

Exhibit No.____(NCS-5)
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

**Washington West Control Area Inter-Jurisdictional Allocation Methodology
(WCA) Manual**

May 2014

Washington

West Control Area Inter-Jurisdictional Allocation Methodology (WCA) Manual



Overview

Pacific Power & Light Company, a division of PacifiCorp, uses the West Control Area inter-jurisdictional allocation methodology (WCA) for the purpose of allocating its costs to customers in the state of Washington. This method was adopted by the Washington Utilities and Transportation Commission in Docket No. UE-061546. In its final order, the Commission stated, “We approve PacifiCorp’s proposed West Control Area (WCA) inter-jurisdictional cost-allocation for Washington modified by ... Staff’s adjustments We approve the Company’s recommended five-year trial period and Staff’s recommended ‘oversight committee’.”

(Order 08, ¶ 43)

The WCA consists of PacifiCorp’s California, Oregon and Washington jurisdictions. Generation and transmission resources assigned to the WCA consist of company-owned resources located within the PacifiCorp West balancing authority area (PACW) or with physical capability to deliver energy into the WCA. The WCA includes: (1) the Hermiston and Chehalis natural-gas-fired generating plants; (2) the Jim Bridger and Colstrip Unit 4 coal-fired generating plants; (3) the Leaning Juniper, Marengo, Marengo II, and Goodnoe Hills wind generating facilities; (4) the Lewis River, North Umpqua, Klamath, and Prospect (Rogue River) major hydroelectric projects, as well as minor hydroelectric projects in California, Oregon, and Washington; (5) wholesale contracts and sales with third parties, including the Bonneville Power Administration (BPA); (6) power purchase agreements with qualifying facilities (QF) located in the PACW¹.

¹ In this rate case, the Company proposes to include all QFs located in Oregon, California, and Washington in rates. Please refer to the direct testimony of Mr. Gregory N. Duvall.

The WCA identifies the costs associated with these resources, purchases, and sales, and allocates them to Washington based on Washington's relative contribution to the west control area's demand and energy requirements.

Purpose of this Manual

This allocation manual illustrates how the WCA factors are calculated and how they are used in determining Washington's revenue requirement. The Energy Allocation Notes below provide general explanations on methods of allocation. Part II of the manual explains each factor in detail, how it is calculated, and gives a brief description of the types of costs allocated on each factor. Part II provides the calculation of factors using calendar year 2013 data. Part III is a list of PacifiCorp's accounts that shows the factors used to allocate the costs of those accounts.

Energy Allocation Notes

I. Classification of Resource Costs

All resource fixed costs, wholesale contracts, and short-term purchases and sales are classified as 75 percent demand-related, 25 percent energy-related. All costs associated with fuel, non-firm purchases, and sales are classified as 100 percent energy-related.

II. Allocation of Resource Costs and Wholesale Revenues

Generation and transmission resources are assigned to either the east control area (ECA) or the WCA. The factors used to allocate these costs are the Control Area Generation East (CAGE) and Control Area Generation West (CAGW) factors. Certain generation and transmission expenses such as administration and engineering cannot be assigned to specific resources. These costs are allocated using the System Generation (SG) factor. Control area fuel-related costs and non-firm sales and purchase are allocated using the control area energy factors; Control Area Energy West (CAEW) and Control Area Energy East (CAEE). The factors used to

allocate costs associated with the Jim Bridger plant are weighted to reflect the fact that the total output of the plant cannot be delivered to the west control area. Resource and fixed costs related to the Jim Bridger Plant are allocated using the Jim Bridger Generation (JBG) factor. Fuel-related costs associated with the Jim Bridger Plant are allocated using the Jim Bridger Energy (JBE) factor. The factors used to allocate wheeling revenues are based on the control area allocation of net transmission plant. Firm wheeling revenues are allocated using the Wheeling Revenue—Generation (WRG) factor. Non-firm wheeling revenues are allocated using the Wheeling Revenue—Energy (WRE) factor.

III. Assignment of Distribution Costs

All distribution-related expenses and investments that can be identified with a specific state are directly assigned to the state in which they are located. Certain distribution costs such as administration and engineering that cannot be assigned to a specific state are allocated using the System Net Plant Distribution (SNPD) factor.

IV. Allocation of Administrative and General Costs

Administrative and general expenses are allocated on the following factors: state-specific—Situs (S); customer-related—Customer Number (CN); and general administrative and general expenses—System Overhead (SO). General and Intangible plant are allocated on the following factors: state-specific—Situs; customer-related—CN; generation and transmission—SG, CAGW, JBG, CAGE; fuel-related – SE, CAEW, JBE, CAEE; general office—SO.

PacifiCorp WCA Allocation Manual – Part II

i) SYSTEM ENERGY (SE)

MONTH	CA	OR	WA	WY	UT	ID	FERC	Total System Load
Jan-13	82,342	1,364,656	457,598	895,864	2,187,933	298,340	18,757	5,305,490
Feb-13	68,444	1,180,945	375,302	821,372	1,904,304	265,055	15,342	4,630,764
Mar-13	71,468	1,212,096	366,137	875,062	2,018,128	264,453	15,964	4,823,308
Apr-13	69,940	1,102,581	329,870	811,824	1,885,462	274,518	15,944	4,490,140
May-13	79,476	1,113,553	329,151	842,178	1,986,171	366,915	17,133	4,734,576
Jun-13	81,874	1,091,386	333,063	846,788	2,087,631	449,125	20,276	4,910,142
Jul-13	86,135	1,194,012	362,966	865,373	2,364,069	432,543	23,801	5,328,899
Aug-13	78,535	1,191,299	375,293	863,896	2,314,699	329,773	22,820	5,176,315
Sep-13	68,989	1,092,816	344,562	786,837	2,016,788	278,689	18,324	4,607,005
Oct-13	66,535	1,175,455	366,984	869,844	2,072,046	281,921	16,181	4,848,966
Nov-13	65,076	1,222,832	387,817	860,732	2,065,372	247,202	15,750	4,864,781
Dec-13	71,832	1,364,237	444,410	921,017	2,250,866	301,281	18,102	5,371,745
Load Curtailment	-	-	-	-	-	-	-	-
Total	890,647	14,305,867	4,473,152	10,260,787	25,153,470	3,789,816	218,393	59,092,131

* Table based on December 2013 results.

SE 1.5072% 24.2094% **7.5698%** 17.3641% 42.5665% 6.4134% 0.3696%

System Energy (SE) is based on each state's annual energy (Mwh) as a percentage of total system annual (Mwh). The SE factor is used to allocate fuel and non-firm energy-related costs that are general in nature and cannot be assigned to a control area.
SE (WA) = 4,473,152 divided by the sum of the Total energy for all states = 7.5698%.

ii) **SYSTEM CAPACITY (SC)**

MONTH	WCA			ECA			Total System Peak
	CA	OR	WA	UT	ID	FERC	
Jan-13	133	2,144	693	3,540	456	31	8,311
Feb-13	148	2,158	733	3,241	452	26	8,061
Mar-13	134	2,318	676	3,026	388	25	7,838
Apr-13	133	2,049	593	2,954	405	28	7,330
May-13	121	1,753	525	3,661	535	36	7,847
Jun-13	131	1,948	659	4,079	556	45	8,763
Jul-13	146	2,239	727	4,383	602	48	9,484
Aug-13	143	2,328	702	4,040	455	44	8,980
Sep-13	108	1,831	656	4,015	487	44	8,367
Oct-13	96	1,682	557	3,881	507	24	7,975
Nov-13	125	2,375	745	3,217	439	26	8,195
Dec-13	117	2,248	731	3,606	495	32	8,595
Load Curtailment	-	-	-	-	-	-	-
Total	1,535	25,074	7,997	43,642	5,777	410	99,746

* Table based on December 2013 results.

SC 1.5385% 25.1378% **8.0177%** 15.3498% 43.7529% 5.7921% 0.4112%

System Capacity (SC) is based on each state's contribution to the total system's 12 monthly coincidental peaks (MW). The SC factor is not used to allocate any costs. It is used to develop the capacity weighting for the System Generation (SG) factor below.

SC (WA) = 7,997 divided by the sum of all states = 8.0177%.

iii) SYSTEM GENERATION (SG)

System Generation (SG) is calculated using the SE and SC factors [i & ii above]. It is based on a 75% capacity weighting (SC) and 25% energy weighting (SE). SG is used to allocate generation and transmission related costs that cannot be assigned to a specific control area.

$$SG (WA) = (8.0177\% \times 75\%) + (7.5698\% \times 25\%) = 7.9057\%.$$

iv) SITUS (S)

Situs (S) directly assigns 100 percent of costs to one state. This factor is used to assign general business revenues, miscellaneous revenues, distribution costs, and customer-related costs that can be identified with a specific state.

v) SYSTEM OVERHEAD (SO)

CA	WCA		ECA				Jurisdiction's Total Gross Plant
	OR	WA	WY	UT	ID	FERC	
469,304,907	5,578,812,467	1,605,558,188	3,549,244,324	10,729,535,379	1,421,825,351	71,066,497	23,425,347,112
2.0034%	23.8153%	6.8539%	15.1513%	45.8031%	6.0696%	0.3034%	

System Overhead (SO) is based on the allocation of total gross plant. The SO factor is calculated by dividing the gross plant allocated to each state (excluding SO allocated plant) by total Company gross plant. The SO factor is used to allocate general and intangible plant and administrative & general expenses.

$$SO (WA) = 1,605,558,188 \text{ divided by } 23,425,347,112 = 6.8539\%.$$

vi) CUSTOMER NUMBER (CN)

WCA		ECA			Total # of Electric Customers	
CA	OR	WA	WY	UT		FERC
46,934	583,443	132,784	143,507	938,580	74,328	1,919,575
2.4450%	30.3944%	6.9174%	7.4760%	48.8952%	3.8721%	

The **Customer Number (CN)** is based on each state's number of customers compared to total company customers. The CN factor is used to allocate customer-related plant and expenses.

$$CN (WA) = 132,784 \text{ divided by } 1,919,575 = 6.9174\%$$

vii) WEST CONTROL AREA – COINCIDENTAL PEAKS

MONTH	WEST			WCA
	CA	OR	WA	
Jan-13	152	2,361	787	3,300
Feb-13	140	2,254	799	3,192
Mar-13	134	2,318	676	3,128
Apr-13	136	2,088	648	2,872
May-13	132	2,016	620	2,769
Jun-13	132	2,044	669	2,844
Jul-13	141	2,247	726	3,114
Aug-13	144	2,367	717	3,228
Sep-13	123	2,087	690	2,900
Oct-13	131	2,259	725	3,116
Nov-13	125	2,375	745	3,245
Dec-13	135	2,434	797	3,366
Total Coincident Peak	1,623	26,851	8,601	37,075
State Percentages	4.3774%	72.4232%	23.1994%	

West Control Area - Coincidental Peak is based on each WCA state's contribution to the control area 12 monthly coincidental peaks (MW). This factor is not used to allocate any costs. It is used to develop the capacity weighting for the Control Area Generation West (CAGW) factor below.

viii) EAST CONTROL AREA – COINCIDENTAL PEAKS

MONTH	EAST					
	WY	UT	ID	FERC	ECA	
Jan-13	1,313	3,540	456	31	5,341	
Feb-13	1,372	3,443	419	26	5,261	
Mar-13	1,292	3,219	432	26	4,968	
Apr-13	1,178	3,166	453	27	4,823	
May-13	1,217	3,661	535	36	5,449	
Jun-13	1,317	4,325	689	46	6,377	
Jul-13	1,333	4,697	606	49	6,684	
Aug-13	1,255	4,412	513	41	6,222	
Sep-13	1,285	4,275	449	46	6,054	
Oct-13	1,227	3,881	507	24	5,640	
Nov-13	1,287	3,482	450	28	5,246	
Dec-13	1,366	3,721	468	32	5,587	
Total Coincident Peak	15,441	45,821	5,977	413	67,652	
State Percentages	22.8236%	67.7305%	8.8348%	0.6111%		

East Control Area - Coincidental Peak is based on each ECA state's contribution to the control area 12 monthly coincidental peaks (MW). This factor is not used to allocate any costs. It is used to develop the capacity weighting for the Control Area Generation East (CAGE) factor below.

ix) CONTROL AREA ENERGY WEST (CAEW)

MONTH	WCA			WCA
	CA	OR	WA	
Jan-13	82,342	1,364,656	457,598	1,904,596
Feb-13	68,444	1,180,945	375,302	1,624,690
Mar-13	71,468	1,212,096	366,137	1,649,701
Apr-13	69,940	1,102,581	329,870	1,502,392
May-13	79,476	1,113,553	329,151	1,522,180
Jun-13	81,874	1,091,386	333,063	1,506,323
Jul-13	86,135	1,194,012	362,966	1,643,113
Aug-13	78,535	1,191,299	375,293	1,645,127
Sep-13	68,989	1,092,816	344,562	1,506,366
Oct-13	66,535	1,175,455	366,984	1,608,975
Nov-13	65,076	1,222,832	387,817	1,675,725
Dec-13	71,832	1,364,237	444,410	1,880,479
Load Curtailment	-	-	-	-
Total	890,647	14,305,867	4,473,152	19,669,666

CAEW 4.5280% 72.7306% **22.7414%**

Control Area Energy West (CAEW) is based on each WCA state's annual energy (Mwh) as a percentage of the west control area's annual energy (Mwh). The CAEW factor is used to allocate fuel and non-firm energy-related costs that are assigned to the west control area.
CAEW (WA) = 4,473,152 divided by 19,669,666 = 22.7414%.

x) CONTROL AREA ENERGY EAST (CAEE)

MONTH	ECA				
	WY	UT	ID	FERC	ECA
Jan-13	895,864	2,187,933	298,340	18,757	3,400,894
Feb-13	821,372	1,904,304	265,055	15,342	3,006,074
Mar-13	875,062	2,018,128	264,453	15,964	3,173,607
Apr-13	811,824	1,885,462	274,518	15,944	2,987,749
May-13	842,178	1,986,171	366,915	17,133	3,212,396
Jun-13	846,788	2,087,631	449,125	20,276	3,403,819
Jul-13	865,373	2,364,069	432,543	23,801	3,685,787
Aug-13	863,896	2,314,699	329,773	22,820	3,531,188
Sep-13	786,837	2,016,788	278,689	18,324	3,100,638
Oct-13	869,844	2,072,046	281,921	16,181	3,239,992
Nov-13	860,732	2,065,372	247,202	15,750	3,189,056
Dec-13	921,017	2,250,866	301,281	18,102	3,491,266
Load Curtailment	-	-	-	-	-
Total	10,260,787	25,153,470	3,789,816	218,393	39,422,465

Control Area Energy East (CAEE) is based on each ECA state's annual energy (MWh) as a percentage of the east control area's annual energy (MWh). The CAEE factor is used to allocate fuel and non-firm energy-related costs that are assigned to the east control area.

xi) CONTROL AREA GENERATION EAST (CAGE)

Control Area Generation East (CAGE) is calculated using the ECA Coincidental Peak and CAEE factors [viii & x above]. It is based on a 75% capacity weighting (ECA 12 CP) and 25% energy weighting (CAEE). CAGE is used to allocate generation and transmission related costs that are assigned to the east control area.

xii) CONTROL AREA GENERATION WEST (CAGW)

Control Area Generation West (CAGW) is calculated using the WCA Coincidental Peak and CAEW factors [vii & ix above]. It is based on a 75% capacity weighting (WCA 12 CP) and 25% energy weighting (CAEW). CAGW is used to allocate generation and transmission related costs that are assigned to the west control area.

$CAGW (WA) = (23.1994\% \times 75\%) + (22.7414\% \times 25\%) = 23.0849\%$.

xiii) GROSS PLANT SYSTEM (GPS)

	WCA			ECA					TOTAL
	CA	OR	WA	WY	UT	ID	FERC		
PRODUCTION PLANT	145,540,554	2,390,021,449	760,986,937	1,809,107,614	5,093,807,127	677,599,344	45,386,948	10,922,449,975	
TRANSMISSION PLANT	55,797,611	916,255,384	291,745,720	888,226,867	2,500,899,629	332,684,702	22,283,950	5,007,893,863	
DISTRIBUTION PLANT	233,416,222	1,813,434,985	419,501,297	629,473,866	2,534,065,516	295,658,430	-	5,925,550,316	
GENERAL PLANT	25,002,951	292,425,441	81,632,478	241,625,017	635,149,057	97,988,694	3,462,660	1,377,286,299	
INTANGIBLE PLANT	21,948,249	314,086,980	94,116,229	86,346,354	254,739,943	38,298,775	1,609,880	811,146,409	
TOTAL GROSS PLANT	481,705,587	5,726,224,239	1,647,982,661	3,654,779,718	11,018,661,272	1,442,229,946	72,743,439	24,044,326,862	

GPS 2.0034% 23.8153% **6.8539%** 15.2002% 45.8264% 5.9982% 0.3025%

Gross Plant System (GPS) is based on the allocation of total gross plant. The GPS factor is calculated by dividing the gross plant allocated to each state by total Company gross plant. The GPS factor is used to allocate property taxes.

GPS (WA) = 1,647,982,661 divided by 24,044,326,862 = 6.8539%.

xiv) SYSTEM NET PLANT (SNP)

ACCUMULATED DEPR./ AMORT	WCA			ECA					TOTAL
	CA	OR	WA	WY	UT	ID	FERC		
PRODUCTION PLANT	(51,333,738)	(842,961,252)	(268,408,852)	(534,153,494)	(1,503,992,122)	(200,066,587)	(13,400,847)	(3,414,316,893)	
TRANSMISSION PLANT	(22,173,847)	(364,117,943)	(115,939,137)	(195,456,182)	(550,321,306)	(73,208,021)	(4,903,648)	(1,326,120,085)	
DISTRIBUTION PLANT	(109,309,972)	(850,544,329)	(193,745,614)	(245,267,144)	(805,238,034)	(126,798,829)	-	(2,330,903,923)	
GENERAL PLANT	(8,348,517)	(100,710,511)	(33,949,285)	(101,612,447)	(256,569,653)	(39,083,267)	(1,538,168)	(541,811,847)	
INTANGIBLE PLANT	(11,476,900)	(153,130,599)	(43,728,104)	(57,525,721)	(190,040,716)	(24,158,125)	(1,009,070)	(481,069,235)	
TOTAL ACCUM. DEPR & AMORTIZATION	(202,642,975)	(2,311,464,634)	(655,770,992)	(1,134,014,987)	(3,306,161,832)	(463,314,830)	(20,851,732)	(8,094,221,982)	
NET PLANT	279,062,612	3,414,759,605	992,211,669	2,520,764,731	7,712,499,441	978,915,117	51,891,707	15,950,104,880	

SNP 1.7496% 21.4090% **6.2207%** 15.8041% 48.3539% 6.1374% 0.3253%

System Net Plant (SNP) factor is based on the allocation of total net plant. The SNP factor is calculated by dividing the net plant allocated to each state by the total company net plant. The SNP factor is used to allocate interest expense and certain income tax related items.

SNP (WA) = (WA Gross Plant, 1,647,982,661 (xiii) less WA Accumulated depreciation 655,770,992 (xiv)) divided by (Total Company Gross Plant, 24,044,326,862 (xiii) less Total Company Accumulated Depreciation, 8,094,221,982 (xiv)) = 6.2207%.

xv) SYSTEM NET PLANT DISTRIBUTION (SNPD)

DISTRIBUTION	WCA		ECA				TOTAL	
	CA	OR	WA	WY	UT	ID		FERC
TOTAL NET DISTRIBUTION PLANT	124,106,249	962,890,656	225,755,683	384,206,722	1,728,827,482	168,859,601	-	3,594,646,393

SNPD 3.4525% 26.7868% **6.2803%** 10.6883% 48.0945% 4.6975% 0.0000%

System Net Plant Distribution (SNPD) factor is based on the allocation of net distribution plant. The SNPD factor is calculated by dividing net distribution plant allocated to each state by the total company net distribution plant. The SNPD factor is used to allocate distribution related expenses that cannot be directly assigned to a specific state.

SNPD (WA) = 225,755,683 divided by 3,594,646,393 = 6.2803%

xvi) CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)

Contributions in Aid of Construction (CIAC) factor is based on the allocation of net distribution plant. The CIAC factor is calculated by dividing net distribution plant allocated to each state by the total company net distribution plant. The CIAC factor is used to allocate a Schedule M item related to contributions received in aid of construction.

CIAC (WA) = 6.2803%

xvii) SYSTEM NET PLANT TRANSMISSION (SNPT)

	WCA			ECA				FERC	TOTAL
	CA	OR	WA	WY	UT	ID			
TRANSMISSION PLANT									
JBG	2,450,482	40,239,837	12,812,841	75,145	211,582	28,145	1,885	55,819,918	
DGU	-	-	-	-	-	-	-	-	
CAGW	53,293,919	875,149,766	278,658,056	-	-	-	-	1,207,101,741	
CAGE	-	-	-	887,600,622	2,499,177,403	332,449,810	22,268,131	3,741,495,966	
SG	53,211	865,781	274,822	551,100	1,510,644	206,747	13,933	3,476,239	
TOTAL	55,797,611	916,255,384	291,745,720	888,226,867	2,500,899,629	332,684,702	22,283,950	5,007,893,863	
LESS ACCUMULATED DEPR / AMORT									
DGP	-	-	-	-	-	-	-	-	
JBG	(1,975,137)	(32,434,109)	(10,327,405)	(60,568)	(170,539)	(22,686)	(1,520)	(44,991,963)	
CAGW	(20,178,069)	(331,347,975)	(105,505,122)	-	-	-	-	(457,031,165)	
CAGE	-	-	-	(195,181,828)	(549,564,749)	(73,105,133)	(4,896,723)	(822,748,433)	
SG	(20,642)	(335,859)	(106,611)	(213,786)	(586,018)	(80,203)	(5,405)	(1,348,524)	
TOTAL	(22,173,847)	(364,117,943)	(115,939,137)	(195,456,182)	(550,321,306)	(73,208,021)	(4,903,648)	(1,326,120,085)	
TOTAL NET TRANSMISSION PLANT	33,623,764	552,137,442	175,806,582	692,770,685	1,950,578,323	259,476,681	17,380,302	3,681,773,778	
SNPT	0.9132%	14.9965%	4.7751%	18.8162%	52.9793%	7.0476%	0.4721%		

System Net Plant Transmission (SNPT) factor is based on the allocation of net transmission plant. The SNPT factor is calculated by dividing net transmission plant allocated to each state by the total company net transmission plant. The SNPT factor is not used to directly allocate any costs. It is used in the calculation of the Wheeling Revenue - Generation (WRG) and Wheeling Revenue - Energy (WRE) factors (see xx and xxi below).

SNPT (WA) = 175,806,582 divided by 3,681,773,778 = 4.7751%

xviii) JIM BRIDGER GENERATION (JBG)

Full Jim Bridger	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Bridger to West Capacity	1,587	1,587	1,587	1,587	1,587	1,400	1,400	1,400	1,400	1,400	1,587	1,587
Ratio = Bridger to West Capacity / 1,419	1.0000	1.0000	1.0000	1.0000	1.0000	0.9864	0.9864	0.9864	0.9864	0.9864	1.0000	1.0000
	Average 0.9943											

NAMEPLATE CAPACITY (MW)	
JB-1	354.00
JB-2	363.33
JB-3	348.67
JB-4	353.33
Total	1,419

Jim Bridger Generation (JBG) factor is based on two other factors; CAGW [xi above] and Jim Bridger's WCA transmission capacity. Jim Bridger's WCA transmission capacity is 99.43 %. The transmission capacity is calculated by dividing Jim Bridger's WCA transmission capacity by the Jim Bridger plant nameplate capacity (see calculation above). The JBG factor is used to allocate production and transmission plant and operating costs associated with the Jim Bridger plant.

$$JBG (WA) = CAGW \text{ of } 23.0849\% \times 99.43\% = 22.953\%$$

xix) JIM BRIDGER ENERGY (JBE)

Jim Bridger Energy (JBE) factor is based on two other factors; CAEW [viii above] and Jim Bridger's WCA transmission capacity (see calculation above). The JBE factor is used to allocate fuel related costs associated with the Jim Bridger plant.

$$JBE (WA) = CAEW \text{ of } 22.7414\% \times 99.43\% = 22.6123\%$$

xx) WHEELING REVENUE – GENERATION (WRG)

Wheeling Revenue Generation (WRG) factor is based on two other factors; CAGW (xii above) and SNPT for the WCA states (Oregon, Washington and California (see xv above)). The WRG factor is used to allocate firm wholesale wheeling revenues.

WRG (WA) = CAGW of 23.0849% x SNPT of 20.6848% (sum of CA, OR, WA) = 4.7751%.

xxi) WHEELING REVENUE – ENERGY (WRE)

Wheeling Revenue Energy (WRE) factor is based on two other factors; CAEW (ix above) and SNPT for the WCA states (Oregon, Washington and California (see xv above)). The WRE factor is used to allocate non-firm wholesale wheeling revenues.

WRE (WA) = CAEW of 22.7414% x SNPT of 20.6848% (sum of CA, OR, WA) = 4.7040%.

xxii) BAD DEBT EXPENSES

	WCA		ECA				TOTAL
	CA	OR	WA	WY	UT	ID	
ACCOUNT 904 BALANCE	610,033	5,294,295	1,542,629	770,984	3,587,940	1,118,474	12,924,355

BADDEBT 4.7200% 40.9637% 11.9358% 5.9654% 27.7611% 8.6540% 0.0000%

Bad Debt Expense (BADDEBT) factor is based on balances in FERC Account 904. The BADDEBT factor is calculated by dividing each state's balance of account 904 by the total Company account 904 balance. This factor is used to allocate only the situs portion of deferred federal income taxes relating to unrecoverable customer account balances.

BADDEBT (WA) = 1,542,629 divided by 12,924,355 = 11.9358%

xxiii) TROJAN DECOMMISSIONING ALLOCATOR (TROJD)

	FACTORS	CA	OR	WA	WCA
Account 228.42					
Plant - Premerger	CAGW	318,803	5,235,122	1,666,925	7,220,849
Plant - Postmerger	CAGW	65,006	1,067,474	339,896	1,472,376
Storage Facility	CAEW	78,925	1,267,713	396,388	1,743,025
Transition Costs	SNNP	155,895	2,559,978	815,127	3,531,000
Total Acct 228.42		618,628	10,130,286	3,218,336	13,967,250
Transition Costs	SNNP	4,975	81,693	26,012	112,680
Storage Facility	CAEW	42,652	685,086	214,212	941,950
December 1993 Adj.		47,627	766,779	240,224	1,054,630
Adjusted Acct 228.42		666,254	10,897,065	3,458,561	15,021,880

TROJD 4.4352% 72.5413% **23.0235%**

Trojan Decommissioning Allocator (TROJD) was created in order to allocate the costs of decommissioning the Trojan Nuclear Plant which closed in 1993. This factor is calculated by dividing each WCA states' portion of the decommissioning costs by the WCA total in account 228.42.

TROJD (WA) = 3,458,561 divided by 15,021,880 = 23.0235%

xxiv) ACCUMULATED INVESTMENT TAX CREDIT (ITC)

	FACTORS	CA	OR	WA	WY
Calendar Year 1984	ITC84	3.2870%	70.9760%	14.1800%	10.9460%
Calendar Year 1985	ITC85	5.4200%	67.6900%	13.3600%	11.6100%
Calendar Year 1986	ITC86	4.7890%	64.6080%	13.1260%	15.5000%
Calendar Year 1988	ITC88	4.2700%	61.2000%	14.9600%	16.7100%
Calendar Year 1989	ITC89	4.8806%	56.3558%	15.2688%	20.6776%
Calendar Year 1990	ITC90	1.5047%	15.9356%	3.9132%	3.8051%

Accumulated Investment Tax Credit (ITC) ITC 84, ITC 85, ITC 86, ITC 88, ITC 89 & ITC 90 are the factors used to allocate the rate base reduction called Unamortized ITC (Investment Tax Credit) in FERC Account 255. These are static factors that were calculated in the year the ITC originated and do not change.

xxv) DEFERRED INCOME TAX EXPENSE (DITEXP)

	CA	OR	WA	WY	UT	ID	FERC	NON-UTILITY	TOTAL
Production	S	(417,111)	(228,745)	(260,185)	(90,066)	0	0	0	(1,056,402)
Transmission	S	(376,521)	(102,071)	(164,842)	(29,800)	0	0	0	(699,861)
Distribution	S	(2,577,335)	(355,880)	(765,750)	0	0	0	0	(3,922,740)
General	S	34,496	85	12,384	6,994	6	17	0	54,047
Mining	S	187	57	125	297	41	2	0	721
Malin	S	0	0	0	0	0	0	3,387,251	3,387,251
Non Utility	S	(39)	(349)	0	0	0	0	0	(388)
Total Pacific Division		(3,336,323)	(686,903)	(1,178,268)	(112,575)	47	19	3,387,251	(2,237,372)
Production	S	0	0	(270,040)	(3,707,663)	(809,239)	(36,226)	0	(4,823,168)
Transmission	S	0	0	(92,917)	(1,709,957)	(267,589)	(12,647)	0	(2,083,110)
Distribution	S	134	31	(240,243)	(4,681,868)	(536,029)	0	0	(5,457,960)
General	S	(539)	(1,669)	9,584	(88,257)	21,820	349	0	(59,061)
Mining	S	32	152	332	791	109	7	0	1,919
Total Utah Division		(492)	(1,486)	(593,284)	(10,186,954)	(1,590,928)	(48,517)	0	(12,421,380)
Post-Merger (Vintages beginning 2006 and forward except for WCA which is 2007 and forward)									
Prod / Other Prod	S	372,693	1,919,172	3,388,698	9,109,628	1,157,513	80,682	0	22,041,634
Cholla Unit 4	S	57,585	0	542,930	1,360,837	181,116	12,175	294,938	3,422,708
Gadsby Unit 4, 5 & 6	S	23,515	0	183,093	685,807	65,398	6,637	127,356	1,465,964
Hydro-PPL	S	(631)	9,340	7,986	47,208	9,102	673	0	77,410
Hydro-UPL	S	5,214	26,009	47,553	128,143	15,816	1,133	0	309,559
Transmission	S	184,063	1,066,791	2,052,818	5,212,884	566,921	48,697	0	13,008,951
Distribution	S	2,855,544	5,828,569	7,867,726	41,301,473	4,318,893	0	156	87,154,330
General/ Intangibles	S	59,832	26,411	650,162	1,313,022	203,416	16,158	(1,809)	3,104,242
Mining	S	(8,749)	(32,229)	(193,352)	(340,946)	(18,572)	(3,475)	0	(979,619)
WCA - CAEE 2007+	S	107,703	0	1,358,795	3,264,010	370,239	26,738	642,337	7,799,227
WCA - CAGE 2007+	S	9,731,268	0	86,394,486	234,453,239	28,187,740	2,071,777	48,700,007	564,417,269
WCA - CAGW 2007+	S	867,789	11,222,486	7,784,070	20,989,748	2,585,361	186,894	(7,125,002)	50,474,433
WCA_CAGW 2007+ -Marengo	S	0	0	0	0	0	0	0	0
WCA_CAGW 2007+ -Goodhoe	S	0	0	0	0	0	0	0	0
WCA - General 2007+	S	556,083	2,028,958	3,301,947	8,726,628	1,269,523	32,115	54,232	23,000,572
WCA - JBG 2007+	S	291,155	3,398,213	2,510,881	6,825,260	817,511	60,206	(2,205,942)	16,198,410
Oregon Extra Book Depreciation	S	0	0	0	0	0	0	0	(4,112,460)
Non Utility	NUTIL	0	0	0	0	0	0	26,426	26,426
Total Post Merger		15,103,064	25,493,720	115,897,793	333,076,941	39,729,977	2,540,410	40,512,699	787,409,056
Total Deferred Taxes		14,791,952	24,805,331	114,126,241	322,777,412	38,139,096	2,491,912	43,899,950	772,750,304

DITEXP 1.9142% 27.3980% 14.7688% 41.7699% 4.9355% 0.3225% 5.6810%

3.2100%

Deferred Income Tax Expenses (DITEXP) is generated by the Company's tax model, "Power Tax" based on state allocations of property-related deferred tax expenses. This factor is used only for allocating property-related deferred tax expense calculated in adjustments.

xxvi) DEFERRED INCOME TAX BALANCE (DITBAL)

	CA	OR	WA	WY	UT	ID	FERC	NON-UTILITY	TOTAL
Production	1,755,061	27,969,947	7,041,070	11,710,614	1,934,563	0	0	0	50,411,255
Transmission	726,510	10,351,974	2,836,749	4,286,780	834,171	0	0	0	19,036,184
Distribution	2,819,780	15,950,666	4,484,789	4,840,066	0	0	0	0	28,095,301
General	486	(270,991)	1,011	(98,522)	(44,004)	460	(119)	0	(411,679)
Mining	52	816	250	560	1,337	192	11	0	3,218
Main	0	0	0	0	0	0	0	0	1,455,480
Non Utility	0	0	0	0	0	0	0	0	1,443
T total Pacific Division	5,301,889	54,002,412	14,363,869	20,739,498	2,726,067	652	(108)	1,456,923	98,591,202
Production	0	0	0	4,158,692	61,680,547	12,288,467	562,769	0	78,690,475
Transmission	0	0	0	1,722,621	37,770,134	5,181,522	232,729	0	44,907,006
Distribution	0	0	0	1,839,761	28,696,533	4,958,843	0	0	35,495,137
General	(8)	(84,201)	31	(160,067)	(248,264)	(304,824)	(4,801)	0	(802,134)
Mining	139	2,169	666	1,487	3,553	511	29	0	8,554
T total Utah Division	131	(82,032)	697	7,562,494	127,902,503	22,124,519	790,726	0	158,299,038
Post-Merger (Vintages beginning 2006 and forward except for WCA which is 2007 and forward)									
Prod/ Other Prod	9,288,596	146,714,479	40,639,678	75,756,343	205,315,623	27,244,863	1,810,999	0	506,770,581
Cholla Unit 4	234,608	3,885,754	0	3,052,384	7,362,502	649,141	53,480	3,719,519	18,957,388
Gadsby Unit 4, 5 & 6	74,790	1,169,207	0	689,635	1,992,715	260,545	18,312	369,061	4,574,265
Hydro-PPL	807,416	12,543,244	3,462,569	6,260,990	16,652,851	2,150,406	135,144	0	42,012,620
Hydro-UPL	260,018	3,797,283	1,101,172	1,813,737	4,982,020	647,503	37,717	0	12,639,450
Transmission	5,102,372	78,037,131	21,315,501	38,590,610	107,436,214	14,211,496	862,792	0	265,556,116
Distribution	28,864,851	220,179,288	48,245,279	70,898,344	359,119,586	38,569,265	0	6,492	765,883,105
General/ Intangibles	2,232,696	30,006,860	7,198,451	13,515,928	35,628,851	5,286,242	165,265	7	94,034,300
Mining	158,851	2,921,479	721,562	1,711,863	3,771,836	550,078	36,378	0	9,872,047
WCA - CAEE 2007+	386,127	6,830,593	0	4,720,019	10,833,999	1,499,723	94,021	2,132,201	26,496,683
WCA - CAGE 2007+	22,983,887	366,531,719	0	216,893,206	575,171,111	75,639,677	5,220,235	114,863,504	1,377,303,339
WCA - CAGW 2007+	5,885,200	96,251,063	75,252,618	55,255,235	147,180,578	19,505,488	1,352,840	(51,352,641)	349,330,381
WCA_CAGW 2007+-Marengo	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+-Goodhoe	0	0	0	0	0	0	0	0	0
WCA - General 2007+	2,864,591	36,917,638	8,053,241	18,705,787	51,941,685	6,929,388	308,241	1,109,282	126,829,853
WCA - JBG 2007+	1,292,952	20,662,746	15,945,343	12,166,880	32,225,352	4,185,607	292,553	(10,537,139)	76,234,294
Oregon Extra Book Depreciation	0	(28,418,588)	0	0	0	0	0	0	(28,418,588)
Non Utility	0	0	0	0	0	0	0	0	(1,431,673)
T total Post Merger	80,436,955	998,029,896	221,935,414	520,030,961	1,559,614,923	197,329,422	10,387,977	58,878,613	3,646,644,161
T total Deferred Taxes	85,738,975	1,051,950,276	236,299,980	548,332,953	1,690,243,493	219,454,593	11,178,595	60,335,536	3,903,534,401

DITBAL 2.1964% 26.9487% **6.0535%** 14.0471% 43.3003% 5.6219% 0.2864% 1.5457%

Deferred Income Tax Balance (DITBAL) is generated by the Company's tax model, "Power Tax" based on state allocations of property-related deferred tax balances. This factor is used to allocate property related deferred income tax balances.

xxvii) TAX DEPRECIATION (TAXDEPR)

	WCA		ECA		TOTAL		
	CA	OR	WA	UT		FERC	
Total Schedule M Differences (PowerTax)	22,568,828	282,899,308	52,873,711	483,976,995	3,262,919	1,094,663,934	
TAXDEPR	2.0617%	25.8435%	4.8301%	14.4538%	44.2124%	5.5840%	0.2981%

Tax Depreciation (TAXDEPR) is based on the state allocation of functional property-related tax depreciation. This factor is used to allocate the Schedule M adjustment for property-related tax depreciation.

xxviii) SCHEDULE M DEPRECIATION EXPENSES (SCHMDEXP)

Depreciation Expense	CA	OR	WA	WY	UT	ID	FERC	TOTAL
Steam	1,175,747	19,307,163	6,147,629	28,354,490	79,836,470	10,620,142	711,358	146,152,999
Nuclear	0	0	0	0	0	0	0	0
Hydro	853,575	14,016,715	4,463,088	1,483,266	4,176,367	555,556	37,212	25,585,779
Other	1,891,003	31,052,526	9,887,492	17,379,563	48,934,859	6,509,496	436,019	116,090,957
Transmission	1,100,557	18,072,332	5,754,431	16,585,039	46,697,114	6,211,913	416,087	94,837,473
Distribution	6,746,440	51,535,567	13,079,161	18,051,150	62,795,734	7,613,345	0	159,821,396
General	766,000	9,959,149	3,133,450	6,583,620	16,049,277	2,331,779	79,095	38,902,369
Mining	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment	0	0	0	0	0	0	0	0
Total Depreciation Expense	12,533,321	143,943,451	42,465,252	88,437,129	258,489,820	33,842,231	1,679,770	581,390,974
SCHMDEXP	2.1557%	24.7585%	7.3041%	15.2113%	44.4606%	5.8209%	0.2889%	

Schedule M Depreciation Expenses (SCHMDEXP) is based on the book depreciation per state as a percentage of total Company book depreciation. This factor is used to allocate the Schedule M for book depreciation.

PacifiCorp WCA Allocation Manual – Part III
Allocation factor applied to each component of revenue requirement

FERC ACCOUNT	DESCRIPTION	ALLOCATIONFACTOR
<u>Sales to Ultimate Customers</u>		
440	Residential Sales	S
442	Commercial & Industrial Sales	S SE SG
444	Public Street & Highway Lighting	S SO
445	Other Sales to Public Authority	S
448	Interdepartmental	S SO
447	Sales for Resale	S SG SE DGP CAGW CAGE CAEW CAEE
449	Provision for Rate Refund	S SG
<u>Other Electric Operating Revenue</u>		
450	Forfeited Discounts & Interest	S SO
451	Misc Electric Revenue	S SG SO

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
453	Water Sales	CAGW CAGE JBG SG
454	Rent of Electric Property	S CAGW CAGE JBG SG SO
456	Other Electric Revenue	S CAGE CAGW SO SG JBG WRG WRE CAEW SE
<u>Miscellaneous Revenues</u>		
41160	Gain on Sale of Utility Plant - CR	S SG SO DGU DGP
41170	Loss on Sale of Utility Plant	S CAGW CAGE SG
4118	Gain from Emission Allowances	S CAEW CAEE SE

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
41181	Gain from Disposition of NOX Credits	SE
4194	Impact Housing Interest Income	DGU
421	(Gain) / Loss on Sale of Utility Plant	S DGP DGU CN SO CAGW CAGE SG
<u>Miscellaneous Expenses</u>		
4311	Interest on Customer Deposits	S
<u>Steam Power Generation</u>		
500	Operation Supervision & Engineering	SG CAGW CAGE JBG
501	Fuel Related	SE CAGW CAGE CAEW CAEE JBE JBG

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
502	Steam Expenses	SG CAGW CAGE JBG CAGE
503	Steam From Other Sources	SE CAEW CAEE
505	Electric Expenses	SG CAGW CAGE JBG
506	Misc. Steam Expense	SG SE CAGW CAGE JBG
507	Rents	SG CAGW CAGE JBG
510	Maint Supervision & Engineering	SG CAGW CAGE JBG
511	Maintenance of Structures	SG CAGW CAGE JBG

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
512	Maintenance of Boiler Plant	SG CAGW CAGE JBG
513	Maintenance of Electric Plant	SG CAGW CAGE JBG
514	Maintenance of Misc. Steam Plant	SG CAGW CAGE JBG
<u>Nuclear Power Generation</u>		
517	Operation Super & Engineering	SG
518	Nuclear Fuel Expense	SE
519	Coolants and Water	SG
520	Steam Expenses	SG
523	Electric Expenses	SG

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
524	Misc. Nuclear Expenses	SG
528	Maintenance Super & Engineering	SG
529	Maintenance of Structures	SG
530	Maintenance of Reactor Plant	SG
531	Maintenance of Electric Plant	SG
532	Maintenance of Misc Nuclear	SG
Hydraulic Power Generation 535	Operation Super & Engineering	DGP CN SG CAGW CAGE
536	Water For Power	DGP CAGW CAGE
537	Hydraulic Expenses	DGP CAGW CAGE

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
538	Electric Expenses	DGP CAGW CAGE
539	Misc. Hydro Expenses	DGP CAGW CAGE
540	Rents (Hydro Generation)	DGP CAGW CAGE
541	Maint Supervision & Engineering	DGP CAGW CAGE
542	Maintenance of Structures	DGP CAGW CAGE
543	Maintenance of Dams & Waterways	DGP CAGW CAGE
544	Maintenance of Electric Plant	DGP CAGW CAGE
545	Maintenance of Misc. Hydro Plant	DGP CAGW CAGE

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
<u>Other Power Generation</u> 546 547	Operation Super & Engineering Fuel	SG SE CAGW CAGE SE CAEW CAEE SSECT
548	Generation Expense	SG CAGW CAGE S
549	Miscellaneous Other	S SG CAGW CAGE
550	Maint Supervision & Engineering	S SG CAGW CAGE
551	Maint Supervision & Engineering	SG CAGW CAGE
552	Maintenance of Structures	SG CAGW CAGE

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
553	Maint of Generation & Electric Plant	SG CAGW CAGE
554	Maintenance of Misc. Other	SG CAGW CAGE
Other Power Supply		
555	Purchased Power	SG SE CAGW CAGE CAEW CAEE DGP S
556	System Control & Load Dispatch	SG CAGW CAGE
557	Other Expenses	S SG SGCT SE CAGE TROJP CAGW JBG CAEW JBE
Transmission Expense		
560	Operation Supervision & Engineering	SG JBG CAGW CAGE

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
561	Load Dispatching	SG CAGW CAGE
562	Station Expense	SG JBG CAGW CAGE
563	Overhead Line Expense	SG CAGW CAGE
564	Underground Line Expense	SG CAGW CAGE
565	Transmission of Electricity by Others	SG SE CAGW CAGE CAEW CAEE
566	Misc. Transmission Expense	SG CAGW CAGE
567	Rents - Transmission	SG CAGW CAGE

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
568	Maint Supervision & Engineering	SG CAGW CAGE
569	Maintenance of Structures	SG CAGW CAGE
570	Maintenance of Station Equipment	SG JBG CAGW CAGE
571	Maintenance of Overhead Lines	SG JBG CAGW CAGE
572	Maintenance of Underground Lines	SG CAGW CAGE
573	Maint of Misc. Transmission Plant	SG CAGW CAGE
<u>Distribution Expense</u> 580	Operation Supervision & Engineering	S SNPD

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
581	Load Dispatching	S SNPD
582	Station Expense	S SNPD
583	Overhead Line Expenses	S SNPD
584	Underground Line Expense	S SNPD
585	Street Lighting & Signal Systems	S SNPD
586	Meter Expenses	S SNPD
587	Customer Installation Expenses	S SNPD
588	Misc. Distribution Expenses	S SNPD
589	Rents	S SNPD

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
590	Maint Supervision & Engineering	S SNPD
591	Maintenance of Structures	S SNPD
592	Maintenance of Station Equipment	S SNPD
593	Maintenance of Overhead Lines	S SNPD
594	Maintenance of Underground Lines	S SNPD
595	Maintenance of Line Transformers	S SNPD
596	Maint of Street Lighting & Signal Sys.	S SNPD
597	Maintenance of Meters	S SNPD
598	Maint of Misc. Distribution Plant	S SNPD
<u>Customer Accounts Expense</u>		
901	Supervision	S CN

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
902	Meter Reading Expense	S CN
903	Customer Receipts & Collections	S CN
904	Uncollectible Accounts	S SG CN
905	Misc. Customer Accounts Expense	S CN
<u>Customer Service Expense</u>		
907	Supervision	S CN
908	Customer Assistance	S CN
909	Informational & Instructional Adv	S CN
910	Misc. Customer Service	S CN
<u>Sales Expense</u>		
911	Supervision	S CN

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
912	Demonstration & Selling Expense	S CN
913	Advertising Expense	S CN
916	Misc. Sales Expense	S CN
<u>Administrative & General Expense</u>		
920	Administrative & General Salaries	S CN SO
921	Office Supplies & expenses	S CN SO
922	A&G Expenses Transferred	S CN SO
923	Outside Services	S CAGW SO
924	Property Insurance	S CAGW SO

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
925	Injuries & Damages	S SO
926	Employee Pensions & Benefits	S CN SO
927	Franchise Requirements	S SO
928	Regulatory Commission Expense	S CN SO CAGW CAGE SG
929	Duplicate Charges	S CAGW CN JBG SG SNPD SO
930	Misc General Expenses	S CAGE SO
931	Rents	S SO

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
935	Maintenance of General Plant	S CN SO
<u>Depreciation Expense</u> 403SP	Steam Depreciation	DGP DGU SG CAGW CAGE JBG S
403NP	Nuclear Depreciation	DGP
403HP	Hydro Depreciation	DGP DGU CAGW CAGE
403OP	Other Production Depreciation	DGU SG CAGW CAGE
403TP	Transmission Depreciation	DGP DGU CAGW CAGE JBG SG

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
403	Distribution Depreciation	
360	Land & Land Rights	S
361	Structures	S
362	Station Equipment	S
363	Storage Battery Equipment	S
364	Poles & Towers	S
365	OH Conductors	S
366	UG Conduit	S
367	UG Conductor	S
368	Line Trans	S
369	Services	S
370	Meters	S
371	Inst Cust Prem	S
372	Leased Property	S
373	Street Lighting	S
403GP	General Depreciation	S DGP DGU SE CN SG SO CAGW CAGE JBG JBE
403GV0	General Vehicles	SG
403MP	Mining Depreciation	CAEE
403EP	Experimental Plant Depreciation	DGP SG
4031	ARO Depreciation	
		S

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
<u>Amortization Expense</u> 404GP	Amort of LT Plant - Capital Lease Gen	S SG SO DGU CN CAGW CAGE DGP
404SP 404IP	Amort of LT Plant - Cap Lease Steam Amort of LT Plant - Intangible Plant	SG DGP S SE SG SO CN CAGW CAGE DGP JBG CAEW CAEE DGU
404MP	Amort of LT Plant - Mining Plant	SE
404OP	Amort of LT Plant - Other Plant	CAGE
404HP	Amortization of Other Electric Plant	DGP DGU CAGW CAGE SG

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
405	Amortization of Other Electric Plant	S
406	Amortization of Plant Acquisition Adj	S DGP DGU CAGW CAGE SG SO
407	Amort of Prop Losses, Unrec Plant, etc	S SO DGP SE CAGW CAGE CAEW SG-P SG TROJP
<u>Taxes Other Than Income</u> 408	Taxes Other Than Income	S GPS SO SE CAGE OPRV-ID EXCTAX DGP CAEW CAEE
<u>Deferred ITC</u> 41140	Deferred Investment Tax Credit - Fed	CAGE

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
41141	Deferred Investment Tax Credit - Idaho	CAGE
<u>Interest Expense</u>		
427	Interest on Long-Term Debt	S SNP
428	Amortization of Debt Disc & Exp	SNP
429	Amortization of Premium on Debt	SNP
431	Other Interest Expense	OTH SO SNP
432	AFUDC - Borrowed Total Elec. Interest Deductions for Tax Non-Utility Portion of Interest	SNP NUTIL
<u>Interest & Dividends</u>		
419	Interest & Dividends	S SNP

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
<u>Deferred Income Taxes</u> 41010	Deferred Income Tax - Federal-DR	S TROJD CIAC SO SNP SE SG GPS TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD
41110	Deferred Income Tax - Federal-CR	S CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SE CAEE
<u>Schedule M Additions</u> SCHMAF	Additions - Flow Through	S SNP SO SE TROJP DGP

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
SCHMAP	Additions - Permanent	S BADDEBT JBE SCHMDEXP CAEE CAGW CAGE SNP SO
SCHMAT	Additions - Temporary	S JBE CIAC SNP TROJD CN SE SG GPS SO SNPD JBG BADDEBT CAGW CAGE CAEW CAEE SCHMDEXP
<u>Schedule M Deductions</u> SCHMDF	Deductions - Flow Through	S CAGW CAGE DGP DGU
SCHMDP	Deductions - Permanent	S SE CAEW CAEE SNP JBE SCHMDEXP SO

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
SCHMDT	Deductions - Temporary	S BADDEBT CN SNP SNPD JBE SE SG GPS SO TAXDEPR CAGW CAGE JBG CAEE TROJD
40911 *No state income taxes are allocated to WA	State Income Taxes	IBT IBT CAGE IBT
<u>Adjustments to Calculated Tax:</u> 40910 40910 40910 40910 40910 40910		SE JBE SO SG CAGW CAEE
<u>Steam Production Plant</u> 310	Land and Land Rights	DGP DGU SG CAGW CAGE JBG S

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
311	Structures and Improvements	DGP DGU SG CAGW CAGE JBG
312	Boiler Plant Equipment	DGP DGU SG CAGW CAGE JBG S
314	Turbogenerator Units	DGP DGU SG CAGW CAGE JBG
315	Accessory Electric Equipment	DGP DGU SG CAGW JBG CAGE
316	Misc Power Plant Equipment	DGP DGU SG CAGW CAGE JBG

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
317	Steam Plant ARO	S
SP	Unclassified Steam Plant - Account 300	CAGW CAGE SG
<u>Nuclear Production Plant</u>		
320	Land and Land Rights	DGP SG
321	Structures and Improvements	DGP SG
322	Reactor Plant Equipment	DGP SG
323	Turbogenerator Units	DGP SG
324	Land and Land Rights	DGP SG
325	Misc. Power Plant Equipment	DGP SG

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
NP	Unclassified Nuclear Plant - Acct 300	SG
Hydraulic Plant 330	Land and Land Rights	DGP DGU CAGW CAGE
331	Structures and Improvements	DGP DGU CAGW CAGE
332	Reservoirs, Dams & Waterways	DGP DGU CAGW CAGE
333	Water Wheel, Turbines, & Generators	DGP DGU CAGW CAGE
334	Accessory Electric Equipment	DGP DGU CAGW CAGE
335	Misc. Power Plant Equipment	DGP DGU CAGW CAGE
336	Roads, Railroads & Bridges	DGP DGU CAGW CAGE

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
337	Hydro Plant ARO	S
HP	Unclassified Hydro Plant - Acct 300	S DGU CAGW CAGE
<u>Other Production Plant</u>		
340	Land and Land Rights	S SG DGU CAGW CAGE CAGE
341	Structures and Improvements	SG DGU CAGW CAGE
342	Fuel Holders, Producers & Accessories	SG DGU CAGW CAGE
343	Prime Movers	S DGU SG CAGW CAGE

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
344	Generators	S DGU SG CAGW CAGE
345	Accessory Electric Plant	SG DGU CAGW CAGE
346	Misc. Power Plant Equipment	SG DGU CAGW CAGE
347	Other Production ARO	S
OP	Unclassified Other Prod Plant-Acct 300	S SG CAGW CAGE
Experimental Plant 103	Experimental Plant	DGP
Transmission Plant 350	Land and Land Rights	DGP DGU CAGW CAGE JBG SG

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
352	Structures and Improvements	S DGP DGU CAGW CAGE JBG SG
353	Station Equipment	DGP DGU CAGW CAGE JBG SG
354	Towers and Fixtures	DGP DGU CAGW CAGE JBG SG
355	Poles and Fixtures	DGP DGU CAGW CAGE JBG SG
356	Clearing and Grading	DGP DGU CAGW CAGE JBG SG

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
357	Underground Conduit	DGP DGU CAGW CAGE SG
358	Underground Conductors	DGP DGU CAGW CAGE SG
359	Roads and Trails	DGP DGU CAGW CAGE SG
TP	Unclassified Trans Plant - Acct 300	SG CAGW CAGE
TS0	Unclassified Trans Sub Plant - Acct 300	SG
<u>Distribution Plant</u> 360	Land and Land Rights	S
361	Structures and Improvements	S
362	Station Equipment	S

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
363	Storage Battery Equipment	S
364	Poles, Towers & Fixtures	S
365	Overhead Conductors	S
366	Underground Conduit	S
367	Underground Conductors	S
368	Line Transformers	S
369	Services	S
370	Meters	S
371	Installations on Customers' Premises	S
372	Leased Property	S
373	Street Lights	S
DP	Unclassified Dist Plant - Acct 300	S

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
DS0	Unclassified Dist Sub Plant - Acct 300	
		S
General Plant 389	Land and Land Rights	S CN DGU SG CAGW CAGE SO
390	Structures and Improvements	S CAEE DGU CN SG CAGW CAGE JBG SO
391	Office Furniture & Equipment	S DGP DGU CN SG SE SO CAGW CAGE JBG JBE CAGE

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
392	Transportation Equipment	S SO SG CN DGU SE DGP CAGW CAGE JBG CAEW CAEE
393	Stores Equipment	S DGP DGU SO SG CAGW CAGE JBG CAGE
394	Tools, Shop & Garage Equipment	S DGP SG SO SE DGU CAGW CAGE JBG CAEW CAEE
395	Laboratory Equipment	S DGP DGU SO SE SG CAGW CAGE JBG CAEW CAEE

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
396	Power Operated Equipment	S DGP SG SO DGU SE CAGW CAGE JBG CAEW CAEE
397	Communication Equipment	S DGP DGU SO CN SG SE CAGW CAGE JBG CAEW CAGE
398	Misc. Equipment	S DGP DGU CN SO SE SG CAGW CAGE JBG CAEW CAEE CAGE

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
399 MP	Coal Mine	SE CAEW CAEE JBE
399L	WIDCO Capital Lease Remove Capital Leases	SE
1011390	General Capital Leases Remove Capital Leases	S CAGW CAGE SO
1011392	General Vehicles Capital Leases Remove Capital Leases	SO
GP	Unclassified Gen Plant - Acct 300	S SO CN SG CAGE CAGW
399G	Unclassified Gen Plant - Acct 300	S SO SG DGP DGU

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
<u>Intangible Plant</u> 301	Organization	S SO CAGW CAGE SG
302	Franchise & Consent	S SG CAGW CAGE DGP DGU
303	Miscellaneous Intangible Plant	S SG SO SE CN CAGW JBG CAEW CAEE CAGE
303	Less Non-Utility Plant	S
IP	Unclassified Intangible Plant - Acct 300	S SG DGU SO
<u>Rate Base Additions</u> 105	Plant Held For Future Use	S SG SE CAGW CAGE CAEW CAEE

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
114	Electric Plant Acquisition Adjustments	S SG CAGW CAGE DGP
115	Accum Provision for Asset Acquisition Adjustments	S SG CAGW CAGE DGP
120	Nuclear Fuel	SE
124	Weatherization	S SO
182W	Weatherization	S SG SGCT SO
186W	Weatherization	S CN CNP SG SO

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
151	Fuel Stock	DEU SE CAEW JBE CAEE
152	Fuel Stock - Undistributed	SE CAEW CAEE
25316	DG&T Working Capital Deposit	SE CAEW CAEE
25317	DG&T Working Capital Deposit	SE CAEW CAEE
25319	Provo Working Capital Deposit	SE CAEW CAEE
154	Materials and Supplies	S SG SE SO SNPPS SNPPH SNPD SNPT DGU DGP JBE SNPP CAGW CAGE JBG CAEW CAEE
163	Stores Expense Undistributed	SO

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
25318	Provo Working Capital Deposit	SNPPS CAGW CAGE
165	Prepayments	S GPS SG CAGW CAGE CAEW CAEE SE SO
182M	Misc Regulatory Assets	S SG CAGE CAGW JBG SE CAEW CAEE SO
186M	Misc Deferred Debits	S CAEW CAEE SG SO SE CAGW CAGE CAEE JBE EXCTAX

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
<u>Working Capital</u>		
CWC	Cash Working Capital	S SO SE
OWC	Other Work. Cap.	
131	Cash	SNP
135	Working Funds	SG
141	Other A/R	SO
143	Other A/R	SO
232	A/P	SE
232	A/P	SO
232	A/P	CAEE
232	A/P	CAGE
232	A/P	S
2533	Other Msc. Df. Crd.	SE
2533	Other Msc. Df. Crd.	CAEW
2533	Other Msc. Df. Crd.	CAEE
230	Asset Retir. Oblig.	SE
230	Asset Retir. Oblig.	CAEW
230	Asset Retir. Oblig.	CAEE
230	Asset Retir. Oblig.	S
254105	ARO Reg Liability	S
254105	ARO Reg Liability	SE
254105	ARO Reg Liability	CAGE
254105	ARO Reg Liability	CAEE
2533	Cholla Reclamation	CAEE
<u>Miscellaneous Rate Base</u>		
18221	Unrec Plant & Reg Study Costs	S
18222	Nuclear Plant - Trojan	S TROJP TROJD
1869	Misc Deferred Debits-Trojan	S SNPPN

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
TOTAL RATE BASE ADDITIONS		
235	Customer Service Deposits	S CN
2281	Prop Ins	SO
2282	Inj & Dam	SO
2283	Pen & Ben	SO
2283	Pen & Ben	S
254	Ins Prov	SO
22841	Accum Misc Oper Provisions - Other	S CAGW
22842	Prv-Trojan	TROJD
230	ARO	TROJP
254105	ARO	S
254	Regulatory Liability	CAEE
254	Regulatory Liability	SE
254		S
252	Customer Advances for Construction	S SG CAGE CAGW CN
25398	SO2 Emissions	S
25399	Other Deferred Credits	S GPS SO CAGW CAGE SG CAEW CAEE SE

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
190	Accumulated Deferred Income Taxes	S CN SO IBT BADDEBT TROJD SG SE SNP CAGW CAGE CAEW CAEE JBE SNPD
281	Accumulated Deferred Income Taxes	S SG CAGW CAGE SNPT
282	Accumulated Deferred Income Taxes	S CIAC DITBAL JBE SO SNPD SNP CAGW CAGE SE CAEE CN JBG SG

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
283	Accumulated Deferred Income Taxes	S SG SE SO GPS SNP TROJD SGCT CAGW CAGE CAEW CAEE JBE SGCT
255	Accumulated Investment Tax Credit	S ITC84 ITC85 ITC86 ITC88 ITC89 ITC90 SG
<u>Production Plant Accumulated Depreciation</u> 108SP	Steam Prod Plant Accumulated Depr	S DGP DGU SG CAGW CAGE JBG
108NP	Nuclear Prod Plant Accumulated Depr	DGP DGU SG
108HP	Hydraulic Prod Plant Accum Depr	S DGP DGU CAGW CAGE

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
108OP	Other Production Plant - Accum Depr	S DGU DGP SG CAGW CAGE CAGE
108EP	Experimental Plant - Accum Depr	DGP SG
<u>Transmission Plant Accumulated Depreciation</u> 108TP	Transmission Plant Accumulated Depr	DGP DGU CAGW CAGE JBG SG
<u>TOTAL TRANS PLANT ACCUM DEPR</u> 108360	Land and Land Rights	S
<u>Distribution Plant Accumulated Depreciation</u> 108361	Structures and Improvements	S
108362	Station Equipment	S
108363	Storage Battery Equipment	S
108364	Poles, Towers & Fixtures	S

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
108365	Overhead Conductors	S
108366	Underground Conduit	S
108367	Underground Conductors	S
108368	Line Transformers	S
108369	Services	S
108370	Meters	S
108371	Installations on Customers' Premises	S
108372	Leased Property	S
108373	Street Lights	S
108D00	Unclassified Dist Plant - Acct 300	S
108DS	Unclassified Dist Sub Plant - Acct 300	S
108DP	Unclassified Dist Sub Plant - Acct 300	S

FERC ACCOUNT	DESCRIPTION	ALLOCATION FACTOR
<u>General Plant Accumulated Depreciation</u> 108GP	General Plant Accumulated Depr	S DGP DGU SG CN SO SE CAGW CAGE JBG CAEW CAEE
108MP	Mining Plant Accumulated Depr.	S CAEW CAEE JBE
108MP	Less Centralia Situs Depreciation	S
1081390	Accum Depr - Capital Lease	SO
1081399	Accum Depr - Capital Lease Remove Capital Leases	S SE
<u>Accumulated Provision for Amortization</u> 111SP	Accum Prov for Amort-Steam	CAGW CAGE SG

