

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 1998
FILE:	JAM 1998.xls
PREPARED BY:	Revenue Requirement Department
DATE:	November 29, 1999
TIME:	1:10:21 PM
TYPE OF AVG:	BEGINNING/ENDING AVG.
METHODOLOGY:	
FACTOR:	MODIFIED ACCORD
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental 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	4.93%
TAX GROSS UP FACTOR	1.618
MERGED EFFECTIVE TAXRATE	38.20%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.20%	7.13%	3.367%
PREFERRED	4.00%	6.02%	0.241%
COMMON	48.80%	11.25%	5.490%
	<u>100.00%</u>		<u>9.098%</u>

OTHER INFORMATION

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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		2,137,668,041	1,951,490,401	186,177,640	(1,517,365)	184,660,274
3 Interdepartmental		(13,525)	(13,519)	(6)	0	(6)
4 Special Sales		1,257,031,103	1,136,250,741	120,780,362	(34,829,572)	85,950,790
5 Other Operating Revenues		1,353,773,855	1,228,399,528	125,374,327	(121,428,178)	3,946,149
6 Total Operating Revenues	2.4	4,748,459,474	4,316,127,152	432,332,322	(157,775,115)	274,557,207
7						
8 Operating Expenses:						
9 Steam Production	2.6	672,266,801	614,667,239	57,599,561	(10,532,297)	47,067,264
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.8	20,174,359	17,781,760	2,392,599	426,645	2,819,244
12 Other Power Supply		2,461,518,151	2,230,864,353	230,653,798	(142,592,290)	88,061,508
13 Transmission	2.11	96,972,131	87,881,895	9,090,235	584,861	9,675,096
14 Distribution	2.13	91,218,989	84,237,058	6,981,931	851,218	7,833,149
15 Customer Accounts	2.13	71,164,722	65,197,624	5,967,098	1,931,464	7,898,562
16 Customer Service	2.14	32,243,738	30,902,046	1,341,692	(807,591)	534,101
17 Sales	2.14	8,899,365	8,307,294	592,070	0	592,070
18 Administrative & General	2.15	337,644,759	309,008,127	28,636,632	(6,813,324)	21,823,308
19						
20 Total O & M Expenses	2.15	3,792,103,014	3,448,847,397	343,255,617	(156,951,315)	186,304,302
21						
22 Depreciation	2.17	302,755,116	276,702,804	26,052,311	(708,117)	25,344,195
23 Amortization Expense	2.18	38,724,599	35,343,172	3,381,427	(91,889)	3,289,539
24 Taxes Other Than Income	2.19	95,148,657	88,263,213	6,885,445	(102,191)	6,783,253
25 Income Taxes - Federal	2.22	111,863,560	100,105,060	11,758,500	(1,091,348)	10,667,151
26 Income Taxes - State	2.22	13,409,004	11,476,067	1,932,937	(134,253)	1,798,683
27 Income Taxes - Def Net	2.20	(23,925,522)	(21,886,078)	(2,039,444)	1,593,745	(445,699)
28 Investment Tax Credit Adj.	2.19	(5,952,396)	(5,952,396)	0	0	0
29 Misc Revenue & Expense	2.5	(13,724,949)	(12,661,454)	(1,063,495)	2,438,804	1,375,309
30						
31 Total Operating Expenses	2.22	4,310,401,083	3,920,237,784	390,163,298	(155,046,565)	235,116,734
32						
33 Operating Revenue for Return		438,058,391	395,889,368	42,169,024	(2,728,550)	39,440,473
34						
35						
36 Rate Base:						
37 Electric Plant in Service	2.31	11,106,895,954	10,142,654,282	964,241,671	(8,097,169)	956,144,502
38 Plant Held for Future Use	2.32	4,032,632	3,735,143	297,489	(104,266)	193,223
39 Misc Deferred Debits	2.33	107,560,672	96,939,323	10,621,349	(4,430,826)	6,190,523
40 Elec Plant Acq Adj	2.32	123,509,017	110,960,662	12,548,354	(8,958,846)	3,589,508
41 Nuclear Fuel	2.32	0	0	0	0	0
42 Prepayments	2.33	15,205,287	13,997,997	1,207,289	711,576	1,918,866
43 Fuel Stock	2.32	39,647,983	36,031,937	3,616,047	(31,822)	3,584,225
44 Material & Supplies	2.33	98,498,688	88,902,357	9,596,331	(1,975,408)	7,620,923
45 Working Capital	2.33	108,727,062	93,657,570	15,069,492	(7,508,832)	7,560,660
46 Weatherization Loans	2.32	115,524,878	113,756,708	1,768,171	1,988,115	3,756,286
47 Miscellaneous Rate Base	2.33	24,632,210	21,248,578	3,383,631	0	3,383,631
48						
49 Total Electric Plant		11,744,234,382	10,721,884,557	1,022,349,825	(28,407,479)	993,942,346
50						
51 Rate Base Deductions:						
52 Accum Prov For Depr	2.38	(3,774,426,213)	(3,446,255,541)	(328,170,672)	9,082,101	(319,088,571)
53 Accum Prov For Amort	2.39	(125,467,072)	(114,503,255)	(10,963,817)	(298,309)	(11,262,126)
54 Accum Def Income Taxes	2.35	(773,596,806)	(725,459,525)	(48,137,281)	7,018,031	(41,119,250)
55 Unamortized ITC	2.36	(26,219,263)	(22,718,173)	(3,501,090)	686,833	(2,814,257)
56 Customer Adv for Const	2.35	(16,507,440)	(16,585,804)	78,364	0	78,364
57 Customer Service Deposits	2.35	0	0	0	0	0
58 Misc. Rate Base Deductions	2.35	(73,007,303)	(65,655,387)	(7,351,916)	(3,369,285)	(10,721,201)
59						
60 Total Rate Base Deductions		(4,789,224,097)	(4,391,177,685)	(398,046,412)	13,119,372	(384,927,040)
61						
62 Total Rate Base		6,955,010,285	6,330,706,872	624,303,413	(15,288,108)	609,015,306
63						
64						
65 Return on Rate Base		6.2985%		6.7546%		6.476%
66						
67 Return on Equity		5.5124%		6.4480%		5.877%
68						
69 100 Basis Points in Equity:						
70 Revenue Requirement Impact		53,571,069		4,929,934		4,809,209
71 Rate Base Decrease		(562,430,059)		(42,065,176)		(42,675,900)

72 DECEMBER 1998 MODIFIED ACCORD
 73 BEGINNING/ENDING AVG.

ELECTRIC REVENUES

74	FERC	BUSINESS	PITA	75	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
										TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
76	Sales to Ultimate Customers														
77	440	Residential Sales													
78			S							777,753,160	700,599,913	77,153,247	(945,000)	76,208,247	
79															
80				B1.1						777,753,160	700,599,913	77,153,247	(945,000)	76,208,247	
81															
82	442	Commercial & Industrial Sales													
83			S							1,188,114,194	1,092,784,664	95,329,530	(1,933,365)	93,396,165	
84		P	SE							133,281,250	121,125,494	12,155,756	1,442,666	13,598,422	
85		PT	SG							7,774,224	7,020,559	753,665	(82,666)	670,999	
86															
87															
88				B1.2						1,329,169,668	1,220,930,718	108,238,950	(573,365)	107,665,585	
89															
90	444	Public Street & Highway Lighting													
91			S							12,129,543	11,344,101	785,442	1,000	786,442	
92			SO							-	-	-	-	-	
93				B1.3						12,129,543	11,344,101	785,442	1,000	786,442	
94															
95	445	Other Sales to Public Authority													
96			S							18,615,670	18,615,670	-	-	-	
97															
98				B1.3						18,615,670	18,615,670	-	-	-	
99															
100	448	Interdepartmental													
101			DPW S							(13,525)	(13,519)	(6)	-	(6)	
102			GP SO							-	-	-	-	-	
103				B1.3						(13,525)	(13,519)	(6)	-	(6)	
104															
105	Total Sales to Ultimate Customers										2,137,654,516	1,951,476,882	186,177,634	(1,517,365)	184,660,269
106															
107															
108															
109	447	Sales for Resale													
110		WSF	S							5,779,248	5,779,248	-	-	-	
111		WSF	SG							1,160,478,580	1,047,977,085	112,501,494	(27,425,869)	85,075,625	
112		WSF	SE							90,773,275	82,494,407	8,278,867	(5,096,081)	3,182,787	
113		WSF	DGP							-	-	-	(2,307,622)	(2,307,622)	
114															
115				B1.3						1,257,031,103	1,136,250,741	120,780,362	(34,829,572)	85,950,790	
116	449	Provision for Rate Refund													
117		WSF	S							(37,691,980)	(37,691,980)	-	-	-	
118		WSF	SG							-	-	-	-	-	
119															
120															
121				B1.3						(37,691,980)	(37,691,980)	-	-	-	
122															
123	Total Sales from Electricity										3,356,993,639	3,050,035,644	306,957,996	(36,346,937)	270,611,058

124 DECEMBER 1998 MODIFIED ACCORD
 125 BEGINNING/ENDING AVG.

126	FERC	BUSINES	PITA		UNADJUSTED RESULTS			WASHINGTON		
127	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
128	450	Forfeited Discounts & Interest								
129		CUST	S			5,835,480	5,835,436	44	-	44
130		CUST	SO			6,521	5,955	566	-	566
131					B1.4	5,842,001	5,841,391	610	-	610
132										
133	451	Misc Electric Revenue								
134		CUST	S			3,460,004	3,355,995	104,008	159,674	263,682
135		GP	SG			-	-	-	-	-
136		GP	SO			1,970,778	1,799,786	170,993	(145,802)	25,190
137					B1.5	5,430,782	5,155,781	275,001	13,872	288,873
138										
139	453	Water Sales								
140		P	SG			-	-	-	-	-
141						-	-	-	-	-
142										
143	454	Rent of Electric Property								
144		DPW	S			8,027,376	7,424,688	602,687	-	602,687
145		T	SG			3,366,720	3,040,336	326,383	-	326,383
146		GP	SO			1,415,640	1,292,813	122,827	-	122,827
147					B1.7	12,809,735	11,757,838	1,051,897	-	1,051,897
148										
149										
150										
151	456	Other Electric Revenue								
152		DMSC	S			8,020,413	8,057,399	(36,986)	-	(36,986)
153		CUST	CN			322,023	294,935	27,087	-	27,087
154		OTHSE	SE			1,339,685,494	1,217,501,089	122,184,405	(121,442,050)	742,355
155		OTHSO	SO			400,510	365,760	34,750	-	34,750
156		OTHSGR	SG			18,954,878	17,117,315	1,837,563	-	1,837,563
157										
158										
159					B1.7	1,367,383,317	1,243,336,498	124,046,819	(121,442,050)	2,604,769
160										
161		Total Other Electric Revenues				1,391,465,835	1,266,091,508	125,374,327	(121,428,178)	3,946,149
162										
163		Total Electric Operating Revenues			B1.8	4,748,459,474	4,316,127,152	432,332,322	(157,775,115)	274,557,207
164										
165		Summary of Revenues by Factor								
166		S				1,990,029,583	1,816,091,617	173,937,967	(2,717,691)	171,220,276
167		CN				322,023	294,935	27,087	-	27,087
168		SE				1,563,740,018	1,421,120,990	142,619,028	(125,095,464)	17,523,564
169		SO				3,792,926	3,463,791	329,135	(145,802)	183,332
170		SG				1,190,574,401	1,075,155,296	115,419,105	(27,508,535)	87,910,570
171		DGP				-	-	-	(2,307,622)	(2,307,622)
172										
173		Total Electric Operating Revenues				4,748,458,952	4,316,126,629	432,332,322	(157,775,115)	274,557,207

174 DECEMBER 1998 MODIFIED ACCORD
 175 BEGINNING/ENDING AVG.

176	FERC	BUSINESS	PITA	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
									TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
178	Miscellaneous Revenues													
179	41160	Gain on Sale of Utility Plant - CR												
180		DPW	S						-	-	-	1,716,213	1,716,213	
181		T	SG						-	-	-	-	-	
182		G	SO						-	-	-	-	-	
183		T	DGU						-	-	-	-	-	
184		P	DGP						-	-	-	-	-	
185									-	-	-	1,716,213	1,716,213	
186									-	-	-	-	-	
187	41170	Loss on Sale of Utility Plant												
188		DPW	S						-	-	-	-	-	
189		T	DGU						-	-	-	-	-	
190									-	-	-	-	-	
191									-	-	-	-	-	
192	4118	Gain from Emission Allowances												
193		P	SE						(11,528,828)	(10,477,355)	(1,051,473)	722,591	(328,881)	
194								B1.1	(11,528,828)	(10,477,355)	(1,051,473)	722,591	(328,881)	
195									-	-	-	-	-	
196	41181	Gain from Disposition of NOX Credits												
197		P	SE						-	-	-	-	-	
198									-	-	-	-	-	
199									-	-	-	-	-	
200	4194	Impact Housing Interest Income												
201		P	DGU						-	-	-	-	-	
202									-	-	-	-	-	
203									-	-	-	-	-	
204	421	(Gain) / Loss on Sale of Utility Plant												
205		DPW	S						(432,017)	(432,017)	-	-	-	
206		T	DGP						(71,248)	(59,226)	(12,022)	-	(12,022)	
207		T	DGU						(1,692,856)	(1,692,856)	-	-	-	
208		P	SE						-	-	-	-	-	
209		PTD	SO						-	-	-	-	-	
210		P	SG						-	-	-	-	-	
211								B1.1	(2,196,121)	(2,184,099)	(12,022)	-	(12,022)	
212									-	-	-	-	-	
213		Total Miscellaneous Revenues												
213									(13,724,949)	(12,661,454)	(1,063,495)	2,438,804	1,375,309	
214	Miscellaneous Expenses													
215	4311	Interest on Customer Deposits												
216		CUST	S						-	-	-	-	-	
217									-	-	-	-	-	
218		Total Miscellaneous Expenses												
218									-	-	-	-	-	
219									-	-	-	-	-	
220		Net Misc Revenue and Expense												
220									(13,724,949)	(12,661,454)	(1,063,495)	2,438,804	1,375,309	

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222 DECEMBER 1998 MODIFIED ACCORD

223 BEGINNING/ENDING AVG.

224	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
225	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
226	500	Operation	Supervision & Engineering							
227		P		SNPPS		12,566,101	11,486,190	1,079,911	-	1,079,911
228										
229					B2.1	12,566,101	11,486,190	1,079,911	-	1,079,911
230										
231	501	Fuel Related								
232		P	SE			547,341,690	497,422,049	49,919,641	(10,332,461)	39,587,179
233		P	DEP			(45,605,508)	(38,355,873)	(7,249,635)	-	(7,249,635)
234		P	DEU			(2,615,879)	(2,615,879)	-	-	-
235					B2.1	499,120,303	456,450,296	42,670,006	(10,332,461)	32,337,545
236										
237	502	Steam Expenses								
238		P		SNPPS		26,318,566	24,056,790	2,261,776	-	2,261,776
239										
240					B2.1	26,318,566	24,056,790	2,261,776	-	2,261,776
241										
242	503	Steam From Other Sources								
243		P		SE		9,423,114	8,563,690	859,424	-	859,424
244					B2.1	9,423,114	8,563,690	859,424	-	859,424
245										
246	505	Electric Expenses								
247		P		SNPPS		13,594,893	12,426,569	1,168,324	-	1,168,324
248										
249					B2.1	13,594,893	12,426,569	1,168,324	-	1,168,324
250										
251	506	Misc. Steam Expense								
252		P		SNPPS		22,473,442	20,542,110	1,931,332	(174,453)	1,756,880
253		P		SE		-	-	-	(25,383)	(25,383)
254										
255					B2.1	22,473,442	20,542,110	1,931,332	(199,836)	1,731,496
256										
257	507	Rents								
258		P		SNPPS		(36,013)	(32,918)	(3,095)	-	(3,095)
259										
260					B2.2	(36,013)	(32,918)	(3,095)	-	(3,095)
261										
262	510	Maint Supervision & Engineering								
263		P		SNPPS		12,339,326	11,278,904	1,060,422	-	1,060,422
264										
265					B2.2	12,339,326	11,278,904	1,060,422	-	1,060,422
266										
267										
268					Ref					
269	511	Maintenance of Structures								
270		P		SNPPS		5,411,635	4,946,567	465,067	-	465,067
271										
272					B2.2	5,411,635	4,946,567	465,067	-	465,067
273										
274	512	Maintenance of Boiler Plant								
275		P		SNPPS		46,430,141	42,440,007	3,990,134	-	3,990,134
276										
277					B2.2	46,430,141	42,440,007	3,990,134	-	3,990,134
278										
279	513	Maintenance of Electric Plant								
280		P		SNPPS		9,481,715	8,666,871	814,844	-	814,844
281										
282					B2.2	9,481,715	8,666,871	814,844	-	814,844
283										
284	514	Maintenance of Misc. Steam Plant								
285		P		SNPPS		15,143,578	13,842,162	1,301,415	-	1,301,415
286										
287					B2.2	15,143,578	13,842,162	1,301,415	-	1,301,415
288										
289		Total Steam Power Generation			B2.2	672,266,801	614,667,239	57,599,561	(10,532,297)	47,067,264

290 DECEMBER 1998 MODIFIED ACCORD

291 BEGINNING/ENDING AVG.

292	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
293	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
294	517	Operation Super & Engineering				-	-	-	-	-
295		P	SNPPN			-	-	-	-	-
296						-	-	-	-	-
297						-	-	-	-	-
298	518	Nuclear Fuel Expense				-	-	-	-	-
299		P	SE			-	-	-	-	-
300						-	-	-	-	-
301						-	-	-	-	-
302						-	-	-	-	-
303	519	Coolants and Water				-	-	-	-	-
304		P	SNPPN			-	-	-	-	-
305						-	-	-	-	-
306						-	-	-	-	-
307	520	Steam Expenses				-	-	-	-	-
308		P	SNPPN			-	-	-	-	-
309						-	-	-	-	-
310						-	-	-	-	-
311						-	-	-	-	-
312						-	-	-	-	-
313	523	Electric Expenses				-	-	-	-	-
314		P	SNPPN			-	-	-	-	-
315						-	-	-	-	-
316						-	-	-	-	-
317	524	Misc. Nuclear Expenses				-	-	-	-	-
318		P	SNPPN			-	-	-	-	-
319						-	-	-	-	-
320						-	-	-	-	-
321	528	Maintenance Super & Engineering				-	-	-	-	-
322		P	SNPPN			-	-	-	-	-
323						-	-	-	-	-
324						-	-	-	-	-
325	529	Maintenance of Structures				-	-	-	-	-
326		P	SNPPN			-	-	-	-	-
327						-	-	-	-	-
328						-	-	-	-	-
329	530	Maintenance of Reactor Plant				-	-	-	-	-
330		P	SNPPN			-	-	-	-	-
331						-	-	-	-	-
332						-	-	-	-	-
333	531	Maintenance of Electric Plant				-	-	-	-	-
334		P	SNPPN			-	-	-	-	-
335						-	-	-	-	-
336						-	-	-	-	-
337	532	Maintenance of Misc Nuclear				-	-	-	-	-
338		P	SNPPN			-	-	-	-	-
339						-	-	-	-	-
340						-	-	-	-	-
341		Total Nuclear Power Generation				-	-	-	-	-

342 DECEMBER 1998 MODIFIED ACCORD
 343 BEGINNING/ENDING AVG.

344	FERC	BUSINESE	PITA		UNADJUSTED RESULTS			WASHINGTON		
345	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
346										
347	535	Operation Super & Engineering								
348		P		SNPPH		706,144	622,398	83,746	(33,017)	50,729
349										
350					B2.3	706,144	622,398	83,746	(33,017)	50,729
351										
352	536	Water For Power								
353		P		SNPPH		57,803	50,948	6,855	-	6,855
354										
355					B2.3	57,803	50,948	6,855	-	6,855
356										
357	537	Hydraulic Expenses								
358		P		SNPPH		2,556,327	2,253,156	303,170	-	303,170
359										
360					B2.3	2,556,327	2,253,156	303,170	-	303,170
361										
362	538	Electric Expenses								
363		P		SNPPH		2,951,237	2,601,232	350,005	-	350,005
364										
365					B2.3	2,951,237	2,601,232	350,005	-	350,005
366										
367	539	Misc. Hydro Expenses								
368		P		SNPPH		6,285,207	5,539,806	745,401	459,662	1,205,063
369										
370										
371					B2.3	6,285,207	5,539,806	745,401	459,662	1,205,063
372										
373	540	Rents (Hydro Generation)								
374		P		SNPPH		7,330	6,461	869	-	869
375										
376					B2.3	7,330	6,461	869	-	869
377										
378	541	Maint Supervision & Engineering								
379		P		SNPPH		468,611	413,035	55,575	-	55,575
380										
381					B2.3	468,611	413,035	55,575	-	55,575
382										
383	542	Maintenance of Structures								
384		P		SNPPH		329,123	290,091	39,033	-	39,033
385										
386					B2.3	329,123	290,091	39,033	-	39,033
387										
388										
389										
390					Ref					
391	543	Maintenance of Dams & Waterways								
392		P		SNPPH		1,788,589	1,576,470	212,120	-	212,120
393										
394					B2.3	1,788,589	1,576,470	212,120	-	212,120
395										
396	544	Maintenance of Electric Plant								
397		P		SNPPH		2,141,711	1,887,713	253,998	-	253,998
398										
399					B2.3	2,141,711	1,887,713	253,998	-	253,998
400										
401	545	Maintenance of Misc. Hydro Plant								
402		P		SNPPH		2,882,278	2,540,451	341,827	-	341,827
403										
404					B2.3	2,882,278	2,540,451	341,827	-	341,827
405										
406	Total Hydraulic Power Generation				B2.4	20,174,359	17,781,760	2,392,599	426,645	2,819,244

407 DECEMBER 1998 MODIFIED ACCORD
 408 BEGINNING/ENDING AVG.

409	FERC	BUSINESS	PITA			UNADJUSTED RESULTS			WASHINGTON	
410	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
411										
412	546	Operation Super & Engineering								
413		P		SNPPO		5,491	4,957	534	(1,285)	(751)
414					B2.5	5,491	4,957	534	(1,285)	(751)
415										
416	547	Fuel								
417		P		SE		33,755,173	30,676,573	3,078,600	118,596	3,197,196
418										
419					B2.5	33,755,173	30,676,573	3,078,600	118,596	3,197,196
420										
421	548	Generation Expense								
422		P		SNPPO		4,823,190	4,353,776	469,414	-	469,414
423					B2.5	4,823,190	4,353,776	469,414	-	469,414
424										
425	549	Miscellaneous Other								
426		P		SNPPO		42,915	38,738	4,177	-	4,177
427					B2.5	42,915	38,738	4,177	-	4,177
428										
429										
430										
431					Ref					
432	551	Maint Supervision & Engineering								
433		P		SNPPO		5,190	4,685	505	-	505
434					B2.5	5,190	4,685	505	-	505
435										
436	552	Maintenance of Structures								
437		P		SNPPO		-	-	-	-	-
438										
439					B2.5	-	-	-	-	-
440										
441	553	Maint of Generation & Electric Plant								
442		P		SNPPO		(1,591)	(1,436)	(155)	-	(155)
443					B2.5	(1,591)	(1,436)	(155)	-	(155)
444										
445	554	Maintenance of Misc. Other								
446		P		SNPPO		22,177	20,019	2,158	-	2,158
447					B2.5	22,177	20,019	2,158	-	2,158
448										
449		Total Other Power Generation			B2.5	38,652,546	35,097,313	3,555,233	117,311	3,672,545

450

451

452 DECEMBER 1998 MODIFIED ACCORD
453 BEGINNING/ENDING AVG.

454 FERC	BUSINESS	PITA	UNADJUSTED RESULTS			WASHINGTON			
455 ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
456 555	Purchased Power								
457		DMSC	S		(11,437,208)	(11,341,058)	(96,150)	504,372	408,222
458		P	SG		886,698,443	800,738,304	85,960,139	(12,242,911)	73,717,228
459		P	SE		197,357,290	179,357,555	17,999,734	(8,840,659)	9,159,076
460									
461									
462									
463				B2.6	1,072,618,524	968,754,801	103,863,723	(20,579,197)	83,284,526
464									
465 556	System Control & Load Dispatch								
466		P	SG		5,317,838	4,802,305	515,533	-	515,533
467									
468				B2.6	5,317,838	4,802,305	515,533	-	515,533
469									
470									
471									
472 557	Other Expenses								
473		P	S		-	-	-	-	-
474		P	SG		8,664,770	7,824,772	839,998	(357,302)	482,695
475		P	SGCT		1,078,181	973,462	104,719	-	104,719
476		P	SE		1,335,175,232	1,213,402,181	121,773,052	(121,773,052)	0
477		P	TROJP		11,059	9,519	1,540	(50)	1,490
478									
479									
480				B2.6	1,344,929,242	1,222,209,934	122,719,308	(122,130,404)	588,905
481									
482	Total Other Power Supply			B2.7	2,422,865,605	2,195,767,040	227,098,564	(142,709,601)	84,388,963
483									
484	TOTAL PRODUCTION EXPENSE				3,153,959,310	2,863,313,352	290,645,959	(152,697,942)	137,948,016
485									

486

487 FERC				UNADJUSTED RESULTS			WASHINGTON	
488 ACCT	DESCRIPTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
489	Summary of Production Expense by Factor							
490		S		(11,437,208)	(11,341,058)	(96,150)	504,372	408,222
491		SG		900,681,050	813,365,381	87,315,669	(12,600,213)	74,715,456
492		SE		2,123,052,498	1,929,422,048	193,630,450	(140,852,959)	52,777,492
493		SNPPH		20,174,359	17,781,760	2,392,599	426,645	2,819,244
494		TROJP		11,059	9,519	1,540	(50)	1,490
495		SGCT		1,078,181	973,462	104,719	-	104,719
496		DEU		(2,615,879)	(2,615,879)	-	-	-
497		DEP		(45,605,508)	(38,355,873)	(7,249,635)	-	(7,249,635)
498		SNPPS		163,723,384	149,653,253	14,070,132	(174,453)	13,895,679
499		SNPPO		4,897,373	4,420,740	476,634	(1,285)	475,349
500								
501	Total Production Expense by Factor			3,153,959,310	2,863,313,352	290,645,959	(152,697,942)	137,948,016

502 DECEMBER 1998 MODIFIED ACCORD
503 BEGINNING/ENDING AVG.

504 FERC	BUSINESS	PITA	UNADJUSTED RESULTS			WASHINGTON			
505 ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
506 560	Operation Supervision & Engineering								
507		T	SNPT		2,396,145	2,193,532	202,614	(34,193)	168,421
508									
509				B2.8	2,396,145	2,193,532	202,614	(34,193)	168,421
510									
511 561	Load Dispatching								
512		T	SNPT		3,549,957	3,249,779	300,178	-	300,178
513									
514				B2.8	3,549,957	3,249,779	300,178	-	300,178

DECEMBER 1998 MODIFIED ACCORD									
BEGINNING/ENDING AVG.									
FERC	BUSINESS	PITA	UNADJUSTED RESULTS				WASHINGTON		
ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
519	562	Station Expense							
520		T	SNPT		3,480,728	3,186,404	294,324	-	294,324
522				B2.8	3,480,728	3,186,404	294,324	-	294,324
524	563	Overhead Line Expense							
525		T	SNPT		1,413,541	1,294,015	119,526	-	119,526
527				B2.8	1,413,541	1,294,015	119,526	-	119,526
529	564	Underground Line Expense							
530		T	SNPT		977	894	83	-	83
532				B2.8	977	894	83	-	83
534	565	Transmission of Electricity by Others							
535		T	SG		69,169,106	62,463,572	6,705,533	656,145	7,361,678
536		T	SE		5,075,305	4,612,418	462,887	(37,091)	425,796
539				B2.8	74,244,410	67,075,990	7,168,420	619,054	7,787,474
541	566	Misc. Transmission Expense							
542		T	SNPT		1,583,962	1,450,025	133,937	-	133,937
544				B2.8	1,583,962	1,450,025	133,937	-	133,937
546	567	Rents - Transmission							
547		T	SNPT		630,108	576,827	53,281	-	53,281
549				B2.9	630,108	576,827	53,281	-	53,281
551	568	Maint Supervision & Engineering							
552		T	SNPT		733,648	671,612	62,036	-	62,036
554				B2.9	733,648	671,612	62,036	-	62,036
556	569	Maintenance of Structures							
557		T	SNPT		177,311	162,318	14,993	-	14,993
559				B2.9	177,311	162,318	14,993	-	14,993
561	570	Maintenance of Station Equipment							
562		T	SNPT		4,489,537	4,109,909	379,627	-	379,627
564				B2.9	4,489,537	4,109,909	379,627	-	379,627
566	571	Maintenance of Overhead Lines							
567		T	SNPT		2,795,402	2,559,028	236,374	-	236,374
569				B2.9	2,795,402	2,559,028	236,374	-	236,374
571	572	Maintenance of Underground Lines							
572		T	SNPT		15,790	14,455	1,335	-	1,335
574				B2.9	15,790	14,455	1,335	-	1,335
576	573	Maint of Misc. Transmission Plant							
577		T	SNPT		1,460,615	1,337,108	123,507	-	123,507
579				B2.9	1,460,615	1,337,108	123,507	-	123,507
581	TOTAL TRANSMISSION EXPENSE			B2.9	96,972,131	87,881,895	9,090,235	584,861	9,675,096
583	Summary of Transmission Expense by Factor								
584	SE				5,075,305	4,612,418	462,887	(37,091)	425,796
585	SG				69,169,106	62,463,572	6,705,533	656,145	7,361,678
586	SNPT				22,727,720	20,805,905	1,921,815	(34,193)	1,887,622
587	Total Transmission Expense by Factor				96,972,131	87,881,895	9,090,235	584,861	9,675,096

589 BEGINNING/ENDING AVG.				UNADJUSTED RESULTS			WASHINGTON	
590 FERC	BUSINESS	PITA		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
591 ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref				
580	Operation Supervision & Engineering							
593	DPW	S	B2.10		2,370,974	2,241,463	129,511	(18,406)
594	DPW	SNPD	B2.10		1,107,200	1,017,410	89,790	28,820
595					<u>3,478,174</u>	<u>3,258,872</u>	<u>219,302</u>	<u>(119,097)</u>
596								
581	Load Dispatching							
598	DPW	S	B2.10		1,912,361	1,911,157	1,204	-
599	DPW	SNPD	B2.10		1,404,818	1,290,892	113,926	-
600					<u>3,317,179</u>	<u>3,202,049</u>	<u>115,130</u>	<u>-</u>
601								
582	Station Expense							
603	DPW	S	B2.10		3,074,875	2,791,250	283,625	-
604	DPW	SNPD	B2.10		163,106	149,878	13,227	-
605					<u>3,237,981</u>	<u>2,941,129</u>	<u>296,852</u>	<u>-</u>
606								
583	Overhead Line Expenses							
608	DPW	S	B2.11		8,388,068	7,496,320	891,747	-
609	DPW	SNPD	B2.11		1,578,935	1,450,889	128,047	-
610					<u>9,967,003</u>	<u>8,947,209</u>	<u>1,019,794</u>	<u>-</u>
611								
584	Underground Line Expense							
613	DPW	S	B2.11		5,540,628	5,154,352	386,276	-
614	DPW	SNPD	B2.11		535	491	43	-
615					<u>5,541,163</u>	<u>5,154,843</u>	<u>386,320</u>	<u>-</u>
616								
585	Street Lighting & Signal Systems							
618	DPW	S	B2.11		1,028,785	987,198	41,588	-
619	DPW	SNPD	B2.11		9,699	8,913	787	-
620			B2.11		<u>1,038,484</u>	<u>996,110</u>	<u>42,374</u>	<u>-</u>
621								
586	Meter Expenses							
623	DPW	S	B2.12		6,354,011	6,046,408	307,604	-
624	DPW	SNPD	B2.12		1,046,386	961,527	84,858	-
625					<u>7,400,397</u>	<u>7,007,935</u>	<u>392,462</u>	<u>-</u>
626								
587	Customer Installation Expenses							
628	DPW	S	B2.12		3,273,045	3,241,333	31,712	-
629	DPW	SNPD	B2.12		410	377	33	-
630					<u>3,273,455</u>	<u>3,241,709</u>	<u>31,745</u>	<u>-</u>
631								
588	Misc. Distribution Expenses							
633	DPW	S	B2.12		6,983,535	6,632,332	351,203	-
634	DPW	SNPD	B2.12		(1,239,157)	(1,138,666)	(100,492)	-
635					<u>5,744,377</u>	<u>5,493,666</u>	<u>250,711</u>	<u>-</u>
636								
589	Rents							
638	DPW	S	B2.13		1,813,784	1,664,955	148,830	-
639	DPW	SNPD	B2.13		-	-	-	-
640					<u>1,813,784</u>	<u>1,664,955</u>	<u>148,830</u>	<u>-</u>
641								
590	Maint Supervision & Engineering							
643	DPW	S	B2.13		1,684,819	1,574,146	110,673	-
644	DPW	SNPD	B2.13		275,018	252,715	22,303	-
645					<u>1,959,838</u>	<u>1,826,861</u>	<u>132,977</u>	<u>-</u>
646								
591	Maintenance of Structures							
648	DPW	S	B2.13		399,009	346,597	52,412	-
649	DPW	SNPD	B2.13		42,460	39,016	3,443	-
650					<u>441,468</u>	<u>385,613</u>	<u>55,855</u>	<u>-</u>
651								
592	Maintenance of Station Equipment							
653	DPW	S	B2.13		3,883,874	3,518,653	365,220	-
654	DPW	SNPD	B2.13		198,210	182,135	16,074	-
655					<u>4,082,083</u>	<u>3,700,789</u>	<u>381,295</u>	<u>-</u>

DECEMBER 1998 MODIFIED ACCORD									
BEGINNING/ENDING AVG.									
FERC	BUSINESS	PITA	UNADJUSTED RESULTS				WASHINGTON		
ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
593	Maintenance of Overhead Lines								
	DPW	S		B2.14	26,374,480	23,893,108	2,481,372	970,315	3,451,687
	DPW	SNPD		B2.14	1,257,218	1,155,262	101,956	-	101,956
					27,631,698	25,048,370	2,583,328	970,315	3,553,643
594	Maintenance of Underground Lines								
	DPW	S		B2.14	6,320,758	5,846,416	474,341	-	474,341
	DPW	SNPD		B2.14	-	-	-	-	-
					6,320,758	5,846,416	474,341	-	474,341
595	Maintenance of Line Transformers								
	DPW	S		B2.14	1,713,742	1,597,157	116,585	-	116,585
	DPW	SNPD		B2.14	117,487	107,959	9,528	-	9,528
					1,831,228	1,705,116	126,113	-	126,113
596	Maint of Street Lighting & Signal Sys.								
	DPW	S		B2.15	1,443,176	1,394,625	48,550	-	48,550
	DPW	SNPD		B2.15	2,167	1,991	176	-	176
					1,445,343	1,396,616	48,726	-	48,726
597	Maintenance of Meters								
	DPW	S		B2.15	688,859	580,760	108,099	-	108,099
	DPW	SNPD		B2.15	83,171	76,426	6,745	-	6,745
					772,030	657,186	114,844	-	114,844
598	Maint of Misc. Distribution Plant								
	DPW	S		B2.15	1,421,168	1,300,896	120,272	-	120,272
	DPW	SNPD		B2.15	501,378	460,718	40,660	-	40,660
					1,922,546	1,761,614	160,932	-	160,932
	TOTAL DISTRIBUTION EXPENSE			B2.16	91,218,989	84,237,058	6,981,931	851,218	7,833,149
Summary of Distributing Expense by Factor									
	S				84,669,949	78,219,124	6,450,825	822,398	7,273,223
	SNPD				6,549,040	6,017,934	531,106	28,820	559,926
	Total Distribution Expense by Factor				91,218,989	84,237,058	6,981,931	851,218	7,833,149
DECEMBER 1998 MODIFIED ACCORD									
BEGINNING/ENDING AVG.									
FERC	BUSINESS	PITA	UNADJUSTED RESULTS				WASHINGTON		
ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
901	Supervision								
	CUST	S		B2.17	710,480	701,708	8,773	(103,303)	(94,530)
	CUST	CN		B2.17	1,285,298	1,177,183	108,115	(48,710)	59,405
					1,995,779	1,878,891	116,888	(152,013)	(35,125)
902	Meter Reading Expense								
	CUST	S		B2.17	15,604,303	14,393,272	1,211,030	-	1,211,030
	CUST	CN		B2.17	1,149,184	1,052,519	96,666	-	96,666
					16,753,487	15,445,791	1,307,696	-	1,307,696
903	Customer Receipts & Collections								
	CUST	S		B2.19	6,875,202	5,285,863	1,589,340	-	1,589,340
	CUST	CN		B2.19	28,472,868	26,077,826	2,395,042	-	2,395,042
					35,348,070	31,363,688	3,984,381	-	3,984,381
904	Uncollectible Accounts								
	CUST	S		B2.21	(3,984,437)	(2,781,017)	(1,203,420)	3,698,542	2,495,122
	CUST	CN		B2.21	20,790,047	19,041,258	1,748,789	(1,615,065)	133,724
					16,805,610	16,260,241	545,369	2,083,477	2,628,845
905	Misc. Customer Accounts Expense								
	CUST	S		B2.23	205,440	197,415	8,026	-	8,026
	CUST	CN		B2.23	56,337	51,598	4,739	-	4,739
					261,777	249,013	12,765	-	12,765
	TOTAL CUSTOMER ACCOUNTS EXPENSE				71,164,722	65,197,624	5,967,098	1,931,464	7,898,562

CUSTOMER ACCOUNTS EXPENSE SUMMARY

729										
730	Summary of Customer Accts Exp by Factor									
731	S				19,410,988	17,797,240	1,613,748	3,595,239	5,208,987	
732	CN				51,753,734	47,400,384	4,353,350	(1,663,775)	2,689,575	
733										
734	Total Customer Accounts Expense by Factor					71,164,722	65,197,624	5,967,098	1,931,464	7,898,562
735										
736	DECEMBER 1998 MODIFIED ACCORD									
737	BEGINNING/ENDING AVG.									
738	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
739	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
740	907	Supervision								
741			CUST	S	B2.24	154,207	153,735	472	-	472
742			CUST	CN	B2.24	79,175	72,515	6,660	-	6,660
743						233,382	226,250	7,132	-	7,132
744										
745	908	Customer Assistance								
746			DMSC	S	B2.24	24,780,248	23,964,340	815,907	(807,591)	8,316
747			CUST	CN	B2.24	441,296	404,176	37,120	-	37,120
748										
749										
750						25,221,544	24,368,516	853,028	(807,591)	45,437
751										
752	909	Informational & Instructional Adv								
753			CUST	S	B2.26	18,235	18,225	10	-	10
754			CUST	CN	B2.26	3,376,355	3,092,348	284,008	-	284,008
755						3,394,591	3,110,573	284,018	-	284,018
756										
757	910	Misc. Customer Service								
758			CUST	S	B2.26	3,226,229	3,042,845	183,384	-	183,384
759			CUST	CN	B2.26	167,992	153,861	14,131	-	14,131
760										
761						3,394,222	3,196,707	197,515	-	197,515
762										
763	TOTAL CUSTOMER SERVICE EXPENSE					32,243,738	30,902,046	1,341,692	(807,591)	534,101
764										
765										
766	Summary of Customer Service Exp by Factor									
767	S					28,178,919	27,179,146	999,773	(807,591)	192,182
768	CN					4,064,819	3,722,900	341,919	-	341,919
769										
770	Total Customer Service Expense by Factor					32,243,738	30,902,046	1,341,692	(807,591)	534,101
771										
772	DECEMBER 1998 MODIFIED ACCORD									
773	BEGINNING/ENDING AVG.									
774	FERC	BUSINESS	PITA			UNADJUSTED RESULTS			WASHINGTON	
775	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
776										
777	911	Supervision								
778			CUST	S	B2.27	117,446	117,446	-	-	-
779			CUST	CN	B2.27	510,945	467,966	42,979	-	42,979
780						628,391	585,412	42,979	-	42,979
781										
782	912	Demonstration & Selling Expense								
783			CUST	S	B2.27	2,194,645	2,131,909	62,736	-	62,736
784			CUST	CN	B2.27	3,067,860	2,809,802	258,058	-	258,058
785						5,262,506	4,941,711	320,794	-	320,794
786										
787	913	Advertising Expense								
788			CUST	S	B2.29	1,392	1,274	118	-	118
789			CUST	CN	B2.29	522,595	478,636	43,959	-	43,959
790						523,988	479,911	44,077	-	44,077
791										
792	916	Misc. Sales Expense								
793			CUST	S	B2.29	1,472,676	1,373,566	99,110	-	99,110
794			CUST	CN	B2.29	1,011,805	926,696	85,110	-	85,110
795						2,484,481	2,300,261	184,220	-	184,220
796										
797	TOTAL SALES EXPENSE					8,899,365	8,307,294	592,070	-	592,070
798										
799										
800	Total Sales Expense by Factor									
801	S					3,786,159	3,624,194	161,965	-	161,965
802	CN					5,113,206	4,683,100	430,106	-	430,106
803	Total Sales Expense by Factor					8,899,365	8,307,294	592,070	-	592,070
804										
805	Total Customer Service Exp Including Sales				B2.30	41,143,102	39,209,340	1,933,762	(807,591)	1,126,171

806 DECEMBER 1998 MODIFIED ACCORD

807 BEGINNING/ENDING AVG.

808 FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			WASHINGTON	
809 ACCT	DESCRIPTION	FUNCTION	FACTOR	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
810 920	Administrative & General Salaries							
811	PTD	S	B2.31	3,701,396	3,488,008	213,387	(9,533)	203,854
812	CUST	CN	B2.31	21,596	19,779	1,817	-	1,817
813	PTD	SO	B2.31	112,243,228	102,504,554	9,738,674	(167,750)	9,570,924
814				115,966,219	106,012,341	9,953,878	(177,283)	9,776,595
815								
816 921	Office Supplies & expenses							
817	PTD	S	B2.31	3,305,430	3,099,632	205,798	-	205,798
818	CUST	CN	B2.31	36,460	33,393	3,067	-	3,067
819	PTD	SO	B2.31	44,042,358	40,221,066	3,821,292	(1)	3,821,291
820				47,384,247	43,354,090	4,030,157	(1)	4,030,156
821								
822 923	Outside Services							
823	PTD	S	B2.31	149,367	151,312	(1,945)	-	(1,945)
824	CUST	CN	B2.31	10,411	9,536	876	-	876
825	PTD	SO	B2.31	40,495,233	36,981,704	3,513,529	-	3,513,529
826				40,655,012	37,142,551	3,512,461	-	3,512,461
827								
828 924	Property Insurance							
829	PTD	SO		16,151,367	14,750,009	1,401,358	-	1,401,358
830			B2.32	16,151,367	14,750,009	1,401,358	-	1,401,358
831								
832 925	Injuries & Damages							
833	PTD	SO		10,296,833	9,403,438	893,395	-	893,395
834			B2.32	10,296,833	9,403,438	893,395	-	893,395
835								
836 926	Employee Pensions & Benefits							
837	LABOR	S	B2.32	393,315	366,868	26,446	-	26,446
838	CUST	CN	B2.32	-	-	-	-	-
839	LABOR	SO	B2.32	108,291,552	98,895,741	9,395,811	1,455,220	10,851,031
840				108,684,867	99,262,609	9,422,257	1,455,220	10,877,477
841								
842 927	Franchise Requirements							
843	DMSC	S	B2.32	1,000	1,000	-	-	-
844	DMSC	SO	B2.32	33,074	30,204	2,870	-	2,870
845				34,074	31,204	2,870	-	2,870
846								
847 928	Regulatory Commission Expense							
848	DMSC	S	B2.32	8,911,576	8,494,743	416,833	37,278	454,111
849	DMSC	SO	B2.32	435,274	397,508	37,766	-	37,766
850	FERC	SG	B2.32	1,599,948	1,444,843	155,105	-	155,105
851				10,946,798	10,337,094	609,705	37,278	646,983
852								
853 929	Duplicate Charges							
854	LABOR	S	B2.33	-	-	-	-	-
855	LABOR	SO	B2.33	(117,901,419)	(107,671,817)	(10,229,602)	(126,552)	(10,356,154)
856				(117,901,419)	(107,671,817)	(10,229,602)	(126,552)	(10,356,154)
857								
858 930	Misc General Expenses							
859	PTD	S	B2.33	259,357	246,772	12,585	-	12,585
860	CUST	CN	B2.33	-	-	-	-	-
861	LABOR	SO	B2.33	97,102,321	88,677,333	8,424,988	(8,001,986)	423,003
862				97,361,677	88,924,104	8,437,573	(8,001,986)	435,588
863								
864 931	Rents							
865	PTD	S	B2.33	904,261	854,461	49,800	-	49,800
866	PTD	SO	B2.33	4,844,343	4,424,028	420,315	-	420,315
867				5,748,604	5,278,489	470,114	-	470,114
868								
869 935	Maintenance of General Plant							
870	G	S	B2.34	2,031,064	1,923,360	107,704	-	107,704
871	CUST	CN	B2.34	412	378	35	-	35
872	G	SO	B2.34	285,003	260,275	24,728	-	24,728
873				2,316,480	2,184,013	132,467	-	132,467
874								
875	TOTAL ADMINISTRATIVE & GEN EXPENSE			337,644,759	309,008,127	28,636,632	(6,813,324)	21,823,308
876								
877	Summary of A&G Expense by Factor							
878	S			19,656,765	18,626,157	1,030,609	27,745	1,058,354
879	SO			316,319,167	288,874,043	27,445,124	(6,841,069)	20,604,055
880	SG			1,599,948	1,444,843	155,105	-	155,105
881	CN			68,879	63,085	5,794	-	5,794
882	Total A&G Expense by Factor			337,644,759	309,008,127	28,636,632	(6,813,324)	21,823,308
883								
884	TOTAL O&M EXPENSE			3,792,103,014	3,448,847,397	343,255,617	(156,951,315)	186,304,302

885 DECEMBER 1998 MODIFIED ACCORD

886 BEGINNING/ENDING AVG.

887	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
888	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
889	403SP	Steam Depreciation								
890		P	DGP			33,202,133	27,599,830	5,602,302	(616,733)	4,985,569
891		P	DGU			40,910,145	40,910,145	-	-	-
892		P	SG			29,999,480	27,091,209	2,908,271	(45,664)	2,862,607
893					B3.2	104,111,758	95,601,185	8,510,573	(662,397)	7,848,176
894										
895	403NP	Nuclear Depreciation								
896		P	DGP			-	-	-	-	-
897						-	-	-	-	-
898										
899	403HP	Hydro Depreciation								
900		Pre-Merger P	DGP			6,588,109	5,476,476	1,111,633	211,784	1,323,417
901		Pre-Merger UI	DGU			934,723	934,723	-	-	-
902		Post-Merger F	SG			4,234,891	3,824,343	410,547	(252,441)	158,107
903					B3.4	11,757,723	10,235,542	1,522,180	(40,657)	1,481,524
904										
905	403OP	Other Production Depreciation								
906		P	DGU			92,561	92,561	-	-	-
907		P	SG			6,505,499	5,874,830	630,669	(169,394)	461,275
908					B3.5	6,598,060	5,967,391	630,669	(169,394)	461,275
909										
910	403TP	Transmission Depreciation								
911		T	DGP			14,920,869	12,403,223	2,517,646	(35,282)	2,482,364
912		T	DGU			14,752,285	14,752,285	-	-	-
913		T	SG			19,702,342	17,792,317	1,910,025	(60,949)	1,849,076
914					B3.7	49,375,496	44,947,825	4,427,671	(96,230)	4,331,440
915										
916										
917										
918	403	Distribution Depreciation								
919	360	Land & Land F	DPW	S		248,806	242,143	6,663	-	6,663
920	361	Structures	DPW	S		596,758	565,981	30,777	-	30,777
921	362	Station Equipr	DPW	S		12,710,572	11,723,202	987,370	128,539	1,115,909
922	364	Poles & Tower	DPW	S		19,830,618	18,068,200	1,762,418	-	1,762,418
923	365	OH Conductor	DPW	S		14,730,418	13,329,695	1,400,723	-	1,400,723
924	366	UG Conduit	DPW	S		3,335,060	3,144,636	190,424	-	190,424
925	367	UG Conductor	DPW	S		9,800,252	9,448,678	351,574	-	351,574
926	368	Line Trans	DPW	S		25,054,875	22,878,002	2,176,873	-	2,176,873
927	369	Services	DPW	S		7,538,138	6,692,912	845,227	-	845,227
928	370	Meters	DPW	S		6,241,546	5,797,618	443,928	-	443,928
929	371	Inst Cust Pren	DPW	S		672,956	642,272	30,684	-	30,684
930	372	Leased Prope	DPW	S		1,299	1,299	-	-	-
931	373	Street Lightinç	DPW	S		2,013,198	1,877,032	136,166	-	136,166
932					B3.11	102,774,496	94,411,670	8,362,826	128,539	8,491,365
933										
934	403GP	General Depreciation								
935		TD	S			8,792,431	7,858,508	933,923	348,024	1,281,947
936		G-DGP	DGP			504,221	419,142	85,079	(317,219)	(232,140)
937		G-DGU	DGU			1,030,947	1,030,947	-	-	-
938		P	SE			126,379	114,852	11,526	(643)	10,883
939		CUST	CN			1,274,563	1,167,351	107,212	24,455	131,667
940		G-SG	SG			3,628,368	3,276,620	351,749	(199,390)	152,359
941		PTD	SO			12,780,674	11,671,772	1,108,903	276,796	1,385,699
942										
943					B3.15	28,137,584	25,539,192	2,598,391	132,023	2,730,414
944										
945	403GV0	General Vehicles								
946		G-SG	SG			-	-	-	-	-
947						-	-	-	-	-
948										
949	403MP	Mining Depreciation								
950		P	SE			-	-	-	-	-
951						-	-	-	-	-
952										
953	403EP	Experimental Plant Depreciation								
954		P	DGP			-	-	-	-	-
955		P	SG			-	-	-	-	-
956						-	-	-	-	-

DECEMBER 1998 MODIFIED ACCORD									
BEGINNING/ENDING AVG.									
FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			WASHINGTON		
ACCT	DESCRIPTION	FUNCTION	FACTOR	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
961									
962		P							
963		P							
964		P							
965									
966	TOTAL DEPRECIATION EXPENSE		B3.15	302,755,116	276,702,804	26,052,311	(708,117)	25,344,195	
967									
968	Summary	S		111,566,927	102,270,178	9,296,749	476,563	9,773,312	
969		DGP		55,215,332	45,898,672	9,316,660	(757,450)	8,559,210	
970		DGU		57,720,661	57,720,661	-	-	-	
971		SG		64,070,580	57,859,318	6,211,262	(727,838)	5,483,424	
972		SO		12,780,674	11,671,772	1,108,903	276,796	1,385,699	
973		CN		1,274,563	1,167,351	107,212	24,455	131,667	
974		SE		126,379	114,852	11,526	(643)	10,883	
975	Total Depreciation Expense By Factor			302,755,116	276,702,804	26,052,311	(708,117)	25,344,195	
976									
977	DECEMBER 1998 MODIFIED ACCORD								
978	BEGINNING/ENDING AVG.								
979	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			WASHINGTON	
980	ACCT	DESCRIPTION	FUNCTION	FACTOR	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
981	404GP	Amort of LT Plant - Capital Lease Gen							
982			TD	S	1,416,065	1,353,546	62,519	-	62,519
983			I-SG	SG	-	-	-	-	-
984			PTD	SO	346,219	316,179	30,039	-	30,039
985			I-DGU	DGU	-	-	-	-	-
986			CUST	CN	198,307	181,626	16,681	-	16,681
987			I-DGP	DGP	-	-	-	-	-
988					1,960,591	1,851,351	109,239	-	109,239
989									
990	404SP	Amort of LT Plant - Cap Lease Steam							
991			P	SG	-	-	-	-	-
992			P	DGP	-	-	-	-	-
993									
994									
995	404IP	Amort of LT Plant - Intangible Plant							
996			TD	S	189,166	180,265	8,902	-	8,902
997			P	SE	15,187	13,802	1,385	-	1,385
998			I-SG	SG	1,936,122	1,748,427	187,696	-	187,696
999			PTD	SO	18,470,087	16,867,548	1,602,539	282,930	1,885,469
1000			CUST	CN	7,511,287	6,879,463	631,824	-	631,824
1001			I-DGP	DGP	98,970	82,271	16,700	-	16,700
1002			I-DGU	DGU	25,424	25,424	-	-	-
1003					28,246,244	25,797,198	2,449,045	282,930	2,731,975
1004									
1005	404MP	Amort of LT Plant - Mining Plant							
1006			P	SE	-	-	-	-	-
1007									
1008									
1009	404HP	Amortization of Other Electric Plant							
1010			Pre-Merger P	DGP	14,561	12,104	2,457	-	2,457
1011			Pre-Merger U	DGU	-	-	-	-	-
1012			Post-Merger F	SG	14,866	13,425	1,441	-	1,441
1013					29,428	25,530	3,898	-	3,898
1014									
1015	Total Amortization of Limited Term Plant				30,236,262	27,674,079	2,562,183	282,930	2,845,113
1016									
1017									
1018	405	Amortization of Other Electric Plant							
1019			GP	S	1,706,874	1,576,918	129,956	-	129,956
1020									
1021					1,706,874	1,576,918	129,956	-	129,956
1022									
1023	406	Amortization of Plant Acquisition Adj							
1024			P	S	506,570	506,570	-	89,545	89,545
1025			P	DGP	663,457	551,509	111,947	-	111,947
1026			P	DGU	-	-	-	-	-
1027			P	SG	4,704,240	4,248,192	456,048	(456,048)	0
1028			P	SO	-	-	-	-	-
1029					5,874,267	5,306,272	567,995	(366,503)	201,492

1030 DECEMBER 1998 MODIFIED ACCORD

1031 BEGINNING/ENDING AVG.

1032	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
1033	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1034	407	Amort of Prop Losses, Unrec Plant, etc								
1035		DPW	S			-	-	-	-	-
1036		GP	SO			95,844	87,528	8,316	(8,316)	-
1037		P	DGP			-	-	-	-	-
1038		P	SE			-	-	-	-	-
1039		P	SG			-	-	-	-	-
1040		P	TROJP			811,352	698,375	112,977	-	112,977
1041					B4.14	907,196	785,903	121,293	(8,316)	112,977
1042										
1043		TOTAL AMORTIZATION EXPENSE				38,724,599	35,343,172	3,381,427	(91,889)	3,289,539
1044										
1045										
1046										
1047		Summary of Amortization Expense by Factor								
1048		S				3,818,676	3,617,299	201,377	89,545	290,922
1049		SE				15,187	13,802	1,385	-	1,385
1050		TROJP				811,352	698,375	112,977	-	112,977
1051		DGP				776,988	645,884	131,104	-	131,104
1052		DGU				25,424	25,424	-	-	-
1053		SO				18,912,150	17,271,255	1,640,894	274,614	1,915,508
1054		SNPPO				-	-	-	-	-
1055		CN				7,709,594	7,061,089	648,505	-	648,505
1056		SG				6,655,229	6,010,044	645,185	(456,048)	189,137
1057		Total Amortization Expense by Factor				38,724,599	35,343,172	3,381,427	(91,889)	3,289,539

1058 DECEMBER 1998 MODIFIED ACCORD

1059 BEGINNING/ENDING AVG.

1060	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			WASHINGTON		
					1061 ACCT	1061 DESCRIPTION	1061 FUNCTION	1061 FACTOR	TOTAL	OTHER
1062	408	Taxes Other Than Income								
1063		DMSC	S		15,604,386	15,618,732	(14,347)	-	(14,347)	
1064		GP	GPS		72,736,878	66,425,934	6,310,944	(98,664)	6,212,280	
1065		GP	SO		6,539,683	5,972,274	567,409	134,175	701,584	
1066		P	SE		306,127	278,207	27,920	-	27,920	
1067		DMSC	OPRV-WY		-	-	-	-	-	
1068		DMSC	OPRV-ID		-	-	-	-	-	
1069		GP	EXCTAX		-	-	-	-	-	
1070		GP	DGP		(38,417)	(31,935)	(6,482)	(137,702)	(144,184)	
1071										
1072										
1073										
1074				B5.8	95,148,657	88,263,213	6,885,445	(102,191)	6,783,253	
1075										
1076										
1077										
1078										

1079	FERC	DESCRIPTION	FUNCTION	FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
						1080 ACCT	TOTAL	OTHER	WASHINGTON	ADJUSTMENT
1081	41140	Deferred Investment Tax Credit - Fed								
1082		PTD	DGU		(5,886,960)	(5,886,960)	-	-	-	
1083										
1084				B7.9	(5,886,960)	(5,886,960)	-	-	-	
1085										
1086	41141	Deferred Investment Tax Credit - Idaho								
1087		PTD	DGU		(65,436)	(65,436)	-	-	-	
1088										
1089				B7.9	(65,436)	(65,436)	-	-	-	
1090										
1091		TOTAL DEFERRED ITC			B7.9	(5,952,396)	(5,952,396)	-	-	-
1092										

1094	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			WASHINGTON		
					1095 ACCT	1095 DESCRIPTION	1095 FUNCTION	1095 FACTOR	TOTAL	OTHER
1096	427	Interest on Long-Term Debt								
1097		GP	S		-	-	-	(2,925,885)	(2,925,885)	
1098		GP	SNP		234,425,127	214,110,233	20,314,895	-	20,314,895	
1099					234,425,127					
1100										
1101	428	Amortization of Debt Disc & Exp								
1102		GP	SNP		10,046,137	9,175,555	870,582	-	870,582	
1103					10,046,137	9,175,555	870,582	-	870,582	
1104										
1105	429	Amortization of Premium on Debt								
1106		GP	SNP		(2,344,701)	(2,141,513)	(203,188)	-	(203,188)	
1107					(2,344,701)	(2,141,513)	(203,188)	-	(203,188)	
1108										
1109	431	Other Interest Expense								
1110		NUTIL	OTH		-	-	-	-	-	
1111		GP	SO		-	-	-	-	-	
1112		GP	SNP		42,765,747	39,059,738	3,706,009	-	3,706,009	
1113					42,765,747	39,059,738	3,706,009	-	3,706,009	
1114										
1115	432	AFUDC - Borrowed								
1116		GP	SNP		(14,486,280)	(13,230,923)	(1,255,357)	-	(1,255,357)	
1117					(14,486,280)	(13,230,923)	(1,255,357)	-	(1,255,357)	
1118										
1119		Total Electric Interest Deductions for Tax			B6.1	270,406,030	246,973,090	23,432,940	(2,925,885)	20,507,056
1120										
1121		Non-Utility Portion of Interest								
1122		427 NUTIL	NUTIL		630,077	630,077	-	-	-	
1123		428 NUTIL	NUTIL		27,002	27,002	-	-	-	
1124		429 NUTIL	NUTIL		(6,302)	(6,302)	-	-	-	
1125		431 NUTIL	NUTIL		114,944	114,944	-	-	-	
1126										
1127		Total Non-utility Interest				765,720	765,720	-	-	
1128										
1129		Total Interest Deductions for Tax				271,171,750	247,738,810	23,432,940	(2,925,885)	20,507,056
1130										
1131										
1132	419	Interest & Dividends								
1133		GP	SNP		-	-	-	-	-	
1134		Total Operating Deductions for Tax				-	-	-	-	

1135 DECEMBER 1998 MODIFIED ACCORD

1136 BEGINNING/ENDING AVG.

1137	FERC	BUSINES	PITA		UNADJUSTED RESULTS			WASHINGTON		
1138	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1139	41010	Deferred Income Tax - Federal-DR								
1140		GP	S			61,261,574	60,865,837	395,737	-	395,737
1141		P	TROJP			582,336	501,248	81,088	-	81,088
1142		PT	DGP			1,684,375	1,400,165	284,210	158,904	443,114
1143		LABOR	SO			(17,169,889)	(15,680,160)	(1,489,729)	2,642,910	1,153,181
1144		GP	SNP			1,167,750	1,066,555	101,195	-	101,195
1145		P	SE			5,906,047	5,367,393	538,654	(1,277)	537,377
1146		PT	SG			5,243,064	4,734,780	508,284	173,239	681,523
1147		GP	GPS			148,255	135,392	12,863	-	12,863
1148		DITEXP	DITEXPMA			44,012,406	38,561,697	5,450,709	-	5,450,709
1149		CUST	BADDEBT			2,177,132	2,106,481	70,651	-	70,651
1150		CUST	CN			-	-	-	-	-
1151										
1152										
1153					B7.2	105,013,050	99,059,388	5,953,662	2,973,775	8,927,438
1154										
1155	41011	Deferred Income Tax - State-DR								
1156		GP	S			5,164,001	5,130,644	33,357	-	33,357
1157		PT	DGP			141,969	118,014	23,955	-	23,955
1158		LABOR	SO			(1,447,160)	(1,321,599)	(125,561)	203,548	77,987
1159		P	SE			216,529	196,781	19,748	(108)	19,641
1160		PT	SG			406,527	367,117	39,410	-	39,410
1161		GP	GPS			12,496	11,412	1,084	-	1,084
1162		P	TROJP			48,958	42,141	6,817	-	6,817
1163		GP	SNP			98,412	89,884	8,528	-	8,528
1164		CUST	BADDEBT			183,502	177,547	5,955	-	5,955
1165		DITEXP	DITEXPMA			-	-	-	-	-
1166										
1167										
1168										
1169					B7.4	4,825,234	4,811,940	13,294	203,441	216,734
1170										
1171										
1172										
1173	41110	Deferred Income Tax - Federal-CR								
1174		GP	S			(35,356,101)	(35,689,308)	333,207	69,824	403,031
1175		P	SE			(13,271,343)	(12,060,946)	(1,210,397)	(276,044)	(1,486,441)
1176		PT	DGP			(549,877)	(457,094)	(92,783)	-	(92,783)
1177		GP	SNP			(2,071,993)	(1,892,438)	(179,555)	-	(179,555)
1178		PT	SG			(7,818,773)	(7,060,789)	(757,984)	-	(757,984)
1179		GP	GPS			(208,740)	(190,629)	(18,111)	-	(18,111)
1180		LABOR	SO			(62,828,428)	(57,377,181)	(5,451,247)	(1,377,251)	(6,828,499)
1181		PT	DGU			-	-	-	-	-
1182		CUST	BADDEBT			(1,928,027)	(1,865,459)	(62,568)	-	(62,568)
1183		DITEXP	DITEXPMA			-	-	-	-	-
1184		P	TROJP			(138,813)	(119,484)	(19,329)	-	(19,329)
1185										
1186										
1187										
1188					B7.6	(124,172,095)	(116,713,329)	(7,458,766)	(1,583,472)	(9,042,238)
1189										
1190	41111	Deferred Income Tax - State-CR								
1191		GP	S			(2,980,016)	(3,008,098)	28,082	-	28,082
1192		GP	SNP			(174,644)	(159,510)	(15,134)	-	(15,134)
1193		DITEXP	DITEXPMA			-	-	-	-	-
1194		PT	DGU			-	-	-	-	-
1195		T	SNPT			-	-	-	-	-
1196		PT	DGP			(46,343)	(38,523)	(7,820)	-	(7,820)
1197		CUST	BADDEBT			(162,505)	(157,231)	(5,274)	-	(5,274)
1198		GP	GPS			(17,592)	(16,066)	(1,526)	-	(1,526)
1199		LABOR	SO			(5,295,529)	(4,836,068)	(459,461)	-	(459,461)
1200		P	SE			(471,531)	(428,526)	(43,005)	-	(43,005)
1201		P	TROJP			(11,699)	(10,070)	(1,629)	-	(1,629)
1202		PT	SG			(431,852)	(389,987)	(41,865)	-	(41,865)
1203										
1204										
1205										
1206					B7.8	(9,591,711)	(9,044,078)	(547,633)	-	(547,633)
1207										
1208	TOTAL DEFERRED INCOME TAXES				B7.8	(23,925,522)	(21,886,078)	(2,039,444)	1,593,745	(445,699)

1209 DECEMBER 1998 MODIFIED ACCORD									
1210 BEGINNING/ENDING AVG.									
1211 FERC	BUSINES	PITA	UNADJUSTED RESULTS			WASHINGTON			
1212 ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1213	SCHMAF	Additions - Flow Through							
1214		SCHMAF S			-	-	-	-	-
1215		SCHMAF SNP			-	-	-	-	-
1216		SCHMAF SO			-	-	-	-	-
1217		SCHMAF SE			677,126	615,370	61,756	-	61,756
1218		SCHMAF TROJP			822,024	707,561	114,463	-	114,463
1219		SCHMAF DGP			-	-	-	-	-
1220				B6.1	1,499,150	1,322,930	176,220	-	176,220
1221									
1222	SCHMAF	Additions - Permanent							
1223		SCHMAP SE			1,963,373	1,784,306	179,067	-	179,067
1224		SCHMAP SNP			65,345	59,682	5,663	-	5,663
1225		SCHMAP SO			4,772,586	4,358,497	414,089	-	414,089
1226									
1227				B6.2	6,801,304	6,202,485	598,819	-	598,819
1228									
1229	SCHMAT	Additions - Temporary							
1230		SCHMAT S			31,107,424	32,196,924	(1,089,500)	(182,776)	(1,272,276)
1231		SCHMAT BADDEBT			-	-	-	-	-
1232		SCHMAT CIAC			25,000,000	24,043,653	956,347	-	956,347
1233		SCHMAT SNP			23,869,527	21,801,033	2,068,494	-	2,068,494
1234		SCHMAT TROJP			36,128	31,097	5,031	-	5,031
1235		SCHMAT DGP			-	-	-	483,819	483,819
1236		SCHMAT SE			42,274,247	38,418,675	3,855,572	1,055,097	4,910,669
1237		SCHMAT SG			5,217,039	4,711,278	505,761	-	505,761
1238		SCHMAT GPS			1,096,548	1,001,407	95,141	-	95,141
1239		SCHMAT SO			120,836,551	110,352,286	10,484,265	4,201,799	14,686,064
1240		SCHMAT SCHMAEXP			-	-	-	-	-
1241		BOOKDEI SCHMDEXP			314,584,757	287,514,496	27,070,261	-	27,070,261
1242				B6.2	564,022,221	520,070,849	43,951,372	5,557,938	49,509,310
1243									
1244	TOTAL SCHEDULE - M ADDITIONS				572,322,675	527,596,264	44,726,411	5,557,938	50,284,348
1245									
1246	SCHMDF	Deductions - Flow Through							
1247		SCHMDF S			-	-	-	-	-
1248		SCHMDF DGP			13,582	11,290	2,292	-	2,292
1249		SCHMDF DGU			-	-	-	-	-
1250				B6.3	13,582	11,290	2,292	-	2,292
1251									
1252									
1253									
1254	SCHMDF	Deductions - Permanent							
1255		SCHMDP S			-	-	-	-	-
1256		SCHMDP SE			7,600,000	6,906,851	693,149	-	693,149
1257		SCHMDP SNP			1,496,501	1,366,817	129,684	-	129,684
1258		SCHMDP IBT			-	-	-	-	-
1259		SCHMDP SO			11,172,134	10,202,795	969,339	-	969,339
1260				B6.3	20,268,635	18,476,463	1,792,172	-	1,792,172
1261									
1262	SCHMD1	Deductions - Temporary							
1263		SCHMDT S			-	-	-	-	-
1264		SCHMDT BADDEBT			84,154	81,423	2,731	-	2,731
1265		SCHMDT SNP			15,486,557	14,144,518	1,342,039	-	1,342,039
1266		SCHMDT CN			-	-	-	-	-
1267		SCHMDT SE			9,916,639	9,012,204	904,435	328,882	1,233,317
1268		SCHMDT SG			15,300,215	13,816,950	1,483,265	456,048	1,939,313
1269		SCHMDT GPS			13,819,786	12,620,726	1,199,060	-	1,199,060
1270		SCHMDT SO			(12,350,984)	(11,279,363)	(1,071,621)	8,093,144	7,021,523
1271		TAXDEPR TAXDEPRMA			381,752,423	346,688,740	35,063,683	-	35,063,683
1272		SCHMDT DGP			-	-	-	(29,808)	(29,808)
1273					424,008,790	385,085,198	38,923,592	8,848,265	47,771,857
1274									
1275	TOTAL SCHEDULE - M DEDUCTIONS				444,291,007	403,572,951	40,718,056	8,848,265	49,566,321
1276									
1277	TOTAL SCHEDULE - M ADJUSTMENTS				128,031,668	124,023,314	4,008,354	(3,290,327)	718,027
1278									
1279	NOTE:	Positive Schedule M amounts increase taxable income and therefore reduce tax expense.							
1280		Negative Schedule M amounts decrease taxable income and therefore increase tax expense.							

1281 DECEMBER 1998 MODIFIED ACCORD

1282 BEGINNING/ENDING AVG.

1283	FERC		BUSINESS	PITA	UNADJUSTED RESULTS			WASHINGTON				
	1284	ACCT			DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT
1285	40911		State Income Taxes									
1286			IBT	IBT			(8,567,996)	(8,567,996)	-	(134,253)	(134,253)	
1287			IBT	IBT			-	-	-	-	-	
1288			IBT	IBT			21,977,000	20,044,063	1,932,937	-	1,932,937	
1289			IBT	IBT			-	-	-	-	-	
1290			TOTAL STATE TAXES		B6.5		13,409,004	11,476,067	1,932,937	(134,253)	1,798,683	

1291

1292

1293	FERC		DESCRIPTION	FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON			
	1294	ACCT				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
1295			Calculation of Taxable Income:									
1296			Operating Revenues			4,748,459,474	4,316,127,152	432,332,322	(157,775,115)	274,557,207		
1297			Operating Deductions:									
1298			O & M Expenses			3,792,103,014	3,448,847,397	343,255,617	(156,951,315)	186,304,302		
1299			Depreciation Expense			302,755,116	276,702,804	26,052,311	(708,117)	25,344,195		
1300			Amortization Expense			38,724,599	35,343,172	3,381,427	(91,889)	3,289,539		
1301			Taxes Other Than Income			95,148,657	88,263,213	6,885,445	(102,191)	6,783,253		
1302			Interest & Dividends (AFUDC-Equity)			-	-	-	-	-		
1303			Misc Revenue & Expense			(13,724,949)	(12,661,454)	(1,063,495)	2,438,804	1,375,309		
1304			Total Operating Deductions			4,215,006,437	3,836,495,131	378,511,306	(155,414,708)	223,096,598		
1305			Other Deductions:									
1306			Interest Deductions			270,406,030	246,973,090	23,432,940	(2,925,885)	20,507,056		
1307			Interest on PCRBS			-	-	-	-	-		
1308			Schedule M Adjustments			128,031,668	124,023,314	4,008,354	(3,290,327)	718,027		
1309												
1310			Income Before State Taxes			391,078,675	356,682,244	34,396,431	(2,724,850)	31,671,581		
1311												
1312			State Income Taxes			13,409,004	11,476,067	1,932,937	(134,253)	1,798,683		
1313												
1314			Total Taxable Income			377,669,671	345,206,177	32,463,494	(2,590,597)	29,872,897		
1315												
1316			Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%		
1317												
1318			Federal Income Tax - Calculated			132,184,385	120,822,162	11,362,223	(906,709)	10,455,514		
1319												
1320			Adjustments to Calculated Tax:									
1321	40910	PMI	P	SE		4,344,959	3,948,682	396,277	(184,639)	211,637		
1322	FITGCC	Glenrock Coal P		SE		-	-	-	-	-		
1323	FITOTH	FIT True-up	NUTIL	OTH		(24,665,784)	(24,665,784)	-	-	-		
1324												
1325			Federal Income Tax Per Books			111,863,560	100,105,060	11,758,500	(1,091,348)	10,667,151		
1326												
1327			TOTAL OPERATING EXPENSES			8,102,504,096	7,369,085,181	733,418,915	(311,997,879)	421,421,036		

1328 DECEMBER 1998 MODIFIED ACCORD

1329 BEGINNING/ENDING AVG.

1330	FERC	BUSINESS	PITA	UNADJUSTED RESULTS			WASHINGTON		
1331	ACCT	DESCRIPTION/FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1332	310	Land and Land Rights							
1333		P	DGP		2,755,489	2,290,547	464,943	(18,608,404)	(18,143,461)
1334		P	DGU		34,289,831	34,289,831	-	-	-
1335		P	SG		41,913,990	37,850,678	4,063,312	-	4,063,312
1336		P	S		-	-	-	-	-
1337					78,959,310	74,431,055	4,528,254	(18,608,404)	(14,080,149)
1338									
1339	311	Structures and Improvements							
1340		P	DGP		233,663,543	194,236,745	39,426,798	-	39,426,798
1341		P	DGU		332,878,502	332,878,502	-	-	-
1342		P	SG		154,121,347	139,180,199	14,941,148	-	14,941,148
1343					720,663,392	666,295,446	54,367,946	-	54,367,946
1344									
1345	312	Boiler Plant Equipment							
1346		P	DGP		793,233,225	659,388,442	133,844,783	-	133,844,783
1347		P	DGU		768,642,120	768,642,120	-	-	-
1348		P	SG		661,429,065	597,307,452	64,121,613	926,922	65,048,535
1349									
1350					2,223,304,410	2,025,338,014	197,966,396	926,922	198,893,319
1351									
1352	314	Turbogenerator Units							
1353		P	DGP		174,534,900	145,085,067	29,449,833	-	29,449,833
1354		P	DGU		200,797,036	200,797,036	-	-	-
1355		P	SG		228,051,149	205,942,947	22,108,202	1,318,143	23,426,345
1356					603,383,085	551,825,050	51,558,035	1,318,143	52,876,178
1357									
1358	315	Accessory Electric Equipment							
1359		P	DGP		89,854,017	74,692,661	15,161,356	-	15,161,356
1360		P	DGU		143,535,591	143,535,591	-	-	-
1361		P	SG		81,451,702	73,555,444	7,896,258	-	7,896,258
1362					314,841,311	291,783,696	23,057,614	-	23,057,614
1363									
1364									
1365									
1366	316	Misc Power Plant Equipment							
1367		P	DGP		7,124,363	5,922,246	1,202,117	-	1,202,117
1368		P	DGU		12,356,076	12,356,076	-	-	-
1369		P	SG		11,251,050	10,160,328	1,090,722	-	1,090,722
1370					30,731,489	28,438,650	2,292,839	-	2,292,839
1371									
1372									
1373	SP	Unclassified Steam Plant - Account 300							
1374		P	SG		(5,825)	(5,260)	(565)	-	(565)
1375					(5,825)	(5,260)	(565)	-	(565)
1376									
1377									
1378		Total Steam Production Plant		B8.3	3,971,877,172	3,638,106,652	333,770,520	(16,363,338)	317,407,181
1379									
1380									
1381		Summary of Steam Production Plant by Factor							
1382		S			-	-	-	-	-
1383		DGP			1,301,165,538	1,081,615,708	219,549,830	(18,608,404)	200,941,426
1384		DGU			1,492,499,156	1,492,499,156	-	-	-
1385		SG			1,178,212,478	1,063,991,788	114,220,690	2,245,066	116,465,756
1386		Total Steam Production Plant by Factor			3,971,877,172	3,638,106,652	333,770,520	(16,363,338)	317,407,181

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1388 BEGINNING/ENDING AVG.

1389	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
1390	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1391	320	Land and Land Rights								
1392		P	DGP			-	-	-	-	-
1393		P	SG			-	-	-	-	-
1394						-	-	-	-	-
1395										
1396	321	Structures and Improvements								
1397		P	DGP			-	-	-	-	-
1398		P	SG			-	-	-	-	-
1399						-	-	-	-	-
1400										
1401	322	Reactor Plant Equipment								
1402		P	DGP			-	-	-	-	-
1403		P	SG			-	-	-	-	-
1404						-	-	-	-	-
1405										
1406	323	Turbogenerator Units								
1407		P	DGP			-	-	-	-	-
1408		P	SG			-	-	-	-	-
1409						-	-	-	-	-
1410										
1411	324	Land and Land Rights								
1412		P	DGP			-	-	-	-	-
1413		P	SG			-	-	-	-	-
1414						-	-	-	-	-
1415										
1416	325	Misc. Power Plant Equipment								
1417		P	DGP			-	-	-	-	-
1418		P	SG			-	-	-	-	-
1419						-	-	-	-	-
1420										
1421										
1422	NP	Unclassified Nuclear Plant - Acct 300								
1423		P	SG			-	-	-	-	-
1424						-	-	-	-	-
1425										
1426										
1427		Total Nuclear Production Plant				-	-	-	-	-
1428										
1429										
1430										
1431		Summary of Nuclear Production Plant by Factor								
1432		DGP				-	-	-	-	-
1433		DGU				-	-	-	-	-
1434		SG				-	-	-	-	-
1435										
1436		Total Nuclear Plant by Factor				-	-	-	-	-

1437 DECEMBER 1998 MODIFIED ACCORD								
1438 BEGINNING/ENDING AVG.								
1439 FERC				UNADJUSTED RESULTS			WASHINGTON	
1440 ACCT	DESCRIPTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1441								
1442	330	Land and Land Rights						
1443		Pre-Merger P: P	DGP	11,793,560	9,803,595	1,989,965	-	1,989,965
1444		Pre-Merger UI P	DGU	4,771,645	4,771,645	-	-	-
1445		Post-Merger F P	SG	2,128,400	1,922,064	206,336	-	206,336
1446								
1447				18,693,605	16,497,304	2,196,301	-	2,196,301
1448								
1449	331	Structures and Improvements						
1450		Pre-Merger P: P	DGP	22,340,792	18,571,158	3,769,633	-	3,769,633
1451		Pre-Merger UI P	DGU	6,580,384	6,580,384	-	-	-
1452		Post-Merger F P	SG	41,070,894	37,089,315	3,981,579	-	3,981,579
1453								
1454				69,992,069	62,240,857	7,751,212	-	7,751,212
1455								
1456	332	Reservoirs, Dams & Waterways						
1457		Pre-Merger P: P	DGP	162,317,725	134,929,335	27,388,390	-	27,388,390
1458		Pre-Merger UI P	DGU	22,500,568	22,500,568	-	-	-
1459		Post-Merger F P	SG	64,708,609	58,435,495	6,273,115	-	6,273,115
1460								
1461				249,526,902	215,865,398	33,661,504	-	33,661,504
1462								
1463	333	Water Wheel, Turbines, & Generators						
1464		Pre-Merger P: P	DGP	33,716,079	28,027,057	5,689,022	-	5,689,022
1465		Pre-Merger UI P	DGU	10,170,278	10,170,278	-	-	-
1466		Post-Merger F P	SG	25,678,110	23,188,770	2,489,340	-	2,489,340
1467								
1468				69,564,466	61,386,105	8,178,362	-	8,178,362
1469								
1470	334	Accessory Electric Equipment						
1471		Pre-Merger P: P	DGP	6,816,082	5,665,983	1,150,099	-	1,150,099
1472		Pre-Merger UI P	DGU	4,507,862	4,507,862	-	-	-
1473		Post-Merger F P	SG	13,071,972	11,804,722	1,267,250	-	1,267,250
1474								
1475				24,395,915	21,978,566	2,417,349	-	2,417,349
1476								
1477								
1478								
1479	335	Misc. Power Plant Equipment						
1480		Pre-Merger P: P	DGP	1,761,509	1,464,284	297,225	-	297,225
1481		Pre-Merger UI P	DGU	234,873	234,873	-	-	-
1482		Post-Merger F P	SG	1,122,500	1,013,680	108,820	-	108,820
1483								
1484				3,118,882	2,712,837	406,045	-	406,045
1485								
1486	336	Roads, Railroads & Bridges						
1487		Pre-Merger P: P	DGP	4,752,705	3,950,766	801,939	-	801,939
1488		Pre-Merger UI P	DGU	853,798	853,798	-	-	-
1489		Post-Merger F P	SG	4,340,079	3,919,335	420,745	-	420,745
1490								
1491				9,946,582	8,723,898	1,222,684	-	1,222,684
1492								
1493								
1494	HP	Unclassified Hydro Plant - Acct 300						
1495		Pre-Merger P: P	DGP	-	-	-	-	-
1496		Pre-Merger UI P	DGU	-	-	-	-	-
1497		Post-Merger F P	SG	(2,940)	(2,655)	(285)	-	(285)
1498								
1499				(2,940)	(2,655)	(285)	-	(285)
1500								
1501								
1502		P						
1503		P						
1504		P						
1505								
1506								
1507								
1508		Total Hydraulic Plant	B8.5	445,235,482	389,402,309	55,833,172	-	55,833,172
1509								
1510		Summary of Hydraulic Plant by Factor						
1511		SG-P		-	-	-	-	-
1512		SG		152,117,624	137,370,725	14,746,899	-	14,746,899
1513		DGP		243,498,450	202,412,177	41,086,274	-	41,086,274
1514		DGU		49,619,408	49,619,408	-	-	-
1515		Total Hydraulic Plant by Factor		445,235,482	389,402,309	55,833,172	-	55,833,172

1516 DECEMBER 1998 MODIFIED ACCORD

1517 BEGINNING/ENDING AVG.

1518	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
1519	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1520										
1521	340	Land and Land Rights								
1522			P	SG		842,245	760,594	81,651	-	81,651
1523			P	DGU		635	635	-	-	-
1524						842,880	761,229	81,651	-	81,651
1525										
1526	341	Structures and Improvements								
1527			P	SG		12,384,349	11,183,760	1,200,589	-	1,200,589
1528			P	DGU		173,937	173,937	-	-	-
1529						12,558,286	11,357,697	1,200,589	-	1,200,589
1530										
1531	342	Fuel Holders, Producers & Accessories								
1532			P	SG		28,231	25,494	2,737	-	2,737
1533			P	DGU		121,339	121,339	-	-	-
1534						149,570	146,833	2,737	-	2,737
1535										
1536	343	Prime Movers								
1537			P	S		-	-	-	-	-
1538			P	DGU		958,600	958,600	-	-	-
1539			P	SG		46,997,764	42,441,610	4,556,154	-	4,556,154
1540						47,956,364	43,400,211	4,556,154	-	4,556,154
1541										
1542	344	Generators								
1543			P	S		-	-	-	-	-
1544			P	DGU		1,605,413	1,605,413	-	-	-
1545			P	SG		104,373,793	94,255,375	10,118,418	1,961,946	12,080,364
1546						105,979,206	95,860,788	10,118,418	1,961,946	12,080,364
1547										
1548	345	Accessory Electric Plant								
1549			P	SG		10,341,851	9,339,270	1,002,581	-	1,002,581
1550			P	DGU		162,587	162,587	-	-	-
1551						10,504,438	9,501,857	1,002,581	-	1,002,581
1552										
1553										
1554										
1555	346	Misc. Power Plant Equipment								
1556			P	SG		593,742	536,182	57,560	-	57,560
1557			P	DGU		50,253	50,253	-	-	-
1558						643,996	586,436	57,560	-	57,560
1559										
1560	OP	Unclassified Other Prod Plant-Acct 300								
1561			P	S		-	-	-	-	-
1562			P	SG		-	-	-	-	-
1563						-	-	-	-	-
1564										
1565		Total Other Production Plant			B8.6	178,634,740	161,615,051	17,019,689	1,961,946	18,981,635
1566										
1567		Summary of Other Production Plant by Factor								
1568			S			-	-	-	-	-
1569			DGU			3,072,765	3,072,765	-	-	-
1570			SG			175,561,975	158,542,286	17,019,689	1,961,946	18,981,635
1571		Total of Other Production Plant by Factor				178,634,740	161,615,051	17,019,689	1,961,946	18,981,635
1572										
1573		Experimental Plant								
1574	103	Experimental Plant								
1575			P	DGP		-	-	-	-	-
1576		Total Experimental Plant				-	-	-	-	-
1577										
1578		TOTAL PRODUCTION PLANT				4,595,747,393	4,189,124,012	406,623,381	(14,401,393)	392,221,988

1579 DECEMBER 1998 MODIFIED ACCORD

1580 BEGINNING/ENDING AVG.

1581	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
1582	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1583	350	Land and Land Rights								
1584		T	DGP			21,509,314	17,879,979	3,629,336	-	3,629,336
1585		T	DGU			49,149,031	49,149,031	-	-	-
1586		T	SG			15,470,389	13,970,627	1,499,762	-	1,499,762
1587						86,128,735	80,999,637	5,129,098	-	5,129,098
1588										
1589	352	Structures and Improvements								
1590		T	S			-	-	-	-	-
1591		T	DGP			8,629,299	7,173,250	1,456,049	-	1,456,049
1592		T	DGU			17,998,873	17,998,873	-	-	-
1593		T	SG			15,623,979	14,109,328	1,514,652	-	1,514,652
1594						42,252,151	39,281,450	2,970,701	-	2,970,701
1595										
1596	353	Station Equipment								
1597		T	DGP			147,463,939	122,581,876	24,882,063	-	24,882,063
1598		T	DGU			214,965,044	214,965,044	-	-	-
1599		T	SG			344,486,419	311,090,510	33,395,909	-	33,395,909
1600						706,915,402	648,637,430	58,277,972	-	58,277,972
1601										
1602	354	Towers and Fixtures								
1603		T	DGP			156,626,491	130,198,401	26,428,090	-	26,428,090
1604		T	DGU			127,348,243	127,348,243	-	-	-
1605		T	SG			57,103,713	51,567,848	5,535,865	-	5,535,865
1606						341,078,447	309,114,492	31,963,955	-	31,963,955
1607										
1608	355	Poles and Fixtures								
1609		T	DGP			73,578,299	61,163,197	12,415,102	-	12,415,102
1610		T	DGU			119,006,994	119,006,994	-	-	-
1611		T	SG			167,808,457	151,540,426	16,268,032	199,725	16,467,757
1612						360,393,750	331,710,616	28,683,134	199,725	28,882,859
1613										
1614	356	Clearing and Grading								
1615		T	DGP			210,984,655	175,384,539	35,600,117	-	35,600,117
1616		T	DGU			158,785,098	158,785,098	-	-	-
1617		T	SG			172,147,461	155,458,789	16,688,672	-	16,688,672
1618						541,917,214	489,628,425	52,288,789	-	52,288,789
1619										
1620	357	Underground Conduit								
1621		T	DGP			5,962	4,956	1,006	-	1,006
1622		T	DGU			162,746	162,746	-	-	-
1623		T	SG			917,788	828,814	88,974	-	88,974
1624						1,086,497	996,517	89,980	-	89,980
1625										
1626	358	Underground Conductors								
1627		T	DGP			3,080	2,560	520	-	520
1628		T	DGU			1,018,663	1,018,663	-	-	-
1629		T	SG			652,936	589,637	63,298	-	63,298
1630						1,674,678	1,610,860	63,818	-	63,818
1631										
1632	359	Roads and Trails								
1633		T	DGP			1,932,795	1,606,669	326,127	-	326,127
1634		T	DGU			478,513	478,513	-	-	-
1635		T	SG			8,428,280	7,611,209	817,072	-	817,072
1636						10,839,589	9,696,391	1,143,198	-	1,143,198
1637										
1638	TP	Unclassified Trans Plant - Acct 300								
1639		T	SG			(191,580)	(173,008)	(18,573)	-	(18,573)
1640						(191,580)	(173,008)	(18,573)	-	(18,573)
1641										
1642	TS0	Unclassified Trans Sub Plant - Acct 300								
1643		T	SG			-	-	-	-	-
1644						-	-	-	-	-
1645										
1646		TOTAL TRANSMISSION PLANT			B8.8	2,092,094,883	1,911,502,811	180,592,072	199,725	180,791,797
1647		Summary of Transmission Plant by Factor								
1648		DGP				620,733,836	515,995,427	104,738,409	-	104,738,409
1649		DGU				688,913,205	688,913,205	-	-	-
1650		SG				782,447,843	706,594,179	75,853,663	199,725	76,053,389
1651		Total Transmission Plant by Factor				2,092,094,883	1,911,502,811	180,592,072	199,725	180,791,797

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 1653 BEGINNING/ENDING AVG.

FERC ACCT	BUSINESS DESCRIPTION	PITA FUNCTION	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON WASHINGTON	ADJUSTMENT	ADJ TOTAL
1657	360	Land and Land Rights							
1658		DPW	S		24,622,049	23,689,677	932,372	-	932,372
1659					24,622,049	23,689,677	932,372	-	932,372
1661	361	Structures and Improvements							
1662		DPW	S		27,384,886	25,950,360	1,434,526	-	1,434,526
1663					27,384,886	25,950,360	1,434,526	-	1,434,526
1665	362	Station Equipment							
1666		DPW	S		432,114,951	395,559,206	36,555,745	-	36,555,745
1667					432,114,951	395,559,206	36,555,745	-	36,555,745
1669	364	Poles, Towers & Fixtures							
1670		DPW	S		551,132,321	498,354,231	52,778,090	-	52,778,090
1671					551,132,321	498,354,231	52,778,090	-	52,778,090
1673	365	Overhead Conductors							
1674		DPW	S		438,635,086	396,930,667	41,704,419	-	41,704,419
1675					438,635,086	396,930,667	41,704,419	-	41,704,419
1677	366	Underground Conduit							
1678		DPW	S		167,030,036	157,404,658	9,625,378	-	9,625,378
1679					167,030,036	157,404,658	9,625,378	-	9,625,378
1684	367	Underground Conductors							
1685		DPW	S		375,725,427	365,097,209	10,628,218	-	10,628,218
1686					375,725,427	365,097,209	10,628,218	-	10,628,218
1688	368	Line Transformers							
1689		DPW	S		647,591,870	582,959,566	64,632,304	-	64,632,304
1690					647,591,870	582,959,566	64,632,304	-	64,632,304
1692	369	Services							
1693		DPW	S		213,748,943	191,146,375	22,602,568	-	22,602,568
1694					213,748,943	191,146,375	22,602,568	-	22,602,568
1696	370	Meters							
1697		DPW	S		163,846,063	150,800,505	13,045,558	-	13,045,558
1698					163,846,063	150,800,505	13,045,558	-	13,045,558
1700	371	Installations on Customers' Premises							
1701		DPW	S		7,735,393	7,183,934	551,459	-	551,459
1702					7,735,393	7,183,934	551,459	-	551,459
1704	372	Leased Property							
1705		DPW	S		49,658	49,658	-	-	-
1706					49,658	49,658	-	-	-
1708	373	Street Lights							
1709		DPW	S		40,187,803	37,494,531	2,693,272	-	2,693,272
1710					40,187,803	37,494,531	2,693,272	-	2,693,272
1712	DP	Unclassified Dist Plant - Acct 300							
1713		DPW	S		(211,522)	(208,573)	(2,949)	-	(2,949)
1714					(211,522)	(208,573)	(2,949)	-	(2,949)
1716	DS0	Unclassified Dist Sub Plant - Acct 300							
1717		DPW	S		-	-	-	-	-
1718					-	-	-	-	-
1721	TOTAL DISTRIBUTION PLANT				3,089,592,965	2,832,412,005	257,180,960	-	257,180,960
1723	Summary of Distribution Plant by Factor								
1724		S			3,089,592,965	2,832,412,005	257,180,960	-	257,180,960
1726	Total Distribution Plant by Factor				3,089,592,965	2,832,412,005	257,180,960	-	257,180,960

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1728 BEGINNING/ENDING AVG.

1729	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
1730	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1731	389	Land and Land Rights								
1732		TD	S			7,268,633	6,014,496	1,254,137	-	1,254,137
1733		CUST	CN			1,109,264	1,015,957	93,308	-	93,308
1734		G-DGU	DGU			16,104	16,104	-	-	-
1735		G-SG	SG			1,228	1,109	119	-	119
1736		PTD	SO			5,830,112	5,324,268	505,844	-	505,844
1737						14,225,340	12,371,932	1,853,408	-	1,853,408
1738										
1739	390	Structures and Improvements								
1740		TD	S			84,593,294	73,363,623	11,229,671	-	11,229,671
1741		G-DGP	DGP			403,483	335,402	68,081	-	68,081
1742		G-DGU	DGU			1,684,279	1,684,279	-	-	-
1743		CUST	CN			9,953,419	9,116,170	837,248	-	837,248
1744		G-SG	SG			2,577,761	2,327,863	249,899	-	249,899
1745		PTD	SO			88,281,171	80,621,542	7,659,630	-	7,659,630
1746						187,493,407	167,448,879	20,044,528	-	20,044,528
1747										
1748	391	Office Furniture & Equipment								
1749		TD	S			14,662,633	13,225,850	1,436,783	-	1,436,783
1750		G-DGP	DGP			478,853	398,054	80,798	-	80,798
1751		G-DGU	DGU			696,607	696,607	-	-	-
1752		CUST	CN			5,470,423	5,010,269	460,154	-	460,154
1753		G-SG	SG			6,664,090	6,018,046	646,044	-	646,044
1754		P	SE			358,840	326,112	32,728	-	32,728
1755		PTD	SO			75,715,323	69,145,957	6,569,366	383,504	6,952,870
1756						104,046,767	94,820,895	9,225,872	383,504	9,609,377
1757										
1758	392	Transportation Equipment								
1759		TD	S			46,065,542	43,963,979	2,101,563	-	2,101,563
1760		PTD	SO			6,848,991	6,254,745	594,246	-	594,246
1761		G-SG	SG			7,094,791	6,406,993	687,798	-	687,798
1762		CUST	CN			12,978	11,886	1,092	-	1,092
1763		G-DGU	DGU			1,506,983	1,506,983	-	-	-
1764		P	SE			412,265	374,665	37,600	-	37,600
1765		G-DGP	DGP			239,259	198,888	40,371	-	40,371
1766						62,180,810	58,718,140	3,462,669	-	3,462,669
1767										
1768	393	Stores Equipment								
1769		TD	S			5,919,901	5,667,567	252,334	-	252,334
1770		G-DGP	DGP			334,947	278,430	56,517	-	56,517
1771		G-DGU	DGU			946,148	946,148	-	-	-
1772		PTD	SO			727,586	664,458	63,128	-	63,128
1773		G-SG	SG			841,149	759,604	81,544	-	81,544
1774						8,769,731	8,316,207	453,524	-	453,524
1775										
1776	394	Tools, Shop & Garage Equipment								
1777		TD	S			16,600,714	15,206,091	1,394,623	-	1,394,623
1778		G-DGP	DGP			3,688,849	3,066,417	622,431	-	622,431
1779		G-SG	SG			10,112,708	9,132,341	980,367	-	980,367
1780		PTD	SO			3,425,296	3,128,104	297,192	-	297,192
1781		P	SE			49,653	45,124	4,529	-	4,529
1782		G-DGU	DGU			5,354,797	5,354,797	-	-	-
1783						39,232,016	35,932,874	3,299,142	-	3,299,142
1784										
1785	395	Laboratory Equipment								
1786		TD	S			21,311,491	19,664,545	1,646,946	-	1,646,946
1787		G-DGP	DGP			171,212	142,323	28,889	-	28,889
1788		G-DGU	DGU			1,524,854	1,524,854	-	-	-
1789		PTD	SO			4,584,639	4,186,857	397,782	-	397,782
1790		P	SE			45,829	41,649	4,180	-	4,180
1791		G-SG	SG			2,224,582	2,008,922	215,660	-	215,660
1792						29,862,607	27,569,150	2,293,456	-	2,293,456
1793										
1794	396	Power Operated Equipment								
1795		TD	S			66,741,706	61,580,438	5,161,268	-	5,161,268
1796		G-DGP	DGP			1,292,887	1,074,734	218,153	-	218,153
1797		G-SG	SG			8,939,604	8,072,962	866,641	-	866,641
1798		PTD	SO			3,738,858	3,414,460	324,398	-	324,398
1799		G-DGU	DGU			1,310,781	1,310,781	-	-	-
1800		P	SE			160,303	145,683	14,620	-	14,620
1801						82,184,139	75,599,058	6,585,081	-	6,585,081

1802 DECEMBER 1998 MODIFIED ACCORD

1803 BEGINNING/ENDING AVG.

1804	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
1805	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1806	397	Communication Equipment								
1807		TD	S			79,056,935	70,320,025	8,736,909	-	8,736,909
1808		G-DGP	DGP			6,617,915	5,501,253	1,116,662	-	1,116,662
1809		G-DGU	DGU			11,090,732	11,090,732	-	-	-
1810		PTD	SO			29,730,056	27,150,556	2,579,499	-	2,579,499
1811		CUST	CN			4,896,939	4,485,025	411,914	-	411,914
1812		G-SG	SG			27,884,546	25,181,306	2,703,241	-	2,703,241
1813		P	SE			6,215	5,648	567	-	567
1814						<u>159,283,338</u>	<u>143,734,545</u>	<u>15,548,792</u>	-	<u>15,548,792</u>
1815										
1816	398	Misc. Equipment								
1817		TD	S			746,705	672,573	74,132	-	74,132
1818		G-DGP	DGP			103,694	86,197	17,497	-	17,497
1819		G-DGU	DGU			712,099	712,099	-	-	-
1820		CUST	CN			146,532	134,207	12,326	-	12,326
1821		PTD	SO			2,238,946	2,044,686	194,260	-	194,260
1822		P	SE			3,926	3,568	358	-	358
1823		G-SG	SG			456,346	412,106	44,240	-	44,240
1824						<u>4,408,248</u>	<u>4,065,436</u>	<u>342,812</u>	-	<u>342,812</u>
1825										
1826	399	Coal Mine								
1827		P	SE			356,998,458	324,438,843	32,559,615	3,127,387	35,687,002
1828	MP	P	SE			(2)	(2)	(0)	-	(0)
1829						<u>356,998,456</u>	<u>324,438,841</u>	<u>32,559,615</u>	<u>3,127,387</u>	<u>35,687,002</u>
1830										
1831	399L	WIDCO Capital Lease								
1832		P	SE			-	-	-	-	-
1833						-	-	-	-	-
1834										
1835		Remove Capital Leases								
1836						-	-	-	-	-
1837										
1838	1011390	General Capital Leases								
1839		TD	S			6,485,154	6,485,154	-	-	-
1840		PTD	SO			16,721,097	15,270,307	1,450,790	-	1,450,790
1841						<u>23,206,251</u>	<u>21,755,461</u>	<u>1,450,790</u>	-	<u>1,450,790</u>
1842										
1843		Remove Capital Leases								
1844						(23,206,251)	(21,755,461)	(1,450,790)	-	(1,450,790)
1845						-	-	-	-	-
1846	1011392	General Vehicles Capital Leases								
1847		PTD	SO			-	-	-	-	-
1848						-	-	-	-	-
1849										
1850		Remove Capital Leases								
1851						-	-	-	-	-
1852										
1853	GP	Unclassified Gen Plant - Acct 300								
1854		TD	S			210,947	207,997	2,949	-	2,949
1855		PTD	SO			-	-	-	-	-
1856		CUST	CN			-	-	-	-	-
1857		G-SG	SG			200,921	181,443	19,478	-	19,478
1858		G-DGP	DGP			-	-	-	-	-
1859		G-DGU	DGU			-	-	-	-	-
1860						<u>411,867</u>	<u>389,440</u>	<u>22,427</u>	-	<u>22,427</u>
1861										
1862	399G	Unclassified Gen Plant - Acct 300								
1863		TD	S			-	-	-	-	-
1864		PTD	SO			-	-	-	-	-
1865		G-SG	SG			-	-	-	-	-
1866		G-DGP	DGP			-	-	-	-	-
1867		G-DGU	DGU			-	-	-	-	-
1868						-	-	-	-	-
1869										
1870		TOTAL GENERAL PLANT			B8.18	1,049,096,726	953,405,397	95,691,328	3,510,891	99,202,220
1871										
1872		Summary of General Plant by Factor								
1873		S				349,663,654	316,372,338	33,291,316	-	33,291,316
1874		DGP				13,331,098	11,081,699	2,249,399	-	2,249,399
1875		DGU				24,843,384	24,843,384	-	-	-
1876		SG				66,997,724	60,502,693	6,495,031	-	6,495,031
1877		SO				237,842,075	217,205,939	20,636,136	383,504	21,019,640
1878		SE				358,035,487	325,381,291	32,654,196	3,127,387	35,781,583
1879		CN				21,589,555	19,773,514	1,816,041	-	1,816,041
1880		Less Capital Leases								
1881						<u>(23,206,251)</u>	<u>(21,755,461)</u>	<u>(1,450,790)</u>	-	<u>(1,450,790)</u>
1881		Total General Plant by Factor				<u>1,049,096,726</u>	<u>953,405,397</u>	<u>95,691,328</u>	<u>3,510,891</u>	<u>99,202,220</u>

1882 DECEMBER 1998 MODIFIED ACCORD									
1883 BEGINNING/ENDING AVG.									
1884 FERC	BUSINESS	PITA	UNADJUSTED RESULTS			WASHINGTON			
1885 ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1886	301	Organization							
1887		TD	S		25,588,225	23,637,809	1,950,416	-	1,950,416
1888		PTD	SO		-	-	-	-	-
1889		I-SG	SG		-	-	-	-	-
1890					25,588,225	23,637,809	1,950,416	-	1,950,416
1891	302	Franchise & Consent							
1892		TD	S		1,078,590	1,078,329	261	-	261
1893		I-SG	SG		8,395,005	7,581,160	813,846	-	813,846
1894		I-DGP	DGP		2,442,649	2,030,493	412,156	-	412,156
1895		I-DGU	DGU		770,379	770,379	-	-	-
1896					12,686,624	11,460,361	1,226,263	-	1,226,263
1897									
1898	303	Miscellaneous Intangible Plant							
1899		TD	S		1,467,151	1,457,154	9,996	-	9,996
1900		I-SG	SG		28,084,220	25,361,622	2,722,598	-	2,722,598
1901		PTD	SO		136,402,232	124,567,425	11,834,807	2,593,607	14,428,413
1902		P	SE		788,013	716,143	71,870	-	71,870
1903		CUST	CN		75,347,524	69,009,544	6,337,980	-	6,337,980
1904		I-DGU	DGU		-	-	-	-	-
1905		I-DGP	DGP		-	-	-	-	-
1906					242,089,139	221,111,888	20,977,251	2,593,607	23,570,858
1907	303	Less Non-Utility Plant							
1908		TD	S		-	-	-	-	-
1909					242,089,139	221,111,888	20,977,251	2,593,607	23,570,858
1910	IP	Unclassified Intangible Plant - Acct 300							
1911		TD	S		-	-	-	-	-
1912		I-SG	SG		-	-	-	-	-
1913		I-DGU	DGU		-	-	-	-	-
1914		PTD	SO		-	-	-	-	-
1915					-	-	-	-	-
1916									
1917		TOTAL INTANGIBLE PLANT		B8.1	280,363,988	256,210,058	24,153,930	2,593,607	26,747,537
1918									
1919		Summary of Intangible Plant by Factor							
1920		S			28,133,966	26,173,292	1,960,673	-	1,960,673
1921		DGP			2,442,649	2,030,493	412,156	-	412,156
1922		DGU			770,379	770,379	-	-	-
1923		SG			36,479,226	32,942,782	3,536,444	-	3,536,444
1924		SO			136,402,232	124,567,425	11,834,807	2,593,607	14,428,413
1925		CN			75,347,524	69,009,544	6,337,980	-	6,337,980
1926		SE			788,013	716,143	71,870	-	71,870
1927		Total Intangible Plant by Factor			280,363,988	256,210,058	24,153,930	2,593,607	26,747,537
1928		Summary of Unclassified Plant (Account 106)							
1929		DP			(211,522)	(208,573)	(2,949)	-	(2,949)
1930		DS0			-	-	-	-	-
1931		GP			411,867	389,440	22,427	-	22,427
1932		HP			(2,940)	(2,655)	(285)	-	(285)
1933		NP			-	-	-	-	-
1934		OP			-	-	-	-	-
1935		TP			(191,580)	(173,008)	(18,573)	-	(18,573)
1936		TS0			-	-	-	-	-
1937		IP			-	-	-	-	-
1938		MP			-	-	-	-	-
1939		SP			(5,825)	(5,260)	(565)	-	(565)
1940		Total Unclassified Plant by Factor			(0)	(56)	56	-	56
1941									
1942		TOTAL ELECTRIC PLANT IN SERVICE			11,106,895,954	10,142,654,282	964,241,671	(8,097,169)	956,144,502
1943		Summary of Electric Plant by Factor							
1944		S			3,467,390,585	3,174,957,635	292,432,949	-	292,432,949
1945		SE			358,823,500	326,097,434	32,726,066	3,127,387	35,853,453
1946		DGU			2,259,718,295	2,259,718,295	-	-	-
1947		DGP			2,181,171,571	1,813,135,504	368,036,067	(18,608,404)	349,427,663
1948		SG			2,391,816,869	2,159,944,453	231,872,416	4,406,736	236,279,152
1949		SO			374,244,306	341,773,364	32,470,942	2,977,111	35,448,053
1950		CN			96,937,078	88,783,057	8,154,021	-	8,154,021
1951		Less Capital Leases			(23,206,251)	(21,755,461)	(1,450,790)	-	(1,450,790)
1952					11,106,895,954	10,142,654,282	964,241,671	(8,097,169)	956,144,502

1953 DECEMBER 1998 MODIFIED ACCORD

1954 BEGINNING/ENDING AVG.

1955	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
1956	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1957	105	Plant Held For Future Use								
1958		DPW	S			672,163	672,163	-	-	-
1959		P	SNPPS			1,213,266	1,109,000	104,266	(104,266)	0
1960		T	SNPT			1,240,782	1,135,864	104,918	-	104,918
1961		P	SNPP			-	-	-	-	-
1962		P	SE			-	-	-	-	-
1963		G	SNPG			906,421	818,116	88,305	-	88,305
1964										
1965										
1966					B10.2	4,032,632	3,735,143	297,489	(104,266)	193,223
1967										
1968	114	Electric Plant Acquisition Adjustments								
1969		P	S			1,439,438	1,439,438	-	1,910,300	1,910,300
1970		P	SG			112,117,726	101,248,580	10,869,147	(10,869,147)	(0)
1971		P	DGP			9,951,852	8,272,644	1,679,208	-	1,679,208
1972					B15.1	123,509,017	110,960,662	12,548,354	(8,958,846)	3,589,508
1973										
1974	120	Nuclear Fuel								
1975		P	SE			-	-	-	-	-
1976						-	-	-	-	-
1977										
1978	124	Weatherization								
1979		DMSC	S			14,627,113	12,859,754	1,767,359	1,988,115	3,755,474
1980		DMSC	SO			8,168	7,460	709	-	709
1981					B16.31	14,635,281	12,867,213	1,768,068	1,988,115	3,756,183
1982										
1983	182W	Weatherization								
1984		DMSC	S			100,679,658	100,679,658	-	-	-
1985		DMSC	CN			-	-	-	-	-
1986		DMSC	CNP			-	-	-	-	-
1987		DMSC	SO			1,189	1,086	103	-	103
1988					B16.1	100,680,847	100,680,744	103	-	103
1989										
1990	186W	Weatherization								
1991		DMSC	S			208,750	208,750	-	-	-
1992		DMSC	CN			-	-	-	-	-
1993		DMSC	CNP			-	-	-	-	-
1994		DMSC	SG			-	-	-	-	-
1995		DMSC	SO			-	-	-	-	-
1996					B16.29	208,750	208,750	-	-	-
1997										
1998		Total Weatherization				115,524,878	113,756,708	1,768,171	1,988,115	3,756,286
1999										
2000	151	Fuel Stock								
2001		P	SE			40,631,983	36,926,192	3,705,791	(31,822)	3,673,969
2002					B13.1	40,631,983	36,926,192	3,705,791	(31,822)	3,673,969
2003										
2004	152	Fuel Stock - Undistributed								
2005		P	SE			-	-	-	-	-
2006						-	-	-	-	-
2007										
2008	25316	DG&T Working Capital Deposit								
2009		P	SE			(361,500)	(328,530)	(32,970)	-	(32,970)
2010					B13.15	(361,500)	(328,530)	(32,970)	-	(32,970)
2011										
2012	25317	DG&T Working Capital Deposit								
2013		P	SE			(622,500)	(565,726)	(56,774)	-	(56,774)
2014					B13.15	(622,500)	(565,726)	(56,774)	-	(56,774)
2015										
2016	25319	Provo Working Capital Deposit								
2017		P	SE			-	-	-	-	-
2018						-	-	-	-	-
2019										
2020		Total Fuel Stock				39,647,983	36,031,937	3,616,047	(31,822)	3,584,225

2021 DECEMBER 1998 MODIFIED ACCORD									
2022 BEGINNING/ENDING AVG.									
2023 FERC BUSINESS PITA									
2024 ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	ADJ TOTAL
								ADJUSTMENT	
2025	154	Materials and Supplies							
2026		MSS	S		31,044,021	27,289,676	3,754,346	(3,035,000)	719,346
2027		MSS	SG		-	-	-	-	-
2028		MSS	SE		12,631,805	11,479,737	1,152,069	-	1,152,069
2029		MSS	SO		622,306	568,312	53,994	-	53,994
2030		MSS	SNPPS		38,068,923	34,797,339	3,271,584	1,058,762	4,330,345
2031		MSS	SNPPH		34,084	30,041	4,042	830	4,872
2032		MSS	SNPD		2,303,927	2,117,086	186,841	-	186,841
2033		MSS	SNPT		10,680,342	9,777,232	903,110	-	903,110
2034		MSS	DGU		-	-	-	-	-
2035		MSS	DGP		-	-	-	-	-
2036		MSS	SNPP		1	1	0	-	0
2037									
2038									
2039				B13.1	95,385,409	86,059,424	9,325,985	(1,975,408)	7,350,577
2040									
2041	163	Stores Expense Undistributed							
2042		MSS	SO		3,386,279	3,092,472	293,807	-	293,807
2043									
2044				B13.15	3,386,279	3,092,472	293,807	-	293,807
2045									
2046	25318	Provo Working Capital Deposit							
2047		MSS	SNPPS		(273,000)	(249,539)	(23,461)	-	(23,461)
2048									
2049				B13.15	(273,000)	(249,539)	(23,461)	-	(23,461)
2050									
2051		Total Materials & Supplies			98,498,688	88,902,357	9,596,331	(1,975,408)	7,620,923
2052									
2053	165	Prepayments							
2054		DMSC	S		2,616,552	2,522,454	94,098	-	94,098
2055		GP	GPS		6,938,463	6,336,454	602,009	-	602,009
2056		PT	DGP		131,749	109,518	22,230	-	22,230
2057		P	SE		2,284,401	2,076,055	208,346	711,576	919,922
2058		PTD	SO		3,234,122	2,953,517	280,605	-	280,605
2059				B15.3	15,205,287	13,997,997	1,207,289	711,576	1,918,866
2060									
2061	182M	Misc Regulatory Assets							
2062		DDS2	S		8,154,852	6,976,243	1,178,609	-	1,178,609
2063		DEFSG	SG		-	-	-	-	-
2064		P	SGCT		21,419,612	19,339,223	2,080,389	-	2,080,389
2065		P	SE		1,692,816	1,538,425	154,391	-	154,391
2066		DDSO2	SO		23,409,803	21,378,674	2,031,129	-	2,031,129
2067				B11.1	54,677,083	49,232,565	5,444,518	-	5,444,518
2068									
2069	186M	Misc Deferred Debits							
2070		DDS6	S		1,121,408	1,121,287	121	-	121
2071		P	DGP		2,149,173	1,786,536	362,637	-	362,637
2072		P	DGU		0	0	-	-	-
2073		DEFSG	SG		49,357,454	44,572,542	4,784,911	138,638	4,923,549
2074		DDSO6	SO		(1,373,407)	(1,254,245)	(119,162)	(4,485,455)	(4,604,617)
2075		P	SE		1,582,751	1,438,398	144,353	(84,009)	60,344
2076		P	SNPPS		43,311	39,589	3,722	-	3,722
2077		GP	EXCTAX		2,899	2,650	249	-	249
2078									
2079				B11.2	52,883,589	47,706,758	5,176,831	(4,430,826)	746,005
2080									
2081		Working Capital							
2082	CWC	Cash Working Capital							
2083		CWC	S		161,819,839	141,883,812	19,936,027	(8,672,828)	11,263,200
2084		CWC	SO		-	-	-	-	-
2085		CWC	SE		-	-	-	-	-
2086				B14.1	161,819,839	141,883,812	19,936,027	(8,672,828)	11,263,200
2087									
2088	OWC	Other Working Capital							
2089	131	Cash	GP	SNP	-	-	-	-	-
2090	135	Working Funds	GP	SG	(525,180)	(474,267)	(50,913)	-	(50,913)
2091	143	Other Accounts I	GP	SO	23,047,152	21,047,488	1,999,664	-	1,999,664
2092	232	Accounts Payabl	PTD	SO	(18,259,056)	(16,674,827)	(1,584,229)	(938,799)	(2,523,028)
2093	232	Accounts Payabl	P	SE	(894,063)	(812,521)	(81,542)	-	(81,542)
2094	253	Deferred Hedge	P	SE	(102,109)	(92,796)	(9,313)	-	(9,313)
2095	25330	Other Deferred C	P	SE	(56,359,521)	(51,219,318)	(5,140,202)	2,102,795	(3,037,408)
2096				B14.3	(53,092,777)	(48,226,242)	(4,866,536)	1,163,996	(3,702,540)
2097									
2098		Total Working Capital			108,727,062	93,657,570	15,069,492	(7,508,832)	7,560,660

2099	BEGINNING/ENDING AVG.				UNADJUSTED RESULTS			WASHINGTON		
2100	FERC	BUSINESS	PITA		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2101	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref					
2102	Miscellaneous Rate Base									
2103	18221	Unrec Plant & Reg Study Costs								
2104		P	S			-	-	-	-	
2105										
2106						-	-	-	-	
2107										
2108	18222	Nuclear Plant - Trojan								
2109		P	TROJP			8,915,801	7,674,315	1,241,486	1,241,486	
2110		P	TROJD			15,010,371	12,868,226	2,142,145	2,142,145	
2111		P	SE			-	-	-	-	
2112					B15.4	23,926,172	20,542,541	3,383,631	3,383,631	
2113										
2114										
2115										
2116	1869	Misc Deferred Debits-Trojan								
2117		P	S			-	-	-	-	
2118		P	SNPPN			-	-	-	-	
2119						-	-	-	-	
2120										
2121	141	Impact Housing - Notes Receivable								
2122		P	DGU			706,038	706,038	-	-	
2123										
2124					B15.1	706,038	706,038	-	-	
2125										
2126	TOTAL MISCELLANEOUS RATE BASE					24,632,210	21,248,578	3,383,631	3,383,631	
2127										
2128	TOTAL RATE BASE ADDITIONS					637,338,429	579,230,275	58,108,154	(20,310,310)	37,797,844

2129 DECEMBER 1998 MODIFIED ACCORD									
2130 BEGINNING/ENDING AVG.									
2131 FERC	BUSINES	PITA	UNADJUSTED RESULTS			WASHINGTON			
2132 ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2133	235	Customer Service Deposits							
2134		CUST	S		-	-	-	-	-
2135				B15.6	-	-	-	-	-
2136									
2137	2281	Prov for Property PTD	SO		(4,078,384)	(3,724,527)	(353,857)	-	(353,857)
2138	2282	Prov for Injuries PTD	SO		(4,512,320)	(4,120,813)	(391,507)	-	(391,507)
2139	2283	Prov for Pension PTD	SO		-	-	-	-	-
2140				B15.5	(8,590,704)	(7,845,340)	(745,364)	-	(745,364)
2141									
2142	22841	Accum Misc Oper Prov-Black Lung							
2143		P	SE		(324,260)	(294,686)	(29,574)	-	(29,574)
2144				B15.6	(324,260)	(294,686)	(29,574)	-	(29,574)
2145									
2146	22842	Accum Misc Oper Prov-Trojan							
2147		P	TROJD		(13,177,722)	(11,297,117)	(1,880,606)	-	(1,880,606)
2148				B15.6	(13,177,722)	(11,297,117)	(1,880,606)	-	(1,880,606)
2149									
2150	252	Customer Advances for Construction							
2151		DPW	S		(17,881,907)	(17,848,033)	(33,875)	-	(33,875)
2152		DPW	SNPD		(1,757)	(1,615)	(142)	-	(142)
2153		T	SG		(138,549)	(125,117)	(13,431)	-	(13,431)
2154		DPW	SO		(606,200)	(553,604)	(52,596)	-	(52,596)
2155		CUST	CN		2,120,973	1,942,564	178,409	-	178,409
2156				B20.13	(16,507,440)	(16,585,804)	78,364	-	78,364
2157									
2158	25399	Other Deferred Credits							
2159		DPW	S		(1,779,654)	(1,779,654)	-	-	-
2160		GP	GPS		-	-	-	-	-
2161		P	SG		(37,468,299)	(33,835,970)	(3,632,329)	-	(3,632,329)
2162		P	SE		(11,666,664)	(10,602,620)	(1,064,044)	(3,369,285)	(4,433,329)
2163				B15.7	(50,914,617)	(46,218,244)	(4,696,373)	(3,369,285)	(8,065,658)
2164									
2165	190	Accumulated Deferred Income Taxes							
2166		GP	S		7,127,514	6,689,337	438,177	85,520	523,697
2167		P	DGU		26,299,582	26,299,582	-	-	-
2168		LABOR	SO		51,872,646	47,371,966	4,500,679	1,080,026	5,580,706
2169		P	DGP		295,695	245,801	49,894	-	49,894
2170		CUST	BADDEBT		5,950,675	5,757,566	193,109	-	193,109
2171		P	TROJP		490,479	422,182	68,297	-	68,297
2172		P	SG		24,419,931	22,052,564	2,367,367	-	2,367,367
2173		P	SE		17,990,570	16,349,762	1,640,808	1,353,112	2,993,921
2174		PTD	SNP		1,510,655	1,379,744	130,911	-	130,911
2175									
2176									
2177				B19.4	135,957,746	126,568,503	9,389,242	2,518,658	11,907,900
2178									
2179	281	Accumulated Deferred Income Taxes							
2180		PT	DGP		(3,141,554)	(2,611,470)	(530,084)	-	(530,084)
2181		T	SNPT		-	-	-	-	-
2182				B19.4	(3,141,554)	(2,611,470)	(530,084)	-	(530,084)
2183									
2184	282	Accumulated Deferred Income Taxes							
2185		GP	S		(1,263,644)	(1,263,644)	-	1,768,984	1,768,984
2186		ACCM DITBALMA			(875,168,979)	(821,049,102)	(54,119,877)	-	(54,119,877)
2187		PT	DGP		(1,309,281)	(1,088,362)	(220,919)	2,720,328	2,499,408
2188		LABOR	SO		12,678,326	11,578,303	1,100,023	(113,960)	986,063
2189		CUST	CN		-	-	-	-	-
2190		P	SE		(354,522)	(322,188)	(32,334)	-	(32,334)
2191		P	SG		(16,483,349)	(14,885,386)	(1,597,963)	(173,239)	(1,771,202)
2192				B19.4	(881,901,449)	(827,030,378)	(54,871,070)	4,202,113	(50,668,958)
2193									
2194	283	Accumulated Deferred Income Taxes							
2195		GP	S		41,004	41,004	-	-	-
2196		P	SG		3,313,181	2,991,987	321,193	-	321,193
2197		P	SE		(4,613,573)	(4,192,797)	(420,775)	9,268	(411,507)
2198		LABOR	SO		(3,768,824)	(3,441,826)	(326,998)	287,992	(39,006)
2199		GP	GPS		661,605	604,201	57,404	-	57,404
2200		PTD	SNP		(19,945,961)	(18,217,476)	(1,728,484)	-	(1,728,484)
2201		P	TROJP		(198,981)	(171,274)	(27,707)	-	(27,707)
2202									
2203									
2204				B19.7	(24,511,549)	(22,386,181)	(2,125,368)	297,260	(1,828,108)
2205									
2206		TOTAL ACCUMULATED DEF INCOME TAX		B19.7	(773,596,806)	(725,459,525)	(48,137,281)	7,018,031	(41,119,250)

2207 DECEMBER 1998 MODIFIED ACCORD
 2208 BEGINNING/ENDING AVG.

2209	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2210	ACCT	DESCRIPTION	FUNCTION	FACTOR					
2211	255	Accumulated Investment Tax Credit							
2212		PTD	S		-	-	-	101,000	101,000
2213		PTD	ITC84		(8,435,811)	(7,239,613)	(1,196,198)	585,833	(610,365)
2214		PTD	ITC85		(10,849,660)	(9,400,145)	(1,449,515)	-	(1,449,515)
2215		PTD	ITC86		(4,315,936)	(3,749,426)	(566,510)	-	(566,510)
2216		PTD	ITC88		(562,968)	(478,748)	(84,220)	-	(84,220)
2217		PTD	ITC89		(1,178,077)	(998,199)	(179,878)	-	(179,878)
2218		PTD	ITC90		(632,967)	(608,198)	(24,769)	-	(24,769)
2219		PTD	DGU		(243,844)	(243,844)	-	-	-
2220				B19.8	(26,219,263)	(22,718,173)	(3,501,090)	686,833	(2,814,257)
2221									
2222	TOTAL RATE BASE DEDUCTIONS				(889,330,812)	(830,418,889)	(58,911,923)	4,335,579	(54,576,344)

2226	FERC	DESCRIPTION	FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2227	108SP	Steam Prod Plant Accumulated Depr							
2229		P	DGP		(616,609,039)	(512,566,620)	(104,042,418)	8,052,945	(95,989,474)
2230		P	DGU		(722,815,940)	(722,815,940)	-	-	-
2231		P	SG		(317,953,804)	(287,130,074)	(30,823,730)	465,078	(30,358,652)
2232				B17.2	(1,657,378,782)	(1,522,512,634)	(134,866,148)	8,518,022	(126,348,126)
2233									
2234	108NP	Nuclear Prod Plant Accumulated Depr							
2235		P	DGP		-	-	-	-	-
2236		P	DGU		-	-	-	-	-
2237		P	SG		-	-	-	-	-
2238					-	-	-	-	-
2239									
2240									
2241	108HP	Hydraulic Prod Plant Accum Depr							
2242		Pre-Merger P	DGP		(120,847,729)	(100,456,705)	(20,391,025)	67,714	(20,323,311)
2243		Pre-Merger UI	DGU		(22,676,775)	(22,676,775)	-	-	-
2244		P	SG		(16,231,584)	(14,658,028)	(1,573,555)	275,013	(1,298,543)
2245				B17.4	(159,756,088)	(137,791,508)	(21,964,580)	342,727	(21,621,853)
2246									
2247	108OP	Other Production Plant - Accum Depr							
2248		P	S		-	-	-	-	-
2249		P	DGU		(3,142,502)	(3,142,502)	-	-	-
2250		P	DGP		759,900	631,680	128,220	-	128,220
2251		P	SG		(15,015,303)	(13,559,659)	(1,455,644)	433,284	(1,022,360)
2252				B17.6	(17,397,904)	(16,070,480)	(1,327,424)	433,284	(894,140)
2253									
2254	108EP	Experimental Plant - Accum Depr							
2255		P	DGP		-	-	-	-	-
2256		P	SG		-	-	-	-	-
2257					-	-	-	-	-
2258									
2259									
2260		P							
2261		P							
2262		P							
2263									
2264									
2265	TOTAL PRODUCTION PLANT DEPRECIATION				(1,834,532,775)	(1,676,374,623)	(158,158,152)	9,294,033	(148,864,119)

2267	FERC	DESCRIPTION	FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2268		Summary of Prod Plant Depreciation by Factor							
2270		S			-	-	-	-	-
2271		DGP			(736,696,868)	(612,391,645)	(124,305,223)	8,120,658	(116,184,564)
2272		DGU			(748,635,216)	(748,635,216)	-	-	-
2273		SG			(349,200,690)	(315,347,761)	(33,852,929)	1,173,375	(32,679,555)
2274		Total of Prod Plant Depreciation by Factor			(1,834,532,775)	(1,676,374,623)	(158,158,152)	9,294,033	(148,864,119)

2277	FERC	DESCRIPTION	FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2279	108TP	Transmission Plant Accumulated Depr							
2280		T	DGP		(295,428,856)	(245,580,199)	(49,848,657)	45,868	(49,802,789)
2281		T	DGU		(264,307,395)	(264,307,395)	-	-	-
2282		T	SG		(94,458,600)	(85,301,400)	(9,157,199)	80,188	(9,077,011)
2283		TOTAL TRANS PLANT ACCUM DEPR		B17.8	(654,194,851)	(595,188,994)	(59,005,857)	126,056	(58,879,800)

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2285 BEGINNING/ENDING AVG.

2286	FERC	BUSINESS	PITA	ACCT	DESCRIPTION/FUNCTION	FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
								TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2288	108360	Land and Land Rights										
2289		DPW	S					(1,802,704)	(1,755,370)	(47,333)	-	(47,333)
2290								(1,802,704)	(1,755,370)	(47,333)	-	(47,333)
2291												
2292	108361	Structures and Improvements										
2293		DPW	S					1,750,890	1,817,732	(66,841)	-	(66,841)
2294								1,750,890	1,817,732	(66,841)	-	(66,841)
2295												
2296	108362	Station Equipment										
2297		DPW	S					(44,606,676)	(41,281,361)	(3,325,315)	91,077	(3,234,238)
2298								(44,606,676)	(41,281,361)	(3,325,315)	91,077	(3,234,238)
2299												
2300	108364	Poles, Towers & Fixtures										
2301		DPW	S					(88,383,833)	(81,199,351)	(7,184,483)	-	(7,184,483)
2302								(88,383,833)	(81,199,351)	(7,184,483)	-	(7,184,483)
2303												
2304	108365	Overhead Conductors										
2305		DPW	S					(67,900,161)	(61,349,659)	(6,550,502)	-	(6,550,502)
2306								(67,900,161)	(61,349,659)	(6,550,502)	-	(6,550,502)
2307												
2308	108366	Underground Conduit										
2309		DPW	S					(16,126,954)	(15,308,022)	(818,932)	-	(818,932)
2310								(16,126,954)	(15,308,022)	(818,932)	-	(818,932)
2311												
2312	108367	Underground Conductors										
2313		DPW	S					(53,579,140)	(51,835,250)	(1,743,890)	-	(1,743,890)
2314								(53,579,140)	(51,835,250)	(1,743,890)	-	(1,743,890)
2315												
2316	108368	Line Transformers										
2317		DPW	S					(122,866,763)	(109,305,268)	(13,561,495)	-	(13,561,495)
2318								(122,866,763)	(109,305,268)	(13,561,495)	-	(13,561,495)
2319												
2320	108369	Services										
2321		DPW	S					(36,647,271)	(32,133,264)	(4,514,007)	-	(4,514,007)
2322								(36,647,271)	(32,133,264)	(4,514,007)	-	(4,514,007)
2323												
2324	108370	Meters										
2325		DPW	S					(15,957,960)	(14,790,079)	(1,167,881)	-	(1,167,881)
2326								(15,957,960)	(14,790,079)	(1,167,881)	-	(1,167,881)
2327												
2328												
2329												
2330	108371	Installations on Customers' Premises										
2331		DPW	S					(4,570,929)	(4,383,065)	(187,864)	-	(187,864)
2332								(4,570,929)	(4,383,065)	(187,864)	-	(187,864)
2333												
2334	108372	Leased Property										
2335		DPW	S					(7,760)	(7,760)	-	-	-
2336								(7,760)	(7,760)	-	-	-
2337												
2338	108373	Street Lights										
2339		DPW	S					(10,104,863)	(9,455,768)	(649,095)	-	(649,095)
2340								(10,104,863)	(9,455,768)	(649,095)	-	(649,095)
2341												
2342	108D00	Unclassified Dist Plant - Acct 300										
2343		DPW	S					-	-	-	-	-
2344								-	-	-	-	-
2345												
2346	108DS	Unclassified Dist Sub Plant - Acct 300										
2347		DPW	S					-	-	-	-	-
2348								-	-	-	-	-
2349												
2350	108DP	Unclassified Dist Sub Plant - Acct 300										
2351		DPW	S					(446,425,679)	(406,044,913)	(40,380,766)	-	(40,380,766)
2352								(446,425,679)	(406,044,913)	(40,380,766)	-	(40,380,766)
2353												
2354												
2355		TOTAL DISTRIBUTION PLANT DEPR				B17.13		(907,229,803)	(827,031,398)	(80,198,405)	91,077	(80,107,328)
2356												
2357												
2358												
2359		Summary of Distribution Plant Depr by Factor										
2360		S						(907,229,803)	(827,031,398)	(80,198,405)	91,077	(80,107,328)
2361												
2362		Total Distribution Depreciation by Factor						(907,229,803)	(827,031,398)	(80,198,405)	91,077	(80,107,328)

2363 DECEMBER 1998 MODIFIED ACCORD									
2364 BEGINNING/ENDING AVG.									
2365 FERC	BUSINESS	PITA	UNADJUSTED RESULTS			WASHINGTON			
2366 ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2367	108GP	General Plant Accumulated Depr							
2368		TD	S		(110,062,294)	(103,023,938)	(7,038,356)	(284,167)	(7,322,523)
2369		G-DGP	DGP		(6,950,009)	(5,777,312)	(1,172,697)	158,586	(1,014,111)
2370		G-DGU	DGU		(12,394,259)	(12,394,259)	-	-	-
2371		G-SG	SG		(11,752,372)	(10,613,050)	(1,139,323)	93,433	(1,045,889)
2372		CUST	CN		(1,365,137)	(1,250,307)	(114,831)	(12,228)	(127,058)
2373		PTD	SO		(39,642,109)	(36,202,600)	(3,439,509)	(381,314)	(3,820,823)
2374		P	SE		(707,718)	(643,171)	(64,547)	207	(64,339)
2375				B17.18	(182,873,899)	(169,904,636)	(12,969,263)	(425,482)	(13,394,745)
2376									
2377									
2378	108MP	Mining Plant Accumulated Depr.							
2379		P	S		-	-	-	-	-
2380		P	SE		(195,594,885)	(177,755,889)	(17,838,996)	(3,583)	(17,842,580)
2381					(195,594,885)	(177,755,889)	(17,838,996)	(3,583)	(17,842,580)
2382	108MP	Less Centralia Sitis Depreciation							
2383		P	S		-	-	-	-	-
2384					(195,594,885)	(177,755,889)	(17,838,996)	(3,583)	(17,842,580)
2385									
2386	1081390	Accum Depr - Capital Lease							
2387		PTD	SO		-	-	-	-	-
2388					-	-	-	-	-
2389									
2390		Remove Capital Leases			-	-	-	-	-
2391					-	-	-	-	-
2392									
2393	1081399	Accum Depr - Capital Lease							
2394		P	S		-	-	-	-	-
2395		P	SE		-	-	-	-	-
2396					-	-	-	-	-
2397									
2398		Remove Capital Leases			-	-	-	-	-
2399					-	-	-	-	-
2400									
2401									
2402		TOTAL GENERAL PLANT ACCUM DEPR			(378,468,784)	(347,660,525)	(30,808,259)	(429,066)	(31,237,324)
2403									
2404									
2405									
2406		Summary of General Depreciation by Factor							
2407		S			(110,062,294)	(103,023,938)	(7,038,356)	(284,167)	(7,322,523)
2408		DGP			(6,950,009)	(5,777,312)	(1,172,697)	158,586	(1,014,111)
2409		DGU			(12,394,259)	(12,394,259)	-	-	-
2410		SE			(196,302,603)	(178,399,060)	(17,903,543)	(3,376)	(17,906,919)
2411		SO			(39,642,109)	(36,202,600)	(3,439,509)	(381,314)	(3,820,823)
2412		CN			(1,365,137)	(1,250,307)	(114,831)	(12,228)	(127,058)
2413		SG			(11,752,372)	(10,613,050)	(1,139,323)	93,433	(1,045,889)
2414		Remove Capital Leases			-	-	-	-	-
2415		Total General Depreciation by Factor			(378,468,784)	(347,660,525)	(30,808,259)	(429,066)	(31,237,324)
2416									
2417									
2418		TOTAL ACCUM DEPR - PLANT IN SERVICE		B17.20	(3,774,426,213)	(3,446,255,541)	(328,170,672)	9,082,101	(319,088,571)

2419 DECEMBER 1998 MODIFIED ACCORD								
2420 BEGINNING/ENDING AVG.								
2421				UNADJUSTED RESULTS			WASHINGTON	
2422 FERC	BUSINESS	PITA		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2423 ACCT	DESCRIPTION	FUNCTION	FACTOR Ref					
2424	111SP	Accum Prov for Amort-Steam						
2425		P	DGP	-	-	-	-	-
2426		P	SG	-	-	-	-	-
2427				-	-	-	-	-
2428								
2429								
2430	111GP	Accum Prov for Amort-General						
2431		TD	S	(8,902,128)	(8,097,280)	(804,848)	-	(804,848)
2432		CUST	CN	(261,043)	(239,085)	(21,958)	-	(21,958)
2433		I-SG	SG	-	-	-	-	-
2434		PTD	SO	(16,562,613)	(15,125,574)	(1,437,039)	-	(1,437,039)
2435		P	SE	(2,343,874)	(2,130,103)	(213,770)	-	(213,770)
2436				<u>(28,069,658)</u>	<u>(25,592,043)</u>	<u>(2,477,615)</u>	-	<u>(2,477,615)</u>
2437								
2438								
2439	111HP	Accum Prov for Amort-Hydro						
2440		Pre-Merger P	DGP	(257,017)	(213,650)	(43,367)	-	(43,367)
2441		Pre-Merger U	DGU	-	-	-	-	-
2442		Post-Merger F	SG	(47,345)	(42,755)	(4,590)	-	(4,590)
2443		Post-Merger L	SG-U	-	-	-	-	-
2444				<u>(304,362)</u>	<u>(256,405)</u>	<u>(47,957)</u>	-	<u>(47,957)</u>
2445								
2446								
2447	111IP	Accum Prov for Amort-Intangible Plant						
2448		TD	S	(15,324,223)	(14,082,693)	(1,241,530)	-	(1,241,530)
2449		I-DGP	DGP	(1,311,784)	(1,090,442)	(221,341)	-	(221,341)
2450		I-DGU	DGU	(243,023)	(243,023)	-	-	-
2451		P	SE	(305,630)	(277,756)	(27,875)	-	(27,875)
2452		I-SG	SG	(4,902,380)	(4,427,123)	(475,257)	-	(475,257)
2453		CUST	CN	(13,440,307)	(12,309,754)	(1,130,553)	-	(1,130,553)
2454		PTD	SO	(61,565,705)	(56,224,017)	(5,341,688)	(298,309)	(5,639,997)
2455				<u>(97,093,052)</u>	<u>(88,654,807)</u>	<u>(8,438,245)</u>	<u>(298,309)</u>	<u>(8,736,554)</u>
2456	111IP	Less Non-Utility Plant						
2457		NUTIL	OTH	-	-	-	-	-
2458				<u>(97,093,052)</u>	<u>(88,654,807)</u>	<u>(8,438,245)</u>	<u>(298,309)</u>	<u>(8,736,554)</u>
2459								
2460	111399	Accum Prov for Amort-Mining						
2461		P	SE	-	-	-	-	-
2462				-	-	-	-	-
2463								
2464		TOTAL ACCUM PROV FOR AMORTIZATION	B18.10	<u>(125,467,072)</u>	<u>(114,503,255)</u>	<u>(10,963,817)</u>	<u>(298,309)</u>	<u>(11,262,126)</u>
2465		BEGINNING/ENDING AVG.						
2466								
2467								
2468								
2469		Summary of Amortization by Factor						
2470		S		(24,226,351)	(22,179,973)	(2,046,378)	-	(2,046,378)
2471		DGP		(1,568,801)	(1,304,092)	(264,709)	-	(264,709)
2472		DGU		(243,023)	(243,023)	-	-	-
2473		SE		(2,649,504)	(2,407,859)	(241,645)	-	(241,645)
2474		SO		(78,128,318)	(71,349,591)	(6,778,727)	(298,309)	(7,077,036)
2475		CN		(13,701,351)	(12,548,839)	(1,152,512)	-	(1,152,512)
2476		SG		(4,949,724)	(4,469,878)	(479,846)	-	(479,846)
2477		Total Provision For Amortization by Factor		<u>(125,467,072)</u>	<u>(114,503,255)</u>	<u>(10,963,817)</u>	<u>(298,309)</u>	<u>(11,262,126)</u>