory Liability - UT RECS in Rates	-\$577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705526	Regulatory Liability - WA RECS in Rates	-\$3,359	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705526	Regulatory Liability - CA Solar Feed-in	-\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705530	Regulatory Liability - UT Solar Feed-in	-\$2,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705536	Regulatory Liability - CA GreenHouse Gas	-\$3,456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705600	Reg Liability - OR 2012 GRC Giveback	\$6,162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	715700	Reg Liability - Current Reclass - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	715705	MCI FOG Wire Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	715720	190 NW Power Act(BPA Regional Cris)-WA	\$348	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	720300	190 Pension/Retirement (Accrued/Prepaid)	\$74	\$1	\$18	\$5	\$11	\$34	\$4	\$0	\$0



A MIDAMERICAN ENERGY HOLDINGS COMPANY

Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	740100	283Post Merger Debt Loss	-\$536	-\$9	-\$115	-\$33	-\$85	-\$259	-\$33	-\$2	\$0
4111000	910905	283PMI ECC Underground Mine Cost Deplet	\$576	\$26	\$417	\$130	\$1	\$2	\$0	\$0	\$0
4111000	920110	190PMI WY Extraction Tax	-\$371	-\$17	-\$268	-\$84	-\$1	-\$1	\$0	\$0	\$0
4111000	930100	190OR BETC Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	9301001	190OR BETC Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	999991	Deferred Income Tax Expense - State Tax	-\$253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$253
4111000 Total			-\$302,863	-\$6,836	-\$79,061	-\$22,642	-\$43,829	-\$135,569	-\$17,859	-\$812	\$3,745
Grand Total			\$221,276	\$3,369	\$52,145	\$4,871	\$29,346	\$85,423	\$10,368	\$724	\$23,787



Investment Tax Credit Amortization (Actuals)

Twelve Months Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc		Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
		DEF ITC CREDIT	FED									
4114000	0			-\$1,812	\$0	\$0	\$0	-\$96	-\$1,498	-\$205	-\$14	\$0
4114000 Total				-\$1,812	\$0	\$0	\$0	-\$96	-\$1,498	-\$205	-\$14	\$0
Grand Total				-\$1,812	\$0	\$0	\$0	-\$96	-\$1,498	-\$205	-\$14	\$0



Electric Plant in Service with Unclassified Plant (Actuals)
 Average of Monthly Averages Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	HYDRO PLANT INTANGIBLES	\$196	\$142	\$45	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA Network System Mpl Sys	\$4	\$74	\$23	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAI-OASIS INTERFACE	\$1,160	\$276	\$79	\$176	\$531	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND & LAND RIGHTS	\$1,306	\$276	\$0	\$0	\$0	\$0	\$0	\$118	\$8
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$10,104	\$0	\$0	\$0	\$2,397	\$6,749	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$1,374	\$61	\$996	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$710	\$31	\$512	\$11	\$163	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND RIGHTS	\$42,874	\$0	\$0	\$10,171	\$28,638	\$3,810	\$0	\$255	\$0
1010000	ELEC PLANT IN SERV	LAND RIGHTS	\$281	\$12	\$203	\$65	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WATER RIGHTS	\$36,332	\$0	\$0	\$8,019	\$24,289	\$3,228	\$0	\$216	\$0
1010000	ELEC PLANT IN SERV	WATER RIGHTS	\$171	\$8	\$123	\$39	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	FEE LAND - LEASED	\$37	\$0	\$0	\$0	\$189,874	\$71,144	\$0	\$4,765	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVEMENTS	\$800,681	\$0	\$0	\$15,193	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVEMENTS	\$65,815	\$2,808	\$47,716	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVEMENTS	\$139,305	\$6,115	\$100,423	\$31,976	\$188	\$528	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	BOILER PLANT EQUIPMENT	\$3,291,971	\$0	\$0	\$27,951	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	BOILER PLANT EQUIPMENT	\$121,078	\$5,346	\$97,782	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	BOILER PLANT EQUIPMENT	\$689,197	\$30,256	\$468,833	\$158,168	\$928	\$2,612	\$0	\$348	\$0
1010000	ELEC PLANT IN SERV	TURBOGENERATOR UNITS	\$739,715	\$0	\$0	\$0	\$175,484	\$494,102	\$0	\$4,403	\$0
1010000	ELEC PLANT IN SERV	TURBOGENERATOR UNITS	\$54,228	\$2,394	\$38,315	\$12,118	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	TURBOGENERATOR UNITS	\$190,048	\$9,343	\$137,004	\$43,624	\$256	\$720	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$404,289	\$0	\$0	\$95,910	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$13,306	\$887	\$5,647	\$3,072	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$1,400	\$2,693	\$45,295	\$13,070	\$1	\$221	\$0	\$2	\$0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$1,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$60	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MISCELLANEOUS POWER PLANT EQUIPMENT	\$27,623	\$0	\$0	\$0	\$6,529	\$18,394	\$0	\$164	\$0
1010000	ELEC PLANT IN SERV	MISCELLANEOUS POWER PLANT EQUIPMENT	\$1,259	\$56	\$931	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MISCELLANEOUS POWER PLANT EQUIPMENT	\$4,086	\$179	\$2,948	\$938	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND AND LAND RIGHTS	\$117	\$0	\$0	\$28	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$5,539	\$0	\$0	\$1,314	\$28	\$178	\$0	\$1	\$0
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$16,771	\$740	\$12,159	\$3,872	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND RIGHTS	\$65	\$0	\$0	\$0	\$15	\$43	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WATER RIGHTS	\$8,035	\$355	\$5,826	\$1,895	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	FLOOD RIGHTS	\$91	\$0	\$0	\$0	\$33	\$93	\$0	\$12	\$1
1010000	ELEC PLANT IN SERV	FLOOD RIGHTS	\$257	\$11	\$186	\$0	\$22	\$61	\$0	\$8	\$1
1010000	ELEC PLANT IN SERV	LAND RIGHTS - FISHWILDLIFE	\$310	\$14	\$224	\$71	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE	\$7,378	\$0	\$0	\$0	\$1,750	\$4,928	\$656	\$44	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE	\$2,270	\$100	\$1,646	\$524	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE-PRODUCTION	\$5,110	\$2,295	\$37,688	\$12,000	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE-PRODUCTION	\$364	\$0	\$0	\$0	\$86	\$243	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE-FISHWILDLIFE	\$89,980	\$3,915	\$64,293	\$20,722	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE-FISHWILDLIFE	\$2,258	\$682	\$11,201	\$3,986	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE-RECREATION	\$15,449	\$577	\$8,470	\$3,075	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES - LEASE IMPROVEMENTS	\$23,434	\$0	\$0	\$0	\$6,034	\$16,999	\$2,400	\$1	\$0
1010000	ELEC PLANT IN SERV	RESERVOIRS, DAMS & WATERWAYS	\$3,992	\$166	\$2,786	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	RESERVOIRS, DAMS & WATERWAYS-PRODUCTION	\$83,142	\$15,480	\$54,520	\$11,981	\$15,270	\$43,430	\$5,777	\$989	\$0
1010000	ELEC PLANT IN SERV	RESERVOIRS, DAMS & WATERWAYS-PRODUCTION	\$58,144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	RESERVOIRS, DAMS & WATERWAYS-FISHWILDLIFE	\$9,329	\$412	\$6,784	\$2,154	\$144	\$494	\$54	\$4	\$0
1010000	ELEC PLANT IN SERV	RESERVOIRS, DAMS & WATERWAYS-RECREATION	\$60	\$0	\$0	\$0	\$16	\$44	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	RESERVOIRS, DAMS & WATERWAYS-RECREATION	\$214	\$9	\$155	\$50	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	"WATER WHEELS, TURB & GENERATORS"	\$40,415	\$3,529	\$57,950	\$18,452	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$11,489	\$2,677	\$43,959	\$13,997	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIP - SUPPLY & ALARM	\$46	\$0	\$0	\$0	\$11	\$31	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIP - SUPPLY & ALARM	\$3,164	\$140	\$2,294	\$170	\$40	\$114	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MISC POWER PLANT EQUIP	\$2,182	\$98	\$1,582	\$504	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MISC POWER PLANT EQUIP - RECREATION	\$7	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MISC POWER PLANT EQUIP - RECREATION	\$1,963	\$0	\$0	\$0	\$442	\$1,244	\$166	\$11	\$0
1010000	ELEC PLANT IN SERV	"ROADS, RAILROADS & BRIDGES"	\$17,122	\$756	\$12,414	\$3,953	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	"ROADS, RAILROADS & BRIDGES"	\$8,785	\$124	\$2,042	\$650	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$2,816	\$0	\$0	\$0	\$2,084	\$5,868	\$781	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WATER RIGHTS - OTHER PRODUCTION	\$17,420	\$0	\$0	\$0	\$4,133	\$11,636	\$1,548	\$104	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES & IMPROVEMENTS	\$107,543	\$0	\$0	\$0	\$25,152	\$71,835	\$9,556	\$640	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES & IMPROVEMENTS	\$57,108	\$2,521	\$41,403	\$13,163	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)
 Average of Monthly Averages Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3610000	\$2,160	\$0	\$0	\$0	\$0	\$0	\$0	\$2,160	\$0
1010000	ELEC PLANT IN SERV	3610000	\$23,154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$48,916	\$0	\$23,154	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$2,400	\$0	\$0	\$0	\$2,400	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$10,473	\$0	\$0	\$0	\$0	\$10,473	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$2,617	\$0	\$0	\$0	\$0	\$2,617	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$22,629	\$22,629	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$28,772	\$0	\$0	\$0	\$0	\$0	\$28,772	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$214,236	\$0	\$214,236	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$443,782	\$0	\$0	\$0	\$0	\$443,782	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$47,939	\$0	\$0	\$47,939	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$110,185	\$0	\$0	\$0	\$110,185	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$10,142	\$0	\$0	\$0	\$10,142	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$317	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$3,539	\$0	\$0	\$3,539	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$5,944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$1,958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$57,935	\$57,935	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$340,073	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$31,777	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$84,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$108,445	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$33,270	\$33,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$35,144	\$0	\$0	\$0	\$0	\$0	\$35,144	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$216,030	\$0	\$216,030	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$59,812	\$0	\$0	\$59,812	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$86,520	\$0	\$0	\$0	\$0	\$0	\$86,520	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$12,841	\$0	\$0	\$0	\$0	\$12,841	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	\$16,240	\$16,240	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	\$8,486	\$0	\$0	\$0	\$0	\$0	\$0	\$8,486	\$0
1010000	ELEC PLANT IN SERV	3660000	\$86,761	\$0	\$86,761	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	\$175,582	\$0	\$0	\$0	\$0	\$175,582	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	\$16,563	\$0	\$0	\$16,563	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	\$4,092	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	\$17,718	\$17,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	\$25,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	\$162,740	\$0	\$162,740	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	\$482,641	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	\$23,160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	\$85,719	\$0	\$0	\$0	\$0	\$85,719	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	\$17,958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	\$49,743	\$49,743	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	\$72,431	\$0	\$0	\$0	\$0	\$0	\$0	\$72,431	\$0
1010000	ELEC PLANT IN SERV	3680000	\$404,083	\$0	\$404,083	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	\$446,465	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$446,465
1010000	ELEC PLANT IN SERV	3680000	\$101,289	\$0	\$0	\$101,289	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	\$89,383	\$0	\$0	\$0	\$0	\$0	\$89,383	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	\$13,827	\$0	\$0	\$0	\$0	\$13,827	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	\$8,964	\$8,964	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	\$7,319	\$0	\$0	\$0	\$0	\$0	\$0	\$7,319	\$0
1010000	ELEC PLANT IN SERV	3691000	\$78,502	\$0	\$78,502	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	\$74,636	\$0	\$0	\$0	\$0	\$74,636	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	\$19,693	\$0	\$0	\$19,693	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	\$14,710	\$0	\$0	\$0	\$14,710	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	\$2,323	\$0	\$0	\$0	\$2,323	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	\$14,988	\$14,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	\$25,202	\$0	\$0	\$0	\$0	\$0	\$25,202	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	\$157,655	\$0	\$157,655	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	\$166,341	\$0	\$0	\$0	\$0	\$166,341	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	\$34,198	\$0	\$0	\$34,198	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	\$27,674	\$0	\$0	\$0	\$0	\$27,674	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	\$8,813	\$0	\$0	\$0	\$0	\$0	\$0	\$8,813	\$0
1010000	ELEC PLANT IN SERV	3700000	\$4,051	\$4,051	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	\$13,590	\$0	\$0	\$0	\$0	\$0	\$13,590	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	\$59,701	\$59,701	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - December 2013

Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$64	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$64	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$1,500	\$1,500	\$0	\$0	\$0	\$12	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$503	\$503	\$0	\$0	\$0	\$582	\$1,000	\$0	\$0
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$5,469	\$72	\$365	\$0	\$16	\$0	\$2,684	\$213	\$0
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$588	\$134	\$1,666	\$0	\$390	\$410	\$2,684	\$508	\$0
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$234	\$10	\$1,689	\$0	\$64	\$0	\$11	\$0	\$0
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$1,571	\$0	\$1,571	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$45	\$945	\$10,039	\$2,889	\$6,407	\$19,317	\$2,528	\$128	\$0
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$2,141	\$0	\$0	\$0	\$0	\$2,141	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$715	\$0	\$0	\$0	\$715	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$2,311	\$0	\$0	\$0	\$0	\$2,311	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$88	\$0	\$0	\$0	\$0	\$88	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	\$537	\$0	\$0	\$0	\$0	\$127	\$359	\$48	\$0
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	\$145	\$6	\$105	\$33	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	\$145	\$6	\$104	\$33	\$0	\$0	\$11	\$0	\$0
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	\$62	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	\$01	\$14	\$167	\$48	\$107	\$271	\$42	\$2	\$0
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	\$85	\$0	\$0	\$0	\$0	\$0	\$85	\$0	\$0
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	\$28	\$0	\$0	\$0	\$28	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	\$18	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	\$79	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	\$355	\$0	\$0	\$0	\$0	\$84	\$237	\$32	\$0
1010000	ELEC PLANT IN SERV	14 TON MINI-PICKUPS AND VANS	\$54	\$2	\$39	\$12	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	14 TON MINI-PICKUPS AND VANS	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	14 TON MINI-PICKUPS AND VANS	\$42	\$2	\$30	\$10	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	14 TON MINI-PICKUPS AND VANS	\$1,946	\$0	\$1,946	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	14 TON MINI-PICKUPS AND VANS	\$23	\$23	\$277	\$80	\$177	\$534	\$70	\$4	\$0
1010000	ELEC PLANT IN SERV	14 TON MINI-PICKUPS AND VANS	\$1,165	\$0	\$0	\$0	\$0	\$2,524	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	14 TON MINI-PICKUPS AND VANS	\$334	\$0	\$0	\$0	\$334	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	14 TON MINI-PICKUPS AND VANS	\$488	\$0	\$0	\$0	\$0	\$488	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	14 TON MINI-PICKUPS AND VANS	\$26	\$0	\$0	\$0	\$0	\$26	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$42	\$0	\$0	\$0	\$0	\$10	\$28	\$4	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$11	\$1	\$8	\$3	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$249	\$0	\$249	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$246	\$5	\$58	\$17	\$17	\$37	\$113	\$15	\$1
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$286	\$0	\$0	\$0	\$0	\$0	\$286	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$53	\$0	\$0	\$0	\$53	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$58	\$0	\$0	\$0	\$0	\$58	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$88	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$191	\$0	\$0	\$0	\$0	\$0	\$122	\$18	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$1,336	\$0	\$0	\$0	\$0	\$1,123	\$3163	\$421	\$28
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$68	\$11	\$11	\$34	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$1,383	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$619	\$21	\$46	\$121	\$0	\$0	\$2	\$1,380	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$6,531	\$0	\$0,531	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$1,084	\$21	\$253	\$73	\$162	\$488	\$84	\$3	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$7,554	\$0	\$0	\$0	\$0	\$7,554	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$1,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$563	\$0	\$0	\$0	\$0	\$563	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$930	\$930	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$2,06	\$0	\$0	\$0	\$0	\$53	\$131	\$20	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$3,616	\$0	\$0	\$0	\$0	\$858	\$2,415	\$321	\$22
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$103	\$103	\$1,698	\$541	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$2,512	\$0	\$0	\$0	\$0	\$0	\$2,512	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$19	\$10	\$157	\$50	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$9,974	\$0	\$9,974	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$10	\$10	\$117	\$34	\$75	\$225	\$30	\$1	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$15,429	\$0	\$0	\$0	\$0	\$15,429	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$2,022	\$0	\$0	\$0	\$2,022	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$3,218	\$0	\$0	\$0	\$3,218	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$703	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$2,194	\$0	\$0	\$0	\$2,194	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$903	\$40	\$655	\$209	\$0	\$0	\$1,406	\$13	\$0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	\$903	\$40	\$655	\$209	\$0	\$0	\$1,406	\$13	\$0



Electric Plant in Service with Unclassified Plant (Actuals)
 Average of Monthly Averages Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	1010000	\$94	\$17	\$294	\$90	\$1	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3920600	\$78	\$0	\$76	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920600	\$125	\$0	\$0	\$0	\$0	\$125	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$494	\$494	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$1,831	\$0	\$0	\$0	\$434	\$1,233	\$163	\$11
1010000	ELEC PLANT IN SERV	3920900	\$247	\$11	\$178	\$57	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$923	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$100	\$4	\$72	\$23	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$3,260	\$0	\$3,260	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$620	\$12	\$148	\$43	\$94	\$284	\$37	\$2
1010000	ELEC PLANT IN SERV	3920900	\$5,207	\$0	\$0	\$0	\$0	\$5,207	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$2,086	\$0	\$0	\$687	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$320	\$0	\$0	\$0	\$2,086	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$63	\$63	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$218	\$0	\$0	\$0	\$52	\$145	\$19	\$1
1010000	ELEC PLANT IN SERV	3921400	\$55	\$2	\$40	\$13	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$70	\$0	\$294	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$198	\$0	\$0	\$17	\$0	\$198	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$103	\$0	\$0	\$0	\$103	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$16	\$0	\$0	\$0	\$16	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$273	\$0	\$0	\$0	\$65	\$182	\$24	\$2
1010000	ELEC PLANT IN SERV	3921600	\$101	\$4	\$73	\$23	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921600	\$170	\$0	\$170	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921600	\$81	\$8	\$91	\$26	\$56	\$175	\$23	\$1
1010000	ELEC PLANT IN SERV	3921600	\$879	\$0	\$0	\$0	\$0	\$879	\$0	\$0
1010000	ELEC PLANT IN SERV	3921600	\$170	\$0	\$0	\$0	\$86	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921600	\$3,076	\$62	\$733	\$211	\$468	\$1,410	\$85	\$9
1010000	ELEC PLANT IN SERV	3930000	\$4,023	\$231	\$0	\$0	\$954	\$2,667	\$57	\$24
1010000	ELEC PLANT IN SERV	3930000	\$639	\$28	\$404	\$148	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$426	\$0	\$0	\$0	\$0	\$426	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$703	\$31	\$507	\$161	\$1	\$33	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$3,002	\$0	\$3,002	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$319	\$6	\$76	\$22	\$48	\$146	\$19	\$1
1010000	ELEC PLANT IN SERV	3930000	\$458	\$0	\$0	\$0	\$0	\$3,458	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$745	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$1,045	\$0	\$0	\$0	\$1,045	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$765	\$65	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$8	\$0	\$0	\$0	\$1	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$18,893	\$0	\$0	\$0	\$4,780	\$12,668	\$1,654	\$13
1010000	ELEC PLANT IN SERV	3940000	\$1,954	\$0	\$1,818	\$69	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$3,068	\$141	\$2,311	\$768	\$4	\$12	\$1,956	\$0
1010000	ELEC PLANT IN SERV	3940000	\$10,650	\$0	\$10,650	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$3,766	\$75	\$697	\$258	\$572	\$1,726	\$26	\$11
1010000	ELEC PLANT IN SERV	3940000	\$12,800	\$0	\$0	\$0	\$0	\$12,800	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$3,872	\$0	\$0	\$0	\$3,872	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$486	\$0	\$0	\$0	\$486	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$483	\$483	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$4,930	\$69	\$1,127	\$359	\$1,170	\$3,293	\$438	\$29
1010000	ELEC PLANT IN SERV	3950000	\$1,554	\$69	\$1,127	\$359	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$1,384	\$10	\$162	\$52	\$0	\$1,384	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$9,077	\$0	\$9,077	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$153	\$103	\$1,227	\$353	\$783	\$2,362	\$09	\$16
1010000	ELEC PLANT IN SERV	3950000	\$7,558	\$0	\$0	\$0	\$0	\$7,558	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$1,677	\$0	\$0	\$0	\$1,677	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$2,559	\$0	\$0	\$0	\$2,559	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$552	\$0	\$0	\$0	\$552	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$1,130	\$130	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$229	\$7	\$113	\$36	\$54	\$153	\$20	\$1
1010000	ELEC PLANT IN SERV	3960300	\$1,953	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$6,900	\$0	\$6,900	\$0	\$0	\$1,953	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alaska	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	\$0	\$59	\$14	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$6,371	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$1,636	\$0	\$0	\$1,636	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$3,312	\$0	\$0	\$0	\$3,312	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$489	\$0	\$0	\$0	\$489	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$173	\$0	\$0	\$0	\$0	\$173	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$124	\$0	\$0	\$0	\$0	\$124	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$171	\$0	\$0	\$0	\$0	\$171	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$833	\$0	\$0	\$0	\$0	\$833	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$1,718	\$0	\$0	\$0	\$1,718	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$205	\$0	\$0	\$0	\$205	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$210	\$0	\$0	\$0	\$210	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$1,543	\$0	\$0	\$0	\$1,543	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$1,176	\$0	\$0	\$0	\$1,176	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$67	\$0	\$0	\$15	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$2,943	\$0	\$0	\$0	\$0	\$2,943	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$12,942	\$0	\$0	\$0	\$0	\$12,942	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$3,245	\$0	\$0	\$0	\$3,245	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$4,283	\$0	\$0	\$0	\$0	\$4,283	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$1,115	\$0	\$0	\$0	\$1,115	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$2,743	\$0	\$0	\$0	\$0	\$2,743	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$368	\$0	\$0	\$0	\$0	\$368	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$412	\$0	\$0	\$0	\$0	\$412	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$413	\$0	\$0	\$0	\$0	\$413	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$35	\$0	\$0	\$0	\$0	\$35	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$35	\$0	\$0	\$0	\$0	\$35	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$21,942	\$0	\$0	\$0	\$0	\$21,942	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$549	\$0	\$0	\$0	\$0	\$549	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$6,110	\$0	\$0	\$0	\$0	\$6,110	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$2,735	\$0	\$0	\$0	\$0	\$2,735	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$1,824	\$0	\$0	\$0	\$0	\$1,824	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$843	\$0	\$0	\$0	\$0	\$843	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$2,002	\$0	\$0	\$0	\$0	\$2,002	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$257	\$0	\$0	\$0	\$0	\$257	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$13,772	\$0	\$0	\$0	\$0	\$13,772	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$1,782	\$0	\$0	\$0	\$0	\$1,782	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$3,734	\$0	\$0	\$0	\$0	\$3,734	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$698	\$0	\$0	\$0	\$0	\$698	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$501	\$0	\$0	\$0	\$0	\$501	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$101	\$0	\$0	\$0	\$0	\$101	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$2,289	\$0	\$0	\$0	\$0	\$2,289	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$1,088	\$0	\$0	\$0	\$0	\$1,088	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$930	\$0	\$0	\$0	\$0	\$930	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$1,676	\$0	\$0	\$0	\$0	\$1,676	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$227	\$0	\$0	\$0	\$0	\$227	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$4,106	\$0	\$0	\$0	\$0	\$4,106	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$899	\$0	\$0	\$0	\$0	\$899	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$1,070	\$0	\$0	\$0	\$1,070	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$648	\$0	\$0	\$0	\$0	\$648	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$4,471	\$0	\$0	\$0	\$0	\$4,471	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$200	\$0	\$0	\$0	\$0	\$200	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$89,362	\$0	\$0	\$0	\$0	\$89,362	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$2,878	\$0	\$0	\$0	\$0	\$2,878	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$8,702	\$0	\$0	\$0	\$0	\$8,702	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$3,316	\$0	\$0	\$0	\$0	\$3,316	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$48,794	\$0	\$0	\$0	\$0	\$48,794	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$139	\$0	\$0	\$0	\$0	\$139	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$67,095	\$0	\$0	\$0	\$0	\$67,095	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$11,875	\$0	\$0	\$0	\$0	\$11,875	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$22,897	\$0	\$0	\$0	\$0	\$22,897	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$4,711	\$0	\$0	\$0	\$0	\$4,711	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$289	\$0	\$0	\$0	\$0	\$289	\$0	\$0



PACIFICORP
A NATIONWIDE ENERGY SERVICES COMPANY

Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - December 2013

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	TRAN COMP CONST NOT	Secondary Account	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFD	PROD COMPLETED CONSTRUCTN NOT CLASSIFD	GEN COMPLETED CONSTRUCTN NOT CLASSIFD	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1062000	0	0	0	0	0	\$0	\$148,152	\$172	\$2	\$30	\$10	\$19	\$53	\$7	\$0
1062000 Total						\$0	\$148,152	\$272	\$30	\$4,473	\$31,765	\$69,494	\$11,805	\$7	\$0
1063000	0	0	0	0	0	\$0	\$1,383	\$1	\$1	\$44	\$108	\$219	\$601	\$82	\$0
1063000 Total						\$0	\$1,383	\$1	\$1	\$44	\$108	\$219	\$601	\$82	\$0
1064000	0	0	0	0	0	\$0	\$5,076	\$71	\$2	\$207	\$208	\$771	\$2,353	\$364	\$0
1064000 Total						\$0	\$5,076	\$102	\$2	\$1,207	\$348	\$1,171	\$2,353	\$364	\$0
Grand Total							\$24,044,327	\$481,709	\$5,726,224	\$1,687,783	\$3,654,780	\$11,016,661	\$1,442,230	\$72,743	\$0



Capital Lease (Actuals)
 Average of Monthly Averages Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS		\$29,205	\$0	\$0	\$0	\$6,928	\$19,508	\$2,595	\$174	\$0
1011000	PRPTY UND CPTL LSS	CAGE	\$4,540	\$200	\$3,292	\$1,048	\$0	\$0	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS	CAGW	\$5,614	\$0	\$3,016	\$868	\$1,925	\$5,803	\$760	\$38	\$0
1011000	PRPTY UND CPTL LSS	OR	\$12,664	\$254	\$3,016	\$868	\$1,925	\$5,803	\$760	\$38	\$0
1011000	PRPTY UND CPTL LSS	SO	\$11,714	\$0	\$0	\$0	\$0	\$11,714	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS	UT	\$1,368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS	WYP	\$65,125	\$454	\$11,922	\$1,916	\$10,241	\$37,025	\$3,355	\$212	\$0
1011000 Total			\$5,521	\$0	\$0	\$0	\$1,310	\$3,688	\$491	\$33	\$0
1011500	CAP LEASES#ACCM AMRT	CAGE	\$271	\$12	\$197	\$63	\$0	\$0	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	CAGW	\$2,550	\$0	\$2,550	\$0	\$0	\$0	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	OR	\$124	\$2	\$29	\$8	\$19	\$57	\$7	\$7	\$0
1011500	CAP LEASES#ACCM AMRT	SO	\$3,135	\$0	\$0	\$0	\$0	\$3,135	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	UT	\$1,160	\$0	\$0	\$0	\$1,160	\$0	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	WYP	\$12,512	\$9	\$2,717	\$54	\$2,450	\$6,766	\$483	\$32	\$0
1011500 Total			\$454	\$0	\$0	\$0	\$108	\$304	\$40	\$3	\$0
1011950	CAP LEASES#ACCM AMRT	CAGE	\$456	\$20	\$330	\$105	\$0	\$0	\$0	\$0	\$0
1011950	CAP LEASES#ACCM AMRT	CAGW	\$142	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0
1011950	CAP LEASES#ACCM AMRT	OR	\$8,673	\$174	\$2,066	\$594	\$1,318	\$3,975	\$520	\$26	\$0
1011950	CAP LEASES#ACCM AMRT	SO	\$255	\$0	\$0	\$0	\$255	\$0	\$0	\$0	\$0
1011950 Total			\$9,980	\$194	\$2,538	\$700	\$1,681	\$4,278	\$561	\$29	\$0
1110000	AC PR AMR EL PT SR	CAGE	\$219	\$0	\$0	\$0	\$52	\$146	\$19	\$1	\$0
1110000	AC PR AMR EL PT SR	CAGW	\$10	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	OR	\$108	\$0	\$108	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$30	\$1	\$7	\$2	\$4	\$14	\$2	\$0	\$0
1110000	AC PR AMR EL PT SR	UT	\$66	\$0	\$0	\$0	\$0	\$66	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$44	\$0	\$0	\$0	\$44	\$0	\$0	\$0	\$0
1110000 Total			\$416	\$0	\$107	\$0	\$91	\$198	\$18	\$1	\$0
1119000	AC PR AMR EL PT SR-O	OR	\$142	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0
1119000	AC PR AMR EL PT SR-O	SG	\$910	\$14	\$227	\$72	\$144	\$396	\$54	\$4	\$0
1119000	AC PR AMR EL PT SR-O	SO	\$8,673	\$174	\$2,066	\$594	\$1,318	\$3,975	\$520	\$26	\$0
1119000	AC PR AMR EL PT SR-O	WYP	\$255	\$0	\$0	\$0	\$255	\$0	\$0	\$0	\$0
1119000 Total			\$9,980	\$188	\$2,434	\$666	\$1,717	\$4,370	\$574	\$30	\$0
Grand Total			\$52,197	\$439	\$8,994	\$1,828	\$7,736	\$30,153	\$2,868	\$179	\$0



Plant Held for Future Use (Actuals)
 Average of Monthly Averages Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE		\$8,923	\$0	\$0	\$0	\$2,117	\$5,960	\$793	\$53	\$0
1050000	EL PLT HLD FTR USE	3401000	\$2,773	\$0	\$0	\$0	\$658	\$1,852	\$246	\$17	\$0
1050000	EL PLT HLD FTR USE	3501000	\$169	\$7	\$122	\$39	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	3502000	\$640	\$0	\$0	\$0	\$152	\$428	\$57	\$4	\$0
1050000	EL PLT HLD FTR USE	3601000	\$683	\$683	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	3601000	\$746	\$0	\$746	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	3601000	\$4,847	\$0	\$0	\$0	\$0	\$4,847	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	3891000	\$3,508	\$0	\$3,508	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	3992200	\$953	\$0	\$0	\$0	\$248	\$608	\$92	\$5	\$0
1050000 Total			\$23,243	\$691	\$4,377	\$39	\$3,175	\$13,695	\$1,188	\$79	\$0
1059000	EL PLT HLD FTR USE-O	0	\$25,375	\$0	\$0	\$0	\$6,605	\$16,191	\$2,439	\$141	\$0
1059000	EL PLT HLD FTR USE-O	0	\$27,952	\$39	\$624	\$195	\$447	\$1,097	\$165	\$10	\$0
1059000 Total			\$51,195	\$39	\$624	\$195	\$7,052	\$17,288	\$2,605	\$150	\$0
Grand Total			\$74,438	\$730	\$5,000	\$234	\$10,227	\$30,983	\$3,792	\$229	\$0



Deferred Debits (Actuals)
 Average of Monthly Averages Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc.	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DB-OTH WIP		\$2,548	\$0	\$0	\$0	\$663	\$1,626	\$245	\$14	\$0
1861000	MS DEF DB-OTH WIP	EMISSION REDUCTION CREDITS PURCHASED	\$-95	\$-95	\$0	\$0	\$-22	\$-54	\$-8	\$0	\$0
1861000		ERCs - Impairment Reserve	\$2,463	\$0	\$0	\$0	\$641	\$1,572	\$237	\$14	\$0
1861200	FINANCING COSTS DEFR	FINANCING COST DEFERRED	\$1,145	\$3	\$3	\$10	\$22	\$66	\$9	\$0	\$0
1861200	FINANCING COSTS DEFR	DEFERRED - S-3 SHELF REGISTRATION COSTS	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1861200	FINANCING COSTS DEFR	UNAMORTIZED CREDIT AGREEMENT COSTS	\$2,763	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,763
1861200	FINANCING COSTS DEFR	UNAMORTIZED PCRB LOC/SBPA COSTS	\$282	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$282
1861200	FINANCING COSTS DEFR	UNAMORTIZED PCRB MADE CONVERSION COSTS	\$193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$193
1861200	FINANCING COSTS DEFR	UNAMORTIZED '94 SERIES RESTRUCTURING COS	\$708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$708
1861200	FINANCING COSTS DEFR	DEFERRED Longwall Costs	\$4,083	\$3	\$35	\$10	\$22	\$67	\$9	\$0	\$3,936
1865000	DEF COAL MINE COSTS	DEFERRED COAL COSTS - WYODAK SETTLEMENT	\$3,184	\$0	\$0	\$0	\$829	\$2,032	\$306	\$18	\$0
1865000	DEF COAL MINE COSTS	Deferred Coal Costs - Naughton Contract	\$4,817	\$0	\$0	\$0	\$1,254	\$3,073	\$463	\$27	\$0
1865000	DEF COAL MINE COSTS	LT Prepaid Coal Costs	\$2,917	\$0	\$0	\$0	\$759	\$1,861	\$280	\$16	\$0
1865000	DEF COAL MINE COSTS	Cole/Wyo Royalty Reduction Receivable	\$388	\$0	\$0	\$0	\$101	\$248	\$37	\$2	\$0
1865000	DEF COAL MINE COSTS	DEFERRED CHARGES	\$12,596	\$0	\$0	\$0	\$3,278	\$6,037	\$1,211	\$70	\$0
1867000	MISC DF DR-BAL TRAN	DEFERRED CHARGES	\$86	\$0	\$0	\$0	\$22	\$55	\$8	\$0	\$0
1868000	MISC DF DR-OTH-CST	LAKE SIDE MAINT. PREPAYMENT - CURRENT	\$2,250	\$0	\$0	\$0	\$534	\$1,503	\$200	\$13	\$0
1868000	MISC DF DR-OTH-CST	TGS BUYOUT	\$102	\$0	\$0	\$0	\$24	\$68	\$9	\$1	\$0
1868000	MISC DF DR-OTH-CST	LAKEVIEW BUYOUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	BUFFALO SETTLEMENT	\$630	\$10	\$157	\$50	\$100	\$274	\$37	\$3	\$0
1868000	MISC DF DR-OTH-CST	JOSEPH SETTLEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	TRI-STATE FIRM WHEELING	\$12,812	\$196	\$3,191	\$1,013	\$2,031	\$5,568	\$762	\$51	\$0
1868000	MISC DF DR-OTH-CST	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	\$302	\$6	\$98	\$31	\$62	\$171	\$23	\$2	\$0
1868000	MISC DF DR-OTH-CST	LACOMB IRRIGATION	\$1,097	\$17	\$273	\$87	\$174	\$477	\$65	\$4	\$0
1868000	MISC DF DR-OTH-CST	BOGUS CREEK	\$25	\$0	\$0	\$0	\$6	\$17	\$2	\$0	\$0
1868000	MISC DF DR-OTH-CST	POINT-TO-POINT TRANS RESERVATIONS	\$2,249	\$34	\$560	\$178	\$367	\$978	\$134	\$9	\$0
1868000	MISC DF DR-OTH-CST	JIM BOYD HYDRO BUYOUT	\$48	\$1	\$12	\$4	\$8	\$21	\$3	\$0	\$0
1868000	MISC DF DR-OTH-CST	BPA LT TRANSMISSION PREPAID	\$6,774	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,774
1868000	MISC DF DR-OTH-CST	LT Prepaid RECs for RPS (OR)	\$128	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$128
1868000	MISC DF DR-OTH-CST	LT LAKE SIDE MAINT PREPAYMENT	\$16,011	\$0	\$0	\$0	\$3,798	\$10,695	\$1,423	\$95	\$0
1868000	MISC DF DR-OTH-CST	LT CHEHALIS CSA MAINT. PREPAYMENT	\$11,298	\$499	\$8,191	\$2,608	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	LT Courant Creek CSA Maint Prepayment	\$3,933	\$0	\$0	\$0	\$933	\$2,627	\$349	\$23	\$0
1868000	MISC DF DR-OTH-CST	DEFERRED MONTANA COLSTRIP PLANT COSTS	\$7,751	\$763	\$12,483	\$3,970	\$8,027	\$22,397	\$3,008	\$202	\$6,902
1868200	MISC DEF COST MT GEN	DEFERRED MONTANA COLSTRIP PLANT COSTS	\$775	\$0	\$0	\$0	\$184	\$518	\$69	\$5	\$0
1869000	MISC DF DR-OTHNC	FIRTH COGENERATION BUYOUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTHNC	HERMISTON SWAP	\$3,963	\$175	\$2,873	\$915	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTHNC	LT Prepaid IBEW 67 Pension Contribution	\$6,061	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,061
1869000	MISC DF DR-OTHNC		\$10,045	\$175	\$2,873	\$915	\$0	\$0	\$0	\$0	\$0
1869000	Grand Total		\$87,798	\$940	\$15,391	\$4,895	\$12,175	\$32,645	\$4,542	\$291	\$16,919



Material & Supplies (Actuals)

Average of Monthly Averages Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	CAGE	\$2,983	\$0	\$0	\$0	\$5,452	\$15,352	\$2,042	\$137	\$0
1541000	PLNT M&S STK CNTRL	CAGE	\$1,093	\$0	\$0	\$0	\$2,959	\$730	\$97	\$0	\$0
1541000	PLNT M&S STK CNTRL	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CAGE	\$3,222	\$0	\$0	\$0	\$764	\$2,152	\$286	\$19	\$0
1541000	PLNT M&S STK CNTRL	CAGE	\$3,057	\$0	\$0	\$0	\$725	\$2,042	\$272	\$18	\$0
1541000	PLNT M&S STK CNTRL	CAGE	\$2,965	\$131	\$2,150	\$684	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CAGE	\$5	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CAGE	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CAGW	\$669	\$30	\$485	\$154	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CAGW	\$694	\$31	\$503	\$160	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CAGW	\$810	\$36	\$688	\$187	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CAGW	\$1,175	\$0	\$0	\$0	\$279	\$786	\$104	\$7	\$0
1541000	PLNT M&S STK CNTRL	CAGE	\$770	\$0	\$0	\$0	\$183	\$515	\$68	\$5	\$0
1541000	PLNT M&S STK CNTRL	CAGE	\$434	\$0	\$0	\$0	\$103	\$290	\$39	\$3	\$0
1541000	PLNT M&S STK CNTRL	CAGE	\$680	\$0	\$0	\$0	\$161	\$454	\$60	\$4	\$0
1541000	PLNT M&S STK CNTRL	CAGE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$452	\$0	\$0	\$0	\$452	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$156	\$0	\$0	\$0	\$156	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$314	\$0	\$0	\$0	\$314	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$691	\$0	\$0	\$0	\$691	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$726	\$0	\$0	\$0	\$726	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$418	\$0	\$0	\$0	\$418	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYU	\$697	\$0	\$0	\$0	\$697	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYU	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYU	\$575	\$0	\$0	\$0	\$575	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$1,453	\$0	\$0	\$0	\$1,453	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$619	\$0	\$0	\$0	\$619	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$370	\$0	\$0	\$0	\$370	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	IDU	\$1,196	\$0	\$0	\$0	\$0	\$1,196	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	IDU	\$810	\$0	\$0	\$0	\$0	\$810	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	IDU	\$77	\$0	\$0	\$0	\$77	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	IDU	\$158	\$0	\$0	\$0	\$158	\$0	\$158	\$0	\$0
1541000	PLNT M&S STK CNTRL	IDU	\$212	\$0	\$0	\$0	\$212	\$0	\$212	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$466	\$0	\$0	\$0	\$466	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$215	\$0	\$0	\$0	\$215	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$1,211	\$0	\$0	\$0	\$1,211	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$659	\$0	\$0	\$0	\$659	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$8,654	\$0	\$0	\$0	\$8,654	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$64	\$0	\$0	\$0	\$64	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$889	\$0	\$0	\$0	\$889	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$716	\$0	\$0	\$0	\$716	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$393	\$0	\$0	\$0	\$393	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$416	\$0	\$0	\$0	\$416	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$1,373	\$0	\$0	\$0	\$1,373	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$490	\$0	\$0	\$0	\$490	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$340	\$0	\$0	\$0	\$340	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$649	\$0	\$0	\$0	\$649	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$702	\$0	\$0	\$0	\$702	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$636	\$0	\$0	\$0	\$636	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$167	\$0	\$0	\$0	\$167	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$104	\$0	\$0	\$0	\$104	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$925	\$0	\$0	\$0	\$925	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$289	\$0	\$0	\$0	\$289	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$445	\$0	\$0	\$0	\$445	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CAGW	\$1,223	\$54	\$886	\$282	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CAGW	\$210	\$9	\$152	\$49	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WA	\$114	\$0	\$0	\$114	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$211	\$0	\$211	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$708	\$0	\$708	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$199	\$0	\$199	\$0	\$0	\$0	\$0	\$0	\$0



Material & Supplies (Actuals)

Average of Monthly Averages Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	OR	\$7,636	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$1,091	\$0	\$1,091	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$638	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$698	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$274	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$2,163	\$0	\$2,163	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$668	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$1,985	\$0	\$1,985	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CA	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CA	\$192	\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CA	\$721	\$721	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CA	\$390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CA	\$144	\$3	\$334	\$0	\$22	\$66	\$66	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$104	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$176	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$5,705	\$0	\$5,705	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$4,742	\$0	\$4,742	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WA	\$3,957	\$0	\$0	\$3,957	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	IDU	\$2,633	\$0	\$0	\$0	\$0	\$0	\$2,633	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYU	\$1	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$3,003	\$0	\$0	\$0	\$0	\$3,003	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$4,616	\$0	\$0	\$0	\$4,616	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$15,655	\$0	\$0	\$0	\$15,655	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	SNPD	\$118	\$4	\$32	\$7	\$13	\$57	\$6	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$11	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0
1541000 Total			\$203,246	\$2,115	\$40,969	\$7,861	\$34,293	\$103,747	\$13,680	\$82	\$0
1541500	OTHER M&S	CAEE	\$198	\$0	\$0	\$0	\$0	\$126	\$19	\$1	\$0
1541500	OTHER M&S	CAEE	\$198	\$0	\$0	\$0	\$0	\$126	\$19	\$1	\$0
1541500	OTHER M&S	CAGE	\$7	\$7	\$0	\$0	\$2	\$5	\$0	\$0	\$0
1541500	OTHER M&S	SO	\$138	\$33	\$33	\$9	\$21	\$63	\$8	\$0	\$0
1541500 Total			\$145	\$33	\$33	\$9	\$23	\$68	\$9	\$0	\$0
1541900	PLNT M&S GEN JV CUT	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	PLNT M&S GEN JV CUT	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	PLNT M&S GEN JV CUT	CAGE	\$4,690	\$0	\$0	\$0	\$1,113	\$3,133	\$477	\$28	\$0
1541900	PLNT M&S GEN JV CUT	JBG	\$3,830	\$168	\$2,761	\$879	\$5	\$15	\$2	\$0	\$0
1541900	PLNT M&S GEN JV CUT	SG	\$1,380	\$21	\$344	\$109	\$219	\$600	\$82	\$6	\$0
1541900	PLNT M&S GEN JV CUT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900 Total			\$2,240	\$147	\$2,417	\$770	\$1,326	\$3,718	\$497	\$33	\$0
1542000	M&S OPR SUP DC MIN	CAEE	\$7,110	\$0	\$0	\$0	\$1,851	\$4,537	\$684	\$39	\$0
1544200 Total			\$7,110	\$0	\$0	\$0	\$1,851	\$4,537	\$684	\$39	\$0
1549900	CR-ORBSOL&SURPL INV	SO	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1549900	CR-ORBSOL&SURPL INV	SG	\$427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1549900	CR-ORBSOL&SURPL INV	SNPD	\$12	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1549900	CR-ORBSOL&SURPL INV	SNPD	\$2,177	\$75	\$683	\$137	\$233	\$1,047	\$102	\$0	\$0
1549900 Total			\$2,643	\$82	\$669	\$173	\$306	\$1,251	\$130	\$2	\$0
2531600	WORK CAP DEP-UAMPS	CAEE	\$3,685	\$0	\$0	\$0	\$0	\$3,685	\$0	\$0	\$0
2531700	WORK CAP DEP-DG&T	CAEE	\$3,685	\$0	\$0	\$0	\$0	\$3,685	\$0	\$0	\$0
2531700 Total			\$7,370	\$0	\$0	\$0	\$0	\$7,370	\$0	\$0	\$0
2531800	WCD-PROVO-PLNT M&S	CAGE	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2531800 Total			\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total			\$469,094	\$3,265	\$59,999	\$13,841	\$96,690	\$256,664	\$36,716	\$1,919	\$0



Miscellaneous Rate Base (Actuals)
Average of Monthly Averages Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUISIT ADJ		\$159,176	\$0	\$0	\$0	\$37,761	\$106,323	\$14,144	\$947	\$0
1140000 Total			\$159,176	\$0	\$0	\$0	\$37,761	\$106,323	\$14,144	\$947	\$0
1150000	Ac Prov El Plt Acq Ad		\$159,176	\$0	\$0	\$0	\$37,761	\$106,323	\$14,144	\$0	\$0
1150000 Total			\$159,176	\$0	\$0	\$0	\$37,761	\$106,323	\$14,144	\$0	\$0
1651000	PREPAY-INSURANCE		-\$115,981	\$0	\$0	\$0	-\$27,419	-\$77,204	-\$10,270	-\$688	\$0
1651000 Total			-\$115,981	\$0	\$0	\$0	-\$27,419	-\$77,204	-\$10,270	-\$688	\$0
1651000	PREPAY-INSURANCE - SPECIAL COVERAGE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - BURGLARY & ROBBERY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - FOREIGN LIABILITY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - JIM BRIDGER OPERATIO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - LEASEBACK LIABILITY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - WYODAK OPERATIONS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - PUBLIC LIABILITY & P		\$781	\$16	\$186	\$54	\$119	\$358	\$47	\$2	\$0
1651000	PREPAY-INSURANCE - JOINT VENTURE HUNTER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - ALLPURPOSE INSURANCE		\$2,964	\$59	\$706	\$203	\$451	\$1,358	\$178	\$9	\$0
1651000	PREPAY-INSURANCE - D&O LIABILITY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - FOOIE CREEK		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - MINORITY OWNED PLANTS		\$457	\$9	\$109	\$31	\$70	\$210	\$27	\$1	\$0
1651000	PREPAY-INSURANCE - COMPENSATION		\$451	\$9	\$107	\$31	\$69	\$207	\$27	\$1	\$0
1651000	PREPAY-INSURANCE - WYODAK OPERATIONS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - WYODAK OPERATIONS		\$634	\$13	\$151	\$43	\$96	\$290	\$38	\$2	\$0
1651000 Total			\$5,287	\$106	\$1,259	\$362	\$804	\$2,423	\$317	\$16	\$0
1652000	PREPAY-TAXES		\$4,507	\$0	\$1,073	\$309	\$685	\$2,065	\$270	\$14	\$0
1652000	CA - PREPAID PROPERTY TAX		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	UT - PREPAID PROPERTY TAX		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	UTE - PREPAID POSSESSORY INTEREST		\$6	\$0	\$1	\$0	\$1	\$3	\$0	\$0	\$0
1652000	SHO-BAN-PREPAID POSSESSORY INTEREST		\$46	\$1	\$11	\$3	\$7	\$21	\$3	\$0	\$0
1652000	Goshute - Prepaid Possessory Interest		\$24	\$0	\$6	\$2	\$4	\$11	\$1	\$0	\$0
1652000	*Prepaid Taxes (Federal, State, Local)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	PREPAYMENT OF HARDWARE & SOFTWARE		\$282	\$6	\$67	\$19	\$43	\$129	\$17	\$1	\$0
1652000	OTH PREPAY-OREGON DOE FEE		\$4,871	\$98	\$1,160	\$334	\$740	\$2,232	\$292	\$15	\$0
1652000 Total			\$4,871	\$98	\$1,160	\$334	\$740	\$2,232	\$292	\$15	\$0
1652100	PREPAY - OTHER		\$447	\$0	\$0	\$0	\$106	\$298	\$40	\$3	\$0
1652100	PREPAID EMISSIONS PERMIT FEES (UT)		\$4,077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,077
1652100	Prepaid CA GHG Cap & Trade Allowances		\$106	\$2	\$25	\$7	\$16	\$49	\$6	\$0	\$0
1652100	PREPAID RATING AGENCY		\$148	\$3	\$35	\$10	\$23	\$68	\$9	\$0	\$0
1652100	Prepaid Surety Bond Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	OTH PREPAY - MEDFORD ENTERPRISE - RENT		\$5	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0
1652100	OTHER PREPAY - ASHTON PLANT LAND		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	OTHER PREP-FERC LAND		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	Prepaid - Records Management Costs		\$15	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0
1652100	PREPAYMENTS - WATER RIGHTS LEASE		\$758	\$2	\$189	\$60	\$120	\$229	\$45	\$3	\$0
1652100	Prepayments - Water Rights (Feron Canal)		\$93	\$1	\$23	\$7	\$15	\$40	\$6	\$0	\$0
1652100	Prepayments - Water Rights (Hightin-Clev)		\$62	\$1	\$15	\$5	\$10	\$27	\$4	\$0	\$0
1652100	PREPAYMENTS - CES/WAY/SEMPRA-DSM ENERGY S		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY OR RENEWAL & HABITAT RESTORATION		\$189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$189
1652100	PREPAID DUES		\$2,599	\$0	\$0	\$0	\$676	\$1,658	\$250	\$14	\$0
1652100	PREPAID RENT		\$138	\$3	\$33	\$9	\$21	\$63	\$8	\$0	\$0
1652100	INTERCO PREPAID RENT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	Prepaid Pole Contact		\$65	\$1	\$16	\$5	\$10	\$28	\$4	\$0	\$0
1652100	PREPAID O&M WIND		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	Prepaid T&D Line Inspection Costs - RmP		\$8	\$0	\$6	\$2	\$2	\$0	\$0	\$0	\$0
1652100	Prepaid Aircraft Maintenance Costs		\$13	\$0	\$3	\$1	\$2	\$6	\$1	\$0	\$0
1652100	PREPAID LGIA Transmission		\$706	\$11	\$176	\$56	\$112	\$307	\$42	\$3	\$0
1652100	PREPAID BPA TRANS - WINE COUNTRY		\$63	\$38	\$626	\$199	\$0	\$0	\$0	\$0	\$0
1652100	PREPAYMENTS - OTHER		\$72	\$0	\$0	\$0	\$19	\$46	\$7	\$0	\$0
1652100	PREPAYMENTS - OTHER		\$879	\$18	\$209	\$60	\$134	\$403	\$53	\$3	\$0
1652100	PRE FEES - OREGON PUB UTIL COMMISSION		\$1,759	\$0	\$1,759	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREP FEES-UTAH PUBLIC SERVICE COMMISSION		\$2,749	\$0	\$0	\$0	\$0	\$2,749	\$0	\$0	\$0

Miscellaneous Rate Base (Actuals)
Average of Monthly Averages Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER	132904	\$214	\$0	\$0	\$0	\$0	\$0	\$0	\$214	\$0
1652100	PREPAY - OTHER	132905	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$127	\$0
1652100	PREPAY - OTHER	132905	\$180	\$4	\$43	\$12	\$0	\$0	\$0	\$1	\$0
1652100	PREPAY - OTHER	132910	\$6,826	\$177	\$2,102	\$605	\$1,342	\$4,045	\$329	\$27	\$0
1652100	PREPAY - OTHER	132926	\$857	\$0	\$0	\$0	\$223	\$547	\$0	\$5	\$0
1652100	PREPAY - OTHER	132998	\$76	\$0	\$0	\$0	\$20	\$48	\$0	\$0	\$0
1652100	PREPAY - OTHER	132999	\$2,474	\$50	\$589	\$170	\$388	\$1,134	\$148	\$7	\$0
1652100	PREPAY - OTHER	134000	\$2,550	\$51	\$607	\$175	\$388	\$1,168	\$153	\$8	\$0
1652100	PREPAY - OTHER	182600	\$4	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	182600	\$4	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1652100 Total			\$25,957	\$272	\$5,286	\$1,047	\$2,977	\$10,740	\$1,309	\$60	\$4,266
1655000	PREPAY-COAL MIN EX	132400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1655000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281100	PROP INS-THERMAL	280301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281100 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	ACC PRV-INS-T&D LN	280290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	ACC PRV-INS-T&D LN	280302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	ACC PRV-INS-T&D LN	280308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282100	ACC PRV IN & DAMAG	280311	\$49,005	\$982	\$11,671	\$3,359	\$7,449	\$22,457	\$2,939	\$148	\$0
2282100 Total			\$49,005	\$982	\$11,671	\$3,359	\$7,449	\$22,457	\$2,939	\$148	\$0
2282200	ACC PRV I & D AUTO	280312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282300	ACC PROV I&D-CONST	280313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282300 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	PENIBENFT-SICK	187240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	PENIBENFT-SICK	280319	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	PENIBENFT-SICK	280349	\$2,336	\$47	\$656	\$160	\$355	\$1,071	\$140	\$7	\$0
2283000 Total			\$2,336	\$47	\$656	\$160	\$355	\$1,071	\$140	\$7	\$0
2283400	POST-RETIREMENT BEN	280321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283400 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283500	PENSIONS	280340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283500	PENSIONS	280350	\$972	\$19	\$231	\$67	\$146	\$445	\$58	\$3	\$0
2283500 Total			\$972	\$19	\$231	\$67	\$146	\$445	\$58	\$3	\$0
2284100	AC MIS OP PR-OTHER	289320	\$1,470	\$65	\$1,066	\$339	\$0	\$0	\$0	\$0	\$0
2284100 Total			\$1,470	\$65	\$1,066	\$339	\$0	\$0	\$0	\$0	\$0
2284200	ACC PRV DECOM-TRJN	284910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS	289005	\$199	\$189	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS	289005	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS	289005	\$1,067	\$1,067	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS	289005	\$717	\$0	\$0	\$0	\$0	\$717	\$0	\$0	\$0
2530000	OTHER DEF CREDITS	289005	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS	289005	\$140	\$0	\$0	\$0	\$140	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS	289009	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
2530000 Total			\$2,556	\$199	\$1,067	\$375	\$140	\$717	\$58	\$0	\$1
2539900	OTH DEF CR - OTHER	0	\$5,006	\$0	\$0	\$0	\$1,303	\$3,194	\$481	\$28	\$0
2539900	OTH DEF CR - OTHER	230155	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	230155	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	286612	\$46	\$1	\$11	\$3	\$7	\$21	\$3	\$0	\$0
2539900	OTH DEF CR - OTHER	286614	\$1,262	\$25	\$301	\$87	\$192	\$579	\$76	\$4	\$0
2539900	OTH DEF CR - OTHER	286616	\$1,185	\$24	\$282	\$61	\$180	\$543	\$71	\$4	\$0
2539900	OTH DEF CR - OTHER	286618	\$410	\$8	\$98	\$28	\$62	\$188	\$25	\$1	\$0
2539900	OTH DEF CR - OTHER	286620	\$58	\$1	\$14	\$4	\$9	\$27	\$5	\$0	\$0
2539900	OTH DEF CR - OTHER	286622	\$695	\$14	\$163	\$47	\$104	\$314	\$41	\$2	\$0
2539900	OTH DEF CR - OTHER	286624	\$765	\$15	\$182	\$52	\$116	\$360	\$46	\$2	\$0
2539900	OTH DEF CR - OTHER	286626	\$496	\$10	\$118	\$34	\$75	\$227	\$30	\$0	\$0
2539900	OTH DEF CR - OTHER	286628	\$1	\$1	\$17	\$5	\$11	\$8	\$4	\$0	\$0
2539900	OTH DEF CR - OTHER	286629	\$129	\$3	\$31	\$9	\$5	\$27	\$8	\$0	\$0
2539900	OTH DEF CR - OTHER	286630	\$917	\$18	\$218	\$63	\$139	\$420	\$55	\$3	\$0

Miscellaneous Rate Base (Actuals)
Average of Monthly Averages Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Aloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2539900	OTH DEF CR - OTHER	Envir Liab - Eugene MGP (50% PCRP)	\$-308	\$-6	\$-73	\$-21	\$-47	\$-141	\$-18	\$-1	\$0
2539900	OTH DEF CR - OTHER	Envir Liab - Everett MGP (2/3 PCRP)	\$444	\$9	\$106	\$0	\$30	\$67	\$203	\$27	\$0
2539900	OTH DEF CR - OTHER	Envir Liab - Hunter Fuel Oil Spills	\$69	\$1	\$16	\$0	\$5	\$10	\$31	\$4	\$0
2539900	OTH DEF CR - OTHER	Envir Liab - Hunter Geneva Rock Bldg	\$31	\$7	\$21	\$0	\$2	\$5	\$14	\$2	\$0
2539900	OTH DEF CR - OTHER	Envir Liab - Huntington Ash Landfill	\$235	\$18	\$56	\$0	\$16	\$36	\$108	\$14	\$0
2539900	OTH DEF CR - OTHER	Envir Liab - Idaho Falls Pole Yard	\$179	\$4	\$218	\$0	\$139	\$419	\$55	\$3	\$0
2539900	OTH DEF CR - OTHER	Envir Liab - Jordan Plant Substation	\$1223	\$25	\$291	\$0	\$12	\$27	\$82	\$11	\$0
2539900	OTH DEF CR - OTHER	Envir Liab - Little Mountain Gas Plant	\$265	\$5	\$63	\$0	\$16	\$56	\$116	\$73	\$0
2539900	OTH DEF CR - OTHER	Envir Liab - Montague Ranch (CA)	\$424	\$8	\$101	\$0	\$29	\$64	\$194	\$25	\$0
2539900	OTH DEF CR - OTHER	Envir Liab - Naughton FGD Pond Closure	\$1821	\$36	\$434	\$0	\$125	\$277	\$635	\$109	\$6
2539900	OTH DEF CR - OTHER	Envir Liab - Ogdens MGP	\$96	\$2	\$23	\$0	\$7	\$15	\$44	\$6	\$0
2539900	OTH DEF CR - OTHER	Envir Liab - Olympia MGP	\$19	\$0	\$5	\$0	\$1	\$3	\$9	\$0	\$0
2539900	OTH DEF CR - OTHER	Envir Liab - Pendleton OR Svc Center	\$729	\$155	\$184	\$0	\$530	\$1,175	\$3,542	\$464	\$0
2539900	OTH DEF CR - OTHER	Envir Liab - Portland Harbor Svc Cntr	\$908	\$18	\$216	\$0	\$62	\$138	\$416	\$23	\$0
2539900	OTH DEF CR - OTHER	Envir Liab - Silver Bell/Telluride	\$48	\$1	\$12	\$0	\$3	\$7	\$22	\$3	\$0
2539900	OTH DEF CR - OTHER	Envir Liab - Sunnyside WA Svc Center	\$181	\$4	\$43	\$0	\$12	\$28	\$83	\$11	\$0
2539900	OTH DEF CR - OTHER	Envir Liab - Tacoma A St. (25% PCRP)	\$766	\$15	\$182	\$0	\$53	\$116	\$351	\$46	\$0
2539900	OTH DEF CR - OTHER	Envir Liab - Utah Metals East	\$60	\$1	\$14	\$0	\$4	\$9	\$28	\$4	\$0
2539900	OTH DEF CR - OTHER	Envir Liab - Wyodak Fuel Oil Spill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	\$5,006	\$0	\$0	\$0	\$0	\$1,303	\$3,194	\$461	\$28
2539900	OTH DEF CR - OTHER	Govt Coal Lease Bonus Payment Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	LAKEVIEW BUYOUT	\$1,375	\$21	\$342	\$0	\$109	\$218	\$598	\$82	\$6
2539900	OTH DEF CR - OTHER	REDDING CONTRACT	\$1,023	\$16	\$255	\$0	\$81	\$162	\$444	\$61	\$4
2539900	OTH DEF CR - OTHER	MCI - F.O.G. WIRE LEASE	\$5,063	\$0	\$0	\$0	\$0	\$1,201	\$3,382	\$450	\$30
2539900	OTH DEF CR - OTHER	AMERICAN ELECTRIC POWER CRP	\$5,769	\$88	\$1,437	\$0	\$456	\$915	\$2,507	\$343	\$0
2539900	OTH DEF CR - OTHER	AMERICAN ELECTRIC POWER CRP	\$224	\$0	\$0	\$0	\$0	\$63	\$149	\$20	\$1
2539900	OTH DEF CR - OTHER	FOOTCREEK CONTRACT	\$571	\$0	\$0	\$0	\$0	\$136	\$381	\$51	\$0
2539900	OTH DEF CR - OTHER	TRANSM CONST SECURITY DEPOSITS	\$1,459	\$0	\$0	\$0	\$0	\$1,459	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	Accrued Right-of-Way Obligations	\$7,120	\$577	\$7,213	\$0	\$2,136	\$5,047	\$10,663	\$1,411	\$73
2540000	REGULATORY LIAB	Reg Liab Current - Blue Sky	\$6,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,740
2540000	REGULATORY LIAB	Reg Liab Current - DSM	\$9,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,690
2540000	REGULATORY LIAB	Reg Liab Current - GHG Allowances	\$4,931	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,931
2540000	REGULATORY LIAB	Reg Liab Current - Def Net Power Costs	\$785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$785
2540000	REGULATORY LIAB	Reg Liab Current - Def RECs in Rates	\$1,169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,169
2540000	REGULATORY LIAB	Reg Liab Current - BPA Balancing Accts	\$2,603	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,603
2540000	REGULATORY LIAB	Reg Liab Current - Asset Sale Givebacks	\$7,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,000
2540000	REGULATORY LIAB	Reg Liab Current - GRG Givebacks	\$14,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,948
2540000	REGULATORY LIAB	Reg Liab Current - REC Sales	\$3,066	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,066
2540000	REGULATORY LIAB	Reg Liab Current - Solar Feed-In	\$10,729	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,729
2540000	REGULATORY LIAB	REG LIABILITY PROP INS RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Calif Alternative Rate for Energy (CARE)	\$461	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$461
2540000	REGULATORY LIAB	Reg Liability - OR 2010 Protocol Def	\$66	\$0	\$66	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Reg Liability - WA AAG Credit	\$45	\$0	\$0	\$0	\$0	\$0	\$45	\$0	\$0
2540000	REGULATORY LIAB	Powerdial Decom Costs Giveback - UT	\$6,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,740
2540000	REGULATORY LIAB	RegLi - Blue Sky - Rec'd to Curr	\$2,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,388
2540000	REGULATORY LIAB	RegLi - OR Enrgy	\$163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$163
2540000	REGULATORY LIAB	RegLi - OR Asset Sale Gain-Balance Rec'd	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
2540000	REGULATORY LIAB	RegLi - Asset Sale Givebacks - Rec'd to Cu	\$746	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$746
2540000	REGULATORY LIAB	Reg Liability - RECs - UT - Amortz	\$13,806	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,806
2540000	REGULATORY LIAB	Reg Liability # WA REC Deferral	\$256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$256
2540000	REGULATORY LIAB	Reg Liability - Sale of REC's - OR	\$7,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,508
2540000	REGULATORY LIAB	RegLi - REC Sales - Rec'd to Curr	\$826	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$826
2540000	REGULATORY LIAB	RegLi - OR 2013 FERC Rate True-Up	\$18	\$0	\$0	\$0	\$0	\$0	\$18	\$0	\$0
2540000	REGULATORY LIAB	RegLi - Tax Rev Req Adj - UT	\$2,603	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,603
2540000	REGULATORY LIAB	RegLi - BPA Balancing Accts - Rec'd to Cur	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
2540000	REGULATORY LIAB	REGULATORY LIABILITY - OR Balance Consol	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	REGULATORY LIABILITY - DEF BENEFIT - ARC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Reg Liab - CA GHG Allowance Revenues	\$7,427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,427



Miscellaneous Rate Base (Actuals)
Average of Monthly Averages Ending - December 2013
Allocation Method - Factor West Control Area
(Assigned in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB										
	288423		\$4,931	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,931
		RegL - CA GHG Allowances - Recl to Curr									
2540000	REGULATORY LIAB										
	288425		-\$9,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$9,279
		RegL - OR 2012 GRC Giveback									
2540000	REGULATORY LIAB										
	288435		\$9,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,690
		RegL - DSM - Recl to Curr									
2540000	REGULATORY LIAB										
	288444		\$629	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$629
		RegL - UT RECs in Rates - Recl to Curr									
2540000	REGULATORY LIAB										
	288445		\$7,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,440
		RegL - WA RECs in Rates - Recl to Curr									
2540000	REGULATORY LIAB										
	288453		-\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$217
		RegL - OR RECs in Rates - Balance Recl									
2540000	REGULATORY LIAB										
	288454		-\$629	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$629
		RegL - UT RECs in Rates - Balance Recl									
2540000	REGULATORY LIAB										
	288459		-\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$175
		RegL - OR RECs in Rates - Recl Class									
2540000	REGULATORY LIAB										
	288463		\$684	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$684
		RegL - WA Def Exc NPC - Recl to Curr									
2540000	REGULATORY LIAB										
	288465		\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69
		RegL - WA Def Exc NPC - Balance Recl Class									
2540000	REGULATORY LIAB										
	288475		-\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$59
		RegL - WA Def Exc NPC - Balance Recl Class									
2540000	REGULATORY LIAB										
	288479		-\$695	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$695
		RegL - UT Solar Feed-In - Recl to Curr									
2540000	REGULATORY LIAB										
	288481		\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9
		RegL - CA Solar Feed-In - Recl to Curr									
2540000	REGULATORY LIAB										
	288484		\$2,448	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,448
		RegL - UT Solar Feed-In - Balance Recl									
2540000	REGULATORY LIAB										
	288491		-\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$9
		RegL - CA Solar Feed-In - Balance Recl									
2540000	REGULATORY LIAB										
	288494		-\$2,448	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,448
		RegL - UT Solar Feed-In - Balance Recl									
2540000	REGULATORY LIAB										
	286700		\$693	\$0	\$693	\$0	\$0	\$0	\$0	\$0	\$693
		REG LIAB - OR INJURIES & DAMAGES RESERVE									
2540000	REGULATORY LIAB										
	288712		\$1,033	\$0	\$1,033	\$0	\$0	\$0	\$0	\$0	\$1,033
		REG LIAB - OR PROPERTY INSURANCE RESERVE									
2540000	REGULATORY LIAB										
	288714		-\$259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$259
		RegL - ID Property Insurance Reserve									
2540000	REGULATORY LIAB										
	288715		-\$1,588	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,588
		RegL - UT Property Insurance Reserve									
2540000	REGULATORY LIAB										
	288716		-\$509	\$0	\$0	\$0	-\$509	\$0	\$0	\$0	-\$509
		RegL - WY Property Insurance Reserve									
2540000	REGULATORY LIAB										
	288749		-\$660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$660
		RegL - Insurance Reserves - Recl Class									
2540000	REGULATORY LIAB										
	288759		\$7,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,000
		RegL - GRC Givebacks - Recl to Curr									
2540000	REGULATORY LIAB										
	288995		\$10,729	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,729
		RegL - Other - Recl to Curr									
2540000	REGULATORY LIAB										
	288995		-\$41,849	\$0	\$1,792	\$0	-\$509	-\$1,651	-\$259	\$0	-\$41,221
		ARO/Reg Diff - Trojan - WA portion									
2541050	FAS143 ARO REG LIAB		\$84	\$84	\$84	\$84	\$84	\$84	\$84	\$84	\$84
2541050	Total		-\$45,515	-\$1,413	-\$12,308	-\$4,609	\$1,216	\$7,510	\$927	\$19	-\$36,957
	Grand Total		-\$45,515	-\$1,413	-\$12,308	-\$4,609	\$1,216	\$7,510	\$927	\$19	-\$36,957



Regulatory Assets (Actuals)
Average of Monthly Averages Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated In Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	\$1,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,519
1242000	PAC PWR-INT FREE LN	0	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242000 Total		0	\$1,527	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$1,519
1243200	OR-VAR WEATHER LOANS	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	OR-VAR WEATHER LOANS	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200 Total		0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	\$102	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100 Total		0	\$142	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	0	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	0	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	0	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	0	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500 Total		0	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244900	FINANSWER 12,000"	0	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244900	FINANSWER 12,000"	0	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1244900	FINANSWER 12,000"	0	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1244900 Total		0	\$5	\$5	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1245300	IRRIGATION FINANSW	0	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245300	IRRIGATION FINANSW	0	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245400	RETROFIT ENGY FINANS	0	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1245400	RETROFIT ENGY FINANS	0	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1245400 Total		0	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1247000	ELIGAWL LOANS (CSS)	0	\$362	\$362	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247000	ELIGAWL LOANS (CSS)	0	\$17	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$17
1247000	ELIGAWL LOANS (CSS)	0	\$6,999	\$6,999	\$0	\$0	\$0	\$0	\$0	\$0	\$6,999
1247000	ELIGAWL LOANS (CSS)	0	\$4,604	\$4,604	\$0	\$0	\$0	\$0	\$0	\$0	\$4,604
1247000 Total		0	\$11,911	\$11,911	\$0	\$0	\$0	\$0	\$0	\$0	\$11,911
1247000	ELIGAWL LOANS (CSS)	0	\$117	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$117
1247000	ELIGAWL LOANS (CSS)	0	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1247000 Total		0	\$16	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$16
1247100	CSS/ELI SYSTEM	0	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247100 Total		0	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1249000	RESV UNCOLL ESC&WZ	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	\$86	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$86
1249000	RESV UNCOLL ESC&WZ	0	\$57	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$57
1249000	RESV UNCOLL ESC&WZ	0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1249000	RESV UNCOLL ESC&WZ	0	\$144	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$144
1249000 Total		0	\$294	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$294
1822200	UNRECOVER-TROJAN	185801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185803	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200 Total		185801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822410	UNRECOV PLANT-NAUGHT	185625	\$2,109	\$2,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822410	UNRECOV PLANT-NAUGHT	185626	\$834	\$834	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822410 Total		185625	\$2,943	\$2,943	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	UNRECOVER-TRAIL MTN	187058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	UNRECOVER-TRAIL MTN	187059	\$10,608	\$10,608	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	UNRECOVER-TRAIL MTN	187059	\$160	\$160	\$2,568	\$803	\$2,761	\$6,769	\$1,020	\$59	\$0
1822600 Total		187058	\$11,774	\$11,774	\$2,568	\$803	\$2,761	\$6,769	\$1,020	\$59	\$0
1823150	FAS143 ARO REG ASSET	187503	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823150 Total		187503	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823910	ENVR CST UNDR AMORT	102191	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT	102324	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT	102326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT	102463	\$14	\$14	\$0	\$0	\$0	\$2	\$6	\$1	\$0
1823910 Total		102467	\$17	\$17	\$0	\$0	\$0	\$8	\$27	\$1	\$0



A MIDAMERICAN ENERGY HOLDINGS COMPANY

Regulatory Assets (Actuals)
Average of Monthly Averages Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	\$0	\$12	\$0	\$0	\$3	\$1	\$0	\$6	\$1	\$0
1823910	ENVIR CST UNDR AMORT	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823910	ENVIR CST UNDR AMORT	\$0	\$75	\$2	\$18	\$18	\$5	\$11	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	\$0	\$2,086	\$42	\$497	\$143	\$114	\$317	\$956	\$125	\$6
1823910	ENVIR CST UNDR AMORT	\$0	\$410	\$38	\$98	\$28	\$46	\$62	\$188	\$25	\$0
1823910	ENVIR CST UNDR AMORT	\$0	\$668	\$13	\$159	\$46	\$102	\$306	\$40	\$2	\$0
1823910	ENVIR CST UNDR AMORT	\$0	\$962	\$19	\$229	\$66	\$146	\$229	\$58	\$3	\$0
1823910	ENVIR CST UNDR AMORT	\$0	\$1,223	\$24	\$291	\$84	\$186	\$186	\$73	\$4	\$0
1823910	ENVIR CST UNDR AMORT	\$0	\$1,416	\$28	\$337	\$97	\$215	\$649	\$85	\$4	\$0
1823910	ENVIR CST UNDR AMORT	\$0	\$2	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1823910	ASTORIA YOUNGS BAY CLEANUP	\$0	\$103	\$2	\$24	\$2	\$7	\$16	\$47	\$6	\$0
1823910	ASTORIA YOUNGS BAY CLEANUP	\$0	\$144	\$22	\$34	\$10	\$22	\$66	\$9	\$0	\$0
1823910	ASTORIA YOUNGS BAY CLEANUP	\$0	\$114	\$2	\$27	\$8	\$17	\$62	\$7	\$0	\$0
1823910	ASTORIA YOUNGS BAY CLEANUP	\$0	\$135	\$3	\$32	\$9	\$21	\$62	\$8	\$0	\$0
1823910	ASTORIA YOUNGS BAY CLEANUP	\$0	\$659	\$13	\$157	\$45	\$100	\$302	\$40	\$2	\$0
1823910	ASTORIA YOUNGS BAY CLEANUP	\$0	\$352	\$7	\$84	\$24	\$54	\$161	\$21	\$1	\$0
1823910	ASTORIA YOUNGS BAY CLEANUP	\$0	\$237	\$5	\$56	\$16	\$36	\$109	\$14	\$1	\$0
1823910	ENVIR CST UNDR AMORT	\$0	\$106	\$7	\$25	\$7	\$16	\$49	\$6	\$0	\$0
1823910	ENVIR CST UNDR AMORT	\$0	\$141	\$3	\$34	\$10	\$21	\$65	\$8	\$0	\$0
1823910	ENVIR CST UNDR AMORT	\$0	\$99	\$2	\$24	\$7	\$15	\$46	\$6	\$0	\$0
1823910	ENVIR CST UNDR AMORT	\$0	\$140	\$3	\$33	\$10	\$21	\$64	\$8	\$0	\$0
1823910	ENVIR CST UNDR AMORT	\$0	\$1,693	\$34	\$401	\$115	\$256	\$771	\$101	\$5	\$0
1823910	WASHINGTON NON-DEFERRED COSTS	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	WASHINGTON NON-DEFERRED COSTS	\$0	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	WASHINGTON NON-DEFERRED COSTS	\$0	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	WASHINGTON NON-DEFERRED COSTS	\$0	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	WASHINGTON NON-DEFERRED COSTS	\$0	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	WASHINGTON NON-DEFERRED COSTS	\$0	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	WASHINGTON NON-DEFERRED COSTS	\$0	\$438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ASTORIA YOUNGS BAY CLEANUP	\$0	\$47	\$1	\$11	\$3	\$3	\$21	\$3	\$0	\$0
1823910	ENVIR CST UNDR AMORT	\$0	\$62	\$1	\$15	\$4	\$4	\$29	\$4	\$0	\$0
1823910	SILVER BELL MINE ENVIRONMENTAL REMED	\$0	\$125	\$2	\$30	\$9	\$19	\$57	\$7	\$0	\$0
1823910	WASHINGTON NON-DEFERRED COSTS	\$0	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	WASHINGTON NON-DEFERRED COSTS	\$0	\$102	\$2	\$24	\$7	\$15	\$47	\$6	\$0	\$0
1823910	ASTORIA YOUNGS BAY CLEANUP	\$0	\$41	\$1	\$10	\$3	\$6	\$19	\$2	\$0	\$0
1823910	Big Fox Hydro Plant (MT)	\$0	\$51	\$1	\$12	\$4	\$6	\$24	\$3	\$0	\$0
1823910	Brigden Coal Fuel Oil Spill	\$0	\$41	\$1	\$10	\$3	\$6	\$19	\$2	\$0	\$0
1823910	Brigden FGD Pond 1 Closure	\$0	\$104	\$2	\$25	\$8	\$16	\$47	\$6	\$0	\$0
1823910	Brigden Fuel Oil Spills	\$0	\$76	\$2	\$18	\$5	\$12	\$35	\$5	\$0	\$0
1823910	Cedar Stream Plant (UT)	\$0	\$46	\$1	\$11	\$3	\$3	\$21	\$3	\$0	\$0
1823910	Dave Johnston Oil Spill	\$0	\$88	\$2	\$21	\$6	\$13	\$40	\$5	\$0	\$0
1823910	Everett MGP (50% PCRP)	\$0	\$23	\$0	\$5	\$2	\$3	\$10	\$1	\$0	\$0
1823910	Everett MGP (2/3 PCRP)	\$0	\$23	\$0	\$5	\$2	\$3	\$10	\$1	\$0	\$0
1823910	Hunter Fuel Oil Spills	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	Huntington Ash Landfill	\$0	\$56	\$1	\$9	\$2	\$5	\$16	\$2	\$0	\$0
1823910	Idaho Falls Pole Yard	\$0	\$251	\$5	\$60	\$17	\$38	\$115	\$15	\$1	\$0
1823910	Jordan Plant Substation	\$0	\$11	\$0	\$3	\$0	\$0	\$2	\$5	\$0	\$0
1823910	Little Mountain Gas Plant	\$0	\$3	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1823910	Montague Ranch (CA)	\$0	\$43	\$1	\$10	\$3	\$7	\$20	\$3	\$0	\$0
1823910	Naughton FGD Pond Closure	\$0	\$24	\$0	\$6	\$2	\$4	\$11	\$1	\$0	\$0
1823910	Ogden MGP	\$0	\$212	\$4	\$51	\$15	\$32	\$97	\$13	\$1	\$0
1823910	Powerdale Hydro Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	Tacoma A St. (25% PCRP)	\$0	\$8	\$0	\$2	\$1	\$1	\$4	\$0	\$0	\$0
1823910	Portland Harbor Service Ctr	\$0	\$499	\$10	\$119	\$34	\$76	\$229	\$30	\$2	\$0
1823910	Wyotak Fuel Oil Spill	\$0	\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0
1823910	CLINE FALLS-HYDRO	\$0	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	OTHER	\$0	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	\$0	\$11,988	\$269	\$3,080	-\$111	\$1,966	\$5,926	\$776	\$39	\$63
1823920	OTHER	\$0	\$5,021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	INDUSTRIAL FINANSWER - WASHINGTON	\$0	\$25,420	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	LOW INCOME - WASHINGTON	\$0	\$9,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	OTHER	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	SELF AUDIT - WASHINGTON	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



PACIFICORP

A MIDAMERICAN ENERGY HOLDINGS COMPANY

Regulatory Assets (Actuals)

Average of Monthly Averages Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED		\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$788
1823920	DSR COSTS AMORTIZED	OTHER	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED	OTHER	\$624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$624
1823920	DSR COSTS AMORTIZED	OTHER	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88
1823920	DSR COSTS AMORTIZED	OTHER	\$7,804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,804
1823920	DSR COSTS AMORTIZED	OTHER	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	OTHER	\$162	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$162
1823920	DSR COSTS AMORTIZED	OTHER	\$41	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$41
1823920	DSR COSTS AMORTIZED	OTHER	\$1,183	\$1,183	\$0	\$0	\$0	\$0	\$0	\$0	\$1,183
1823920	DSR COSTS AMORTIZED	OTHER	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	DSR COSTS AMORTIZED	OTHER	\$78,395	\$78,395	\$0	\$0	\$0	\$0	\$0	\$0	\$78,395
1823920	DSR COSTS AMORTIZED	OTHER	\$1,280	\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$1,280
1823920	DSR COSTS AMORTIZED	OTHER	\$1,353	\$1,353	\$0	\$0	\$0	\$0	\$0	\$0	\$1,353
1823920	DSR COSTS AMORTIZED	OTHER	\$4,202	\$4,202	\$0	\$0	\$0	\$0	\$0	\$0	\$4,202
1823920	DSR COSTS AMORTIZED	OTHER	\$848	\$848	\$0	\$0	\$0	\$0	\$0	\$0	\$848
1823920	DSR COSTS AMORTIZED	OTHER	\$498	\$498	\$0	\$0	\$0	\$0	\$0	\$0	\$498
1823920	DSR COSTS AMORTIZED	OTHER	\$82	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$82
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$527	\$527	\$0	\$0	\$0	\$0	\$0	\$0	\$527
1823920	DSR COSTS AMORTIZED	OTHER	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	DSR COSTS AMORTIZED	OTHER	\$115	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823920	DSR COSTS AMORTIZED	OTHER	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823920	DSR COSTS AMORTIZED	OTHER	\$3,579	\$3,579	\$0	\$0	\$0	\$0	\$0	\$0	\$3,579
1823920	DSR COSTS AMORTIZED	OTHER	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	DSR COSTS AMORTIZED	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$1,509	\$1,509	\$0	\$0	\$0	\$0	\$0	\$0	\$1,509
1823920	DSR COSTS AMORTIZED	OTHER	\$3,223	\$3,223	\$0	\$0	\$0	\$0	\$0	\$0	\$3,223
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$460	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$460
1823920	DSR COSTS AMORTIZED	OTHER	\$2,564	\$2,564	\$0	\$0	\$0	\$0	\$0	\$0	\$2,564
1823920	DSR COSTS AMORTIZED	OTHER	\$1,187	\$1,187	\$0	\$0	\$0	\$0	\$0	\$0	\$1,187
1823920	DSR COSTS AMORTIZED	OTHER	\$895	\$895	\$0	\$0	\$0	\$0	\$0	\$0	\$895
1823920	DSR COSTS AMORTIZED	OTHER	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED	OTHER	\$1,542	\$1,542	\$0	\$0	\$0	\$0	\$0	\$0	\$1,542
1823920	DSR COSTS AMORTIZED	OTHER	\$1,658	\$1,658	\$0	\$0	\$0	\$0	\$0	\$0	\$1,658
1823920	DSR COSTS AMORTIZED	OTHER	\$191	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$191
1823920	DSR COSTS AMORTIZED	OTHER	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED	OTHER	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$2	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$59	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$59
1823920	DSR COSTS AMORTIZED	OTHER	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	OTHER	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	DSR COSTS AMORTIZED	OTHER	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	DSR COSTS AMORTIZED	OTHER	\$3,581	\$3,581	\$0	\$0	\$0	\$0	\$0	\$0	\$3,581
1823920	DSR COSTS AMORTIZED	OTHER	\$2,910	\$2,910	\$0	\$0	\$0	\$0	\$0	\$0	\$2,910
1823920	DSR COSTS AMORTIZED	OTHER	\$3,026	\$3,026	\$0	\$0	\$0	\$0	\$0	\$0	\$3,026
1823920	DSR COSTS AMORTIZED	OTHER	\$1,547	\$1,547	\$0	\$0	\$0	\$0	\$0	\$0	\$1,547
1823920	DSR COSTS AMORTIZED	OTHER	\$285	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$285
1823920	DSR COSTS AMORTIZED	OTHER	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	OTHER	\$1,227	\$1,227	\$0	\$0	\$0	\$0	\$0	\$0	\$1,227
1823920	DSR COSTS AMORTIZED	OTHER	\$2,562	\$2,562	\$0	\$0	\$0	\$0	\$0	\$0	\$2,562
1823920	DSR COSTS AMORTIZED	OTHER	\$230	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$230
1823920	DSR COSTS AMORTIZED	OTHER	\$51	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	DSR COSTS AMORTIZED	OTHER	\$54	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1823920	DSR COSTS AMORTIZED	OTHER	\$89	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$89
1823920	DSR COSTS AMORTIZED	OTHER	\$129	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$129
1823920	DSR COSTS AMORTIZED	IDU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0



Regulatory Assets (Actuals)
 Average of Monthly Averages Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102360	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102362	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102364	\$561	\$561	\$0	\$0	\$0	\$0	\$0	\$0	\$561
1823920	DSR COSTS AMORTIZED	102444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102458	\$6,106	\$6,106	\$0	\$0	\$0	\$0	\$0	\$0	\$6,106
1823920	DSR COSTS AMORTIZED	102459	\$2,842	\$2,842	\$0	\$0	\$0	\$0	\$0	\$0	\$2,842
1823920	DSR COSTS AMORTIZED	102460	\$446	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$446
1823920	DSR COSTS AMORTIZED	102461	\$146	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$146
1823920	DSR COSTS AMORTIZED	102462	-\$366,623	-\$366,623	\$0	\$0	\$0	\$0	\$0	\$0	-\$366,623
1823920	DSR COSTS AMORTIZED	102502	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	102503	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1823920	DSR COSTS AMORTIZED	102504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102506	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED	102507	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED	102508	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED	102518	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$6	\$0
1823920	DSR COSTS AMORTIZED	102525	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED	102528	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823920	DSR COSTS AMORTIZED	102529	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823920	DSR COSTS AMORTIZED	102530	\$48	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$48
1823920	DSR COSTS AMORTIZED	102532	\$3,306	\$3,306	\$0	\$0	\$0	\$0	\$0	\$0	\$3,306
1823920	DSR COSTS AMORTIZED	102533	\$3,060	\$3,060	\$0	\$0	\$0	\$0	\$0	\$0	\$3,060
1823920	DSR COSTS AMORTIZED	102534	\$2,347	\$2,347	\$0	\$0	\$0	\$0	\$0	\$0	\$2,347
1823920	DSR COSTS AMORTIZED	102535	\$65	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	DSR COSTS AMORTIZED	102536	\$223	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$223
1823920	DSR COSTS AMORTIZED	102537	\$1,476	\$1,476	\$0	\$0	\$0	\$0	\$0	\$0	\$1,476
1823920	DSR COSTS AMORTIZED	102539	\$3,485	\$3,485	\$0	\$0	\$0	\$0	\$0	\$0	\$3,485
1823920	DSR COSTS AMORTIZED	102540	\$60	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823920	DSR COSTS AMORTIZED	102541	\$60	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823920	DSR COSTS AMORTIZED	102544	\$67	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$67
1823920	DSR COSTS AMORTIZED	102545	\$103	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$103
1823920	DSR COSTS AMORTIZED	102546	\$944	\$944	\$0	\$0	\$0	\$0	\$0	\$0	\$944
1823920	DSR COSTS AMORTIZED	102547	\$1,967	\$1,967	\$0	\$0	\$0	\$0	\$0	\$0	\$1,967
1823920	DSR COSTS AMORTIZED	102548	\$421	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$421
1823920	DSR COSTS AMORTIZED	102549	\$105	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$105
1823920	DSR COSTS AMORTIZED	102550	\$36	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$36
1823920	DSR COSTS AMORTIZED	102552	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	102553	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	DSR COSTS AMORTIZED	102554	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102556	\$63	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$63
1823920	DSR COSTS AMORTIZED	102562	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	102566	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1823920	DSR COSTS AMORTIZED	102702	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	102703	\$119	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$119
1823920	DSR COSTS AMORTIZED	102706	\$3,752	\$3,752	\$0	\$0	\$0	\$0	\$0	\$0	\$3,752
1823920	DSR COSTS AMORTIZED	102707	\$5,624	\$5,624	\$0	\$0	\$0	\$0	\$0	\$0	\$5,624
1823920	DSR COSTS AMORTIZED	102708	\$1,499	\$1,499	\$0	\$0	\$0	\$0	\$0	\$0	\$1,499
1823920	DSR COSTS AMORTIZED	102709	\$2,748	\$2,748	\$0	\$0	\$0	\$0	\$0	\$0	\$2,748
1823920	DSR COSTS AMORTIZED	102712	\$65	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	DSR COSTS AMORTIZED	102713	\$122	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$122
1823920	DSR COSTS AMORTIZED	102717	\$1,848	\$1,848	\$0	\$0	\$0	\$0	\$0	\$0	\$1,848
1823920	DSR COSTS AMORTIZED	102718	\$2,469	\$2,469	\$0	\$0	\$0	\$0	\$0	\$0	\$2,469
1823920	DSR COSTS AMORTIZED	102719	\$536	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$536
1823920	DSR COSTS AMORTIZED	102721	\$211	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$211
1823920	DSR COSTS AMORTIZED	102722	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	DSR COSTS AMORTIZED	102723	\$241	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$241
1823920	DSR COSTS AMORTIZED	102725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102759	\$241	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$241



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED										
1823920	DSR COSTS AMORTIZED	OTHER	\$7,538	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,538
1823920	DSR COSTS AMORTIZED	WYP	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$31,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,193
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	WYP	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$5,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,982
1823920	DSR COSTS AMORTIZED	OTHER	\$683	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$683
1823920	DSR COSTS AMORTIZED	OTHER	\$1,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,952
1823920	DSR COSTS AMORTIZED	OTHER	\$3,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,369
1823920	DSR COSTS AMORTIZED	OTHER	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117
1823920	DSR COSTS AMORTIZED	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED	OTHER	\$3,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,399
1823920	DSR COSTS AMORTIZED	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823920	DSR COSTS AMORTIZED	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823920	DSR COSTS AMORTIZED	OTHER	\$1,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,936
1823920	DSR COSTS AMORTIZED	OTHER	\$3,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,277
1823920	DSR COSTS AMORTIZED	OTHER	\$968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$968
1823920	DSR COSTS AMORTIZED	OTHER	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187
1823920	DSR COSTS AMORTIZED	OTHER	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277
1823920	DSR COSTS AMORTIZED	OTHER	\$3,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,034
1823920	DSR COSTS AMORTIZED	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	WYP	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	WYP	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$7,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,175
1823920	DSR COSTS AMORTIZED	OTHER	\$526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$526
1823920	DSR COSTS AMORTIZED	OTHER	\$3,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,466
1823920	DSR COSTS AMORTIZED	OTHER	\$4,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,289
1823920	DSR COSTS AMORTIZED	OTHER	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127
1823920	DSR COSTS AMORTIZED	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED	OTHER	\$2,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,570
1823920	DSR COSTS AMORTIZED	OTHER	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
1823920	DSR COSTS AMORTIZED	OTHER	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823920	DSR COSTS AMORTIZED	OTHER	\$1,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,664
1823920	DSR COSTS AMORTIZED	OTHER	\$3,791	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,791
1823920	DSR COSTS AMORTIZED	OTHER	\$1,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,133
1823920	DSR COSTS AMORTIZED	OTHER	\$1,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,053
1823920	DSR COSTS AMORTIZED	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	OTHER	\$762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$762
1823920	DSR COSTS AMORTIZED	OTHER	\$7,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,817
1823920	DSR COSTS AMORTIZED	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$9,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,817
1823920	DSR COSTS AMORTIZED	OTHER	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
1823920	DSR COSTS AMORTIZED	OTHER	\$2,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,532
1823920	DSR COSTS AMORTIZED	OTHER	\$5,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,215



Regulatory Assets (Actuals)
Average of Monthly Averages Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 102980	OTHER \$162	\$162		\$0		\$0		\$0	\$0	\$162
1823920	DSR COSTS AMORTIZED 102981	OTHER \$50	\$50		\$0		\$0		\$0	\$0	\$50
1823920	REFRIGERATOR RECYCLING PGM-UTAH-2009 102982	OTHER \$2,339	\$2,339		\$0		\$0		\$0	\$0	\$2,339
1823920	COMMERCIAL SELF-DIRECT -UTAH-2009 102983	OTHER \$53	\$53		\$0		\$0		\$0	\$0	\$53
1823920	INDUSTRIAL SELF-DIRECT -UTAH-2009 102984	OTHER \$72	\$72		\$0		\$0		\$0	\$0	\$72
1823920	RESIDENTIAL NEW CONSTRUCTION -UTAH-20 102985	OTHER \$1,446	\$1,446		\$0		\$0		\$0	\$0	\$1,446
1823920	COMMERCIAL FINANSWER EXPRESS -UTAH-20 102986	OTHER \$3,258	\$3,258		\$0		\$0		\$0	\$0	\$3,258
1823920	INDUSTRIAL FINANSWER EXPRESS -UTAH-20 102987	OTHER \$776	\$776		\$0		\$0		\$0	\$0	\$776
1823920	RETROFIT COMMISSIONING PROGRAM -UTAH- 102988	OTHER \$947	\$947		\$0		\$0		\$0	\$0	\$947
1823920	IRRIGATION LOAD CONTROL -UTAH-2009 102989	OTHER \$2,732	\$2,732		\$0		\$0		\$0	\$0	\$2,732
1823920	HOME ENERGY EFF INCENTIVE PROG - UT 2009 102990	OTHER \$25,439	\$25,439		\$0		\$0		\$0	\$0	\$25,439
1823920	ENERGY FINANSWER - WYOMING PPL - 2009 102991	OTHER \$21	\$21		\$0		\$0		\$0	\$0	\$21
1823920	INDUSTRIAL FINANSWER-WYOMING - PPL 2009 102992	OTHER \$96	\$96		\$0		\$0		\$0	\$0	\$96
1823920	REFRIGERATOR RECYCLING - PPL WYOMING - 2 102993	OTHER \$439	\$439		\$0		\$0		\$0	\$0	\$439
1823920	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM 102994	OTHER \$86	\$86		\$0		\$0		\$0	\$0	\$86
1823920	LOW-INCOME WEATHERIZATION - WYOMING PPL 102997	OTHER \$139	\$139		\$0		\$0		\$0	\$0	\$139
1823920	COMMERCIAL FINANSWER EXPRESS - WY - 2009 102998	OTHER \$59	\$59		\$0		\$0		\$0	\$0	\$59
1823920	INDUSTRIAL FINANSWER EXPRESS - WY - 2009 103000	OTHER \$5	\$5		\$0		\$0		\$0	\$0	\$5
1823920	SELF DIRECT - INDUSTRIAL - WY - 2009 103001	OTHER \$12	\$12		\$0		\$0		\$0	\$0	\$12
1823920	DSR COSTS AMORTIZED 103003	OTHER \$2	\$2		\$0		\$0		\$0	\$0	\$2
1823920	MAIN CHECK DISB WIRES/ACH OUT CLEAR ACCT 103004	OTHER \$2	\$2		\$0		\$0		\$0	\$0	\$2
1823920	COMMERCIAL FINANSWER EXPRESS Cat 2, WY - 103005	OTHER \$236	\$236		\$0		\$0		\$0	\$0	\$236
1823920	INDUSTRIAL FINANSWER EXPRESS Cat 2, WY - 103006	OTHER \$34	\$34		\$0		\$0		\$0	\$0	\$34
1823920	ENERGY FINANSWER Cat 2 - WY 2009 103007	OTHER \$40	\$40		\$0		\$0		\$0	\$0	\$40
1823920	INDUSTRIAL FINANSWER Cat 2 - WY 2009 103008	OTHER \$34	\$34		\$0		\$0		\$0	\$0	\$34
1823920	WYOMING REV RECOVERY - SBC OFFSET CAT 1 103012	OTHER -\$5,376	-\$5,376		\$0		\$0		\$0	\$0	-\$5,376
1823920	WYOMING REV RECOVERY - SBC OFFSET CAT 2 103013	OTHER -\$4,128	-\$4,128		\$0		\$0		\$0	\$0	-\$4,128
1823920	WYOMING REV RECOVERY - SBC OFFSET CAT 3 103014	OTHER -\$4,463	-\$4,463		\$0		\$0		\$0	\$0	-\$4,463
1823920	OUTREACH and COMMUNICATIONS - UT 2009 103031	OTHER \$571	\$571		\$0		\$0		\$0	\$0	\$571
1823920	CALIFORNIA DSM EXPENSE - 2010 103059	OTHER \$0	\$0		\$0		\$0		\$0	\$0	\$0
1823920	AIR LOAD CONTROL - RESIDENTIAL/UTAH - 20 103071	OTHER \$4,836	\$4,836		\$0		\$0		\$0	\$0	\$4,836
1823920	DSR COSTS AMORTIZED 103072	OTHER \$1,490	\$1,490		\$0		\$0		\$0	\$0	\$1,490
1823920	AIR CONDITIONING - UTAH - 2010 103073	OTHER \$3,246	\$3,246		\$0		\$0		\$0	\$0	\$3,246
1823920	ENERGY FINANSWER - UTAH - 2010 103074	OTHER \$4,524	\$4,524		\$0		\$0		\$0	\$0	\$4,524
1823920	INDUSTRIAL FINANSWER - UTAH - 2010 103075	OTHER \$258	\$258		\$0		\$0		\$0	\$0	\$258
1823920	LOW INCOME - UTAH - 2010 103076	OTHER \$50	\$50		\$0		\$0		\$0	\$0	\$50
1823920	POWER FORWARD - UTAH # 2010 103077	OTHER \$2,370	\$2,370		\$0		\$0		\$0	\$0	\$2,370
1823920	REFRIGERATOR RECYCLING PGM-UTAH - 2010 103078	OTHER \$187	\$187		\$0		\$0		\$0	\$0	\$187
1823920	COMMERCIAL SELF-DIRECT - UTAH - 2010 103079	OTHER \$330	\$330		\$0		\$0		\$0	\$0	\$330
1823920	INDUSTRIAL SELF-DIRECT - UTAH - 2010 103080	OTHER \$2,605	\$2,605		\$0		\$0		\$0	\$0	\$2,605
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 103081	OTHER \$4,107	\$4,107		\$0		\$0		\$0	\$0	\$4,107
1823920	COMMERCIAL FINANSWER EXPRESS - UTAH - 20 103082	OTHER \$1,019	\$1,019		\$0		\$0		\$0	\$0	\$1,019
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 103083	OTHER \$986	\$986		\$0		\$0		\$0	\$0	\$986
1823920	RETROFIT COMMISSIONING PROGRAM - UTAH - 103085	OTHER \$2,513	\$2,513		\$0		\$0		\$0	\$0	\$2,513
1823920	IRRIGATION LOAD CONTROL - UTAH - 2010 103086	OTHER \$16,876	\$16,876		\$0		\$0		\$0	\$0	\$16,876
1823920	HOME ENERGY EFF INCENTIVE PROG - UT 2010 103087	OTHER \$1,495	\$1,495		\$0		\$0		\$0	\$0	\$1,495
1823920	OUTREACH and COMMUNICATIONS - UT 2010 103089	OTHER \$11	\$11		\$0		\$0		\$0	\$0	\$11
1823920	ENERGY FINANSWER WY 2010 CAT3 103090	OTHER \$669	\$669		\$0		\$0		\$0	\$0	\$669
1823920	INDUSTRIAL FINANSWER WY 2010 CAT3 103092	OTHER \$176	\$176		\$0		\$0		\$0	\$0	\$176
1823920	REFRIGERATOR RECYCLING-WY-2010/CAT1 103093	OTHER \$740	\$740		\$0		\$0		\$0	\$0	\$740
1823920	HOME ENERGY EFF INCENTIVE PROG Y-2010/CAT1 103094	OTHER \$49	\$49		\$0		\$0		\$0	\$0	\$49
1823920	LOW-INCOME WEATHERZTN - WY 2010 CAT1 103095	OTHER \$65	\$65		\$0		\$0		\$0	\$0	\$65
1823920	COMMERCIAL FINANSWER EXP WY-2010 CAT3 103096	OTHER \$127	\$127		\$0		\$0		\$0	\$0	\$127
1823920	INDUSTRIAL FINANSWER EXP WY-2010 CAT3 103097	OTHER \$3	\$3		\$0		\$0		\$0	\$0	\$3
1823920	SELF DIRECT - COMMERCIAL - WY-2010 CAT3 103098	OTHER \$12	\$12		\$0		\$0		\$0	\$0	\$12
1823920	INDUSTRIAL FINANSWER EXP- WY-2010 CAT2 103099	OTHER \$587	\$587		\$0		\$0		\$0	\$0	\$587
1823920	COMMERCIAL FINANSWER EXP- WY-2010 CAT2 103100	OTHER \$55	\$55		\$0		\$0		\$0	\$0	\$55
1823920	ENERGY FINANSWER WY 2010 CAT2 103101	OTHER \$186	\$186		\$0		\$0		\$0	\$0	\$186
1823920	INDUSTRIAL FINANSWER WY 2010 CAT2 103102	OTHER \$135	\$135		\$0		\$0		\$0	\$0	\$135
1823920	Check Disb-Wires/ACH In Clearing - BT 103103	OTHER \$1	\$1		\$0		\$0		\$0	\$0	\$1
1823920	Check Disb-Wires/ACH Out Clearing - BT 103104	OTHER \$3	\$3		\$0		\$0		\$0	\$0	\$3
1823920	Company Initiatives DEI Study- Washington 103137	OTHER \$724	\$724		\$0		\$0		\$0	\$0	\$724



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Regulatory Assets (Actuals)
Average of Monthly Averages Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103163	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103164	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	Commercial Direct Install - Utah - 2011	103165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	Commercial Direct Install - Washington	103168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	Commercial Direct Install - Oregon	103169	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	Commercial Direct Install - Utah - 2011	103182	\$6,498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,498
1823920	Commercial Direct Install - Washington	103183	\$1,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,305
1823920	Commercial Direct Install - Oregon	103184	\$3,647	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,647
1823920	Commercial Direct Install - Utah - 2011	103186	\$5,016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,016
1823920	Commercial Direct Install - Washington	103187	\$255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$255
1823920	Commercial Direct Install - Oregon	103188	\$1,880	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,880
1823920	Commercial Direct Install - Utah - 2011	103189	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823920	Commercial Direct Install - Washington	103190	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240
1823920	Commercial Direct Install - Oregon	103191	\$3,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,071
1823920	Commercial Direct Install - Utah - 2011	103192	\$4,607	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,607
1823920	Commercial Direct Install - Washington	103193	\$1,233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,233
1823920	Commercial Direct Install - Oregon	103195	\$411	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$411
1823920	Commercial Direct Install - Utah - 2011	103196	\$2,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,513
1823920	Commercial Direct Install - Washington	103197	\$1,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,360
1823920	Commercial Direct Install - Oregon	103199	\$1,437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,437
1823920	Commercial Direct Install - Utah - 2011	103200	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823920	Commercial Direct Install - Washington	103202	\$433	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$433
1823920	Commercial Direct Install - Oregon	103203	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$183
1823920	Commercial Direct Install - Utah - 2011	103204	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42
1823920	Commercial Direct Install - Washington	103205	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$168
1823920	Commercial Direct Install - Oregon	103206	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	Commercial Direct Install - Utah - 2011	103208	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$268
1823920	Commercial Direct Install - Washington	103209	\$894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$894
1823920	Commercial Direct Install - Oregon	103210	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55
1823920	Commercial Direct Install - Utah - 2011	103211	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	Commercial Direct Install - Washington	103212	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$98
1823920	Commercial Direct Install - Oregon	103214	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	Commercial Direct Install - Utah - 2011	103217	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1823920	Commercial Direct Install - Washington	103277	\$576	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$576
1823920	Commercial Direct Install - Oregon	103280	\$382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$382
1823920	Commercial Direct Install - Utah - 2011	103291	\$266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$266
1823920	Commercial Direct Install - Washington	103292	\$1,247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,247
1823920	Commercial Direct Install - Oregon	103293	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	Commercial Direct Install - Utah - 2011	103295	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	Commercial Direct Install - Washington	103299	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35
1823920	Commercial Direct Install - Oregon	103301	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74
1823920	Commercial Direct Install - Utah - 2011	103302	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110
1823920	Commercial Direct Install - Washington	103306	\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$179
1823920	Commercial Direct Install - Oregon	103311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	Commercial Direct Install - Utah - 2011	103324	\$5,794	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,794
1823920	Commercial Direct Install - Washington	103325	\$1,470	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,470
1823920	Commercial Direct Install - Oregon	103326	\$6,899	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,899
1823920	Commercial Direct Install - Utah - 2011	103327	\$2,935	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,935
1823920	Commercial Direct Install - Washington	103328	\$177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$177
1823920	Commercial Direct Install - Oregon	103330	\$1,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,474
1823920	Commercial Direct Install - Utah - 2011	103331	\$172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$172
1823920	Commercial Direct Install - Washington	103332	\$429	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$429
1823920	Commercial Direct Install - Oregon	103333	\$1,943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,943
1823920	Commercial Direct Install - Utah - 2011	103334	\$6,221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,221
1823920	Commercial Direct Install - Washington	103335	\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,280
1823920	Commercial Direct Install - Oregon	103336	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$460
1823920	Commercial Direct Install - Utah - 2011	103337	\$2,097	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,097
1823920	Commercial Direct Install - Washington	103338	\$11,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,113



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Regulatory Assets (Actuals)
Average of Monthly Averages Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103339	OTHER	\$1,836	\$0	\$0	\$0	\$0	\$0	\$0	\$1,836
1823920	DSR COSTS AMORTIZED	103340	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103341	OTHER	-\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103342	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	DSR COSTS AMORTIZED	103343	OTHER	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1823920	DSR COSTS AMORTIZED	103346	OTHER	\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$534
1823920	DSR COSTS AMORTIZED	103347	OTHER	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$20
1823920	DSR COSTS AMORTIZED	103348	OTHER	\$606	\$0	\$0	\$0	\$0	\$0	\$0	\$606
1823920	DSR COSTS AMORTIZED	103349	OTHER	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$169
1823920	DSR COSTS AMORTIZED	103350	OTHER	\$904	\$0	\$0	\$0	\$0	\$0	\$0	\$904
1823920	DSR COSTS AMORTIZED	103351	OTHER	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$31
1823920	DSR COSTS AMORTIZED	103352	OTHER	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823920	DSR COSTS AMORTIZED	103353	OTHER	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$170
1823920	DSR COSTS AMORTIZED	103354	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	103355	OTHER	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823920	DSR COSTS AMORTIZED	103356	OTHER	\$1,203	\$0	\$0	\$0	\$0	\$0	\$0	\$1,203
1823920	DSR COSTS AMORTIZED	103357	OTHER	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$58
1823920	DSR COSTS AMORTIZED	103358	OTHER	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$59
1823920	DSR COSTS AMORTIZED	103359	OTHER	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$205
1823920	DSR COSTS AMORTIZED	103360	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103361	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103363	OTHER	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823920	DSR COSTS AMORTIZED	103364	OTHER	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$155
1823920	DSR COSTS AMORTIZED	103365	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103366	OTHER	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
1823920	DSR COSTS AMORTIZED	103367	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823920	DSR COSTS AMORTIZED	103368	OTHER	-\$27	\$0	\$0	\$0	\$0	\$0	\$0	-\$27
1823920	DSR COSTS AMORTIZED	103493	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	DSR COSTS AMORTIZED	103496	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	103497	OTHER	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$42
1823920	DSR COSTS AMORTIZED	103623	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103624	OTHER	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$16
1823920	DSR COSTS AMORTIZED	103646	OTHER	\$3,015	\$0	\$0	\$0	\$0	\$0	\$0	\$3,015
1823920	DSR COSTS AMORTIZED	103647	OTHER	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	DSR COSTS AMORTIZED	103648	OTHER	\$590	\$0	\$0	\$0	\$0	\$0	\$0	\$590
1823920	DSR COSTS AMORTIZED	103650	OTHER	\$1,088	\$0	\$0	\$0	\$0	\$0	\$0	\$1,088
1823920	DSR COSTS AMORTIZED	103651	OTHER	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$63
1823920	DSR COSTS AMORTIZED	103653	OTHER	\$706	\$0	\$0	\$0	\$0	\$0	\$0	\$706
1823920	DSR COSTS AMORTIZED	103654	OTHER	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$62
1823920	DSR COSTS AMORTIZED	103655	OTHER	\$197	\$0	\$0	\$0	\$0	\$0	\$0	\$197
1823920	DSR COSTS AMORTIZED	103656	OTHER	\$557	\$0	\$0	\$0	\$0	\$0	\$0	\$557
1823920	DSR COSTS AMORTIZED	103657	OTHER	\$3,884	\$0	\$0	\$0	\$0	\$0	\$0	\$3,884
1823920	DSR COSTS AMORTIZED	103658	OTHER	\$658	\$0	\$0	\$0	\$0	\$0	\$0	\$658
1823920	DSR COSTS AMORTIZED	103660	OTHER	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$125
1823920	DSR COSTS AMORTIZED	103661	OTHER	\$8,166	\$0	\$0	\$0	\$0	\$0	\$0	\$8,166
1823920	DSR COSTS AMORTIZED	103662	OTHER	\$675	\$0	\$0	\$0	\$0	\$0	\$0	\$675
1823920	DSR COSTS AMORTIZED	103666	OTHER	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	DSR COSTS AMORTIZED	103671	OTHER	\$451	\$0	\$0	\$0	\$0	\$0	\$0	\$451
1823920	DSR COSTS AMORTIZED	103673	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823920	DSR COSTS AMORTIZED	103675	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED	103676	OTHER	\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$381
1823920	DSR COSTS AMORTIZED	103677	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823920	DSR COSTS AMORTIZED	103678	OTHER	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$340
1823920	DSR COSTS AMORTIZED	103679	OTHER	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$20
1823920	DSR COSTS AMORTIZED	103680	OTHER	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$92
1823920	DSR COSTS AMORTIZED	103681	OTHER	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$63
1823920	DSR COSTS AMORTIZED	103682	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103683	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	103684	OTHER	\$563	\$0	\$0	\$0	\$0	\$0	\$0	\$563
1823920	DSR COSTS AMORTIZED	103685	OTHER	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
1823920	DSR COSTS AMORTIZED	103686	OTHER	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$10
1823920	DSR COSTS AMORTIZED	103687	OTHER	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$26



Regulatory Assets (Actuals)
 Average of Monthly Averages Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated In Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash.	Wyoming	Utah	Idaho	FERC	Other	
1823920	DSR COSTS AMORTIZED			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED			\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED			\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38
1823920	DSR COSTS AMORTIZED			\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52
1823920	DSR COSTS AMORTIZED			\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823920	DSR COSTS AMORTIZED			\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12
1823920	DSR COSTS AMORTIZED			\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	DSR COSTS AMORTIZED			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED			\$159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$159
1823920	DSR COSTS AMORTIZED			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED			\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED			\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62
1823920	DSR COSTS AMORTIZED			\$46,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,281
1823930	DSR COSTS NOT AMORT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT			\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	DSR COSTS NOT AMORT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	DSR COSTS NOT AMORT			\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	DSR COSTS NOT AMORT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT			\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1823930	DSR COSTS NOT AMORT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT			\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32
1823930	DSR COSTS NOT AMORT			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	DSR COSTS NOT AMORT			\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	DSR COSTS NOT AMORT			\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823930	DSR COSTS NOT AMORT			\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
1823930	DSR COSTS NOT AMORT			\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823930	DSR COSTS NOT AMORT			\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68
1823930	DSR COSTS NOT AMORT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT			\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823930	DSR COSTS NOT AMORT			\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29
1823930	DSR COSTS NOT AMORT			\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823930	DSR COSTS NOT AMORT			\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823930	DSR COSTS NOT AMORT			\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$87
1823930	DSR COSTS NOT AMORT			\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
1823930	DSR COSTS NOT AMORT			\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823930	DSR COSTS NOT AMORT			\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$97
1823930	DSR COSTS NOT AMORT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT			\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823930	DSR COSTS NOT AMORT			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	DSR COSTS NOT AMORT			\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823930	DSR COSTS NOT AMORT			\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$144
1823930	DSR COSTS NOT AMORT			\$359	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$359
1823930	DSR COSTS NOT AMORT			\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361
1823930	DSR COSTS NOT AMORT			\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	DSR COSTS NOT AMORT			\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823930	DSR COSTS NOT AMORT			\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117
1823930	DSR COSTS NOT AMORT			\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47
1823930	DSR COSTS NOT AMORT			\$246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$246
1823930	DSR COSTS NOT AMORT			\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103
1823930	DSR COSTS NOT AMORT			\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823930	DSR COSTS NOT AMORT			\$846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$846



Regulatory Assets (Actuals)
 Average of Monthly Averages Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	187995	OTHER	-\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$40
1823990	187998	OTHER	-\$26,772	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$26,772
1823990	187999	OTHER	\$1,384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,384
1823990	189528	OTHER	-\$1,436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,436
1823990	189568	OTHER	-\$7,584	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,584
1823990	189638	OTHER	-\$16,415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$16,415
1823990	189649	OTHER	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59
1823990	189688	OTHER	-\$9,271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$9,271
1823990	610005	OTHER	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1823990	701010	OTHER	-\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$54
1823990 Total			\$228,923	\$0	\$0	\$8,109	\$2,982	\$26,408	\$651	\$27	\$182,767
1823993	187060	OR	-\$220	\$0	-\$220	\$0	\$0	\$0	\$0	\$0	\$0
1823993 Total			-\$220	\$0	-\$220	\$0	\$0	\$0	\$0	\$0	\$0
1823995	187062	IDU	-\$135	\$0	\$0	\$0	\$0	\$0	-\$135	\$0	\$0
1823995 Total			-\$135	\$0	\$0	\$0	\$0	\$0	-\$135	\$0	\$0
1823999	186001	OTHER	\$6,839	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,839
1823999 Total			\$6,839	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,839
Grand Total			\$228,703	\$808	\$5,427	\$10,734	\$5,027	\$36,834	\$3,411	\$47	\$166,415



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DRR EL PL SR	1080000	\$-1,482	\$0	\$0	\$0	\$0	\$-590	-\$132	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-787	\$-35	\$-78	\$0	\$184	\$0	\$-990	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-1,936	\$-47	\$-68	\$-134	\$-145	\$0	\$-946	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-415	\$0	\$0	\$0	\$0	\$0	\$-415	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-386	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-21,448	\$-43	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-12,120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-5,928	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-1,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-1,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-13,703	\$-275	\$-3,763	\$-930	\$-2,083	\$-3,279	\$-822	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-573	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-3,426	\$-84	\$-1,041	\$-237	\$-256	\$-1,675	\$-133	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-665	\$-3	\$-47	\$-15	\$0	\$0	\$-311	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-781	\$-81	\$-781	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-22,453	\$-450	\$-5,347	\$-1,539	\$-3,413	\$-10,289	\$-1,347	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-1,103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-396	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-1,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-370	\$-4	\$-81	\$-20	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-95	\$-4	\$-69	\$-22	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-144	\$10	\$-118	\$-34	\$-75	\$-228	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-228	\$-45	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-26	\$-1	\$-19	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-182	\$-1	\$-16	\$-35	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-616	\$-12	\$-47	\$-42	\$-84	\$-282	\$-37	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-1343	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-102	\$-1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DRR EL PL SR	3900000	\$-59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3920400	-\$2,582	\$0	\$0	\$0	\$0	-\$613	-\$1,725	-\$229	\$0
1080000	AC PR DPR EL PL SR	3920400	-\$688	-\$31	-\$688	-\$161	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920400	-\$904	-\$31	-\$904	\$0	\$0	\$0	\$0	-\$804	\$0
1080000	AC PR DPR EL PL SR	3920400	-\$309	-\$14	-\$223	-\$71	\$0	\$0	-\$1	\$0	\$0
1080000	AC PR DPR EL PL SR	3920400	-\$6,608	-\$111	-\$6,098	-\$409	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920400	-\$594	-\$111	-\$127	-\$87	-\$81	-\$245	-\$32	\$0	-\$32
1080000	AC PR DPR EL PL SR	3920400	-\$4,298	\$0	-\$4,298	\$0	\$0	-\$4,298	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920400	-\$420	\$0	-\$420	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920400	-\$652	\$0	-\$652	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920400	-\$172	\$0	-\$172	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920500	-\$178	\$0	-\$178	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920500	-\$153	\$0	-\$153	\$0	\$0	-\$153	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920500	-\$638	-\$28	-\$462	-\$147	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920500	-\$944	-\$44	-\$669	-\$222	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920500	-\$1,530	-\$55	-\$959	-\$517	-\$38	-\$113	-\$15	\$0	\$0
1080000	AC PR DPR EL PL SR	3920500	-\$2,948	-\$173	-\$2,548	-\$244	\$0	\$0	-\$5,968	\$0	\$0
1080000	AC PR DPR EL PL SR	3920500	-\$1,173	\$0	-\$1,173	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920500	-\$244	-\$82	-\$169	-\$117	-\$147	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920600	-\$992	-\$13	-\$921	-\$70	-\$235	-\$662	-\$88	\$0	\$0
1080000	AC PR DPR EL PL SR	3920600	-\$169	-\$7	-\$122	-\$39	\$0	-\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920600	-\$46	\$0	-\$46	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920600	-\$129	\$0	-\$129	\$0	\$0	-\$60	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920900	-\$17	\$0	-\$17	\$0	\$0	-\$2	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920900	-\$604	\$0	-\$604	\$0	-\$143	-\$403	-\$54	\$0	\$0
1080000	AC PR DPR EL PL SR	3920900	-\$68	-\$33	-\$42	-\$13	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920900	-\$258	-\$11	-\$19	-\$6	\$0	\$0	-\$258	\$0	\$0
1080000	AC PR DPR EL PL SR	3920900	-\$707	-\$31	-\$707	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920900	-\$230	-\$5	-\$55	-\$16	-\$35	-\$105	-\$14	\$0	\$0
1080000	AC PR DPR EL PL SR	3920900	-\$1,581	-\$168	-\$1,168	-\$140	-\$140	-\$140	-\$140	\$0	\$0
1080000	AC PR DPR EL PL SR	3920900	-\$272	\$0	-\$272	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920900	-\$140	-\$24	-\$111	-\$24	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	-\$113	-\$11	-\$99	-\$33	\$0	-\$74	-\$10	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	-\$27	\$0	-\$27	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	-\$99	\$0	-\$99	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	-\$17	\$0	-\$17	\$0	\$0	-\$8	-\$11	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	-\$20	\$0	-\$20	\$0	\$0	-\$100	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	-\$44	\$0	-\$44	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	-\$6	\$0	-\$6	\$0	\$0	-\$57	-\$14	\$0	\$0
1080000	AC PR DPR EL PL SR	3921900	-\$28	\$0	-\$28	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921900	-\$96	\$0	-\$96	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921900	-\$47	\$0	-\$47	\$0	\$0	-\$27	-\$22	\$0	\$0
1080000	AC PR DPR EL PL SR	3921900	-\$93	\$0	-\$93	\$0	\$0	-\$47	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921900	-\$141	\$0	-\$141	\$0	\$0	-\$60	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	-\$113	-\$11	-\$99	-\$33	\$0	-\$74	-\$10	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	-\$120	-\$5	-\$97	-\$28	\$0	-\$60	-\$10	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	-\$254	\$11	-\$183	-\$58	\$0	-\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	-\$143	-\$4	-\$95	-\$15	-\$33	-\$100	-\$13	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	-\$704	\$0	-\$704	\$0	\$0	-\$1,704	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	-\$615	\$0	-\$615	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	-\$34	\$0	-\$34	\$0	\$0	-\$34	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3940000	-\$398	-\$398	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	\$0	-\$4	\$0	\$0	\$0	-\$1	-\$3	\$0	\$0
1080000	AC PR DPR EL PL SR	\$394,000	-\$7,871	\$0	\$0	\$0	-\$5,085	-\$5,870	-\$781	\$0
1080000	AC PR DPR EL PL SR	3940000	-\$1,452	-\$694	-\$1,053	-\$335	\$0	\$0	\$0	-\$92
1080000	AC PR DPR EL PL SR	3940000	-\$1,068	-\$71	-\$371	-\$2	\$0	\$0	-\$706	\$0
1080000	AC PR DPR EL PL SR	3940000	-\$1,675	-\$71	-\$1,164	-\$371	-\$2	-\$6	\$0	\$0
1080000	AC PR DPR EL PL SR	3940000	-\$5,000	-\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3940000	-\$2,391	-\$48	-\$669	-\$363	-\$1,096	-\$143	\$0	\$0
1080000	AC PR DPR EL PL SR	3941000	-\$3,531	\$0	\$0	\$0	-\$3,531	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3941000	-\$1,436	\$0	\$0	\$0	-\$1,436	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3941000	-\$1,973	\$0	\$0	\$0	-\$1,973	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3941000	-\$2,661	\$0	\$0	\$0	-\$2,661	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3941000	-\$2,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3941000	-\$4,351	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3941000	-\$7,169	-\$35	-\$659	-\$520	-\$1,693	-\$213	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$656	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$4,739	-\$4,739	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$2,564	-\$51	-\$611	-\$390	-\$1,175	-\$154	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$3,451	\$0	\$0	\$0	-\$3,451	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$824	\$0	\$0	\$0	-\$824	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$1,393	\$0	\$0	-\$1,393	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$439	\$0	\$0	\$0	-\$439	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$492	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$1,111	-\$5	-\$81	-\$26	-\$118	-\$16	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$2,393	\$0	-\$2,393	\$0	\$0	-\$853	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$38	-\$1	-\$9	-\$6	-\$17	-\$22	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$2,884	\$0	\$0	\$0	-\$2,884	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$771	\$0	\$0	-\$771	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$240	\$0	\$0	-\$240	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$86	-\$86	\$0	\$0	-\$16	-\$6	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$52	\$0	\$0	\$0	\$0	-\$52	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$286	\$0	-\$286	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$826	\$0	\$0	\$0	-\$826	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$74	\$0	\$0	\$0	-\$74	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$80	\$0	\$0	\$0	-\$80	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$382	\$0	\$0	-\$91	-\$255	-\$34	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$25	-\$18	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$441	\$0	\$0	\$0	\$0	-\$441	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$2,738	\$0	-\$2,738	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$3,844	\$0	\$0	-\$1,044	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$657	\$0	\$0	\$0	-\$657	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$241	\$0	\$0	-\$241	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$945	\$0	\$0	\$0	-\$945	-\$894	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$157	-\$120	-\$36	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$84	-\$94	\$0	\$0	-\$11	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	\$7	-\$2	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$22	\$0	\$0	\$0	-\$22	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$659	\$0	\$0	-\$659	-\$14	-\$52	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$3	\$721	-\$71	\$0	-\$3,327	-\$31	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$16	\$116	-\$274	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$63	\$108	-\$31	\$0	-\$69	-\$208	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$574	\$0	\$0	\$0	-\$574	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$91	\$0	\$0	\$0	-\$91	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$329	\$0	\$0	\$0	-\$329	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$66	-\$41	-\$13	-\$2	-\$4	-\$1	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$687	\$0	\$0	\$0	-\$687	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$143	-\$34	-\$10	-\$22	-\$66	-\$59	\$0	\$0
1080000	AC PR DPR EL PL SR	3945000	-\$4,392	\$0	\$0	\$0	-\$4,392	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Orean	Wash	Wyoming	Utah	Idaho	FERC	Other
1085000	AC PR DPR-ACGRUAL	144135									
1085000	AC PR DPR-ACGRUAL	144145									
1085000	AC PR DPR-ACGRUAL	144145									
1085000	AC PR DPR-ACGRUAL	144165									
1085000	AC PR DPR-ACGRUAL	144165									
1085000	AC PR DPR-ACGRUAL	144165									
1085000	AC PR DPR-ACGRUAL	144165									
1085000	AC PR DPR-ACGRUAL	144165									
1085000	AC PR DPR-ACGRUAL	144205									
1085000	AC PR DPR-ACGRUAL	144205									
1085000	AC PR DPR-ACGRUAL	144205									
1085000	AC PR DPR-ACGRUAL	145135									
1085000	AC PR DPR-ACGRUAL	145135									
1085000	AC PR DPR-ACGRUAL	145139									
1085000	AC PR DPR-ACGRUAL	145149									
1085000	AC PR DPR-ACGRUAL	145149									
1085000	AC PR DPR-ACGRUAL	145169									
1085000	AC PR DPR-ACGRUAL	145169									
1085000	AC PR DPR-ACGRUAL	145169									
1085000	AC PR DPR-ACGRUAL	145169									
1085000	AC PR DPR-ACGRUAL	145189									
1085000	AC PR DPR-ACGRUAL	145209									
1085000 Total			\$1,639	\$285	\$4,679	\$1,318	\$717	\$4,478	\$150	\$12	\$0
Grand Total			-\$7,586,018	-\$190,463	-\$2,149,803	-\$609,541	-\$1,060,838	-\$3,108,820	-\$438,239	-\$19,805	\$0



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Amortization Reserve (Actuals)
Average of Monthly Averages Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	3020000	CAGE	\$5,692	\$0	\$0	\$0	-\$3,802	-\$506	\$-34	\$0
1110000	3020000	CAGW	\$2,843	\$1,892	-\$9,890	\$0	\$8,620	\$0	\$0	\$0
1110000	3020000	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	3020000	IDU	\$805	\$0	\$0	\$0	\$0	\$-805	\$0	\$0
1110000	3031040	CAGE	\$3,594	\$0	\$0	\$0	-\$863	\$0	-\$21	\$0
1110000	3031040	CAGW	\$3,611	-\$159	-\$834	\$0	\$0	\$0	\$0	\$0
1110000	3031040	OR	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	3031060	SO	\$10,831	-\$217	-\$742	-\$1,646	-\$4,963	-\$650	-\$33	\$0
1110000	3031080	SO	\$3,292	-\$66	-\$226	-\$500	-\$1,099	-\$197	-\$10	\$0
1110000	3031230	SO	\$4,410	-\$88	-\$302	-\$665	-\$2,021	-\$265	-\$13	\$0
1110000	3031470	CAEE	\$1,994	\$0	\$0	\$519	\$1,272	-\$192	-\$11	\$0
1110000	3031680	SO	\$12,872	-\$258	-\$882	-\$1,957	-\$5,869	-\$772	-\$39	\$0
1110000	3031760	SO	\$286	-\$6	-\$20	-\$43	-\$131	-\$17	-\$1	\$0
1110000	3031830	CN	\$101,033	\$2,470	-\$6,989	-\$7,553	-\$9,400	-\$3,912	\$0	\$0
1110000	3032040	CN	\$134,206	\$2,689	-\$9,198	-\$20,399	-\$61,602	-\$8,050	-\$406	\$0
1110000	3032220	SO	\$1,660	-\$33	-\$114	-\$252	-\$761	-\$100	\$5	\$0
1110000	3032260	SO	\$1,158	-\$23	-\$79	-\$176	-\$631	-\$69	-\$4	\$0
1110000	3032270	SO	\$5,778	-\$116	-\$396	-\$878	-\$2,648	-\$347	-\$17	\$0
1110000	3032330	SO	\$2,908	-\$68	-\$692	-\$1,199	-\$1,333	-\$174	-\$9	\$0
1110000	3032340	SO	\$1,798	-\$36	-\$428	-\$123	-\$824	-\$108	-\$5	\$0
1110000	3032360	SO	\$8,931	-\$179	-\$2,127	-\$1,358	-\$4,093	-\$536	-\$27	\$0
1110000	3032450	SO	\$9,594	-\$192	-\$2,285	-\$658	-\$4,397	-\$575	-\$29	\$0
1110000	3032480	CN	\$1,981	\$48	\$602	-\$148	-\$969	-\$77	\$0	\$0
1110000	3032510	SO	\$10,365	-\$208	-\$2,469	-\$170	-\$4,750	-\$622	-\$31	\$0
1110000	3032550	SO	\$1,692	-\$38	-\$451	-\$286	-\$867	-\$114	\$6	\$0
1110000	3032590	SO	\$2,329	-\$47	-\$354	-\$160	-\$1,067	-\$140	\$7	\$0
1110000	3032600	SO	\$9,788	-\$176	-\$2,093	-\$1,336	-\$4,027	-\$527	-\$27	\$0
1110000	3032640	SO	\$3,953	-\$79	-\$841	-\$601	-\$1,811	-\$237	-\$12	\$0
1110000	3032670	SO	\$1,586	-\$32	-\$378	-\$109	-\$727	-\$95	\$5	\$0
1110000	3032680	SO	\$1,581	-\$24	-\$394	-\$24	-\$687	-\$94	-\$6	\$0
1110000	3032710	CAGW	\$12,136	-\$536	-\$8,799	-\$21	\$0	\$0	\$0	\$0
1110000	3032760	CAGW	\$3,824	-\$169	-\$2,773	-\$883	\$0	\$0	\$0	\$0
1110000	3032770	CAGW	\$58	-\$3	-\$42	-\$13	\$0	\$0	\$0	\$0
1110000	3032780	CAGE	\$31	\$0	\$0	\$7	\$21	-\$3	\$0	\$0
1110000	3032830	SO	\$2,179	\$44	-\$519	-\$331	-\$998	-\$191	\$7	\$0
1110000	3032860	SO	\$1,803	-\$36	-\$423	-\$274	-\$826	-\$108	\$5	\$0
1110000	3032900	CAGE	\$721	\$0	\$0	-\$171	-\$482	-\$64	-\$4	\$0
1110000	3032900	JBG	\$12	-\$1	-\$8	\$0	\$0	\$0	\$0	\$0
1110000	3032990	SO	\$4,292	-\$86	-\$1,022	-\$294	-\$652	-\$1,967	-\$13	\$0
1110000	3033090	CAGE	\$7,137	\$0	-\$294	-\$652	-\$1,967	-\$257	-\$42	\$0
1110000	3033090	UT	\$4,019	-\$177	-\$2,914	-\$1,693	-\$4,767	-\$634	-\$29	\$0
1110000	3033120	CAGE	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	3033120	SO	\$28,020	-\$561	-\$6,673	-\$1,920	-\$12,840	-\$1,681	-\$85	\$0
1110000	3033120	WYP	\$288	\$0	\$0	-\$288	\$0	\$0	\$0	\$0
1110000	3033170	CN	\$2,658	-\$65	-\$808	-\$184	-\$1,300	-\$103	\$0	\$0
1110000	3033180	SO	\$2,154	-\$43	-\$513	-\$148	-\$987	-\$129	\$7	\$0
1110000	3033190	CN	\$2,631	-\$64	-\$800	-\$182	-\$1,287	-\$102	\$0	\$0
1110000	3033300	CN	\$1,030	-\$25	-\$313	-\$71	-\$504	\$40	\$0	\$0
1110000	3033310	SO	\$5,112	-\$102	-\$1,217	-\$350	-\$777	-\$307	\$-15	\$0
1110000	3033320	CAGW	\$3,870	-\$171	-\$2,806	-\$893	-\$3,343	-\$307	\$0	\$0
1110000	3033360	SO	\$687	-\$17	-\$206	-\$59	-\$397	-\$52	-\$3	\$0
1110000	3033370	WYP	\$7	\$0	\$0	-\$7	\$0	\$0	\$0	\$0
1110000	3033380	CAGE	\$354	\$0	\$0	-\$84	-\$236	-\$31	\$-2	\$0
1110000	3034900	CAEE	\$1,116	\$0	\$0	-\$30	-\$74	-\$11	\$-1	\$0
1110000	3034900	CAGE	\$547	\$0	\$0	-\$130	-\$365	-\$49	-\$3	\$0
1110000	3034900	CAGW	\$78	-\$5	-\$18	-\$57	\$0	\$0	\$0	\$0
1110000	3034900	CN	\$22	-\$1	-\$2	-\$2	-\$11	\$-1	\$0	\$0
1110000	3034900	IDU	\$1	\$0	\$0	\$0	\$0	-\$1	\$0	\$0
1110000	3034900	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	3034900	OR	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	3034900	SG	\$14,150	-\$217	-\$3,524	-\$1,119	-\$6,149	-\$842	-\$57	\$0



Amortization Reserve (Actuals)

Average of Monthly Averages Ending - December 2013

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	SO	-\$822	-\$16	-\$196	-\$56	-\$125	-\$377	-\$49	-\$2	\$0
1110000	AC PR AMR EL PT SR	UT	-\$50	\$0	\$0	\$0	\$0	-\$50	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	-\$226	\$0	\$0	\$0	-\$226	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CAGE	-\$554	\$0	\$0	\$0	-\$131	-\$370	-\$49	-\$3	\$0
1110000	AC PR AMR EL PT SR	CAGW	-\$7	\$0	-\$5	-\$2	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CA NETWORK/SYSTEM MGT SYS	-\$3	\$0	\$0	-\$1	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	-\$164	-\$3	-\$39	-\$11	-\$25	-\$75	-\$10	\$0	\$0
1110000	AC PR AMR EL PT SR	CA	-\$748	-\$33	-\$542	-\$173	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CA	-\$340	-\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CAGW	-\$24	-\$1	-\$17	-\$5	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CN	-\$3,124	-\$76	-\$950	-\$216	-\$234	-\$1,528	-\$121	\$0	\$0
1110000	AC PR AMR EL PT SR	IDU	-\$43	\$0	\$0	\$0	\$0	\$0	\$0	-\$43	\$0
1110000	AC PR AMR EL PT SR	OR	-\$3,928	\$0	-\$3,928	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	-\$12,570	-\$252	-\$2,993	-\$862	-\$1,911	-\$5,760	-\$754	-\$38	\$0
1110000	AC PR AMR EL PT SR	UT	-\$14	\$0	\$0	\$0	\$0	-\$14	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WA	-\$1,246	\$0	\$0	-\$1,246	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	-\$4,468	\$0	\$0	\$0	-\$4,468	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYU	-\$40	\$0	\$0	\$0	-\$40	\$0	\$0	\$0	\$0
1110000 Total		SO	-\$507,661	-\$12,181	-\$161,572	-\$46,234	-\$64,184	-\$197,363	-\$25,079	-\$1,047	\$0
1119000	AC PR AMR EL PT SR-O	Other Intangible Assets-Non-Rec	\$47	\$1	\$11	\$3	\$7	\$21	\$3	\$3	\$0
1119000 Total			\$47	\$1	\$11	\$3	\$7	\$21	\$3	\$3	\$0
Grand Total			-\$507,614	-\$12,180	-\$161,561	-\$46,230	-\$64,177	-\$197,342	-\$25,076	-\$1,047	\$0



Deferred Income Tax Balance (Actuals)
 Average of Monthly Averages Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	WA	-\$151	\$0	\$0	\$0	-\$161	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OR	-\$257	\$0	-\$257	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	CAGE	-\$249	\$0	\$0	\$0	\$0	-\$65	-\$159	-\$24	\$0
2831000	AC DEF IN TX UTIL	CAGE	-\$39	\$0	\$0	\$0	\$0	-\$9	\$0	-\$3	\$0
2831000	AC DEF IN TX UTIL	CAGW	-\$242	\$0	\$0	\$0	\$0	-\$56	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	CAGW	-\$111	\$0	-\$176	\$0	\$0	-\$26	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	CAGW	-\$87	-\$1,588	-\$1,093	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	UT	-\$605	\$0	-\$605	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	IDU	-\$781	\$0	\$0	\$0	\$0	-\$781	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	SNP	-\$62	\$0	\$0	\$0	\$0	\$0	-\$62	\$0	\$0
2831000	AC DEF IN TX UTIL	SNP	-\$1,041	\$0	-\$248	\$0	\$0	-\$158	-\$477	\$0	\$0
2831000	AC DEF IN TX UTIL	SNP	-\$2,961	\$0	-\$45	\$0	\$0	-\$405	-\$1,236	-\$157	-\$38
2831000	AC DEF IN TX UTIL	GPS	-\$57	\$0	\$0	\$0	\$0	\$0	\$0	-\$57	\$0
2831000	AC DEF IN TX UTIL	GPS	-\$1,093	\$0	-\$1,279	\$0	\$0	-\$376	-\$2,461	-\$222	-\$16
2831000	AC DEF IN TX UTIL	CA	-\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	CA	-\$2,027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	WA	-\$2,047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$1,616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	CAGW	-\$329	-\$41	-\$881	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	UT	-\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	UT	-\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	IDU	-\$73	\$0	\$0	\$0	\$0	\$0	\$0	-\$73	\$0
2831000	AC DEF IN TX UTIL	WYP	-\$88	\$0	\$0	\$0	-\$88	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	WYP	-\$69	\$0	\$0	\$0	\$0	-\$169	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$1,551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$787	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$15,046	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	CAEE	-\$1,861	\$0	\$0	\$0	\$0	-\$484	-\$1,187	-\$179	-\$10
2831000	AC DEF IN TX UTIL	WYU	-\$22	\$0	\$0	\$0	\$0	-\$22	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$2,856	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$1,447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	CAGE	-\$756	\$0	\$0	\$0	\$0	-\$179	-\$505	-\$67	-\$4
2831000	AC DEF IN TX UTIL	OR	\$550	\$0	\$550	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$4,237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$12,729	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	UT	-\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	WYP	-\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OR	-\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OR	-\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$912	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	IDU	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	IDU	\$85	\$0	\$85	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	UT	-\$2,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	UT	-\$843	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	WYP	-\$350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$5,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	OTHER	-\$125,264	-\$636	-\$6,059	-\$4,916	-\$5,506	-\$16,001	-\$1,901	-\$92	\$0
Grand Total			-\$3,767,312	-\$81,760	-\$1,001,012	-\$231,233	-\$224,804	-\$1,607,067	-\$208,151	-\$10,818	-\$47,178



Investment Tax Credit Balance (Actuals)
 Average of Monthly Averages Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	ITC84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC85	-\$197	-\$11	-\$133	-\$26	-\$23	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - PPL - 1983	ITC85	-\$515	-\$28	-\$348	-\$69	-\$60	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - PPL - 1985	ITC86	-\$632	-\$30	-\$408	-\$83	-\$98	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - PPL - 1986	ITC86	-\$120	-\$5	-\$74	-\$18	-\$20	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - PPL - 1987	ITC88	-\$284	-\$14	-\$160	-\$43	-\$59	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - PPL - 1988	ITC89	-\$217	-\$3	-\$35	-\$8	-\$38	-\$102	-\$30	\$0	\$0
2551000	JIM BRIDGER RETROFIT ITC - PPL	ITC90	-\$7	\$0	-\$2	-\$1	-\$1	\$0	\$0	\$0	\$0
2551000	Accum Def ITC - Solar Arrays - 2013	SG	-\$1,972	-\$91	-\$1,160	-\$248	-\$298	-\$105	-\$31	-\$31	\$0
2551000 Total			-\$1,972	-\$91	-\$1,160	-\$248	-\$298	-\$105	-\$31	-\$31	\$0
Grand Total			-\$1,972	-\$91	-\$1,160	-\$248	-\$298	-\$105	-\$31	-\$31	\$0



Customer Advances (Actuals)
 Average of Monthly Averages Ending - December 2013
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	CA	-\$4	-\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	CAGE	-\$4,805	-\$4	\$0	\$0	-\$1,140	-\$3,209	-\$427	\$0	\$0
2520000	CUST ADV CONSTRUCT	IDU	-\$17	\$0	\$0	\$0	\$0	\$0	-\$17	\$0	\$0
2520000	CUST ADV CONSTRUCT	OR	-\$4,346	\$0	-\$4,346	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	SG	-\$19	\$0	-\$5	\$0	-\$3	-\$8	-\$1	\$0	\$0
2520000	CUST ADV CONSTRUCT	UT	-\$1,545	\$0	\$0	\$0	\$0	-\$1,545	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	WA	-\$26	\$0	\$0	-\$26	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	WYP	-\$52	\$0	\$0	\$0	-\$52	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	WYU	-\$333	\$0	\$0	\$0	-\$333	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	CAGE	-\$780	\$0	\$0	\$0	-\$185	-\$521	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	CAGE	-\$10,590	\$0	\$0	\$0	-\$2,512	-\$7,074	-\$941	-\$63	\$0
2520000	CUST ADV CONSTRUCT	SG	\$261	\$4	\$65	\$21	\$41	\$113	\$15	\$1	\$0
2520000	CUST ADV CONSTRUCT	SG	-\$22,257	-\$1	-\$4,286	-\$7	-\$4,184	-\$12,244	-\$1,440	-\$95	\$0
2521000	CUST ADV CONST-UPL	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521100	CUS ADV CONT REFUD	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	CUST ADV-REFD-CSS	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	CUST ADV-REFD-CSS	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total			-\$22,257	-\$1	-\$4,286	-\$7	-\$4,184	-\$12,244	-\$1,440	-\$95	\$0

