

Exhibit No. ___ (SRM-3)
Docket UE-13 ___
Witness: Steven R. McDougal

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

vs.

PACIFICORP dba
Pacific Power & Light Company

Respondent.

Docket UE-13 ___

PACIFICORP

EXHIBIT OF STEVEN R. MCDOUGAL

**Results of Operations
Twelve-Months ended June 30, 2012**

January 2013

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended June 2012

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Adjusted Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results	(6) Price Change	(7) Results with Price Change
1 Operating Revenues:							
2 General Business Revenues	291,874,412	12,188,798	304,063,210	-	304,063,210	42,800,673	346,863,884
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	20,284,350	29,248,553	49,532,902	(32,531,235)	17,001,667	-	-
5 Other Operating Revenues	14,731,219	(6,643,336)	8,087,884	(1,292,274)	6,795,610	-	-
6 Total Operating Revenues	326,889,981	34,794,015	361,683,996	(33,823,509)	327,860,487	-	-
7							
8 Operating Expenses:							
9 Steam Production	57,640,155	(3,065,915)	54,574,240	6,755,388	61,329,628	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	6,663,591	(10,937)	6,652,653	192,008	6,844,661	-	-
12 Other Power Supply	93,525,238	36,112,706	129,637,944	(41,285,040)	88,352,904	-	-
13 Transmission	29,812,193	(214,183)	29,598,010	1,314,160	30,912,170	-	-
14 Distribution	11,776,964	160,020	11,936,984	(127,529)	11,809,456	-	-
15 Customer Accounting	7,337,446	101,877	7,439,324	(65,216)	7,374,108	310,305	7,684,413
16 Customer Service & Info	9,564,879	(8,643,023)	921,855	(10,826)	911,030	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	9,591,956	(508,252)	9,083,705	908,348	9,992,053	-	-
19 Total O&M Expenses	225,912,423	23,932,293	249,844,716	(32,318,706)	217,526,010	-	-
20 Depreciation	40,395,168	(418,546)	39,976,621	1,333,485	41,310,106	-	-
21 Amortization	5,224,757	-	5,224,757	322,905	5,547,662	-	-
22 Taxes Other Than Income	18,862,104	803,333	19,665,437	317,339	19,982,776	1,743,443	21,726,219
23 Income Taxes - Federal	(16,440,176)	12,763,529	(3,676,647)	(6,533,705)	(10,210,352)	14,261,424	4,051,072
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	19,964,719	(3,759,640)	16,205,080	209,590	16,414,670	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(9,852)	22,015	12,163	(854,511)	(842,347)	-	-
28 Total Operating Expenses:	293,909,141	33,342,985	327,252,126	(37,523,602)	289,728,524	16,315,172	306,043,696
29							
30 Operating Rev For Return:	32,980,840	1,451,030	34,431,870	3,700,093	38,131,963	26,485,502	64,617,465
31							
32 Rate Base:							
33 Electric Plant In Service	1,548,941,051	57,876,179	1,606,817,230	48,687,329	1,655,504,559	-	-
34 Plant Held for Future Use	43,755	-	43,755	-	43,755	-	-
35 Misc Deferred Debits	18,044,510	(3,020,114)	15,024,396	(257,662)	14,766,733	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	1,897,443	(1,897,443)	(0)	-	(0)	-	-
39 Fuel Stock	5,765,129	(5,765,129)	(0)	-	(0)	-	-
40 Material & Supplies	7,434,252	(7,434,252)	0	-	0	-	-
41 Working Capital	3,527,567	24,966,397	28,493,964	-	28,493,964	-	-
42 Weatherization Loans	1,957,722	-	1,957,722	-	1,957,722	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,587,611,430	64,725,637	1,652,337,067	48,429,667	1,700,766,734	-	1,700,766,734
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(562,037,870)	(26,634,603)	(588,672,473)	(653,743)	(589,326,216)	-	-
48 Accum Prov For Amort	(40,901,907)	(2,563,934)	(43,465,841)	-	(43,465,841)	-	-
49 Accum Def Income Tax	(207,777,188)	(17,732,958)	(225,510,145)	(6,683,785)	(232,193,930)	-	-
50 Unamortized ITC	(546,503)	23,175	(523,328)	-	(523,328)	-	-
51 Customer Adv For Const	15,642	(159,521)	(143,879)	-	(143,879)	-	-
52 Customer Service Deposits	-	(3,236,612)	(3,236,612)	-	(3,236,612)	-	-
53 Misc Rate Base Deductions	(2,870,631)	1,143,691	(1,726,939)	(1,721,174)	(3,448,114)	-	-
54							
55 Total Rate Base Deductions	(814,118,456)	(49,160,761)	(863,279,217)	(9,058,703)	(872,337,919)	-	(872,337,919)
56							
57 Total Rate Base:	773,492,974	15,564,876	789,057,850	39,370,964	828,428,814	-	828,428,814
58							
59 Return on Rate Base	4.26%	-	4.36%	-	4.60%	-	7.80%
60 Return on Equity	3.26%	0.19%	3.45%	0.46%	3.91%	-	10.00%
61							
62 TAX CALCULATION:							
63 Operating Revenue	36,505,383	10,454,920	46,960,303	(2,624,022)	44,336,280	40,746,926	85,083,206
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(3,411,397)	30,428	(3,380,969)	-	(3,380,969)	-	(3,380,969)
66 Interest	22,026,430	(2,014,967)	20,011,463	998,495	21,009,959	-	21,009,959
67 Schedule "M"	(48,613,458)	7,812,867	(40,800,591)	(552,264)	(41,352,856)	-	(41,352,856)
68 Income Before Tax	(30,723,109)	20,252,327	(10,470,783)	(4,174,782)	(14,645,565)	40,746,926	26,101,361
69							
70 State Income Taxes	-	-	-	-	-	-	-
71 Taxable Income	(30,723,109)	20,252,327	(10,470,783)	(4,174,782)	(14,645,565)	40,746,926	26,101,361
72							
73 Federal Income Taxes + Other	(16,440,176)	12,763,529	(3,676,647)	(6,533,705)	(10,210,352)	14,261,424	4,051,072

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended June 2012

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:					
2 General Business Revenues	291,874,412	12,188,798	304,063,210	-	304,063,210
3 Interdepartmental	-	-	-	-	-
4 Special Sales	20,284,350	29,248,553	49,532,902	(32,531,235)	17,001,667
5 Other Operating Revenues	14,731,219	(6,643,336)	8,087,884	(1,292,274)	6,795,610
6 Total Operating Revenues	326,889,981	34,794,015	361,683,996	(33,823,509)	327,860,487
7					
8 Operating Expenses:					
9 Steam Production	57,640,155	(3,065,915)	54,574,240	6,755,388	61,329,628
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	6,663,591	(10,937)	6,652,653	192,008	6,844,661
12 Other Power Supply	93,525,238	36,112,706	129,637,944	(41,285,040)	88,352,904
13 Transmission	29,812,193	(214,183)	29,598,010	1,314,160	30,912,170
14 Distribution	11,776,964	160,020	11,936,984	(127,529)	11,809,456
15 Customer Accounting	7,337,446	101,877	7,439,324	(65,216)	7,374,108
16 Customer Service & Info	9,564,879	(8,643,023)	921,855	(10,826)	911,030
17 Sales	-	-	-	-	-
18 Administrative & General	9,591,956	(508,252)	9,083,705	908,348	9,992,053
19 Total O&M Expenses	225,912,423	23,932,293	249,844,716	(32,318,706)	217,526,010
20 Depreciation	40,395,166	(418,546)	39,976,621	1,333,485	41,310,106
21 Amortization	5,224,757	-	5,224,757	322,905	5,547,662
22 Taxes Other Than Income	18,862,104	803,333	19,665,437	317,339	19,982,776
23 Income Taxes - Federal	(16,440,176)	12,763,529	(3,676,647)	(6,533,705)	(10,210,352)
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	19,964,719	(3,759,640)	16,205,080	209,590	16,414,670
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(9,852)	22,015	12,163	(854,511)	(842,347)
28 Total Operating Expenses:	293,909,141	33,342,985	327,252,126	(37,523,602)	289,728,524
29					
30 Operating Rev For Return:	32,980,840	1,451,030	34,431,870	3,700,093	38,131,963
31					
32 Rate Base:					
33 Electric Plant In Service	1,548,941,051	57,876,179	1,606,817,230	48,687,329	1,655,504,559
34 Plant Held for Future Use	43,755	-	43,755	-	43,755
35 Misc Deferred Debits	18,044,510	(3,020,114)	15,024,396	(257,662)	14,766,733
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	1,897,443	(1,897,443)	(0)	-	(0)
39 Fuel Stock	5,765,129	(5,765,129)	(0)	-	(0)
40 Material & Supplies	7,434,252	(7,434,252)	0	-	0
41 Working Capital	3,527,567	24,966,397	28,493,964	-	28,493,964
42 Weatherization	1,957,722	-	1,957,722	-	1,957,722
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	1,587,611,430	64,725,637	1,652,337,067	48,429,667	1,700,766,734
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(562,037,870)	(26,634,603)	(588,672,473)	(653,743)	(589,326,216)
48 Accum Prov For Amort	(40,901,907)	(2,563,934)	(43,465,841)	-	(43,465,841)
49 Accum Def Income Tax	(207,777,188)	(17,732,958)	(225,510,145)	(6,683,785)	(232,193,930)
50 Unamortized ITC	(546,503)	23,175	(523,328)	-	(523,328)
51 Customer Adv For Const	15,642	(159,521)	(143,879)	-	(143,879)
52 Customer Service Deposits	-	(3,236,612)	(3,236,612)	-	(3,236,612)
53 Misc Rate Base Deductions	(2,870,631)	1,143,691	(1,726,939)	(1,721,174)	(3,448,114)
54					
55 Total Rate Base Deductions	(814,118,456)	(49,160,761)	(863,279,217)	(9,058,703)	(872,337,919)
56					
57 Total Rate Base:	773,492,974	15,564,876	789,057,850	39,370,964	828,428,814
58					
59 Return on Rate Base	4.26%		4.36%		4.60%
60 Return on Equity	3.26%	0.190%	3.45%	0.46%	3.91%
61					
62 TAX CALCULATION:					
63 Operating Revenue	36,505,383	10,454,920	46,960,303	(2,624,022)	44,336,280
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	(3,411,397)	30,428	(3,380,969)	-	(3,380,969)
66 Interest	22,026,430	(2,014,967)	20,011,463	998,495	21,009,959
67 Schedule "M" Additions	65,020,860	7,338,032	72,358,892	1,102,804	73,461,697
68 Schedule "M" Deductions	113,634,319	(474,835)	113,159,483	1,655,069	114,814,552
69 Income Before Tax	(30,723,109)	20,252,327	(10,470,783)	(4,174,782)	(14,645,565)
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	(30,723,109)	20,252,327	(10,470,783)	(4,174,782)	(14,645,565)
73					
74 Federal Income Taxes + Other	(16,440,176)	12,763,529	(3,676,647)	(6,533,705)	(10,210,352)

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - West Control Area
12 Months Ended JUNE 2012

Net Rate Base - Washington Jurisdiction	\$ 828,428,814	Ref. Page 1.1
Return on Rate Base Requested	<u>7.800%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	64,617,465	
Less Current Operating Revenues	<u>(38,131,963)</u>	
Increase to Current Revenues	26,485,502	
Net to Gross Bump-up	<u>161.600%</u>	
Price Change Required for Requested Return	<u><u>\$ 42,800,673</u></u>	
Requested Price Change	\$ 42,800,673	
Uncollectible Percent	<u>0.725%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 310,305</u>	
Requested Price Change	\$ 42,800,673	
WUTC Regulatory Fee	0.200%	Ref. Page 1.3
Revenue Tax	3.873%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	<u>0.000%</u>	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 1,743,443</u>	
Requested Price Change	\$ 42,800,673	
Uncollectible Expense	(310,305)	
Taxes Other Than Income	<u>(1,743,443)</u>	
Income Before Taxes	<u>\$ 40,746,926</u>	
State Effective Tax Rate	<u>0.000%</u>	Ref. Page 2.1
State Income Taxes	<u>\$ -</u>	
Taxable Income	\$ 40,746,926	
Federal Income Tax Rate	<u>35.00%</u>	Ref. Page 2.1
Federal Income Taxes	<u>\$ 14,261,424</u>	
Operating Income	100.000%	
Net Operating Income	<u>61.881%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u><u>161.6005%</u></u>	

PACIFICORP
WASHINGTON
Normalized Results of Operations - West Control Area
12 Months Ended JUNE 2012

Operating Revenue	100.000%
Operating Deductions	
Uncollectable Accounts	0.725% (1)
WUTC Regulatory Fee	0.200%
Taxes Other - Revenue Tax	3.873%
Taxes Other - Resource Supplier	0.000%
Taxes Other - Gross Receipts	<u>0.000%</u>
Sub-Total	95.202%
State Income Tax @ 0.000%	<u>0.000%</u>
Sub-Total	95.202%
Federal Income Tax @ 35.00%	<u>33.321%</u>
Net Operating Income	<u><u>61.881%</u></u>

1 Uncollectible Accounts:

(a) Uncollectible Accounts (FERC Account 904)	2,205,875	Ref. 2.14. Line 890
(b) General Business Revenues	<u>304,063,210</u>	Ref. 2.2. Line 2
Uncollectible Accounts %	<u>0.725%</u>	(a) / (b)

WASHINGTON SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	12,188,798	12,188,798	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	(3,282,682)	-	-	(3,579,527)	-	-	-	296,845
5 Other Operating Revenues	(7,935,610)	(1,638,470)	(4,270,713)	973,574	-	-	(3,000,000)	-
6 Total Operating Revenues	970,506	10,550,328	(4,270,713)	(2,605,953)	-	-	(3,000,000)	296,845
7								
8 Operating Expenses:								
9 Steam Production	3,689,473	-	(83,978)	2,943,198	-	-	-	830,253
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	181,070	-	(36,354)	-	-	-	213,251	4,174
12 Other Power Supply	(5,172,334)	-	1,072,947	(7,604,963)	-	-	(3,087)	1,362,770
13 Transmission	1,099,977	(61,125)	26,933	694,532	-	-	-	439,637
14 Distribution	32,492	-	32,492	-	-	-	-	-
15 Customer Accounting	36,661	-	36,661	-	-	-	-	-
16 Customer Service & Info	(8,653,849)	-	(8,653,849)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	400,097	-	300,755	-	-	-	99,342	-
19 Total O&M Expenses	(8,386,413)	(61,125)	(7,304,393)	(3,967,234)	-	-	309,505	2,636,834
20 Depreciation	914,939	-	-	(692,040)	801,076	-	782,621	23,262
21 Amortization	322,905	-	-	-	-	-	322,905	-
22 Taxes Other Than Income	1,120,672	-	-	(34,742)	-	1,155,415	-	-
23 Income Taxes: Federal	6,229,824	3,065,296	1,258,127	514,099	2,622,262	487,326	(901,756)	(815,529)
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(3,550,049)	324,347	-	215,190	(3,147,373)	(210,165)	(719,434)	(12,595)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(832,496)	(854,511)	15,240	-	-	-	6,775	-
28 Total Operating Expenses	(4,180,617)	2,474,008	(6,031,027)	(3,964,727)	275,955	1,432,556	(199,384)	1,831,992
29								
30 Operating Rev For Return:	5,151,123	8,076,320	1,760,314	1,358,774	(275,985)	(1,432,556)	(2,800,616)	(1,535,147)
31								
32 Rate Base:								
33 Electric Plant In Service	106,563,508	-	-	(27,440,038)	-	-	133,153,477	850,068
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(3,277,777)	-	-	-	-	-	(3,277,777)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	(1,897,443)	-	-	-	-	-	(1,897,443)	-
39 Fuel Stock	(5,765,129)	-	-	-	-	-	(5,765,129)	-
40 Material & Supplies	(7,434,252)	-	-	-	-	-	(7,434,252)	-
41 Working Capital	24,966,397	-	-	-	-	-	24,966,397	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	113,155,304	-	-	(27,440,038)	-	-	139,745,274	850,068
45								
46 Deductions:								
47 Accum Prov For Deprec	(27,288,346)	-	-	17,910,434	(10,022,106)	-	(35,151,233)	(25,441)
48 Accum Prov For Amort	(2,563,934)	-	-	-	(2,563,934)	-	-	-
49 Accum Def Income Tax	(24,416,743)	653,175	(563,394)	1,177,547	1,193,109	(15,967,906)	(10,768,899)	(140,375)
50 Unamortized ITC	23,175	-	-	23,175	-	-	-	-
51 Customer Adv For Const	(159,521)	-	-	-	-	-	(159,521)	-
52 Customer Service Deposits	(3,236,612)	-	-	-	-	-	(3,236,612)	-
53 Miscellaneous Deductions	(577,483)	(1,721,174)	-	-	-	-	1,143,691	-
54								
55 Total Deductions:	(58,219,464)	(1,067,999)	(563,394)	19,111,156	(11,392,931)	(15,967,906)	(48,172,573)	(165,817)
56								
57 Total Rate Base:	54,935,840	(1,067,999)	(563,394)	(8,328,882)	(11,392,931)	(15,967,906)	91,572,700	684,251
58								
59								
60 Estimated ROE impact	0.65%	2.00%	0.44%	0.43%	0.05%	-0.19%	-1.48%	-0.38%
61 Estimated Price Change	(1,399,666)	(13,185,992)	(2,915,691)	(3,245,628)	(990,099)	302,289	16,068,401	2,567,054
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	7,830,898	11,465,963	3,018,441	2,088,063	(801,076)	(1,155,415)	(4,421,807)	(2,363,271)
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	30,428	-	-	-	-	30,428	-	-
69 Interest	(1,016,472)	-	-	-	-	(1,016,472)	-	-
70 Schedule "M" Additions	8,440,836	(1,853,327)	(129,106)	(52,188)	10,019,848	(160,222)	597,712	18,119
72 Schedule "M" Deductions	1,180,234	854,648	(705,313)	567,020	1,726,595	-	(1,247,648)	(15,068)
73 Income Before Tax	16,077,544	8,757,988	3,594,648	1,468,855	7,492,178	(329,593)	(2,576,447)	(2,330,084)
74								
76 State Income Taxes	-	-	-	-	-	-	-	-
77 Taxable Income	16,077,544	8,757,988	3,594,648	1,468,855	7,492,178	(329,593)	(2,576,447)	(2,330,084)
78								
79 Federal Income Taxes	6,229,824	3,065,296	1,258,127	514,099	2,622,262	487,326	(901,756)	(815,529)

WASHINGTON SUMMARY OF ADJUSTMENTS RESTATING

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	12,188,798	12,188,798	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	29,248,553	-	-	29,248,553	-	-	-	-
5 Other Operating Revenues	(6,643,336)	(2,372,623)	(4,270,713)	-	-	-	-	-
6 Total Operating Revenues	34,794,015	9,816,175	(4,270,713)	29,248,553	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	(3,065,915)	-	15,475	(3,081,390)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	(10,937)	-	6,699	-	-	-	(17,637)	-
12 Other Power Supply	36,112,706	-	1,125,740	34,990,054	-	-	(3,087)	-
13 Transmission	(214,183)	(61,125)	60,421	(213,480)	-	-	-	-
14 Distribution	160,020	-	160,020	-	-	-	-	-
15 Customer Accounting	101,877	-	101,877	-	-	-	-	-
16 Customer Service & info	(8,643,023)	-	(8,643,023)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(508,252)	-	(607,593)	-	-	-	99,342	-
19 Total O&M Expenses	23,932,293	(61,125)	(7,780,384)	31,695,184	-	-	78,618	-
20 Depreciation	(418,546)	-	-	(692,040)	801,076	-	(527,581)	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	803,333	-	-	(34,742)	-	838,075	-	-
23 Income Taxes: Federal	12,763,529	2,808,391	1,424,723	(818,670)	3,226,570	6,020,400	102,115	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(3,759,640)	-	-	215,190	(3,802,633)	(210,185)	37,988	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	22,015	-	15,240	-	-	-	6,775	-
28 Total Operating Expenses:	33,342,985	2,747,266	(6,340,421)	30,364,921	225,013	6,648,291	(302,085)	-
29								
30 Operating Rev For Return:	1,451,030	7,068,910	2,069,708	(1,116,368)	(225,013)	(6,648,291)	302,085	-
31								
32 Rate Base:								
33 Electric Plant In Service	57,876,179	-	-	(27,440,038)	-	-	85,316,216	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(3,020,114)	-	-	-	-	-	(3,020,114)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	(1,897,443)	-	-	-	-	-	(1,897,443)	-
39 Fuel Stock	(5,765,129)	-	-	-	-	-	(5,765,129)	-
40 Material & Supplies	(7,434,252)	-	-	-	-	-	(7,434,252)	-
41 Working Capital	24,966,397	-	-	-	-	-	24,966,397	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	64,725,637	-	-	(27,440,038)	-	-	92,165,675	-
45								
46 Deductions:								
47 Accum Prov For Deprec	(26,634,603)	-	-	17,910,434	(10,825,511)	-	(33,719,526)	-
48 Accum Prov For Amort	(2,563,934)	-	-	-	(2,563,934)	-	-	-
49 Accum Def Income Tax	(17,732,958)	-	-	1,177,547	1,901,316	(15,967,906)	(4,843,915)	-
50 Unamortized ITC	23,175	-	-	23,175	-	-	-	-
51 Customer Adv For Const	(159,521)	-	-	-	-	-	(159,521)	-
52 Customer Service Deposits	(3,236,612)	-	-	-	-	-	(3,236,612)	-
53 Miscellaneous Deductions	1,143,691	-	-	-	-	-	1,143,691	-
54								
55 Total Deductions:	(49,160,761)	-	-	19,111,156	(11,488,129)	(15,967,906)	(40,815,882)	-
56								
57 Total Rate Base:	15,564,876	-	-	(8,328,882)	(11,488,129)	(15,967,906)	51,349,793	-
58								
59								
60 Estimated ROE impact	0.19%	1.74%	0.51%	-0.19%	0.07%	-1.50%	-0.44%	0.00%
61 Estimated Price Change	(382,944)	(11,423,393)	(3,344,658)	754,215	(1,084,437)	8,730,942	5,984,387	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	10,454,920	9,877,300	3,494,431	(1,719,848)	(801,076)	(838,075)	442,188	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	30,428	-	-	-	-	30,428	-	-
69 Interest	(2,014,967)	-	-	-	-	(2,014,967)	-	-
70 Schedule "M" Additions	7,338,032	(1,853,327)	(129,106)	(52,188)	10,019,848	(160,222)	(486,973)	-
72 Schedule "M" Deductions	(474,835)	-	(705,313)	567,020	-	-	(336,542)	-
73 Income Before Tax	20,252,327	8,023,973	4,070,638	(2,339,056)	9,218,773	986,242	291,757	-
74								
76 State Income Taxes	-	-	-	-	-	-	-	-
77 Taxable Income	20,252,327	8,023,973	4,070,638	(2,339,056)	9,218,773	986,242	291,757	-
78								
79 Federal Income Taxes	12,763,529	2,808,391	1,424,723	(818,670)	3,226,570	6,020,400	102,115	-

WASHINGTON SUMMARY OF ADJUSTMENTS PRO FORMA

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	(32,531,235)	-	-	(32,828,080)	-	-	-	296,845
5 Other Operating Revenues	(1,292,274)	734,152	-	973,574	-	-	(3,000,000)	-
6 Total Operating Revenues	(33,823,509)	734,152	-	(31,854,506)	-	-	(3,000,000)	296,845
7								
8 Operating Expenses:								
9 Steam Production	6,755,388	-	(99,454)	6,024,588	-	-	-	830,253
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	192,008	-	(43,053)	-	-	-	230,888	4,174
12 Other Power Supply	(41,285,040)	-	(52,793)	(42,595,017)	-	-	-	1,362,770
13 Transmission	1,314,160	-	(33,488)	908,011	-	-	-	439,637
14 Distribution	(127,529)	-	(127,529)	-	-	-	-	-
15 Customer Accounting	(65,216)	-	(65,216)	-	-	-	-	-
16 Customer Service & Info	(10,826)	-	(10,826)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	908,348	-	908,348	-	-	-	-	-
19 Total O&M Expenses	(32,318,706)	-	475,990	(35,662,417)	-	-	230,888	2,636,834
20 Depreciation	1,333,485	-	-	-	-	-	1,310,203	23,282
21 Amortization	322,905	-	-	-	-	-	322,905	-
22 Taxes Other Than Income	317,339	-	-	-	-	317,339	-	-
23 Income Taxes: Federal	(6,533,705)	256,905	(166,597)	1,332,769	(604,308)	(5,533,074)	(1,003,871)	(815,529)
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	209,590	324,347	-	-	655,260	-	(757,422)	(12,595)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(854,511)	(854,511)	-	-	-	-	-	-
28 Total Operating Expenses:	(37,523,602)	(273,258)	309,394	(34,329,648)	50,952	(5,215,734)	102,702	1,831,992
29								
30 Operating Rev For Return:	3,700,093	1,007,410	(309,394)	2,475,142	(50,952)	5,215,734	(3,102,702)	(1,535,147)
31								
32 Rate Base:								
33 Electric Plant In Service	48,687,329	-	-	-	-	-	47,837,261	850,068
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(257,662)	-	-	-	-	-	(257,662)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	48,429,667	-	-	-	-	-	47,579,599	850,068
45								
46 Deductions:								
47 Accum Prov For Deprec	(653,743)	-	-	-	803,405	-	(1,431,707)	(25,441)
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(6,683,785)	653,175	(563,394)	-	(708,207)	-	(5,924,984)	(140,375)
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(1,721,174)	(1,721,174)	-	-	-	-	-	-
54								
55 Total Deductions:	(9,058,703)	(1,067,999)	(563,394)	-	95,198	-	(7,356,691)	(165,817)
56								
57 Total Rate Base:	39,370,964	(1,067,999)	(563,394)	-	95,198	-	40,222,908	684,251
58								
59								
60 Estimated ROE impact	0.46%	0.25%	-0.07%	0.60%	-0.01%	1.26%	-1.12%	-0.38%
61 Estimated Price Change	(1,016,722)	(1,762,599)	428,967	(3,999,842)	94,338	(8,428,653)	10,084,014	2,567,054
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(2,624,022)	1,588,663	(475,990)	3,807,911	-	(317,339)	(4,863,995)	(2,363,271)
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	998,495	-	-	-	-	998,495	-	-
70 Schedule "M" Additions	1,102,804	-	-	-	-	-	1,084,685	18,119
72 Schedule "M" Deductions	1,655,069	854,648	-	-	1,726,595	-	(911,108)	(15,068)
73 Income Before Tax	(4,174,782)	734,015	(475,990)	3,807,911	(1,726,595)	(1,315,835)	(2,868,204)	(2,330,084)
74								
76 State Income Taxes	-	-	-	-	-	-	-	-
77 Taxable Income	(4,174,782)	734,015	(475,990)	3,807,911	(1,726,595)	(1,315,835)	(2,868,204)	(2,330,084)
78								
79 Federal Income Taxes	(6,533,705)	256,905	(166,597)	1,332,769	(604,308)	(5,533,074)	(1,003,871)	(815,529)

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JUNE 2012
FILE:	WA JAM 12 ME June 2012
PREPARED BY:	Revenue Requirement Department
DATE:	January 7, 2013
TIME:	9:38:19 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
Number of CPs:	200 Coincident Peaks - WCA; 12 Coincident Peaks - System
DEMAND %	38% Demand - WCA; 75% Demand - System
ENERGY %	62% Energy - WCA; 25% Energy - System

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.616
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.21%	5.37%	2.54%
PREFERRED	0.28%	5.43%	0.02%
COMMON	52.51%	10.00%	5.25%
	<u>100.00%</u>		<u>7.80%</u>

OTHER INFORMATION

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

JUNE 2012 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	4,092,063,041	3,800,188,628	291,874,412	12,188,798	304,063,210
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	99,722,982	79,438,633	20,284,350	(3,282,682)	17,001,667
5 Other Operating Revenues	2.4	249,987,732	235,256,512	14,731,219	(7,935,610)	6,795,610
6 Total Operating Revenues	2.4	4,441,773,755	4,114,883,773	326,889,981	970,506	327,860,487
7						
8 Operating Expenses:						
9 Steam Production	2.6	525,739,802	468,099,647	57,640,155	3,689,473	61,329,628
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	38,494,364	31,830,773	6,663,591	181,070	6,844,661
12 Other Power Supply	2.10	483,901,759	390,376,521	93,525,238	(5,172,334)	88,352,904
13 Transmission	2.12	170,360,058	140,547,865	29,812,193	1,099,977	30,912,170
14 Distribution	2.13	208,601,621	196,824,657	11,776,964	32,492	11,809,456
15 Customer Accounts	2.14	94,659,859	87,322,412	7,337,446	36,661	7,374,108
16 Customer Service	2.14	109,993,566	100,428,687	9,564,879	(8,653,849)	911,030
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	152,548,405	142,956,449	9,591,956	400,097	9,992,053
19						
20 Total O & M Expenses	2.16	1,784,299,435	1,558,387,012	225,912,423	(8,386,413)	217,526,010
21						
22 Depreciation	2.18	549,502,550	509,107,383	40,395,166	914,939	41,310,106
23 Amortization Expense	2.19	52,427,146	47,202,389	5,224,757	322,905	5,547,662
24 Taxes Other Than Income	2.19	157,778,830	138,916,727	18,862,104	1,120,672	19,982,776
25 Income Taxes - Federal	2.22	134,598,309	151,038,486	(16,440,176)	6,229,824	(10,210,352)
26 Income Taxes - State	2.22	29,187,835	29,187,835	0	0	0
27 Income Taxes - Def Net	2.21	368,714,954	348,750,235	19,964,719	(3,550,049)	16,414,670
28 Investment Tax Credit Adj.	2.20	(1,862,752)	(1,862,752)	0	0	0
29 Misc Revenue & Expense	2.6	(764,772)	(754,920)	(9,852)	(832,496)	(842,347)
30						
31 Total Operating Expenses	2.22	3,073,881,536	2,779,972,394	293,909,141	(4,180,617)	289,728,524
32						
33 Operating Revenue for Return		1,367,892,219	1,334,911,379	32,980,840	5,151,123	38,131,963
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	22,609,215,399	21,060,274,347	1,548,941,051	106,563,508	1,655,504,559
37 Plant Held for Future Use	2.33	45,351,308	45,307,553	43,755	0	43,755
38 Misc Deferred Debits	2.35	273,031,306	254,986,796	18,044,510	(3,277,777)	14,766,733
39 Elec Plant Acq Adj	2.33	51,806,273	51,806,273	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	31,627,073	29,729,630	1,897,443	(1,897,443)	(0)
42 Fuel Stock	2.34	232,630,580	226,865,451	5,765,129	(5,765,129)	(0)
43 Material & Supplies	2.34	196,080,251	188,645,999	7,434,252	(7,434,252)	0
44 Working Capital	2.35	39,931,417	36,403,849	3,527,567	24,966,397	28,493,964
45 Weatherization Loans	2.34	(3,271,530)	(5,229,253)	1,957,722	0	1,957,722
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		23,476,402,075	21,888,790,645	1,587,611,430	113,155,304	1,700,766,734
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(7,055,747,564)	(6,493,709,694)	(562,037,870)	(27,288,346)	(589,326,216)
52 Accum Prov For Amort	2.41	(485,021,899)	(444,119,992)	(40,901,907)	(2,563,934)	(43,465,841)
53 Accum Def Income Taxes	2.37	(3,272,359,167)	(3,064,581,979)	(207,777,188)	(24,416,743)	(232,193,930)
54 Unamortized ITC	2.37	(4,180,693)	(3,634,190)	(546,503)	23,175	(523,328)
55 Customer Adv for Const	2.36	(24,670,373)	(24,686,014)	15,642	(159,521)	(143,879)
56 Customer Service Deposits	2.36	0	0	0	(3,236,612)	(3,236,612)
57 Misc. Rate Base Deductions	2.36	(70,707,874)	(67,837,243)	(2,870,631)	(577,483)	(3,448,114)
58						
59 Total Rate Base Deductions		(10,912,687,569)	(10,098,569,113)	(814,118,456)	(58,219,464)	(872,337,919)
60						
61 Total Rate Base		12,563,714,506	11,790,221,531	773,492,974	54,935,840	828,428,814
62						
63 Return on Rate Base				4.26%		4.60%
64						
65 Return on Equity				3.26%		3.91%
66 Net Power Costs		614,978,699		139,214,705		133,782,944
67 100 Basis Points in Equity:						
68 Revenue Requirement Impact				6,248,633		6,692,430
69 Rate Base Decrease				(84,811,559)		(84,829,522)

JUNE 2012 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
238	500	Operation Supervision & Engineering								
239		P	SG		1,003	922	81	-	81	
240		P	CAGW		30,738	23,783	6,955	(9)	6,946	
241		P	CAGE		3,747,322	3,747,322	-	-	-	
242		P	JBG		16,145,066	12,512,734	3,632,332	(24,685)	3,607,647	
243		P	CAGE		-	-	-	-	-	
244				B2	19,924,129	16,284,761	3,639,368	(24,694)	3,614,673	
245										
246	501	Fuel Related								
247		P	SE		67,714	62,587	5,126	(338)	4,788	
248		P	SE		-	-	-	-	-	
249		P	SE		-	-	-	-	-	
250		P	CAGW		1,821,979	1,409,729	412,250	-	412,250	
251		P	CAGE		-	-	-	-	-	
252		P	CAEW		-	-	-	-	-	
253		P	CAEE		16,176,190	16,176,190	-	-	-	
254		P	JBE		1,313,233	1,017,499	295,734	(2,412)	293,322	
255		P	CAEE		-	-	-	-	-	
256		P	JBG		-	-	-	-	-	
257				B2	19,379,116	18,666,005	713,110	(2,750)	710,360	
258										
259	501NPC	Fuel Related								
260			SE		-	-	-	-	-	
261			SE		-	-	-	-	-	
262			SE		-	-	-	-	-	
263			CAGW		-	-	-	-	-	
264			CAGE		-	-	-	-	-	
265			CAEW		193,301,244	149,522,248	43,778,996	3,773,451	47,552,447	
266			CAEE		-	-	-	-	-	
267			JBE		-	-	-	-	-	
268			CAEE		-	-	-	-	-	
269			JBG		-	-	-	-	-	
270				B2	193,301,244	149,522,248	43,778,996	3,773,451	47,552,447	
271										
272		Total Fuel Related			212,680,360	168,188,254	44,492,106	3,770,701	48,262,807	
273										
274	502	Steam Expenses								
275		P	SG		-	-	-	-	-	
276		P	CAGW		950,009	735,056	214,954	-	214,954	
277		P	CAGE		33,140,032	33,140,032	-	-	-	
278		P	JBG		3,854,447	2,987,270	867,177	-	867,177	
279		P	CAGE		-	-	-	-	-	
280				B2	37,944,489	36,862,358	1,082,131	-	1,082,131	
281										
282	503	Steam From Other Sources								
283		P	SE		-	-	-	-	-	
284		P	CAEW		-	-	-	-	-	
285		P	CAEE		-	-	-	-	-	
286				B2	-	-	-	-	-	
287										
288	503NPC	Steam From Other Sources-NPC								
289			SE		-	-	-	-	-	
290			CAEW		-	-	-	-	-	
291			CAEE	B2	-	-	-	-	-	
292					-	-	-	-	-	
293										
294	505	Electric Expenses								
295		P	SG		-	-	-	-	-	
296		P	CAGW		63,501	49,133	14,368	-	14,368	
297		P	CAGE		4,052,129	4,052,129	-	-	-	
298		P	JBG		-	-	-	-	-	
299		P	CAGE		-	-	-	-	-	
300				B2	4,115,629	4,101,261	14,368	-	14,368	
301										
302	506	Misc. Steam Expense								
303		P	SG		-	-	-	-	-	
304		P	SE		-	-	-	-	-	
305		P	CAGW		1,090,408	843,687	246,721	-	246,721	
306		P	CAGE		69,918,335	69,918,335	-	-	-	
307		P	JBG		(12,699,652)	(9,842,473)	(2,857,180)	-	(2,857,180)	
308		P	CAGE		-	-	-	-	-	
309				B2	58,309,091	60,919,549	(2,610,458)	-	(2,610,458)	

JUNE 2012 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
310										
311	507	Rents								
312		P	SG		-	-	-	-	-	
313		P	CAGW		19,853	15,361	4,492	-	4,492	
314		P	CAGE		85,950	85,950	-	-	-	
315		P	JBG		227,829	176,572	51,257	-	51,257	
316		P	CAGE		-	-	-	-	-	
317				B2	333,631	277,882	55,749	-	55,749	
318										
319	510	Maint Supervision & Engineering								
320		P	SG		-	-	-	-	-	
321		P	CAGW		226,541	175,283	51,258	-	51,258	
322		P	CAGE		5,597,033	5,597,033	-	-	-	
323		P	JBG		479,098	371,310	107,788	-	107,788	
324		P	CAGE		-	-	-	-	-	
325				B2	6,302,672	6,143,626	159,046	-	159,046	
326										
327										
328										
329	511	Maintenance of Structures								
330		P	SG		-	-	-	-	-	
331		P	CAGW		372,569	288,270	84,299	-	84,299	
332		P	CAGE		15,176,696	15,176,696	-	-	-	
333		P	JBG		8,471,962	6,565,932	1,906,030	-	1,906,030	
334		P	CAGE		-	-	-	-	-	
335				B2	24,021,227	22,030,898	1,990,329	-	1,990,329	
336										
337	512	Maintenance of Boiler Plant								
338		P	SG		-	-	-	-	-	
339		P	CAGW		2,627,199	2,032,756	594,443	178	594,620	
340		P	CAGE		84,900,887	84,900,887	-	-	-	
341		P	JBG		23,816,211	18,458,018	5,358,193	(56,712)	5,301,481	
342		P	CAGE		-	-	-	-	-	
343				B2	111,344,298	105,391,661	5,952,636	(56,534)	5,896,102	
344										
345	513	Maintenance of Electric Plant								
346		P	SG		-	-	-	-	-	
347		P	CAGW		322,148	249,257	72,891	-	72,891	
348		P	CAGE		29,111,092	29,111,092	-	-	-	
349		P	JBG		9,124,052	7,071,314	2,052,738	-	2,052,738	
350		P	CAGE		-	-	-	-	-	
351				B2	38,557,293	36,431,664	2,125,629	-	2,125,629	
352										
353	514	Maintenance of Misc. Steam Plant								
354		P	SG		-	-	-	-	-	
355		P	CAGW		334,740	259,000	75,740	-	75,740	
356		P	CAGE		8,923,054	8,923,054	-	-	-	
357		P	JBG		2,949,191	2,285,679	663,512	-	663,512	
358		P	CAGE		-	-	-	-	-	
359				B2	12,206,985	11,467,733	739,252	-	739,252	
360										
361		Total Steam Power Generation		B2	525,739,802	468,099,647	57,640,155	3,689,473	61,329,628	

JUNE 2012 West Control Area									
AMA									
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	UNADJUSTED RESULTS	WASHINGTON	WASHINGTON	WASHINGTON
ACCT		FUNC	FACTOR			OTHER	ADJUSTMENT	ADJ TOTAL	
362	517	Operation Super & Engineering							
363		P	SG		-	-	-	-	-
364					-	-	-	-	-
365					-	-	-	-	-
366	518	Nuclear Fuel Expense							
367		P	SE		-	-	-	-	-
368					-	-	-	-	-
369					-	-	-	-	-
370					-	-	-	-	-
371	519	Coolants and Water							
372		P	SG		-	-	-	-	-
373					-	-	-	-	-
374					-	-	-	-	-
375	520	Steam Expenses							
376		P	SG		-	-	-	-	-
377					-	-	-	-	-
378					-	-	-	-	-
379					-	-	-	-	-
380					-	-	-	-	-
381	523	Electric Expenses							
382		P	SG		-	-	-	-	-
383					-	-	-	-	-
384					-	-	-	-	-
385	524	Misc. Nuclear Expenses							
386		P	SG		-	-	-	-	-
387					-	-	-	-	-
388					-	-	-	-	-
389	528	Maintenance Super & Engineering							
390		P	SG		-	-	-	-	-
391					-	-	-	-	-
392					-	-	-	-	-
393	529	Maintenance of Structures							
394		P	SG		-	-	-	-	-
395					-	-	-	-	-
396					-	-	-	-	-
397	530	Maintenance of Reactor Plant							
398		P	SG		-	-	-	-	-
399					-	-	-	-	-
400					-	-	-	-	-
401	531	Maintenance of Electric Plant							
402		P	SG		-	-	-	-	-
403					-	-	-	-	-
404					-	-	-	-	-
405	532	Maintenance of Misc Nuclear							
406		P	SG		-	-	-	-	-
407					-	-	-	-	-
408					-	-	-	-	-
409		Total Nuclear Power Generation			-	-	-	-	-
410					-	-	-	-	-

JUNE 2012 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
879	902	Meter Reading Expense								
880		CUST	S		18,436,323	17,643,159	793,164	(974)	792,190	
881		CUST	CN		2,345,596	2,183,044	162,552	-	162,552	
882				B2	20,781,919	19,826,203	955,716	(974)	954,742	
883										
884	903	Customer Receipts & Collections								
885		CUST	S		8,281,326	7,519,234	762,092	(17,465)	744,627	
886		CUST	CN		47,182,937	43,913,110	3,269,826	(32,633)	3,237,193	
887				B2	55,464,262	51,432,344	4,031,918	(50,098)	3,981,820	
888										
889	904	Uncollectible Accounts								
890		CUST	S		15,054,589	12,937,140	2,117,450	88,426	2,205,875	
891		P	SG		-	-	-	-	-	
892		CUST	CN		269,596	250,913	18,683	-	18,683	
893				B2	15,324,186	13,188,053	2,136,133	88,426	2,224,559	
894										
895	905	Misc. Customer Accounts Expense								
896		CUST	S		6,138	6,138	-	-	-	
897		CUST	CN		180,880	168,345	12,535	(692)	11,843	
898				B2	187,018	174,483	12,535	(692)	11,843	
899										
900		TOTAL CUSTOMER ACCOUNTS EXP		B2	94,659,859	87,322,412	7,337,446	36,661	7,374,108	
901										
902		Summary of Customer Accts Exp by Factor								
903		S			41,778,387	38,105,681	3,672,706	69,987	3,742,692	
904		CN			52,881,472	49,216,732	3,664,741	(33,325)	3,631,415	
905		SG			-	-	-	-	-	
906		Total Customer Accounts Expense by Factor		B2	94,659,859	87,322,412	7,337,446	36,661	7,374,108	
907										
908	907	Supervision								
909		CUST	S		-	-	-	-	-	
910		CUST	CN		298,102	277,443	20,659	-	20,659	
911				B2	298,102	277,443	20,659	-	20,659	
912										
913	908	Customer Assistance								
914		CUST	S		103,173,557	94,065,448	9,108,109	(8,644,442)	463,667	
915		CUST	CN		1,579,122	1,469,687	109,435	(2,548)	106,887	
916				B2	104,752,679	95,535,136	9,217,544	(8,646,990)	570,553	
917										
918	909	Informational & Instructional Adv								
919		CUST	S		1,483,391	1,396,454	86,936	31,245	118,181	
920		CUST	CN		3,341,512	3,109,942	231,570	(38,103)	193,467	
921				B2	4,824,903	4,506,396	318,507	(6,859)	311,648	
922										
923	910	Misc. Customer Service								
924		CUST	S		-	-	-	-	-	
925		CUST	CN		117,882	109,713	8,169	-	8,169	
926										
927				B2	117,882	109,713	8,169	-	8,169	
928										
929		TOTAL CUSTOMER SERVICE EXPENSE		B2	109,993,566	100,428,687	9,564,879	(8,653,849)	911,030	
930										
931		Summary of Customer Service Exp by Factor								
932		S			104,656,948	95,461,903	9,195,046	(8,613,197)	581,848	
933		CN			5,336,618	4,966,785	369,833	(40,652)	329,182	
934		Total Customer Service Expense by Factor		B2	109,993,566	100,428,687	9,564,879	(8,653,849)	911,030	
935										
936										
937										
938										
939	911	Supervision								
940		CUST	S		-	-	-	-	-	
941		CUST	CN		-	-	-	-	-	
942					-	-	-	-	-	
943					-	-	-	-	-	
944	912	Demonstration & Selling Expense								
945		CUST	S		-	-	-	-	-	
946		CUST	CN		-	-	-	-	-	
947					-	-	-	-	-	
948					-	-	-	-	-	
949	913	Advertising Expense								
950		CUST	S		-	-	-	-	-	
951		CUST	CN		-	-	-	-	-	
952					-	-	-	-	-	
953					-	-	-	-	-	

JUNE 2012 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1033	931	Rents								
1034		PTD	S		1,154,787	1,146,278	8,509	-	8,509	
1035		PTD	SO		5,580,226	5,197,929	382,297	-	382,297	
1036				B2	6,735,013	6,344,207	390,807	-	390,807	
1037										
1038	935	Maintenance of General Plant								
1039		G	S		347,662	323,477	24,185	(4,214)	19,971	
1040		CUST	CN		21,160	19,694	1,466	-	1,466	
1041		G	SO		22,522,137	20,979,161	1,542,975	1,887	1,544,862	
1042				B2	22,890,959	21,322,332	1,568,627	(2,327)	1,566,300	
1043										
1044		TOTAL ADMINISTRATIVE & GEN EXP		B2	152,548,405	142,956,449	9,591,956	400,097	9,992,053	
1045										
1046		Summary of A&G Expense by Factor								
1047		S			24,798,409	24,252,086	546,323	892,017	1,438,340	
1048		SO			123,953,700	115,461,721	8,491,979	(365,413)	8,126,565	
1049		SG			1,859,057	1,709,526	149,531	1,174	150,705	
1050		CN			92,261	85,867	6,394	-	6,394	
1051		CAGW			1,757,806	1,360,076	397,730	(127,680)	270,049	
1052		CAGE			87,173	87,173	-	-	-	
1053		Total A&G Expense by Factor		B2	152,548,405	142,956,449	9,591,956	400,097	9,992,053	
1054										
1055		TOTAL O&M EXPENSE		B2	1,784,299,435	1,558,387,012	225,912,423	(8,386,413)	217,526,010	

JUNE 2012 West Control Area						UNADJUSTED RESULTS			WASHINGTON	
AMA						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref						
1133	403GV0	General Vehicles								
1134		G-SG	SG			-	-	-	-	-
1135						-	-	-	-	-
1136						-	-	-	-	-
1137	403MP	Mining Depreciation								
1138		P	CAEE			-	-	-	-	-
1139				B3		-	-	-	-	-
1140						-	-	-	-	-
1141	403EP	Experimental Plant Depreciation								
1142		P	DGP			-	-	-	-	-
1143		P	SG			-	-	-	-	-
1144						-	-	-	-	-
1145	4031	ARO Depreciation								
1146			S			-	-	-	-	-
1147						-	-	-	-	-
1148						-	-	-	-	-
1149						-	-	-	-	-
1150		TOTAL DEPRECIATION EXPENSE		B3		549,502,550	509,107,383	40,395,166	914,939	41,310,106
1151										
1152		Summary of Depreciation Expense by Factor								
1153		S				166,227,236	152,143,655	14,083,582	(1,570,699)	12,512,882
1154		DGP				-	-	-	-	-
1155		DGU				-	-	-	-	-
1156		SG				79,645	73,239	6,406	(348)	6,058
1157		SO				14,944,608	13,920,764	1,023,844	(15,147)	1,008,697
1158		CN				1,748,089	1,626,944	121,144	(800)	120,344
1159		SE				-	-	-	-	-
1160		CAGW				89,164,111	68,989,402	20,174,709	259,617	20,434,326
1161		CAGE				255,164,477	255,164,477	-	-	-
1162		CAEW				-	-	-	-	-
1163		CAEE				14,812	14,812	-	-	-
1164		JBG				22,158,548	17,173,298	4,985,251	2,242,316	7,227,567
1165		JBE				1,023	793	230	-	230
1166		Total Depreciation Expense By Factor		B3		549,502,550	509,107,383	40,395,166	914,939	41,310,106
1167										
1168	404GP	Amort of LT Plant - Capital Lease Gen								
1169		I-SITUS	S			1,337,374	1,133,944	203,429	-	203,429
1170		I-SG	SG			-	-	-	-	-
1171		PTD	SO			1,270,053	1,183,042	87,010	-	87,010
1172		I-DGU	DGU			-	-	-	-	-
1173		CUST	CN			273,367	254,422	18,945	-	18,945
1174		I-SG	CAGW			-	-	-	-	-
1175		I-SG	CAGE			-	-	-	-	-
1176		I-DGP	DGP			-	-	-	-	-
1177				B4		2,880,793	2,571,409	309,384	-	309,384
1178										
1179	404SP	Amort of LT Plant - Cap Lease Steam								
1180		P	SG			-	-	-	-	-
1181		P	DGP			-	-	-	-	-
1182						-	-	-	-	-
1183						-	-	-	-	-
1184	404IP	Amort of LT Plant - Intangible Plant								
1185		I-SITUS	S			190,856	190,673	184	-	184
1186		P	SE			-	-	-	-	-
1187		I-SG	SG			5,103,081	4,692,620	410,461	-	410,461
1188		PTD	SO			15,468,250	14,408,531	1,059,719	-	1,059,719
1189		CUST	CN			6,015,598	5,598,710	416,887	-	416,887
1190		I-SG	CAGW			-	-	-	-	-
1191		I-SG	CAGE			-	-	-	-	-
1192		I-DGP	DGP			-	-	-	-	-
1193		I-SG	CAGE			-	-	-	-	-
1194		I-SG	CAGE			-	-	-	-	-
1195		I-SG	CAGW			13,146,710	10,172,071	2,974,639	-	2,974,639
1196		I-SG	CAGE			3,199,339	3,199,339	-	-	-
1197		P	JBG			3,396	2,632	764	-	764
1198		P	CAEW			-	-	-	-	-
1199		P	CAEE			55,997	55,997	-	-	-
1200		I-DGU	DGU			-	-	-	-	-
1201				B4		43,183,227	38,320,573	4,862,654	-	4,862,654
1202										
1203	404MP	Amort of LT Plant - Mining Plant								
1204		P	SE			-	-	-	-	-
1205						-	-	-	-	-
1206						-	-	-	-	-

JUNE 2012 West Control Area										
AMA										
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL	
1363	41110	Deferred Income Tax - Federal-CR								
1364		GP	S		(33,950,176)	(33,621,689)	(328,487)	65,610	(262,877)	
1365		DPW	CIAC		(15,616,054)	(14,606,351)	(1,009,703)	-	(1,009,703)	
1366		GP	SCHMDEXP		(237,594,428)	(220,128,328)	(17,466,100)	-	(17,466,100)	
1367		GP	SNP		(20,189,415)	(18,921,918)	(1,267,497)	42,168	(1,225,329)	
1368		PT	SG		879,732	808,972	70,760	11	70,771	
1369		PT	SNPD		(3,627,116)	(3,392,594)	(234,522)	7,400	(227,122)	
1370		LABOR	SO		(8,378,162)	(7,804,180)	(573,982)	292,973	(281,009)	
1371		IBT	TAXDEPR		-	-	-	-	-	
1372		CUST	JBG		-	-	-	-	-	
1373		CUST	BADDEBT		(1,670,977)	(1,438,049)	(232,928)	232,928	-	
1374		GP	GPS		(1,739,033)	(1,619,893)	(119,140)	119,140	-	
1375		P	TROJD		(5,054)	(3,910)	(1,144)	1,144	-	
1376		P	JBE		(6,968,295)	(5,399,066)	(1,569,229)	47,486	(1,521,742)	
1377		PT	CAGW		(738,061)	(571,064)	(166,997)	61,494	(105,504)	
1378		PT	CAGE		(972,521)	(972,521)	-	-	-	
1379		P	SE		-	-	-	-	-	
1380		P	CAEE		(2,904,038)	(2,904,038)	-	-	-	
1381				B7	(333,473,598)	(310,574,630)	(22,898,968)	870,353	(22,028,615)	
1382										
1383		TOTAL DEFERRED INCOME TAXES			B7	368,714,954	348,750,235	19,964,719	(3,550,049)	16,414,670
1384	SCHMAF	Additions - Flow Through								
1385		SCHMAF	S		-	-	-	-	-	
1386		SCHMAF	SNP		-	-	-	-	-	
1387		SCHMAF	SO		-	-	-	-	-	
1388		SCHMAF	SE		-	-	-	-	-	
1389		SCHMAF	TROJP		-	-	-	-	-	
1390		SCHMAF	DGP		-	-	-	-	-	
1391				B6	-	-	-	-	-	
1392										
1393	SCHMAF	Additions - Permanent								
1394		P	S		(7,137)	(7,137)	-	-	-	
1395		P	BADDEBT		-	-	-	-	-	
1396		P	JBE		32,413	25,114	7,299	-	7,299	
1397		P	SCHMDEXP		-	-	-	-	-	
1398		P	CAEE		49,647	49,647	-	-	-	
1399		P	CAGW		-	-	-	-	-	
1400		P	CAGE		-	-	-	-	-	
1401		LABOR	SNP		-	-	-	-	-	
1402		SCHMAP-SO	SO		7,528,967	7,013,163	515,804	(219,187)	296,617	
1403										
1404				B6	7,603,890	7,080,787	523,103	(219,187)	303,917	
1405										
1406	SCHMAT	Additions - Temporary								
1407		SCHMAT-SITUS	S		83,565,307	78,062,602	5,502,705	(2,153,676)	3,349,029	
1408		P	JBE		18,143,572	14,057,722	4,085,850	-	4,085,850	
1409		DPW	CIAC		41,147,935	38,487,390	2,660,545	-	2,660,545	
1410		SCHMAT-SNP	SNP		53,198,636	49,858,811	3,339,825	-	3,339,825	
1411		P	TROJD		13,316	10,303	3,013	(3,013)	-	
1412		P	CN		-	-	-	-	-	
1413		SCHMAT-SE	SE		-	-	-	-	-	
1414		P	SG		(2,318,074)	(2,131,622)	(186,452)	-	(186,452)	
1415		SCHMAT-GPS	GPS		4,582,312	4,268,381	313,931	(313,931)	-	
1416		SCHMAT-SO	SO		21,222,244	19,768,323	1,453,921	(135,023)	1,318,897	
1417		SCHMAT-SNP	SNPD		9,557,365	8,939,405	617,960	-	617,960	
1418		P	JBG		-	-	-	87,860	87,860	
1419		CUST	BADDEBT		4,402,986	3,789,227	613,759	-	613,759	
1420		P	CAGW		309,074	239,141	69,933	1,157,959	1,227,892	
1421		P	CAGE		1,137,899	1,137,899	-	-	-	
1422		SCHMAT-SE	CAEW		-	-	-	-	-	
1423		SCHMAT-SE	CAEE		7,888,206	7,888,206	-	-	-	
1424		BOOKDEPR	SCHMDEXP		626,055,776	580,033,010	46,022,766	10,019,848	56,042,614	
1425				B6	868,906,554	804,408,797	64,497,757	8,660,023	73,157,780	
1426										
1427		TOTAL SCHEDULE - M ADDITIONS			B6	876,510,444	811,489,584	65,020,860	8,440,836	73,461,697
1428										
1429	SCHMDF	Deductions - Flow Through								
1430		SCHMDF	S		-	-	-	-	-	
1431		SCHMDF	CAGW		-	-	-	-	-	
1432		SCHMDF	CAGE		-	-	-	-	-	
1433		SCHMDF	DGP		-	-	-	-	-	
1434		SCHMDF	DGU		-	-	-	-	-	
1435				B6	-	-	-	-	-	

JUNE 2012 West Control Area AMA							UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
1436	SCHMDF	Deductions - Permanent									
1437		SCHMDP	S		-	-	-	-	-		
1438		P	SE		-	-	-	-	-		
1439		P	CAEW		-	-	-	-	-		
1440		P	CAEE		452,019	452,019	-	-	-		
1441		PTD	SNP		382,696	358,670	24,026	-	24,026		
1442		P	JBE		22,835	17,693	5,142	-	5,142		
1443		P	SCHMDEXP		257,021	238,127	18,894	-	18,894		
1444		SCHMDP-SO	SO		11,495,969	10,708,388	787,581	(604,047)	183,533		
1445				B6	12,610,540	11,774,897	835,643	(604,047)	231,596		
1446											
1447	SCHMDT	Deductions - Temporary									
1448		GP	S		100,020,473	99,802,819	217,654	849,657	1,067,311		
1449		CUST	BADDEBT		-	-	-	-	-		
1450		CUST	CN		48,156	44,819	3,337	-	3,337		
1451		SCHMDT-SNP	SNP		78,813,067	73,865,160	4,947,907	-	4,947,907		
1452		DPW	SNPD		2,600,530	2,432,385	168,145	-	168,145		
1453		P	JBE		28,150,528	21,811,156	6,339,372	-	6,339,372		
1454		P	SE		3,221,829	2,977,910	243,919	-	243,919		
1455		SCHMDT-SG	SG		199,050,253	183,039,853	16,010,400	-	16,010,400		
1456		SCHMDT-GPS	GFS		105,220,837	98,012,233	7,208,604	-	7,208,604		
1457		SCHMDT-SO	SO		19,377,084	18,049,574	1,327,510	(432,818)	894,692		
1458		TAXDEPR	TAXDEPR		1,309,115,012	1,233,219,872	75,895,140	-	75,895,140		
1459		SCHMDT-SG	CAGW		1,929,988	1,493,299	436,689	(982,561)	(545,872)		
1460		SCHMDT-SG	CAGE		235,358	235,358	-	-	-		
1461		P	JBG		-	-	-	2,350,001	2,350,001		
1462		P	CAEE		2,275,859	2,275,859	-	-	-		
1463		P	TROJD		-	-	-	-	-		
1464				B6	1,850,058,974	1,737,260,298	112,798,676	1,784,281	114,582,956		
1465											
1466		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,862,669,514	1,749,035,195	113,634,319	1,180,234	114,814,552		
1467											
1468		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(986,159,070)	(937,545,612)	(48,613,458)	7,260,603	(41,352,856)		
1469											
1470											
1471	40911	State Income Taxes									
1472		IBT	IBT		29,354,903	29,354,903	-	-	-		
1473		Credits	IBT		-	-	-	-	-		
1474			CAGE		(167,068)	(167,068)	-	-	-		
1475			IBT		-	-	-	-	-		
1476		TOTAL STATE TAXES		B6	29,187,835	29,187,835	-	-	-		
1477											
1478											
1479		Calculation of Taxable Income:									
1480		Operating Revenues			4,441,773,755	4,114,883,773	326,889,981	970,506	327,860,487		
1481		Operating Deductions:									
1482		O & M Expenses			1,784,299,435	1,558,387,012	225,912,423	(8,386,413)	217,526,010		
1483		Depreciation Expense			549,502,550	509,107,383	40,395,166	914,939	41,310,106		
1484		Amortization Expense			52,427,146	47,202,389	5,224,757	322,905	5,547,662		
1485		Taxes Other Than Income			157,778,830	138,916,727	18,862,104	1,120,672	19,982,776		
1486		Interest & Dividends (AFUDC-Equity)			(54,338,671)	(50,927,274)	(3,411,397)	30,428	(3,380,969)		
1487		Misc Revenue & Expense			(764,772)	(754,920)	(9,852)	(832,496)	(842,347)		
1488		Total Operating Deductions			2,488,904,518	2,201,931,316	286,973,202	(6,829,964)	280,143,237		
1489		Other Deductions:									
1490		Interest Deductions			350,849,501	328,823,071	22,026,430	(1,016,472)	21,009,959		
1491		Interest on PCRBS			-	-	-	-	-		
1492		Schedule M Adjustments			(986,159,070)	(937,545,612)	(48,613,458)	7,260,603	(41,352,856)		
1493											
1494		Income Before State Taxes			615,860,665	646,583,774	(30,723,109)	16,077,544	(14,645,565)		
1495											
1496		State Income Taxes			29,187,835	29,187,835	-	-	-		
1497											
1498		Total Taxable Income			586,672,830	617,395,939	(30,723,109)	16,077,544	(14,645,565)		
1499											
1500		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%		
1501											
1502		Federal Income Tax - Calculated			205,335,490	216,088,579	(10,753,088)	5,627,140	(5,125,948)		
1503											
1504		Adjustments to Calculated Tax:									
1505	40910	Fed. Credit	P	SE	(13,662)	(12,628)	(1,034)	-	(1,034)		
1506	40910	Fed. Credit	P	JBE	(12,562)	(9,733)	(2,829)	-	(2,829)		
1507	40910	Fed. Credit	P	SO	(28,863)	(26,886)	(1,977)	-	(1,977)		
1508	40910	Fed. Credit	P	SG	(70,632,447)	(64,951,199)	(5,681,248)	5,675,215	(6,032)		
1509	40910	Fed. Credit		CAGW	-	-	-	(5,072,532)	(5,072,532)		
1510	40910	Fed. Credit		CAEE	(49,647)	(49,647)	-	-	-		
1511		FEDERAL INCOME TAX			134,598,309	151,038,486	(16,440,176)	6,229,824	(10,210,352)		
1512											
1513		TOTAL OPERATING EXPENSES			3,073,881,536	2,779,972,394	293,909,141	(4,180,617)	289,728,524		

JUNE 2012 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1591	Summary of Steam Production Plant by Factor									
1592	S				-	-	-	(387,034)	(387,034)	
1593	JBG				1,057,698,276	819,736,332	237,961,944	9,766,579	247,728,524	
1594	JBE				-	-	-	-	-	
1595	SG				10,364,451	9,530,797	833,654	(636,497)	197,157	
1596	CAGW				255,628,338	197,788,618	57,839,721	(27,436,111)	30,403,610	
1597	CAGE				4,970,332,115	4,970,332,115	-	-	-	
1598	SSGCH				-	-	-	-	-	
1599	Total Steam Production Plant by Factor				B8	6,294,023,181	5,997,387,862	296,635,319	(18,693,063)	277,942,255
1600	320	Land and Land Rights								
1601		P	DGP		-	-	-	-	-	
1602		P	SG		-	-	-	-	-	
1603					-	-	-	-	-	
1604					-	-	-	-	-	
1605	321	Structures and Improvements								
1606		P	DGP		-	-	-	-	-	
1607		P	SG		-	-	-	-	-	
1608					-	-	-	-	-	
1609					-	-	-	-	-	
1610	322	Reactor Plant Equipment								
1611		P	DGP		-	-	-	-	-	
1612		P	SG		-	-	-	-	-	
1613					-	-	-	-	-	
1614					-	-	-	-	-	
1615	323	Turbogenerator Units								
1616		P	DGP		-	-	-	-	-	
1617		P	SG		-	-	-	-	-	
1618					-	-	-	-	-	
1619					-	-	-	-	-	
1620	324	Land and Land Rights								
1621		P	DGP		-	-	-	-	-	
1622		P	SG		-	-	-	-	-	
1623					-	-	-	-	-	
1624					-	-	-	-	-	
1625	325	Misc. Power Plant Equipment								
1626		P	DGP		-	-	-	-	-	
1627		P	SG		-	-	-	-	-	
1628					-	-	-	-	-	
1629					-	-	-	-	-	
1630					-	-	-	-	-	
1631	NP	Unclassified Nuclear Plant - Acct 300								
1632		P	SG		-	-	-	-	-	
1633					-	-	-	-	-	
1634					-	-	-	-	-	
1635					-	-	-	-	-	
1636					-	-	-	-	-	
1637					-	-	-	-	-	
1638					-	-	-	-	-	
1639					-	-	-	-	-	
1640	Summary of Nuclear Production Plant by Factor									
1641	DGP				-	-	-	-	-	
1642	DGU				-	-	-	-	-	
1643	SG				-	-	-	-	-	
1644					-	-	-	-	-	
1645	Total Nuclear Plant by Factor					-	-	-	-	
1646					-	-	-	-	-	
1647	330	Land and Land Rights								
1648		P	DGP		-	-	-	-	-	
1649		P	DGU		-	-	-	-	-	
1650		P	CAGW		20,363,620	15,756,047	4,607,572	1,907,563	6,515,135	
1651		P	CAGE		5,947,045	5,947,045	-	-	-	
1652		P	CAGW		-	-	-	-	-	
1653		P	CAGE		-	-	-	-	-	
1654				B8	26,310,665	21,703,092	4,607,572	1,907,563	6,515,135	
1655					-	-	-	-	-	
1656	331	Structures and Improvements								
1657		P	DGP		-	-	-	-	-	
1658		P	DGU		-	-	-	-	-	
1659		P	CAGW		115,246,562	89,170,310	26,076,252	2,762,825	28,839,077	
1660		P	CAGE		14,402,181	14,402,181	-	-	-	
1661		P	CAGW		-	-	-	-	-	
1662		P	CAGE		-	-	-	-	-	
1663				B8	129,648,743	103,572,491	26,076,252	2,762,825	28,839,077	
1664					-	-	-	-	-	

JUNE 2012 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1744	341	Structures and Improvements								
1745		P	CAGW		-	-	-	-	-	
1746		P	DGU		-	-	-	-	-	
1747		P	CAGW		56,688,250	43,861,689	12,826,561	1,922	12,828,484	
1748		P	CAGE		107,152,675	107,152,675	-	-	-	
1749		P	CAGE		-	-	-	-	-	
1750				B8	163,840,926	151,014,364	12,826,561	1,922	12,828,484	
1751										
1752	342	Fuel Holders, Producers & Accessories								
1753		P	CAGW		-	-	-	-	-	
1754		P	DGU		-	-	-	-	-	
1755		P	CAGW		1,622,667	1,255,515	367,153	-	367,153	
1756		P	CAGE		9,149,016	9,149,016	-	-	-	
1757		P	CAGE		-	-	-	-	-	
1758				B8	10,771,683	10,404,531	367,153	-	367,153	
1759										
1760	343	Prime Movers								
1761		P	S		-	-	-	-	-	
1762		P	DGU		-	-	-	-	-	
1763		P	SG		-	-	-	-	-	
1764		P	CAGW		941,669,374	728,602,646	213,066,728	453,689	213,520,417	
1765		P	CAGE		1,553,539,265	1,553,539,265	-	-	-	
1766		P	CAGE		-	-	-	-	-	
1767				B8	2,495,208,638	2,282,141,911	213,066,728	453,689	213,520,417	
1768										
1769	344	Generators								
1770		P	S		-	-	-	-	-	
1771		P	DGU		-	-	-	-	-	
1772		P	SG		-	-	-	-	-	
1773		P	CAGW		142,935,951	110,594,562	32,341,389	29,328	32,370,717	
1774		P	CAGE		210,180,686	210,180,686	-	-	-	
1775		P	CAGE		-	-	-	-	-	
1776				B8	353,116,637	320,775,248	32,341,389	29,328	32,370,717	
1777										
1778	345	Accessory Electric Plant								
1779		P	CAGW		-	-	-	-	-	
1780		P	DGU		-	-	-	-	-	
1781		P	CAGW		86,558,645	66,973,462	19,585,183	35,964	19,621,147	
1782		P	CAGE		161,974,935	161,974,935	-	-	-	
1783		P	CAGE		-	-	-	-	-	
1784				B8	248,533,580	228,948,397	19,585,183	35,964	19,621,147	
1785										
1786										
1787										
1788	346	Misc. Power Plant Equipment								
1789		P	SG		-	-	-	-	-	
1790		P	DGU		-	-	-	-	-	
1791		P	CAGW		4,338,227	3,356,638	981,588	16,929	998,517	
1792		P	CAGE		8,052,250	8,052,250	-	-	-	
1793				B8	12,390,477	11,408,888	981,588	16,929	998,517	
1794										
1795	347	Other Production ARO								
1796		P	S		-	-	-	-	-	
1797					-	-	-	-	-	
1798					-	-	-	-	-	
1799	OP	Unclassified Other Prod Plant-Acct 300								
1800		P	S		-	-	-	-	-	
1801		P	SG		685	630	55	(55)	-	
1802		P	CAGW		-	-	-	-	-	
1803		P	CAGE		-	-	-	-	-	
1804					685	630	55	(55)	-	
1805										
1806		Total Other Production Plant		B8	3,312,770,047	3,032,964,220	279,805,827	537,777	280,343,604	
1807										
1808		Summary of Other Production Plant by Factor								
1809		S			-	-	-	-	-	
1810		DGU			-	-	-	-	-	
1811		SG			685	630	55	(55)	-	
1812		CAGW			1,236,629,149	956,823,377	279,805,772	537,832	280,343,604	
1813		CAGE			2,076,140,212	2,076,140,212	-	-	-	
1814		SSGCT			-	-	-	-	-	
1815		Total of Other Production Plant by Factor		B8	3,312,770,047	3,032,964,220	279,805,827	537,777	280,343,604	
1816										
1817		Experimental Plant								
1818	103	Experimental Plant								
1819		P	DGP		-	-	-	-	-	
1820		Total Experimental Plant			-	-	-	-	-	
1821										
1822		TOTAL PRODUCTION PLANT		B8	10,311,125,355	9,609,419,223	701,706,132	29,874,535	731,580,667	

JUNE 2012 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2192	Summary of General Plant by Factor									
2193	S				531,901,486	486,379,440	45,522,046	1,608,408	47,130,454	
2194	JBG				15,506,754	12,018,030	3,488,724	169,400	3,658,124	
2195	JBE				5,117	3,965	1,152	66,750,878	66,752,030	
2196	SG				138,684	127,529	11,155	-	11,155	
2197	SO				262,915,144	244,903,017	18,012,127	71,709	18,083,836	
2198	SE				-	-	-	-	-	
2199	CN				24,957,485	23,227,905	1,729,579	13,635	1,743,214	
2200	DEU				-	-	-	-	-	
2201	CAGW				48,722,932	37,698,642	11,024,289	48,965	11,073,255	
2202	CAGE				181,579,532	181,579,532	-	-	-	
2203	CAEW				-	-	-	-	-	
2204	CAEE				291,029,512	291,029,512	-	-	-	
2205	SSGCT				-	-	-	-	-	
2206	SSGCH				-	-	-	-	-	
2207	Less Capital Leases				(65,393,121)	(63,498,263)	(1,894,859)	-	(1,894,859)	
2208	Total General Plant by Factor			B8	1,291,363,523	1,213,469,308	77,894,214	68,662,996	146,557,210	
2209	301	Organization								
2210	I-SITUS	S			-	-	-	-	-	
2211	PTD	SO			-	-	-	-	-	
2212	I-SG	CAGW			-	-	-	-	-	
2213	I-SG	CAGE			-	-	-	-	-	
2214	I-SG	SG			-	-	-	-	-	
2215				B8	-	-	-	-	-	
2216	302	Franchise & Consent								
2217	I-SITUS	S			1,000,000	1,000,000	-	-	-	
2218	I-SG	SG			-	-	-	-	-	
2219	I-SG	CAGW			-	-	-	-	-	
2220	I-SG	CAGE			-	-	-	-	-	
2221	I-SG	CAGW			179,453,036	138,849,113	40,603,923	-	40,603,923	
2222	I-SG	CAGE			14,244,319	14,244,319	-	-	-	
2223	I-DGP	DGP			-	-	-	-	-	
2224	I-DGU	DGU			-	-	-	-	-	
2225				B8	194,697,355	154,093,431	40,603,923	-	40,603,923	
2226										
2227	303	Miscellaneous Intangible Plant								
2228	I-SITUS	S			8,235,954	7,434,657	801,296	663,935	1,465,232	
2229	I-SG	SG			1,581,843	1,454,609	127,234	-	127,234	
2230	PTD	SO			377,443,965	351,585,551	25,858,414	403,381	26,261,795	
2231	P	SE			-	-	-	-	-	
2232	CUST	CN			121,883,890	113,437,211	8,446,679	62,603	8,509,283	
2233	I-SG	CAGW			72,378,824	56,002,037	16,376,787	39,299	16,416,087	
2234	I-SG	CAGE			61,507,193	61,507,193	-	-	-	
2235	P	JBG			48,544	37,622	10,921	(259)	10,663	
2236	P	CAEW			-	-	-	-	-	
2237	P	CAEE			3,661,730	3,661,730	-	-	-	
2238	I-SG	CAGE			-	-	-	-	-	
2239	I-SG	CAGE			-	-	-	-	-	
2240				B8	646,741,943	595,120,610	51,621,333	1,168,960	52,790,293	
2241	303	Less Non-Utility Plant								
2242	I-SITUS	S			-	-	-	-	-	
2243				B8	646,741,943	595,120,610	51,621,333	1,168,960	52,790,293	
2244	IP	Unclassified Intangible Plant - Acct 300								
2245	I-SITUS	S			-	-	-	-	-	
2246	I-SG	SG			-	-	-	-	-	
2247	I-DGU	DGU			-	-	-	-	-	
2248	PTD	SO			-	-	-	-	-	
2249					-	-	-	-	-	
2250					-	-	-	-	-	
2251	TOTAL INTANGIBLE PLANT			B8	841,439,298	749,214,042	92,225,256	1,168,960	93,394,216	
2252										
2253	Summary of Intangible Plant by Factor									
2254	S				9,235,954	8,434,657	801,296	663,935	1,465,232	
2255	JBG				48,544	37,622	10,921	(259)	10,663	
2256	JBE				-	-	-	-	-	
2257	SG				1,581,843	1,454,609	127,234	-	127,234	
2258	SO				377,443,965	351,585,551	25,858,414	403,381	26,261,795	
2259	CN				121,883,890	113,437,211	8,446,679	62,603	8,509,283	
2260	CAGW				251,831,860	194,851,149	56,980,711	39,299	57,020,010	
2261	CAGE				75,751,512	75,751,512	-	-	-	
2262	CAEW				-	-	-	-	-	
2263	CAEE				3,661,730	3,661,730	-	-	-	
2264	SSGCT				-	-	-	-	-	
2265	SSGCH				-	-	-	-	-	
2266	SE				-	-	-	-	-	
2267	Total Intangible Plant by Factor			B8	841,439,298	749,214,042	92,225,256	1,168,960	93,394,216	
2268	Summary of Unclassified Plant (Account 106)									
2269	DP				24,393,481	22,998,685	1,394,795	(512,095)	882,701	
2270	DS0				-	-	-	-	-	
2271	GP				6,416,391	5,978,568	437,823	69,241	507,064	
2272	HP				-	-	-	-	-	
2273	NP				-	-	-	-	-	
2274	OP				685	630	55	(55)	-	
2275	TP				16,024,490	15,611,497	412,993	(343,224)	69,770	
2276	TS0				-	-	-	-	-	
2277	IP				-	-	-	-	-	
2278	MP				-	-	-	-	-	
2279	SP				973,842	142,911	830,931	(633,775)	197,157	
2280	Total Unclassified Plant by Factor				47,808,890	44,732,291	3,076,599	(1,419,907)	1,656,691	
2281										
2282	TOTAL ELECTRIC PLANT IN SERVICE			B8	22,609,215,399	21,060,274,347	1,548,941,051	106,563,508	1,655,504,559	

JUNE 2012 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2424	165	Prepayments								
2425		DMSC	S		5,136,226	5,136,226	-	-	-	
2426		GP	GPS		4,491,317	4,183,620	307,697	(307,697)	(0)	
2427		PT	SG		2,106,305	1,936,887	169,418	(169,418)	(0)	
2428		PT	CAGW		1,995,612	1,544,075	451,537	(451,537)	-	
2429		PT	CAGE		407,355	407,355	-	-	-	
2430		P	CAEW		4,055	3,136	918	(918)	-	
2431		P	CAEE		3,358,601	3,358,601	-	-	-	
2432		P	SE		-	-	-	-	-	
2433		PTD	SO		14,127,601	13,159,730	967,872	(967,872)	-	
2434		Total Prepayments		B15	31,627,073	29,729,630	1,897,443	(1,897,443)	(0)	
2435										
2436	182M	Misc Regulatory Assets								
2437		P	S		171,504,388	159,127,327	12,377,061	97,010	12,474,071	
2438		DEFSG	SG		-	-	-	-	-	
2439		P	CAGE		-	-	-	-	-	
2440		P	CAGE		6,266,873	6,266,873	-	-	-	
2441		P	CAGW		-	-	-	381,179	381,179	
2442		P	JBG		-	-	-	-	-	
2443		P	SE		10,608,209	9,805,081	803,128	(803,128)	-	
2444		P	CAEW		-	-	-	-	-	
2445		P	CAEE		(10,608,209)	(10,608,209)	-	-	-	
2446		T	SO		9,497,899	8,847,204	650,694	(595,298)	55,396	
2447				B11	187,269,159	173,438,276	13,830,883	(920,238)	12,910,645	
2448										
2449	186M	Misc Deferred Debits								
2450		T	S		16,954,132	16,954,132	-	-	-	
2451		P	CAEW		-	-	-	-	-	
2452		P	CAEE		-	-	-	-	-	
2453		DEFSG	SG		19,743,312	18,155,279	1,588,033	(1,588,033)	(0)	
2454		LABOR	SO		15,021	13,992	1,029	(1,029)	-	
2455		P	SE		-	-	-	-	-	
2456		P	CAGW		11,599,523	8,974,958	2,624,565	(955,017)	1,669,548	
2457		DEFSG	CAGE		24,069,328	24,069,328	-	-	-	
2458		P	CAEW		-	-	-	-	-	
2459		P	CAEE		13,380,830	13,380,830	-	-	-	
2460		P	JBE		-	-	-	186,540	186,540	
2461		GP	EXCTAX		-	-	-	-	-	
2462		Total Misc. Deferred Debits		B11	85,762,146	81,548,519	4,213,627	(2,357,539)	1,856,088	
2463										
2464		Working Capital								
2465	CWC	Cash Working Capital								
2466		CWC	S		-	-	-	28,493,964	28,493,964	
2467		CWC	SO		-	-	-	-	-	
2468		CWC	SE		-	-	-	-	-	
2469				B14	-	-	-	28,493,964	28,493,964	
2470										
2471	OWC	Other Work. Cap.								
2472	131	Cash	GP		-	-	-	-	-	
2473	135	Working Funds	GP		-	-	-	-	-	
2474	141	Other A/R	GP		-	-	-	-	-	
2475	143	Other A/R	GP		57,855,649	53,892,000	3,963,649	(3,963,649)	0	
2476	232	A/P	PTD		(0)	(0)	(0)	-	(0)	
2477	232	A/P	PTD		(5,265,990)	(4,905,221)	(360,769)	360,769	(0)	
2478	232	A/P	P		(2,204,099)	(2,204,099)	-	-	-	
2479	232	A/P	T		(86,375)	(86,375)	-	-	-	
2480	232	A/P	P		(6,379)	(6,379)	-	-	-	
2481	2533	Other Msc. Df. Crd	SE		(994,773)	(919,461)	(75,312)	75,312	0	
2482	2533	Other Msc. Df. Crd	CAEW		-	-	-	-	-	
2483	2533	Other Msc. Df. Crd	CAEE		(5,539,840)	(5,539,840)	-	-	-	
2484	230	Asset Retir. Oblig.	SE		-	-	-	-	-	
2485	230	Asset Retir. Oblig.	CAEW		-	-	-	-	-	
2486	230	Asset Retir. Oblig.	CAEE		(2,849,851)	(2,849,851)	-	-	-	
2487	230	Asset Retir. Oblig.	S		-	-	-	-	-	
2488	254105	ARO Reg Liability	P		-	-	-	-	-	
2489	254105	ARO Reg Liability	P		-	-	-	-	-	
2490	254105	ARO Reg Liability	P		(19,803)	(19,803)	-	-	-	
2491	254105	ARO Reg Liability	P		(957,122)	(957,122)	-	-	-	
2492	2533	Chofa Reclamation	P		-	-	-	-	-	
2493				B14	39,931,417	36,403,849	3,527,567	(3,527,567)	0	
2494										
2495		Total Working Capital			39,931,417	36,403,849	3,527,567	24,966,397	28,493,964	

JUNE 2012 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2785	108GP	General Plant Accumulated Depr								
2786		G-SITUS	S		(161,010,512)	(143,072,526)	(17,937,986)	(532,801)	(18,470,786)	
2787		G-DGP	DGP		-	-	-	-	-	
2788		G-DGU	DGU		-	-	-	-	-	
2789		G-SG	SG		-	-	-	1	1	
2790		CUST	CN		(8,122,651)	(7,559,743)	(562,908)	(45,622)	(608,530)	
2791		PTD	SO		(79,507,526)	(74,060,522)	(5,447,003)	47,212	(5,399,791)	
2792		P	SE		-	-	-	-	-	
2793		G-SG	CAGW		(14,968,649)	(11,581,769)	(3,386,880)	(172,978)	(3,559,858)	
2794		G-SG	CAGE		(45,862,362)	(45,862,362)	-	-	-	
2795		P	JBG		(4,711,318)	(3,651,361)	(1,059,957)	(27,469)	(1,087,426)	
2796		P	CAEW		-	-	-	-	-	
2797		P	CAEE		(302,052)	(302,052)	-	-	-	
2798		G-SG	CAGE		-	-	-	-	-	
2799		G-SG	CAGE		-	-	-	-	-	
2800				B17	(314,485,069)	(286,090,336)	(28,394,734)	(731,657)	(29,126,390)	
2801										
2802										
2803	108MP	Mining Plant Accumulated Depr.								
2804		P	S		-	-	-	-	-	
2805		P	CAEW		-	-	-	-	-	
2806		P	CAEE		(158,798,915)	(158,798,915)	-	-	-	
2807		P	JBE		-	-	-	(34,513,081)	(34,513,081)	
2808				B17	(158,798,915)	(158,798,915)	-	(34,513,081)	(34,513,081)	
2809	108MP	Less Centralia Situs Depreciation								
2810		P	S		-	-	-	-	-	
2811				B17	(158,798,915)	(158,798,915)	-	(34,513,081)	(34,513,081)	
2812										
2813	1081390	Accum Depr - Capital Lease								
2814		PTD	SO		-	-	-	-	-	
2815					-	-	-	-	-	
2816					-	-	-	-	-	
2817		Remove Capital Leases								
2818					-	-	-	-	-	
2819					-	-	-	-	-	
2820	1081399	Accum Depr - Capital Lease								
2821		P	S		-	-	-	-	-	
2822		P	SE		-	-	-	-	-	
2823					-	-	-	-	-	
2824					-	-	-	-	-	
2825		Remove Capital Leases								
2826					-	-	-	-	-	
2827					-	-	-	-	-	
2828					-	-	-	-	-	
2829					-	-	-	-	-	
2829		TOTAL GENERAL PLANT ACCUM DEPR			B17	(473,283,984)	(444,889,251)	(28,394,734)	(35,244,738)	(63,639,472)
2830										
2831										
2832										
2833		Summary of General Depreciation by Factor								
2834		S			(161,010,512)	(143,072,526)	(17,937,986)	(532,801)	(18,470,786)	
2835		DGP			-	-	-	-	-	
2836		DGU			-	-	-	-	-	
2837		SE			-	-	-	-	-	
2838		SO			(79,507,526)	(74,060,522)	(5,447,003)	47,212	(5,399,791)	
2839		CN			(8,122,651)	(7,559,743)	(562,908)	(45,622)	(608,530)	
2840		SG			-	-	-	1	1	
2841		DEU			-	-	-	-	-	
2842		CAGW			(14,968,649)	(11,581,769)	(3,386,880)	(172,978)	(3,559,858)	
2843		CAGE			(45,862,362)	(45,862,362)	-	-	-	
2844		CAEW			-	-	-	-	-	
2845		CAEE			(159,100,967)	(159,100,967)	-	-	-	
2846		SSGCT			-	-	-	-	-	
2847		JBG			(4,711,318)	(3,651,361)	(1,059,957)	(27,469)	(1,087,426)	
2848		Remove Capital Leases								
2849		Total General Depreciation by Factor			B17	(473,283,984)	(444,889,251)	(28,394,734)	(731,657)	(29,126,390)
2850										
2851										
2852		TOTAL ACCUM DEPR - PLANT IN SERV			B17	(7,055,747,564)	(6,493,709,694)	(562,037,870)	(27,288,346)	(589,326,216)
2853	111SP	Accum Prov for Amort-Steam								
2854		P	CAGW		-	-	-	-	-	
2855		P	CAGW		-	-	-	-	-	
2856		P	CAGE		-	-	-	-	-	
2857		P	SG		-	-	-	-	-	
2858					-	-	-	-	-	
2859					-	-	-	-	-	
2860					-	-	-	-	-	

JUNE 2012 West Control Area AMA					UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2861	111GP	Accum Prov for Amort-General							
2862		G-SITUS	S		(13,331,600)	(11,728,062)	(1,603,539)	(100,473)	(1,704,011)
2863		CUST	CN		(2,997,910)	(2,790,151)	(207,758)	(9,472)	(217,231)
2864		I-SG	SG		-	-	-	-	-
2865		PTD	SO		(11,879,690)	(11,065,821)	(813,869)	(14,696)	(828,565)
2866		I-SG	CAGW		-	-	-	-	-
2867		I-SG	CAGE		-	-	-	-	-
2868		P	CAEW		-	-	-	-	-
2869		P	CAEE		-	-	-	-	-
2870		P	SE		-	-	-	-	-
2871				B18	(28,209,200)	(25,584,034)	(2,625,166)	(124,641)	(2,749,807)
2872									
2873									
2874	111HP	Accum Prov for Amort-Hydro							
2875		P	DGP		-	-	-	-	-
2876		P	DGU		-	-	-	-	-
2877		P	SG		-	-	-	-	-
2878		P	CAGW		(349,994)	(270,803)	(79,191)	(28,030)	(107,222)
2879		P	CAGE		(483,468)	(483,468)	-	-	-
2880		P	CAGE		-	-	-	-	-
2881				B18	(833,462)	(754,270)	(79,191)	(28,030)	(107,222)
2882									
2883									
2884	111IP	Accum Prov for Amort-Intangible Plant							
2885		I-SITUS	S		(1,185,029)	(1,183,985)	(1,044)	1,044	-
2886		I-DGP	DGP		-	-	-	-	-
2887		I-DGU	DGU		-	-	-	-	-
2888		P	CAEW		-	-	-	-	-
2889		P	CAEE		(1,622,663)	(1,622,663)	-	-	-
2890		P	SE		-	-	-	-	-
2891		I-SG	SG		(14,989,727)	(13,784,044)	(1,205,683)	(113,434)	(1,319,117)
2892		I-SG	CAGW		-	-	-	-	-
2893		I-SG	CAGE		-	-	-	-	-
2894		CUST	CN		(100,808,478)	(93,822,347)	(6,986,132)	(212,158)	(7,198,290)
2895		P	CAGE		-	-	-	-	-
2896		P	CAGE		-	-	-	-	-
2897		I-SG	CAGW		(49,690,070)	(38,446,951)	(11,243,119)	(1,599,940)	(12,843,059)
2898		I-SG	CAGE		(13,867,894)	(13,867,894)	-	-	-
2899		PTD	JBG		(17,115)	(13,265)	(3,851)	(115)	(3,965)
2900		PTD	SO		(273,798,261)	(255,040,539)	(18,757,722)	(486,659)	(19,244,381)
2901				B18	(455,979,237)	(417,781,688)	(38,197,549)	(2,411,263)	(40,608,812)
2902	111IP	Less Non-Utility Plant							
2903		NUTIL	OTH		-	-	-	-	-
2904				B18	(455,979,237)	(417,781,688)	(38,197,549)	(2,411,263)	(40,608,812)
2905									
2906	111390	Accum Amtr - Capital Lease							
2907		G-SITUS	S		(5,351,303)	(5,351,303)	-	-	-
2908		P	CAGE		(4,664,611)	(4,664,611)	-	-	-
2909		PTD	CAGW		(171,205)	(132,467)	(38,738)	90,219	51,482
2910		PTD	SO		751,453	699,972	51,482	-	51,482
2911					(9,435,665)	(9,448,409)	12,744	90,219	102,963
2912									
2913		Remove Capital Lease Amtr			9,435,665	9,448,409	(12,744)	(90,219)	(102,963)
2914									
2915		TOTAL ACCUM PROV FOR AMORTIZ		B18	(485,021,899)	(444,119,992)	(40,901,907)	(2,563,934)	(43,465,841)
2916		AMA							
2917									
2918									
2919									
2920		Summary of Amortization by Factor							
2921		S			(19,867,932)	(18,263,349)	(1,604,583)	(99,429)	(1,704,011)
2922		DGP			-	-	-	-	-
2923		DGU			-	-	-	-	-
2924		SE			-	-	-	-	-
2925		SO			(284,926,498)	(265,406,389)	(19,520,109)	(501,355)	(20,021,464)
2926		CN			(103,806,388)	(96,612,498)	(7,193,890)	(221,630)	(7,415,520)
2927		SSGCT			-	-	-	-	-
2928		JBG			(17,115)	(13,265)	(3,851)	(115)	(3,965)
2929		CAGW			(50,211,269)	(38,850,221)	(11,361,048)	(1,537,752)	(12,898,799)
2930		CAGE			(19,015,972)	(19,015,972)	-	-	-
2931		CAEW			-	-	-	-	-
2932		CAEE			(1,622,663)	(1,622,663)	-	-	-
2933		SG			(14,989,727)	(13,784,044)	(1,205,683)	(113,434)	(1,319,117)
2934		Less Capital Lease			9,435,665	9,448,409	(12,744)	(90,219)	(102,963)
2935		Total Provision For Amortization by Factor		B18	(485,021,899)	(444,119,992)	(40,901,907)	(2,563,934)	(43,465,841)

	3.1	3.2	3.3	3.4	3.5	3.6	
	Total Normalized	Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowance Sales	Renewable Energy Credit and Renewable Energy Attribute Revenue	Wheeling Revenue
1 Operating Revenues:							
2 General Business Revenues	12,188,798	(668,149)	8,526,831	4,330,116	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(1,638,470)	-	-	-	-	(2,116,519)	(109,730)
6 Total Operating Revenues	10,550,328	(668,149)	8,526,831	4,330,116	-	(2,116,519)	(109,730)
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	(61,125)	-	-	-	-	-	(61,125)
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(61,125)	-	-	-	-	-	(61,125)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	3,065,296	(233,852)	2,335,726	1,515,541	(48)	(740,782)	(17,012)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	324,347	-	-	-	324,347	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(854,511)	-	-	-	(854,511)	-	-
28 Total Operating Expenses:	2,474,008	(233,852)	2,335,726	1,515,541	(530,211)	(740,782)	(78,137)
29							
30 Operating Rev For Return:	8,076,320	(434,297)	6,191,105	2,814,575	530,211	(1,375,737)	(31,593)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	653,175	-	-	-	653,175	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(1,721,174)	-	-	-	(1,721,174)	-	-
54							
55 Total Deductions:	(1,067,999)	-	-	-	(1,067,999)	-	-
56							
57 Total Rate Base:	(1,067,999)	-	-	-	(1,067,999)	-	-
58							
59							
60 Estimated ROE impact	2.002%	-0.107%	1.524%	0.693%	0.142%	-0.339%	-0.008%
61 Estimated Price Change	(13,185,992)	701,826	(10,004,856)	(4,548,367)	(991,444)	2,223,198	51,055
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	11,465,963	(668,149)	8,526,831	4,330,116	854,511	(2,116,519)	(48,605)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(1,853,327)	-	(1,853,327)	-	-	-	-
71 Schedule "M" Deductions	854,648	-	-	-	854,648	-	-
72 Income Before Tax	8,757,988	(668,149)	6,673,504	4,330,116	(137)	(2,116,519)	(48,605)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	8,757,988	(668,149)	6,673,504	4,330,116	(137)	(2,116,519)	(48,605)
77							
78 Federal Income Taxes	3,065,296	(233,852)	2,335,726	1,515,541	(48)	(740,782)	(17,012)

	3.7	3.8	0	0	0.0	0	0
	Ancillary Revenue	Schedule 300 Fee Change					
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	502,929	84,850	-	-	-	-	-
6 Total Operating Revenues	502,929	84,850	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	176,025	29,698	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	176,025	29,698	-	-	-	-	-
29							
30 Operating Rev For Return:	326,904	55,153	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.080%	0.014%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(528,278)	(89,127)	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	502,929	84,850	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	502,929	84,850	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	502,929	84,850	-	-	-	-	-
77							
78 Federal Income Taxes	176,025	29,698	-	-	-	-	-

	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature	Revenue	Effective Price	SO2 Emission	Renewable Energy Credit and Renewable Energy Attribute Revenue	Wheeling Revenue
	Total Normalized	Normalizing	Change	Allowance Sales		
1 Operating Revenues:						
2 General Business Revenues	12,188,798	(668,149)	8,526,831	4,330,116	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(2,372,623)	-	-	-	(2,116,519)	(256,103)
6 Total Operating Revenues	9,816,175	(668,149)	8,526,831	4,330,116	(2,116,519)	(256,103)
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	(61,125)	-	-	-	-	(61,125)
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(61,125)	-	-	-	-	(61,125)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	2,808,391	(233,852)	2,335,726	1,515,541	(740,782)	(68,243)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	2,747,266	(233,852)	2,335,726	1,515,541	(740,782)	(129,367)
29						
30 Operating Rev For Return:	7,068,910	(434,297)	6,191,105	2,814,575	(1,375,737)	(126,736)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	1.740%	-0.107%	1.524%	0.693%	0.000%	-0.339%
61 Estimated Price Change	(11,423,393)	701,826	(10,004,856)	(4,548,367)	-	2,223,198
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	9,877,300	(668,149)	8,526,831	4,330,116	(2,116,519)	(194,979)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(1,853,327)	-	(1,853,327)	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	8,023,973	(668,149)	6,673,504	4,330,116	(2,116,519)	(194,979)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	8,023,973	(668,149)	6,673,504	4,330,116	(2,116,519)	(194,979)
77						
78 Federal Income Taxes	2,808,391	(233,852)	2,335,726	1,515,541	(740,782)	(68,243)

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

	3.1	3.2	3.3	3.4	3.5	3.6	
	Total Normalized	Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowance Sales	Renewable Energy Credit and Renewable Energy Attribute Revenue	Wheeling Revenue
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	734,152	-	-	-	-	-	146,374
6 Total Operating Revenues	734,152	-	-	-	-	-	146,374
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	256,905	-	-	-	(48)	-	51,231
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	324,347	-	-	-	324,347	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(654,511)	-	-	-	(854,511)	-	-
28 Total Operating Expenses:	(273,258)	-	-	-	(530,211)	-	51,231
29							
30 Operating Rev For Return:	1,007,410	-	-	-	530,211	-	95,143
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	653,175	-	-	-	653,175	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(1,721,174)	-	-	-	(1,721,174)	-	-
54							
55 Total Deductions:	(1,067,999)	-	-	-	(1,067,999)	-	-
56							
57 Total Rate Base:	(1,067,999)	-	-	-	(1,067,999)	-	-
58							
59							
60 Estimated ROE impact	0.255%	0.000%	0.000%	0.000%	0.139%	0.000%	0.023%
61 Estimated Price Change	(1,762,599)	-	-	-	(991,444)	-	(153,751)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,588,663	-	-	-	854,511	-	146,374
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	854,648	-	-	-	854,648	-	-
72 Income Before Tax	734,015	-	-	-	(137)	-	146,374
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	734,015	-	-	-	(137)	-	146,374
77							
78 Federal income Taxes	256,905	-	-	-	(48)	-	51,231

	3.7	3.8	0	0	0.0	0	0
	Schedule 300 Fee						
	Ancillary Revenue	Change					
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	502,929	84,850	-	-	-	-	-
6 Total Operating Revenues	502,929	84,850	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	176,025	29,698	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	176,025	29,698	-	-	-	-	-
29							
30 Operating Rev For Return:	326,904	55,153	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.079%	0.013%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(528,278)	(89,127)	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	502,929	84,850	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	502,929	84,850	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	502,929	84,850	-	-	-	-	-
77							
78 Federal Income Taxes	176,025	29,698	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	(213,052)	WA	Situs	(213,052)	3.1.1
Commercial	442	RES	(325,771)	WA	Situs	(325,771)	3.1.1
Industrial ¹	442	RES	(129,326)	WA	Situs	(129,326)	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
			<u>(668,149)</u>			<u>(668,149)</u>	

¹Includes Irrigation

Description of Adjustment

This restating adjustment normalizes revenues by comparing actual sales to temperature normalized sales. Temperature normalization reflects temperature patterns which can be measurably different than normal, defined as the average temperature over a 20-year rolling time period (currently 1992 to 2011). The time period is updated annually, dropping off the first year and adding the most recent.

PacifiCorp
 Washington General Rate Case - June 2012
 Summary of Revenue Adjustments

	A	B	C	D	E	F	G	H	I	J
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs ²	Revenues in Tab 2	Normalizing Adjustments ¹	Temperature Normalization	Total Restating Adjustments	Restating Adjusted Revenue	Price Change	Total Annualized Adjustments	Total Washington Revenue
Residential	\$126,592,534	(\$15,128)	\$126,577,406	\$6,675,550	(\$213,052)	\$6,462,497	\$133,039,903	\$1,960,336	\$1,960,336	\$135,000,240
Commercial	\$104,206,022	(\$3,554)	\$104,202,468	\$817,443	(\$325,771)	\$491,673	\$104,694,140	\$1,503,230	\$1,503,230	\$106,197,370
Industrial	\$48,110,950	\$0	\$48,110,950	\$416,176	\$0	\$416,176	\$48,527,126	\$690,316	\$690,316	\$49,217,443
Irrigation	\$11,841,527	(\$18)	\$11,841,509	\$597,612	(\$129,326)	\$468,286	\$12,309,796	\$176,306	\$176,306	\$12,486,102
Public St & Hwy	\$1,142,077	\$0	\$1,142,077	\$20,050	\$0	\$20,050	\$1,162,127	(\$73)	(\$73)	\$1,162,054
Total Washington	\$291,893,110	(\$18,700)	\$291,874,410	\$8,526,831	(\$668,149)	\$7,858,682	\$299,733,093	\$4,330,116	\$4,330,116	\$304,063,208
Source / Formula	305 Report		A + B	To 3.2 Table 2	To 3.1 Table 3	D + E	C + F	To 3.3 Table 3	H	G + I

¹ Adjustments back out Schedule 191 (System Benefits Charge) -\$8,775,130, Schedule 96 (Hydro Deferral Surcharge) -\$1,930,448, SMUD -\$352,618, BPA \$7,379,869, Acquisition Commitment \$1,982,103, Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments \$1,401,102, Irrigation Demand Charge Accrual -\$13,900, DSM -\$4,415,957, Out of Period \$288,690, tolerance adjustment \$84,871, and load loss -\$121,750.

² Amounts included in 305 Report and not unadjusted results relate to Blue Sky revenues allocated OTHER.

PacifiCorp
 Washington General Rate Case - June 2012
 Summary of kWh Adjustments

	kWhs		
	A	B	C
	Total kWhs	Total Adjustments ¹ kWhs	Total Adjusted kWhs
Residential	1,606,653,777	(1,416,317)	1,605,237,460
Commercial	1,417,253,780	(5,875,307)	1,411,378,473
Industrial	820,615,298	428,370	821,043,668
Irrigation	154,350,479	(795,414)	153,555,065
Public St & Hwy	9,145,711	251,938	9,397,649
Total Washington	4,008,019,045	(7,406,730)	4,000,612,315
Source / Formula	305 Report	Table 2	A + B

¹ Temperature normalization -9,441,907 kWh, load loss -1,621,000 kWh, Out of Period 3,623,843 kWh and tolerance adjustment 32,334 kWh.

PacificCorp
Washington
General Rate Case - June 2012
Summary of Revenue Adjustments

	Average Customers	Adjustment	Average Customers	Actual	Booked KWhs	Unbilled Adjustment	Normalization Adjustments	Load Loss	Restating Temperature Adjustments ¹ KWhs	Total Adjustments ¹ KWhs	Adjusted KWhs	Booked Revenues \$	Restating Adjustments ² \$	Annualized Adjustments \$	Total Adjustments	Adjusted Revenue
Residential																
02RES000016	99,826	322	100,111	1,538,101,036	-98,560	710,611	0	-2,705,728	-2,097,678	1,536,003,358	\$1,876,010	\$1,846,697	\$1,876,010	\$1,876,010	\$3,722,707	\$129,048,568
02RES000017	4,054	29	4,083	63,258,258	-4,050	-24,777	0	-71,319	-100,146	63,158,112	\$5,132,897	\$68,995	\$77,071	\$77,071	\$146,067	\$5,278,963
02RES000018	86	0	86	2,216,109	-142	145	0	-3,147	2,212,962	\$2,212,962	\$198,964	\$2,596	\$2,906	\$2,906	\$204,465	\$204,465
02RES00018X	18	0	18	433,385	-28	0	0	0	433,357	\$38,188	\$645	\$659	\$659	\$1,104	\$39,292	\$39,292
02RES001135	38	-38	0	655,842	0	-655,842	0	0	0	\$56,509	\$56,510	\$0	\$0	\$0	\$56,510	\$0
02RES0024	258	249	508	1,020,053	-152	1,366,737	0	-8,931	1,357,804	2,387,712	\$116,719	\$151,191	\$3,705	\$3,705	\$154,887	\$271,706
Subtotal	104,281	562	104,805	1,606,684,788	-102,931	1,376,774	0	-2,793,130	-1,519,287	1,604,165,501	\$130,866,137	\$2,013,514	\$1,960,341	\$3,973,865	\$134,842,993	\$134,842,993
02OALTO16R	1,157	7	1,164	1,071,989	-69	39	0	0	0	1,071,959	\$155,164	\$1,728	\$5	\$5	\$1,724	\$156,888
Subtotal	1,157	7	1,164	1,071,989	-69	39	0	0	0	1,071,959	\$155,164	\$1,728	\$5	\$5	\$1,724	\$156,888
AGA	0	0	0	0	0	0	0	0	0	0	\$359	\$0	\$0	\$0	\$0	\$359
Chehalis Deferral	0	0	0	0	0	0	0	0	0	0	\$1,320,000	\$0	\$0	\$0	\$1,320,000	\$0
Rev Adjustment	0	0	0	0	0	0	0	0	0	0	\$6,017,241	\$0	\$0	\$0	\$6,017,241	\$0
Acquisition Commitment	0	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Centralia Refund	0	0	0	0	0	0	0	0	0	0	\$1	\$-1	\$0	\$0	\$0	\$0
Merger Credit	0	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
DSM	0	0	0	0	0	0	0	0	0	0	\$2,248,461	\$2,248,461	\$0	\$0	\$2,248,461	\$0
Blue Sky	0	0	0	0	0	0	0	0	0	0	\$15,128	\$15,128	\$0	\$0	\$15,128	\$0
BPA Balance Acct.	0	0	0	0	0	0	0	0	0	0	\$478,040	\$478,040	\$0	\$0	\$478,040	\$0
SMUD	0	0	0	0	0	0	0	0	0	0	\$149,486	\$149,486	\$0	\$0	\$149,486	\$0
Unbilled Sales	0	0	0	-103,000	103,000	0	0	0	103,000	0	\$13,000	\$13,000	\$0	\$0	\$13,000	\$0
Total	105,437	570	105,989	1,606,683,777	0	1,376,813	0	-2,793,130	-1,416,317	1,605,237,460	\$126,592,534	\$6,447,369	\$1,960,336	\$8,407,706	\$136,000,240	\$136,000,240
Commercial																
02GNSV00024	17,952	-476	17,476	522,722,614	-1,344,873	-1,084,970	0	-4,570,289	-7,000,132	515,722,482	\$44,524,414	\$1,948,765	\$607,309	\$607,309	\$1,341,456	\$43,182,958
02GNSV0024F	117	0	118	1,288,465	-3,273	892	0	1,288,074	-2,391	1,285,683	\$158,387	\$4,088	\$2,127	\$2,127	\$1,960	\$156,466
02GNSV24FP	88	-1	87	351,175	-906	236	0	-670	350,505	\$101,027	\$17,769	\$520	\$17,769	\$17,769	\$18,289	\$19,319
Subtotal	18,157	-476	17,681	524,342,254	-1,348,052	-1,083,852	0	-4,570,289	-7,003,193	517,339,001	\$44,783,808	\$1,962,333	\$627,206	\$627,206	\$1,325,128	\$43,458,680
02LGSV0036	908	-2	906	752,345,612	-1,937,618	821,643	-1,621,000	0	-2,736,975	749,608,637	\$53,941,595	\$1,719,237	\$746,892	\$746,892	\$972,345	\$52,969,239
Subtotal	908	-2	906	752,345,612	-1,937,618	821,643	-1,621,000	0	-2,736,975	749,608,637	\$53,941,595	\$1,719,237	\$746,892	\$746,892	\$972,345	\$52,969,239
02LGSV048T	26	0	26	141,713,341	-366,842	574,100	0	207,658	141,920,589	\$9,243,532	\$292,622	\$128,123	\$128,123	\$128,123	\$9,080,033	\$9,080,033
Subtotal	26	0	26	141,713,341	-366,842	574,100	0	207,658	141,920,589	\$9,243,532	\$292,622	\$128,123	\$128,123	\$128,123	\$9,080,033	\$9,080,033
02OALT015N	1,368	9	1,377	2,230,059	-5,758	3,359	0	-2,999	2,227,660	\$312,350	\$5,517	\$9	\$9	\$9	\$5,507	\$306,843
02RCFL0054	29	0	29	282,514	-730	232	0	0	282,516	\$25,683	\$988	\$1	\$1	\$1	\$24,726	\$24,726
Subtotal	1,398	9	1,406	2,512,573	-6,488	4,091	0	-2,999	2,510,176	\$338,043	\$6,484	\$10	\$10	\$10	\$6,474	\$331,369
AGA	0	0	0	0	0	0	0	0	0	0	\$357,848	\$0	\$0	\$0	\$357,848	\$0
Chehalis Deferral	0	0	0	0	0	0	0	0	0	0	\$1,020,000	\$0	\$0	\$0	\$1,020,000	\$0
Rev Adjustment	0	0	0	0	0	0	0	0	0	0	\$2,768,532	\$0	\$0	\$0	\$2,768,532	\$0
Acquisition Commitment	0	0	0	0	0	0	0	0	0	0	\$1,982,103	\$1,982,103	\$0	\$0	\$1,982,103	\$0
DSM	0	0	0	0	0	0	0	0	0	0	\$1,458,629	\$1,458,629	\$0	\$0	\$1,458,629	\$0
Blue Sky	0	0	0	0	0	0	0	0	0	0	\$3,554	\$3,554	\$0	\$0	\$3,554	\$0
BPA Balance Acct	0	0	0	0	0	0	0	0	0	0	\$31,360	\$31,360	\$0	\$0	\$31,360	\$0
SMUD	0	0	0	0	0	0	0	0	0	0	\$129,298	\$129,298	\$0	\$0	\$129,298	\$0
Unbilled Sales	0	0	0	-3,660,000	3,660,000	0	0	0	3,660,000	0	\$311,000	\$311,000	\$0	\$0	\$311,000	\$0
Total	20,488	-470	20,019	1,417,253,780	0	315,962	-1,621,000	-4,570,289	-5,875,307	1,411,378,473	\$104,206,022	\$488,118	\$1,933,230	\$1,991,348	\$106,197,570	\$106,197,570
Industrial																
02GNSV0024	452	1	453	17,374,697	238,998	45,403	0	0	264,401	17,659,098	\$1,514,424	\$14,774	\$21,025	\$21,025	\$6,250	\$1,520,674
02GNSV024F	4	0	4	33,313	457	0	0	0	457	33,770	\$7,749	\$28	\$28	\$28	\$7,872	\$7,872
02GNSV24FP	1	0	1	6,067	63	0	0	0	63	6,150	\$2,292	\$40	\$40	\$40	\$113	\$2,405
Subtotal	457	1	458	17,414,077	239,556	45,403	0	0	264,911	17,699,018	\$1,524,465	\$14,707	\$21,103	\$21,103	\$6,466	\$1,530,951
02LGSV0036	138	1	139	105,208,584	1,503,569	383,600	0	0	1,887,169	111,985,753	\$8,296,013	\$83,097	\$116,255	\$116,255	\$32,159	\$83,204,711
Subtotal	138	1	139	105,208,584	1,503,569	383,600	0	0	1,887,169	111,985,753	\$8,296,013	\$83,097	\$116,255	\$116,255	\$32,159	\$83,204,711

PacificCorp
Washington General Rate Case - June 2012
Summary of Revenue Adjustments

	Average Customers	Average Customers	Booked	Unbilled	Normalization	Load Loss	Restating	Total	Adjusted	Booked	Restating	Annualized	Total	Adjusted
	Adjustment	Actual	KWHs	Adjustment	Adjustments	Loss	Temperature	Adjustments	KWHs	Revenues	Adjustments	Adjustments	Adjustments	Revenues
							Adjustments	Adjustments		\$	\$	\$	\$	\$
02PRS0477M	0	1	1,706,000	23,474	5,000	0	0	0	1,734,474	\$283,928	\$2,547	\$4,186	\$6,733	\$290,361
02LGSV048T	33	-1	218,510,352	2,929,219	-5,000	0	0	0	28,474	\$14,028,680	-\$20,229	\$191,018	-\$39,211	\$13,989,468
02LGSV048B	0	1	467,514,000	6,414,141	0	0	0	0	2,923,819	\$25,255,341	-\$558,697	\$558,697	-\$197,107	\$25,058,234
Subtotal	34	0	882,730,352	9,366,834	-400	0	0	0	6,414,141	\$39,567,849	-\$783,456	\$553,871	-\$229,585	\$39,338,263
02OALT015N	58	1	150,285	2,059	-233	0	0	0	1,826	\$19,932	\$127	-\$3	\$125	\$20,057
Subtotal	58	1	150,285	2,059	-233	0	0	0	1,826	\$19,932	\$127	-\$3	\$125	\$20,057
AGA	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Chehalis Deferral	0	0	0	0	0	0	0	0	0	\$510,000	\$510,000	\$0	\$510,000	\$0
Rev Adjustment	0	0	0	0	0	0	0	0	0	\$2,291,546	\$0	\$0	\$2,291,546	\$0
DSM	0	0	0	0	0	0	0	0	0	\$647,526	-\$647,526	\$0	-\$647,526	\$0
BPA Balancing Acct	0	0	0	0	0	0	0	0	0	\$876	-\$876	\$0	-\$876	\$0
SMUD	0	0	0	0	0	0	0	0	0	\$73,835	-\$73,835	\$0	-\$73,835	\$0
Unbilled Sales	0	0	11,112,000	-11,112,000	0	0	0	-11,112,000	0	\$782,000	-\$782,000	\$0	-\$782,000	\$0
Total	687	2	689	820,615,298	0	428,370	0	428,370	821,043,668	\$48,110,950	\$416,176	\$690,316	\$1,106,492	\$49,217,443
02AFPSV0040	5,077	-12	5,065	146,674,202	2,272,009	1,202,764	0	-2,078,488	1,396,265	\$11,270,342	\$420,891	\$170,115	\$591,006	\$11,861,348
02AFPSV040X	188	7	195	5,321,277	\$2,991	\$0,310	0	0	163,301	\$429,130	\$2,672	\$6,131	\$8,870	\$438,000
Subtotal	5,265	-5	5,260	151,995,479	2,355,000	1,283,074	0	-2,078,488	1,559,566	\$11,699,472	\$423,570	\$176,306	\$599,876	\$12,299,348
AGA	0	0	0	0	0	0	0	0	0	\$186,754	\$0	\$0	\$0	\$186,754
Irrigation Demand Charge	0	0	0	0	0	0	0	0	0	\$15,900	-\$15,900	\$0	-\$15,900	\$0
Chehalis Deferral	0	0	0	0	0	0	0	0	0	\$120,000	\$120,000	\$0	\$120,000	\$0
Rev Adjustment	0	0	0	0	0	0	0	0	0	-\$306,345	\$0	\$0	-\$306,345	\$0
Centralia Refund	0	0	0	0	0	0	0	0	0	\$48,833	-\$48,833	\$0	-\$48,833	\$0
Merger Credit	0	0	0	0	0	0	0	0	0	\$18	-\$18	\$0	-\$18	\$0
BPA Balancing Acct	0	0	0	0	0	0	0	0	0	\$10,776	-\$10,776	\$0	-\$10,776	\$0
BPA Adjustment Fee	0	0	0	0	0	0	0	0	0	\$23,118	-\$23,118	\$0	-\$23,118	\$0
Unbilled Sales	0	0	2,355,000	-2,355,000	0	0	0	-2,355,000	0	\$288,000	-\$288,000	\$0	-\$288,000	\$0
Total	5,265	-5	5,260	154,350,479	0	1,283,074	0	-2,078,488	-795,414	\$11,844,527	\$468,289	\$176,306	\$644,575	\$12,486,102
02CCSL0052	18	1	316,726	-27,426	-2,001	0	0	-30,027	286,699	\$52,216	-\$5,591	\$0	-\$5,590	\$46,625
02CUSL053F	120	0	3,282,893	-307,655	240,814	0	0	-66,841	3,216,052	\$296,133	-\$13,036	-\$63	-\$13,099	\$223,034
02CUSL053M	101	-1	1,167,018	-101,898	63	0	0	-101,835	1,065,183	\$92,892	-\$9,699	\$0	-\$9,699	\$73,194
02HPSV0051	158	6	3,317,369	-290,831	13,649	0	0	-277,182	3,040,187	\$663,184	-\$62,728	-\$11	-\$62,740	\$600,445
02MVAL0057	41	0	1,960,705	-171,190	13	0	0	-171,177	1,788,528	\$244,490	-\$25,826	\$1	-\$25,825	\$218,665
02CFR0012	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Sub Total	436	6	442	10,044,711	-899,000	251,938	0	-647,062	9,397,649	\$1,278,916	-\$116,880	-\$73	-\$116,953	\$1,161,963
AGA	0	0	0	0	0	0	0	0	0	\$91	\$0	\$0	\$0	\$91
Chehalis Deferral	0	0	0	0	0	0	0	0	0	\$30,000	\$30,000	\$0	\$30,000	\$0
Rev Adjustment	0	0	0	0	0	0	0	0	0	-\$14,438	\$0	\$0	-\$14,438	\$0
Centralia Refund	0	0	0	0	0	0	0	0	0	\$11,508	-\$11,508	\$0	-\$11,508	\$0
Unbilled Sales	0	0	-899,000	899,000	0	0	0	899,000	0	-\$104,000	\$104,000	\$0	\$104,000	\$0
Total	436	6	442	9,145,711	0	251,938	0	251,938	9,397,649	\$1,142,077	\$20,050	-\$73	\$19,977	\$1,162,054
Total	132,314	103	132,379	4,008,019,045	0	3,656,177	-1,621,000	-9,441,907	-7,406,730	\$291,893,110	\$7,839,893	\$4,330,116	\$12,170,098	\$304,053,208

¹ Temperature normalization.
² Removes Schedule 98 (BPA), Schedule 96 (Hydro Deferral Surcharge), Schedule 191 (System Benefits Charge), SMUD, Centralia Refund, Revenue Accounting Adjustments, Chehalis Deferral, Irrigation Demand Charge Accrual, DSM, and Blue Sky.

PacificCorp
Washington General Rate Case - June 2012
Summary of Revenue Adjustments

	Booked Revenues		Restating				Total Adj.		Total Annualized		Total Adj. Rev.		Total Adjusted	
	Unbilled Adjustment	Normalization	BPA Adjustment	Load Loss	Temperature	Total Restating Adj.	Rev.	Rate Change*	Total Annualized Adj.	Restating and Annualized Adj.	Adjustments	Revenue		
02PRSV477M	\$4,620	-\$2,072	\$0	\$0	\$0	\$2,547	\$286,375	\$4,186	\$4,186	\$290,561	\$6,733	\$290,561	\$290,561	
02LGSV048T	\$222,642	-\$452,871	\$0	\$0	\$0	-\$230,229	\$13,798,451	\$191,018	\$191,018	\$13,989,468	-\$9,211	\$13,989,468	\$13,989,468	
02LGSV048B	\$397,854	-\$953,729	\$0	\$0	\$0	-\$555,875	\$24,699,957	\$358,667	\$358,667	\$25,058,624	-\$197,107	\$25,058,624	\$25,058,624	
Subtotal	\$625,216	-\$1,408,672	\$0	\$0	\$0	-\$83,678	\$38,784,392	\$553,871	\$553,871	\$39,338,263	-\$229,585	\$39,338,263	\$39,338,263	
02OAL1015N	\$323	-\$317	\$121	\$0	\$0	\$127	\$20,060	\$3	\$3	\$20,067	\$125	\$20,067	\$20,067	
Subtotal	\$323	-\$317	\$121	\$0	\$0	\$127	\$20,060	\$3	\$3	\$20,067	\$125	\$20,067	\$20,067	
AGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Chehalis Deferral Rev Adjustment	\$510,000	\$0	\$0	\$0	\$0	\$510,000	\$0	\$0	\$0	\$510,000	\$510,000	\$0	\$0	
DSM	\$2,291,546	\$0	\$0	\$0	\$0	\$2,291,546	\$0	\$0	\$0	\$2,291,546	\$2,291,546	\$0	\$0	
BPA Balancing Acct	\$647,526	-\$647,526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SMUD	\$73,835	-\$73,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Unbilled Rev	\$782,000	-\$782,000	\$0	\$0	\$0	-\$782,000	\$0	\$0	\$0	\$0	-\$782,000	\$0	\$0	
Total	\$48,110,950	-\$394,219	\$21,957	\$0	\$0	-\$416,176	\$46,527,126	\$690,316	\$690,316	\$46,217,443	\$1,106,492	\$46,217,443	\$46,217,443	
Irrigation	\$11,270,342	-\$963,071	\$635,379	\$0	-\$128,326	\$420,881	\$11,691,233	\$170,115	\$170,115	\$11,861,348	\$861,006	\$11,861,348	\$11,861,348	
02APSV040X	\$295,130	-\$7,412	\$0	\$0	\$0	\$2,679	\$431,808	\$0,181	\$0,181	\$432,000	\$8,670	\$432,000	\$432,000	
Subtotal	\$11,699,472	-\$370,484	\$635,379	\$0	-\$128,326	\$423,570	\$12,123,042	\$176,306	\$176,306	\$12,299,348	\$969,676	\$12,299,348	\$12,299,348	
AGA	\$186,754	\$0	\$0	\$0	\$0	\$186,754	\$0	\$0	\$0	\$186,754	\$0	\$186,754	\$186,754	
Irrigation Demand Charge	\$13,900	-\$13,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$13,900	\$0	\$0	
Chehalis Deferral Rev Adjustment	\$120,000	\$0	\$0	\$0	\$0	\$120,000	\$0	\$0	\$0	\$120,000	\$120,000	\$0	\$0	
DSM	\$209,245	\$0	\$0	\$0	\$0	\$209,245	\$0	\$0	\$0	\$209,245	\$209,245	\$0	\$0	
BPA Balancing Acct	\$48,833	-\$48,833	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$48,833	\$0	\$0	
Blue Sky	\$18	\$18	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$18	-\$18	\$0	\$0	
BPA Balancing Acct	\$10,776	-\$10,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$10,776	\$0	\$0	
BPA Adjustment Fee	\$23,118	-\$23,118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$23,118	\$0	\$0	
Unbilled Rev	\$288,000	\$0	\$0	\$0	\$0	-\$288,000	\$0	\$0	\$0	\$0	-\$288,000	\$0	\$0	
Total	\$11,841,527	-\$3,890	\$601,485	\$0	-\$128,326	\$468,269	\$12,369,796	\$176,306	\$176,306	\$12,466,102	\$644,575	\$12,466,102	\$12,466,102	
Public Street & Highway Lighting	\$52,216	-\$1,416	\$0	\$0	\$0	-\$5,581	\$46,625	\$0	\$0	\$46,625	-\$5,581	\$46,625	\$46,625	
02C0S1005Z	\$296,133	-\$6,908	\$0	\$0	\$0	-\$13,086	\$223,097	-\$63	-\$63	\$223,034	-\$3,099	\$223,034	\$223,034	
02C0S1003M	\$62,892	-\$3,146	\$0	\$0	\$0	-\$73,438	\$73,194	\$0	\$0	\$73,194	\$73,194	\$0	\$0	
02C0S10057	\$53,489	-\$6,908	\$0	\$0	\$0	-\$69,728	\$69,482	\$1	\$1	\$69,483	-\$69,728	\$0	\$0	
02CFR0012	\$244,480	-\$15,582	\$0	\$0	\$0	-\$25,826	\$218,654	\$1	\$1	\$218,655	-\$25,825	\$218,655	\$218,655	
Sub Total	\$1,278,816	-\$12,860	\$0	\$0	\$0	-\$116,880	\$1,162,036	-\$73	-\$73	\$1,161,963	-\$116,953	\$1,161,963	\$1,161,963	
AGA	\$91	\$0	\$0	\$0	\$0	\$0	\$91	\$0	\$0	\$91	\$0	\$91	\$91	
Chehalis Deferral Rev Adjustment	\$30,000	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$30,000	\$30,000	\$0	\$0	
DSM	\$11,508	-\$11,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$11,508	\$0	\$0	
Unbilled Rev	\$104,000	\$0	\$0	\$0	\$0	\$104,000	\$0	\$0	\$0	\$104,000	\$104,000	\$0	\$0	
Total	\$1,142,077	\$0	\$0	\$0	\$0	\$20,050	\$1,162,127	-\$73	-\$73	\$1,162,054	\$19,977	\$1,162,054	\$1,162,054	
Washington Total	\$291,893,110	-\$1,250,012	\$7,279,869	-\$121,750	-\$668,149	\$7,639,983	\$295,733,083	\$4,330,116	\$4,330,116	\$294,063,208	\$12,170,068	\$294,063,208	\$294,063,208	

* Adjustments back out Schedule 191 (System Benefits Charge) \$8,775,130, SMUD \$352,616, Acquisition Commitment \$1,982,103, Hydro \$1,930,448, Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments \$11,401,102.
 Irrigation Demand Charge Accrual \$13,900, DSM \$4,415,957, Blue Sky \$18,700 Out of Period \$288,890 and Tolerance Adjustment \$84,871.
 † Impact for approximately 11.5 months of the \$4.5 million price increase effective June, 2012.

PacifiCorp
Washington General Rate Case - June 2012
Revenue Adjustments
Actual Tax Data for Year Ended June 2012

FERC Acct	SAP Acct	Description	St	Amt	
4098300	415873	Deferred Excess Net Power Costs - WA Hydro	WA	1,853,327	Ref. 3.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	6,675,550	WA	Situs	6,675,550	3.1.1
Commercial	442	RES	817,443	WA	Situs	817,443	3.1.1
Industrial ¹	442	RES	1,013,788	WA	Situs	1,013,788	3.1.1
Public Street & Highway	444	RES	20,050	WA	Situs	20,050	3.1.1
			<u>8,526,831</u>			<u>8,526,831</u>	
Adjustment to Tax:							
Schedule M - Def. Excess NPC - WA Hydro	SCHMAT	RES	(1,853,327)	WA	Situs	(1,853,327)	3.1.7

¹ Includes Irrigation

Description of Adjustment

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12-months ended June 2012 are normalized by removing Schedule 191 (System Benefits Charge) -\$8,775,130, Schedule 96 (Hydro Deferral Surcharge) - 1,930,448, SMUD -\$352,618, BPA \$7,379,869, Acquisition Commitment \$1,982,103, Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments \$11,401,102, Irrigation Demand Charge Accrual -\$13,900, DSM -\$4,415,957, Out of Period \$288,690, tolerance adjustment \$84,871, and load loss -\$121,750.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	1,960,336	WA	Situs	1,960,336	3.1.1
Commercial	442	RES	1,503,230	WA	Situs	1,503,230	3.1.1
Industrial ¹	442	RES	866,623	WA	Situs	866,623	3.1.1
Public St. & Hwy	444	RES	(73)	WA	Situs	(73)	3.1.1
			<u>4,330,116</u>			<u>4,330,116</u>	

¹Includes Irrigation

Description of Adjustment

This restating adjustment annualizes the \$4.5 million rate increase ordered in rate case Docket No. UE-111190, effective June 1, 2012.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Operating Income:							
Remove 12ME June 2012 Allowance Sales	4118	PRO	1,813	SE	7.571%	137	3.4.2
Add 12ME June 2013 Amortization	4118	PRO	<u>(854,648)</u>	WA	Situs	<u>(854,648)</u>	3.4.2
			<u>(852,834)</u>			<u>(854,511)</u>	
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	PRO	(1,721,174)	WA	Situs	(1,721,174)	3.4.2
Adjustment to Tax:							
Accum Deferred Income Taxes	190	PRO	653,175	WA	Situs	653,175	3.4.2
Schedule M Additions	SCHMAT	PRO	-	WA	Situs	-	3.4.2
Schedule M Deduction	SCHMDT	PRO	854,648	WA	Situs	854,648	3.4.2
DIT Expense	41110	PRO	-	WA	Situs	-	3.4.2
DIT Expense	41010	PRO	324,347	WA	Situs	324,347	3.4.2

Description of Adjustment

This pro forma adjustment removes the SO2 allowance sales occurring in the 12-months ended June 2012. This adjustment reflects a five-year amortization methodology approved in UE-100749. Washington's allocation of the revenues is determined by the allowances provided by the Jim Bridger and Colstrip Unit 4 generating resources.

PacifiCorp
 Washington General Rate Case - June 2012
 SO2 Emission Allowance Sales
 SAP Account 301947 - Actuals for 12 Months Ended June 2012

Year	Month	Amount	Accumulated Amount
2011	7	-	-
2011	8	-	-
2011	9	-	-
2011	10	-	-
2011	11	-	-
2011	12	-	-
2012	1	-	-
2012	2	-	-
2012	3	-	-
2012	4	(1,813)	(1,813)
2012	5	(0)	(1,814)
2012	6	-	(1,814)

Pg. 3.4

SAP GUI - SAP NetWeaver Portal - Windows Internet Explorer

G/L Account Balance Display

Account number: 301947 EmissionsAllow Rev
 Company code: 1800 PacifiCorp
 Business area:
 Fiscal year: 2012

All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance Carr				
1				
2		78,000.00	78,000.00	78,000.00
3		41,736.70	41,736.70	119,736.70
4		4,504.00	4,504.00	124,240.70
5	0.01	1.20	1.19	124,241.89
6		40,508.51	40,508.51	164,750.40
7				164,750.40
8				164,750.40
9				164,750.40
10				164,750.40
11				164,750.40
12				164,750.40
13				164,750.40
14				164,750.40
15				164,750.40
16				164,750.40
Total	0.01	164,750.41	164,750.40	164,750.40

PRD (1) 600 sapprapp02 OVR

SAP GUI - SAP NetWeaver Portal - Windows Internet Explorer

G/L Account Balance Display

Account number: 301947 EmissionsAllow Rev
 Company code: 1800 PacifiCorp
 Business area:
 Fiscal year: 2013

All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance Carr				
1				
2				
3				
4		1,813.45	1,813.45	1,813.45
5	0.33		0.33	1,813.78
6				1,813.78
7				1,813.78
8		26,000.00	26,000.00	27,813.78
9				27,813.78
10				27,813.78
11				27,813.78
12				27,813.78
13				27,813.78
14				27,813.78
15				27,813.78
16				27,813.78
Total		27,813.78	27,813.78	27,813.78

PRD (1) 600 sapprapp02 OVR

PacificCorp
 Washington General Rate Case - June 2012
 SO2 Emission Allowance Sales

Description	Date Booked	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	Beg Unamort Balance	Unrealized Gain		Realized Gain	D.L.T. Expense	Accumulated Deferred Income Tax	
		Sales To Date	Jun-13					SCHMAT	SCHMAT			12 Months Ended	12 Months Ended
Apr-95 Sale	Apr-95	2,294,650	2,283,174	11,476	7,651	18,127	0	7,651	2,904	7,248	4,345	70	
May-95 Sale	May-95	25,252	25,068	184	122	306	0	122	46	116	3,430	10,419	
Jun-95 Sale	Jun-95	1,086,300	1,077,248	9,052	6,035	15,087	0	6,035	2,290	5,721	18,549	20,230	
Jul-95 Sale	Jul-95	2,746,523	2,719,034	27,489	18,326	45,816	0	18,326	6,695	17,374	10,419	27	
Aug-95 Sale	Aug-95	3,674	3,604	70	47	117	0	47	18	44	86	35	
Sep-95 Sale	Sep-95	14,096	13,969	127	152	379	0	152	58	144	10,798	18,549	
Oct-95 Sale	Oct-95	5,374	5,283	91	61	152	0	61	23	58	30,922	2,539	
Nov-95 Sale	Nov-95	1,315,000	1,286,531	28,469	18,890	47,449	0	18,890	7,203	16,001	1,614	14,008	
Dec-95 Sale	Dec-95	2,096,250	2,047,346	48,904	32,603	81,507	0	32,603	12,373	30,922	24,014	47	
Jan-96 Sale	Jan-96	295,000	281,306	6,695	4,463	11,158	0	4,463	1,694	4,233	2,680	2,680	
Feb-96 Sale	Feb-96	150,288	146,033	4,255	2,837	7,092	0	2,837	1,077	2,680	2,680	2,680	
Mar-96 Sale	Mar-96	1,265,448	1,227,472	37,977	25,918	63,295	0	25,918	9,608	24,014	2,680	2,680	
Apr-96 Sale	Apr-96	3,308	3,185	123	62	205	0	62	31	78	47	47	
May-96 Sale	May-96	1,600,000	1,546,672	53,328	35,552	88,880	0	35,552	13,492	33,722	20,230	20,230	
Jun-96 Sale	Jun-96	(977,450)	(891,921)	(85,529)	(23,686)	(69,215)	0	(23,686)	(6,889)	(22,467)	(13,476)	(13,476)	
Jul-96 Sale	Jul-96	6,063,388	5,829,832	233,456	168,871	422,426	0	168,871	64,126	160,280	96,154	96,154	
Aug-96 Sale	Aug-96	1,589,800	1,517,319	71,481	47,654	119,136	0	47,654	18,085	45,203	27,118	27,118	
Sep-96 Sale	Sep-96	1,100,000	1,048,662	51,338	34,226	85,564	0	34,226	12,989	32,466	19,477	19,477	
Oct-96 Sale	Oct-96	2,182,250	2,076,792	105,458	70,935	175,763	0	70,935	26,682	65,681	40,009	40,009	
Nov-96 Sale	Nov-96	1,175,500	1,116,745	58,755	39,170	97,925	0	39,170	14,865	37,156	22,281	22,281	
Dec-96 Sale	Dec-96	2,070,215	1,959,795	110,420	73,613	184,034	0	73,613	27,937	69,830	41,893	41,893	
Jan-97 Sale	Jan-97	(225,898)	(213,474)	(12,424)	(6,293)	(20,706)	0	(6,293)	(2,143)	(7,657)	(4,714)	(4,714)	
Feb-97 Sale	Feb-97	2,852,500	2,800,849	161,651	107,768	269,416	0	107,768	46,899	102,229	61,330	61,330	
Mar-97 Sale	Mar-97	3,500,000	3,295,814	204,186	136,124	346,310	0	136,124	51,660	128,129	77,468	77,468	
Apr-97 Sale	Apr-97	1,185,299	1,095,379	89,910	46,607	116,517	0	46,607	17,698	44,212	26,524	26,524	
May-97 Sale	May-97	945,000	886,725	58,275	38,850	97,125	0	38,850	14,744	36,854	22,110	22,110	
Jun-97 Sale	Jun-97	2,875,000	2,802,907	182,093	121,395	303,488	0	121,395	46,071	115,158	69,687	69,687	
Jul-97 Sale	Jul-97	6,262,308	6,033,407	407,033	271,355	678,388	0	271,355	102,982	257,414	154,432	154,432	
Aug-97 Sale	Aug-97	271,483	253,374	18,109	12,073	30,162	0	12,073	4,582	11,452	6,871	6,871	
Sep-97 Sale	Sep-97	5,701	5,316	385	257	642	0	257	98	244	146	146	
Oct-97 Sale	Oct-97	4,049	3,729	311	207	518	0	207	79	196	118	118	
Nov-97 Sale	Nov-97	426,713	389,034	37,679	25,119	62,798	0	25,119	9,533	23,629	14,296	14,296	
Dec-97 Sale	Dec-97	7,655	6,984	671	447	1,118	0	447	170	424	265	265	
Jan-98 Sale	Jan-98	27,204	24,705	2,499	1,666	4,165	0	1,666	632	1,580	948	948	
Feb-98 Sale	Feb-98	1,743	1,592	151	101	251	0	101	38	95	57	57	
Mar-98 Sale	Mar-98	498,302	444,307	53,995	35,996	89,991	0	35,996	13,661	34,148	20,487	20,487	
Apr-98 Sale	Apr-98	2,202,000	1,959,099	242,901	163,834	426,836	0	163,834	62,215	155,519	93,304	93,304	
May-98 Sale	May-98	2,012,279	1,857,221	177,481	121,481	429,702	0	121,481	65,079	162,678	97,889	97,889	
Jun-98 Sale	Jun-98	2,269,500	2,072,337	269,287	179,525	448,812	0	179,525	68,132	170,309	102,178	102,178	
Jul-98 Sale	Jul-98	2,176,552	1,924,717	251,835	169,476	423,651	0	169,476	64,318	160,777	86,659	86,659	
Aug-98 Sale	Aug-98	1,329,249	1,171,964	157,285	104,857	262,142	0	104,857	39,754	99,474	59,880	59,880	
Sep-98 Sale	Sep-98	5,065,500	4,657,849	607,649	405,233	1,013,082	0	405,233	153,790	394,432	230,642	230,642	
Oct-98 Sale	Oct-98	2,400	2,093	307	204	511	0	204	78	194	116	116	
Nov-98 Sale	Nov-98	602,638	526,304	76,334	50,989	127,223	0	50,989	19,313	48,777	28,564	28,564	
Dec-98 Sale	Dec-98	32,161	29,044	4,117	2,745	6,862	0	2,745	1,042	1,562	1,562	1,562	
Jan-99 Sale	Jan-99	43,171	37,954	5,607	3,738	9,345	0	3,738	1,419	3,546	2,128	2,128	
Feb-99 Sale	Feb-99	(2,111,250)	(1,919,189)	(292,061)	(194,707)	(466,788)	0	(194,707)	(73,693)	(154,714)	(110,521)	(110,521)	
Mar-99 Sale	Mar-99	10,485	8,940	1,545	1,030	2,575	0	1,030	391	977	586	586	
Apr-99 Sale	Apr-99	519,013	442,015	76,998	51,332	126,336	0	51,332	19,491	46,698	29,217	29,217	
May-99 Sale	May-99	28,130	22,903	4,227	2,818	7,045	0	2,818	1,069	2,673	1,604	1,604	
Jun-99 Sale	Jun-99	8,132	7,708	424	284	948	0	284	360	540	340	340	

PacificCorp
 Washington General Rate Case - June 2012
 SO2 Emission Allowance Sales

Description	Date Booked	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	Beg Unamort Balance	Unrealized Gain SCHMAT	Realized Gain SCHMOT	D.L.T. Expense	Accumulated Deferred Income Tax	
		Jun-13	Jun-12								Jun-12	Jun-13
Jul-2003 Sale	575,605	477,757	97,848	65,232	183,081	0	65,232	24,756	61,881	37,134		
Oct-2003 Sale	9,431	7,772	1,659	1,106	2,766	0	1,106	1,096	630	630		
May-2004 Sale	827,812	673,288	154,524	103,016	257,540	0	103,016	39,096	97,739	59,643		
Jun-2004 Sale	80,369	65,223	15,146	10,987	25,243	0	10,987	3,832	9,590	5,146		
May-2005 Sale	2,065,387	1,638,813	426,574	284,953	711,405	0	284,953	107,954	161,992	109,896		
Jun-2005 Sale	200,914	159,054	41,860	27,907	69,167	0	27,907	10,981	26,477	15,898		
Dec-2005 Sale	13,958,500	10,510,891	3,447,609	2,031,739	5,079,349	0	2,031,739	771,065	1,927,684	1,196,588		
Feb-2006 Sale	12,995,000	10,114,435	1,920,376	1,920,376	4,800,941	0	1,920,376	728,802	1,623,005	1,093,203		
May-06	2,392,406	1,850,127	542,281	361,321	503,802	0	361,321	137,201	343,022	205,801		
Jun-06	232,244	179,212	53,032	35,355	88,387	0	35,355	13,418	33,544	20,126		
Mar-07	2,372,500	1,757,361	595,139	376,760	841,859	0	376,760	142,984	357,460	214,476		
Apr-07	3,727,548	2,814,303	913,245	608,830	1,522,076	0	608,830	201,057	577,643	346,586		
May-07	2,897,500	2,162,761	714,719	476,479	1,191,198	0	476,479	180,828	452,072	271,243		
Oct-07	2,872,500	2,140,010	732,490	489,327	1,220,817	0	489,327	185,325	463,312	277,987		
Dec-07	2,844,450	2,108,893	734,558	489,705	1,224,263	0	489,705	185,848	464,620	278,772		
Apr-08	1,192,027	876,138	315,890	210,593	526,483	0	210,593	79,922	199,895	119,683		
Oct-08	148,500	108,390	41,110	27,407	68,518	0	27,407	26,003	15,602	15,602		
Nov-08	1,393,500	1,007,966	385,534	257,022	645,556	0	257,022	97,543	243,656	146,314		
Dec-08	2,154,000	1,584,471	569,529	389,686	969,215	0	389,686	151,685	379,212	227,927		
Jan-09	194,500	140,942	54,558	36,306	90,784	0	36,306	13,778	34,446	20,688		
Apr-09	173,141	123,796	49,345	32,887	82,242	0	32,887	12,485	31,211	18,727		
Jun-09	1,017,500	724,121	293,379	195,586	493,985	0	195,586	74,227	189,587	111,340		
Aug-09	1,455,000	1,030,625	424,376	282,817	707,293	0	282,817	107,370	268,425	161,055		
Sep-09	950,750	671,853	278,897	185,924	464,811	0	185,924	70,590	176,400	105,840		
Feb-10	402,500	275,042	127,458	80,530	207,958	0	80,530	30,951	78,622	48,372		
Mar-10	1,647,551	1,098,368	549,184	329,510	878,684	0	329,510	125,052	333,473	208,421		
Apr-10	372,500	242,126	130,375	74,500	204,875	0	74,500	28,273	77,752	49,479		
Aug-10	395,000	230,417	164,583	79,000	243,583	0	79,000	29,981	92,442	52,461		
Feb-11	79,000	37,700	40,300	15,600	55,900	0	15,600	5,920	21,215	15,294		
Mar-11	41,737	19,477	22,260	8,347	30,607	0	8,347	3,188	11,616	8,448		
Apr-11	4,505	2,027	2,478	931	3,379	0	931	342	1,282	940		
June 2011 Sale	40,509	16,879	23,630	8,102	31,732	0	8,102	3,075	8,968	8,968		
Apr-2012 Sale	1,813	453	1,360	363	1,723	0	363	138	654	516		
Totals	118,951,774	100,827,618	18,124,155	11,971,841	30,056,956	0	11,971,841	4,543,433	11,421,345	6,877,511		

Actual Sales 12 ME June 2012		Total Co.		SO2 credit/Unamortized Balance		WA Portion		DIT Expense		DIT Unamort Balance		VA Portion	
Ref# 2.4	Ref# 2.4	Ref# 2.4	Ref# 2.4	Ref# 2.4	Ref# 2.4	Ref# 2.4	Ref# 2.4	Ref# 2.4	Ref# 2.4	Ref# 2.4	Ref# 2.4	Ref# 2.4	Ref# 2.4
Beginning Balance	1,813	18,124,155	2,148,468	2,077,278	2,148,468	4,543,433	4,543,433	Beginning Balance	7,139%	11,421,345	11,421,345	615,349	615,349
Jul-12			29,089,342	2,006,057	2,006,057	0	0	Jul-12	7,139%	10,642,725	10,642,725	788,300	788,300
Aug-12			20,100,699	1,863,816	1,863,816	0	0	Aug-12	7,139%	10,664,106	10,664,106	761,281	761,281
Sep-12			26,055,382	1,863,816	1,863,816	0	0	Sep-12	7,139%	9,906,867	9,906,867	707,233	707,233
Oct-12			25,107,729	1,792,365	1,792,365	0	0	Oct-12	7,139%	9,528,247	9,528,247	680,204	680,204
Nov-12			24,110,075	1,721,174	1,721,174	0	0	Nov-12	7,139%	9,149,628	9,149,628	653,175	653,175
Dec-12			23,112,422	1,649,654	1,649,654	0	0	Dec-12	7,139%	8,771,008	8,771,008	626,146	626,146
Jan-13			22,114,765	1,576,733	1,576,733	0	0	Jan-13	7,139%	8,392,389	8,392,389	599,117	599,117
Feb-13			20,119,462	1,498,292	1,498,292	0	0	Feb-13	7,139%	7,999,959	7,999,959	572,088	572,088
Mar-13			18,121,808	1,395,071	1,395,071	0	0	Mar-13	7,139%	7,585,150	7,585,150	545,059	545,059
Apr-13			16,124,155	1,293,850	1,293,850	0	0	Apr-13	7,139%	7,150,531	7,150,531	518,030	518,030
Ending Balance	1,813	18,124,155	1,721,174	1,721,174	1,721,174	0	0	Ending Balance	7,139%	6,877,511	6,877,511	491,002	491,002
Average of Monthly Averages			24,110,075	1,721,174	1,721,174	0	0	Average of Monthly Averages		9,149,628	9,149,628	653,175	653,175

Note: Washington's share of emission allowance sales is based on allowances provided by the Jim Bridger and Colstrip generation plants.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Restating Adjustment:							
Remove June '12 Booked Rev (Including Accrals)	456	RES	(79,005,374)	SG	8.043%	(6,354,715)	3.5.1
Remove June '12 Deferrals	456	RES	52,691,624	SG	8.043%	4,238,196	3.5.1

Description of Adjustment

Per Commission Order 06 in Docket UE-100749, revenues are passed back to customers through a separate tracker mechanism effective April 2011. Consistent with this ordered treatment, this adjustment removes all revenues for the 12-months ended June 2012 and deferrals from the results of operations related to renewable energy credits and renewable energy attributes.

PacifiCorp
 Washington General Rate Case - June 2012
 REC and REA Revenues
 Actuals as Booked

Posting Date	Accrual	Reversal	Back Office Actual	SAP Total
SAP Acct	301944	301944	301945	
July-11	(1,024,064)	7,186,024	(7,167,568)	(1,005,608)
August-11	(1,190,400)	1,024,064	(1,025,064)	(1,191,400)
September-11	(2,261,312)	1,190,400	(1,194,080)	(2,264,992)
October-11	(8,331,080)	2,261,312	(2,261,312)	(8,331,080)
November-11	(8,061,280)	8,331,080	(8,331,080)	(8,061,280)
December-11	(8,584,280)	8,061,280	(8,074,780)	(8,597,780)
January-12	(8,481,600)	8,584,280	(8,588,232)	(8,485,552)
February-12	(7,936,120)	8,481,600	(8,478,900)	(7,933,420)
March-12	(8,484,895)	7,936,120	(8,001,435)	(8,550,210)
April-12	(8,602,746)	8,484,895	(8,614,895)	(8,732,746)
May-12	(8,872,316)	8,602,746	(8,603,502)	(8,873,072)
June-12	(6,947,565)	8,872,316	(8,902,985)	(6,978,234)
12 ME June 2012 Total	(78,777,658)	79,016,117	(79,243,833)	(79,005,374)

Ref 3.5

Deferrals Included in Unadjusted Results:

FERC Account 4562700
 Amount 12-Months Ended June 2 **52,691,624** Ref 3.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	RES	(5,137,759)	WRG	4.985%	(256,103)	3.6.2
Other Electric Revenues	456	PRO	2,936,438	WRG	4.985%	146,374	3.6.2
Total Wheeling Revenue Adjustment			<u>(2,201,321)</u>			<u>(109,730)</u>	3.6.2
Wheeling Imbalance Expense	566	RES	(759,938)	SG	8.043%	(61,125)	3.6.3
Adjustment Detail:							
Actual Wheeling Revenues 12 ME June 2012			74,526,126				B1
Total Adjustments			<u>(2,201,321)</u>				3.6.2
Normalized Wheeling Revenues			<u>72,324,805</u>				3.6.2

Description of Adjustment

This adjustment reflects the level of wheeling revenues the Company expects in the 12-months ending June 30, 2013 by adjusting the actual revenues for the 12-months ended June 30, 2012 for restating and pro forma changes. Imbalance penalty revenue and expense are removed to avoid any impact on regulated results.

Customer	Network 301912	Pt-to-Pt 302980	Resales 302981	Unauthorized Use 302982	Deferral Fees 302983	Legacy Contracts 302984	Wheeling Subject to Refund 302990	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Ancillary Services Various	Penalties	Total
Bonneville Power Administration						(4,193,983)							(4,193,983)
WAPA Folsom						(1,000)							(1,000)
Powder River Energy Corp										(366)			(366)
South Columbia Basin Irrigation District													
Basin Electric Power Cooperative											(23,502)		(23,502)
Black Hills, Inc											(76,760)		(76,760)
Bonneville Power Administration											(579,493)		(579,493)
Carroll Power Markets, LLC											(34,554)		(34,554)
Conoco													
Constellation											(274,215)		(274,215)
Coral Power/Shell											(288)		(288)
Deseret Generation & Transmission Cooperative													
Fall River Rural Electric Cooperative											(1,923,662)		(1,923,662)
Flathead Electric													
Foot Creek III, LLC													
Idaho Power Company													
Morgan Stanley Capital Group, Inc.											(90,108)		(90,108)
Pacific Gas & Electric Company													
Ponitland General Electric													
Powerex Corporation													
Iberdrola Renewables Inc.													
Public Service Company of Colorado													
Rainbow Energy Marketing													
Sempra Energy Marketing													
Sierra Pacific Power													
State of South Dakota													
SWAC Energy													
Texas Energy													
UAMS Generation and Trans.													
Utah Municipal Power Agency													
Warm Springs													
Western Area Power Administration													
Western Area Power Administration													
NextEra Energy Resources, LLC													
San Diego Gas and Electric													
PP&L Energy Plus, LLC													
Southern Calif Edison Com Direct													
US Bureau of Reclamation													
Moon Lake Electric Association													
Seattle City Light													
Eugene Water & Electric Board													
Weyerhaeuser Company													
Sempra Energy Solutions LLC													
Enel													
Columbia Energy Partners													
Bear Energy													
Citigroup Energy													
JPM Ventures Energy													
Barclays Bank													
Municipal Energy Agency of Nebraska													
Raser Power Systems LLC													
Nevada													
Highland													
Sacramento Municipal Utility District													
Colorado Springs Utilities													
Macquarie Energy, LLC													
Endure Energy, LLC													
Salt River Project													
Yakima Irrigation District													
Gila River Power, LP													
Black Hills/Colorado Electric Utility Company, L													
Eagle Energy Partners													
Enel Cove For, LLC													
The Energy Authority													
Alphabet Energy													
Southern Cal PPA													
Tenaska Power Services Co													
Los Angeles Dept Water & Power													
Puget Sound Energy, L1 Short Term Non-Firm													
Cowlitz County PUD													
Reclass Unreserved Use													
Accrual reserve for refund													
Actuals and Adjustments													
Actual Totals													

PacifiCorp
Washington GRC - June 2012
Wheeling Revenue Adjustment

Customer	Network	Pt-to-Pt	Resales	Unauthorized Use	Deferral Fees	Legacy Contracts	Wheeling Subject to Refund	Non-Firm Wheeling	ST Firm Wheeling	Use of Facilities	Ancillary Services	Penalties	Total
	301912	302980	302981	302982	302983	302984	302990	301922	301926	302901	Various		
RES													
Remove network June accrual as changes covered in adjustments and remove network revenue subject to refund reserve.	212,547						(175,878)						36,670
RES													
Adjust network loads to historical rate as rates not approved, remove June accrual, and revenue subject to refund reserve.	(131,202)						(800,433)						(131,202)
RES													
Remove point-to-point June accrual as changes covered in adjustments and revenue subject to refund reserve.		1,177,684											377,251
PRO													
Adjust point-to-point to historical as rates not approved plus June accrual		(659,540)											(659,540)
RES													
Reverse unreserved use charges				446,087									446,087
RES													
Remove schedule 1 ancillary as revenues not covered in adjustments											125,927		125,927
RES													
Remove schedule 1 ancillary as revenues not approved											288,378		288,378
RES													
Remove Schedule 2 ancillary revenue and estimated reserve as revenue not approved											615,286		615,286
RES													
Remove Schedule 3 ancillary revenue and estimated reserve as revenue not approved											354,866		354,866
RES													
Remove Schedule 3 ancillary revenue, June accrual, and estimated reserve as revenue not approved											117,500		117,500
PRO													
Adjust Ancillary Schedule 3 to prior rates and contract amounts											293,157		293,157
PRO													
Remove contract pt-to-pt capacity terminated: Seattle City Light (50mw)	98,906												98,906
RES													
Remove contract pt-to-pt capacity			764,274										810,000
PRO													
Estimated Columbia Energy (100mw)	45,726												88,944
PRO													
Additional Deferral Fees projected (based on 4/11)					(88,944)								(88,944)
PRO													
Additional contract capacity, Powers (April to June)													(2,733,750)
PRO													
Additional contract capacity, Yakima													(303,750)
PRO													
Additional contract capacity, AEP													(18,225)
RES													
Remove June legacy accruals as changes covered in adjustments													(18,225)
PRO													
Adjust legacy loads to historical rate and peak to Round Mountain, 150mw projected July and August 2012						1,657,169	(328,929)						1,328,240
PRO													
Project additional short-term for usage of Wallin to Round Mountain, 150mw projected July and August 2012						(1,710,007)			(607,500)				(1,710,007)
PRO													
Decrease use of facilities charge for PG&E - Wallin contract for 6 months based on annual amount change between 2012 and 2013										2,750,000			2,750,000
PRO													
Estimated decrease in use of facilities charge for PG&E and SCE-transformer based on historical decline										63,000			63,000
PRO													
Projected revenue increase: Cowitz										(1,560)			(1,560)
RES													
Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.											768,758		768,758
Test Period Incremental Adjustments	81,346	(2,411,174)	764,274	446,087	(88,944)	(52,838)	(1,305,240)		(607,500)	2,811,440	1,795,112	768,758	2,201,321
Accum Test Period Totals	(1,688,980)	(11,696,684)	(1,056,373)		(577,125)	(20,582,649)		(11,357,475)	(3,754,371)	(17,741,858)	(3,869,290)		(72,324,805)
RES													
Restating adjustments (Normalize for out of period and one-time adj)	81,346	1,223,410	764,274	446,087		1,657,169	(1,305,240)				1,501,956	768,758	5,137,759
PRO													
Pro forma adjustments (Known and measurable changes or estimated changes)		(3,634,584)			(88,944)	(1,710,007)			(607,500)	2,811,440	293,157		(2,936,438)
Total	81,346	(2,411,174)	764,274	446,087	(88,944)	(52,838)	(1,305,240)		(607,500)	2,811,440	1,795,112	768,758	2,201,321

PacifiCorp
Washington GRC - June 2012
Wheeling Revenue Adjustment
Wheeling Imbalance Expense

	<u>FERC 566</u>
Jul-11	4,077
Aug-11	146
Sep-11	3,654
Oct-11	2,064
Nov-11	1,981
Dec-11	34,275
Jan-12	6,817
Feb-12	556
Mar-12	13,319
Apr-12	13,272
May-12	11,635
Jun-12	16,365
	<u>108,160</u>

	<u>FERC 566</u>
Jul-11	95,698
Aug-11	59,243
Sep-11	83,371
Oct-11	47,602
Nov-11	67,274
Dec-11	55,812
Jan-12	39,102
Feb-12	50,714
Mar-12	36,961
Apr-12	36,526
May-12	35,937
Jun-12	43,537
	<u>651,777</u>

Total **759,938** Ref. 3.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Ancillary Contract Renewal	456	PRO	2,222,742	CAGW	22.626%	502,929	3.7.1

Description of Adjustment

This pro forma adjustment adjusts revenue to account for the contract the Company entered into with Seattle City Light (SCL) to receive real time output from SCL's share of the Stateline wind farm and return power two months later, which was renewed in December 2011. The ancillary revenue booked in the 12-months ended June 2012 is adjusted to reflect the expected revenue for the 12-months ending December 2014 per the terms of the new contract, consistent with net power costs treatment in adjustment 5.1.

PacifiCorp
Washington General Rate Case - June 2012
Ancillary Services Revenue

Ancillary Revenue Adjustment Calculation

Revenue

FERC Acct	Account	Acc.Text	Locatn	Factor	12 ME Jun 2012	12 ME Dec 2014	Adjustment
4562300	301959	Wind-based Ancl Rev	70	CAGW	7,357,905	9,580,647	2,222,742 Ref 3.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	PRO	84,850	WA	Situs	84,850	3.8.1

Description of Adjustment

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

PacifiCorp
 Washington GRC - June 2012
 Schedule 300 Revenue Adj

Schedule 300 Fee Summary

Charge	Times Charged 7/11-6/12	Current Charge	Proposed Charge	At Current Charge	At Proposed Charge	ProForma Increase
Office Hour Connection	NA	\$0.00	\$0.00			
Weekday After Hour Connection	70	\$75.00	No Change	5,250	5,250	-
Weekend/Holiday Connection	7	\$175.00	No Change	1,225	1,225	-
Field Visit (note a)	1330	\$15.00	\$25.00	19,950	33,250	13,300
Office Hour Reconnection	1911	\$20.00	\$50.00	38,220	95,550	57,330
After Hour Reconnection	168	\$50.00	\$100.00	8,400	16,800	8,400
Weekend/Holiday Reconnection	12	\$75.00	\$175.00	900	2,100	1,200
Tampering	44	\$75.00	\$180.00	3,300	7,920	4,620
Meter Test	0	\$50.00	No Change	-	-	-
Meter Verification	0	\$20.00	No Change	-	-	-
Residential Removal (OH)	0	\$200.00	Actual Less Salvage & Depreciation	-	-	-
Residential Removal (UG)	0	\$400.00	Actual Less Salvage & Depreciation	-	-	-
Duplicate Bill	New	\$0.00	Not in 2013 GRC	-	-	-
Collection Agency fees	New	\$0.00	Not in 2013 GRC	-	-	-
				\$ 77,245	\$ 162,095	\$ 84,850

Ref. 3.8

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	General Wage Increase - Restating	General Wage Increase - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	Pension Curtailment
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(4,270,713)	-	-	-	-	-
6 Total Operating Revenues	(4,270,713)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(83,978)	-	15,475	45,636	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(36,354)	-	6,699	19,756	-	-
12 Other Power Supply	1,072,947	-	8,215	24,225	(238,559)	1,293,362
13 Transmission	26,933	-	5,211	15,367	-	-
14 Distribution	32,492	-	19,844	58,519	-	-
15 Customer Accounting	36,661	4,148	9,996	29,479	-	-
16 Customer Service & Info	(8,653,849)	(16,002)	1,684	4,968	(212)	48,821
17 Sales	-	-	-	-	-	-
18 Administrative & General	300,755	(21,052)	17,071	50,343	-	3,425
19 Total O&M Expenses	(7,304,393)	(32,907)	84,195	248,292	(238,771)	1,345,608
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,258,127	6,183	(29,468)	(86,902)	83,570	(470,963)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	15,240	15,240	-	-	-	-
28 Total Operating Expenses:	(6,031,027)	(11,484)	54,727	161,390	(155,201)	874,645
29						
30 Operating Rev For Return:	1,760,314	11,484	(54,727)	(161,390)	155,201	(874,645)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(563,394)	-	-	-	-	(563,394)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(563,394)	-	-	-	-	(563,394)
56						
57 Total Rate Base:	(563,394)	-	-	-	-	(563,394)
58						
59						
60 Estimated ROE impact	0.439%	0.003%	-0.013%	-0.040%	0.038%	-0.215%
61 Estimated Price Change	(2,915,691)	(18,557)	88,439	260,807	(250,806)	1,413,431
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	3,018,441	17,667	(84,195)	(248,292)	238,771	(1,345,608)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(129,106)	-	-	-	-	-
71 Schedule "M" Deductions	(705,313)	-	-	-	-	-
72 Income Before Tax	3,594,648	17,667	(84,195)	(248,292)	238,771	(1,345,608)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	3,594,648	17,667	(84,195)	(248,292)	238,771	(1,345,608)
77						
78 Federal Income Taxes	1,258,127	6,183	(29,468)	(86,902)	83,570	(470,963)

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	DSM Revenue and Expense Removal	Insurance Expense	Advertising	Memberships & Subscriptions	AMR Savings	Uncollectible Expense	Legal Expenses
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(4,270,713)	-	-	-	-	-	-
6 Total Operating Revenues	(4,270,713)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	74,484	-	-	-	-	201,834
13 Transmission	-	60,865	-	-	-	-	(5,655)
14 Distribution	-	143,847	-	-	-	-	(3,670)
15 Customer Accounting	-	-	-	-	(974)	88,426	(692)
16 Customer Service & Info	(8,686,670)	-	9,356	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	(491,561)	(8)	1,654	-	-	(117,123)
19 Total O&M Expenses	(8,686,670)	(212,366)	9,348	1,654	(974)	88,426	74,695
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	1,314,078	476,558	(3,272)	(579)	341	-	(26,143)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(7,372,592)	264,192	6,076	1,075	(633)	88,426	48,551
29							
30 Operating Rev For Return:	3,101,879	(264,192)	(6,076)	(1,075)	633	(88,426)	(48,551)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.764%	-0.065%	-0.001%	0.000%	0.000%	-0.022%	-0.012%
61 Estimated Price Change	(5,012,652)	426,936	9,819	1,737	(1,023)	142,896	78,459
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	4,415,957	212,366	(9,348)	(1,654)	974	(88,426)	(74,695)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(661,448)	443,917	-	-	-	88,426	-
71 Schedule "M" Deductions	-	(705,313)	-	-	-	-	-
72 Income Before Tax	3,754,509	1,361,595	(9,348)	(1,654)	974	-	(74,695)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	3,754,509	1,361,595	(9,348)	(1,654)	974	-	(74,695)
77							
78 Federal Income Taxes	1,314,078	476,558	(3,272)	(579)	341	-	(26,143)

	4.14	4.15	0	0	0	0	0
Naughton Write-Off		O&M Efficiency	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	(145,090)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	(62,809)	-	-	-	-	-
12 Other Power Supply	(213,596)	(77,018)	-	-	-	-	-
13 Transmission	-	(48,855)	-	-	-	-	-
14 Distribution	-	(186,048)	-	-	-	-	-
15 Customer Accounting	-	(93,721)	-	-	-	-	-
16 Customer Service & Info	-	(15,793)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	(159,957)	-	-	-	-	-
19 Total O&M Expenses	(213,596)	(789,291)	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	74,758	276,252	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(138,837)	(513,039)	-	-	-	-	-
29							
30 Operating Rev For Return:	138,837	513,039	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.034%	0.126%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(224,361)	(829,073)	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	213,596	789,291	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	213,596	789,291	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	213,596	789,291	-	-	-	-	-
77							
78 Federal Income Taxes	74,758	276,252	-	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6	
	Miscellaneous Expense & Revenue	General Wage Increase - Restating	General Wage Increase - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	Pension Curtailment	
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	(4,270,713)	-	-	-	-	-	
6 Total Operating Revenues	(4,270,713)	-	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	15,475	-	15,475	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	6,699	-	6,699	-	-	-	
12 Other Power Supply	1,125,740	-	8,215	(238,559)	1,293,362	-	
13 Transmission	60,421	-	5,211	-	-	-	
14 Distribution	160,020	-	19,844	-	-	-	
15 Customer Accounting	101,877	4,148	9,996	-	-	-	
16 Customer Service & Info	(8,643,023)	(16,002)	1,684	(212)	48,821	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	(607,593)	(21,052)	17,071	-	3,425	-	
19 Total O&M Expenses	(7,780,384)	(32,907)	84,195	(238,771)	1,345,608	-	
20 Depreciation	-	-	-	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	1,424,723	6,183	(29,468)	83,570	(470,963)	-	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	15,240	15,240	-	-	-	-	
28 Total Operating Expenses:	(6,340,421)	(11,484)	54,727	(155,201)	874,645	-	
29							
30 Operating Rev For Return:	2,069,708	11,484	(54,727)	155,201	(874,645)	-	
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	-	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	
39 Fuel Stock	-	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	
41 Working Capital	-	-	-	-	-	-	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	-	-	-	-	-	-	
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	-	-	-	-	-	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	
53 Miscellaneous Deductions	-	-	-	-	-	-	
54							
55 Total Deductions:	-	-	-	-	-	-	
56							
57 Total Rate Base:	-	-	-	-	-	-	
58							
59							
60 Estimated ROE impact	0.510%	0.003%	-0.013%	0.000%	0.038%	-0.215%	0.000%
61 Estimated Price Change	(3,344,658)	(18,557)	88,439	-	(250,806)	1,413,431	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	3,494,431	17,667	(84,195)	-	238,771	(1,345,608)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(129,106)	-	-	-	-	-	-
71 Schedule "M" Deductions	(705,313)	-	-	-	-	-	-
72 Income Before Tax	4,070,638	17,667	(84,195)	-	238,771	(1,345,608)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	4,070,638	17,667	(84,195)	-	238,771	(1,345,608)	-
77							
78 Federal Income Taxes	1,424,723	6,183	(29,468)	-	83,570	(470,963)	-

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	DSM Revenue and Expense Removal	Insurance Expense	Advertising	Memberships & Subscriptions	AMR Savings	Uncollectible Expense	Legal Expenses
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(4,270,713)	-	-	-	-	-	-
6 Total Operating Revenues	(4,270,713)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	74,484	-	-	-	-	201,834
13 Transmission	-	60,865	-	-	-	-	(5,655)
14 Distribution	-	143,847	-	-	-	-	(3,670)
15 Customer Accounting	-	-	-	-	-	88,426	(692)
16 Customer Service & Info	(8,686,670)	-	9,356	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	(491,561)	(8)	1,654	-	-	(117,123)
19 Total O&M Expenses	(8,686,670)	(212,366)	9,348	1,654	-	88,426	74,695
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	1,314,078	476,558	(3,272)	(579)	-	-	(26,143)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(7,372,592)	264,192	6,076	1,075	-	88,426	48,551
29							
30 Operating Rev For Return:	3,101,879	(264,192)	(6,076)	(1,075)	-	(88,426)	(48,551)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.764%	-0.065%	-0.001%	0.000%	0.000%	-0.022%	-0.012%
61 Estimated Price Change	(5,012,652)	426,936	9,819	1,737	-	142,896	78,459
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	4,415,957	212,366	(9,348)	(1,654)	-	(88,426)	(74,695)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(661,448)	443,917	-	-	-	88,426	-
71 Schedule "M" Deductions	-	(705,313)	-	-	-	-	-
72 Income Before Tax	3,754,509	1,361,595	(9,348)	(1,654)	-	-	(74,695)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	3,754,509	1,361,595	(9,348)	(1,654)	-	-	(74,695)
77							
78 Federal Income Taxes	1,314,078	476,558	(3,272)	(579)	-	-	(26,143)

	4.14	4.15	0	0	0	0	0
	Naughton Write-Off	O&M Efficiency	0	0	0	0	0
1	Operating Revenues:						
2	General Business Revenues	-	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-
4	Special Sales	-	-	-	-	-	-
5	Other Operating Revenues	-	-	-	-	-	-
6	Total Operating Revenues	-	-	-	-	-	-
7							
8	Operating Expenses:						
9	Steam Production	-	-	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-
11	Hydro Production	-	-	-	-	-	-
12	Other Power Supply	(213,596)	-	-	-	-	-
13	Transmission	-	-	-	-	-	-
14	Distribution	-	-	-	-	-	-
15	Customer Accounting	-	-	-	-	-	-
16	Customer Service & Info	-	-	-	-	-	-
17	Sales	-	-	-	-	-	-
18	Administrative & General	-	-	-	-	-	-
19	Total O&M Expenses	(213,596)	-	-	-	-	-
20	Depreciation	-	-	-	-	-	-
21	Amortization	-	-	-	-	-	-
22	Taxes Other Than Income	-	-	-	-	-	-
23	Income Taxes: Federal	74,758	-	-	-	-	-
24	State	-	-	-	-	-	-
25	Deferred Income Taxes	-	-	-	-	-	-
26	Investment Tax Credit Adj.	-	-	-	-	-	-
27	Misc Revenue & Expense	-	-	-	-	-	-
28	Total Operating Expenses:	(138,837)	-	-	-	-	-
29							
30	Operating Rev For Return:	138,837	-	-	-	-	-
31							
32	Rate Base:						
33	Electric Plant In Service	-	-	-	-	-	-
34	Plant Held for Future Use	-	-	-	-	-	-
35	Misc Deferred Debits	-	-	-	-	-	-
36	Elec Plant Acq Adj	-	-	-	-	-	-
37	Nuclear Fuel	-	-	-	-	-	-
38	Prepayments	-	-	-	-	-	-
39	Fuel Stock	-	-	-	-	-	-
40	Material & Supplies	-	-	-	-	-	-
41	Working Capital	-	-	-	-	-	-
42	Weatherization Loans	-	-	-	-	-	-
43	Misc Rate Base	-	-	-	-	-	-
44	Total Electric Plant:	-	-	-	-	-	-
45							
46	Deductions:						
47	Accum Prov For Deprec	-	-	-	-	-	-
48	Accum Prov For Amort	-	-	-	-	-	-
49	Accum Def Income Tax	-	-	-	-	-	-
50	Unamortized ITC	-	-	-	-	-	-
51	Customer Adv For Const	-	-	-	-	-	-
52	Customer Service Deposits	-	-	-	-	-	-
53	Miscellaneous Deductions	-	-	-	-	-	-
54							
55	Total Deductions:	-	-	-	-	-	-
56							
57	Total Rate Base:	-	-	-	-	-	-
58							
59							
60	Estimated ROE Impact	0.034%	0.000%	0.000%	0.000%	0.000%	0.000%
61	Estimated Price Change	(224,361)	-	-	-	-	-
62							
63							
64	TAX CALCULATION:						
65							
66	Operating Revenue	213,596	-	-	-	-	-
67	Other Deductions	-	-	-	-	-	-
68	Interest (AFUDC)	-	-	-	-	-	-
69	Interest	-	-	-	-	-	-
70	Schedule "M" Additions	-	-	-	-	-	-
71	Schedule "M" Deductions	-	-	-	-	-	-
72	Income Before Tax	213,596	-	-	-	-	-
73							
74	State Income Taxes	-	-	-	-	-	-
75							
76	Taxable Income	213,596	-	-	-	-	-
77							
78	Federal Income Taxes	74,758	-	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	General Wage Increase - Restating	General Wage Increase - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	Pension Curtailment
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(99,454)	-	45,636	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(43,053)	-	19,756	-	-	-
12 Other Power Supply	(52,793)	-	24,225	-	-	-
13 Transmission	(33,488)	-	15,367	-	-	-
14 Distribution	(127,529)	-	58,519	-	-	-
15 Customer Accounting	(65,216)	-	29,479	-	-	-
16 Customer Service & Info	(10,826)	-	4,968	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	908,348	-	50,343	-	-	1,017,963
19 Total O&M Expenses	475,990	-	248,292	-	-	1,017,963
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(166,597)	-	(86,902)	-	-	(356,287)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	309,394	-	161,390	-	-	661,676
29						
30 Operating Rev For Return:	(309,394)	-	(161,390)	-	-	(661,676)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(563,394)	-	-	-	-	(563,394)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(563,394)	-	-	-	-	(563,394)
56						
57 Total Rate Base:	(563,394)	-	-	-	-	(563,394)
58						
59						
60 Estimated ROE impact	-0.069%	0.000%	0.000%	-0.039%	0.000%	0.000%
61 Estimated Price Change	428,967	-	260,807	-	-	998,257
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(475,990)	-	(248,292)	-	-	(1,017,963)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(475,990)	-	(248,292)	-	-	(1,017,963)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(475,990)	-	(248,292)	-	-	(1,017,963)
77						
78 Federal Income Taxes	(166,597)	-	(86,902)	-	-	(356,287)

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	DSM Revenue and Expense Removal	Insurance Expense	Advertising	Memberships & Subscriptions	AMR Savings	Uncollectible Expense	Legal Expenses
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	(974)	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	(974)	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	341	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	(633)	-	-
29							
30 Operating Rev For Return:	-	-	-	-	633	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	(1,023)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	974	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	974	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	974	-	-
77							
78 Federal Income Taxes	-	-	-	-	341	-	-

	4.14	4.15	0	0	0	0	0
	Naughton Write-Off	O&M Efficiency	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	(145,090)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	(62,809)	-	-	-	-	-
12 Other Power Supply	-	(77,018)	-	-	-	-	-
13 Transmission	-	(48,855)	-	-	-	-	-
14 Distribution	-	(186,048)	-	-	-	-	-
15 Customer Accounting	-	(93,721)	-	-	-	-	-
16 Customer Service & Info	-	(15,793)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	(159,957)	-	-	-	-	-
19 Total O&M Expenses	-	(789,291)	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	276,252	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	(513,039)	-	-	-	-	-
29							
30 Operating Rev For Return:	-	513,039	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.124%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	(829,073)	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	789,291	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	789,291	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	789,291	-	-	-	-	-
77							
78 Federal Income Taxes	-	276,252	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Gains on Property Sales	421	RES	9,614	UT	Situs	-	
Gains on Property Sales	421	RES	410,416	CAGE	0.000%	-	
Gains on Property Sales	421	RES	184,232	SO	6.851%	12,622	
Gains on Property Sales	421	RES	<u>(604,262)</u>	NUTIL	0.000%	<u>-</u>	
						<u>12,622</u>	4.1.1
Loss on Property Sales	421	RES	(11,782)	OR	Situs	-	
Loss on Property Sales	421	RES	1,944	WA	Situs	1,944	
Loss on Property Sales	421	RES	<u>9,838</u>	SO	6.851%	<u>674</u>	
						<u>2,618</u>	4.1.1
Adjustment to Expense:							
Non-utility Flights	921	RES	(2,693)	SO	6.851%	(184)	
Customer Accounts	903	RES	59,852	CN	6.930%	4,148	
Customer Accounts	903	RES	(33,927)	OR	Situs	-	
Advertising Expense	909	RES	(230,911)	CN	6.930%	(16,002)	
Advertising Expense	909	RES	(8,689)	OR	Situs	-	
Advertising Expense	909	RES	(279)	UT	Situs	-	
Office Supplies & Expenses	921	RES	(50,970)	SO	6.851%	(3,492)	
Outside Services	923	RES	(259,708)	SO	6.851%	(17,792)	
Regulatory Commission Expense	928	RES	(2,262)	ID	Situs	-	
Regulatory Commission Expense	928	RES	667	UT	Situs	-	
Regulatory Commission Expense	928	RES	(443)	OR	Situs	-	
Regulatory Commission Expense	928	RES	2,039	WY-ALL	Situs	-	
Duplicate Charges	929	RES	5,095	SO	6.851%	349	
Memberships	930	RES	67,270	UT	Situs	-	
Memberships	930	RES	<u>990</u>	SO	6.851%	<u>68</u>	
Total Miscellaneous General Expense Removal			<u>(453,970)</u>			<u>(32,907)</u>	4.1.1

Description of Adjustment

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

Description	FERC	Factor	Amt to Exclude
FERC 421 - (Gain)/Loss on Sale of Utility Plant			
Gains on Property Sales	421	UT	(9,614)
Gains on Property Sales	421	CAGE	(410,416)
Gains on Property Sales	421	SO	(184,232)
Gains on Property Sales	421	NUTIL	604,262
Loss on Property Sales	421	OR	11,782
Loss on Property Sales	421	WA	(1,944)
Loss on Property Sales	421	SO	(9,838)
			-
Non-utility Flights			
Office Supplies and Expenses	921	SO	2,693
			2,693
FERC 909 - Informational & Instructional Advertising			
Festivals	909	CN	1,624
Legislative	909	CN	5,561
Legislative	909	OR	334
Donations	909	CN	197
Donations	909	OR	200
Blue Sky	909	CN	73,155
Blue Sky	909	OR	8,005
Blue Sky	909	UT	279
Blue Sky	903	CN	(59,852)
Blue Sky	903	OR	33,927
Blue Sky	929	SO	(5,095)
Promotional	909	CN	147,394
Promotional	909	OR	150
DSM	909	CN	1,120
Sponsorships	909	CN	1,861
			208,859
FERC 921 - Office Supplies & Expenses			
Charitable Donations and Sponsorships	921	SO	10,614
Employee Expenses	921	SO	5,587
Legislative & Lobbyist	921	SO	12,830
DSM Costs	921	SO	4,301
Misc Expense	921	SO	434
SERP Banking Fees	921	SO	17,204
			50,970
FERC 923 - Outside Services			
Miscellaneous	923	SO	(53)
SERP Banking Fees	923	SO	8,504
Intercompany SERP Costs	923	SO	149,607
Blue Sky	923	SO	101,650
			259,708
FERC 928 - Regulatory Commission Expense			
2010 EMBE Project	928	ID	2,262
2010 EMBE Project	928	UT	(2,262)
Utah 2012 GRC	928	OR	443
Utah 2012 GRC	928	UT	(443)
Wyoming RBA Case	928	UT	2,039
Wyoming RBA Case	928	WY	(2,039)
			-
FERC 930 - Misc General Expense			
EDCU, UT Sports Authority Rent Contribution	930	UT	(67,270)
Sponsorships	930	SO	(990)
			(68,260)
TOTAL MISC GENERAL EXPENSE REMOVED			453,970
			Ref 4.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	RES	188,561	CAGE	0.000%	-	
Steam Operations	500	RES	7	CAGW	22.626%	2	
Steam Operations	500	RES	20,219	JBG	22.498%	4,549	
Fuel Related - Non-NPC	501	RES	3,193	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	RES	1,974	JBE	22.520%	444	
Fuel Related - Non-NPC	501	RES	823	SE	7.571%	62	
Steam Maintenance	512	RES	82,331	CAGE	0.000%	-	
Steam Maintenance	512	RES	(145)	CAGW	22.626%	(33)	
Steam Maintenance	512	RES	46,451	JBG	22.498%	10,451	
Hydro Operations	535	RES	16,185	CAGE	0.000%	-	
Hydro Operations	535	RES	22,424	CAGW	22.626%	5,074	
Hydro Maintenance	545	RES	2,950	CAGE	0.000%	-	
Hydro Maintenance	545	RES	7,184	CAGW	22.626%	1,625	
Other Operations	548	RES	14,269	CAGE	0.000%	-	
Other Operations	548	RES	4,612	CAGW	22.626%	1,043	
Other Operations	548	RES	4,553	SG	8.043%	366	
Other Maintenance	553	RES	5,559	CAGE	0.000%	-	
Other Maintenance	553	RES	1,834	CAGW	22.626%	415	
Other Maintenance	553	RES	-	JBG	22.498%	-	
Other Expenses	557	RES	22,586	CAGE	0.000%	-	
Other Expenses	557	RES	343	CAGW	22.626%	78	
Other Expenses	557	RES	4,071	JBG	22.498%	916	
Other Expenses	557	RES	67,091	SG	8.043%	5,396	
Transmission Operations	560	RES	6,823	CAGE	0.000%	-	
Transmission Operations	560	RES	1,925	CAGW	22.626%	436	
Transmission Operations	560	RES	(8)	JBG	22.498%	(2)	
Transmission Operations	560	RES	31,718	SG	8.043%	2,551	
Transmission Maintenance	571	RES	6,914	CAGE	0.000%	-	
Transmission Maintenance	571	RES	5,726	CAGW	22.626%	1,295	
Transmission Maintenance	571	RES	384	JBG	22.498%	86	
Transmission Maintenance	571	RES	10,492	SG	8.043%	844	
Distribution Operations	580	RES	65,537	WA	Situs	5,383	
Distribution Operations	580	RES	84,497	SNPD	6.466%	5,463	
Distribution Maintenance	593	RES	119,623	WA	Situs	7,040	
Distribution Maintenance	593	RES	30,278	SNPD	6.466%	1,958	
Customer Accounts	903	RES	97,803	CN	6.930%	6,778	
Customer Accounts	903	RES	56,482	WA	Situs	3,218	
Customer Services	908	RES	6,776	CN	6.930%	470	
Customer Services	908	RES	17,091	WA	Situs	1,215	
Administrative & General	920	RES	1,970	WA	Situs	(1,436)	
Administrative & General	920	RES	263,869	SO	6.851%	18,077	
Administrative & General	935	RES	(163)	WA	Situs	(49)	
Administrative & General	935	RES	6,975	SO	6.851%	478	
			<u>1,331,785</u>			<u>84,195</u>	4.3.2

Description of Adjustment:

This restating adjustment annualizes the wage increases that occurred during the 12-months ended June 2012 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	PRO	556,065	CAGE	0.000%	-	
Steam Operations	500	PRO	22	CAGW	22.626%	5	
Steam Operations	500	PRO	59,625	JBG	22.498%	13,415	
Fuel Related - Non-NPC	501	PRO	9,415	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	PRO	5,820	JBE	22.520%	1,311	
Fuel Related - Non-NPC	501	PRO	2,427	SE	7.571%	184	
Steam Maintenance	512	PRO	242,793	CAGE	0.000%	-	
Steam Maintenance	512	PRO	(426)	CAGW	22.626%	(96)	
Steam Maintenance	512	PRO	136,984	JBG	22.498%	30,819	
Hydro Operations	535	PRO	47,730	CAGE	0.000%	-	
Hydro Operations	535	PRO	66,128	CAGW	22.626%	14,963	
Hydro Maintenance	545	PRO	8,700	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	21,184	CAGW	22.626%	4,793	
Other Operations	548	PRO	42,080	CAGE	0.000%	-	
Other Operations	548	PRO	13,600	CAGW	22.626%	3,077	
Other Operations	548	PRO	13,426	SG	8.043%	1,080	
Other Maintenance	553	PRO	16,393	CAGE	0.000%	-	
Other Maintenance	553	PRO	5,409	CAGW	22.626%	1,224	
Other Maintenance	553	PRO	-	JBG	22.498%	-	
Other Expenses	557	PRO	66,605	CAGE	0.000%	-	
Other Expenses	557	PRO	1,012	CAGW	22.626%	229	
Other Expenses	557	PRO	12,006	JBG	22.498%	2,701	
Other Expenses	557	PRO	197,851	SG	8.043%	15,914	
Transmission Operations	560	PRO	20,120	CAGE	0.000%	-	
Transmission Operations	560	PRO	5,678	CAGW	22.626%	1,285	
Transmission Operations	560	PRO	(23)	JBG	22.498%	(5)	
Transmission Operations	560	PRO	93,538	SG	8.043%	7,524	
Transmission Maintenance	571	PRO	20,389	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	16,885	CAGW	22.626%	3,820	
Transmission Maintenance	571	PRO	1,132	JBG	22.498%	255	
Transmission Maintenance	571	PRO	30,941	SG	8.043%	2,489	
Distribution Operations	580	PRO	193,267	WA	Situs	15,873	
Distribution Operations	580	PRO	249,180	SNPD	6.466%	16,111	
Distribution Maintenance	593	PRO	352,769	WA	Situs	20,761	
Distribution Maintenance	593	PRO	89,289	SNPD	6.466%	5,773	
Customer Accounts	903	PRO	288,420	CN	6.930%	19,988	
Customer Accounts	903	PRO	166,566	WA	Situs	9,491	
Customer Services	908	PRO	19,982	CN	6.930%	1,385	
Customer Services	908	PRO	50,402	WA	Situs	3,583	
Administrative & General	920	PRO	5,811	WA	Situs	(4,234)	
Administrative & General	920	PRO	778,150	SO	6.851%	53,310	
Administrative & General	935	PRO	(481)	WA	Situs	(143)	
Administrative & General	935	PRO	20,568	SO	6.851%	1,409	
			<u>3,927,431</u>			<u>248,292</u>	4.3.2

Description of Adjustment

This pro forma adjustment recognizes wage increases that have occurred, or are projected to occur, during the 12-months ending June 2013. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp
Washington General Rate Case - June 2012
General Wage Increase Adjustment

This adjustment has been prepared on a basis consistent with that used in the last Washington General Rate Case, UE-111190.

The unadjusted, restated (12 months ended June 2012), and pro forma period (12 months ending June 2013) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual June 2012 total labor related expenses are identified on page 4.3.2.
2. Actual June 2012 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.3.
3. The restated June 2012 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to June 2013 (see page 4.3.4). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.5.
4. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the non-union wage increase percentage. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Payroll taxes have been updated as result of the labor calculations in parts 2, 3 and 4 above. These payroll tax calculations can be found on page 4.3.6.
6. SERP related expenses are removed from the test period through the restating portion of this adjustment as reflected on page 4.3.2.

PacifiCorp
Washington General Rate Case - June 2012
General Wage Increase Adjustment

Account	Description	12 Months Ended June 2012	Restatement 12 Months Ended June 2012	Restating Adjustment	Pro Forma 12 Months Ended June 2013	Pro Forma Adjustment	Ref.
5001XX	Regular Ordinary Time	427,686,084	432,018,965	4,332,881	436,178,120	4,159,155	
5002XX	Overtime	57,765,409	58,350,630	585,220	58,912,386	561,756	
5003XX	Premium Pay	7,229,138	7,302,377	73,238	7,372,678	70,302	
	Subtotal for Escalation	492,680,632	497,671,971	4,991,340	502,463,185	4,791,213	4.3.3&4
500410	Annual Incentive Plan	25,795,641	25,795,641	-	26,334,769	539,129	
580500	Payroll Tax Expense	36,485,954	36,844,436	358,482	37,229,434	384,998	4.3.6
580700	Payroll Tax Expense-Unemployment	3,891,056	3,891,056	-	3,891,056	-	
	Total Payroll Taxes	40,377,010	40,735,492	358,482	41,120,490	384,998	
501115	SERP Plan	3,411,760	-	(3,411,760)	-	-	
50112X	Medical	58,924,131	58,924,131	-	58,924,131	-	
5011XX	Pension	36,399,521	36,399,521	-	36,399,521	-	
50115X	Post Retirement	8,362,232	8,362,232	-	8,362,232	-	
5012XX	Stock/401(k)/ESOP	34,715,025	34,715,025	-	34,715,025	-	
xxxxx	All Other Labor and Benefit Items	23,241,744	23,241,744	-	23,241,744	-	
	Other Labor	165,054,412	161,642,652	(3,411,760)	161,642,652	-	
	Total Labor	723,907,694	725,845,756	1,938,062	731,561,096	5,715,340	4.3.7
	Non-Utility and Capitalized Labor	226,457,419	227,063,696	606,277	228,851,605	1,787,909	4.3.7
	Total Utility Labor	497,450,275	498,782,061	1,331,785	502,709,492	3,927,431	4.3.7

Page 4.2

Page 4.3

Account Desc.	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Total
500XX Reg/Ordinary Time	33,875	35,684	35,802	34,064	35,820	35,815	35,623	35,411	36,288	34,995	38,600	34,600	427,686
500XX Overtime	4,391	4,993	5,214	4,677	5,085	5,371	5,083	3,160	6,046	4,662	4,175	4,071	57,765
500XX Premium Pay	685	743	895	598	845	649	512	403	639	951	729	729	7,229
Grand Total	38,951	42,419	41,611	39,300	41,488	42,131	42,180	38,994	42,973	40,208	43,288	39,136	492,681

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

Group Code	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Total
1 Labor Group	14,732	15,330	16,020	14,434	15,150	16,173	14,995	15,271	16,537	14,575	16,601	15,171	184,883
2 Officer/Exempt	2,802	3,097	3,097	2,802	3,097	2,802	3,097	2,802	2,802	2,870	2,870	2,579	35,613
3 BEW 125	3,248	3,738	3,669	3,519	3,736	4,163	4,163	3,982	4,457	3,608	3,758	3,208	43,793
4 BEW 659	170	238	243	175	241	163	307	149	421	184	199	161	2,648
5 UWUA 127	3,832	4,098	3,921	3,964	4,172	4,183	3,797	3,794	3,864	4,540	4,291	3,622	46,080
6 BEW 57 WY	59	58	58	51	51	48	50	54	54	54	57	52	668
7 BEW 57 PD	8,517	9,744	8,725	8,363	8,700	9,262	8,709	8,116	8,481	8,477	9,085	8,362	104,540
8 BEW 57 PS	3,624	3,868	3,808	3,947	4,138	3,949	3,807	3,841	4,118	3,870	4,107	3,871	46,947
9 PCCC Non-Exempt	690	749	700	691	686	708	789	734	697	695	722	660	8,543
10 BEW 57 CT	256	275	271	273	300	273	272	230	243	243	268	260	3,224
11 Non-Exempt	1,022	1,136	1,103	1,081	1,102	1,191	1,138	1,140	1,224	1,091	1,239	1,168	13,635
Grand Total	38,951	42,419	41,611	39,300	41,488	42,131	42,180	38,994	42,973	40,208	43,288	39,136	492,681

Group Code	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Total
1 Restatement Increase							1.93%						
2 Officer/Exempt			1.00%				1.93%	1.50%			1.50%		
3 BEW 125			1.25%										
4 BEW 659				1.50%								2.00%	
5 UWUA 127													
6 BEW 57 WY													
7 BEW 57 PD													
8 BEW 57 PS													
9 PCCC Non-Exempt													
10 BEW 57 CT													
11 Non-Exempt							1.93%					1.75%	

Group Code	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Total
1 June 2012 Restated Labor													
2 Officer/Exempt	15,016	15,626	16,329	14,712	15,442	16,465	14,995	15,271	16,537	14,575	16,601	15,171	186,761
3 BEW 125	2,872	3,265	3,144	2,844	3,254	3,144	3,228	2,586	2,853	2,870	2,962	2,579	36,000
4 BEW 659	3,338	3,841	3,724	3,572	3,762	4,163	4,163	3,128	4,524	3,662	3,758	3,208	44,434
5 UWUA 127	173	243	243	179	246	167	314	152	429	188	203	161	2,698
6 BEW 57 WY	3,869	4,160	3,960	3,964	4,172	4,183	3,797	3,794	3,864	4,540	4,291	3,622	46,258
7 BEW 57 PD	59	58	58	51	51	48	50	54	54	54	57	52	668
8 BEW 57 PS	8,687	9,939	8,899	8,531	8,874	9,447	8,883	8,116	8,481	8,477	9,085	8,362	105,780
9 PCCC Non-Exempt	3,686	3,946	3,884	4,023	4,220	4,028	3,841	3,841	4,118	3,870	4,107	3,871	47,490
10 BEW 57 CT	690	749	700	691	686	708	789	734	697	695	722	660	8,543
11 Non-Exempt	261	280	273	278	306	272	272	234	276	247	272	260	3,276
12 BEW 57 WY	1,942	1,166	1,164	1,021	1,123	1,140	1,138	1,140	1,224	1,091	1,239	1,168	13,635
Grand Total	38,724	43,264	42,382	39,949	42,172	42,631	42,666	39,908	43,093	40,270	43,297	39,136	497,672

Ref. 4.3.2

Pro Forma Increase to June 2013

Group Code	Labor Group	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13
2	Office/Exempt	15,016	15,626	16,329	14,712	15,442	16,485	15,333	15,614	16,900	14,903	16,974	15,512
3	IBEW 125	2,872	3,265	3,144	2,844	3,254	2,844	3,926	2,638	2,910	2,928	3,021	2,631
4	IBEW 659	3,338	3,841	3,724	3,572	3,752	3,366	4,520	3,128	4,524	3,862	3,814	3,256
5	UWUJA 197	173	243	244	179	246	167	314	152	429	188	203	164
8	UWUJA 127	3,889	4,160	3,980	4,043	4,256	4,267	3,873	3,870	3,942	4,631	4,377	3,694
9	IBEW 57 WY	60	59	59	52	58	74	51	52	48	54	58	52
11	IBEW 57 PD	8,687	9,939	8,859	8,531	8,874	9,447	8,883	8,299	8,672	8,668	9,289	8,550
12	IBEW 57 PS	3,696	3,946	3,884	4,025	4,220	4,028	3,883	3,928	4,211	3,957	4,199	3,958
13	PCCO Non-Exempt	690	749	700	681	666	708	789	734	697	695	722	683
15	IBEW 57 CT	261	280	275	278	306	316	272	237	280	250	276	263
18	Non-Exempt	1,042	1,158	1,124	1,102	1,123	1,214	1,164	1,166	1,252	1,116	1,267	1,194
	Grand Total	39,725	43,264	42,363	40,029	42,257	42,915	43,006	39,817	43,875	41,052	44,201	39,958

Pro Forma Labor June 2013

Group Code	Labor Group	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Total
2	Office/Exempt	15,016	15,626	16,329	14,712	15,442	16,485	15,333	15,614	16,900	14,903	16,974	15,512	188,857
3	IBEW 125	2,872	3,265	3,144	2,844	3,254	2,844	3,926	2,638	2,910	2,928	3,021	2,631	36,277
4	IBEW 659	3,338	3,841	3,724	3,572	3,752	3,366	4,520	3,128	4,524	3,862	3,814	3,256	44,539
5	UWUJA 197	173	243	244	179	246	167	314	152	429	188	203	164	2,701
8	UWUJA 127	3,889	4,160	3,980	4,043	4,256	4,267	3,873	3,870	3,942	4,631	4,377	3,694	48,982
9	IBEW 57 WY	60	59	59	52	58	74	51	52	48	54	58	52	678
11	IBEW 57 PD	8,687	9,939	8,859	8,531	8,874	9,447	8,883	8,299	8,672	8,668	9,289	8,550	106,737
12	IBEW 57 PS	3,696	3,946	3,884	4,025	4,220	4,028	3,883	3,928	4,211	3,957	4,199	3,958	47,936
13	PCCO Non-Exempt	690	749	700	681	666	708	789	734	697	695	722	683	8,543
15	IBEW 57 CT	261	280	275	278	306	316	272	237	280	250	276	263	3,292
18	Non-Exempt	1,042	1,158	1,124	1,102	1,123	1,214	1,164	1,166	1,252	1,116	1,267	1,194	13,921
	Grand Total	39,725	43,264	42,363	40,029	42,257	42,915	43,006	39,817	43,875	41,052	44,201	39,958	502,463

Ref. 4.3.2

PacifiCorp
 Washington General Rate Case - June 2012
 General Wage Increase Adjustment

Labor Increases - July 2011 through June 2013

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

12 Months Ended June 2012		Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12
2	Officer/Exempt							1.93%					
3	IBEW 125			1.00%					1.50%				(2)
4	IBEW 659			1.25%								1.50%	(2)
5	UWUA 197												(2)
8	UWUA 127				1.50%								(2)
9	IBEW 57 WY	1.50%											(2)
11	IBEW 57 PD								2.00%				(2)
12	IBEW 57 PS								2.00%				(2)
13	PCCC Non-Exempt												(2)
15	IBEW 57 CT												(2)
18	Non-Exempt							1.93%					1.75%

12 Months Ending June 2013		Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13
2	Officer/Exempt							2.25%					(1)
3	IBEW 125								2.00%				(2)
4	IBEW 659											1.50%	(2)
5	UWUA 197												(2)
8	UWUA 127				2.00%								(2)
9	IBEW 57 WY	1.50%											(2)
11	IBEW 57 PD								2.25%				(1)
12	IBEW 57 PS								2.25%				(1)
13	PCCC Non-Exempt												(2)
15	IBEW 57 CT												(2)
18	Non-Exempt							2.25%					1.25%

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

PacifiCorp
Washington General Rate Case - June 2012
General Wage Increase Adjustment
Payroll Tax Adjustment Calculation

FICA Calculated on June 2012 Restatement Labor		Reference
Restated Wages Adjustment	4,991,340	4.3.2
Medicare Rate (no cap)	1.45%	
	<u>72,374</u>	
Social Security Rate	6.20%	
	<u>309,463</u>	
Percentage of Social Security Eligible Wages	92.45%	
	<u>286,108</u>	
Total FICA Tax	<u>358,482</u>	4.3.2
FICA Calculated on June 2013 Pro Forma Labor		
Pro Forma Wages Adjustment	4,791,213	4.3.2
Pro Forma Incentive Adjustment	539,129	4.3.2
	<u>5,330,342</u>	
Medicare Rate (no cap)	1.45%	
	<u>77,290</u>	
Social Security Rate	6.20%	
	<u>330,481</u>	
Percentage of Social Security Eligible Wages	93.11%	
	<u>307,708</u>	
Total FICA Tax	<u>384,998</u>	4.3.2

PacifiCorp
Washington General Rate Case - June 2012
General Wage Increase Adjustment
Adjustment by FERC Account - Total Company

Total Company Basis						
Indicator	Actual		Restating Adjustment	Restatement 12 Months Ended June 2012	Pro Forma Adjustment	Pro Forma 12 Months Ending June 2013
	12 Months Ended June 2012	% Of Total				
500CAGE	70,431,449	9.73%	188,561	70,620,010	556,065	71,176,075
500CAGW	2,781	0.00%	7	2,788	22	2,810
500JBG	7,552,157	1.04%	20,219	7,572,376	59,625	7,632,002
501CAEE	1,192,487	0.16%	3,193	1,195,680	9,415	1,205,095
501JBE	737,182	0.10%	1,974	739,155	5,820	744,976
501SE	307,347	0.04%	823	308,170	2,427	310,596
512CAGE	30,752,242	4.25%	82,331	30,834,573	242,793	31,077,366
512CAGW	(54,000)	-0.01%	(145)	(54,144)	(426)	(54,571)
512JBG	17,350,483	2.40%	46,451	17,396,934	136,984	17,533,918
535CAGE	6,045,496	0.84%	16,185	6,061,682	47,730	6,109,411
535CAGW	8,375,840	1.16%	22,424	8,398,264	66,128	8,464,392
545CAGE	1,101,972	0.15%	2,950	1,104,922	8,700	1,113,622
545CAGW	2,683,225	0.37%	7,184	2,690,409	21,184	2,711,593
548CAGE	5,329,872	0.74%	14,269	5,344,141	42,080	5,386,221
548CAGW	1,722,598	0.24%	4,612	1,727,209	13,600	1,740,809
548SG	1,700,552	0.23%	4,553	1,705,105	13,426	1,718,531
553CAGE	2,076,405	0.29%	5,559	2,081,964	16,393	2,098,356
553CAGW	685,076	0.09%	1,834	686,911	5,409	692,319
557CAGE	8,436,272	1.17%	22,586	8,458,858	66,605	8,525,463
557CAGW	128,212	0.02%	343	128,556	1,012	129,568
557JBG	1,520,747	0.21%	4,071	1,524,818	12,006	1,536,824
557SG	25,059,844	3.46%	67,091	25,126,935	197,851	25,324,785
560CAGE	2,548,362	0.35%	6,823	2,555,185	20,120	2,575,304
560CAGW	719,187	0.10%	1,925	721,112	5,678	726,790
560JBG	(2,952)	0.00%	(8)	(2,960)	(23)	(2,983)
560SG	11,847,511	1.64%	31,718	11,879,230	93,538	11,972,767
571CAGE	2,582,536	0.36%	6,914	2,589,450	20,389	2,609,839
571CAGW	2,138,621	0.30%	5,726	2,144,346	16,885	2,161,231
571JBG	143,347	0.02%	384	143,731	1,132	144,863
571SG	3,918,945	0.54%	10,492	3,929,437	30,941	3,960,377
580CA	1,086,610	0.15%	2,909	1,089,519	8,579	1,098,098
580IDU	1,029,669	0.14%	2,757	1,032,426	8,129	1,040,555
580OR	9,289,840	1.28%	24,871	9,314,711	73,344	9,388,056
580SNPD	31,561,277	4.36%	84,497	31,645,773	249,180	31,894,953
580UT	8,902,699	1.23%	23,835	8,926,533	70,288	8,996,821
580WA	2,010,525	0.28%	5,383	2,015,907	15,873	2,031,781
580WYP	2,002,777	0.28%	5,362	2,008,138	15,812	2,023,951
580WYU	157,207	0.02%	421	157,628	1,241	158,869
593CA	784,656	0.11%	2,101	786,757	6,195	792,952
593IDU	3,822,096	0.53%	10,233	3,832,329	30,176	3,862,505
593OR	14,330,975	1.98%	38,367	14,369,342	113,145	14,482,487
593SNPD	11,309,384	1.56%	30,278	11,339,661	89,289	11,428,950
593UT	20,021,378	2.77%	53,602	20,074,980	158,071	20,233,051
593WA	2,629,586	0.36%	7,040	2,636,626	20,761	2,657,387
593WYP	2,573,759	0.36%	6,891	2,580,649	20,320	2,600,970
593WYU	519,438	0.07%	1,391	520,828	4,101	524,929
903CA	903,651	0.12%	2,419	906,070	7,134	913,205
903CN	36,531,376	5.05%	97,803	36,629,179	288,420	36,917,598
903IDU	1,545,469	0.21%	4,138	1,549,607	12,202	1,561,809
903OR	9,631,298	1.33%	25,785	9,657,084	76,040	9,733,124
903UT	6,176,219	0.85%	16,535	6,192,754	48,762	6,241,516
903WA	1,202,130	0.17%	3,218	1,205,349	9,491	1,214,839
903WYP	1,424,759	0.20%	3,814	1,428,574	11,249	1,439,822
903WYU	213,815	0.03%	572	214,388	1,688	216,076
908CA	57,612	0.01%	154	57,767	455	58,221
908CN	2,530,938	0.35%	6,776	2,537,714	19,982	2,557,696
908IDU	485,014	0.07%	1,298	486,313	3,829	490,142
908OR	1,776,707	0.25%	4,757	1,781,464	14,027	1,795,491
908OTHER	14,268	0.00%	38	14,306	113	14,418
908UT	2,540,737	0.35%	6,802	2,547,539	20,059	2,567,599
908WA	453,793	0.06%	1,215	455,007	3,583	458,590
908WYP	1,055,786	0.15%	2,827	1,058,613	8,336	1,066,948
920CA	127,153	0.02%	340	127,493	1,004	128,497
920IDU	336,302	0.05%	900	337,202	2,655	339,858
920OR	1,854,649	0.26%	4,965	1,859,614	14,643	1,874,257
920SO	98,560,851	13.62%	263,869	98,824,720	778,150	99,602,870
920UT	(1,384,670)	-0.19%	(3,707)	(1,388,377)	(10,932)	(1,399,309)
920WA	(536,235)	-0.07%	(1,436)	(537,671)	(4,234)	(541,904)
920WYP	338,773	0.05%	907	339,680	2,675	342,355
935CA	(22,859)	0.00%	(61)	(22,920)	(180)	(23,101)
935IDU	(103)	0.00%	(0)	(104)	(1)	(104)
935OR	(9,745)	0.00%	(26)	(9,771)	(77)	(9,848)
935SO	2,605,162	0.36%	6,975	2,612,136	20,568	2,632,704
935UT	288	0.00%	1	289	2	291
935WA	(18,160)	0.00%	(49)	(18,208)	(143)	(18,352)
935WYU	(10,376)	0.00%	(28)	(10,404)	(82)	(10,486)
Utility Labor	497,450,275	68.72%	1,331,785	498,782,061	3,927,431	502,709,492
Non-Utility/Capital	226,457,419	31.28%	606,277	227,063,696	1,787,909	228,851,605
Total	723,907,694	100.00%	1,938,062	725,845,756	5,715,340	731,561,096

PacifiCorp
Washington General Rate Case - June 2012
General Wage Increase Adjustment
 Adjustment by FERC Account - WA Allocated

Indicator	WA %	WA Allocated		Restating Adjustment	Restatement 12 Months Ended June 2012	Pro Forma Adjustment	Pro Forma 12 Months Ending June 2013
		Actual 12 Months Ended June 2012	% Of Total				
500CAGE	0.0000%	-	0.00%	-	-	-	-
500CAGW	22.6265%	629	0.00%	2	631	5	636
500JBG	22.4981%	1,699,091	5.40%	4,549	1,703,640	13,415	1,717,055
501CAEE	0.0000%	-	0.00%	-	-	-	-
501JBE	22.5195%	166,010	0.53%	444	166,454	1,311	167,765
501SE	7.5708%	23,269	0.07%	62	23,331	184	23,515
512CAGE	0.0000%	-	0.00%	-	-	-	-
512CAGW	22.6265%	(12,218)	-0.04%	(33)	(12,251)	(96)	(12,347)
512JBG	22.4981%	3,903,528	12.41%	10,451	3,913,978	30,819	3,944,797
535CAGE	0.0000%	-	0.00%	-	-	-	-
535CAGW	22.6265%	1,895,159	6.03%	5,074	1,900,232	14,963	1,915,195
545CAGE	0.0000%	-	0.00%	-	-	-	-
545CAGW	22.6265%	607,120	1.93%	1,625	608,745	4,793	613,538
548CAGE	0.0000%	-	0.00%	-	-	-	-
548CAGW	22.6265%	389,763	1.24%	1,043	390,807	3,077	393,884
548SG	8.0434%	136,782	0.43%	366	137,148	1,080	138,228
553CAGE	0.0000%	-	0.00%	-	-	-	-
553CAGW	22.6265%	155,009	0.49%	415	155,424	1,224	156,648
557CAGE	0.0000%	-	0.00%	-	-	-	-
557CAGW	22.6265%	29,010	0.09%	78	29,088	229	29,317
557JBG	22.4981%	342,139	1.09%	916	343,055	2,701	345,756
557SG	8.0434%	2,015,663	6.41%	5,396	2,021,059	15,914	2,036,973
560CAGE	0.0000%	-	0.00%	-	-	-	-
560CAGW	22.6265%	162,727	0.52%	436	163,162	1,285	164,447
560JBG	22.4981%	(664)	0.00%	(2)	(666)	(5)	(671)
560SG	8.0434%	952,942	3.03%	2,551	955,493	7,524	963,017
571CAGE	0.0000%	-	0.00%	-	-	-	-
571CAGW	22.6265%	483,895	1.54%	1,295	485,190	3,820	489,011
571JBG	22.4981%	32,250	0.10%	86	32,337	255	32,591
571SG	8.0434%	315,216	1.00%	844	316,060	2,489	318,549
580CA	0.0000%	-	0.00%	-	-	-	-
580IDU	0.0000%	-	0.00%	-	-	-	-
580OR	0.0000%	-	0.00%	-	-	-	-
580SNPD	6.4658%	2,040,690	6.49%	5,463	2,046,153	16,111	2,062,265
580UT	0.0000%	-	0.00%	-	-	-	-
580WA	100.0000%	2,010,525	6.39%	5,383	2,015,907	15,873	2,031,781
580WYP	0.0000%	-	0.00%	-	-	-	-
580WYU	0.0000%	-	0.00%	-	-	-	-
593CA	0.0000%	-	0.00%	-	-	-	-
593IDU	0.0000%	-	0.00%	-	-	-	-
593OR	0.0000%	-	0.00%	-	-	-	-
593SNPD	6.4658%	731,243	2.33%	1,958	733,200	5,773	738,973
593UT	0.0000%	-	0.00%	-	-	-	-
593WA	100.0000%	2,629,586	8.36%	7,040	2,636,626	20,761	2,657,387
593WYP	0.0000%	-	0.00%	-	-	-	-
593WYU	0.0000%	-	0.00%	-	-	-	-
903CA	0.0000%	-	0.00%	-	-	-	-
903CN	6.9301%	2,531,662	8.05%	6,778	2,538,440	19,988	2,558,428
903IDU	0.0000%	-	0.00%	-	-	-	-
903OR	0.0000%	-	0.00%	-	-	-	-
903UT	0.0000%	-	0.00%	-	-	-	-
903WA	100.0000%	1,202,130	3.82%	3,218	1,205,349	9,491	1,214,839
903WYP	0.0000%	-	0.00%	-	-	-	-
903WYU	0.0000%	-	0.00%	-	-	-	-
908CA	0.0000%	-	0.00%	-	-	-	-
908CN	6.9301%	175,397	0.56%	470	175,866	1,385	177,251
908IDU	0.0000%	-	0.00%	-	-	-	-
908OR	0.0000%	-	0.00%	-	-	-	-
908OTHER	0.0000%	-	0.00%	-	-	-	-
908UT	0.0000%	-	0.00%	-	-	-	-
908WA	100.0000%	453,793	1.44%	1,215	455,007	3,583	458,590
908WYP	0.0000%	-	0.00%	-	-	-	-
920CA	0.0000%	-	0.00%	-	-	-	-
920IDU	0.0000%	-	0.00%	-	-	-	-
920OR	0.0000%	-	0.00%	-	-	-	-
920SO	6.8509%	6,752,333	21.47%	18,077	6,770,410	53,310	6,823,721
920UT	0.0000%	-	0.00%	-	-	-	-
920WA	100.0000%	(536,235)	-1.71%	(1,436)	(537,671)	(4,234)	(541,904)
920WYP	0.0000%	-	0.00%	-	-	-	-
935CA	0.0000%	-	0.00%	-	-	-	-
935IDU	0.0000%	-	0.00%	-	-	-	-
935OR	0.0000%	-	0.00%	-	-	-	-
935SO	6.8509%	178,478	0.57%	478	178,956	1,409	180,365
935UT	0.0000%	-	0.00%	-	-	-	-
935WA	100.0000%	(18,160)	-0.06%	(49)	(18,208)	(143)	(18,352)
935WYU	0.0000%	-	0.00%	-	-	-	-
Utility Labor		31,448,760	100.00%	84,195	31,532,955	248,292	31,781,247
Non-Utility/Capital		-	0.00%	-	-	-	-
Total		31,448,760	100.00%	84,195	31,532,955	248,292	31,781,247

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Purchased Power	557	RES	(2,965,899)	SG	8.043%	(238,559)	4.4.1
Other Purchased Power	557	RES	(6,463,491)	CAGE	0.000%	-	4.4.1
Advertising	909	RES	(3,061)	CN	6.930%	(212)	4.4.1
Other Purchased Power	557	RES	9,429,390	ID	Situs	-	4.4.1
Advertising	909	RES	3,061	ID	Situs	-	4.4.1
			<u>(0)</u>			<u>(238,771)</u>	

Description of Adjustment:

Payments made to Idaho irrigators as part of the Idaho Irrigation Load Control Program and a portion of the program's administrative costs are system allocated in the unadjusted data. This restating adjustment situs assigns the payments to Idaho. DSM costs are currently situs assigned to the states in which the costs are incurred to match the benefit of reduced load reflected in allocation factors.

PacifiCorp
Washington General Rate Case - June 2012
Idaho Irrigation Load Control

	<u>FERC</u> <u>Account</u>	<u>Factor</u>	<u>Amount</u>	
Idaho Irrigation Load Control Incentive Payments	557	SG	6,463,491	Ref. 4.4
Irrigation Load Control Program Costs	557	CAGE	2,965,899	Ref. 4.4
Irrigation Load Control Program Costs	909	CN	3,061	Ref. 4.4
			<u>9,432,450</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
1) EPA and DOJ Accrual	557	RES	1,000,000	SG	8.043%	80,434	4.5.1
2) EEOC Settlement Reversal	930	RES	50,000	SO	6.851%	3,425	4.5.1
3) Correction of DSM Charges	908	RES	66,866	WA	Situs	66,866	4.5.1
4) Jim Bridger Turbine Upgrade	557	RES	3,033,000	SG	8.043%	243,956	4.5.1
5) Non-Res. Curtailment Program Write-off	908	RES	(49,908)	UT	Situs	-	4.5.1
	908	RES	(47,055)	OR	Situs	-	4.5.1
	908	RES	(18,046)	WA	Situs	(18,046)	4.5.1
6) Boilermaker Reserve	557	RES	4,302,803	JBE	22.520%	968,972	4.5.1
Adjustment to Tax:							
<u>Tax Deferral of Electric Lake</u>							
Schedule M Adjustment	SCHMAT	RES	(63,030)	CAEE	0.000%	-	4.5.2
Schedule M Adjustment	SCHMDT	RES	(44,269)	CAEE	0.000%	-	4.5.2

Description of Adjustment

A variety of accounting entries were made to expense accounts during the 12-months ended June 2012 that are non-recurring in nature or relate to a prior period. This restating adjustment removes these transactions from results to normalize test period results. A description of each item is provided on page 4.5.1.

PacifiCorp
Washington General Rate Case - June 2012
Remove Non-Recurring Entries

No.	Postg Date	Text	FERC Acct	Factor	Amount as Booked	Reference
1	9/29/2011	EPA and DOJ Accrual under New Review Program: The EPA and DOJ reviewed the plant upgrades and considered whether they were too large to fit under the Company's existing permits. Accordingly, in April 2009 the Company accrued a potential fee. In September 2011 it was determined this accrual was no longer necessary.	557	SG	(1,000,000)	Ref 4.5
2	8/11/2011	Reversal of EEOC accrual: An EEOC settlement and back pay was accrued prior to the base period. The accrual was reversed in August, 2011. This reversal of the prior period accrual needs to be removed from results.	930	SO	(50,000)	Ref 4.5
3	10/27/2011	Correction of DSM charges: The Company corrected DSM expenses that should have been charged to DSM regulatory assets in October 2011. The expenses relate to 2010 costs and need to be removed as out-of-period.	908	WA	(66,866)	Ref 4.5
4	12/13/2011	Jim Bridger Unit 2, 3 and 4 turbine upgrades: To reverse the CWIP reserve for the potential impairment of Jim Bridger and Huntington 2 Turbine Upgrade projects, accrued in prior months in anticipation of a renegotiation of the contract with Mechanical Dynamics & Analysis (MD&A). Since the renegotiated MD&A contract was executed in December, this reserve was reversed.	557	SG	(3,033,000)	Ref 4.5
5	6/30/2012	Non-Residential Curtailment Program cost write-off: To expense the development costs of the non-residential curtailment program.	908	UT	49,908	Ref 4.5
			908	OR	47,055	Ref 4.5
			908	WA	18,046	Ref 4.5
6	12/31/2011	Deconsolidation Entry: Boilermaker Reserve accrual was moved to Nonutility. Original accrual was made in June 2011 and removed from results. This entry also needs to be removed from results.	557	JBE	(4,302,803)	Ref 4.5
Total					(8,337,661)	Ref 4.5

PacifiCorp
Washington General Rate Case - June 2012
Remove Non-Recurring Entries
Actual Tax Data

FERC	SAP Acct	Description	Factor	Amount	
4098300	425125	Deferred Coal Cost - Arch	CAEE	63,030	Ref. 4.5
4099300	705300	Reg. Liability - Deferred Benefit_Arch S	CAEE	44,269	Ref. 4.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove amortization from base period	920	PRO	1,017,963	WA	Situs	1,017,963	
Adjustment to Tax:							
Accumulated Deferred Inc Tax Balance	283	PRO	(563,394)	WA	Situs	(563,394)	4.6.1

Description of Adjustment

The stipulation settling UE-090205 permits deferral and amortization of the pension curtailment gain resulting from employee participation in the 401(k) retirement plan option. This pro forma adjustment removes the actual amortization from the base period because it expires December 31, 2012.

PacifiCorp
Washington General Rate Case - June 2012
Pension Curtailment
Actual Tax Data

FERC Acct	SAP Acct	Description	Factor	Amount	
2831000	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	563,394	Ref. 4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Remove DSM Revenue	456	RES	(1,273,811)	CA	Situs	-	
	456	RES	(3,199,350)	ID	Situs	-	
	456	RES	(10,204,815)	OR	Situs	-	
	456	RES	(30,158,995)	UT	Situs	-	
	456	RES	(4,270,713)	WA	Situs	(4,270,713)	
	456	RES	(2,419,514)	WY-ALL	Situs	-	
			<u>(51,527,197)</u>			<u>(4,270,713)</u>	4.7.1
Adjustment to Expense:							
Remove DSM Amortization Expense	908	RES	(2,208,826)	CA	Situs	-	
	908	RES	(5,750,257)	ID	Situs	-	
	908	RES	(23,160,791)	OR	Situs	-	
	908	RES	(47,542,835)	UT	Situs	-	
	908	RES	(8,686,670)	WA	Situs	(8,686,670)	
	908	RES	(3,998,687)	WY-ALL	Situs	-	
			<u>(91,348,067)</u>			<u>(8,686,670)</u>	4.7.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	RES	(9,654,869)	SO	6.851%	(661,448)	4.7.2
Schedule M Adjustment	SCHMDT	RES	(14,795)	OR	Situs	-	4.7.2

Description of Adjustment

This restating adjustment removes July 2011 through December 2011 revenues and July 2011 through June 2012 expenses associated with the Company's Demand-side Management (DSM) programs. The January 2012 through June 2012 revenues are removed through the revenue adjustments. DSM program costs are recovered in each state through separate tariff riders.

Remove DSM Revenue:

FERC Account	Description	Allocation	Unadjusted Actuals
456	DSM Revenue - CA	CA	1,273,811
456	DSM Revenue - ID	IDU	3,199,350
456	DSM Revenue - OR	OR	10,204,815
456	DSM Revenue - UT	UT	30,158,995
456	DSM Revenue - WA	WA	4,270,713
456	DSM Revenue - WY	WY	2,419,514
			51,527,197

Ref. 4.7

Remove DSM Amortization Expense:

FERC Account	Description	Allocation	Unadjusted Actuals
908	CA DSM AMORT-SBC/ECC	CA	2,208,826
908	IDU DSM AMORT-SBC/ECC	IDU	5,750,257
908	OR DSM AMORT-SBC/ECC	OR	23,160,791
908	UT DSM AMORT-SBC/ECC	UT	47,542,835
908	WA DSM AMORT-SBC/ECC	WA	8,686,670
908	WYP DSM AMORT-SBC/ECC	WYP	3,998,687
			91,348,067

Ref. 4.7

PacifiCorp
Washington General Rate Case - June 2012
DSM Revenue & Expense Removal
Actual Tax Results

FERC Account	SAP Account	Description	Factor	Amount	
4098300	430100	Customer Service / Weatherization	SO	9,654,869	Ref. 4.7
4099300	705265	Reg Liab - OR Energy Conservation Charge	OR	14,795	Ref. 4.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Base Period Accr for OR Liab Res	925	RES	786,154	SO	6.851%	53,859	4.8.1
Adjust Accr for Liab Reserve to 6-year Avg	925	RES	(7,486,205)	SO	6.851%	(512,875)	4.8.2
Remove California CEMA Regulatory Asset	924	RES	(658,783)	SO	6.851%	(45,133)	4.8.3
<u>Correct allocation of accrual of damages</u>							
System Allocation	924	RES	183,732	SO	6.851%	12,587	4.8.4
California Allocation	924	RES	(65,941)	CA	Situs	-	4.8.4
Oregon Allocation	924	RES	(117,792)	OR	Situs	-	4.8.4
<u>Adjust Property Damage expense to six year average:</u>							
Property Insurance - Transmission	571	RES	268,998	CAGW	22.626%	60,865	4.8.5
Property Insurance - WA Distribution	593	RES	143,847	WA	Situs	143,847	4.8.5
Property Insurance - Non-T&D	553	RES	329,187	CAGW	22.626%	74,484	4.8.5
Adjustment to Tax:							
Schedule M Adjustment	SCHMAP	RES	(860,679)	SO	6.851%	(58,964)	4.8.6
Schedule M Adjustment	SCHMDP	RES	(8,817,011)	SO	6.851%	(604,047)	4.8.6
Schedule M Adjustment	SCHMDT	RES	(3,031,000)	SO	6.851%	(207,652)	4.8.6
Schedule M Adjustment	SCHMAT	RES	7,340,335	SO	6.851%	502,881	4.8.2
Schedule M Adjustment	SCHMDT	RES	1,552,868	SO	6.851%	106,386	4.8.2

Description of Adjustment

Consistent with the Company's previous general rate case (UE- 111190), the Company has replaced the base period liability and property damage expense with a six-year average. This restating adjustment also removes amounts from results that should not be charged to Washington, and corrects allocation and accounting of insurance charges.



PacifiCorp
 Washington General Rate Case - June 2012
 Insurance Expense
 Correction Allocation of Liability Insurance Accruals Related to Oregon

In unadjusted results, Oregon liability insurance accruals were charged system-wide on an SO factor and should have been charged situs to Oregon

<u>Year</u>	<u>Period</u>	<u>RefDoc.No.</u>	<u>Account</u>	<u>Text</u>	<u>FERC Acct</u>	<u>Location</u>	<u>Amount</u>	<u>Pstng Date</u>
2011	7	121446556	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	07/31/2011
2011	8	121548857	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	08/31/2011
2011	9	121652330	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	09/30/2011
2011	10	121950658	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	10/31/2011
2011	11	122044879	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	11/30/2011
2011	12	122144396	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	12/31/2011
2012	1	122443587	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	01/31/2012
2012	1	122443587	545050	Oregon share of new I&D claims Jan-12	9250000	000001	(2,076)	01/31/2012
2012	1	122423786	545050	Adj OR reserve for 2011 claims after 3/31/11	9250000	000001	(25,017)	01/31/2012
2012	2	122517294	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	02/29/2012
2012	3	122808290	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	03/31/2012
2012	3	122808290	545050	Oregon share of new I&D claims 2011 true-up	9250000	000001	(8,254)	03/31/2012
2012	3	122808290	545050	Oregon share of new I&D claims Jan-12 true-up	9250000	000001	(685)	03/31/2012
2012	3	122879066	545050	Oregon share of new I&D claims Mar-12	9250000	000001	(20,708)	03/31/2012
2012	4	122879066	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	04/30/2012
2012	4	122879066	545050	Oregon share of new I&D claims Apr-12	9250000	000001	(41,978)	04/30/2012
2012	5	122954641	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	05/31/2012
2012	5	122954641	545050	Oregon share of new I&D claims May-12	9250000	000001	(7,731)	05/31/2012
2012	6	123022029	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	06/30/2012
2012	6	123022029	545050	Oregon share of new I&D claims Jun-12	9250000	000001	(99,847)	06/30/2012
2012	6	123242378	545050	Oregon share of new I&D claims (Wood Hollow)	9250000	000001	(828,330)	06/30/2012
							(786,154)	

Ref 4.8

PacifiCorp
 Washington General Rate Case - June 2012
 Insurance Expense
 Liability Insurance Expense Based on a Six-Year Average

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

<u>Year</u>	<u>Accrual</u>	Commercial <u>Reimbursement</u>	<u>Net Expense</u>	<u>Schedule M Addition</u>	<u>Schedule M Deduction</u>
2006 (last 6 mos)	2,060,098	Netted in Accrual	2,060,098	2,060,098	-
2007	10,087,289	(3,308,400)	6,778,889	10,087,289	(3,308,400)
2008	8,469,504	(4,525,001)	3,944,503	8,469,504	(4,525,001)
2009	4,487,483	(565,133)	3,922,350	4,487,483	(565,133)
2010	4,831,787	(1,618,605)	3,213,181	4,831,787	(1,618,605)
2011	2,901,323	49,999	2,951,322	2,901,323	49,999
2012 (1st 6 mos)	11,204,524	649,930	11,854,454	11,204,524	649,930
	Six-year average		5,787,466	7,340,335	(1,552,868)
	Amount in base period		13,273,671	<u>Ref. 4.8</u>	<u>Ref. 4.8</u>
	Additional accrual		<u>(7,486,205)</u>		
			Ref 4.8		



PacifiCorp
 Washington General Rate Case - June 2012
 Insurance Expense
 Remove California Catastrophic Event Memorandum Account (CEMA) from Results

A regulatory asset was established to defer the costs of California storm damage. The entries related to this regulatory asset should not be included in Washington results.

Year	Period	Account	Text	FERC Acct	Location	Allocator	In TC	Pstng Date
2011	007	549301	July Recl of CEMA fr FERC 921 to 924	9240000	000103	SO	107,247	07/31/2011
2011	008	549301	Aug:reclass of CEMA from FERC 921 to 924	9240000	000103	SO	103,893	08/31/2011
2011	009	549301	Sept reclass of CEMA fr FERC 921 to 924	9240000	000103	SO	97,979	09/30/2011
2011	010	549301	Oct-11 Reclss of CEMA from FERC 921 to 924r	9240000	000103	SO	87,678	10/31/2011
2011	011	549301	Nov Reclss of CEMA fr FERC 921 to 924	9240000	000103	SO	88,231	11/30/2011
2011	012	549301	Dec reclass of CEMA fr FERC 921 to 924	9240000	000103	SO	113,341	12/31/2011
2012	001	549301	Reclss of CEMA fr FERC 921 to 924- Jan 12	9240000	000103	SO	62,149	01/31/2012
2012	002	549301	Reclss of CEMA from FERC 921 to 924 - Feb 2012	9240000	000103	SO	(382)	02/29/2012
2012	003	549301	Rcl of CEMA from FERC 921 to 924-March 2012	9240000	000103	SO	(360)	03/31/2012
2012	004	549301	Reclss of CEMA from FERC 921 to 924 - April 2012	9240000	000103	SO	(448)	04/30/2012
2012	005	549301	Reclss of CEMA from FERC 921 to 924 - May 2012	9240000	000103	SO	(325)	05/31/2012
2012	006	549301	Rcl of CEMA fr FERC 921 to 924-June 2012	9240000	000103	SO	(220)	06/30/2012
							658,783	
							<u>Ref 4.8</u>	

PacifiCorp
 Washington General Rate Case - June 2012
 Insurance Expense
 Correct Allocation

These charges relate to the period captive insurance was in effect and all property damage was allocated on an SO factor. The charges below were incorrectly allocated on other factors. This adjustment corrects the allocation of these entries.

Year	Period	CoCode	Profit Ctr	Account	Text	RefDoc.No.	Cost Ctr	FERC Acct	Locath	Alloc	In TC	Pstng Date
2011	007	1000	9006	548050	Property insurance provision	121446557	13158	9241000	000090	CA	12,643	07/31/2011
2011	008	1000	9006	548050	Property insurance provision	121530287	13158	9241000	000090	CA	6,402	08/31/2011
2011	009	1000	9006	548050	Property insurance provision	121652701	13158	9241000	000090	CA	4,288	09/30/2011
2011	010	1000	9006	548050	Property insurance provision	121942796	13158	9241000	000090	CA	42,607	10/31/2011
											<u>65,941</u>	
											Ref 4.8	

Year	Period	CoCode	Profit Ctr	Account	Text	RefDoc.No.	Cost Ctr	FERC Acct	Locath	Alloc	In TC	Pstng Date
2011	007	1000	1719	548050	Property insurance provision	121446557	11950	9241000	000001	OR	19,216	07/31/2011
2011	008	1000	1719	548050	Property insurance provision	121530287	11950	9241000	000001	OR	4,775	08/31/2011
2011	009	1000	1719	548050	Property insurance provision	121652701	11950	9241000	000001	OR	1,622	09/30/2011
2011	010	1000	1719	548050	Property insurance provision	121652707	11950	9241000	000001	OR	(3,244)	09/30/2011
2011	010	1000	1719	548050	Property insurance provision	121942796	11950	9241000	000001	OR	91,134	10/31/2011
2011	012	1000	1719	548050	Property insurance provision	122144381	11950	9241000	000001	OR	4,289	12/31/2011
											<u>117,792</u>	
											Ref 4.8	

183,732
 Ref 4.8

PacifiCorp
Washington General Rate Case - June 2012
Insurance Expense
Property Damage Not Covered by Commercial Insurance Based on a six-year average

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

	<u>WA Dist.</u>	<u>WCA Trans.</u>	<u>WCA Non T&D</u>
<u>Six-year average</u>			
Apr 2006 - Mar 2007	582,828	245,993	411,139
Apr 2007 - Mar 2008	1,493,728	1,426,203	199,641
Apr 2008 - Mar 2009*	425,221	335,571	138,883 *
Apr 2009 - Mar 2010	246,685	1,058,872	847,444
Apr 2010 - Mar 2011	591,239	335,721	278,384
Apr 2011 - Mar 2012	509,654	358,979	99,632
 6-Year Average	 641,559	 626,890	 329,187
 <u>Actual 12 Months Ended June 2012</u>			
July 2011 - June 2012	497,713	357,891	-
 Difference in six-year average and 12 ME June 2012	 143,847	 268,998	 329,187
	Ref 4.8	Ref 4.8	Ref 4.8

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

PacifiCorp
 Washington General Rate Case - June 2012
 Insurance Expense
 Tax Data

Third Party Liability Insurance Expense - Captive portion

Captive Liability Insurance ended March 21, 2011 (no need to remove any Permanent items any longer)

Remove Captive liability premium in base period FY June 2012	SO	860,679	
Include Captive liability insurance premium 1/1/2011-3/21/2011		-	
Include Captive property insurance premium 1/1/2011-3/21/2011		-	
Captive liability insurance premium adjustment		<u>860,679</u>	Ref. 4.8

MEHC Insurance Service - Receivable (no need to remove any Permanent items any longer)

Remove MEHC Insurance Services - Receivable in base period FY June 2012	SO	8,817,011	Ref. 4.8
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Injuries and Damages Accrual - Cash Basis	SO	3,031,000	Ref. 4.8
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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Advertising Expense - Removal	909	RES	(28)	CN	6.930%	(2)	4.9.1
Advertising Expense - Reallocation	909	RES	(315,824)	CN	6.930%	(21,887)	4.9.1
Washington Advertising Expense	909	RES	31,245	WA	Situs	31,245	4.9.1
Oregon Advertising Expense	909	RES	166,055	OR	Situs	-	4.9.1
California Advertising Expense	909	RES	967	CA	Situs	-	4.9.1
Idaho Advertising Expense	909	RES	19,359	ID	Situs	-	4.9.1
Wyoming Advertising Expense	909	RES	44,191	WY-ALL	Situs	-	4.9.1
Utah Advertising Expense	909	RES	54,007	UT	Situs	-	4.9.1
			<u>(28)</u>			<u>9,356</u>	
Advertising Expense	930	RES	(113)	SO	6.851%	(8)	4.9.1
Oregon Advertising Expense	930	RES	(302)	OR	Situs	-	4.9.1
Wyoming Advertising Expense	930	RES	415	WY-ALL	Situs	-	4.9.1
			<u>-</u>			<u>(8)</u>	

Description of Adjustment

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

For all system-allocated advertising expenses incurred during the 12-months ended June 2012, this restating adjustment situs assigns any costs attributable to a specific jurisdiction.

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

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company	
RES	9090000	530022	Informational Advertising Services	CN	28	Ref. 4.9

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

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company	
RES	9090000	530019	Legally Mandated Advertising Services	CN	1,472	Ref. 4.9
RES	9090000	530022	Informational Advertising Services	CN	314,352	Ref. 4.9
RES	9301000	530020	Advertising Services	SO	113	Ref. 4.9
					<u>315,937</u>	

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

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company	
RES	9090000	530019	Legally Mandated Advertising Services	WA	703	Ref. 4.9
RES	9090000	530019	Legally Mandated Advertising Services	WY	308	Ref. 4.9
RES	9090000	530019	Legally Mandated Advertising Services	UT	460	Ref. 4.9
RES	9090000	530022	Informational Advertising Services	WA	30,541	Ref. 4.9
RES	9090000	530022	Informational Advertising Services	OR	166,055	Ref. 4.9
RES	9090000	530022	Informational Advertising Services	CA	967	Ref. 4.9
RES	9090000	530022	Informational Advertising Services	ID	19,359	Ref. 4.9
RES	9090000	530022	Informational Advertising Services	WY	43,883	Ref. 4.9
RES	9090000	530022	Informational Advertising Services	UT	53,548	Ref. 4.9
RES	9301000	530020	Advertising Services	OR	(302)	Ref. 4.9
RES	9301000	530020	Advertising Services	WY	415	Ref. 4.9
					<u>315,937</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Memberships As Booked	930	RES	(328,045)	SO	6.851%	(22,474)	4.10.2
Remove Memberships As Booked	930	RES	(1,250)	UT	Situs	-	4.10.2
Total			<u>(329,295)</u>			<u>(22,474)</u>	4.10.2
Add - Memberships on State Specific Factors	930	RES	5,840	CA	Situs	-	4.10.2
Add - Memberships on State Specific Factors	930	RES	214,930	OR	Situs	-	4.10.2
Add - Memberships on State Specific Factors	930	RES	24,128	WA	Situs	24,128	4.10.2
Add - Memberships on State Specific Factors	930	RES	54,824	UT	Situs	-	4.10.2
Add - Memberships on State Specific Factors	930	RES	4,184	ID	Situs	-	4.10.2
Add - Memberships on State Specific Factors	930	RES	25,390	WY-ALL	Situs	-	4.10.2
Total			<u>329,295</u>			<u>24,128</u>	4.10.2
			<u>-</u>			<u>1,654</u>	4.10.2

Description of Adjustment

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

For all system-allocated membership and subscription expenses incurred during the 12-months ended June 2012, this restating adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp
Washington General Rate Case - June 2012
Memberships and Subscriptions

FERC Account	SAP Account	Category	Vendor Name	Factor As Booked	Situs Reallocated	Amount
National and Regional Trade Memberships						
930.2	545550	Community & Economic Development	ALBANY AREA CHAMBER OF COMMERCE	SO	OR	100
930.2	545550	Community & Economic Development	ALBANY-MILLERSBURG ECONOMIC	SO	OR	1,500
930.2	545550	Community & Economic Development	ARLINGTON CLUB	SO	OR	1,535
930.2	545550	Community & Economic Development	ASSOCIATED OREGON INDUSTRIES	SO	OR	28,000
930.2	545550	Community & Economic Development	ASSOCIATION OF WASHINGTON CITIES	SO	WA	1,000
930.2	545550	Community & Economic Development	BAY AREA CHAMBER OF COMMERCE	SO	CA	600
930.2	545550	Community & Economic Development	BEAR RIVER VALLEY CHAMBER OF	SO	UT	350
930.2	545550	Community & Economic Development	BEND CHAMBER OF COMMERCE	SO	OR	1,203
930.2	545550	Community & Economic Development	BRIGHTON CITY AREA CHAMBER	SO	UT	240
930.2	545550	Community & Economic Development	BROWNSVILLE CHAMBER OF COMMERCE	SO	OR	90
930.2	545550	Community & Economic Development	CACHE CHAMBER OF COMMERCE	SO	UT	580
930.2	545550	Community & Economic Development	CASPER CHAMBER OF COMMERCE	SO	WYP	3,442
930.2	545550	Community & Economic Development	CENTRAL OREGON BUILDERS ASSN	SO	OR	515
930.2	545550	Community & Economic Development	CENTRAL POINT CHAMBER OF COMMERCE	SO	OR	225
930.2	545550	Community & Economic Development	CENTRAL WASHINGTON HOMEBUILDERS INC	SO	WA	379
930.2	545550	Community & Economic Development	CHAMBER OF COMMERCE - CITY OF ROGUE	SO	OR	59
930.2	545550	Community & Economic Development	CITY CLUB OF CENTRAL OREGON	SO	OR	88
930.2	553110	Community & Economic Development	CITY OF INDEPENDENCE	SO	OR	
930.2	545550	Community & Economic Development	COTTAGE GROVE AREA CHAMBER OF	SO	OR	750
930.2	545550	Community & Economic Development	CRESWELL CHAMBER OF COMMERCE	SO	OR	115
930.2	545550	Community & Economic Development	CROOKED RIVER RANCH CHAMBER OF	SO	OR	135
930.2	545550	Community & Economic Development	DOUGLAS AREA CHAMBER OF COMMERCE	SO	WYP	500
930.2	545550	Community & Economic Development	DOUGLAS ROTARY CLUB	SO	WYP	130
930.2	545550	Community & Economic Development	DOUGLAS TIMBER OPERATORS INC	SO	OR	570
930.2	545550	Community & Economic Development	DRAPER AREA CHAMBER OF COMMERCE	SO	UT	430
930.2	545550	Community & Economic Development	EAGLE POINT CHAMBER OF COMMERCE	SO	OR	50
930.2	545550	Community & Economic Development	ECONOMIC DEVELOPMENT FOR CENTRAL OREGON	SO	OR	7,500
930.2	545550	Community & Economic Development	EVANSTON CHAMBER OF COMMERCE	SO	WYP	1,000
930.2	545550	Community & Economic Development	FIVE TRAILS ROTARY CLUB OF CASPER	SO	WYP	262
930.2	545550	Community & Economic Development	FOUR COUNTY ECO DEVELOPMENT CORP	SO	OR	12,500
930.2	545550	Community & Economic Development	GRANGER CHAMBER OF COMMERCE	SO	WA	225
930.2	545550	Community & Economic Development	GRANTS PASS TOWNE CENTER	SO	OR	150
930.2	545550	Community & Economic Development	GREATER GATEWAY BOOSTERS	SO	OR	100
930.2	545550	Community & Economic Development	GREATER WAPATO AREA CHAMBER	SO	WA	250
930.2	545550	Community & Economic Development	GREATER YAKIMA CHAMBER OF COMMERCE	SO	WA	3,797
930.2	545550	Community & Economic Development	GREEN RIVER CHAMBER OF COMMERCE	SO	WYP	489
930.2	545550	Community & Economic Development	GREYBULL AREA CHAMBER OF COMMERCE	SO	WYP	255
930.2	553110	Community & Economic Development	GROW IDAHO FALLS INC	UT	ID	1,250
930.2	545550	Community & Economic Development	HEART OF MEDFORD ASSOC	SO	OR	300
930.2	545550	Community & Economic Development	HOOD RIVER COUNTY CHAMBER OF	SO	OR	325
930.2	545550	Community & Economic Development	HOOD RIVER UNDERGROUND	SO	OR	35
930.2	545550	Community & Economic Development	IDAHO ECONOMIC DEVELOPMENT ASSOC	SO	ID	1,000
930.2	545550	Community & Economic Development	JACKSONVILLE CHAMBER OF COMMERCE	SO	WYP	150
930.2	545550	Community & Economic Development	JUNCTION CITY-HARRISBURG AREA	SO	OR	235
930.2	545550	Community & Economic Development	KEMMERERDIAMONDVILLE CHAMBER OF	SO	WYP	600
930.2	545550	Community & Economic Development	KLAMATH FOREST PROTECTION ASSOC	SO	OR	39
930.2	545550	Community & Economic Development	LAKE COUNTY CHAMBER OF COMMERCE	SO	OR	300
930.2	545550	Community & Economic Development	LARAMIE AREA CHAMBER OF COMMERCE	SO	WYP	1,100
930.2	545550	Community & Economic Development	LINCOLN CITY CHAMBER OF COMMERCE	SO	OR	395
930.2	545550	Community & Economic Development	MADRAS-JEFFERSON COUNTY	SO	OR	385
930.2	545550	Community & Economic Development	MEDFORD ROGUE ROTARY	SO	OR	220
930.2	545550	Community & Economic Development	MID-WILLAMETTE VALLEY COORDINATING	SO	OR	52
930.2	545550	Community & Economic Development	NORTH DAVIS CHAMBER OF COMMERCE	SO	CA	3,275
930.2	545550	Community & Economic Development	NORTH SANTIAM CHAMBER OF COMMERCE	SO	OR	515
930.2	545550	Community & Economic Development	OREGON BUSINESS ASSOCIATIONS	SO	OR	12,250
930.2	545550	Community & Economic Development	OREGON BUSINESS COUNCIL	SO	OR	12,304
930.2	545550	Community & Economic Development	OREGON ECONOMIC DEVELOPMENT ASSOC	SO	OR	5,000
930.2	545550	Community & Economic Development	OREGON SPORTS AUTHORITY	SO	OR	5,000
930.2	545550	Community & Economic Development	OREGON STATE UNIVERSITY	SO	OR	15,000
930.2	545550	Community & Economic Development	PARK CITY CHAMBER BUREAU	SO	UT	229
930.2	545550	Community & Economic Development	PENDLETON CHAMBER OF COMMERCE	SO	OR	635
930.2	545550	Community & Economic Development	POMEROY CHAMBER OF COMMERCE	SO	WA	150
930.2	545550	Community & Economic Development	PORTLAND BUSINESS ALLIANCE	SO	OR	10,000
930.2	545550	Community & Economic Development	POWELL VALLEY CHAMBER OF	SO	WYP	750
930.2	545550	Community & Economic Development	RAWLINS-CARBON COUNTY	SO	WYP	225
930.2	545550	Community & Economic Development	REDMOND CHAMBER OF COMMERCE	SO	OR	210
930.2	545550	Community & Economic Development	REDMOND EXECUTIVE ASSOCIATION	SO	OR	400
930.2	545550	Community & Economic Development	REXBURG ROTARY	SO	ID	140
930.2	545550	Community & Economic Development	RICHMOND LIONS CLUB	SO	UT	128
930.2	545550	Community & Economic Development	RIVERTON CHAMBER OF COMMERCE	SO	WYP	840
930.2	545550	Community & Economic Development	ROCK SPRINGS CHAMBER OF COMMERCE	SO	WYP	2,875
930.2	545550	Community & Economic Development	ROSEBURG AREA CHAMBER OF COMMERCE	SO	OR	915
930.2	545550	Community & Economic Development	ROTARY CLUB OF AMERICAN FORK	SO	UT	296
930.2	545550	Community & Economic Development	ROTARY CLUB OF CASPER	SO	WYP	201
930.2	545550	Community & Economic Development	ROTARY CLUB OF CEDAR FALLS	SO	UT	528
930.2	545550	Community & Economic Development	ROTARY CLUB OF KLAMATH CITY	SO	OR	350
930.2	545550	Community & Economic Development	ROTARY CLUB OF LINCOLN CITY	SO	OR	312
930.2	545550	Community & Economic Development	ROTARY CLUB OF SALT LAKE CITY	SO	UT	31
930.2	545550	Community & Economic Development	ROTARY CLUB OF SUTHERLIN	SO	OR	220
930.2	545550	Community & Economic Development	ROUND-UP CITY DEVELOPMENT CORP	SO	OR	500
930.2	545550	Community & Economic Development	SALINA CHAMBER OF COMMERCE	SO	UT	50
930.2	545550	Community & Economic Development	SALT LAKE AREA CHAMBER OF COMMERCE	SO	UT	28,742
930.2	545550	Community & Economic Development	SE WASHINGTON ECONOMIC	SO	WA	1,500
930.2	545550	Community & Economic Development	SELAH CHAMBER OF COMMERCE	SO	WA	250
930.2	545550	Community & Economic Development	SOUTH SALT LAKE CHAMBER OF COMMERCE	SO	UT	385
930.2	545550	Community & Economic Development	SUBLETTE COUNTY CHAMBER OF	SO	WYP	275
930.2	545550	Community & Economic Development	SUNNYSIDE CHAMBER OF COMMERCE	SO	WA	500
930.2	545550	Community & Economic Development	SWEET HOME CHAMBER OF COMMERCE	SO	OR	150
930.2	545550	Community & Economic Development	THE ROTARY CLUB OF POWELL	SO	OR	500
930.2	545550	Community & Economic Development	TOOELE COUNTY CHAMBER OF COMMERCE &	SO	UT	650
930.2	545550	Community & Economic Development	TOPPENISH CHAMBER OF COMMERCE	SO	WA	500
930.2	545550	Community & Economic Development	UMATILLA CHAMBER OF COMMERCE	SO	OR	170
930.2	545550	Community & Economic Development	UTAH ALLIANCE FOR ECONOMIC	SO	UT	1,000
930.2	545550	Community & Economic Development	UTAH WATER USERS' ASSN	SO	UT	500
930.2	545550	Community & Economic Development	VERNAL AREA CHAMBER OF COMMERCE	SO	UT	290
930.2	545550	Community & Economic Development	WALLA WALLA CHAMBER OF COMMERCE	SO	WA	651
930.2	545550	Community & Economic Development	WALLOWA COUNTY CHAMBER OF COMMERCE	SO	OR	150
930.2	545550	Community & Economic Development	WASHINGTON COUNTY	SO	UT	1,200
930.2	545550	Community & Economic Development	WASHINGTON PULP & PAPER FOUNDATION	SO	WA	2,160
930.2	545550	Community & Economic Development	WYOMING BUSINESS ALLIANCE	SO	WYP	5,000
930.2	545550	Community & Economic Development	WYOMING HERITAGE FOUNDATION	SO	WYP	150
930.2	545550	Community & Economic Development	WYOMING INFRASTRUCTURE AUTHORITY WINTER BOARD MEETING	SO	WYP	350
930.2	545550	Community & Economic Development	YAKIMA VALLEY VISITORS &	SO	WA	955
930.2	545550	Community & Economic Development	YREKA CHAMBER OF COMMERCE	SO	CA	235
930.2	545550	Community & Economic Development	ZILLA CHAMBER OF COMMERCE	SO	WA	225
930.2	545550	Corporate Memberships & Subscriptions	ALBANY AREA CHAMBER OF COMMERCE	SO	OR	1,750
930.2	545550	Corporate Memberships & Subscriptions	ALBANY DOWNTOWN ASSN	SO	OR	175
930.2	545550	Corporate Memberships & Subscriptions	ALBANY ROTARY CLUB	SO	OR	205
930.2	545550	Corporate Memberships & Subscriptions	AMERICAN FORK CHAMBER OF COMMERCE	SO	UT	250
930.2	545550	Corporate Memberships & Subscriptions	ARLINGTON CLUB	SO	OR	1,715
930.2	545550	Corporate Memberships & Subscriptions	ASSOCIATION OF IDAHO CITIES	SO	ID	300
930.2	545550	Corporate Memberships & Subscriptions	ASSOCIATION OF OREGON COUNTIES	SO	OR	500
930.2	545550	Corporate Memberships & Subscriptions	ASTORIA AREA CHAMBER OF COMMERCE	SO	OR	465
930.2	545550	Corporate Memberships & Subscriptions	BRIGHTON CITY AREA CHAMBER	SO	UT	56
930.2	545550	Corporate Memberships & Subscriptions	BUFFALO CHAMBER OF COMMERCE	SO	WYP	1,739

PacificCorp
Washington General Rate Case - June 2012
Memberships and Subscriptions

FERC Account	SAP Account	Category	Vendor Name	Factor As Booked	Situs Reallocated	Amount
930.2	545550	Corporate Memberships & Subscriptions	CALIFORNIA ASSOC FOR LOCAL	SO	CA	785
930.2	545550	Corporate Memberships & Subscriptions	CANNON BEACH CHAMBER OF COMMERCE	SO	OR	290
930.2	545550	Corporate Memberships & Subscriptions	CANYONVILLE CHAMBER OF COMMERCE	SO	OR	50
930.2	545550	Corporate Memberships & Subscriptions	CCD BUSINESS DEVELOPMENT CORP	SO	OR	2,500
930.2	545550	Corporate Memberships & Subscriptions	CEDAR CITY AREA CHAMBER OF COMMERCE	SO	UT	500
930.2	545550	Corporate Memberships & Subscriptions	CENTRAL LIONS CLUB	SO	OR	36
930.2	545550	Corporate Memberships & Subscriptions	CHAMBER OF MEDFORD/JACKSON COUNTY	SO	OR	1,925
930.2	545550	Corporate Memberships & Subscriptions	CHAMBERWEST	SO	UT	702
930.2	545550	Corporate Memberships & Subscriptions	CITY CLUB OF IDAHO FALLS	SO	ID	50
930.2	545550	Corporate Memberships & Subscriptions	CODY COUNTRY CHAMBER OF COMMERCE	SO	WYP	625
930.2	545550	Corporate Memberships & Subscriptions	CORVALLIS DOWNTOWN ASSN	SO	OR	75
930.2	545550	Corporate Memberships & Subscriptions	CORVALLIS-BENTON CHAMBER	SO	OR	2,500
930.2	545550	Corporate Memberships & Subscriptions	CRESCENT CITY - DEL NORTE COUNTY	SO	OR	495
930.2	545550	Corporate Memberships & Subscriptions	DALLAS AREA CHAMBER OF COMMERCE	SO	OR	260
930.2	545550	Corporate Memberships & Subscriptions	DAYTON CHAMBER OF COMMERCE	SO	WA	400
930.2	545550	Corporate Memberships & Subscriptions	DAYTON CHAMBER OF COMMERCE, DAYTON WA	SO	WA	-
930.2	545550	Corporate Memberships & Subscriptions	DRAPER AREA CHAMBER OF COMMERCE	SO	UT	430
930.2	545550	Corporate Memberships & Subscriptions	EVANSTON ROTARY CLUB	SO	WYP	360
930.2	545550	Corporate Memberships & Subscriptions	FIVE TRAILS ROTARY CLUB OF CASPER	SO	WYP	297
930.2	545550	Corporate Memberships & Subscriptions	GRANTS PASS JOSEPHINE COUNTY	SO	OR	1,000
930.2	545550	Corporate Memberships & Subscriptions	GREATER IDAHO FALLS CHAMBER OF	SO	ID	457
930.2	545550	Corporate Memberships & Subscriptions	GREATER PRESTON BUSINESS ASSOC	SO	ID	200
930.2	545550	Corporate Memberships & Subscriptions	IDAHO ASSOCIATION OF COUNTIES	SO	ID	350
930.2	545550	Corporate Memberships & Subscriptions	INTERMOUNTAIN ELECTRIC	SO	UT	(490)
930.2	545550	Corporate Memberships & Subscriptions	KIWANIS CLUB OF SALT LAKE CITY	SO	UT	51
930.2	545550	Corporate Memberships & Subscriptions	KLAMATH COUNTY CHAMBER OF COMMERCE	SO	OR	715
930.2	545550	Corporate Memberships & Subscriptions	LANDER AREA CHAMBER OF COMMERCE	SO	WYP	686
930.2	545550	Corporate Memberships & Subscriptions	LEAGUE OF OREGON CITIES	SO	OR	1,020
930.2	545550	Corporate Memberships & Subscriptions	LEBANON AREA CHAMBER OF COMMERCE	SO	OR	750
930.2	545550	Corporate Memberships & Subscriptions	LINCOLN CITY CHAMBER OF COMMERCE	SO	OR	395
930.2	545550	Corporate Memberships & Subscriptions	LINKVILLE KIWANIS CLUB	SO	CA	105
930.2	545550	Corporate Memberships & Subscriptions	LOVELL AREA CHAMBER OF COMMERCE	SO	WYP	300
930.2	545550	Corporate Memberships & Subscriptions	MONMOUTH-INDEPENDENCE CHAMBER	SO	OR	750
930.2	545550	Corporate Memberships & Subscriptions	MT SHASTA CHAMBER OF COMMERCE	SO	CA	165
930.2	545550	Corporate Memberships & Subscriptions	NORTH SANTIAM CHAMBER OF COMMERCE	SO	OR	500
930.2	545550	Corporate Memberships & Subscriptions	OREGON BUSINESS COUNCIL	SO	OR	18,279
930.2	545550	Corporate Memberships & Subscriptions	OREGON SOLAR ENERGY INDSTRS ASSOC	SO	OR	2,000
930.2	545550	Corporate Memberships & Subscriptions	PHILOMATH AREA CHAMBER OF COMMERCE	SO	OR	125
930.2	545550	Corporate Memberships & Subscriptions	PORTLAND BUSINESS ALLIANCE	SO	OR	39,400
930.2	545550	Corporate Memberships & Subscriptions	PRINEVILLE CHAMBER OF COMMERCE	SO	OR	275
930.2	545550	Corporate Memberships & Subscriptions	RAWLINS ROTARY CLUB	SO	WYP	650
930.2	545550	Corporate Memberships & Subscriptions	REXBURG CHAMBER OF COMMERCE	SO	ID	362
930.2	545550	Corporate Memberships & Subscriptions	RICHFIELD AREA CHAMBER OF COMMERCE	SO	UT	250
930.2	545550	Corporate Memberships & Subscriptions	RICHMOND LIONS CLUB	SO	UT	128
930.2	545550	Corporate Memberships & Subscriptions	RIGBY CHAMBER OF COMMERCE	SO	ID	75
930.2	545550	Corporate Memberships & Subscriptions	RIVERTON ROTARY CLUB	SO	UT	640
930.2	545550	Corporate Memberships & Subscriptions	ROSEBURG ROTARY INTERNATIONAL	SO	OR	115
930.2	545550	Corporate Memberships & Subscriptions	ROTARY CLUB OF ALBINA	SO	OR	325
930.2	545550	Corporate Memberships & Subscriptions	ROTARY CLUB OF BEND	SO	OR	928
930.2	545550	Corporate Memberships & Subscriptions	ROTARY CLUB OF CASPER	SO	WYP	209
930.2	545550	Corporate Memberships & Subscriptions	ROTARY CLUB OF GRANTS PASS	SO	OR	200
930.2	545550	Corporate Memberships & Subscriptions	ROTARY CLUB OF GREATER MEDFORD	SO	OR	530
930.2	545550	Corporate Memberships & Subscriptions	ROTARY CLUB OF MT SHASTA	SO	CA	375
930.2	545550	Corporate Memberships & Subscriptions	ROTARY CLUB OF WORLAND INC	SO	WYP	166
930.2	545550	Corporate Memberships & Subscriptions	ROTARY INTERNATIONAL YAKIMA	SO	WA	400
930.2	545550	Corporate Memberships & Subscriptions	SANDY AREA CHAMBER OF COMMERCE	SO	OR	1,500
930.2	545550	Corporate Memberships & Subscriptions	SELAH CHAMBER OF COMMERCE	SO	WA	250
930.2	545550	Corporate Memberships & Subscriptions	SOUTH COAST DEVELOPMENT	SO	OR	7,500
930.2	545550	Corporate Memberships & Subscriptions	SOUTH JORDAN CHAMBER	SO	UT	300
930.2	545550	Corporate Memberships & Subscriptions	SOUTHERN OREGON REGIONAL ECONOMIC DEVELOPMENT INC	SO	OR	2,000
930.2	545550	Corporate Memberships & Subscriptions	SOUTHERN OREGON TIMBER INDUSTRIES	SO	OR	260
930.2	545550	Corporate Memberships & Subscriptions	STAYTON AREA ROTARY	SO	OR	175
930.2	545550	Corporate Memberships & Subscriptions	STAYTON/SUBLIMITY CHAMBER OF	SO	OR	1,250
930.2	545550	Corporate Memberships & Subscriptions	UMPQUA LIONS CLUB	SO	OR	65
930.2	545550	Corporate Memberships & Subscriptions	UTAH COMMUNITY FOREST COUNCIL	SO	UT	(500)
930.2	545550	Corporate Memberships & Subscriptions	UTAH FOUNDATION	SO	UT	6,650
930.2	545550	Corporate Memberships & Subscriptions	UTAH HISPANIC CHAMBER OF COMMERCE	SO	UT	2,500
930.2	545550	Corporate Memberships & Subscriptions	UTAH MANUFACTURERS ASSOCIATION	SO	UT	6,000
930.2	545550	Corporate Memberships & Subscriptions	UTAH VALLEY CHAMBER OF COMMERCE	SO	UT	927
930.2	545550	Corporate Memberships & Subscriptions	VERNAL AREA CHAMBER OF COMMERCE	SO	UT	200
930.2	545550	Corporate Memberships & Subscriptions	WALLA WALLA SUNRISE ROTARY	SO	WA	(364)
930.2	545550	Corporate Memberships & Subscriptions	WALLA WALLA SUNRISE ROTARY CLUB	SO	WA	500
930.2	545550	Corporate Memberships & Subscriptions	WASHAKIE DEVELOPEMENT ASSN	SO	WYP	500
930.2	545550	Corporate Memberships & Subscriptions	WASHINGTON ECONOMIC DEVELOPMENT	SO	WA	900
930.2	545550	Corporate Memberships & Subscriptions	WASHINGTON RESEARCH COUNCIL	SO	WA	2,000
930.2	545550	Corporate Memberships & Subscriptions	WEED CHAMBER OF COMMERCE	SO	CA	100
930.2	545550	Corporate Memberships & Subscriptions	WEST JORDAN CHAMBER OF COMMERCE	SO	UT	600
930.2	545550	Corporate Memberships & Subscriptions	WORLAND-TEN SLEEP CHAMBER OF	SO	WYP	470
930.2	545550	Corporate Memberships & Subscriptions	WYOMING ASSOC OF MUNICIPALITIES	SO	WYP	325
930.2	545550	Corporate Memberships & Subscriptions	WYOMING ECONOMIC DEVELOPMENT ASSN	SO	WYP	470
930.2	545550	Corporate Memberships & Subscriptions	YAKIMA COUNTY DEVELOPMENT	SO	WA	7,500
						<u>329,295</u>
Subtotals - Memberships As Booked						
930.2		National & Regional Memberships		SO		328,045 Ref 4 10
930.2		National & Regional Memberships		CN		Ref 4 10
930.2		National & Regional Memberships		OR		Ref 4 10
930.2		National & Regional Memberships		WA		Ref 4 10
930.2		National & Regional Memberships		UT	1,250	Ref 4 10
930.2		National & Regional Memberships		ID	-	Ref 4 10
930.2		National & Regional Memberships		WYP	-	Ref 4 10
						<u>329,295</u>
Subtotals - Reallocated Memberships with Situs Assignment by State						
930.2		National & Regional Memberships		SO		Ref 4 10
930.2		National & Regional Memberships		CN		Ref 4 10
930.2		National & Regional Memberships		CA	5,840	Ref 4 10
930.2		National & Regional Memberships		OR	214,930	Ref 4 10
930.2		National & Regional Memberships		WA	24,128	Ref 4 10
930.2		National & Regional Memberships		UT	54,824	Ref 4 10
930.2		National & Regional Memberships		ID	4,184	Ref 4 10
930.2		National & Regional Memberships		WYP	25,390	Ref 4 10
						<u>329,295</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Meter Reading Expense	902	PRO	(974)	WA	Situs	(974)	4.11.1

Description of Adjustment

Starting in August 2010, the Company replaced approximately 120,000 meters in the Yakima, Walla Walla and Sunnyside districts with new radio equipped digital meters. The meters enable the Company to remotely obtain energy usage information, allow the Company to take full advantage of a proven technology to increase effectiveness and efficiency, improve customer satisfaction, and reduce safety exposures for employees. In addition, the Company reduced its workforce by 20 meter readers.

This pro forma adjustment reflects the reduction in meter reading expense the Company anticipates as a result of the program through June 2013.

O&M Savings

Description	Expected Savings*
Salary/Overhead Savings	315
Vehicle & Other Expense Savings	656
TOTAL	971

Salary/OH Total	315
Remove Escalation Applied in GWI Adjustment No. 4.2**	1.06% Below
Escalated Salary Total	318

Vehicle/Other Total 656

Incremental Meter Reading Savings in 12 ME June 2013 974 Ref 4.11

Capital Additions

Description	FERC Account	Function	Location Description	June 2012 Year-End	June 2013 AMA	Adjustment	Factor
Meter purchase, installation & base repairs	370	Distribution	Walla Walla, Sunnyside & Yakima	9,136,685	9,136,685	-	WA
Mobile Collector Unit(s)	391	General Plant	Walla Walla Op Cen	190,468	190,468	-	WA
Communications Line	397	General Plant	Walla Walla & Yakima Op Cen	20,914	20,914	-	WA
				9,348,067	9,348,067	-	
				Ref 4.11.2	Ref 4.11.2		

Meter Retirements

Description	FERC Account	Function	Location Description	June 2012 Year-End	June 2013 AMA	Adjustment	Factor
Meter retirements	370	Distribution	Walla Walla, Sunnyside & Yakima	(1,987,470)	(1,987,470)	-	WA
				Ref 4.11.2	Ref 4.11.2		

Depreciation Expense

	FERC 370	FERC 391 FERC 397
Meter Additions	-	-
Meter Retirements	-	-
Depreciation Rate	3.117%	3.390%
Total Depreciation Expense	-	-

*Total estimated annual savings was calculated using the actual salaries/expenses of the displaced employees on an annualized basis.

**These costs are escalated in the General Wage Increase adjustment, so the amount of this adjustment is increased based on the overall escalation to completely remove these expenses including escalation from results of operations.

June 2012 Total Utility Labor	497,450,275	Page 4.3.2
June 2013 Escalated Utility Labor	502,709,492	Page 4.3.2
Escalation Factor	1.06%	

Walla Walla, Sunnyside & Yakima -
 Description: Meter purchase and mobile collector unit(s), installation & base repairs.

Actual Capital Balances through June 2013

Month	Distribution			Total PPIS	Month	General Plant			Total PPIS
	FERC 370	FERC 391	FERC 397			FERC 370	FERC 391	FERC 397	
Jun-11	9,761,357	202,461	22,180	9,985,998	Jun-12	9,136,685	190,468	20,914	9,348,067
Jul-11	9,761,357	202,461	22,180	9,985,998	Jul-12	9,136,685	190,468	20,914	9,348,067
Aug-11	9,761,357	202,461	22,180	9,985,998	Aug-12	9,136,685	190,468	20,914	9,348,067
Sep-11	9,761,483	202,461	22,180	9,986,125	Sep-12	9,136,685	190,468	20,914	9,348,067
Oct-11*	9,136,685	190,468	20,914	9,348,067	Oct-12	9,136,685	190,468	20,914	9,348,067
Nov-11	9,136,685	190,468	20,914	9,348,067	Nov-12	9,136,685	190,468	20,914	9,348,067
Dec-11	9,136,685	190,468	20,914	9,348,067	Dec-12	9,136,685	190,468	20,914	9,348,067
Jan-12	9,136,685	190,468	20,914	9,348,067	Jan-13	9,136,685	190,468	20,914	9,348,067
Feb-12	9,136,685	190,468	20,914	9,348,067	Feb-13	9,136,685	190,468	20,914	9,348,067
Mar-12	9,136,685	190,468	20,914	9,348,067	Mar-13	9,136,685	190,468	20,914	9,348,067
Apr-12	9,136,685	190,468	20,914	9,348,067	Apr-13	9,136,685	190,468	20,914	9,348,067
May-12	9,136,685	190,468	20,914	9,348,067	May-13	9,136,685	190,468	20,914	9,348,067
Jun-12	9,136,685	190,468	20,914	9,348,067	Jun-13	9,136,685	190,468	20,914	9,348,067
June 2012 Year-End Bal	9,136,685	190,468	20,914	9,348,067	AMA June 2013 Bal	9,136,685	190,468	20,914	9,348,067
				Ref 4.11.1					Ref 4.11.1

Meter Retirements

Meter Retirements - peak

FERC Account	Function	Walla Walla, Sunnyside & Yakima	
		Month	Amount Retired
370	Distribution	Oct-11	(1,996,710) (A)

Meter Retirements - non peak average

FERC Account	Function	Amount Retired	
		Month	Amount Retired
370	Distribution	Jul-11	(18,172)
		Aug-11	(9,091)
		Sep-11	(3,664)
		Nov-11	(5,633)
		Dec-11	(15,572)
		Jan-12	(7,950)
		Feb-12	(5,432)
		Mar-12	(7,312)
		Apr-12	(10,124)
		May-12	(15,459)
		Jun-12	(3,233)
	Non Peak Average		(9,240) (B)

Estimated AMR Retirements

Oct-11	(1,987,470) (A-B)
Total AMR Retirements	(1,987,470)

AMA Estimated Retirement Balances

Month	YE June 2012		YE June 2013	
	Amount	Ref	Amount	Ref
Jun-11	-		Jun-12	(1,987,470)
Jul-11	-		Jul-12	(1,987,470)
Aug-11	-		Aug-12	(1,987,470)
Sep-11	-		Sep-12	(1,987,470)
Oct-11	(1,987,470)		Oct-12	(1,987,470)
Nov-11	(1,987,470)		Nov-12	(1,987,470)
Dec-11	(1,987,470)		Dec-12	(1,987,470)
Jan-12	(1,987,470)		Jan-13	(1,987,470)
Feb-12	(1,987,470)		Feb-13	(1,987,470)
Mar-12	(1,987,470)		Mar-13	(1,987,470)
Apr-12	(1,987,470)		Apr-13	(1,987,470)
May-12	(1,987,470)		May-13	(1,987,470)
Jun-12	(1,987,470)		Jun-13	(1,987,470)
June 2012 Year-End	(1,987,470)		AMA June 2013	(1,987,470)
	Ref 4.11.1			Ref 4.11.1

* Meter retirements associated with the implementation of an AMR program are not separately identified in the Company's accounting system. The amount of AMR retirements is estimated by taking the sum of the variances between the peak retirement months less the average level for non peak months in each of the specified districts. The level above the average level is assumed to be attributable to the AMR program.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Uncollectible Expense	904	RES	88,426	WA	Situs	88,426	4.12.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	RES	88,426	WA	Situs	88,426	

Description of Adjustment

This restating adjustment adjusts the Company's actual 12-months ended June 2012 uncollectible expense to the 12-months ended June 2012 normalized level by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues.

PacifiCorp
Washington General Rate Case - June 2012
Uncollectible Expense

Unadjusted Revenue	291,874,410	Ref. 3.1.1
Normalized Revenue	<u>304,063,208</u>	Ref. 3.1.1
Adjustments	12,188,798	
Uncollectible Expense (per books)	2,117,450	Page 2.14
Uncollectible % (per books expense/unadjusted revenue)	0.725%	
Normalized Uncollectible Expense	2,205,875	
Less: Per Books Uncollectible Expense	<u>(2,117,450)</u>	
Uncollectible Expense	88,426	Ref. 4.12

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Reallocate Per Books Legal Expenses							
	557	RES	3,080,841	CAGE	0.000%	-	
	557	RES	3,065,127	CAGW	22.626%	693,531	
	557	RES	6,035	ID	Situs	-	
	557	RES	57,465	JBG	22.498%	12,929	
	557	RES	305,456	OR	Situs	-	
	557	RES	(6,561,986)	SG	8.043%	(527,807)	
	557	RES	16,851	UT	Situs	-	
	557	RES	23,181	WA	Situs	23,181	
	557	RES	7,029	WY-ALL	Situs	-	
	566	RES	58,323	CAGE	0.000%	-	
	566	RES	(70,300)	SG	8.043%	(5,655)	
	566	RES	11,977	UT	Situs	-	
	571	RES	(1,965)	CAGE	0.000%	-	
	571	RES	1,965	UT	Situs	-	
	580	RES	(5,098)	SNPD	6.466%	(330)	
	580	RES	5,098	UT	Situs	-	
	588	RES	(51,661)	SNPD	6.466%	(3,340)	
	588	RES	10,257	UT	Situs	-	
	588	RES	41,404	WY-ALL	Situs	-	
	905	RES	6,050	CAGE	0.000%	-	
	905	RES	(9,989)	CN	6.930%	(692)	
	905	RES	22	UT	Situs	-	
	905	RES	3,918	WY-ALL	Situs	-	
	923	RES	31,871	CAGE	0.000%	-	
	923	RES	(583,206)	CAGW	22.626%	(131,959)	
	923	RES	65,749	ID	Situs	-	
	923	RES	39,828	NUTIL	0.000%	-	
	923	RES	296,616	OR	Situs	-	
	923	RES	(72,717)	SO	6.851%	(4,982)	
	923	RES	180,064	UT	Situs	-	
	923	RES	16,127	WA	Situs	16,127	
	923	RES	25,669	WY-ALL	Situs	-	
	928	RES	18,910	CAGW	22.626%	4,279	
	928	RES	(14,591)	ID	Situs	-	
	928	RES	1,598	OR	Situs	-	
	928	RES	14,591	SG	8.043%	1,174	
	928	RES	(20,125)	SO	6.851%	(1,379)	
	928	RES	(383)	WA	Situs	(383)	
			0			74,695	4.13.1

Description of Adjustment

This restating adjustment reallocates per books legal expenses in accordance with the stipulation in Docket No. UE-111190, where costs attributable to a specific jurisdiction are situs assigned.

PacifiCorp
 Washington General Rate Case - June 2012
 Legal Expenses

FERC	Factor	Per Books Amount	Reallocated Amount	Adjustment
557	CAGE	14,526	3,095,367	3,080,841
557	CAGW	-	3,065,127	3,065,127
557	ID	-	6,035	6,035
557	JBG	-	57,465	57,465
557	OR	-	305,456	305,456
557	SG	8,676,344	2,114,357	(6,561,986)
557	UT	-	16,851	16,851
557	WA	-	23,181	23,181
557	WYP	-	7,029	7,029
566	CAGE	-	58,323	58,323
566	SG	71,000	701	(70,300)
566	UT	-	11,977	11,977
571	CAGE	1,965	-	(1,965)
571	UT	-	1,965	1,965
580	SNPD	5,098	-	(5,098)
580	UT	-	5,098	5,098
588	SNPD	139,181	87,519	(51,661)
588	UT	-	10,257	10,257
588	WYP	-	41,404	41,404
905	CAGE	-	6,050	6,050
905	CN	49,074	39,085	(9,989)
905	UT	-	22	22
905	WYP	-	3,918	3,918
923	CAGE	-	31,871	31,871
923	CAGW	-	(583,206)	(583,206)
923	ID	-	65,749	65,749
923	NUTIL	-	39,828	39,828
923	OR	39,440	336,055	296,616
923	SO	52,374	(20,343)	(72,717)
923	UT	6,528	186,592	180,064
923	WA	3,006	19,132	16,127
923	WYP	-	25,669	25,669
928	CAGW	-	18,910	18,910
928	ID	160,479	145,888	(14,591)
928	OR	771,285	772,882	1,598
928	SG	-	14,591	14,591
928	SO	1,671,494	1,651,369	(20,125)
928	WA	319,228	318,846	(383)
Total		11,981,021	11,981,021	0

To 4.13

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Remove Naughton U3 Write-Off	557	RES	(2,655,540)	SG	8.043%	(213,596)	4.14.1

Description of Adjustment

This restating adjustment removes Washington's share of the Naughton 3 write-off that occurred in June 2012.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Steam Operations	500	PRO	(1,767,879)	CAGE	0.000%	-	
Steam Operations	500	PRO	(70)	CAGW	22.626%	(16)	
Steam Operations	500	PRO	(189,564)	JBG	22.498%	(42,648)	
Fuel Related - Non-NPC	501	PRO	(29,932)	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	PRO	(18,504)	JBE	22.520%	(4,167)	
Fuel Related - Non-NPC	501	PRO	(7,715)	SE	7.571%	(584)	
Steam Maintenance	512	PRO	(771,903)	CAGE	0.000%	-	
Steam Maintenance	512	PRO	1,355	CAGW	22.626%	307	
Steam Maintenance	512	PRO	(435,509)	JBG	22.498%	(97,981)	
Hydro Operations	535	PRO	(151,746)	CAGE	0.000%	-	
Hydro Operations	535	PRO	(210,240)	CAGW	22.626%	(47,570)	
Hydro Maintenance	545	PRO	(27,660)	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	(67,351)	CAGW	22.626%	(15,239)	
Other Operations	548	PRO	(133,784)	CAGE	0.000%	-	
Other Operations	548	PRO	(43,238)	CAGW	22.626%	(9,783)	
Other Operations	548	PRO	(42,685)	SG	8.043%	(3,433)	
Other Maintenance	553	PRO	(52,119)	CAGE	0.000%	-	
Other Maintenance	553	PRO	(17,196)	CAGW	22.626%	(3,891)	
Other Maintenance	553	PRO	-	JBG	22.498%	-	
Other Expenses	557	PRO	(211,756)	CAGE	0.000%	-	
Other Expenses	557	PRO	(3,218)	CAGW	22.626%	(728)	
Other Expenses	557	PRO	(38,172)	JBG	22.498%	(8,588)	
Other Expenses	557	PRO	(629,020)	SG	8.043%	(50,595)	
Transmission Operations	560	PRO	(63,966)	CAGE	0.000%	-	
Transmission Operations	560	PRO	(18,052)	CAGW	22.626%	(4,085)	
Transmission Operations	560	PRO	74	JBG	22.498%	17	
Transmission Operations	560	PRO	(297,381)	SG	8.043%	(23,920)	
Transmission Maintenance	571	PRO	(64,823)	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	(53,681)	CAGW	22.626%	(12,146)	
Transmission Maintenance	571	PRO	(3,598)	JBG	22.498%	(810)	
Transmission Maintenance	571	PRO	(98,368)	SG	8.043%	(7,912)	
Distribution Operations	580	PRO	(614,448)	WA	Situs	(50,466)	
Distribution Operations	580	PRO	(792,210)	SNPD	6.466%	(51,223)	
Distribution Maintenance	593	PRO	(1,121,547)	WA	Situs	(66,004)	
Distribution Maintenance	593	PRO	(283,874)	SNPD	6.466%	(18,355)	
Customer Accounts	903	PRO	(916,963)	CN	6.930%	(63,547)	
Customer Accounts	903	PRO	(529,558)	WA	Situs	(30,174)	
Customer Services	908	PRO	(63,528)	CN	6.930%	(4,403)	
Customer Services	908	PRO	(160,241)	WA	Situs	(11,391)	
Administrative & General	920	PRO	(2,492,420)	WA	Situs	(155,935)	
Administrative & General	935	PRO	(63,861)	WA	Situs	(4,022)	
			<u>(12,486,353)</u>			<u>(789,291)</u>	4.15.1

Description of Adjustment

The Company has implemented efficiency initiatives that are not factored into the GWI adjustment for the 12 months ended June 2013 test period or the WEBA adjustment for the 12 months ending December 2014. This adjustment reduces the Company's O&M.

PacifiCorp
 Washington General Rate Case - June 2012
 O&M Efficiency Adjustment

Account	Description	12 Months Ended June 2012	12 Months Ended June 2013
5001XX	Regular Ordinary Time	427,686,084	436,178,120
5002XX	Overtime	57,765,409	58,912,386
5003XX	Premium Pay	7,229,138	7,372,678
	Subtotal for Escalation	492,680,632	502,463,185
500410	Annual Incentive Plan	25,795,641	26,334,769
580500	Payroll Tax Expense	36,485,954	37,229,434
580700	Payroll Tax Expense- Unemployment	3,891,056	3,891,056
	Total Payroll Taxes	40,377,010	41,120,490
501115	SERP Plan	3,411,760	-
xxxxx	All Other Labor and Benefit Items	161,642,652	161,642,652
	Other Labor	165,054,412	161,642,652
	Total Labor	723,907,694	731,561,096
	Non-Utility and Capitalized Labor	226,457,419	228,851,605
	Total Utility Labor	497,450,275	502,709,492
	Average FTEs 12ME June 2012	5,636.5	5,636.5
	Average Cost per FTE	127,827	129,790
	Projected FTEs		5,496.5
	O&M Efficiency Adjustment Labor		(18,170,594)
	Non-Utility and Capitalized Labor		5,684,241
	O&M Efficiency Adjustment		(12,486,353) Ref. 4.15.1
	O&M Efficiency Adjustment - WA Allocated		(789,291) Ref. 4.15.1

	5.1	5.1.1	5.2	5.3	5.4	0
	Net Power Costs -	Net Power Costs -	James River	BPA Residential	Colstrip #3	
Total Normalized	Restating	Pro Forma	Royalty Offset	Exchange	Removal	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	(3,579,527)	29,248,553	(32,828,080)	-	-	-
5 Other Operating Revenues	973,574	-	-	973,574	-	-
6 Total Operating Revenues	(2,605,953)	29,248,553	(32,828,080)	973,574	-	-
7						
8 Operating Expenses:						
9 Steam Production	2,943,198	(3,081,390)	6,024,588	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(7,604,963)	27,610,184	(42,595,017)	-	7,379,869	-
13 Transmission	694,532	(213,480)	908,011	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(3,967,234)	24,315,314	(35,662,417)	-	7,379,869	-
20 Depreciation	(692,040)	-	-	-	-	(692,040)
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(34,742)	-	-	-	-	(34,742)
23 Income Taxes: Federal	514,099	1,726,633	992,018	340,751	(2,582,954)	37,651
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	215,190	-	-	-	-	215,190
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(3,964,727)	26,041,948	(34,670,399)	340,751	4,796,915	(473,942)
29						
30 Operating Rev For Return:	1,358,774	3,206,605	1,842,319	632,823	(4,796,915)	473,942
31						
32 Rate Base:						
33 Electric Plant In Service	(27,440,038)	-	-	-	-	(27,440,038)
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(27,440,038)	-	-	-	-	(27,440,038)
45						
46 Deductions:						
47 Accum Prov For Deprec	17,910,434	-	-	-	-	17,910,434
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,177,547	-	-	-	-	1,177,547
50 Unamortized ITC	23,175	-	-	-	-	23,175
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	19,111,156	-	-	-	-	19,111,156
56						
57 Total Rate Base:	(8,328,882)	-	-	-	-	(8,328,882)
58						
59						
60 Estimated ROE impact	0.427%	0.789%	0.454%	0.156%	-1.181%	0.206%
61 Estimated Price Change	(3,245,628)	(5,181,869)	(2,977,197)	(1,022,645)	7,751,838	(1,815,734)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	2,088,063	4,933,238	2,834,337	973,574	(7,379,869)	726,783
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	-	-	(52,188)
71 Schedule "M" Deductions	567,020	-	-	-	-	567,020
72 Income Before Tax	1,468,855	4,933,238	2,834,337	973,574	(7,379,869)	107,575
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	1,468,855	4,933,238	2,834,337	973,574	(7,379,869)	107,575
77						
78 Federal Income Taxes	514,099	1,726,633	992,018	340,751	(2,582,954)	37,651

	5.1	5.1.1	5.2	5.3	5.4	0
Total Normalized	Net Power Costs - Restating	Net Power Costs - Pro Forma	James River Royalty Offset	BPA Residential Exchange	Colstrip #3 Removal	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	29,248,553	29,248,553	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	29,248,553	29,248,553	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(3,081,390)	(3,081,390)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	34,990,054	27,610,184	-	7,379,869	-	-
13 Transmission	(213,480)	(213,480)	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	31,695,184	24,315,314	-	7,379,869	-	-
20 Depreciation	(692,040)	-	-	-	(692,040)	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(34,742)	-	-	-	(34,742)	-
23 Income Taxes: Federal	(818,670)	1,726,633	-	(2,582,954)	37,651	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	215,190	-	-	-	215,190	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	30,364,921	26,041,948	-	4,796,915	(473,942)	-
29						
30 Operating Rev For Return:	(1,116,368)	3,206,605	-	(4,796,915)	473,942	-
31						
32 Rate Base:						
33 Electric Plant In Service	(27,440,038)	-	-	-	(27,440,038)	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(27,440,038)	-	-	-	(27,440,038)	-
45						
46 Deductions:						
47 Accum Prov For Deprec	17,910,434	-	-	-	17,910,434	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,177,547	-	-	-	1,177,547	-
50 Unamortized ITC	23,175	-	-	-	23,175	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	19,111,156	-	-	-	19,111,156	-
56						
57 Total Rate Base:	(8,328,882)	-	-	-	(8,328,882)	-
58						
59						
60 Estimated ROE impact	-0.189%	0.789%	0.000%	0.000%	-1.181%	0.206%
61 Estimated Price Change	754,215	(5,181,889)	-	-	7,751,838	(1,815,734)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,719,848)	4,933,238	-	(7,379,869)	726,783	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	-	(52,188)	-
71 Schedule "M" Deductions	567,020	-	-	-	567,020	-
72 Income Before Tax	(2,339,056)	4,933,238	-	(7,379,869)	107,575	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,339,056)	4,933,238	-	(7,379,869)	107,575	-
77						
78 Federal Income Taxes	(818,670)	1,726,633	-	(2,582,954)	37,651	-

	5.1	5.1.1	5.2	5.3	5.4	0
	Net Power Costs -	Net Power Costs -	James River	BPA Residential	Colstrip #3	
Total Normalized	Restating	Pro Forma	Royalty Offset	Exchange	Removal	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	(32,828,080)	(32,828,080)	-	-	-	-
5 Other Operating Revenues	973,574	-	973,574	-	-	-
6 Total Operating Revenues	(31,854,506)	(32,828,080)	973,574	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	6,024,588	6,024,588	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(42,595,017)	(42,595,017)	-	-	-	-
13 Transmission	908,011	908,011	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(35,662,417)	(35,662,417)	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,332,769	992,018	340,751	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(34,329,648)	(34,670,399)	340,751	-	-	-
29						
30 Operating Rev For Return:	2,475,142	1,842,319	632,823	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	0.597%	0.000%	0.445%	0.153%	0.000%	0.000%
61 Estimated Price Change	(3,999,842)	-	(2,977,197)	(1,022,645)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	3,807,911	2,834,337	973,574	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	3,807,911	2,834,337	973,574	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	3,807,911	2,834,337	973,574	-	-	-
77						
78 Federal Income Taxes	1,332,769	992,018	340,751	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	RES	4,011,900	CAGW	22.626%	907,752	
Post-Merger Firm Sales	447NPC	RES	125,254,958	CAGW	22.626%	28,340,801	
Non-Firm Sales	447NPC	RES	-	CAEW	22.648%	-	
Total Sales for Resale			<u>129,266,857</u>			<u>29,248,553</u>	5.1.2
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	RES	3,025,960	CAGW	22.626%	684,669	
Existing Firm Energy	555NPC	RES	14,742,918	CAEW	22.648%	3,338,986	
WCA Qualifying Facilities	555NPC	RES	(17,768,878)	CAGW	22.626%	(4,020,473)	
Post-Merger Firm Energy	555NPC	RES	105,966,368	CAGW	22.626%	23,976,470	
Other Generation Expenses	555NPC	RES	620,612	CAGW	22.626%	140,423	
Total Purchased Power			<u>106,586,980</u>			<u>24,120,074</u>	5.1.2
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	RES	22,190,023	CAGW	22.626%	5,020,823	
Post Merger Firm	565NPC	RES	(23,133,517)	CAGW	22.626%	(5,234,303)	
Non Firm	565NPC	RES	-	CAEW	22.648%	-	
Total Wheeling Expense			<u>(943,494)</u>			<u>(213,480)</u>	5.1.2
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	RES	(13,605,533)	CAEW	22.648%	(3,081,390)	
Fuel Consumed - Natural Gas	547NPC	RES	15,410,191	CAEW	22.648%	3,490,111	
Total Fuel and Other Expense			<u>1,804,658</u>			<u>408,720</u>	5.1.2
Total Net Power Cost Adjustment - Restating			<u>(21,818,713)</u>			<u>(4,933,238)</u>	5.1.2

Description of Adjustment

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions on a West Control Area (WCA) basis. This restating adjustment reflects normalized power costs for the 12-months ended June 2012.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	PRO	-	CAGW	22.626%	-	
Post-Merger Firm Sales	447NPC	PRO	(145,086,930)	CAGW	22.626%	(32,828,080)	
Non-Firm Sales	447NPC	PRO	-	CAEW	22.648%	-	
Total Sales for Resale			<u>(145,086,930)</u>			<u>(32,828,080)</u>	5.1.2
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	PRO	(12,539,636)	CAGW	22.626%	(2,837,280)	
Existing Firm Energy	555NPC	PRO	(10,138,248)	CAEW	22.648%	(2,296,117)	
WCA Qualifying Facilities	555NPC	PRO	17,991,990	CAGW	22.626%	4,070,956	
Post-Merger Firm Energy	555NPC	PRO	(157,454,411)	CAGW	22.626%	(35,626,407)	
Other Generation Expenses	555NPC	PRO	42,555	CAGW	22.626%	9,629	
Total Purchased Power			<u>(162,097,751)</u>			<u>(36,679,219)</u>	5.1.2
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	PRO	2,809,813	CAGW	22.626%	635,762	
Post Merger Firm	565NPC	PRO	1,203,232	CAGW	22.626%	272,249	
Non Firm	565NPC	PRO	-	CAEW	22.648%	-	
Total Wheeling Expense			<u>4,013,045</u>			<u>908,011</u>	5.1.2
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	PRO	26,600,893	CAEW	22.648%	6,024,588	
Fuel Consumed - Natural Gas	547NPC	PRO	(26,120,541)	CAEW	22.648%	(5,915,798)	
Total Fuel and Other Expense			<u>480,352</u>			<u>108,791</u>	5.1.2
Total Net Power Cost Adjustment - Pro Forma			<u>(12,517,423)</u>			<u>(2,834,337)</u>	

Description of Adjustment

The net power cost adjustment projects power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions on a West Control Area (WCA) basis. This pro forma adjustment reflects normalized power costs for the 12-months ended December 2014.

PacifiCorp
Washington General Rate Case - June 2012
Net Power Costs - West Control Area

Description	FERC Account	(2)	(3)	(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)			
				WCA Alloc. Factor	WA Alloc. %	Total West Control Area	Washington Allocated	12 Months Ended June 2012	Total West Control Area	Washington Allocated	12 Months Ended June 2012	Total West Control Area	Washington Allocated	12 Months Ended June 2012	Total West Control Area	Washington Allocated	12 Months Ended June 2012	Total West Control Area	Washington Allocated	12 Months Ended December 2014	Total West Control Area	Washington Allocated	12 Months Ended December 2014	Total West Control Area	Washington Allocated
Sales for Resale (Account 447)	447NPC	CAGW	22.626%	8,952,900	2,025,727	12,964,800	2,933,479	4,011,900	907,752	12,964,800	2,933,479	4,011,900	907,752	12,964,800	2,933,479	4,011,900	907,752	12,964,800	2,933,479	4,011,900	907,752	12,964,800	2,933,479	4,011,900	907,752
Existing Firm Sales - Pacific	447NPC	CAGW	22.626%	80,695,779	18,258,623	205,950,737	46,599,423	125,254,958	28,340,801	205,950,737	46,599,423	125,254,958	28,340,801	205,950,737	46,599,423	125,254,958	28,340,801	205,950,737	46,599,423	125,254,958	28,340,801	205,950,737	46,599,423	125,254,958	28,340,801
Post-Merger Firm Sales	447NPC	CAEW	22.648%	-	-	-	-	-	0	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	0
Non-Firm Sales	447NPC	CAEW	22.648%	89,648,679	20,284,350	218,915,637	49,532,902	129,266,857	29,248,553	218,915,637	49,532,902	129,266,857	29,248,553	218,915,637	49,532,902	129,266,857	29,248,553	218,915,637	49,532,902	129,266,857	29,248,553	218,915,637	49,532,902	129,266,857	29,248,553
Total Sales for Resale				89,648,679	20,284,350	218,915,637	49,532,902	129,266,857	29,248,553	218,915,637	49,532,902	129,266,857	29,248,553	218,915,637	49,532,902	129,266,857	29,248,553	218,915,637	49,532,902	129,266,857	29,248,553	218,915,637	49,532,902	129,266,857	29,248,553
Purchased Power (Account 555)	555NPC	CAGW	22.626%	12,043,097	2,724,930	15,069,057	3,409,599	3,025,960	684,669	15,069,057	3,409,599	3,025,960	684,669	15,069,057	3,409,599	3,025,960	684,669	15,069,057	3,409,599	3,025,960	684,669	15,069,057	3,409,599	3,025,960	684,669
Existing Firm Demand - Pacific	555NPC	CAEW	22.648%	7,773,179	1,760,475	22,516,097	5,099,461	14,742,918	3,338,986	22,516,097	5,099,461	14,742,918	3,338,986	22,516,097	5,099,461	14,742,918	3,338,986	22,516,097	5,099,461	14,742,918	3,338,986	22,516,097	5,099,461	14,742,918	3,338,986
Existing Firm Energy	555NPC	CAGW	22.626%	61,888,678	14,003,236	44,119,800	9,982,762	(17,768,878)	(4,020,473)	44,119,800	9,982,762	(17,768,878)	(4,020,473)	44,119,800	9,982,762	(17,768,878)	(4,020,473)	44,119,800	9,982,762	(17,768,878)	(4,020,473)	44,119,800	9,982,762	(17,768,878)	(4,020,473)
WCA Qualifying Facilities	555NPC	CAGW	22.626%	215,715,474	48,808,940	321,681,843	72,785,310	105,966,368	23,976,470	321,681,843	72,785,310	105,966,368	23,976,470	321,681,843	72,785,310	105,966,368	23,976,470	321,681,843	72,785,310	105,966,368	23,976,470	321,681,843	72,785,310	105,966,368	23,976,470
Post-Merger Firm Energy	555NPC	CAGW	22.626%	-	-	620,612	140,423	620,612	140,423	620,612	140,423	620,612	140,423	620,612	140,423	620,612	140,423	620,612	140,423	620,612	140,423	620,612	140,423	620,612	140,423
Other Generation Expenses	555NPC	CAGW	22.626%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Purchased Power				297,420,428	67,297,481	404,007,408	91,417,555	106,586,980	24,120,074	404,007,408	91,417,555	106,586,980	24,120,074	404,007,408	91,417,555	106,586,980	24,120,074	404,007,408	91,417,555	106,586,980	24,120,074	404,007,408	91,417,555	106,586,980	24,120,074
Wheeling (Account 565)	565NPC	CAGW	22.626%	-	-	22,190,023	5,020,823	22,190,023	5,020,823	22,190,023	5,020,823	22,190,023	5,020,823	22,190,023	5,020,823	22,190,023	5,020,823	22,190,023	5,020,823	22,190,023	5,020,823	22,190,023	5,020,823	22,190,023	5,020,823
Existing Firm - Pacific	565NPC	CAGW	22.626%	-	-	83,139,609	18,811,575	(23,133,517)	(5,234,303)	83,139,609	18,811,575	(23,133,517)	(5,234,303)	83,139,609	18,811,575	(23,133,517)	(5,234,303)	83,139,609	18,811,575	(23,133,517)	(5,234,303)	83,139,609	18,811,575	(23,133,517)	(5,234,303)
Post Merger Firm	565NPC	CAEW	22.648%	-	-	-	-	-	0	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	0
Non Firm	565NPC	CAEW	22.648%	106,273,126	24,045,878	105,329,632	23,832,399	(843,494)	(213,480)	106,273,126	24,045,878	105,329,632	23,832,399	106,273,126	24,045,878	105,329,632	23,832,399	106,273,126	24,045,878	105,329,632	23,832,399	106,273,126	24,045,878	105,329,632	23,832,399
Total Wheeling Expense				106,273,126	24,045,878	105,329,632	23,832,399	(843,494)	(213,480)	105,329,632	23,832,399	(843,494)	(213,480)	105,329,632	23,832,399	(843,494)	(213,480)	105,329,632	23,832,399	(843,494)	(213,480)	105,329,632	23,832,399	(843,494)	(213,480)
Fuel Expense (Accounts 501 and 547)	501NPC	CAEW	22.648%	193,301,244	43,778,996	179,695,711	40,697,605	(13,605,533)	(3,081,390)	179,695,711	40,697,605	(13,605,533)	(3,081,390)	179,695,711	40,697,605	(13,605,533)	(3,081,390)	179,695,711	40,697,605	(13,605,533)	(3,081,390)	179,695,711	40,697,605	(13,605,533)	(3,081,390)
Fuel Consumed - Coal	547NPC	CAEW	22.648%	107,632,581	24,376,899	123,042,772	27,866,810	15,410,191	3,490,111	123,042,772	27,866,810	15,410,191	3,490,111	123,042,772	27,866,810	15,410,191	3,490,111	123,042,772	27,866,810	15,410,191	3,490,111	123,042,772	27,866,810	15,410,191	3,490,111
Fuel Consumed - Natural Gas	547NPC	CAEW	22.648%	3,000,933,825	68,155,695	302,738,483	66,564,415	1,804,658	406,720	302,738,483	66,564,415	1,804,658	406,720	302,738,483	66,564,415	1,804,658	406,720	302,738,483	66,564,415	1,804,658	406,720	302,738,483	66,564,415	1,804,658	406,720
Total Fuel and Other Expense				614,978,699	139,214,705	593,159,986	134,281,466	(21,818,713)	(4,933,238)	593,159,986	134,281,466	(21,818,713)	(4,933,238)	593,159,986	134,281,466	(21,818,713)	(4,933,238)	593,159,986	134,281,466	(21,818,713)	(4,933,238)	593,159,986	134,281,466	(21,818,713)	(4,933,238)
Total Net Power Cost				Ref. 5.1.3	Ref. 2.2	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1.4
				614,978,699	139,214,705	593,159,986	134,281,466	(21,818,713)	(4,933,238)	593,159,986	134,281,466	(21,818,713)	(4,933,238)	593,159,986	134,281,466	(21,818,713)	(4,933,238)	593,159,986	134,281,466	(21,818,713)	(4,933,238)	593,159,986	134,281,466	(21,818,713)	(4,933,238)
				Ref. 5.1.3	Ref. 2.2	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1.4
				106,273,126	24,045,878	105,329,632	23,832,399	(843,494)	(213,480)	105,329,632	23,832,399	(843,494)	(213,480)	105,329,632	23,832,399	(843,494)	(213,480)	105,329,632	23,832,399	(843,494)	(213,480)	105,329,632	23,832,399	(843,494)	(213,480)
				193,301,244	43,778,996	179,695,711	40,697,605	(13,605,533)	(3,081,390)	179,695,711	40,697,605	(13,605,533)	(3,081,390)	179,695,711	40,697,605	(13,605,533)	(3,081,390)	179,695,711	40,697,605	(13,605,533)	(3,081,390)	179,695,711	40,697,605	(13,605,533)	(3,081,390)
				107,632,581	24,376,899	123,042,772	27,866,810	15,410,191	3,490,111	123,042,772	27,866,810	15,410,191	3,490,111	123,042,772	27,866,810	15,410,191	3,490,111	123,042,772	27,866,810	15,410,191	3,490,111	123,042,772	27,866,810	15,410,191	3,490,111
				3,000,933,825	68,155,695	302,738,483	66,564,415	1,804,658	406,720	302,738,483	66,564,415	1,804,658	406,720	302,738,483	66,564,415	1,804,658	406,720	302,738,483	66,564,415	1,804,658	406,720	302,738,483	66,564,415	1,804,658	406,720
				215,715,474	48,808,940	321,681,843	72,785,310	105,966,368	23,976,470	321,681,843	72,785,310	105,966,368	23,976,470	321,681,843	72,785,310	105,966,368	23,976,470	321,681,843	72,785,310	105,966,368	23,976,470	321,681,843	72,785,310	105,966,368	23,976,470
				61,888,678	14,003,236	44,119,800	9,982,762	(17,768,878)	(4,020,473)	44,119,800	9,982,762	(17,768,878)	(4,020,473)	44,119,800	9,982,762	(17,768,878)	(4,020,473)	44,119,800	9,982,762	(17,768,878)	(4,020,473)	44,119,800	9,982,762	(17,768,878)	(4,020,473)
				7,773,179	1,760,475	22,516,097	5,099,461	14,742,918	3,338,986	22,516,097	5,099,461	14,742,918	3,338,986	22,516,097	5,099,461	14,742,918	3,338,986	22,516,097	5,099,461	14,742,918	3,338,986	22,516,097	5,099,461	14,742,918	3,338,986
				12,043,097	2,724,930	15,069,057	3,409,599	3,025,960	684,669	15,069,057	3,409,599	3,025,960	684,669	15,069,057	3,409,599	3,025,960	684,669	15,069,057	3,409,599	3,025,960	684,669	15,069,057	3,409,599	3,025,960	684,669
				89,648,679	20,284,350	218,915,637	49,532,902	129,266,857	29,248,553	218,915,637	49,532,902	129,266,857	29,248,553	218,915,637	49,532,902	129,266,857	29,248,553	218,915,637	49,532,902	129,266,857	29,248,553	218,915,637	49,532,902	12	

Period Ending Jun-12	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged 07/11 - 06/12	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	8,952,900	8,952,900			
Post Merger	80,695,779				80,695,779
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	89,648,679	8,952,900	-	-	80,695,779
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	9,602,500	9,602,500			
Pacific Capacity	-	-	-		
Mid Columbia	3,482,835	1,044,851	2,437,985		
Misc/Pacific	6,730,941	1,395,747	5,335,194		
Q.F. Contracts/PPL	61,888,678				61,888,678
Small Purchases west	12,121				12,121
Pacific Sub Total	81,717,075	12,043,097	7,773,179	-	61,900,799
UP&L to PP&L	-	-	-		
Utah Sub Total	-	-	-	-	-
BPA Reserve Purchase	244,080				244,080
Combine Hills Wind p160595	4,738,669				4,738,669
Georgia-Pacific Camas	6,699,773				6,699,773
Hermiston Purchase p99563	90,307,566				90,307,566
Roseburg Forest Products p312292	859,107				859,107
Seasonal Purchased Power Constellation 2013-2016	-				-
Short Term Firm Purchases	112,854,158				112,854,158
New Firm Sub Total	215,703,353	-	-	-	215,703,353
Wind Integration Charge	-				-
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	297,420,428	12,043,097	7,773,179	-	277,604,152
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	-	-			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	106,273,126				106,273,126
Nonfirm Wheeling	-				-
TOTAL WHEELING & U. OF F. EXPENSE	106,273,126	-	-	-	106,273,126
THERMAL FUEL BURN EXPENSE					
Colstrip	6,396,180			6,396,180	
Chehalis	53,974,761			53,974,761	
Hermiston	53,657,820			53,657,820	
Jim Bridger	186,905,064			186,905,064	
TOTAL FUEL BURN EXPENSE	300,933,825	-	-	300,933,825	-
OTHER GENERATION EXPENSE					
Blundell	-				-
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	614,978,699	3,090,197	7,773,179	300,933,825	303,181,498

PacifiCorp

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

 Period Ending
 Jun-12

	Merged 07/11-06/12	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	12,964,800	12,964,800			
Post Merger	205,950,737				205,950,737
TOTAL SPECIAL SALES	218,915,537	12,964,800	-	-	205,950,737
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	9,602,500	9,602,500			
Mid Columbia	3,482,835	1,044,851	2,437,985		
Misc/Pacific	6,730,941	1,395,747	5,335,194		
Q.F. Contracts/PPL	61,888,678	3,025,960	14,742,918		44,119,800
Pacific Sub Total	81,704,954	15,069,057	22,516,097	-	44,119,800
Gemstate	-	-	-	-	-
GSLM	-	-	-	-	-
QF Contracts/UPL	-	-	-	-	-
IPP Layoff	-	-	-	-	-
UP&L to PP&L	-	-	-	-	-
Utah Sub Total	-	-	-	-	-
APS Supplemental p27875	-	-	-	-	-
Avoided Cost Resource	-	-	-	-	-
Blanding Purchase p379174	-	-	-	-	-
BPA Reserve Purchase	244,080	-	-	-	244,080
Chehalis Station Service	-	-	-	-	-
Combine Hills Wind p160595	4,738,669	-	-	-	4,738,669
Georgia-Pacific Camas	6,699,773	-	-	-	6,699,773
Hermiston Purchase p99563	91,267,996	-	-	-	91,267,996
Morgan Stanley p189046	-	-	-	-	-
Roseburg Forest Products p312292	859,107	-	-	-	859,107
Small Purchases west	12,121	-	-	-	12,121
TransAlta p371343/s371344	-	-	-	-	-
Short Term Firm Purchases	217,860,097	-	-	-	217,860,097
New Firm Sub Total	321,681,843	-	-	-	321,681,843
TOTAL PURCHASED PW & NET INT.	403,386,796	15,069,057	22,516,097	-	365,801,643
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	22,190,023	22,190,023			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	83,139,609				83,139,609
TOTAL WHEELING & U. OF F. EXPENSE	105,329,632	22,190,023	-	-	83,139,609
THERMAL FUEL BURN EXPENSE					
Colstrip	6,422,538			6,422,538	
Chehalis	68,827,092			68,827,092	
Jim Bridger	173,398,801			173,398,801	
Hermiston	54,215,680			54,215,680	
Ramp Loss	(125,628)			(125,628)	
TOTAL FUEL BURN EXPENSE	302,738,483	-	-	302,738,483	-
OTHER GENERATION EXPENSE					
Wind Integration Charge	620,612			620,612	
TOTAL OTHER GEN. EXPENSE	620,612	-	-	620,612	-
NET POWER COST	593,159,986	24,294,280	22,516,097	303,359,095	242,990,515

PacifiCorp**Study Results**
MERGED PEAK/ENERGY SPLIT
(\$)Period Ending
Dec-14

	Merged 01/14-12/14	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	12,964,800	12,964,800			
Post Merger	60,863,807				60,863,807
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	73,828,607	12,964,800	-	-	60,863,807
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-	-			
Mid Columbia	(148,247)	(44,474)	(103,773)		
Misc/Pacific	270,000	55,988	214,012		
Q.F. Contracts/PPL	76,897,306	2,517,907	12,267,609		62,111,790
Small Purchases west	-	-			
Pacific Sub Total	77,019,059	2,529,421	12,377,848	-	62,111,790
Gemstate	-	-	-		
GSLM	-	-	-		
QF Contracts/UPL	-	-	-		-
IPP Layoff	-	-	-		
Small Purchases east	-	-	-		
UP&L to PP&L	-	-	-		
Utah Sub Total	-	-	-	-	-
Combine Hills Wind p160595	4,575,693				4,575,693
Georgia-Pacific Camas	8,005,931				8,005,931
Hermiston Purchase p99563	84,152,813				84,152,813
Short Term Firm Purchases	67,492,995				67,492,995
New Firm Sub Total	164,227,432	-	-	-	164,227,432
Wind Integration Charge	663,166				663,166
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	241,909,657	2,529,421	12,377,848	-	227,002,388
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	24,999,836	24,999,836			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	84,342,841				84,342,841
Nonfirm Wheeling	-				-
TOTAL WHEELING & U. OF F. EXPENSE	109,342,677	24,999,836	-	-	84,342,841
THERMAL FUEL BURN EXPENSE					
Colstrip	8,051,920			8,051,920	
Chehalis	50,918,245			50,918,245	
Hermiston	46,003,986			46,003,986	
Jim Bridger	198,244,685			198,244,685	
TOTAL FUEL BURN EXPENSE	303,218,835	-	-	303,218,835	-
OTHER GENERATION EXPENSE					
Blundell	-				-
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	580,642,563	14,564,457	12,377,848	303,218,835	250,481,422

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Other Electric Revenue	456	PRO	4,302,805	CAGW	22.626%	973,574	Below

Adjustment Detail:

	12 Months Ended Dec 2014	
<u>James River Offset</u>		
Capital Recovery	3,695,061	
Major Maintenance Allowance	607,744	
Total Offset	4,302,805	Above

On January 13, 1993, the Company executed a contract with James River Paper Company with respect to the Camas mill, later acquired by Georgia Pacific. Under the agreement, the Company built a steam turbine and is recovering the capital investment over the 20-year operational term of the agreement as an offset to royalties paid to James River based on contract provisions. The contract costs of energy for the Camas unit are included in the Company's net power costs as purchased power expense, but GRID does not include an offsetting revenue credit for the capital and maintenance cost recovery. This pro forma adjustment adds the royalty offset to FERC account 456, other electric revenue, for the 12-month period ending December 2014, the same period used in determining pro forma net power costs in this filing.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Purchased Power Expense	555	RES	29,094,524	OR	Situs	-	
Purchased Power Expense	555	RES	7,379,869	WA	Situs	7,379,869	5.3.1
Purchased Power Expense	555	RES	3,223,363	ID	Situs	-	
			<u>39,697,756</u>			<u>7,379,869</u>	

Description of Adjustment

The Company receives a monthly purchase power credit from Bonneville Power Administration (BPA). This credit is treated as a 100% pass-through to eligible customers. Both a revenue credit and a purchase power expense credit is posted to unadjusted results which must be removed for normalized results. This restating adjustment reverses the BPA purchase power expense credit recorded. The Revenue Normalizing adjustment No. 3.2 removes the revenue credit passed onto customers.

PacifiCorp
 Washington General Rate Case - June 2012
 BPA Residential Exchange
 Account 505202
 Washington

6-Months Ended December 2011 Expense (3,816,837)
 6-Months Ended June 2012 Expense (3,563,032)
 (7,379,869)

Ref 5.3

Period	Debit	Credit	Balance	Cum. balance
Balance Carr				
1	1,072,113.23	2,166,393.58	1,094,280.35-	1,094,280.35-
2	1,094,280.35	2,008,335.49	914,055.14-	2,008,335.49-
3	914,055.14	1,796,893.45	882,838.31-	2,891,173.80-
4	882,838.31	1,578,779.10	695,940.79-	3,587,114.59-
5	695,940.79	1,276,815.94	580,875.15-	4,167,989.74-
6	580,875.15	1,019,442.95	438,567.80-	4,606,557.54-
7	438,567.80	955,454.84	516,887.04-	5,123,444.58-
8	516,887.04	1,242,779.53	725,892.49-	5,849,337.07-
9	725,892.49	1,545,275.20	819,382.71-	6,668,719.78-
10	819,382.71	1,281,504.18	462,121.47-	7,130,841.25-
11	462,121.47	978,741.25	516,619.78-	7,647,461.03-
12	516,619.78	1,292,553.65	775,933.87-	8,423,394.90-
13				8,423,394.90-
14				8,423,394.90-
15				8,423,394.90-
16				8,423,394.90-
Total	8,719,574.26	17,142,969.16	8,423,394.90-	8,423,394.90-

Period	Debit	Credit	Balance	Cum. balance
Balance Carr				
1	775,933.87	1,664,270.24	888,336.37-	888,336.37-
2	888,336.37	1,560,976.27	672,639.90-	1,560,976.27-
3	672,639.90	1,232,292.82	559,652.92-	2,120,629.19-
4	559,652.92	1,079,476.18	519,823.26-	2,640,452.45-
5	519,823.26	964,281.13	444,457.87-	3,084,910.32-
6	444,457.87	922,579.58	478,121.71-	3,563,032.03-
7	478,121.71	1,023,379.77	545,258.06-	4,108,290.09-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pre-merger Depreciation Expense	403SP	RES	(2,793,266)	CAGW	22.626%	(632,018)	5.4.2
Post-merger Depreciation Expense	403SP	RES	(265,274)	CAGW	22.626%	(60,022)	5.4.2
Taxes Other	408	RES	(507,120)	GPS	6.851%	(34,742)	5.4.1
Net Depreciation Expense - Sch M	SCHMDT	RES	2,506,000	CAGW	22.626%	567,020	5.4.2
Deferred Income Tax Expense	41010	RES	951,052	CAGW	22.626%	215,190	5.4.2
Adjustment to Rate Base:							
Pre-merger Plant	312	RES	(110,283,000)	CAGW	22.626%	(24,953,172)	5.4.2
Post-merger Plant	312	RES	(10,990,947)	CAGW	22.626%	(2,486,866)	5.4.2
Pre-merger Depreciation Reserve	108SP	RES	77,200,912	CAGW	22.626%	17,467,857	5.4.2
Post-merger Depreciation Reserve	108SP	RES	1,956,012	CAGW	22.626%	442,577	5.4.2
Deferred Income Tax Balance	282	RES	5,204,286	CAGW	22.626%	1,177,547	5.4.2
Deferred ITC	255	RES	163,434	ITC84	14.180%	23,175	5.4.2
Remove Base Data:							
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)	5.4.3

Description of Adjustment

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

PacifiCorp
Washington GRC - June 2012
Removal of Colstrip #3
Property Tax Calculation

	Jun-12	Ref.
Total Colstrip Property Taxes	1,260,539	
Colstrip #3 as a percentage of Total Colstrip NBV	40.2304%	
Property Tax expense to remove	<u>507,120</u>	5.4

Total Colstrip Book Value	223,678,927
Total Colstrip Book Reserve	<u>(118,989,508)</u>
Total Colstrip NBV	<u>104,689,418</u>
Colstrip Unit 3 Book Value	121,273,947
Colstrip Unit 3 Book Reserve	<u>(79,156,924)</u>
Colstrip Unit 3 NBV	<u>42,117,023</u>
Colstrip Unit 3 NBV %	40.2304%

PacifiCorp
 Washington GRC - June 2012
 Removal of Colstrip #3

	<u>Year End</u>	<u>Ref.</u>
Depreciation Exp - Pre Merger	(2,793,266)	5.4
Depreciation Exp - Post Merger	<u>(265,274)</u>	5.4
	(3,058,540)	
Plant - Pre Merger	110,283,000	5.4
Plant - Post Merger	<u>10,990,947</u>	5.4
	121,273,947	
Depreciation Reserve - Pre Merger	(77,200,912)	5.4
Depreciation Res - Post Merger	<u>(1,956,012)</u>	5.4
	(79,156,924)	
ADIT Balance	(5,204,286)	5.4
Deferred ITC	(163,434)	5.4
Deferred Income Tax Expense	(951,052)	5.4

PacifiCorp
Washington GRC - June 2012
Removal of Colstrip #3
Actual Tax Data

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

	6.1	6.2	6.2.1	6.2.2	6.2.3	6.3	
		Depreciation and Amortization Reserve to June 2012 Balance	(cont.) Depreciation and Amortization Reserve to June 2012 Balance	(cont. 2) Depreciation and Amortization Reserve to June 2012 Balance	(cont. 3) Depreciation and Amortization Reserve to June 2012 Balance	Proposed Depreciation Rates - Expense	
	Total Normalized Hydro Decommissioning						
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	
6 Total Operating Revenues	-	-	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	-	-	-	-	-	-	
19 Total O&M Expenses	-	-	-	-	-	-	
20 Depreciation	801,076	-	-	-	-	801,076	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	2,622,262	(604,308)	-	-	-	3,226,570	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	(3,147,373)	655,260	-	-	-	(3,802,633)	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	
28 Total Operating Expenses:	275,965	50,952	-	-	-	225,013	
29							
30 Operating Rev For Return:	(275,965)	(50,952)	-	-	-	(225,013)	
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	-	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	
39 Fuel Stock	-	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	
41 Working Capital	-	-	-	-	-	-	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	-	-	-	-	-	-	
45							
46 Deductions:							
47 Accum Prov For Deprec	(10,022,106)	803,405	(2,110,519)	(1,800,715)	(6,513,739)	-	
48 Accum Prov For Amort	(2,563,934)	-	-	-	(24,168)	-	
49 Accum Def Income Tax	1,193,109	(708,207)	-	-	-	1,901,316	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	
53 Miscellaneous Deductions	-	-	-	-	-	-	
54							
55 Total Deductions:	(11,392,931)	95,198	(2,110,519)	(1,800,715)	(6,537,907)	1,901,316	
56							
57 Total Rate Base:	(11,392,931)	95,198	(2,110,519)	(1,800,715)	(6,537,907)	1,901,316	
58							
59							
60 Estimated ROE impact	0.052%	-0.014%	0.022%	0.019%	0.069%	0.027%	-0.075%
61 Estimated Price Change	(990,099)	94,338	(266,027)	(226,977)	(824,093)	(320,133)	603,281
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(801,076)	-	-	-	-	(801,076)	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	10,019,848	-	-	-	-	10,019,848	
71 Schedule "M" Deductions	1,726,595	1,726,595	-	-	-	-	
72 Income Before Tax	7,492,178	(1,726,595)	-	-	-	9,218,773	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	7,492,178	(1,726,595)	-	-	-	9,218,773	
77							
78 Federal Income Taxes	2,622,262	(604,308)	-	-	-	3,226,570	

	6.1	6.2	6.2.1	6.2.2	6.2.3	6.3
		Depreciation and Amortization Reserve to June 2012 Balance	(cont.) Depreciation and Amortization Reserve to June 2012 Balance	(cont. 2) Depreciation and Amortization Reserve to June 2012 Balance	(cont. 3) Depreciation and Amortization Reserve to June 2012 Balance	Proposed Depreciation Rates - Expense
	Total Normalized Hydro Decommissioning					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	801,076	-	-	-	-	801,076
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	3,226,570	-	-	-	-	3,226,570
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(3,802,633)	-	-	-	-	(3,802,633)
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	225,013	-	-	-	-	225,013
29						
30 Operating Rev For Return:	(225,013)	-	-	-	-	(225,013)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(10,825,511)	-	(2,110,519)	(1,800,715)	(6,513,739)	-
48 Accum Prov For Amort	(2,563,934)	-	-	-	(24,168)	(2,539,766)
49 Accum Def Income Tax	1,901,316	-	-	-	-	1,901,316
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(11,488,129)	-	(2,110,519)	(1,800,715)	(6,537,907)	(2,539,766)
56						
57 Total Rate Base:	(11,488,129)	-	(2,110,519)	(1,800,715)	(6,537,907)	(2,539,766)
58						
59						
60 Estimated ROE impact	0.066%	0.000%	0.022%	0.019%	0.069%	0.027%
61 Estimated Price Change	(1,084,437)	-	(266,027)	(226,977)	(824,093)	(320,133)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(801,076)	-	-	-	-	(801,076)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	10,019,848	-	-	-	-	10,019,848
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	9,218,773	-	-	-	-	9,218,773
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	9,218,773	-	-	-	-	9,218,773
77						
78 Federal Income Taxes	3,226,570	-	-	-	-	3,226,570

	6.3.1	0	0	0	0	0	0
		0	0	0	0	0	0
	Proposed Depreciation Rates - Reserve	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(400,538)	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(400,538)	-	-	-	-	-	-
56							
57 Total Rate Base:	(400,538)	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.004%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(50,487)	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	6.1	6.2	6.2.1	6.2.2	6.2.3	6.3
		Depreciation and Amortization Reserve to June 2012 Balance	(cont.) Depreciation and Amortization Reserve to June 2012 Balance	(cont. 2) Depreciation and Amortization Reserve to June 2012 Balance	(cont. 3) Depreciation and Amortization Reserve to June 2012 Balance	Proposed Depreciation Rates - Expense
	Total Normalized Hydro Decommissioning					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(604,308)	(604,308)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	655,260	655,260	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	50,952	50,952	-	-	-	-
29						
30 Operating Rev For Return:	(50,952)	(50,952)	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	803,405	803,405	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(708,207)	(708,207)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	95,198	95,198	-	-	-	-
56						
57 Total Rate Base:	95,198	95,198	-	-	-	-
58						
59						
60 Estimated ROE Impact	-0.013%	-0.013%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	94,338	94,338	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	1,726,595	1,726,595	-	-	-	-
72 Income Before Tax	(1,726,595)	(1,726,595)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(1,726,595)	(1,726,595)	-	-	-	-
77						
78 Federal Income Taxes	(604,308)	(604,308)	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve							
Depreciation Reserve	108HP	PRO	3,550,729	CAGW	22.626%	803,405	6.1.1
Depreciation Reserve	108HP	PRO	-	CAGE	0.000%	-	6.1.1
			<u>3,550,729</u>			<u>803,405</u>	6.1.1
Adjustment to Tax							
Schedule M Deduction	SCHMDT	PRO	7,630,857	CAGW	22.626%	1,726,595	6.1.2
Deferred Income Tax Expense	41010	PRO	2,895,986	CAGW	22.626%	655,260	6.1.2
ADIT June 2013 AMA Balance	282	PRO	(3,129,992)	CAGW	22.626%	(708,207)	6.1.2
Adjustment to June 2013 AMA Balance for Projected Spend / Accrual Detail:							
June 2012 Reserve Balance			(692,635)				6.1.1
June 2013 AMA Reserve Balance			<u>2,858,094</u>				6.1.1
Total Adjustment to AMA Reserve			3,550,729				6.1.1

Description of Adjustment

Based on the Company's depreciation study approved in Docket UE-071795, an additional \$19.4 million is required for the decommissioning of various hydro facilities. This pro forma adjustment walks forward the decommissioning expenditures through June 2013. The reserve does not include funds for Powerdale, which was reclassified to unrecovered plant. A separate order was received to recover the estimated decommissioning costs of Powerdale as seen in adjustment 8.6.

PacifiCorp
 Washington General Rate Case - June 2012
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
June-11	766,645	(185,352)	(16,120,121)
July-11	510,133	(185,352)	(15,795,341)
August-11	1,297,299	(185,352)	(14,683,394)
September-11	4,262,792	(185,352)	(10,605,954)
October-11	2,233,011	(185,352)	(8,558,296)
November-11	380,161	(185,352)	(8,363,488)
December-11	1,034,853	(185,352)	(7,513,987)
January-12	629,272	(185,352)	(7,070,068)
February-12	508,069	(185,352)	(6,747,351)
March-12	1,145,320	(185,352)	(5,787,383)
April-12	2,124,670	(185,352)	(3,848,066)
May-12	890,732	(185,352)	(3,142,687)
June-12	2,909,337	(185,352)	(418,702)
Jun-12 Ending Balance			(418,702)

West Side	Spend	Accruals	Balance
July-12	1,829,256	(297,898)	1,112,655
August-12	1,015,770	(297,898)	1,830,527
September-12	1,860,831	(297,898)	3,393,460
October-12	450,000	(297,898)	3,545,562
November-12	225,000	(297,898)	3,472,663
December-12	620,000	(297,898)	3,794,765
January-13	28,000	(297,898)	3,524,867
February-13	28,000	(297,898)	3,254,969
March-13	1,328,000	(297,898)	4,285,071
April-13	28,000	(297,898)	4,015,172
May-13	28,000	(297,898)	3,745,274
June-13	190,000	(297,898)	3,637,376

West Side	Total Spend	Total Accruals	Jun 2013 AMA Balance
12 ME Jun 2013	7,630,857	(3,574,779)	3,132,027
Adjustment to Reserve			3,550,729

Ref 6.1

East Side	Spend	Accruals	Balance
June-11	-	(112,546)	1,076,617
July-11	-	(112,546)	964,071
August-11	-	(112,546)	851,525
September-11	-	(112,546)	738,979
October-11	-	(112,546)	626,434
November-11	-	(112,546)	513,888
December-11	-	(112,546)	401,342
January-12	-	(112,546)	288,796
February-12	-	(112,546)	176,250
March-12	-	(112,546)	63,704
April-12	-	(112,546)	(48,841)
May-12	-	(112,546)	(161,387)
June-12	-	(112,546)	(273,933)
Jun-12 Ending Balance			(273,933)

East Side	Spend	Accruals	Balance
July-12	-	-	(273,933)
August-12	-	-	(273,933)
September-12	-	-	(273,933)
October-12	-	-	(273,933)
November-12	-	-	(273,933)
December-12	-	-	(273,933)
January-13	-	-	(273,933)
February-13	-	-	(273,933)
March-13	-	-	(273,933)
April-13	-	-	(273,933)
May-13	-	-	(273,933)
June-13	-	-	(273,933)

East Side	Total Spend	Total Accruals	Jun 2013 AMA Balance
12 ME Jun 2013	-	-	(273,933)
Adjustment to Reserve			-

Ref 6.1

Total Resources	Spend	Accruals	Balance
June-11	766,645	(297,898)	(15,043,504)
July-11	510,133	(297,898)	(14,831,269)
August-11	1,297,299	(297,898)	(13,831,869)
September-11	4,262,792	(297,898)	(9,866,975)
October-11	2,233,011	(297,898)	(7,931,862)
November-11	380,161	(297,898)	(7,849,600)
December-11	1,034,853	(297,898)	(7,112,645)
January-12	629,272	(297,898)	(6,781,272)
February-12	508,069	(297,898)	(6,571,101)
March-12	1,145,320	(297,898)	(5,723,679)
April-12	2,124,670	(297,898)	(3,896,907)
May-12	890,732	(297,898)	(3,304,074)
June-12	2,909,337	(297,898)	(692,635)
Jun-12 Ending Balance			(692,635)

Ref 6.1

Total Resources	Spend	Accruals	Balance
July-12	1,829,256	(297,898)	838,722
August-12	1,015,770	(297,898)	1,556,594
September-12	1,860,831	(297,898)	3,119,527
October-12	450,000	(297,898)	3,271,629
November-12	225,000	(297,898)	3,198,730
December-12	620,000	(297,898)	3,520,832
January-13	28,000	(297,898)	3,250,934
February-13	28,000	(297,898)	2,961,036
March-13	1,328,000	(297,898)	4,011,137
April-13	28,000	(297,898)	3,741,239
May-13	28,000	(297,898)	3,471,341
June-13	190,000	(297,898)	3,363,443

Total Resources	Total Spend	Total Accruals	Jun 2013 AMA Balance
12 ME Jun 2013	7,630,857	(3,574,779)	2,858,094
Adjustment to Reserve			3,550,729

Ref 6.1

Ref 6.1

PacifiCorp
Washington General Rate Case - June 2012
Hydro Decommissioning

Tax Schedule M Deduction	(7,630,857)	Ref. 6.1
Deferred Inc Tax Exp	2,895,986	Ref. 6.1
ADIT AMA Bal	(3,129,992)	Ref. 6.1

West Side Spend		
	Per 6.1.1	ADIT Bal
Jun-12	2,909,337	(1,104,122)
July-12	1,829,256	(1,798,343)
August-12	1,015,770	(2,183,838)
September-12	1,860,831	(2,890,042)
October-12	450,000	(3,060,822)
November-12	225,000	(3,146,212)
December-12	620,000	(3,381,508)
January-13	28,000	(3,392,134)
February-13	28,000	(3,402,760)
March-13	1,328,000	(3,906,749)
April-13	28,000	(3,917,375)
May-13	28,000	(3,928,001)
June-13	190,000	(4,000,108)

Accumulated Deferred Income Tax AMA Balance (3,129,992)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	108360	RES	(2,365)	CA	Situs	-	6.2.4
	108360	RES	20,013	ID	Situs	-	6.2.4
	108360	RES	(26,078)	OR	Situs	-	6.2.4
	108360	RES	6,788	UT	Situs	-	6.2.4
	108360	RES	(1,204)	WA	Situs	(1,204)	6.2.4
	108360	RES	(488)	WY-ALL	Situs	-	6.2.4
	108360	RES	(24,843)	WY-ALL	Situs	-	6.2.4
	108361	RES	(32,170)	CA	Situs	-	6.2.4
	108361	RES	12,767	ID	Situs	-	6.2.4
	108361	RES	(151,595)	OR	Situs	-	6.2.4
	108361	RES	(74,939)	UT	Situs	-	6.2.4
	108361	RES	(10,751)	WA	Situs	(10,751)	6.2.4
	108361	RES	(66,886)	WY-ALL	Situs	-	6.2.4
	108361	RES	726	WY-ALL	Situs	-	6.2.4
	108362	RES	(108,650)	CA	Situs	-	6.2.4
	108362	RES	397,781	ID	Situs	-	6.2.4
	108362	RES	(1,267,418)	OR	Situs	-	6.2.4
	108362	RES	49,501	UT	Situs	-	6.2.4
	108362	RES	(216,312)	WA	Situs	(216,312)	6.2.4
	108362	RES	(193,409)	WY-ALL	Situs	-	6.2.4
	108362	RES	(87,694)	WY-ALL	Situs	-	6.2.4
	108364	RES	(743,941)	CA	Situs	-	6.2.4
	108364	RES	(2,991,861)	ID	Situs	-	6.2.4
	108364	RES	(4,938,933)	OR	Situs	-	6.2.4
	108364	RES	(14,806,873)	UT	Situs	-	6.2.4
	108364	RES	(1,150,237)	WA	Situs	(1,150,237)	6.2.4
	108364	RES	(497,351)	WY-ALL	Situs	-	6.2.4
	108364	RES	(966,946)	WY-ALL	Situs	-	6.2.4
	108365	RES	(155,847)	CA	Situs	-	6.2.4
	108365	RES	(1,892,965)	ID	Situs	-	6.2.4
	108365	RES	(2,427,717)	OR	Situs	-	6.2.4
	108365	RES	(7,746,938)	UT	Situs	-	6.2.4
	108365	RES	(436,257)	WA	Situs	(436,257)	6.2.4
	108365	RES	(107,377)	WY-ALL	Situs	-	6.2.4
	108365	RES	(654,138)	WY-ALL	Situs	-	6.2.4
	108366	RES	(210,572)	CA	Situs	-	6.2.4
	108366	RES	153,460	ID	Situs	-	6.2.4
	108366	RES	(1,047,984)	OR	Situs	-	6.2.4
	108366	RES	732,031	UT	Situs	-	6.2.4
	108366	RES	(295,759)	WA	Situs	(295,759)	6.2.4
	108366	RES	(186,641)	WY-ALL	Situs	-	6.2.4
	108366	RES	(34,895)	WY-ALL	Situs	-	6.2.4
	108367	RES	(374,883)	CA	Situs	-	6.2.4
	108367	RES	560,953	ID	Situs	-	6.2.4
	108367	RES	(1,819,264)	OR	Situs	-	6.2.4

Description of Adjustment

This restating adjustment walks the depreciation and amortization reserve from the June 2012 AMA balance to the June 2012 balance.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	108367	RES	1,802,658	UT	Situs	-	6.2.4
	108367	RES	(305,242)	WA	Situs	(305,242)	6.2.4
	108367	RES	(345,497)	WY-ALL	Situs	-	6.2.4
	108367	RES	(104,095)	WY-ALL	Situs	-	6.2.4
	108368	RES	(489,392)	CA	Situs	-	6.2.4
	108368	RES	1,226,456	ID	Situs	-	6.2.5
	108368	RES	(3,535,464)	OR	Situs	-	6.2.5
	108368	RES	1,077,819	UT	Situs	-	6.2.5
	108368	RES	(830,071)	WA	Situs	(830,071)	6.2.5
	108368	RES	(254,153)	WY-ALL	Situs	-	6.2.5
	108368	RES	(63,669)	WY-ALL	Situs	-	6.2.5
	108369	RES	(319,291)	CA	Situs	-	6.2.5
	108369	RES	333,770	ID	Situs	-	6.2.5
	108369	RES	(2,416,434)	OR	Situs	-	6.2.5
	108369	RES	(504,818)	UT	Situs	-	6.2.5
	108369	RES	(540,332)	WA	Situs	(540,332)	6.2.5
	108369	RES	(337,169)	WY-ALL	Situs	-	6.2.5
	108369	RES	(127,286)	WY-ALL	Situs	-	6.2.5
	108370	RES	(13,482)	CA	Situs	-	6.2.5
	108370	RES	644,555	ID	Situs	-	6.2.5
	108370	RES	(223,268)	OR	Situs	-	6.2.5
	108370	RES	(73,139)	UT	Situs	-	6.2.5
	108370	RES	(95,028)	WA	Situs	(95,028)	6.2.5
	108370	RES	(47,093)	WY-ALL	Situs	-	6.2.5
	108370	RES	108,768	WY-ALL	Situs	-	6.2.5
	108371	RES	(702)	CA	Situs	-	6.2.5
	108371	RES	8,838	ID	Situs	-	6.2.5
	108371	RES	(3,210)	OR	Situs	-	6.2.5
	108371	RES	135,292	UT	Situs	-	6.2.5
	108371	RES	2,221	WA	Situs	2,221	6.2.5
	108371	RES	12,468	WY-ALL	Situs	-	6.2.5
	108371	RES	727	WY-ALL	Situs	-	6.2.5
	108373	RES	(4,881)	CA	Situs	-	6.2.5
	108373	RES	33,999	ID	Situs	-	6.2.5
	108373	RES	(183,765)	OR	Situs	-	6.2.5
	108373	RES	240,910	UT	Situs	-	6.2.5
	108373	RES	(32,263)	WA	Situs	(32,263)	6.2.5
	108373	RES	(10,602)	WY-ALL	Situs	-	6.2.5
	108373	RES	(449)	WY-ALL	Situs	-	6.2.5

Description of Adjustment

This restating adjustment walks the depreciation and amortization reserve from the June 2012 AMA balance to the June 2012 balance.

PacifiCorp
 Washington Results of Operations - June 2012
 (cont. 2) Depreciation and Amortization Reserve to June 2012 Balance

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base							
	108DP	RES	(2,849)	CA	Situs	-	6.2.5
	108DP	RES	(24,009)	ID	Situs	-	6.2.5
	108DP	RES	654,829	OR	Situs	-	6.2.5
	108DP	RES	(808,472)	UT	Situs	-	6.2.5
	108DP	RES	(38,067)	WA	Situs	(38,067)	6.2.5
	108DP	RES	12,538	WY-ALL	Situs	-	6.2.5
	108DP	RES	(382,256)	WY-ALL	Situs	-	6.2.5
	108GP	RES	234,901	CA	Situs	-	6.2.5
	108GP	RES	(8,080)	CAEE	0.000%	-	6.2.5
	108GP	RES	(1,880,264)	CAGE	0.000%	-	6.2.5
	108GP	RES	(809,661)	CAGW	22.626%	(183,198)	6.2.5
	108GP	RES	(664,087)	CN	6.930%	(46,022)	6.2.5
	108GP	RES	(331,532)	ID	Situs	-	6.2.5
	108GP	RES	(137,595)	JBG	22.498%	(30,956)	6.2.5
	108GP	RES	(2,311,865)	OR	Situs	-	6.2.5
	108GP	RES	578,589	SO	6.851%	39,639	6.2.5
	108GP	RES	(2,194,284)	UT	Situs	-	6.2.6
	108GP	RES	(669,071)	WA	Situs	(669,071)	6.2.6
	108GP	RES	(100,626)	WY-ALL	Situs	-	6.2.6
	108GP	RES	(410,912)	WY-ALL	Situs	-	6.2.6
	108HP	RES	(1,992,035)	CAGE	0.000%	-	6.2.6
	108HP	RES	3,851,257	CAGW	22.626%	871,404	6.2.6
	108MP	RES	(2,700,671)	CAEE	0.000%	-	6.2.6
	108OP	RES	(30,352,968)	CAGE	0.000%	-	6.2.6
	108OP	RES	(18,917,244)	CAGW	22.626%	(4,280,308)	6.2.6
	108SP	RES	27,990,419	CAGE	0.000%	-	6.2.6
	108SP	RES	(1,636,723)	CAGW	22.626%	(370,333)	6.2.6
	108SP	RES	(4,674,663)	JBG	22.498%	(1,051,710)	6.2.6
	108TP	RES	(24,323,642)	CAGE	0.000%	-	6.2.6
	108TP	RES	(3,353,430)	CAGW	22.626%	(758,764)	6.2.6
	108TP	RES	(25,851)	JBG	22.498%	(5,816)	6.2.6
	108TP	RES	117,647	SG	8.043%	9,463	6.2.6
	111GP	RES	432,147	CA	Situs	-	6.2.6
	111GP	RES	(136,683)	CN	6.930%	(9,472)	6.2.6
	111GP	RES	1,224,105	OR	Situs	-	6.2.6
	111GP	RES	(214,510)	SO	6.851%	(14,696)	6.2.6

Description of Adjustment

This restating adjustment walks the depreciation and amortization reserve from the June 2012 AMA balance to the June 2012 balance.

Adjustment to Expense	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	111GP	RES	(405)	UT	Situs	-	6.2.6
	111GP	RES	(100,473)	WA	Situs	(100,473)	6.2.6
	111GP	RES	1,672,711	WY-ALL	Situs	-	6.2.6
	111GP	RES	(2,406)	WY-ALL	Situs	-	6.2.6
	111HP	RES	(23,209)	CAGE	0.000%	-	6.2.6
	111HP	RES	(123,883)	CAGW	22.626%	(28,030)	6.2.6
	111IP	RES	(171,560)	CAEE	0.000%	-	6.2.6
	111IP	RES	(454,016)	CAGE	0.000%	-	6.2.6
	111IP	RES	(7,071,094)	CAGW	22.626%	(1,599,940)	6.2.6
	111IP	RES	(3,061,399)	CN	6.930%	(212,158)	6.2.6
	111IP	RES	(9,214)	ID	Situs	-	6.2.6
	111IP	RES	(510)	JBG	22.498%	(115)	6.2.6
	111IP	RES	(3,285)	OR	Situs	-	6.2.6
	111IP	RES	(1,410,274)	SG	8.043%	(113,434)	6.2.6
	111IP	RES	(7,103,555)	SO	6.851%	(486,659)	6.2.6
	111IP	RES	(4,573)	UT	Situs	-	6.2.6
	111IP	RES	1,044	WA	Situs	1,044	6.2.6
	111IP	RES	(62,476)	WY-ALL	Situs	-	6.2.6
			<u>(130,984,671)</u>			<u>(12,988,907)</u>	

Description of Adjustment

This restating adjustment walks the depreciation and amortization reserve from the June 2012 AMA balance to the June 2012 balance.

PacifiCorp
Washington General Rate Case - June 2012
Depreciation and Amortization Reserve to June 2012 Balance

Account	Factor	Indicator	June 2012 AMA	June 2012	Adjustment	To
108360	CA	108360CA	(533,969)	(536,334)	(2,365)	6.2
108360	ID	108360ID	(430,168)	(410,155)	20,013	6.2
108360	OR	108360OR	(2,413,086)	(2,439,164)	(26,078)	6.2
108360	UT	108360UT	(2,529,163)	(2,522,375)	6,788	6.2
108360	WA	108360WA	(135,011)	(136,215)	(1,204)	6.2
108360	WYP	108360WYP	(1,036,694)	(1,037,182)	(488)	6.2
108360	WYU	108360WYU	(531,892)	(556,735)	(24,843)	6.2
108361	CA	108361CA	(625,479)	(657,649)	(32,170)	6.2
108361	ID	108361ID	(453,640)	(440,873)	12,767	6.2
108361	OR	108361OR	(3,733,577)	(3,885,172)	(151,595)	6.2
108361	UT	108361UT	(7,443,394)	(7,518,333)	(74,939)	6.2
108361	WA	108361WA	(628,788)	(639,539)	(10,751)	6.2
108361	WYP	108361WYP	(2,235,975)	(2,302,861)	(66,886)	6.2
108361	WYU	108361WYU	(76,171)	(75,445)	726	6.2
108362	CA	108362CA	(4,411,584)	(4,520,233)	(108,650)	6.2
108362	ID	108362ID	(8,975,191)	(8,577,410)	397,781	6.2
108362	OR	108362OR	(59,379,254)	(60,646,672)	(1,267,418)	6.2
108362	UT	108362UT	(84,541,328)	(84,491,827)	49,501	6.2
108362	WA	108362WA	(15,373,820)	(15,590,132)	(216,312)	6.2
108362	WYP	108362WYP	(40,228,704)	(40,422,112)	(193,409)	6.2
108362	WYU	108362WYU	(2,587,085)	(2,674,779)	(87,694)	6.2
108364	CA	108364CA	(27,073,872)	(27,817,813)	(743,941)	6.2
108364	ID	108364ID	(41,198,805)	(44,190,665)	(2,991,861)	6.2
108364	OR	108364OR	(214,384,446)	(219,323,380)	(4,938,933)	6.2
108364	UT	108364UT	(166,067,520)	(180,874,393)	(14,806,873)	6.2
108364	WA	108364WA	(48,925,163)	(50,075,400)	(1,150,237)	6.2
108364	WYP	108364WYP	(37,912,645)	(38,409,996)	(497,351)	6.2
108364	WYU	108364WYU	(7,406,374)	(8,373,320)	(966,946)	6.2
108365	CA	108365CA	(12,674,418)	(12,830,266)	(155,847)	6.2
108365	ID	108365ID	(13,959,280)	(15,852,245)	(1,892,965)	6.2
108365	OR	108365OR	(129,942,568)	(132,370,285)	(2,427,717)	6.2
108365	UT	108365UT	(68,427,488)	(76,174,426)	(7,746,938)	6.2
108365	WA	108365WA	(28,797,779)	(29,234,036)	(436,257)	6.2
108365	WYP	108365WYP	(35,730,644)	(35,838,021)	(107,377)	6.2
108365	WYU	108365WYU	(3,943,181)	(4,597,319)	(654,138)	6.2
108366	CA	108366CA	(7,983,775)	(8,194,347)	(210,572)	6.2
108366	ID	108366ID	(3,206,927)	(3,053,467)	153,460	6.2
108366	OR	108366OR	(36,844,896)	(37,892,880)	(1,047,984)	6.2
108366	UT	108366UT	(59,513,277)	(58,781,246)	732,031	6.2
108366	WA	108366WA	(10,650,022)	(10,945,781)	(295,759)	6.2
108366	WYP	108366WYP	(7,337,130)	(7,523,771)	(186,641)	6.2
108366	WYU	108366WYU	(2,501,592)	(2,536,487)	(34,895)	6.2
108367	CA	108367CA	(14,166,488)	(14,541,370)	(374,883)	6.2
108367	ID	108367ID	(10,427,820)	(9,866,867)	560,953	6.2
108367	OR	108367OR	(60,740,972)	(62,560,236)	(1,819,264)	6.2
108367	UT	108367UT	(169,092,793)	(167,290,134)	1,802,658	6.2.1
108367	WA	108367WA	(9,210,818)	(9,516,060)	(305,242)	6.2.1
108367	WYP	108367WYP	(17,765,858)	(18,111,355)	(345,497)	6.2.1
108367	WYU	108367WYU	(12,651,892)	(12,755,986)	(104,095)	6.2.1
108368	CA	108368CA	(22,458,875)	(22,948,267)	(489,392)	6.2.1

PacifiCorp
Washington General Rate Case - June 2012
Depreciation and Amortization Reserve to June 2012 Balance

Account	Factor	Indicator	June 2012 AMA	June 2012	Adjustment	To
108368	ID	108368ID	(22,608,150)	(21,381,694)	1,226,456	6.2.1
108368	OR	108368OR	(171,834,467)	(175,369,931)	(3,535,464)	6.2.1
108368	UT	108368UT	(91,242,882)	(90,165,062)	1,077,819	6.2.1
108368	WA	108368WA	(43,617,434)	(44,447,505)	(830,071)	6.2.1
108368	WYP	108368WYP	(28,558,819)	(28,812,972)	(254,153)	6.2.1
108368	WYU	108368WYU	(4,420,996)	(4,484,665)	(63,669)	6.2.1
108369	CA	108369CA	(9,259,232)	(9,578,523)	(319,291)	6.2.1
108369	ID	108369ID	(10,611,435)	(10,277,665)	333,770	6.2.1
108369	OR	108369OR	(69,767,804)	(72,184,238)	(2,416,434)	6.2.1
108369	UT	108369UT	(58,095,926)	(58,600,744)	(504,818)	6.2.1
108369	WA	108369WA	(17,898,903)	(18,439,235)	(540,332)	6.2.1
108369	WYP	108369WYP	(13,873,264)	(14,210,433)	(337,169)	6.2.1
108369	WYU	108369WYU	(2,770,858)	(2,898,144)	(127,286)	6.2.1
108370	CA	108370CA	(1,789,539)	(1,803,021)	(13,482)	6.2.1
108370	ID	108370ID	(7,305,200)	(6,660,645)	644,555	6.2.1
108370	OR	108370OR	(32,974,371)	(33,197,639)	(223,268)	6.2.1
108370	UT	108370UT	(23,922,218)	(23,995,357)	(73,139)	6.2.1
108370	WA	108370WA	(1,834,823)	(1,929,851)	(95,028)	6.2.1
108370	WYP	108370WYP	(1,562,667)	(1,609,760)	(47,093)	6.2.1
108370	WYU	108370WYU	(763,893)	(655,125)	108,768	6.2.1
108371	CA	108371CA	(216,827)	(217,529)	(702)	6.2.1
108371	ID	108371ID	(125,537)	(116,700)	8,838	6.2.1
108371	OR	108371OR	(2,523,327)	(2,526,538)	(3,210)	6.2.1
108371	UT	108371UT	(3,470,463)	(3,335,171)	135,292	6.2.1
108371	WA	108371WA	(283,707)	(281,486)	2,221	6.2.1
108371	WYP	108371WYP	(933,115)	(920,647)	12,468	6.2.1
108371	WYU	108371WYU	(147,743)	(147,016)	727	6.2.1
108373	CA	108373CA	(574,273)	(579,155)	(4,881)	6.2.1
108373	ID	108373ID	(451,875)	(417,877)	33,999	6.2.1
108373	OR	108373OR	(8,789,417)	(8,973,182)	(183,765)	6.2.1
108373	UT	108373UT	(11,872,201)	(11,631,292)	240,910	6.2.1
108373	WA	108373WA	(2,169,203)	(2,201,466)	(32,263)	6.2.1
108373	WYP	108373WYP	(2,630,196)	(2,640,798)	(10,602)	6.2.1
108373	WYU	108373WYU	(869,185)	(869,633)	(449)	6.2.1
108DP	CA	108DPCA	14,019	11,170	(2,849)	6.2.2
108DP	ID	108DPID	(9,580)	(33,589)	(24,009)	6.2.2
108DP	OR	108DPOR	162,756	817,585	654,829	6.2.2
108DP	UT	108DPUT	1,503,000	694,528	(808,472)	6.2.2
108DP	WA	108DPWA	138,482	100,415	(38,067)	6.2.2
108DP	WYP	108DPWYP	(12,538)	-	12,538	6.2.2
108DP	WYU	108DPWYU	533,784	151,528	(382,256)	6.2.2
108GP	CA	108GPCA	(4,836,796)	(4,601,895)	234,901	6.2.2
108GP	CAEE	108GPCAEE	(302,052)	(310,133)	(8,080)	6.2.2
108GP	CAGE	108GPCAGE	(45,862,362)	(47,742,626)	(1,880,264)	6.2.2
108GP	CAGW	108GPCAGW	(14,968,649)	(15,778,310)	(809,661)	6.2.2
108GP	CN	108GPCN	(8,122,651)	(8,786,738)	(664,087)	6.2.2
108GP	ID	108GPID	(10,664,719)	(10,996,252)	(331,532)	6.2.2
108GP	JBG	108GPJBG	(4,711,318)	(4,848,913)	(137,595)	6.2.2
108GP	OR	108GPOR	(48,245,685)	(50,557,550)	(2,311,865)	6.2.2
108GP	SO	108GPSO	(79,507,526)	(78,928,937)	578,589	6.2.2

PacifiCorp
Washington General Rate Case - June 2012
Depreciation and Amortization Reserve to June 2012 Balance

Account	Factor	Indicator	June 2012 AMA	June 2012	Adjustment	To
108GP	UT	108GPUT	(56,322,746)	(58,517,030)	(2,194,284)	6.2.2
108GP	WA	108GPWA	(17,937,986)	(18,607,057)	(669,071)	6.2.2
108GP	WYP	108GPWYP	(18,762,073)	(18,862,700)	(100,626)	6.2.2
108GP	WYU	108GPWYU	(4,240,507)	(4,651,419)	(410,912)	6.2.2
108HP	CAGE	108HPCAGE	(52,199,175)	(54,191,210)	(1,992,035)	6.2.2
108HP	CAGW	108HPCAGW	(212,715,493)	(208,864,236)	3,851,257	6.2.2
108MP	CAEE	108MPCAEE	(158,798,915)	(161,499,586)	(2,700,671)	6.2.2
108OP	CAGE	108OPCAGE	(243,987,482)	(274,340,450)	(30,352,968)	6.2.2
108OP	CAGW	108OPCAGW	(243,014,562)	(261,931,806)	(18,917,244)	6.2.2
108SP	CAEE	108SPCAEE	-	-	-	6.2.2
108SP	CAGE	108SPCAGE	(1,805,190,371)	(1,777,199,952)	27,990,419	6.2.2
108SP	CAGW	108SPCAGW	(143,779,967)	(145,416,690)	(1,636,723)	6.2.2
108SP	JBG	108SPJBG	(490,554,641)	(495,229,304)	(4,674,663)	6.2.2
108TP	CAGE	108TPCAGE	(744,714,864)	(769,038,506)	(24,323,642)	6.2.2
108TP	CAGW	108TPCAGW	(434,651,479)	(438,004,909)	(3,353,430)	6.2.2
108TP	JBG	108TPJBG	(43,471,174)	(43,497,026)	(25,851)	6.2.2
108TP	SG	108TPSG	(1,443,056)	(1,325,408)	117,647	6.2.2
111GP	CA	111GPCA	(732,742)	(300,596)	432,147	6.2.2
111GP	CN	111GPCN	(2,997,910)	(3,134,593)	(136,683)	6.2.2
111GP	OR	111GPOR	(5,167,350)	(3,943,245)	1,224,105	6.2.2
111GP	SO	111GPSO	(11,879,690)	(12,094,200)	(214,510)	6.2.2
111GP	UT	111GPUT	(12,511)	(12,916)	(405)	6.2.3
111GP	WA	111GPWA	(1,603,539)	(1,704,011)	(100,473)	6.2.3
111GP	WYP	111GPWYP	(5,776,741)	(4,104,030)	1,672,711	6.2.3
111GP	WYU	111GPWYU	(38,717)	(41,123)	(2,406)	6.2.3
111HP	CAGE	111HPCAGE	(483,468)	(506,676)	(23,209)	6.2.3
111HP	CAGW	111HPCAGW	(349,994)	(473,877)	(123,883)	6.2.3
111IP	CAEE	111IPCAEE	(1,622,663)	(1,794,223)	(171,560)	6.2.3
111IP	CAGE	111IPCAGE	(13,867,894)	(14,321,910)	(454,016)	6.2.3
111IP	CAGW	111IPCAGW	(49,690,070)	(56,761,164)	(7,071,094)	6.2.3
111IP	CN	111IPCN	(100,808,478)	(103,869,877)	(3,061,399)	6.2.3
111IP	ID	111IPID	(776,274)	(785,488)	(9,214)	6.2.3
111IP	JBG	111IPJBG	(17,115)	(17,626)	(510)	6.2.3
111IP	OR	111IPOR	(58,226)	(61,511)	(3,285)	6.2.3
111IP	SG	111IPSG	(14,989,727)	(16,400,001)	(1,410,274)	6.2.3
111IP	SO	111IPSO	(273,798,261)	(280,901,816)	(7,103,555)	6.2.3
111IP	UT	111IPUT	(38,290)	(42,863)	(4,573)	6.2.3
111IP	WA	111IPWA	(1,044)	-	1,044	6.2.3
111IP	WYP	111IPWYP	(311,194)	(373,670)	(62,476)	6.2.3
Total			<u>(7,540,769,463)</u>	<u>(7,671,754,134)</u>	<u>(130,984,671)</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Depreciation Expense	403SP	RES	141,861,276	CAGE	0.000%	-	
Depreciation Expense	403SP	RES	797,810	CAGW	22.626%	180,516	
Depreciation Expense	403SP	RES	9,436,888	JBG	22.498%	2,123,120	
Depreciation Expense	403HP	RES	3,045,626	CAGE	0.000%	-	
Depreciation Expense	403HP	RES	4,051,140	CAGW	22.626%	916,631	
Depreciation Expense	403OP	RES	(5,237,335)	CAGE	0.000%	-	
Depreciation Expense	403OP	RES	(2,200,388)	CAGW	22.626%	(497,871)	
Depreciation Expense	403TP	RES	(2,744,827)	CAGE	0.000%	-	
Depreciation Expense	403TP	RES	(1,430,983)	CAGW	22.626%	(323,781)	
Depreciation Expense	403TP	RES	(4,986)	JBG	22.498%	(1,122)	
Depreciation Expense	403TP	RES	(4,309)	SG	8.043%	(347)	
Depreciation Expense	403364	RES	(538,627)	CA	Situs	-	
Depreciation Expense	403364	RES	(880,769)	ID	Situs	-	
Depreciation Expense	403364	RES	(5,564,054)	OR	Situs	-	
Depreciation Expense	403364	RES	(1,310,785)	UT	Situs	-	
Depreciation Expense	403364	RES	(1,280,168)	WA	Situs	(1,280,168)	
Depreciation Expense	403364	RES	(198,339)	WY-ALL	Situs	-	
Depreciation Expense	403364	RES	(8,886)	WY-ALL	Situs	-	
Depreciation Expense	403GP	RES	(15,601)	CA	Situs	-	
Depreciation Expense	403GP	RES	(203)	CAEE	0.000%	-	
Depreciation Expense	403GP	RES	(296,725)	CAGE	0.000%	-	
Depreciation Expense	403GP	RES	(90,335)	CAGW	22.626%	(20,440)	
Depreciation Expense	403GP	RES	(11,546)	CN	6.930%	(800)	
Depreciation Expense	403GP	RES	(12,401)	ID	Situs	-	
Depreciation Expense	403GP	RES	(30,997)	JBG	22.498%	(6,974)	
Depreciation Expense	403GP	RES	(91,323)	OR	Situs	-	
Depreciation Expense	403GP	RES	(20)	SG	8.043%	(2)	
Depreciation Expense	403GP	RES	(221,097)	SO	6.851%	(15,147)	
Depreciation Expense	403GP	RES	(79,119)	UT	Situs	-	
Depreciation Expense	403GP	RES	(272,541)	WA	Situs	(272,541)	
Depreciation Expense	403GP	RES	(300,748)	WY-ALL	Situs	-	
Depreciation Expense	403GP	RES	(63,874)	WY-ALL	Situs	-	
			<u>136,301,757</u>			<u>801,076</u>	6.3.2
Schedule M Additions	SCHMAT	RES	136,301,757	SCHMDEXP	7.351%	10,019,848	6.3.2
Deferred Income Tax Expense	41010	RES	(51,727,880)	SCHMDEXP	7.351%	(3,802,633)	6.3.2
Deferred Income Tax Balance	282	RES	25,863,940	SCHMDEXP	7.351%	1,901,316	6.3.2

Description of Adjustment

This restating adjustment normalizes the depreciation expense to reflect the impact of the proposed depreciation rates which were filed in December 2012.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve:							
Depreciation Reserve	108SP	RES	(70,930,638)	CAGE	0.000%	-	
Depreciation Reserve	108SP	RES	(398,905)	CAGW	22.626%	(90,258)	
Depreciation Reserve	108SP	RES	(4,718,444)	JBG	22.498%	(1,061,560)	
Depreciation Reserve	108HP	RES	(1,522,813)	CAGE	0.000%	-	
Depreciation Reserve	108HP	RES	(2,025,570)	CAGW	22.626%	(458,315)	
Depreciation Reserve	108OP	RES	2,618,667	CAGE	0.000%	-	
Depreciation Reserve	108OP	RES	1,100,194	CAGW	22.626%	248,935	
Depreciation Reserve	108TP	RES	1,372,413	CAGE	0.000%	-	
Depreciation Reserve	108TP	RES	715,492	CAGW	22.626%	161,891	
Depreciation Reserve	108TP	RES	2,493	JBG	22.498%	561	
Depreciation Reserve	108TP	RES	2,154	SG	8.043%	173	
Depreciation Reserve	108364	RES	269,313	CA	Situs	-	
Depreciation Reserve	108364	RES	440,385	ID	Situs	-	
Depreciation Reserve	108364	RES	2,782,027	OR	Situs	-	
Depreciation Reserve	108364	RES	655,392	UT	Situs	-	
Depreciation Reserve	108364	RES	640,084	WA	Situs	640,084	
Depreciation Reserve	108364	RES	99,169	WY-ALL	Situs	-	
Depreciation Reserve	108364	RES	4,443	WY-ALL	Situs	-	
Depreciation Reserve	108GP	RES	7,800	CA	Situs	-	
Depreciation Reserve	108GP	RES	101	CAEE	0.000%	-	
Depreciation Reserve	108GP	RES	148,362	CAGE	0.000%	-	
Depreciation Reserve	108GP	RES	45,168	CAGW	22.626%	10,220	
Depreciation Reserve	108GP	RES	5,773	CN	6.930%	400	
Depreciation Reserve	108GP	RES	6,200	ID	Situs	-	
Depreciation Reserve	108GP	RES	15,499	JBG	22.498%	3,487	
Depreciation Reserve	108GP	RES	45,661	OR	Situs	-	
Depreciation Reserve	108GP	RES	10	SG	8.043%	1	
Depreciation Reserve	108GP	RES	110,548	SO	6.851%	7,574	
Depreciation Reserve	108GP	RES	39,559	UT	Situs	-	
Depreciation Reserve	108GP	RES	136,270	WA	Situs	136,270	
Depreciation Reserve	108GP	RES	150,374	WY-ALL	Situs	-	
Depreciation Reserve	108GP	RES	31,937	WY-ALL	Situs	-	
			<u>(68,150,879)</u>			<u>(400,538)</u>	6.3.2

Description of Adjustment

This restating adjustment normalizes the depreciation reserve to reflect the impact of the proposed depreciation rates which were filed in December 2012.

PacifiCorp
 Washington General Rate Case - June 2012
 Proposed Depreciation Rates

Function	Factor	June 2012 DEPE	Proposed Rate	Current Rate	Rate % Change	DEPE Adjustment	Adjusted DEPE	Accum. Depreciation
DSTP	CA	6,493,869	2.651%	2.891%	-8.294%	(538,627)	5,955,242	269,313
DSTP	ID	7,269,660	2.262%	2.574%	-12.116%	(880,769)	6,388,891	440,385
DSTP	OR	49,849,943	2.525%	2.842%	-11.162%	(5,564,054)	44,285,889	2,782,027
DSTP	UT	59,875,564	2.426%	2.480%	-2.189%	(1,310,785)	58,564,779	655,392
DSTP	WA	12,638,754	2.801%	3.117%	-10.129%	(1,280,168)	11,358,586	640,084
DSTP	WYP	14,097,938	2.792%	2.832%	-1.407%	(198,339)	13,899,600	99,169
DSTP	WYU	2,830,061	2.974%	2.983%	-0.314%	(8,886)	2,821,176	4,443
GMLP	CA	265,923	1.937%	2.058%	-5.867%	(15,601)	250,323	7,800
GMLP	CAEE	14,812	2.469%	2.504%	-1.367%	(203)	14,609	101
GMLP	CAGE	5,021,221	3.148%	3.346%	-5.909%	(296,725)	4,724,496	148,362
GMLP	CAGW	1,676,565	3.546%	3.748%	-5.388%	(90,335)	1,586,230	45,168
GMLP	CN	1,748,089	8.176%	8.230%	-0.660%	(11,546)	1,736,543	5,773
GMLP	ID	786,205	2.224%	2.259%	-1.577%	(12,401)	773,804	6,200
GMLP	JBE	1,023	20.000%	20.000%	0.000%	-	1,023	0
GMLP	JBG	312,510	2.252%	2.500%	-9.919%	(30,997)	281,513	15,499
GMLP	OR	4,075,918	2.387%	2.441%	-2.241%	(91,323)	3,984,595	45,661
GMLP	SG	1,493	4.000%	4.054%	-1.333%	(20)	1,473	10
GMLP	SO	14,944,608	6.352%	6.447%	-1.479%	(221,097)	14,723,512	110,548
GMLP	UT	4,059,209	2.171%	2.214%	-1.949%	(79,119)	3,980,091	39,559
GMLP	WA	1,444,828	2.750%	3.390%	-18.863%	(272,541)	1,172,287	136,270
GMLP	WYP	2,166,072	3.164%	3.674%	-13.884%	(300,748)	1,865,324	150,374
GMLP	WYU	373,292	2.322%	2.801%	-17.111%	(63,874)	309,418	31,937
HYDP	CAGE	5,099,761	3.986%	2.496%	59.721%	3,045,626	8,145,387	(1,522,813)
HYDP	CAGW	16,728,732	3.270%	2.633%	24.217%	4,051,140	20,779,871	(2,025,570)
OTHP	CAGE	72,978,524	3.244%	3.495%	-7.177%	(5,237,335)	67,741,189	2,618,667
OTHP	CAGW	42,771,426	3.272%	3.450%	-5.145%	(2,200,388)	40,571,038	1,100,194
STMP	CAGE	110,315,895	5.080%	2.222%	128.595%	141,861,276	252,177,170	(70,930,638)
STMP	CAGW	5,165,193	2.332%	2.020%	15.446%	797,810	5,963,003	(398,905)
STMP	JBG	21,026,337	2.876%	1.985%	44.881%	9,436,888	30,463,225	(4,718,444)
TRNP	CAGE	61,749,077	1.778%	1.861%	-4.445%	(2,744,827)	59,004,250	1,372,413
TRNP	CAGW	22,822,195	1.865%	1.990%	-6.270%	(1,430,983)	21,391,212	715,492
TRNP	JBG	819,702	1.749%	1.760%	-0.608%	(4,986)	814,716	2,493
TRNP	SG	78,152	2.551%	2.699%	-5.513%	(4,309)	73,843	2,154
		<u>549,502,550</u>				<u>136,301,757</u>	<u>685,804,307</u>	<u>(68,150,879)</u>

Refer Page 6.3

Refer Page 6.3.1

SCHMAT	SCHMDEXP	136,301,757	Refer Page 6.3
41010	SCHMDEXP	-51,727,880	Refer Page 6.3
282	SCHMDEXP	25,863,940	Refer Page 6.3

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,155,415	-	330,482	-	-	(13,143)	-
23 Income Taxes: Federal	487,326	355,765	(115,669)	602,684	-	4,600	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(210,185)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,432,556	355,765	214,813	602,684	-	(8,543)	-
29							
30 Operating Rev For Return:	(1,432,556)	(355,765)	(214,813)	(602,684)	-	8,543	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(15,967,906)	-	-	-	(7,524,077)	-	(9,135,825)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(15,967,906)	-	-	-	(7,524,077)	-	(9,135,825)
56							
57 Total Rate Base:	(15,967,906)	-	-	-	(7,524,077)	-	(9,135,825)
58							
59							
60 Estimated ROE impact	-0.198%	-0.088%	-0.053%	-0.148%	0.075%	0.002%	0.092%
61 Estimated Price Change	302,289	574,918	347,140	973,940	(948,398)	(13,805)	(1,151,556)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,155,415)	-	(330,482)	-	-	13,143	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	30,428	-	-	-	-	-	-
69 Interest	(1,016,472)	(1,016,472)	-	-	-	-	-
70 Schedule "M" Additions	(160,222)	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(329,593)	1,016,472	(330,482)	-	-	13,143	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(329,593)	1,016,472	(330,482)	-	-	13,143	-
77							
78 Federal Income Tax - Calculated	(115,358)	355,765	(115,669)	-	-	4,600	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	602,684	-	-	602,684	-	-	-
81 Federal Income Taxes	487,326	355,765	(115,669)	602,684	-	4,600	-

	7.6.1	7.7	7.8	7.9	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC - Equity	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	838,075	-	-	-	-
23 Income Taxes: Federal	-	-	(293,326)	(66,727)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	1,173,806	(1,383,991)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,173,806	(1,383,991)	544,749	(66,727)	-	-	-
29							
30 Operating Rev For Return:	(1,173,806)	1,383,991	(544,749)	66,727	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	691,996	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	691,996	-	-	-	-	-
56							
57 Total Rate Base:	-	691,996	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.289%	0.334%	-0.134%	0.016%	0.000%	0.000%	0.000%
61 Estimated Price Change	1,896,877	(2,149,311)	880,317	(107,832)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(838,075)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	30,428	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	(160,222)	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(838,075)	(190,650)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(838,075)	(190,650)	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	(293,326)	(66,727)	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	(293,326)	(66,727)	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	838,075	-	-	-	-	-	-
23 Income Taxes: Federal	6,020,400	705,238	-	5,675,215	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(210,185)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	6,648,291	705,238	-	5,675,215	-	-	-
29							
30 Operating Rev For Return:	(6,648,291)	(705,238)	-	(5,675,215)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(15,967,906)	-	-	-	(7,524,077)	-	(9,135,825)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(15,967,906)	-	-	-	(7,524,077)	-	(9,135,825)
56							
57 Total Rate Base:	(15,967,906)	-	-	-	(7,524,077)	-	(9,135,825)
58							
59							
60 Estimated ROE impact	-1.509%	-0.174%	0.000%	-1.397%	0.075%	0.000%	0.092%
61 Estimated Price Change	8,730,942	1,139,669	-	9,171,176	(948,398)	-	(1,151,556)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(838,075)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	30,428	-	-	-	-	-	-
69 Interest	(2,014,967)	(2,014,967)	-	-	-	-	-
70 Schedule "M" Additions	(160,222)	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	986,242	2,014,967	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	986,242	2,014,967	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	345,185	705,238	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	5,675,215	-	-	5,675,215	-	-	-
81 Federal Income Taxes	6,020,400	705,238	-	5,675,215	-	-	-

	7.6.1	7.7	7.8	7.9	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC - Equity	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	838,075	-	-	-	-
23 Income Taxes: Federal	-	-	(293,326)	(66,727)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	1,173,806	(1,383,991)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,173,806	(1,383,991)	544,749	(66,727)	-	-	-
29							
30 Operating Rev For Return:	(1,173,806)	1,383,991	(544,749)	66,727	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	691,996	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	691,996	-	-	-	-	-
56							
57 Total Rate Base:	-	691,996	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.289%	0.334%	-0.134%	0.016%	0.000%	0.000%	0.000%
61 Estimated Price Change	1,896,877	(2,149,311)	880,317	(107,832)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(838,075)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	30,428	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	(160,222)	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(838,075)	(190,650)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(838,075)	(190,650)	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	(293,326)	(66,727)	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	(293,326)	(66,727)	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	317,339	-	330,482	-	-	(13,143)	-
23 Income Taxes: Federal	(5,533,074)	(349,473)	(115,669)	(5,072,532)	-	4,600	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(5,215,734)	(349,473)	214,813	(5,072,532)	-	(8,543)	-
29							
30 Operating Rev For Return:	5,215,734	349,473	(214,813)	5,072,532	-	8,543	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	1.259%	0.084%	-0.052%	1.224%	0.000%	0.002%	0.000%
61 Estimated Price Change	(8,428,653)	(564,751)	347,140	(8,197,236)	-	(13,805)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(317,339)	-	(330,482)	-	-	13,143	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	998,495	998,495	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,315,835)	(998,495)	(330,482)	-	-	13,143	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,315,835)	(998,495)	(330,482)	-	-	13,143	-
77							
78 Federal Income Tax - Calculated	(460,542)	(349,473)	(115,669)	-	-	4,600	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(5,072,532)	-	-	(5,072,532)	-	-	-
81 Federal Income Taxes	(5,533,074)	(349,473)	(115,669)	(5,072,532)	-	4,600	-

	7.6.1	7.7	7.8	7.9	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC - Equity	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Restating	427	RES	(2,014,967)	WA	Situs	(2,014,967)	Below
Other Interest Expense - Pro forma	427	PRO	998,495	WA	Situs	998,495	Below
			<u>(1,016,472)</u>			<u>(1,016,472)</u>	2.20
Adjustment Detail:							
Restating:							
Jurisdiction Specific Adjusted Rate Base						789,057,850	1.1
Weighted Cost of Debt:						<u>2.536%</u>	2.1
Trued-up Interest Expense						<u>20,011,463</u>	1.1
Unadjusted Interest Expense						<u>22,026,430</u>	2.20
Restating Interest True-up Adjustment						<u>(2,014,967)</u>	1.1
Pro forma:							
Jurisdiction Specific Adjusted Rate Base						828,428,814	2.2
Weighted Cost of Debt:						<u>2.536%</u>	2.1
Trued-up Interest Expense						<u>21,009,959</u>	2.20
Restated Interest Expense						<u>20,011,463</u>	1.1
Total Pro forma Interest True-up Adjustment						<u>998,495</u>	1.1

Description of Adjustment

This restating and pro forma adjustment details the adjustment to interest expense required to synchronize the test period expense with rate base. This is done by multiplying normalized Washington net rate base by the Company's weighted cost of debt in this case. This adjustment is calculated in two parts. First, the interest expense is calculated for all of the restating adjustments included in this filing. Second, the interest expense is calculated for all of the adjustments within the filing, including those that are pro forma in nature.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	PRO	4,823,905	GPS	6.851%	330,482	7.2.1

Description of Adjustment

This pro forma adjustment normalizes the difference between per books accrued property tax expense and pro forma property tax expense resulting from capital additions included in this filing.

PacifiCorp
 Washington General Rate Case - June 2012
 Property Tax Adjustment Summary

FERC Account	G/L Account	Co. Code	Total	Ref
408.15	579000	1000	115,040,595	
Total Per Books Accrued Property Tax - 12-months End. June 2012			<u>115,040,595</u>	
	Property Tax Exp. for the 12-months Ending Dec 2012		117,302,000	Conf. Ex. SRM-4
	Property Tax Exp. for the 12-months Ending Dec 2013		<u>122,427,000</u>	Conf. Ex. SRM-4
	Property Tax Exp. For the 12-months Ending June 2013		119,864,500	
	Less Per Books Accrued Property Tax - 12 months Ended June 30, 2012		(115,040,595)	
	Incremental Adjustment to Property Taxes		<u>4,823,905</u>	7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
FED Renewable Energy Tax Credit	40910	PRO	(22,418,553)	CAGW	22.626%	(5,072,532)	7.3.1
Remove from Base Period:							
FED Renewable Energy Tax Credit	40910	RES	70,557,450	SG	8.043%	5,675,215	7.3.2
UT Renew. Energy Systems Tax Credit	40911	RES	167,068	CAGE	0.000%	-	7.3.2

Description of Adjustment

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in GRID for the pro forma net power cost study. The Utah Renewable Energy Tax Credit booked expense is removed since it is a state tax credit and Washington receives no state income tax expense.

PacifiCorp
Washington General Rate Case - June 2012
Renewable Energy Tax Credit Calculation
WCA

Description	<u>FED</u> Amount
<u>Hydro</u>	
kWh Production	8,943,040
Factor (inflated tax per unit)	0.011
	98,373
<u>Wind/Geothermal</u>	
Total kWh Production	1,014,553,640
Factor (inflated tax per unit)	0.022
	22,320,180
Total Ref 7.3	22,418,553

PacifiCorp
Washington General Rate Case - June 2012
Renewable Energy Tax Credit
Actual Tax Data

FERC	Description	Factor	Amount	
4091000	Renewable Electricity Production Tax Cre	SG	(70,557,450)	Ref. 7.3
4091100	Utah Renewable Energy Production Tax Cre	CAGE	(167,068)	Ref. 7.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
ADIT Balance	282	RES	3,186,757,312	DITBAL	6.177%	196,852,863	
Cholla SHL	190	RES	(37,273,718)	CAGE	0.000%	-	
Accel Amort of Pollution Cntrl Facilities	281	RES	149,181,707	SG	8.043%	11,999,276	
California	282	RES	(78,771,982)	CA	Situs	-	
Idaho	282	RES	(197,458,372)	ID	Situs	-	
FERC	282	RES	(9,788,166)	FERC	Situs	-	
Other	282	RES	(50,101,466)	OTHER	0.000%	-	
Oregon	282	RES	(962,885,992)	OR	Situs	-	
Utah	282	RES	(1,513,342,504)	UT	Situs	-	
Washington	282	RES	(217,245,888)	WA	Situs	(217,245,888)	
Wyoming	282	RES	(489,142,147)	WY-ALL	Situs	-	
			<u>(220,071,216)</u>			<u>(8,393,749)</u>	7.4.1
Repair Deduction AMA Bal	282	RES	10,812,250	SG	8.043%	869,672	7.4.1

Description of Adjustment

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

PacifiCorp
Washington General Rate Case - June 2012
ADIT Balance Adjustment

Book Tax Difference		Total Company			
Description	#	Unadjusted	Adjustment	Adjusted Utility	WCA Factor
Cholla SHL (Tax Int. - Tax Rent)	105.221	37,273,718	(37,273,718)	0	CAGE
Accelerated Pollution Control Facilities Depreciation	105.128	(149,181,707)	149,181,707	0	SG
30% capitalized labor costs for Power tax input	105.100	26,491,045	(26,491,045)	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	(91,995,066)	91,995,066	0	DITBAL
Book Depreciation	105.120	1,565,340,178	(1,565,340,178)	0	DITBAL
Repair Deduction	105.122	(183,354,594)	183,354,594	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(203,368,358)	203,368,358	0	DITBAL
Tax Depreciation	105.125	(4,373,053,011)	4,373,053,011	0	DITBAL
CIAC	105.130	202,770,340	(202,770,340)	0	DITBAL
Safe Harbor Lease Differential	105.135	128,257	(128,257)	0	DITBAL
Capitalized Depreciation	105.137	(13,141,903)	13,141,903	0	DITBAL
Reimbursements	105.140	27,823,166	(27,823,166)	0	DITBAL
AFUDC	105.141	(212,216,728)	212,216,728	0	DITBAL
Avoided Costs	105.142	162,526,309	(162,526,309)	0	DITBAL
Capitalization of Test Energy	105.146	1,457,691	(1,457,691)	0	DITBAL
§1031 Exchange	105.147	(172,878)	172,878	0	DITBAL
Mine Safety Sec 179E Election -PPW	105.148	(419,830)	419,830	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(79,230,218)	79,230,218	0	DITBAL
Coal Mine Development	105.165	(4,723,888)	4,723,888	0	DITBAL
Coal Mine Extension	105.170	(4,489,223)	4,489,223	0	DITBAL
Removal Costs	105.175	(146,349,374)	146,349,374	0	DITBAL
ADR Repair Allowance 3115	105.185	991,470	(991,470)	0	DITBAL
Book Gain/Loss on Land Sales	105.470	786,984	(786,984)	0	DITBAL
R & E - Sec.174 Deduction	320.210	(11,739,388)	11,739,388	0	DITBAL
Reclass to Pollution Control Facilities Depreciation	-----	149,181,707	(149,181,707)	0	DITBAL
Accumulated Deferred Income Taxes (CA)	**	0	(78,771,982)	(78,771,982)	CA
Accumulated Deferred Income Taxes (FERC)	**	0	(9,788,166)	(9,788,166)	FERC
Accumulated Deferred Income Taxes (IDU)	**	0	(197,458,372)	(197,458,372)	IDU
Accumulated Deferred Income Taxes (OR)	**	0	(962,885,992)	(962,885,992)	OR
Accumulated Deferred Income Taxes (OTHER)	**	0	(50,101,466)	(50,101,466)	OTHER
Accumulated Deferred Income Taxes (UT)	**	0	(1,513,342,504)	(1,513,342,504)	UT
Accumulated Deferred Income Taxes (WA)	**	0	(217,245,888)	(217,245,888)	WA
Accumulated Deferred Income Taxes (WYP)	**	0	(489,142,147)	(489,142,147)	WYP
Accumulated Deferred Income Taxes (WYU)	**	0	0	0	WYU
		(3,298,665,301)	(220,071,216)	(3,518,736,517)	

Ref. 7.4

Repair Deduction	***	0	10,812,250	10,812,250	SG
			Ref. 7.4		
		(3,298,665,301)	(209,258,966)	(3,507,924,267)	

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

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	PRO	(13,143)	WA	Situs	(13,143)	7.5.1

Description of Adjustment

This pro forma adjustment reflects the known and measurable change to the Public Utility Tax Credit for Low Income Home Energy Assistance Program (LIHEAP) for the 2013 authorized credit amount, per a July 26, 2012 letter from the Washington Department of Revenue.

**Washington General Rate Case - June 2012
WA Low Income Tax Credit**

		<u>Ref #</u>
July 2011 to June 2012, used during 2011	118,509	
July 2011 to June 2012, used during 2012	<u>78,545</u>	
	197,054	7.5.2
July 2012 to June 2013, used during 2012	210,197	
July 2012 to June 2013, used during 2013	<u>-</u>	
	210,197	7.5.3
Change in credit available for pro forma period:	<u><u>13,143</u></u>	7.5

PacifiCorp
Washington General Rate Case - June 2012
WA Low Income Tax Credit



July 26, 2011

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

**2012 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit
Certificate Enclosed**

Tax Registration Number: [REDACTED]

Dear DAVID HIPPS,

Your Public Utility Tax Credit Application for LIHEAP has been approved

- Your approved credit amount is \$197,053.76.
- You may take this credit on your July 2011 thru June 2012 returns.
- Any unused credit expires on June 30, 2012 and cannot be carried forward.

Ref. 7.5.1

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

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

How to use this credit

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

If you have any questions regarding this credit, please contact me at [REDACTED].

Sincerely,

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

Sheri Rufener
Excise Tax Examiner
Taxpayer Account Administration

Enclosure

PacifiCorp
Washington General Rate Case - June 2012
WA Low Income Tax Credit



July 26, 2012

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

**2013 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit
Certificate Enclosed**
Tax Registration Number [REDACTED]

Dear DAVID HIPPS,

Your Public Utility Tax Credit Application for LIHEAP has been approved

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

Ref. 7.5.1

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

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

How to use this credit

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

If you have any questions regarding this credit, please contact me at [REDACTED].

Sincerely,

Sheri Rufener
Excise Tax Examiner
Taxpayer Account Administration

Enclosure

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Accum Def Inc Tax Balance	190	RES	(4,749,270)	BADDEBT	13.940%	(662,030)	
Accum Def Inc Tax Balance	190	RES	(3,565,905)	CAEE	0.000%	-	
Accum Def Inc Tax Balance	190	RES	(120,385)	CAEW	22.648%	(27,265)	
Accum Def Inc Tax Balance	190	RES	(194,838)	CAGE	0.000%	-	
Accum Def Inc Tax Balance	190	RES	(1,001,741)	CAGW	22.626%	(226,659)	
Accum Def Inc Tax Balance	190	RES	(37,313)	CN	6.930%	(2,586)	
Accum Def Inc Tax Balance	190	RES	(2,403,148)	JBE	22.520%	(541,178)	
Accum Def Inc Tax Balance	190	RES	(4,659,762)	SE	7.571%	(352,782)	
Accum Def Inc Tax Balance	190	RES	(5,543,857)	SG	8.043%	(445,914)	
Accum Def Inc Tax Balance	190	RES	(1,258,979)	SNPD	6.466%	(81,403)	
Accum Def Inc Tax Balance	190	RES	(75,517,541)	SO	6.851%	(5,173,652)	
Accum Def Inc Tax Balance	190	RES	(1,915,659)	TROJD	22.630%	(433,520)	
Accum Def Inc Tax Balance	190	RES	(9,761)	CA	Situs	-	
Accum Def Inc Tax Balance	190	RES	(2,835,449)	OR	Situs	-	
Accum Def Inc Tax Balance	190	RES	(18,133)	ID	Situs	-	
Accum Def Inc Tax Balance	190	RES	(23,911,135)	OTHER	0.000%	-	
Accum Def Inc Tax Balance	190	RES	8,044	UT	Situs	-	
Accum Def Inc Tax Balance	190	RES	(55,865)	WY-ALL	Situs	-	
Accum Def Inc Tax Balance	190	RES	(2,432,418)	WA	Situs	(2,432,418)	
Total Account 190			<u>(130,223,115)</u>			<u>(10,379,408)</u>	7.6.2
Accum Def Inc Tax Balance	282	RES	5,271,767	CAEE	0.000%	-	7.6.3
Accum Def Inc Tax Balance	282	RES	(24,124,287)	SO	6.851%	(1,652,738)	7.6.3
Accum Def Inc Tax Balance	283	RES	10,963	CAEE	0.000%	-	
Accum Def Inc Tax Balance	283	RES	2,623,738	CAGE	0.000%	-	
Accum Def Inc Tax Balance	283	RES	1,972,763	CAGW	22.626%	446,367	
Accum Def Inc Tax Balance	283	RES	6,655,831	GPS	6.851%	455,986	
Accum Def Inc Tax Balance	283	RES	6,666,770	SE	7.571%	504,729	
Accum Def Inc Tax Balance	283	RES	(196,854)	SG	8.043%	(15,834)	
Accum Def Inc Tax Balance	283	RES	3,980,331	SNP	6.278%	249,886	
Accum Def Inc Tax Balance	283	RES	9,579,779	SO	6.851%	656,304	
Accum Def Inc Tax Balance	283	RES	(152,511)	CA	Situs	-	
Accum Def Inc Tax Balance	283	RES	855,869	ID	Situs	-	
Accum Def Inc Tax Balance	283	RES	(1,964,118)	OR	Situs	-	
Accum Def Inc Tax Balance	283	RES	64,965,359	OTHER	0.000%	-	
Accum Def Inc Tax Balance	283	RES	1,707,826	UT	Situs	-	
Accum Def Inc Tax Balance	283	RES	598,882	WA	Situs	598,882	
Accum Def Inc Tax Balance	283	RES	575,093	WY-ALL	Situs	-	
Total Account 283			<u>97,879,721</u>			<u>2,896,320</u>	7.6.3
Net Change to Rate Base Tax Accounts			<u>(51,195,914)</u>			<u>(9,135,825)</u>	

Description of Adjustment

This restating adjustment reflects the removal of the June 2012 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Deferred Income Tax Expense	41010	RES	(18,276)	CN	6.930%	(1,267)	
Deferred Income Tax Expense	41010	RES	(718,405)	CAEE	0.000%	-	
Deferred Income Tax Expense	41010	RES	(4,665)	CAEW	22.648%	(1,057)	
Deferred Income Tax Expense	41010	RES	(52,236)	CAGE	0.000%	-	
Deferred Income Tax Expense	41010	RES	(626,559)	CAGW	22.626%	(141,768)	
Deferred Income Tax Expense	41010	RES	-	GPS	6.851%	-	
Deferred Income Tax Expense	41010	RES	(1,809,223)	JBE	22.520%	(407,429)	
Deferred Income Tax Expense	41010	RES	(5,014,286)	SO	6.851%	(343,525)	
Deferred Income Tax Expense	41010	RES	(88,910)	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	(36,110)	ID	Situs	-	
Deferred Income Tax Expense	41010	RES	(249,502)	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	(36,283,266)	OTHER	0.000%	-	
Deferred Income Tax Expense	41010	RES	(320,468)	SG	8.043%	(25,777)	
Deferred Income Tax Expense	41010	RES	(986,927)	SNPD	6.466%	(63,813)	
Deferred Income Tax Expense	41010	RES	(586,910)	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	(82,603)	WA	Situs	(82,603)	
Deferred Income Tax Expense	41010	RES	(631,472)	WY-ALL	Situs	-	
Total 41010			<u>(47,509,818)</u>			<u>(1,067,238)</u>	7.6.4
Deferred Income Tax Expense	41110	RES	1,670,977	BADDEBT	13.940%	232,928	
Deferred Income Tax Expense	41110	RES	2,904,038	CAEE	0.000%	-	
Deferred Income Tax Expense	41110	RES	431,845	CAGE	0.000%	-	
Deferred Income Tax Expense	41110	RES	738,061	CAGW	22.626%	166,997	
Deferred Income Tax Expense	41110	RES	1,739,033	GPS	6.851%	119,140	
Deferred Income Tax Expense	41110	RES	210,867	JBE	22.520%	47,486	
Deferred Income Tax Expense	41110	RES	137	SG	8.043%	11	
Deferred Income Tax Expense	41110	RES	671,673	SNP	6.278%	42,168	
Deferred Income Tax Expense	41110	RES	114,445	SNPD	6.466%	7,400	
Deferred Income Tax Expense	41110	RES	5,054	TROJD	22.630%	1,144	
Deferred Income Tax Expense	41110	RES	4,406,824	SO	6.851%	301,908	
Deferred Income Tax Expense	41110	RES	254,209	CA	Situs	-	
Deferred Income Tax Expense	41110	RES	78,717	ID	Situs	-	
Deferred Income Tax Expense	41110	RES	2,843,105	OR	Situs	-	
Deferred Income Tax Expense	41110	RES	25,675,837	OTHER	0.000%	-	
Deferred Income Tax Expense	41110	RES	423,199	UT	Situs	-	
Deferred Income Tax Expense	41110	RES	1,321,862	WA	Situs	1,321,862	
Deferred Income Tax Expense	41110	RES	350,471	WY-ALL	Situs	-	
Total 41110			<u>43,840,354</u>			<u>2,241,044</u>	7.6.4
Net Deferred Tax Expense Change			<u>(3,669,464)</u>			<u>1,173,806</u>	

Description of Adjustment

This restating adjustment reflects the removal of the June 2012 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

PacifiCorp
 Washington General Rate Case - June 2012
 Flow-Through Deferred Taxes - WCA Allocation

Factor		Total Company		
		Unadjusted	Flow Through Adj	
190	CA	190CA	9,761	(9,761)
	FERC	190FERC	0	0
	IDU	190IDU	18,133	(18,133)
	OR	190OR	2,835,449	(2,835,449)
	OTHER	190OTHER	23,911,135	(23,911,135)
	UT	190UT	(8,044)	8,044
	WA	190WA	2,432,418	(2,432,418)
	WYP	190WYP	55,865	(55,865)
	WYU	190WYU	0	0
	S	S	29,254,717	(29,254,717)
	BADDEBT	190BADDEBT	4,749,270	(4,749,270)
	CAEE	190CAEE	3,565,905	(3,565,905)
	CAEW	190CAEW	120,385	(120,385)
	CAGE	190CAGE	37,468,556	(194,838)
	CAGW	190CAGW	1,001,741	(1,001,741)
	CIAC	190CIAC	0	0
	CN	190CN	37,313	(37,313)
	DITBAL	190DITBAL	0	0
	GPS	190GPS	0	0
	IBT	190IBT	0	0
	JBE	190JBE	(12,484,627)	(2,403,148)
	NUTIL	190NUTIL	454,363,259	0
	SCHMDEXP	190SCHMDEXP	0	0
	SE	190SE	4,659,762	(4,659,762)
	SG	190SG	5,543,857	(5,543,857)
	SGCT	190SGCT	0	0
	SNP	190SNP	0	0
	SNPD	190SNPD	1,258,979	(1,258,979)
	SO	190SO	75,517,541	(75,517,541)
	SSGCH	190SSGCH	0	0
	TAXDEPR	190TAXDEPR	0	0
	TROJD	190TROJD	1,915,659	(1,915,659)
		606,972,317	(130,223,115)	
281	CA	281CA	0	0
	FERC	281FERC	0	0
	IDU	281IDU	0	0
	OR	281OR	0	0
	OTHER	281OTHER	0	0
	UT	281UT	0	0
	WA	281WA	0	0
	WYP	281WYP	0	0
	WYU	281WYU	0	0
	S	S	0	0
	BADDEBT	281BADDEBT	0	0
	CAGW	281CAGW	0	0
	CIAC	281CIAC	0	0
	CN	281CN	0	0
	DITBAL	281DITBAL	0	0
	GPS	281GPS	0	0
	IBT	281IBT	0	0
	JBG	281JBG	0	0
	NUTIL	281NUTIL	0	0
	SCHMDEXP	281SCHMDEXP	0	0
	SE	281SE	0	0
	SG	281SG	(149,181,707)	0
	SGCT	281SGCT	0	0
	SNP	281SNP	0	0
	SNPD	281SNPD	0	0
	SO	281SO	0	0
	SSGCH	281SSGCH	0	0
	TAXDEPR	281TAXDEPR	0	0
TROJD	281TROJD	0	0	
		(149,181,707)	0	

Ref 7.6

PacifiCorp
Washington General Rate Case - June 2012
Flow-Through Deferred Taxes - WCA Allocation

	Factor		Total Company	
			Unadjusted	Flow Through Adj
282	CA	282CA	0	0
	FERC	282FERC	0	0
	IDU	282IDU	0	0
	OR	282OR	0	0
	OTHER	282OTHER	0	0
	UT	282UT	0	0
	WA	282WA	0	0
	WYP	282WYP	0	0
	WYU	282WYU	0	0
	S	S	0	0
	BADDEBT	282BADDEBT	0	0
	CAEE	282CAEE	(5,271,767)	5,271,767
	CAGE	282CAGE	(4,730,610)	0
	CAGW	282CAGW	0	0
	CIAC	282CIAC	0	0
	CN	282CN	0	0
	DITBAL	282DITBAL	(3,186,757,312)	0
	GPS	282GPS	0	0
	IBT	282IBT	0	0
	JBE	282JBE	0	0
	JBG	282JBG	0	0
	NUTIL	282NUTIL	(304,808,610)	0
	SCHMDEXP	282SCHMDEXP	0	0
	SE	282SE	0	0
	SG	282SG	0	0
	SGCT	282SGCT	0	0
	SNP	282SNP	0	0
SNPD	282SNPD	0	0	
SO	282SO	24,124,287	(24,124,287)	
SSGCH	282SSGCH	0	0	
TAXDEPR	282TAXDEPR	0	0	
TROJD	282TROJD	0	0	
		(3,477,444,012)	(18,852,520)	
283	CA	283CA	152,511	(152,511)
	FERC	283FERC	0	0
	IDU	283IDU	(855,869)	855,869
	OR	283OR	1,964,118	(1,964,118)
	OTHER	283OTHER	(64,965,359)	64,965,359
	UT	283UT	(1,707,826)	1,707,826
	WA	283WA	(5,127,686)	598,882
	WYP	283WYP	(575,093)	575,093
	WYU	283WYU	0	0
	S	S	(71,115,204)	66,586,400
	BADDEBT	283BADDEBT	0	0
	CAEE	283CAEE	(10,963)	10,963
	CAGE	283CAGE	(2,623,738)	2,623,738
	CAGW	283CAGW	(2,765,648)	1,972,763
	CIAC	283CIAC	0	0
	CN	283CN	0	0
	DITBAL	283DITBAL	0	0
	GPS	283GPS	(6,655,831)	6,655,831
	IBT	283IBT	0	0
	JBE	283JBE	0	0
	JBG	283JBG	0	0
	NUTIL	283NUTIL	(570,308,993)	0
	SCHMDEXP	283SCHMDEXP	0	0
	SE	283SE	(6,666,770)	6,666,770
	SG	283SG	196,854	(196,854)
	SGCT	283SGCT	0	0
	SNP	283SNP	(3,980,331)	3,980,331
SNPD	283SNPD	0	0	
SO	283SO	(9,579,779)	9,579,779	
SSGCH	283SSGCH	0	0	
TAXDEPR	283TAXDEPR	0	0	
TROJD	283TROJD	0	0	
		(673,510,403)	97,879,721	
		(3,693,163,805)	(51,195,914)	
255	ITC84	255ITC84	(630,215)	0
	ITC85	255ITC85	(1,743,339)	0
	ITC86	255ITC86	(1,007,063)	0
	ITC88	255ITC88	(165,459)	0
	ITC89	255ITC89	(373,865)	0
	ITC90	255ITC90	(260,752)	0
		(4,180,693)	0	

Ref 7.6

Ref 7.6

PacifiCorp
Washington General Rate Case - June 2012
Flow-Through Deferred Taxes - WCA Allocation

	Factor		Total Company	
			Unadjusted	Flow Through Adj
41010	CA	41010CA	88,910	(88,910)
	FERC	41010FERC	0	0
	IDU	41010IDU	36,110	(36,110)
	OR	41010OR	249,502	(249,502)
	OTHER	41010OTHER	36,283,266	(36,283,266)
	UT	41010UT	586,910	(586,910)
	WA	41010WA	82,603	(82,603)
	WYP	41010WYP	631,472	(631,472)
	WYU	41010WYU	0	0
	S	S	37,958,773	(37,958,773)
	BADDEBT	41010BADDEBT	0	0
	CAEE	41010CAEE	731,120	(718,405)
	CAEW	41010CAEW	4,665	(4,665)
	CAGE	41010CAGE	89,321	(52,236)
	CAGW	41010CAGW	732,450	(626,559)
	CIAC	41010CIAC	0	0
	CN	41010CN	18,276	(18,276)
	GPS	41010GPS	39,932,359	0
	IBT	41010IBT	0	0
	JBE	41010JBE	10,945,756	(1,809,223)
	JBG	41010JBG	0	0
	NUTIL	41010NUTIL	30,887,202	0
	SCHMDEXP	41010SCHMDEXP	0	0
	SE	41010SE	1,160,959	0
	SG	41010SG	75,541,562	(320,468)
	SGCT	41010SGCT	0	0
	SNP	41010SNP	29,910,347	0
SNPD	41010SNPD	986,927	(986,927)	
SO	41010SO	7,353,797	(5,014,286)	
SSGCH	41010SSGCH	0	0	
TAXDEPR	41010TAXDEPR	496,822,238	0	
TROJD	41010TROJD	0	0	
		733,075,752	(47,509,818)	
41110	CA	41110CA	(544,032)	254,209
	FERC	41110FERC	11,718	0
	IDU	41110IDU	(849,260)	78,717
	OR	41110OR	(925,515)	2,843,105
	OTHER	41110OTHER	(25,687,304)	25,675,837
	UT	41110UT	(6,293,239)	423,199
	WA	41110WA	(328,487)	1,321,862
	WYP	41110WYP	613,514	350,471
	WYU	41110WYU	52,429	0
	S	S	(33,950,176)	30,947,400
	BADDEBT	41110BADDEBT	(1,670,977)	1,670,977
	CAEE	41110CAEE	(2,904,038)	2,904,038
	CAEW	41110CAEW	0	0
	CAGE	41110CAGE	(972,521)	431,845
	CAGW	41110CAGW	(738,061)	738,061
	CIAC	41110CIAC	(15,616,053)	0
	CN	41110CN	0	0
	GPS	41110GPS	(1,739,033)	1,739,033
	IBT	41110IBT	0	0
	JBE	41110JBE	(6,968,295)	210,867
	JBG	41110JBG	0	0
	NUTIL	41110NUTIL	(11,201,574)	0
	SCHMDEXP	41110SCHMDEXP	(237,594,428)	0
	SE	41110SE	0	0
	SG	41110SG	879,732	137
	SGCT	41110SGCT	0	0
	SNP	41110SNP	(20,189,414)	671,673
SNPD	41110SNPD	(3,627,116)	114,445	
SO	41110SO	(8,378,162)	4,406,824	
SSGCH	41110SSGCH	0	0	
TAXDEPR	41110TAXDEPR	0	0	
TROJD	41110TROJD	(5,054)	5,054	
		(344,675,170)	43,840,354	
		388,400,582	(3,669,464)	

Ref 7.6.1

Ref 7.6.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Def Inc Tax Expense	41110	RES	(1,383,991)	WA	Situs	(1,383,991)	7.7.1
ADIT Balance	283	RES	691,996	WA	Situs	691,996	7.7.1

Description of Adjustment

This restating adjustment removes the deferred state income tax expense and associated balances from results since state income tax expense is excluded under the WCA allocation methodology.

Description	Tax Rates	Def Inc Tax Expense	ADIT State Balance
Total Deferred Income Tax Expense Allocated to Washington before removal of State tax portion		17,798,661	
Less: Pension Curtailment which is not in Rate Base			17,798,661
Def State Tax Rate in the Combined Deferred Tax Rate	2.951%		
Combined Deferred Tax Rate	37.951%		
Ratio of Deferred State Tax Rate to Combined Deferred Tax rate		7.775816%	7.775816%
Portion of Total Deferred Income Tax Expense related to State		1,383,991	1,383,991
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		(1,383,991)	691,996
		Ref. 7.7	Ref. 7.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	RES	838,075	WA	Situs	838,075	Below

Calculation:

Base period WA Public Utility Tax						10,939,509	Tab B5
Normalized Revenues from Page 3.1.1			304,063,208				
WA Public Utility Tax Rate			3.87340%				
Normalized WA Public Utility Tax			<u>11,777,584</u>			11,777,584	
Normalized Adjustment to bring WA Public Utility Tax in line with Normalized Revenues						<u>838,075</u>	

Description of Adjustment

This restating adjustment recalculates the Washington Public Utility Tax expense based on the normalized revenues included in this filing, as outlined in adjustments 3.1, 3.2, and 3.3.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
AFUDC - Equity	419	RES	484,668	SNP	6.278%	30,428	7.9.1
Income Tax Interest	SCHMAP	RES	(2,338,693)	SO	6.851%	(160,222)	Pg1 B6

Description of Adjustment

This restating adjustment brings in the appropriate level of AFUDC - Equity into results to align the tax Schedule M with regulatory income.

PacifiCorp
 Washington General Rate Case - June 2012
 AFUDC - Equity
 12-Months Ended June 2012

				Equity	Allocation Factor
Jun-12	12 months	Account 419	Per SAP	SAP A/C 382XXX (54,338,671)	SNP
Jun-12	12 months	AFUDC-Equity SCHMDT	Per BW Data	(52,283,789)	SNP
Jun-12	12 months	AFUDC-Intangible Basis	from 105.143-A	(1,570,214)	SO
				(53,854,003)	
Adjustment to Account 419				484,668	

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine Rate Base	Environmental Settlement (PERCO)	Customer Advances for Construction	Major Plant Additions	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(3,000,000)	-	-	-	-	-
6 Total Operating Revenues	(3,000,000)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	213,251	-	-	234,863	-	-
12 Other Power Supply	(3,087)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	99,342	99,342	-	-	-	-
19 Total O&M Expenses	309,505	99,342	-	234,863	-	-
20 Depreciation	782,621	-	-	1,310,203	-	-
21 Amortization	322,905	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(901,756)	47,667	-	112,889	-	(127,564)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(719,434)	29,081	-	(708,775)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	6,775	-	-	-	-	-
28 Total Operating Expenses:	(199,384)	176,089	-	949,180	-	(127,564)
29						
30 Operating Rev For Return:	(2,800,616)	(176,089)	-	(949,180)	-	127,564
31						
32 Rate Base:						
33 Electric Plant In Service	133,153,477	66,750,667	-	47,837,261	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(3,277,777)	186,540	140,553	-	(2,544,079)	(803,128)
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(1,897,443)	-	-	-	-	(1,897,443)
39 Fuel Stock	(5,765,129)	-	-	-	(5,765,129)	-
40 Material & Supplies	(7,434,252)	-	-	-	(7,434,252)	-
41 Working Capital	24,966,397	-	-	-	(3,527,567)	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	139,745,274	66,937,207	140,553	47,837,261	(19,271,028)	(2,700,570)
45						
46 Deductions:						
47 Accum Prov For Deprec	(35,151,233)	(34,513,081)	-	(1,431,707)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(10,768,899)	(4,559,656)	(288,341)	(7,899,568)	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(159,521)	-	(159,521)	-	-	-
52 Customer Service Deposits	(3,236,612)	-	-	-	-	-
53 Miscellaneous Deductions	1,143,691	-	-	-	-	-
54						
55 Total Deductions:	(48,172,573)	(39,072,738)	(288,341)	(9,331,275)	-	-
56						
57 Total Rate Base:	91,572,700	27,864,469	(147,788)	(159,521)	38,505,986	(19,271,028)
58						
59						
60 Estimated ROE impact	-1.429%	-0.267%	-0.042%	0.002%	-0.587%	0.196%
61 Estimated Price Change	16,068,401	3,512,271	265,933	(20,107)	6,387,496	(2,429,082)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(4,421,807)	-	(99,342)	-	(1,545,066)	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	597,712	-	(76,626)	-	1,019,633	(383,863)
71 Schedule "M" Deductions	(1,247,648)	-	(312,158)	-	(847,973)	(19,394)
72 Income Before Tax	(2,576,447)	-	136,190	-	322,540	(364,470)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,576,447)	-	136,190	-	322,540	(364,470)
77						
78 Federal Income Taxes	(901,756)	-	47,667	-	112,889	(127,564)

	8.6	8.7	8.8	8.9	8.10	8.11	8.12
	Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Regulatory Asset Amortization	Miscellaneous Asset Sales and Removals	Adjust June 2012 AMA Plant Balances to June 2012 Balance
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	(3,000,000)	-	-
6 Total Operating Revenues	-	-	-	-	(3,000,000)	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(3,975)	-	-	-	-	(17,637)	-
12 Other Power Supply	-	-	-	-	(3,087)	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(3,975)	-	-	-	(3,087)	(17,637)	-
20 Depreciation	-	(17,991)	-	-	-	(509,591)	-
21 Amortization	322,905	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(66,761)	-	6,989	(2,371)	(1,057,134)	184,530	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(48,647)	-	-	-	8,907	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	6,775	-	-	-
28 Total Operating Expenses:	203,522	(17,991)	6,989	4,404	(1,051,314)	(342,698)	-
29							
30 Operating Rev For Return:	(203,522)	17,991	(6,989)	(4,404)	(1,948,686)	342,698	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	(387,034)	-	-	-	(959,375)	10,973,926
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(257,662)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(257,662)	(387,034)	-	-	-	(959,375)	10,973,926
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	793,556	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	314,228	-	-	-	1,664,438	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	(3,236,612)	-	-	-
53 Miscellaneous Deductions	-	-	1,143,691	-	-	-	-
54							
55 Total Deductions:	314,228	-	1,143,691	(3,236,612)	1,664,438	793,556	-
56							
57 Total Rate Base:	56,565	(387,034)	1,143,691	(3,236,612)	1,664,438	(165,819)	10,973,926
58							
59							
60 Estimated ROE impact	-0.051%	0.008%	-0.014%	0.033%	-0.496%	0.086%	-0.114%
61 Estimated Price Change	336,023	(77,858)	155,454	(400,853)	3,358,886	(574,703)	1,383,246
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(318,930)	17,991	-	(6,775)	(2,996,913)	527,227	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	65,053	-	(3,013)	-	(23,470)	-	-
71 Schedule "M" Deductions	(63,133)	17,991	(22,981)	-	-	-	-
72 Income Before Tax	(190,745)	-	19,968	(6,775)	(3,020,383)	527,227	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(190,745)	-	19,968	(6,775)	(3,020,383)	527,227	-
77							
78 Federal Income Taxes	(66,761)	-	6,989	(2,371)	(1,057,134)	184,530	-

	8.12.1 (cont.) Adjust June 2012 AMA Plant Balances to June 2012	8.12.2 (cont. 2) Adjust June 2012 AMA Plant Balances to June 2012	8.12.3 (cont. 3) Adjust June 2012 AMA Plant Balances to June 2012	8.12.4 (cont. 4) Adjust June 2012 AMA Plant Balances to June 2012	8.12.5 (cont. 5) Adjust June 2012 AMA Plant Balances to June 2012	8.12.6 (cont. 6) Adjust June 2012 AMA Plant Balances to June 2012	8.13 Investor Supplied Working Capital
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	3,615,602	3,486,600	1,412,651	240,994	1,566,664	(1,384,478)	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	28,493,964
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	3,615,602	3,486,600	1,412,651	240,994	1,566,664	(1,384,478)	28,493,964
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	3,615,602	3,486,600	1,412,651	240,994	1,566,664	(1,384,478)	28,493,964
58							
59							
60 Estimated ROE impact	-0.038%	-0.036%	-0.015%	-0.003%	-0.016%	0.015%	-0.289%
61 Estimated Price Change	455,741	439,480	178,062	30,377	197,475	(174,511)	3,591,618
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine Rate Base	Environmental Settlement (PERCO)	Customer Advances for Construction	Major Plant Additions	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(17,637)	-	-	-	-	-
12 Other Power Supply	(3,087)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	99,342	-	99,342	-	-	-
19 Total O&M Expenses	78,618	-	99,342	-	-	-
20 Depreciation	(527,581)	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	102,115	-	47,667	-	-	(127,564)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	37,988	-	29,081	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	6,775	-	-	-	-	-
28 Total Operating Expenses:	(302,085)	-	176,089	-	-	(127,564)
29						
30 Operating Rev For Return:	302,085	-	(176,089)	-	-	127,564
31						
32 Rate Base:						
33 Electric Plant In Service	85,316,216	66,750,667	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(3,020,114)	186,540	140,553	-	(2,544,079)	(803,128)
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(1,897,443)	-	-	-	-	(1,897,443)
39 Fuel Stock	(5,765,129)	-	-	-	(5,765,129)	-
40 Material & Supplies	(7,434,252)	-	-	-	(7,434,252)	-
41 Working Capital	24,966,397	-	-	-	(3,527,567)	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	92,165,675	66,937,207	140,553	-	(19,271,028)	(2,700,570)
45						
46 Deductions:						
47 Accum Prov For Deprec	(33,719,526)	(34,513,081)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(4,843,915)	(4,559,656)	(288,341)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(159,521)	-	-	(159,521)	-	-
52 Customer Service Deposits	(3,236,612)	-	-	-	-	-
53 Miscellaneous Deductions	1,143,691	-	-	-	-	-
54						
55 Total Deductions:	(40,815,882)	(39,072,738)	(288,341)	(159,521)	-	-
56						
57 Total Rate Base:	51,349,793	27,864,469	(147,788)	(159,521)	(19,271,028)	(2,700,570)
58						
59						
60 Estimated ROE impact	-0.408%	-0.267%	-0.042%	0.002%	0.000%	0.196%
61 Estimated Price Change	5,984,387	3,512,271	265,933	(20,107)	-	(546,547)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	442,188	-	(99,342)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(486,973)	-	(76,626)	-	-	(383,863)
71 Schedule "M" Deductions	(336,542)	-	(312,158)	-	-	(19,394)
72 Income Before Tax	291,757	-	136,190	-	-	(364,470)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	291,757	-	136,190	-	-	(364,470)
77						
78 Federal Income Taxes	102,115	-	47,667	-	-	(127,564)

	8.6	8.7	8.8	8.9	8.10	8.11	8.12
	Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Regulatory Asset Amortization	Miscellaneous Asset Sales and Removals	Adjust June 2012 AMA Plant Balances to June 2012 Balance
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	(17,637)	-
12 Other Power Supply	-	-	-	-	(3,087)	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	(3,087)	(17,637)	-
20 Depreciation	-	(17,991)	-	-	-	(509,591)	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	6,989	(2,371)	(7,134)	184,530	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	8,907	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	6,775	-	-	-
28 Total Operating Expenses:	-	(17,991)	6,989	4,404	(1,314)	(342,698)	-
29							
30 Operating Rev For Return:	-	17,991	(6,989)	(4,404)	1,314	342,698	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	(387,034)	-	-	-	(959,375)	10,973,926
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	(387,034)	-	-	-	(959,375)	10,973,926
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	793,556	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	4,082	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	(3,236,612)	-	-	-
53 Miscellaneous Deductions	-	-	1,143,691	-	-	-	-
54							
55 Total Deductions:	-	-	1,143,691	(3,236,612)	4,082	793,556	-
56							
57 Total Rate Base:	-	(387,034)	1,143,691	(3,236,612)	4,082	(165,819)	10,973,926
58							
59							
60 Estimated ROE impact	0.000%	0.008%	-0.014%	0.033%	0.000%	0.086%	-0.114%
61 Estimated Price Change	-	(77,858)	155,454	(400,853)	(1,609)	(574,703)	1,383,246
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	17,991	-	(6,775)	3,087	527,227	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	(3,013)	-	(23,470)	-	-
71 Schedule "M" Deductions	-	17,991	(22,981)	-	-	-	-
72 Income Before Tax	-	-	19,968	(6,775)	(20,383)	527,227	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	19,968	(6,775)	(20,383)	527,227	-
77							
78 Federal Income Taxes	-	-	6,989	(2,371)	(7,134)	184,530	-

	8.12.1 (cont.) Adjust June 2012 AMA Plant Balances to June 2012	8.12.2 (cont. 2) Adjust June 2012 AMA Plant Balances to June 2012	8.12.3 (cont. 3) Adjust June 2012 AMA Plant Balances to June 2012	8.12.4 (cont. 4) Adjust June 2012 AMA Plant Balances to June 2012	8.12.5 (cont. 5) Adjust June 2012 AMA Plant Balances to June 2012	8.12.6 (cont. 6) Adjust June 2012 AMA Plant Balances to June 2012	8.13 Investor Supplied Working Capital
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	3,615,602	3,486,600	1,412,651	240,994	1,566,664	(1,384,478)	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	28,493,964
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	3,615,602	3,486,600	1,412,651	240,994	1,566,664	(1,384,478)	28,493,964
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	3,615,602	3,486,600	1,412,651	240,994	1,566,664	(1,384,478)	28,493,964
58							
59							
60 Estimated ROE impact	-0.038%	-0.036%	-0.015%	-0.003%	-0.016%	0.015%	-0.289%
61 Estimated Price Change	455,741	439,480	178,062	30,377	197,475	(174,511)	3,591,618
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine	Environmental Settlement (PERCO)	Customer Advances for Construction	Major Plant Additions	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(3,000,000)	-	-	-	-	-
6 Total Operating Revenues	(3,000,000)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	230,888	-	-	234,863	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	230,888	-	-	234,863	-	-
20 Depreciation	1,310,203	-	-	1,310,203	-	-
21 Amortization	322,905	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(1,003,871)	-	-	112,889	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(757,422)	-	-	(708,775)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	102,702	-	-	949,180	-	-
29						
30 Operating Rev For Return:	(3,102,702)	-	-	(949,180)	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	47,837,261	-	-	47,837,261	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(257,662)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	47,579,599	-	-	47,837,261	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(1,431,707)	-	-	(1,431,707)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(5,924,984)	-	-	(7,899,568)	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(7,356,691)	-	-	(9,331,275)	-	-
56						
57 Total Rate Base:	40,222,908	-	-	38,505,986	-	-
58						
59						
60 Estimated ROE impact	-1.116%	0.000%	0.000%	0.000%	-0.605%	0.000%
61 Estimated Price Change	10,084,014	-	-	-	6,387,496	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(4,863,995)	-	-	(1,545,066)	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,084,685	-	-	1,019,633	-	-
71 Schedule "M" Deductions	(911,106)	-	-	(847,973)	-	-
72 Income Before Tax	(2,868,204)	-	-	322,540	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,868,204)	-	-	322,540	-	-
77						
78 Federal Income Taxes	(1,003,871)	-	-	112,889	-	-

	8.6	8.7	8.8	8.9	8.10	8.11	8.12
	Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Regulatory Asset Amortization	Miscellaneous Asset Sales and Removals	Adjust June 2012 AMA Plant Balances to June 2012 Balance
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	(3,000,000)	-	-
6 Total Operating Revenues	-	-	-	-	(3,000,000)	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(3,975)	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(3,975)	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	322,905	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(66,761)	-	-	-	(1,050,000)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(48,647)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	203,522	-	-	-	(1,050,000)	-	-
29							
30 Operating Rev For Return:	(203,522)	-	-	-	(1,950,000)	-	-
31							
32 Rate Base:							
33 Electric Plant in Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(257,662)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(257,662)	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	314,228	-	-	-	1,660,356	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	314,228	-	-	-	1,660,356	-	-
56							
57 Total Rate Base:	56,565	-	-	-	1,660,356	-	-
58							
59							
60 Estimated ROE impact	-0.050%	0.000%	0.000%	0.000%	-0.487%	0.000%	0.000%
61 Estimated Price Change	336,023	-	-	-	3,360,495	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(318,930)	-	-	-	(3,000,000)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	65,053	-	-	-	-	-	-
71 Schedule "M" Deductions	(63,133)	-	-	-	-	-	-
72 Income Before Tax	(190,745)	-	-	-	(3,000,000)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(190,745)	-	-	-	(3,000,000)	-	-
77							
78 Federal Income Taxes	(66,761)	-	-	-	(1,050,000)	-	-

	8.12.1 (cont.) Adjust June 2012 AMA Plant Balances to June 2012	8.12.2 (cont. 2) Adjust June 2012 AMA Plant Balances to June 2012	8.12.3 (cont. 3) Adjust June 2012 AMA Plant Balances to June 2012	8.12.4 (cont. 4) Adjust June 2012 AMA Plant Balances to June 2012	8.12.5 (cont. 5) Adjust June 2012 AMA Plant Balances to June 2012	8.12.6 (cont. 6) Adjust June 2012 AMA Plant Balances to June 2012	8.13 Investor Supplied Working Capital
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Coal Mine	399	RES	290,142,134	JBE	22.520%	65,338,697	8.1.1
Misc. Deferred Debits	186M	RES	1,609,858	JBE	22.520%	362,533	8.1.1
Mining Plant Accumulated Depr.	108MP	RES	<u>(145,100,715)</u>	JBE	22.520%	<u>(32,676,025)</u>	8.1.1
June 2012 AMA Balance			146,651,278			33,025,205	
Adjustment to June 2012 YE Rate Base:							
Coal Mine	399	RES	6,269,974	JBE	22.520%	1,411,970	Below
Misc. Deferred Debits	186M	RES	(781,511)	JBE	22.520%	(175,993)	Below
Mining Plant Accumulated Depr.	108MP	RES	<u>(8,157,608)</u>	JBE	22.520%	<u>(1,837,056)</u>	Below
			(2,669,145)			(601,079)	
June 2012 YE Balance:							
Coal Mine			296,412,109				8.1.1
Misc. Deferred Debits			828,347				8.1.1
Mining Plant Accumulated Depr.			<u>(153,258,323)</u>				8.1.1
			143,982,132				
Adjustment to Tax:							
AMA ADIT Bal adj to YE June 2012	190	RES	(20,247,547)	JBE	22.520%	(4,559,656)	8.1.2

Description of Adjustment

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

PacifiCorp
 Washington General Rate Case - June 2012
 Bridger Mine Rate Base
 (000's)

Bridger Total Description	FERC Account	Actual												PacifiCorp Share (66.67%) AMA	
		Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12		Jun-12
Structure, Equipment, Mine Dev.	399	429,424	430,199	430,283	430,545	424,711	427,883	434,585	436,906	440,868	440,962	444,156	444,438	444,618	290,142
Deferred Long Wall Costs	186M	2,650	2,867	3,164	3,076	2,869	2,402	1,879	1,663	1,439	2,071	3,085	2,517	1,243	1,610
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	108MP	(209,644)	(211,861)	(213,353)	(215,566)	(210,607)	(213,011)	(215,335)	(217,717)	(220,236)	(222,510)	(224,653)	(227,197)	(229,887)	(145,101)
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		222,430	221,204	220,094	218,055	216,973	217,274	221,130	220,852	222,071	220,523	222,589	219,758	215,973	146,651
PacifiCorp Share (66.67%)		148,286	147,469	146,729	145,370	144,649	144,849	147,420	147,234	148,047	147,015	148,393	146,505	143,982	

June 2011 - 2012 AMA Balance	146,651	Ref 8.1
June 2012 YE Balance	143,982	Ref 8.1

PacifiCorp
Washington General Rate Case - June 2012
Bridger Mine Rate Base
June 2012 PMI Balances

FERC	SAP	Description	Factor	Amount	
190	287726	DTL PMI PP&E	JBE	20,247,547	Ref. 8.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Environmental Cost Amort.	925	RES	(1,989,220)	SO	6.851%	(136,280)	8.2.1
Add: Third West Amortization	925	RES	343,657	SO	6.851%	23,544	8.2.1
Add: Minor Remediation Projects Cost	925	RES	<u>3,095,610</u>	SO	6.851%	<u>212,078</u>	8.2.1
			1,450,048			99,342	
Adjustment to Rate Base:							
Remove Environmental Regulatory Asset :	182M	RES	(9,497,899)	SO	6.851%	(650,694)	8.2.1
Remove Environmental Regulatory Asset :	182M	RES	735,851	WA	Situs	735,851	8.2.1
Add: Third West Regulatory Asset	182M	RES	<u>808,588</u>	SO	6.851%	<u>55,396</u>	8.2.1
			(7,953,459)			140,553	
Adjustment to Tax:							
Schedule M Addition	SCHMDT	RES	(4,556,435)	SO	6.851%	(312,158)	8.2.5
Schedule M Addition	SCHMAT	RES	(100,170)	WA	Situs	(100,170)	8.2.5
Def Inc Tax Expense	41110	RES	38,016	WA	Situs	38,016	8.2.5
ADIT Balance	283	RES	(267,317)	WA	Situs	(267,317)	8.2.5
Schedule M Addition	SCHMAT	RES	343,657	SO	6.851%	23,544	8.2.5
Def Inc Tax Expense	41110	RES	(130,421)	SO	6.851%	(8,935)	8.2.5
ADIT Balance	283	RES	(306,867)	SO	6.851%	(21,023)	8.2.5

Description of Adjustment

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

PacifiCorp
Washington General Rate Case - June 2012
Environmental Remediation

Page 8.2.1

Detail of Adjustment to Amortization Expense:

Remove All Booked Environmental Amortization - GL 566700 & 566710	(1,989,220)	Ref 8.2
Add Third West Amortization	343,657	Ref 8.2
Add back minor remediation projects from GL 566700 & 566710	3,095,610	Ref 8.2
Adjustment to Acct 925	<u>1,450,048</u>	Ref 8.2

Detail of Adjustment to Rate Base:

Remove Actual FERC Acct 1823910 - June 2012 WA AMA Balance - SO	(9,497,899)	B16 pg. 2-3
Remove Actual FERC Acct 1823910 - June 2012 WA AMA Balance - WA	735,851	B16 pg. 3
Add Third West - Average of Monthly Averages (12 Months Ended June 2012)	808,588	Ref 8.2

PacifiCorp
 Washington General Rate Case - June 2012
 Environmental Remediation

Amortization 12ME June 2012 343,657 Ref 8.2.1

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

PacifiCorp
 Washington General Rate Case - June 2012
 Environmental Remediation

Amortization 12ME June 2012

343,657 Ref 8.2.1

Description	Date	Amortization	Balance
Amortization continued	May-09	(28,638)	1,696,370
	Jun-09	(28,638)	1,667,731
	Jul-09	(28,638)	1,639,093
	Aug-09	(28,638)	1,610,455
	Sep-09	(28,638)	1,581,817
	Oct-09	(28,638)	1,553,179
	Nov-09	(28,638)	1,524,541
	Dec-09	(28,638)	1,495,903
	Jan-10	(28,638)	1,467,265
	Feb-10	(28,638)	1,438,627
	Mar-10	(28,638)	1,409,989
	Apr-10	(28,638)	1,381,350
	May-10	(28,638)	1,352,712
	Jun-10	(28,638)	1,324,074
	Jul-10	(28,638)	1,295,436
	Aug-10	(28,638)	1,266,798
	Sep-10	(28,638)	1,238,160
	Oct-10	(28,638)	1,209,522
	Nov-10	(28,638)	1,180,884
	Dec-10	(28,638)	1,152,246
	Jan-11	(28,638)	1,123,607
	Feb-11	(28,638)	1,094,969
	Mar-11	(28,638)	1,066,331
	Apr-11	(28,638)	1,037,693
	May-11	(28,638)	1,009,055
	Jun-11	(28,638)	980,417
	Jul-11	(28,638)	951,779
	Aug-11	(28,638)	923,141
	Sep-11	(28,638)	894,503
	Oct-11	(28,638)	865,865
	Nov-11	(28,638)	837,226
	Dec-11	(28,638)	808,588
	Jan-12	(28,638)	779,950
	Feb-12	(28,638)	751,312
	Mar-12	(28,638)	722,674
	Apr-12	(28,638)	694,036
	May-12	(28,638)	665,398
	Jun-12	(28,638)	636,760
	Jul-12	(28,638)	608,122
	Aug-12	(28,638)	579,483
	Sep-12	(28,638)	550,845
	Oct-12	(28,638)	522,207
	Nov-12	(28,638)	493,569
	Dec-12	(28,638)	464,931
	Jan-13	(28,638)	436,293
	Feb-13	(28,638)	407,655
	Mar-13	(28,638)	379,017
	Apr-13	(28,638)	350,379
	May-13	(28,638)	321,741
	Jun-13	(28,638)	293,102
	Jul-13	(28,638)	264,464
	Aug-13	(28,638)	235,826
	Sep-13	(28,638)	207,188
	Oct-13	(28,638)	178,550
	Nov-13	(28,638)	149,912
	Dec-13	(28,638)	121,274
	Jan-14	(28,638)	92,636
	Feb-14	(28,638)	63,998
	Mar-14	(28,638)	35,359
	Apr-14	(28,638)	6,721
	May-14	(6,721)	-
			June 2012 AMA ADIT - AMA Bal
			808,588 (306,867)
			Ref 8.2

PacifiCorp
 Washington General Rate Case - June 2012
 Environmental Remediation

Internal Order	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12
Non-PERC												
Total Environmental Expense												
Detail By Project:												
Astoria Youngs Bay Cleanup	160,144	(139,240)	59,928	383,899	6,717	15,418	45,171	26,579	172	11,871	599	14,311
Silver Bell Tailings Cost Increase	3,360	15,792	4,678	17,655	7,989	13,388	68,929	34,592	8,255	99,195	47,544	49,268
**spill cleanup -- Pacific Power	44,429	106,745	100,257	53,708	40,562	110,613	(1,405)	26,419	122,999	32,913	74,187	(11,559)
**spill cleanup -- Rocky Mountain	70,356	67,723	35,915	109,970	183,630	117,020	(2,730)	84,753	47,127	140,653	76,198	217,053
Utah Metals East			25,572									
Bend Hydro Clean-up			2,380									
Willamette Ops Fueling Station Cleanup	26,980			(512,78)	(700,00)	70,00	19		3,475			
Medford Fuel Sln Cleanup - UST Removal						25,389.66						
Portland Harbor Clean-up			95,538.07	8,811.78	5,868.33							
Roseburg Fueling Station Cleanup							27,973					
DEMC Leak Investigation/Cleanup			1,550.00	3,067.09	(914.48)	956.44	82	11,022		1,021		
Fort Jones Decon								257				
Roseburg Fueling Station Cleanup							13,603					
Leaning Juniper Wind Turb Gearbox Spill						23,068.60					11,821	1,576
Lincoln City Oskenholt Spill March 2012										2,208	1,699	
Total	305,248	51,021	325,817	576,598	243,152	305,924	151,642	183,621	182,029	287,861	212,048	270,649

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

Total 12 ME June 2012
 To 8.2.1
 3,085,610

PacifiCorp
 Washington General Rate Case - June 2012
 Environmental Remediation
 Adjustment to Taxes Detail

FERC	SAP	Description	Amount	Factor	
SCHMDT	415300	Hazardous Waste Clean-up Costs	(4,556,435)	SO	To. 8.2
SCHMAT	415300	Hazardous Waste Clean-up Costs	343,657	SO	To. 8.2
SCHMAT	415301	Environmental Costs WA	(100,170)	WA	To. 8.2
41110	415300	Hazardous Waste Clean-up Costs	(130,421)	SO	To. 8.2
41110	415301	Environmental Costs WA	38,016	WA	To. 8.2
283	287634	DTL 415.300 Environmental Clean-up Accru	(306,867)	SO	To. 8.2
283	287591	DTL 415.301 Environmental Clean-up Accl	(267,317)	WA	To. 8.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	RES	(73,748)	CA	Situs	-	
Customer Advances	252	RES	(287,876)	OR	Situs	-	
Customer Advances	252	RES	(161,093)	WA	Situs	(161,093)	
Customer Advances	252	RES	310,832	ID	Situs	-	
Customer Advances	252	RES	(1,066,593)	UT	Situs	-	
Customer Advances	252	RES	(198,236)	WY-ALL	Situs	-	
Customer Advances	252	RES	-	CN	6.930%	-	
Customer Advances	252	RES	21,202	SG	8.043%	1,705	
Customer Advances	252	RES	1,456,103	CAGE	0.000%	-	
Customer Advances	252	RES	(591)	CAGW	22.626%	(134)	
Customer Advances	252	RES	0	NUTIL	0.000%	-	
			<u>(0)</u>			<u>(159,521)</u>	8.3.1

Description of Adjustment

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

Average of Monthly Averages Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(73,748)	(73,748)	Page 8.3
252OR	(4,807,489)	(5,095,365)	(287,876)	Page 8.3
252WA	(1,063)	(162,156)	(161,093)	Page 8.3
252IDU	(461,365)	(150,533)	310,832	Page 8.3
252UT	(1,574,473)	(2,641,065)	(1,066,593)	Page 8.3
252WYP	(417,970)	(1,026,265)	(608,295)	Page 8.3
252WYU	(410,058)	-	410,058	Page 8.3
252CN	-	-	-	Page 8.3
252SG	206,026	227,228	21,202	Page 8.3
252CAGE	(17,204,571)	(15,748,468)	1,456,103	Page 8.3
252CAGW	591	-	(591)	Page 8.3
252NUTIL	17,061	17,061	0	
Total	(24,653,311)	(24,653,311)	(0)	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	312	PRO	30,973,302	JBG	22.498%	6,968,402	
Hydro Production	332	PRO	<u>180,623,944</u>	CAGW	22.626%	<u>40,868,859</u>	8.4.1
Total Rate Base			211,597,245			47,837,261	
Adjustment to Accumulated Reserve:							
Accumulated Reserve	108SP	PRO	(555,912)	JBG	22.498%	(125,070)	
Accumulated Reserve	108HP	PRO	<u>(5,774,814)</u>	CAGW	22.626%	<u>(1,306,638)</u>	8.4.2
Total Accumulated Reserve			(6,330,725)			(1,431,707)	
Adjustment to Expense:							
Depreciation Expense	403SP	PRO	555,912	JBG	22.498%	125,070	
Depreciation Expense	403HP	PRO	<u>5,237,813</u>	CAGW	22.626%	<u>1,185,133</u>	8.4.2
Total Depreciation Expense			5,793,724			1,310,203	
Adjustment to O&M:							
Hydro	535	PRO	1,038,000	CAGW	22.626%	234,863	
Steam Production - Schedule M Adjust	SCHMAT	PRO	383,702	JBG	22.498%	86,326	8.4.3
Steam Production - Schedule M Adjust	SCHMDT	PRO	10,262,963	JBG	22.498%	2,308,971	8.4.3
Steam Production - Def Inc Tax Expense	41010	PRO	3,749,278	JBG	22.498%	843,516	8.4.3
Steam Production - AMA ADIT	282	PRO	<u>(3,686,949)</u>	JBG	22.498%	<u>(829,493)</u>	8.4.3
Hydro Production - Schedule M Adjust	SCHMAT	PRO	4,124,843	CAGW	22.626%	933,307	8.4.3
Hydro Production - Schedule M Adjust	SCHMDT	PRO	<u>(13,952,425)</u>	CAGW	22.626%	<u>(3,156,944)</u>	8.4.3
Hydro Production - Def Inc Tax Expense	41010	PRO	<u>(6,860,504)</u>	CAGW	22.626%	<u>(1,552,291)</u>	8.4.3
Hydro Production - AMA ADIT	282	PRO	<u>(31,246,891)</u>	CAGW	22.626%	<u>(7,070,075)</u>	8.4.3

Description of Adjustment

This pro forma adjustment places into rate base west side plant additions greater than \$10 million from July 2012 to December 2013, along with a project that will be placed into service in February 2014. This adjustment also incorporates the associated depreciation expense and accumulated depreciation reserve impacts.

PacifiCorp
 Washington General Rate Case - June 2012
 Major Plant Additions

<u>Project Description</u>	<u>Account</u>	<u>Factor</u>	<u>In-Service Date</u>	<u>July 12 - Dec 13 Plant Additions</u>	<u>Amount</u>
Steam Production					
Jim Bridger U2 Turbine Upgrade HP/IP/LP REV1	312	JBG	May-2013	30,973,302	30,973,302
Steam Production Total				30,973,302	30,973,302
Hydro Production					
ILR 4.3 Merwin Upstream Collect & Trans	332	CAGW	May13, Jul13, Feb14	56,800,000	54,925,000
ILR 4.4 Swift Fish Collector	332	CAGW	Nov-2012	39,956,408	39,956,408
INU 4.1.1/4.1.2 Soda Springs Fish Passag	332	CAGW	Oct-2012	74,861,616	74,861,616
IRO Prospect Instream Flow / Automation	332	CAGW	Dec-2012	10,880,920	10,880,920
Hydro Production Total				182,498,944	180,623,944
Total Capital Additions				213,472,245	211,597,245
					Ref# 8.4
Hydro Production					
ILR 4.3 Merwin Upstream Collect & Trans	535	CAGW	May13, Jul13, Feb14		282,000
ILR 4.4 Swift Fish Collector	535	CAGW	Nov-2012		756,000
Total O&M Expense					1,038,000
					Ref# 8.4

PacifiCorp
 Washington General Rate Case - June 2012
 Major Plant Additions

Depreciation Expense	Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	July 12 to Dec 13 Plant Additions Included in Adj	July 12 to Dec 13 Incremental Expense on Plant Adds.
Plant:							
	Steam Production Plant:	312	403SP	JBG	1.985%	30,973,302	555,912
	Hydro Production Plant:	332	403HP	CAGW	2.633%	180,623,944	5,237,813
	Total Plant					211,597,245	5,793,724
							Ref # 8.4

Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	July 12 to Dec 13 Plant Additions Included in Adj	July 12 to Dec 13 Incremental Reserve on Plant Adds
Plant:						
	Steam Production Plant:	312	JBG	1.985%	30,973,302	(555,912)
	Hydro Production Plant:	332	CAGW	2.633%	180,623,944	(5,774,814)
	Total Plant				211,597,245	(6,330,725)
						Ref # 8.4

PacifiCorp
 Washington General Rate Case - June 2012
 Major Plant Additions
 Tax Impacts

Description:		Activity & Balance at 12/2014	Activity & Balance at 12/2013	Activity & Balance at 06/2012	Adjustment	
Jim Bridger U2 Turbine Upgrade - SCHMAT	S	-	383,702	-	383,702	Ref. 8.4
Jim Bridger U2 Turbine Upgrade - SCHMDT	S	-	10,262,963	-	10,262,963	Ref. 8.4
Jim Bridger U2 Turbine Upgrade - 41010	S	-	3,749,278	-	3,749,278	Ref. 8.4
Jim Bridger U2 Turbine Upgrade - 282 YE	S	-	(3,686,949)	-	(3,686,949)	Ref. 8.4
Swift Fish Collector - SCHMAT	H	-	1,049,129	105,322	943,807	
Swift Fish Collector - SCHMDT	H	-	1,305,418	11,681,134	(10,375,716)	
Swift Fish Collector - 41010	H	-	97,264	4,393,136	(4,295,872)	
Swift Fish Collector - 282 YE	H	-	(8,574,187)	(732,189)	(7,841,998)	
Soda Springs Fish Passage - SCHMAT	H	-	1,967,691	202,028	1,765,663	
Soda Springs Fish Passage - SCHMDT	H	-	2,367,217	21,590,192	(19,222,975)	
Soda Springs Fish Passage - 41010	H	-	151,624	8,117,022	(7,965,398)	
Soda Springs Fish Passage - 282 YE	H	-	(16,428,472)	(1,352,837)	(15,075,635)	
Prospect Instream Flow/Automation - SCHMAT	H	-	285,841	5,820	280,021	
Prospect Instream Flow/Automation - SCHMDT	H	-	402,468	2,757,446	(2,354,978)	
Prospect Instream Flow/Automation - 41010	H	-	44,261	1,044,270	(1,000,009)	
Prospect Instream Flow/Automation - 282 YE	H	-	(2,132,064)	(174,045)	(1,958,019)	
Merwin Upstream Collector- SCHMAT	H	-	706,120	-	706,120	
Merwin Upstream Collector - SCHMDT	H	-	17,438,744	-	17,438,744	
Merwin Upstream Collector - 41010	H	-	6,350,198	-	6,350,198	
Merwin Upstream Collector- 282 YE	H	-	(6,350,200)	-	(6,350,200)	
Merwin Upstream Collector 2014- SCHMAT	H	429,232	-	-	429,232	
Merwin Upstream Collector 2014- SCHMDT	H	562,500	-	-	562,500	
Merwin Upstream Collector 2014- 41010	H	50,577	-	-	50,577	
Merwin Upstream Collector 2014- 282 AMA	H	(21,038)	-	-	(21,038)	

Summary of Hydro - 2013:

SCHMAT					4,124,843	Ref. 8.4
SCHMDT					(13,952,425)	Ref. 8.4
41010					(6,860,504)	Ref. 8.4
282 AMA					(31,246,891)	Ref. 8.4

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Current Assets:							
Other A/R	OWC143	RES	(57,855,649)	SO	6.851%	(3,963,649)	
Accounts Payable	OWC232	RES	5,265,990	SO	6.851%	360,769	
Accounts Payable	OWC232	RES	2,204,099	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	86,375	CAGE	0.000%	-	
Accounts Payable	OWC232	RES	6,379	OTHER	0.000%	-	
Accounts Payable	OWC232	RES	-	SE	7.571%	-	
Other Msc. Df. Crd.	OWC2533	RES	994,773	SE	7.571%	75,312	
Other Msc. Df. Crd.	OWC2533	RES	5,539,840	CAEE	0.000%	-	
Asset Retir. Oblig.	OWC230	RES	-	SE	7.571%	-	
Asset Retir. Oblig.	OWC230	RES	2,849,851	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	957,122	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
			<u>(39,931,417)</u>			<u>(3,527,567)</u>	8.5.2
Materials and Supplies:							
Fuel Stock and Materials & Supplies	151	RES	(212,266,502)	CAEE	0.000%	-	
Fuel Stock and Materials & Supplies	151	RES	(2,185,964)	CAEW	22.648%	(495,079)	
Fuel Stock and Materials & Supplies	151	RES	(23,402,116)	JBE	22.520%	(5,270,051)	
Fuel Stock and Materials & Supplies	151	RES	-	SE	7.571%	-	
			<u>(237,854,582)</u>			<u>(5,765,129)</u>	8.5.2
Fuel Stock and Materials & Supplies	154	RES	(89,848,265)	CAGE	0.000%	-	
Fuel Stock and Materials & Supplies	154	RES	(9,753,280)	WY-ALL	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(1,385,087)	WY-ALL	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(7,048,528)	JBG	22.498%	(1,585,784)	
Fuel Stock and Materials & Supplies	154	RES	(29,461,929)	OR	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(37,272,510)	UT	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(5,660,167)	CAGW	22.626%	(1,280,697)	
Fuel Stock and Materials & Supplies	154	RES	(1,322,562)	CA	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(4,656,289)	WA	Situs	(4,656,289)	
Fuel Stock and Materials & Supplies	154	RES	(5,292,039)	ID	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	2,245,146	SNPD	6.466%	145,167	
Fuel Stock and Materials & Supplies	154	RES	(117,680)	SO	6.851%	(8,062)	
Fuel Stock and Materials & Supplies	154	RES	-	SNPPS	3.989%	-	
Fuel Stock and Materials & Supplies	154	RES	(6,176,006)	CAEE	0.000%	-	
Fuel Stock and Materials & Supplies	154	RES	(604,058)	SG	8.043%	(48,587)	
			<u>(196,353,251)</u>			<u>(7,434,252)</u>	8.5.2
Miscellaneous Deferred Debits:							
Miscellaneous Deferred Debits	186M	RES	(19,743,312)	SG	8.043%	(1,588,033)	
Miscellaneous Deferred Debits	186M	RES	(15,021)	SO	6.851%	(1,029)	
Miscellaneous Deferred Debits	186M	RES	(13,380,830)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(4,220,791)	CAGW	22.626%	(955,017)	
Miscellaneous Deferred Debits	186M	RES	(24,069,328)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(16,954,132)	OTHER	0.000%	-	
			<u>(78,383,414)</u>			<u>(2,544,079)</u>	8.5.2

Description of Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12-months ending June 2012.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Prepayments:							
Prepaid Insurance	165	RES	(5,278,391)	SO	6.851%	(361,619)	
Prepaid Taxes	165	RES	(4,328,110)	GPS	6.851%	(296,516)	
Prepaid Taxes	165	RES	(232,626)	SO	6.851%	(15,937)	
Prepayments - Coal	165	RES	-	CAEE	0.000%	-	
Prepayments - Other	165	RES	(8,616,584)	SO	6.851%	(590,316)	
Prepayments - Other	165	RES	(2,106,305)	SG	8.043%	(169,418)	
Prepayments - Other	165	RES	(163,207)	GPS	6.851%	(11,181)	
Prepayments - Other	165	RES	(659,307)	OTHER	0.000%	-	
Prepayments - Other	165	RES	(2,493,693)	UT	Situs	-	
Prepayments - Other	165	RES	(181,939)	ID	Situs	-	
Prepayments - Other	165	RES	(1,672,406)	OR	Situs	-	
Prepayments - Other	165	RES	(128,880)	WY-ALL	Situs	-	
Prepayments - Other	165	RES	(407,355)	CAGE	0.000%	-	
Prepayments - Other	165	RES	(3,358,601)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.648%	(918)	
Prepayments - Other	165	RES	(1,995,612)	CAGW	22.626%	(451,537)	
			<u>(31,627,073)</u>			<u>(1,897,443)</u>	8.5.2
Miscellaneous Rate Base:							
Miscellaneous Rate Base	182M	RES	(50,124)	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	10,608,209	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(6,266,873)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	113,171	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	300,456	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	(155,560,822)	OTHER	0.000%	-	
Miscellaneous Rate Base	182M	RES	(10,608,209)	SE	7.571%	(803,128)	
Miscellaneous Rate Base	182M	RES	(1,595,417)	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	(1,943,757)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182M	RES	(84,017)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	(2,867,750)	ID	Situs	-	
Miscellaneous Rate Base	182W	RES	8,108,437	OTHER	0.000%	-	
Miscellaneous Rate Base	182W	RES	(32,155)	UT	Situs	-	
Miscellaneous Rate Base	182W	RES	(106,379)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	(6)	WY-ALL	Situs	-	
			<u>(159,985,236)</u>			<u>(803,128)</u>	8.5.2
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-	Pg. 2.34
Adjustments to Tax:							
Schedule M Add - Joseph Settlement	SCHMAT	RES	(137,381)	CAGW	22.626%	(31,084)	8.5.3
Schedule M Add - Hermiston	SCHMAT	RES	(171,693)	CAGW	22.626%	(38,848)	8.5.3
Schedule M Deduct - Prepaid Property taxes	SCHMAT	RES	(4,582,312)	GPS	6.851%	(313,931)	8.5.3
Schedule M Deduct - Other Prepays	SCHMDT	RES	(283,083)	SO	6.851%	(19,394)	8.5.3
Schedule M Add - TGS Buyout	SCHMAT	RES	(15,474)	CAGE	0.000%	-	8.5.3

Description of Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12-months ending June 2012.

Description	Account	Factor	Booked		Ref.
			June 2012 AMA Balance		
Current Assets:					
Other A/R	143	SO	57,855,649		
Accounts Payable	232	SO	(5,265,990)		
Accounts Payable	232	CAEE	(2,204,099)		
Accounts Payable	232	CAGE	(86,375)		
Accounts Payable	232	OTHER	(6,379)		
Accounts Payable	232	SE	-		
Other Misc. Df. Crd.	2533	SE	(994,773)		
Other Misc. Df. Crd.	2533	CAEE	(5,539,840)		
Asset Retir. Oblig.	230	SE	-		
Asset Retir. Oblig.	230	CAEE	(2,849,851)		
ARO Reg Liability	254105	CAEE	(957,122)		
ARO Reg Liability	254105	CAGE	(19,803)		
Total Current Assets			39,931,417		To 8.5
Materials and Supplies					
Fuel Stock	151	CAEE	212,266,502		
Fuel Stock	151	CAEW	2,185,964		
Fuel Stock	151	JBE	23,402,116		
Fuel Stock	151	SE	-		
			237,854,582		To 8.5
Materials and Supplies	154	CAGE	89,848,265		
Materials and Supplies	154	WYP	9,753,280		
Materials and Supplies	154	WYU	1,385,087		
Materials and Supplies	154	JBG	7,048,528		
Materials and Supplies	154	OR	29,461,929		
Materials and Supplies	154	UT	37,272,510		
Materials and Supplies	154	CAGW	5,660,167		
Materials and Supplies	154	CA	1,322,562		
Materials and Supplies	154	WA	4,656,289		
Materials and Supplies	154	IDU	5,292,039		
Materials and Supplies	154	SNPD	(2,245,146)		
Materials and Supplies	154	SO	117,680		
Materials and Supplies	154	SNPPS	-		
Materials and Supplies	154	CAEE	6,176,006		
Materials and Supplies	154	SG	604,058		
			196,353,251		To 8.5
Prepayments:					
Prepaid Insurance	165	SO	5,278,391		
Prepaid Taxes	165	GPS	4,328,110		
Prepaid Taxes	165	SO	232,626		
Prepayments - Coal	165	CAEE	-		
Prepayments - Other	165	SO	8,616,584		
Prepayments - Other	165	SG	2,106,305		
Prepayments - Other	165	GPS	163,207		
Prepayments - Other	165	OTHER	659,307		
Prepayments - Other	165	UT	2,493,693		
Prepayments - Other	165	IDU	181,939		
Prepayments - Other	165	OR	1,672,406		
Prepayments - Other	165	WYP	128,880		
Prepayments - Other	165	CAGE	407,355		
Prepayments - Other	165	CAEE	3,358,601		
Prepayments - Other	165	CAEW	4,055		
Prepayments - Other	165	CAGW	1,995,612		
Total Prepayments			31,627,073		To 8.5.1
Miscellaneous Deferred Debits:					
Miscellaneous Deferred Debits	186M	SG	19,743,312		
Miscellaneous Deferred Debits	186M	SO	15,021		
Miscellaneous Deferred Debits	186M	CAEE	13,380,830		
Miscellaneous Deferred Debits	186M	CAGW	4,220,791		
Miscellaneous Deferred Debits	186M	CAGE	24,069,328		
Miscellaneous Deferred Debits	186M	OTHER	16,954,132		
Total Miscellaneous Deferred Debits			78,383,414		To 8.5
Miscellaneous Rate Base:					
Miscellaneous Rate Base	182M	CA	50,124		
Miscellaneous Rate Base	182M	CAEE	(10,608,209)		
Miscellaneous Rate Base	182M	CAGE	6,266,873		
Miscellaneous Rate Base	182M	IDU	(113,171)		
Miscellaneous Rate Base	182M	OR	(300,456)		
Miscellaneous Rate Base	182M	OTHER	155,560,822		
Miscellaneous Rate Base	182M	SE	10,608,209		
Miscellaneous Rate Base	182M	UT	1,595,417		
Miscellaneous Rate Base	182M	WYP	1,943,757		
Miscellaneous Rate Base	182M	WYU	84,017		
Miscellaneous Rate Base	182W	IDU	2,867,750		
Miscellaneous Rate Base	182W	OTHER	(8,108,437)		
Miscellaneous Rate Base	182W	UT	32,155		
Miscellaneous Rate Base	182W	WYP	106,379		
Miscellaneous Rate Base	182W	WYU	6		
Total Miscellaneous Rate Base			159,985,236		To 8.5.1

PacifiCorp**Washington General Rate Case - June 2012****Miscellaneous Rate Base**

Actual Tax Data for the 12-Months Ended June 2012

FERC Acct	SAP Acct	Description	Factor	Amt	
4098300	425250	TGS Buyout-SG	SG	15,474	Ref. 8.5.1
4098300	425280	Joseph Settlement-SG	SG	137,381	Ref. 8.5.1
4098300	425360	Hermiston Swap	SG	171,693	Ref. 8.5.1
4098300	210200	Prepaid Taxes-property taxes	GPS	4,582,312	Ref. 8.5.1
4099300	210180	OTHER PREPAIDS	SO	283,083	Ref. 8.5.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Operation & Maintenance Expense	535	PRO	(4,600)	CAGW	22.626%	(1,041)	
Hydraulic Expense	537	PRO	(7,966)	CAGW	22.626%	(1,803)	
Misc. Hydro Expense	539	PRO	(1,822)	CAGW	22.626%	(412)	
Maintenance of Misc. Hydro Plant	545	PRO	<u>(3,181)</u>	CAGW	22.626%	<u>(720)</u>	
			<u>(17,570)</u>			<u>(3,975)</u>	8.6.1
Decommissioning Reg Asset:							
Decomm Reg Asset Amortization	407	PRO	1,427,111	CAGW	22.626%	322,905	8.6.3
Powerdale Decomm Reg Asset	182M	PRO	1,783,889	CAGW	22.626%	403,632	8.6.3
Regulatory Offset	182M	PRO	(99,232)	CAGW	22.626%	(22,453)	8.6.2
Remove Booked Regulatory Asset	182M	PRO	(638,841)	WA	Situs	(638,841)	B-16, Pg 2
Schedule M Deduction	SCHMAT	PRO	1,228,647	CAGW	22.626%	278,000	8.6.2
Deferred Inc Tax Expense	41110	PRO	(466,284)	CAGW	22.626%	(105,504)	8.6.2
Accum Def Inc Tax Balance	283	PRO	(639,344)	CAGW	22.626%	(144,661)	8.6.2
Schedule M - Unrecovered Plant	SCHMDT	PRO	(279,021)	CAGW	22.626%	(63,133)	8.6.4
Deferred Inc Tax Expense	41010	PRO	(105,891)	CAGW	22.626%	(23,959)	8.6.4
AMA Accum Def Inc Tax Balance	283	PRO	792,884	CAGW	22.626%	179,402	8.6.4
Schedule M - Decommissioning	SCHMAT	PRO	(212,947)	WA	Situs	(212,947)	8.6.4
Deferred Inc Tax Expense	41110	PRO	80,816	WA	Situs	80,816	8.6.4
AMA Accum Def Inc Tax Balance	283	PRO	279,487	WA	Situs	279,487	8.6.4

Description of Adjustment

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

Operation & Maintenance Expense

Description	Account	12 Months Ended June 2012 Expense
Operation & Maintenance Expense	535	4,600
Hydraulic Expense	537	7,966
Misc. Hydro Expense	539	1,822
Maintenance of Misc. Hydro Plant	545	3,181
		17,570
		Ref 8.6

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

	Total	Ref
Jun 30, 2013 AMA Balance	<u>1,783,889</u>	Ref 8.6.3

Cash Spend	Annual	Accumulated
12 ME Jun 2008	72,759	72,759
12 ME Jun 2009	736,435	809,194
12 ME Jun 2010	1,337,901	2,147,095
12 ME Jun 2011	1,824,850	3,971,945
12 ME Jun 2012	110,924	4,082,869
12 ME Jun 2013	198,465	4,281,334

Regulatory offset for decommissioning costs not yet incurred

Date	Monthly Cash Spend	Accumulated Cash Spend	Regulatory Offset Balance	Average	Ref
				(203,087)	
6/30/2012	9,244	4,082,869	(198,465)	(190,195)	
7/31/2012	16,539	4,099,408	(181,926)	(173,657)	
8/31/2012	16,539	4,115,946	(165,387)	(157,118)	
9/30/2012	16,539	4,132,485	(148,849)	(140,579)	
10/31/2012	16,539	4,149,024	(132,310)	(124,040)	
11/30/2012	16,539	4,165,563	(115,771)	(107,502)	
12/31/2012	16,539	4,182,101	(99,232)	(90,963)	
1/31/2013	16,539	4,198,640	(82,694)	(74,424)	
2/28/2013	16,539	4,215,179	(66,155)	(57,886)	Adjustment for Tax: SCHMAT 1,427,111 Amortization SCHMDT (198,465) Cash Spend
3/31/2013	16,539	4,231,718	(49,616)	(41,347)	Net SCHMAT <u>1,228,647</u> Ref. 8.6
4/30/2013	16,539	4,248,256	(33,077)	(24,808)	Deferred Tax Exp (466,284) Ref. 8.6
5/31/2013	16,539	4,264,795	(16,539)	(8,269)	ADIT Bal Reg Offset 37,660 ADIT Bal Decomm (677,004)
6/30/2013	16,539	4,281,334	-	-	Net AMA ADIT Bal <u>(639,344)</u> Ref. 8.6
June 30, 2013 Average of the Monthly Averages				(99,232)	Ref 8.6

PacifiCorp
 Washington General Rate Case - June 2012
 Regulatory Treatment of Decommissioning Costs
 Amortization Schedule

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

12 ME Jun 2013 Amort 1,427,111
 Ref 8.6

Reg Asset AMA Jun 2013 1,783,889
 Ref Page 8.6.2

PacifiCorp
 Washington General Rate Case - June 2012
 Powerdale Removal
 Actual Tax Data

FERC	SAP	Description	Factor	Amount	
4099300	415850	UNRECOVERED PLANT-POWERDALE	CAGW	279,021	Ref. 8.6
4101000	415850	Unrecovered Plant-Powerdale	CAGW	105,891	Ref. 8.6
2831000	287779	DTL 415.850 Unrec Plt	CAGW	(792,884)	Ref. 8.6
4098300	415854	Powerdale Decommissioning Reg Asset - WA	WA	212,947	Ref. 8.6
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	(80,816)	Ref. 8.6
2831000	287866	DTL 415.854 Powerdale Decommissioning	WA	(279,487)	Ref. 8.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Depreciation	403GP	RES	(17,991)	WA	Situs	(17,991)	8.7.2
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	RES	17,991	WA	Situs	17,991	8.7.2
Adjustment to Rate Base:							
Remove Unamortized Year End Balance	312	RES	(387,034)	WA	Situs	(387,034)	8.7.2

Description of Adjustment

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

PacifiCorp
 Washington General Rate Case - June 2012
 Depreciation Schedule - Colstrip #4 AFUDC

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

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

PacifiCorp
Washington General Rate Case - June 2012
Depreciation Schedule - Colstrip #4 AFUDC

Total Company Balance	(7,772,000)	
Allocation Factor	1A - DGP	15.2289%
WA Balance	<u>(1,163,589)</u>	

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Oct-08		(1,499)	(453,000)	(462,204)	(1,499)		(20,492)
Nov-08		(1,499)	(451,501)	(460,548)	(1,499)		(19,241)
Dec-08		(1,499)	(450,001)	(458,997)	(1,499)		(17,991)
Jan-09		(1,499)	(448,502)	(457,497)	(1,499)		(17,991)
Feb-09		(1,499)	(447,003)	(455,998)	(1,499)		(17,991)
Mar-09		(1,499)	(445,504)	(454,499)	(1,499)		(17,991)
Apr-09		(1,499)	(444,005)	(453,000)	(1,499)		(17,991)
May-09		(1,499)	(442,505)	(451,501)	(1,499)		(17,991)
Jun-09		(1,499)	(441,006)	(450,001)	(1,499)		(17,991)
Jul-09		(1,499)	(439,507)	(448,502)	(1,499)		(17,991)
Aug-09		(1,499)	(438,008)	(447,003)	(1,499)		(17,991)
Sep-09		(1,499)	(436,508)	(445,504)	(1,499)		(17,991)
Oct-09		(1,499)	(435,009)	(444,005)	(1,499)		(17,991)
Nov-09		(1,499)	(433,510)	(442,505)	(1,499)		(17,991)
Dec-09		(1,499)	(432,011)	(441,006)	(1,499)		(17,991)
Jan-10		(1,499)	(430,512)	(439,507)	(1,499)		(17,991)
Feb-10		(1,499)	(429,012)	(438,008)	(1,499)		(17,991)
Mar-10		(1,499)	(427,513)	(436,508)	(1,499)		(17,991)
Apr-10		(1,499)	(426,014)	(435,009)	(1,499)		(17,991)
May-10		(1,499)	(424,515)	(433,510)	(1,499)		(17,991)
Jun-10		(1,499)	(423,016)	(432,011)	(1,499)		(17,991)
Jul-10		(1,499)	(421,516)	(430,512)	(1,499)		(17,991)
Aug-10		(1,499)	(420,017)	(429,012)	(1,499)		(17,991)
Sep-10		(1,499)	(418,518)	(427,513)	(1,499)		(17,991)
Oct-10		(1,499)	(417,019)	(426,014)	(1,499)		(17,991)
Nov-10		(1,499)	(415,520)	(424,515)	(1,499)		(17,991)
Dec-10		(1,499)	(414,020)	(423,016)	(1,499)		(17,991)
Jan-11		(1,499)	(412,521)	(421,516)	(1,499)		(17,991)
Feb-11		(1,499)	(411,022)	(420,017)	(1,499)		(17,991)
Mar-11		(1,499)	(409,523)	(418,518)	(1,499)		(17,991)
Apr-11		(1,499)	(408,023)	(417,019)	(1,499)		(17,991)
May-11		(1,499)	(406,524)	(415,520)	(1,499)		(17,991)
Jun-11		(1,499)	(405,025)	(414,020)	(1,499)		(17,991)
Jul-11		(1,499)	(403,526)	(412,521)	(1,499)		(17,991)
Aug-11		(1,499)	(402,027)	(411,022)	(1,499)		(17,991)
Sep-11		(1,499)	(400,527)	(409,523)	(1,499)		(17,991)
Oct-11		(1,499)	(399,028)	(408,023)	(1,499)		(17,991)
Nov-11		(1,499)	(397,529)	(406,524)	(1,499)		(17,991)
Dec-11		(1,499)	(396,030)	(405,025)	(1,499)		(17,991)
Jan-12		(1,499)	(394,531)	(403,526)	(1,499)		(17,991)
Feb-12		(1,499)	(393,031)	(402,027)	(1,499)		(17,991)
Mar-12		(1,499)	(391,532)	(400,527)	(1,499)		(17,991)
Apr-12		(1,499)	(390,033)	(399,028)	(1,499)		(17,991)
May-12		(1,499)	(388,534)	(397,529)	(1,499)		(17,991)
Jun-12		(1,499)	(387,034)	(396,030)	(1,499)	8.7	(17,991)
Jul-12		(1,499)	(385,535)	(394,531)	(1,499)		(17,991)
Aug-12		(1,499)	(384,036)	(393,031)	(1,499)		(17,991)
Sep-12		(1,499)	(382,537)	(391,532)	(1,499)		(17,991)
Oct-12		(1,499)	(381,038)	(390,033)	(1,499)		(17,991)
Nov-12		(1,499)	(379,538)	(388,534)	(1,499)		(17,991)
Dec-12		(1,499)	(378,039)	(387,034)	(1,499)		(17,991)
Jan-13		(1,499)	(376,540)	(385,535)	(1,499)		(17,991)
Feb-13		(1,499)	(375,041)	(384,036)	(1,499)		(17,991)
Mar-13		(1,499)	(373,542)	(382,537)	(1,499)		(17,991)
Apr-13		(1,499)	(372,042)	(381,038)	(1,499)		(17,991)
May-13		(1,499)	(370,543)	(379,538)	(1,499)		(17,991)
Jun-13		(1,499)	(369,044)	(378,039)	(1,499)		(17,991)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Asset Retirement Obligations	230	RES	1,700,533	TROJP	22.630%	384,827	8.8.1
FAS 143 ARO Regulatory Liability	254105	RES	3,353,391	TROJP	22.630%	758,865	8.8.1
Total Adjustment to Rate Base			<u>5,053,924</u>			<u>1,143,691</u>	
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	RES	(13,316)	TROJD	22.630%	(3,013)	8.8.2
Schedule M Adjustment	SCHMDT	RES	(22,981)	WA	Situs	(22,981)	8.8.2

Description of Adjustment

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

PacifiCorp
Washington General Rate Case - June 2012
Trojan Unrecovered Plant Adjustment
Adjustment Summary

Account	Description	Factor	Total Rate Base		To Page
			AMA Avg	Adjustment	
Rate Base					
230	Asset Retirement Obligations	TROJP	(1,700,533)	1,700,533	8.8
254105	FAS 143 ARO Regulatory Liability	TROJP	(3,353,391)	3,353,391	8.8
			<u>(5,053,924)</u>	<u>5,053,924</u>	

PacifiCorp
Washington General Rate Case - June 2012
Trojan Unrecovered Plant Adjustment
Actual Tax Data

FERC	SAP	Description	Factor	Amount	
4098300	605100	Trojan Decommissioning Costs	TROJD	13,316	Ref 8.8
4099300	605101	Trojan Decommissioning Costs - WA	WA	22,981	Ref 8.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
WA Customer Service Deposit Interest	4311	RES	6,775	WA	Situs	6,775	8.9.1
Adjustment to Rate Base							
WA Customer Service Deposits	235	RES	(3,236,612)	WA	Situs	(3,236,612)	8.9.1

Description of Adjustment

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

PacifiCorp
Washington General Rate Case - June 2012
WA Customer Service Deposits
State of Washington

Washington Customer Service Deposits - Interest Expense

GL 585100

<u>Month</u>	<u>Amount</u>	
Jul-11	730	
Aug-11	574	
Sep-11	541	
Oct-11	717	
Nov-11	581	
Dec-11	596	
Jan-12	(1,773)	
Feb-12	590	
Mar-12	512	
Apr-12	493	
May-12	510	
Jun-12	367	
Jul - Dec 11; Feb - Jun 12	6,211	
Annualized	6,775	Ref. 8.9

Washington Customer Service Deposits - Balances

GL Accounts 230140, 115050

<u>Month</u>	<u>Balance</u>	
Jun-11	3,017,347	
Jul-11	3,028,597	
Aug-11	3,050,815	
Sep-11	3,088,982	
Oct-11	3,103,642	
Nov-11	3,142,656	
Dec-11	3,198,286	
Jan-12	3,329,205	
Feb-12	3,411,645	
Mar-12	3,463,132	
Apr-12	3,459,740	
May-12	3,422,609	
Jun-12	3,262,723	
AMA Balance	3,236,612	Ref. 8.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Chehalis Amort. in the Pro Forma Period	456	PRO	(3,000,000)	WA	Situs	(3,000,000)	8.10.1
Remove OR Ind. Evaluator Fee Amort.	557	RES	(38,381)	SG	8.043%	(3,087)	8.10.2
Adjustment to Tax:							
Accumulated Deferred Tax Balance	283	PRO	1,660,356	WA	Situs	1,660,356	8.10.3
Sch. M Ded. - WA RTO Grid West N/R	SCHMAT	RES	(23,470)	WA	Situs	(23,470)	8.10.3
Def. Tax Exp - WA RTO Grid West N/R	41110	RES	8,907	WA	Situs	8,907	8.10.3
Def. Tax Bal. - WA RTO Grid West N/R	283	RES	4,082	WA	Situs	4,082	8.10.3

Description of Adjustment

The Chehalis Regulatory Asset - WA was set up in December 2009 in accordance with UE-090205. The general business revenues charged when the regulatory asset was amortized were removed from unadjusted results in revenue adjustment 3.2. The pro forma portion of this adjustment adds that amortization back into results. Additionally, the restating portion adjustment removes the amortization expense related to the Oregon Independent Evaluator which should have been allocated situs to Oregon.

PacifiCorp
Washington General Rate Case - June 2012
Regulatory Asset Amortization
Chehalis - WA
Account 187921

<u>Month</u>	<u>Beg Balance</u>	<u>Amortization</u>	<u>End Balance</u>
Dec-09			18,000,000
Jan-10	18,000,000	(250,000)	17,750,000
Feb-10	17,750,000	(250,000)	17,500,000
Mar-10	17,500,000	(250,000)	17,250,000
Apr-10	17,250,000	(250,000)	17,000,000
May-10	17,000,000	(250,000)	16,750,000
Jun-10	16,750,000	(250,000)	16,500,000
Jul-10	16,500,000	(250,000)	16,250,000
Aug-10	16,250,000	(250,000)	16,000,000
Sep-10	16,000,000	(250,000)	15,750,000
Oct-10	15,750,000	(250,000)	15,500,000
Nov-10	15,500,000	(250,000)	15,250,000
Dec-10	15,250,000	(250,000)	15,000,000
Jan-11	15,000,000	(250,000)	14,750,000
Feb-11	14,750,000	(250,000)	14,500,000
Mar-11	14,500,000	(250,000)	14,250,000
Apr-11	14,250,000	(250,000)	14,000,000
May-11	14,000,000	(250,000)	13,750,000
Jun-11	13,750,000	(250,000)	13,500,000
Jul-11	13,500,000	(250,000)	13,250,000
Aug-11	13,250,000	(250,000)	13,000,000
Sep-11	13,000,000	(250,000)	12,750,000
Oct-11	12,750,000	(250,000)	12,500,000
Nov-11	12,500,000	(250,000)	12,250,000
Dec-11	12,250,000	(250,000)	12,000,000
Jan-12	12,000,000	(250,000)	11,750,000
Feb-12	11,750,000	(250,000)	11,500,000
Mar-12	11,500,000	(250,000)	11,250,000
Apr-12	11,250,000	(250,000)	11,000,000
May-12	11,000,000	(250,000)	10,750,000
Jun-12	10,750,000	(250,000)	10,500,000
Jul-12	10,500,000	(250,000)	10,250,000
Aug-12	10,250,000	(250,000)	10,000,000
Sep-12	10,000,000	(250,000)	9,750,000
Oct-12	9,750,000	(250,000)	9,500,000
Nov-12	9,500,000	(250,000)	9,250,000
Dec-12	9,250,000	(250,000)	9,000,000
Jan-13	9,000,000	(250,000)	8,750,000
Feb-13	8,750,000	(250,000)	8,500,000
Mar-13	8,500,000	(250,000)	8,250,000
Apr-13	8,250,000	(250,000)	8,000,000
May-13	8,000,000	(250,000)	7,750,000
Jun-13	7,750,000	(250,000)	7,500,000
Pro Forma Revenue Reduction =		(3,000,000)	

PacifiCorp
 Washington General Rate Case - June 2012
 Regulatory Asset Amortization
 Deferred Oregon Independent Evaluator Fee
 Account 187957

<u>Year</u>	<u>Period</u>	<u>Account</u>	<u>Text</u>	<u>RefDoc.No.</u>	<u>FERC Acct</u>	<u>Locatn</u>	<u>Allocator</u>	<u>Amount</u>	<u>Pstng Date</u>
2011	007	530055	OR Independent Evaluator actual amor - June 11	121460973	5570000	000001	SG	38,228	07/31/2011
2011	008	530055	OR Independent Evaluator actual amor - July 11	121555351	5570000	000001	SG	153	08/31/2011
								<u>38,381</u>	
								<u>Ref 8.10</u>	

PacifiCorp
 Washington General Rate Case - June 2012
 Regulatory Asset Amortization
 Tax Adjustment

Tax Adjustment - Chehalis Plant Revenue Requirement

AMA of Chehalis Regulatory Asset - 12 months ended June 2013	9,000,000	Ref 8.10.1
Tax Rate	37.951%	
Pro Forma Chehalis Deferred Tax Liability 12 ME June 2013	(3,415,590)	
Base Period Chehalis Deferred Tax Liability 12 ME June 2012	(5,075,946)	Below
Adjustment	<u>1,660,356</u>	
	Ref 8.10	

**Base Period Deferred Tax
 Liability Chehalis Plant
 Revenue Requirement**

Jun-11	(5,692,650)
Jul-11	(5,692,650)
Aug-11	(5,692,650)
Sep-11	(5,692,650)
Oct-11	(5,692,650)
Nov-11	(5,692,650)
Dec-11	(4,554,120)
Jan-12	(4,554,120)
Feb-12	(4,554,120)
Mar-12	(4,554,120)
Apr-12	(4,554,120)
May-12	(4,554,120)
Jun-12	(4,554,120)
Average Monthly Average	<u>(5,075,946)</u>

Above

Tax Adjustment - Grid West

Schedule M Deduction - WA RTO Grid West N/R	23,470	Ref 8.10
Tax Rate	0.37951	
Deferred Tax Expense	<u>8,907</u>	Ref 8.10

**Deferred Tax Liability Grid
 West N/R Write- Off**

Jun-11	(8,906)
Jul-11	(8,906)
Aug-11	(8,906)
Sep-11	(8,906)
Oct-11	(8,906)
Nov-11	(8,906)
Dec-11	-
Jan-12	-
Feb-12	-
Mar-12	-
Apr-12	-
May-12	-
Jun-12	-
Average Monthly Average	<u>(4,082)</u>

Ref 8.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Remove Condit EPIS - Hydro	332	RES	(3,070,253)	CAGW	22.626%	(694,690)	
Remove Condit EPIS - Trans	353	RES	(1,169,799)	CAGW	22.626%	(264,685)	
			<u>(4,240,052)</u>			<u>(959,375)</u>	8.11.1
Adjustment to Depreciation Reserve:							
Remove Condit Dep. Res. - Hydro	108HP	RES	2,921,884	CAGW	22.626%	661,120	
Remove Condit Dep. Res. - Trans	108TP	RES	585,315	CAGW	22.626%	132,436	
			<u>3,507,198</u>			<u>793,556</u>	8.11.1
Adjustment to Depreciation Expense:							
Remove Condit Dep. Exp. - Hydro	403HP	RES	(2,228,965)	CAGW	22.626%	(504,337)	
Remove Condit Dep. Exp. - Trans	403TP	RES	(23,222)	CAGW	22.626%	(5,254)	
			<u>(2,252,187)</u>			<u>(509,591)</u>	8.11.1
Adjustment to Expense:							
Remove Condit O&M Expense	539	RES	(77,947)	CAGW	22.626%	(17,637)	8.11.1

Description of Adjustment

The Condit Hydroelectric Project is located on the White Salmon River in south-central Washington. The project has a generating capacity of 14.7 megawatts. The Company is moving forward with the decommissioning of the facility after receipt of an essential sediment management permit from the U.S. Army Corps of Engineers, the final major regulatory step. The decommissioning and removal of this facility results from a relicensing process that began in 1991 and culminated in a multi-party settlement agreement in 1999. On Dec. 16, 2010, the Company received a Surrender Order from the Federal Energy Regulatory Commission (FERC) providing for dam decommissioning. FERC modified the Surrender Order on April 21, 2011, which, along with the Corps permit, provides the regulatory certainty the Company needed to proceed to remove the 125-foot high dam. On June 8, 2011, FERC completed review and approval of requisite project removal design and resource management plans. Dam removal was determined to be less costly to customers than the fish passage that would be required for operation as part of the federal dam relicensing process. Initial breach and draining of the reservoir occurred in October 2011, demolition of the remaining portion of the dam began in spring 2012 and restoration work throughout the former reservoir area is planned to be completed by the end of 2012. This pro forma adjustment removes the electric plant in service balances, accumulated depreciation balances, depreciation expenses, and O&M expenses from the per books data for the 12-months ended June 2012. Consistent with the treatment reflected in this adjustment, the pro forma net power costs shown in adjustment 5.1.1 do not include generation output from the Condit facility.

PacifiCorp
Washington General Rate Case - June 2012
Misc Asset Sales and Removals

	June 2012		
	AMA Balance	Adjustment	
Condit Hydroelectric Project			
EPIS - Hydro	3,070,253	(3,070,253)	Ref. 8.11
EPIS - Trans	1,169,799	(1,169,799)	Ref. 8.11
Dep. Res. - Hydro	(2,921,884)	2,921,884	Ref. 8.11
Dep. Res. - Trans	(585,315)	585,315	Ref. 8.11

	12 ME June 2012	Adjustment	
Condit Hydroelectric Project			
Depreciation Expense - Hydro	2,228,965	(2,228,965)	Ref. 8.11
Depreciation Expense - Trans	23,222	(23,222)	Ref. 8.11

	12 ME June 2012	Adjustment	
Condit Hydroelectric Project			
O&M Expense	6,187	(6,187)	
	50,547	(50,547)	
	9,000	(9,000)	
	2,857	(2,857)	
	1,231	(1,231)	
	8,124	(8,124)	
	77,947	(77,947)	Ref. 8.11

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	302	RES	134,431	CAGE	0.000%	-	8.12.7
	302	RES	-	CAGW	22.626%	-	8.12.7
	302	RES	-	ID	Situs	-	8.12.7
	303	RES	108,777	CA	Situs	-	8.12.7
	303	RES	4,731	CAEE	0.000%	-	8.12.7
	303	RES	2,896,638	CAGE	0.000%	-	8.12.7
	303	RES	173,686	CAGW	22.626%	39,299	8.12.7
	303	RES	903,351	CN	6.930%	62,603	8.12.7
	303	RES	3,984	ID	Situs	-	8.12.7
	303	RES	(1,150)	JBG	22.498%	(259)	8.12.7
	303	RES	1,694,847	OR	Situs	-	8.12.7
	303	RES	-	SG	8.043%	-	8.12.7
	303	RES	5,887,983	SO	6.851%	403,381	8.12.7
	303	RES	1,685	UT	Situs	-	8.12.7
	303	RES	663,935	WA	Situs	663,935	8.12.7
	303	RES	48,341	WY-ALL	Situs	-	8.12.7
	310	RES	(323,008)	CAGE	0.000%	-	8.12.7
	310	RES	-	CAGW	22.626%	-	8.12.7
	310	RES	-	JBG	22.498%	-	8.12.7
	311	RES	27,560,336	CAGE	0.000%	-	8.12.7
	311	RES	202,072	CAGW	22.626%	45,722	8.12.7
	311	RES	287,252	JBG	22.498%	64,626	8.12.7
	312	RES	305,946,388	CAGE	0.000%	-	8.12.7
	312	RES	58,132	CAGW	22.626%	13,153	8.12.7
	312	RES	10,605,066	JBG	22.498%	2,385,938	8.12.7
	314	RES	15,279,281	CAGE	0.000%	-	8.12.7
	314	RES	(256,153)	CAGW	22.626%	(57,958)	8.12.7
	314	RES	458,341	JBG	22.498%	103,118	8.12.7
	315	RES	21,464,156	CAGE	0.000%	-	8.12.7
	315	RES	1,034	CAGW	22.626%	234	8.12.7
	315	RES	466,712	JBG	22.498%	105,001	8.12.7
	316	RES	81,858	CAGE	0.000%	-	8.12.7
	316	RES	236	CAGW	22.626%	53	8.12.7
	316	RES	69,629	JBG	22.498%	15,665	8.12.7
	330	RES	(1,395)	CAGE	0.000%	-	8.12.7
	330	RES	5,220,973	CAGW	22.626%	1,181,323	8.12.7
	331	RES	276,161	CAGE	0.000%	-	8.12.7
	331	RES	12,210,576	CAGW	22.626%	2,762,825	8.12.7
	332	RES	1,141,754	CAGE	0.000%	-	8.12.7
	332	RES	9,705,891	CAGW	22.626%	2,196,103	8.12.7
	333	RES	(36,580)	CAGE	0.000%	-	8.12.7
	333	RES	1,840,663	CAGW	22.626%	416,477	8.12.7
	334	RES	66,641	CAGE	0.000%	-	8.12.7
	334	RES	2,377,387	CAGW	22.626%	537,919	8.12.7
	335	RES	(1,340)	CAGE	0.000%	-	8.12.7
	335	RES	13,326	CAGW	22.626%	3,015	8.12.7
	336	RES	26,082	CAGE	0.000%	-	8.12.7
	336	RES	140,326	CAGW	22.626%	31,751	8.12.7

Description of Adjustment

This restating adjustment walks the plant balances from June 2012 AMA to June 2012. The associated accumulated reserve impacts are accounted for in adjustment 6.2.

<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
340	RES	(12,805)	CAGE	0.000%	-	8.12.7
340	RES	-	CAGW	22.626%	-	8.12.7
341	RES	134,721	CAGE	0.000%	-	8.12.8
341	RES	8,496	CAGW	22.626%	1,922	8.12.8
342	RES	114,991	CAGE	0.000%	-	8.12.8
342	RES	-	CAGW	22.626%	-	8.12.8
343	RES	(625,693)	CAGE	0.000%	-	8.12.8
343	RES	2,005,123	CAGW	22.626%	453,689	8.12.8
344	RES	(1,079,245)	CAGE	0.000%	-	8.12.8
344	RES	129,620	CAGW	22.626%	29,328	8.12.8
345	RES	553,162	CAGE	0.000%	-	8.12.8
345	RES	158,946	CAGW	22.626%	35,964	8.12.8
346	RES	21,453	CAGE	0.000%	-	8.12.8
346	RES	74,818	CAGW	22.626%	16,929	8.12.8
350	RES	4,965,501	CAGE	0.000%	-	8.12.8
350	RES	76,941	CAGW	22.626%	17,409	8.12.8
350	RES	-	JBG	22.498%	-	8.12.8
350	RES	-	SG	8.043%	-	8.12.8
352	RES	6,637,853	CAGE	0.000%	-	8.12.8
352	RES	2,507,989	CAGW	22.626%	567,470	8.12.8
352	RES	-	JBG	22.498%	-	8.12.8
352	RES	-	SG	8.043%	-	8.12.8
353	RES	45,265,474	CAGE	0.000%	-	8.12.8
353	RES	6,038,233	CAGW	22.626%	1,366,240	8.12.8
353	RES	(346,377)	JBG	22.498%	(77,928)	8.12.8
353	RES	(634,375)	SG	8.043%	(51,025)	8.12.8
354	RES	6,144,716	CAGE	0.000%	-	8.12.8
354	RES	123,174	CAGW	22.626%	27,870	8.12.8
354	RES	976	JBG	22.498%	220	8.12.8
354	RES	-	SG	8.043%	-	8.12.8
355	RES	9,298,622	CAGE	0.000%	-	8.12.8
355	RES	4,096,779	CAGW	22.626%	926,957	8.12.8
355	RES	-	SG	8.043%	-	8.12.8
356	RES	7,666,075	CAGE	0.000%	-	8.12.8
356	RES	1,310,117	CAGW	22.626%	296,434	8.12.8
356	RES	178	JBG	22.498%	40	8.12.8
356	RES	36,149	SG	8.043%	2,908	8.12.8
357	RES	-	CAGE	0.000%	-	8.12.8
357	RES	6,915	CAGW	22.626%	1,565	8.12.8
358	RES	-	CAGE	0.000%	-	8.12.8
358	RES	1,576	CAGW	22.626%	356	8.12.8
359	RES	-	CAGE	0.000%	-	8.12.8
359	RES	(3,291)	CAGW	22.626%	(745)	8.12.8
359	RES	-	SG	8.043%	-	8.12.8

Description of Adjustment

This restating adjustment walks the plant balances from June 2012 AMA to June 2012. The associated accumulated reserve impacts are accounted for in adjustment 6.2.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	360	RES	10,595	CA	Situs	-	8.12.8
	360	RES	2,995	ID	Situs	-	8.12.8
	360	RES	89,459	OR	Situs	-	8.12.8
	360	RES	3,464,684	UT	Situs	-	8.12.8
	360	RES	3,622	WA	Situs	3,622	8.12.8
	360	RES	(2,727)	WY-ALL	Situs	-	8.12.8
	360	RES	443,774	WY-ALL	Situs	-	8.12.8
	361	RES	183,105	CA	Situs	-	8.12.8
	361	RES	68,621	ID	Situs	-	8.12.9
	361	RES	1,559,504	OR	Situs	-	8.12.9
	361	RES	385,946	UT	Situs	-	8.12.9
	361	RES	152,848	WA	Situs	152,848	8.12.9
	361	RES	530,272	WY-ALL	Situs	-	8.12.9
	361	RES	33,599	WY-ALL	Situs	-	8.12.9
	362	RES	136,048	CA	Situs	-	8.12.9
	362	RES	400,337	ID	Situs	-	8.12.9
	362	RES	4,949,034	OR	Situs	-	8.12.9
	362	RES	21,371,332	UT	Situs	-	8.12.9
	362	RES	328,917	WA	Situs	328,917	8.12.9
	362	RES	1,620,477	WY-ALL	Situs	-	8.12.9
	362	RES	39,904	WY-ALL	Situs	-	8.12.9
	364	RES	1,254,788	CA	Situs	-	8.12.9
	364	RES	2,733,810	ID	Situs	-	8.12.9
	364	RES	5,133,827	OR	Situs	-	8.12.9
	364	RES	8,209,394	UT	Situs	-	8.12.9
	364	RES	1,326,177	WA	Situs	1,326,177	8.12.9
	364	RES	3,732,339	WY-ALL	Situs	-	8.12.9
	364	RES	527,560	WY-ALL	Situs	-	8.12.9
	365	RES	308,690	CA	Situs	-	8.12.9
	365	RES	252,313	ID	Situs	-	8.12.9
	365	RES	3,197,035	OR	Situs	-	8.12.9
	365	RES	3,858,802	UT	Situs	-	8.12.9
	365	RES	683,739	WA	Situs	683,739	8.12.9
	365	RES	1,330,397	WY-ALL	Situs	-	8.12.9
	365	RES	217,041	WY-ALL	Situs	-	8.12.9
	366	RES	318,652	CA	Situs	-	8.12.9
	366	RES	91,601	ID	Situs	-	8.12.9
	366	RES	1,334,106	OR	Situs	-	8.12.9
	366	RES	3,810,074	UT	Situs	-	8.12.9
	366	RES	309,275	WA	Situs	309,275	8.12.9
	366	RES	846,246	WY-ALL	Situs	-	8.12.9
	366	RES	77,124	WY-ALL	Situs	-	8.12.9
	367	RES	143,338	CA	Situs	-	8.12.9
	367	RES	151,246	ID	Situs	-	8.12.9
	367	RES	2,412,184	OR	Situs	-	8.12.9
	367	RES	7,131,563	UT	Situs	-	8.12.9
	367	RES	682,022	WA	Situs	682,022	8.12.9
	367	RES	927,736	WY-ALL	Situs	-	8.12.9

Description of Adjustment

This restating adjustment walks the plant balances from June 2012 AMA to June 2012. The associated accumulated reserve impacts are accounted for in adjustment 6.2.

Adjustment to Rate Base	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	367	RES	129,153	WY-ALL	Situs	-	8.12.9
	368	RES	617,416	CA	Situs	-	8.12.9
	368	RES	976,486	ID	Situs	-	8.12.9
	368	RES	4,638,009	OR	Situs	-	8.12.9
	368	RES	8,700,260	UT	Situs	-	8.12.9
	368	RES	1,096,451	WA	Situs	1,096,451	8.12.9
	368	RES	2,392,388	WY-ALL	Situs	-	8.12.9
	368	RES	207,640	WY-ALL	Situs	-	8.12.9
	369	RES	233,530	CA	Situs	-	8.12.9
	369	RES	629,703	ID	Situs	-	8.12.9
	369	RES	3,481,808	OR	Situs	-	8.12.10
	369	RES	5,465,008	UT	Situs	-	8.12.10
	369	RES	939,340	WA	Situs	939,340	8.12.10
	369	RES	1,096,815	WY-ALL	Situs	-	8.12.10
	369	RES	300,781	WY-ALL	Situs	-	8.12.10
	370	RES	38,055	CA	Situs	-	8.12.10
	370	RES	(80,868)	ID	Situs	-	8.12.10
	370	RES	18,524	OR	Situs	-	8.12.10
	370	RES	515,609	UT	Situs	-	8.12.10
	370	RES	(651,453)	WA	Situs	(651,453)	8.12.10
	370	RES	394,587	WY-ALL	Situs	-	8.12.10
	370	RES	(914)	WY-ALL	Situs	-	8.12.10
	371	RES	(424)	CA	Situs	-	8.12.10
	371	RES	(65)	ID	Situs	-	8.12.10
	371	RES	14,205	OR	Situs	-	8.12.10
	371	RES	(5,345)	UT	Situs	-	8.12.10
	371	RES	(3,054)	WA	Situs	(3,054)	8.12.10
	371	RES	4,692	WY-ALL	Situs	-	8.12.10
	371	RES	1,791	WY-ALL	Situs	-	8.12.10
	373	RES	(1,445)	CA	Situs	-	8.12.10
	373	RES	1,217	ID	Situs	-	8.12.10
	373	RES	164,380	OR	Situs	-	8.12.10
	373	RES	158,988	UT	Situs	-	8.12.10
	373	RES	31,367	WA	Situs	31,367	8.12.10
	373	RES	50,977	WY-ALL	Situs	-	8.12.10
	373	RES	2,883	WY-ALL	Situs	-	8.12.10
	389	RES	191,824	CA	Situs	-	8.12.10
	389	RES	-	CAGE	0.000%	-	8.12.10
	389	RES	-	CN	6.930%	-	8.12.10
	389	RES	-	ID	Situs	-	8.12.10
	389	RES	712,692	OR	Situs	-	8.12.10
	389	RES	-	SO	6.851%	-	8.12.10
	389	RES	39,572	UT	Situs	-	8.12.10
	389	RES	-	WA	Situs	-	8.12.10
	389	RES	484,470	WY-ALL	Situs	-	8.12.10
	389	RES	142,626	WY-ALL	Situs	-	8.12.10

Description of Adjustment

This restating adjustment walks the plant balances from June 2012 AMA to June 2012. The associated accumulated reserve impacts are accounted for in adjustment 6.2.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	390	RES	(620,678)	CA	Situs	-	8.12.10
	390	RES	2,642	CAGE	0.000%	-	8.12.10
	390	RES	0	CAGW	22.626%	-	8.12.10
	390	RES	2,334	CN	6.930%	162	8.12.10
	390	RES	29,372	ID	Situs	-	8.12.10
	390	RES	-	JBG	22.498%	-	8.12.10
	390	RES	(862,769)	OR	Situs	-	8.12.10
	390	RES	(2,027,700)	SO	6.851%	(138,916)	8.12.10
	390	RES	906,642	UT	Situs	-	8.12.10
	390	RES	34,305	WA	Situs	34,305	8.12.10
	390	RES	(1,440,218)	WY-ALL	Situs	-	8.12.10
	390	RES	700,862	WY-ALL	Situs	-	8.12.10
	391	RES	5,047	CA	Situs	-	8.12.10
	391	RES	(16,952)	CAEE	0.000%	-	8.12.10
	391	RES	(34,424)	CAGE	0.000%	-	8.12.11
	391	RES	(998)	CAGW	22.626%	(226)	8.12.11
	391	RES	192,657	CN	6.930%	13,351	8.12.11
	391	RES	(413)	ID	Situs	-	8.12.11
	391	RES	936	JBE	22.520%	211	8.12.11
	391	RES	1,129	JBG	22.498%	254	8.12.11
	391	RES	(471,038)	OR	Situs	-	8.12.11
	391	RES	638,612	SO	6.851%	43,751	8.12.11
	391	RES	38,019	UT	Situs	-	8.12.11
	391	RES	(24,648)	WA	Situs	(24,648)	8.12.11
	391	RES	55,314	WY-ALL	Situs	-	8.12.11
	391	RES	22,786	WY-ALL	Situs	-	8.12.11
	392	RES	163,508	CA	Situs	-	8.12.11
	392	RES	42,372	CAEE	0.000%	-	8.12.11
	392	RES	(45,853)	CAGE	0.000%	-	8.12.11
	392	RES	308,070	CAGW	22.626%	69,705	8.12.11
	392	RES	(6,096)	ID	Situs	-	8.12.11
	392	RES	(11,846)	JBG	22.498%	(2,665)	8.12.11
	392	RES	1,503,323	OR	Situs	-	8.12.11
	392	RES	459,065	SO	6.851%	31,450	8.12.11
	392	RES	118,209	UT	Situs	-	8.12.11
	392	RES	158,089	WA	Situs	158,089	8.12.11
	392	RES	(48,074)	WY-ALL	Situs	-	8.12.11
	392	RES	22,574	WY-ALL	Situs	-	8.12.11
	393	RES	310	CA	Situs	-	8.12.11
	393	RES	113,826	CAGE	0.000%	-	8.12.11
	393	RES	109,799	CAGW	22.626%	24,844	8.12.11
	393	RES	(13,931)	ID	Situs	-	8.12.11
	393	RES	82,918	JBG	22.498%	18,655	8.12.11
	393	RES	74,769	OR	Situs	-	8.12.11
	393	RES	(2,867)	SO	6.851%	(196)	8.12.11
	393	RES	1,439	UT	Situs	-	8.12.11
	393	RES	12,635	WA	Situs	12,635	8.12.11
	393	RES	1,909	WY-ALL	Situs	-	8.12.11
	393	RES	(28,786)	WY-ALL	Situs	-	8.12.11
	394	RES	(7,550)	CA	Situs	-	8.12.11
	394	RES	(807)	CAEE	0.000%	-	8.12.11
	394	RES	76,466	CAGE	0.000%	-	8.12.11
	394	RES	25,847	CAGW	22.626%	5,848	8.12.11
	394	RES	9,304	ID	Situs	-	8.12.11
	394	RES	(24,955)	JBG	22.498%	(5,614)	8.12.11

Description of Adjustment

This restating adjustment walks the plant balances from June 2012 AMA to June 2012. The associated accumulated reserve impacts are accounted for in adjustment 6.2.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	394	RES	412,510	OR	Situs	-	8.12.11
	394	RES	(14,632)	SO	6.851%	(1,002)	8.12.11
	394	RES	174,547	UT	Situs	-	8.12.11
	394	RES	218,401	WA	Situs	218,401	8.12.11
	394	RES	(51,853)	WY-ALL	Situs	-	8.12.11
	394	RES	(3,636)	WY-ALL	Situs	-	8.12.11
	395	RES	16,019	CA	Situs	-	8.12.11
	395	RES	-	CAEE	0.000%	-	8.12.11
	395	RES	78,326	CAGE	0.000%	-	8.12.11
	395	RES	27,108	CAGW	22.626%	6,134	8.12.12
	395	RES	27,222	ID	Situs	-	8.12.12
	395	RES	(15,008)	JBG	22.498%	(3,377)	8.12.12
	395	RES	(41,804)	OR	Situs	-	8.12.12
	395	RES	(232,329)	SO	6.851%	(15,917)	8.12.12
	395	RES	151,699	UT	Situs	-	8.12.12
	395	RES	(1,879)	WA	Situs	(1,879)	8.12.12
	395	RES	(10,252)	WY-ALL	Situs	-	8.12.12
	395	RES	-	WY-ALL	Situs	-	8.12.12
	396	RES	187,348	CA	Situs	-	8.12.12
	396	RES	-	CAEE	0.000%	-	8.12.12
	396	RES	1,533,182	CAGE	0.000%	-	8.12.12
	396	RES	55,902	CAGW	22.626%	12,649	8.12.12
	396	RES	125,236	ID	Situs	-	8.12.12
	396	RES	(104,873)	JBG	22.498%	(23,594)	8.12.12
	396	RES	1,502,853	OR	Situs	-	8.12.12
	396	RES	668,303	SO	6.851%	45,785	8.12.12
	396	RES	1,713,506	UT	Situs	-	8.12.12
	396	RES	320,218	WA	Situs	320,218	8.12.12
	396	RES	597,905	WY-ALL	Situs	-	8.12.12
	396	RES	204,138	WY-ALL	Situs	-	8.12.12
	397	RES	252,541	CA	Situs	-	8.12.12
	397	RES	101,855	CAEE	0.000%	-	8.12.12
	397	RES	8,112,368	CAGE	0.000%	-	8.12.12
	397	RES	(322,098)	CAGW	22.626%	(72,879)	8.12.12
	397	RES	-	CN	6.930%	-	8.12.12
	397	RES	313,846	ID	Situs	-	8.12.12
	397	RES	825,590	JBG	22.498%	185,742	8.12.12
	397	RES	4,190,403	OR	Situs	-	8.12.12
	397	RES	-	SG	8.043%	-	8.12.12
	397	RES	563,084	SO	6.851%	38,577	8.12.12
	397	RES	2,325,244	UT	Situs	-	8.12.12
	397	RES	857,808	WA	Situs	857,808	8.12.12
	397	RES	2,214,077	WY-ALL	Situs	-	8.12.12
	397	RES	528,014	WY-ALL	Situs	-	8.12.12

Description of Adjustment

This restating adjustment walks the plant balances from June 2012 AMA to June 2012. The associated accumulated reserve impacts are accounted for in adjustment 6.2.

ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:						
398	RES	4,364	CA	Situs	-	8.12.12
398	RES	-	CAEE	0.000%	-	8.12.12
398	RES	81,931	CAGE	0.000%	-	8.12.12
398	RES	1,625	CAGW	22.626%	368	8.12.12
398	RES	1,756	CN	6.930%	122	8.12.12
398	RES	-	ID	Situs	-	8.12.12
398	RES	-	JBG	22.498%	-	8.12.12
398	RES	175,319	OR	Situs	-	8.12.12
398	RES	21,315	SO	6.851%	1,460	8.12.12
398	RES	52,631	UT	Situs	-	8.12.12
398	RES	33,480	WA	Situs	33,480	8.12.12
398	RES	289	WY-ALL	Situs	-	8.12.12
398	RES	-	WY-ALL	Situs	-	8.12.12
399	RES	2,174,259	CAEE	0.000%	-	8.12.12
DP	RES	(501,519)	CA	Situs	-	8.12.12
DP	RES	(184,562)	ID	Situs	-	8.12.13
DP	RES	(472,097)	OR	Situs	-	8.12.13
DP	RES	8,615,176	UT	Situs	-	8.12.13
DP	RES	(512,095)	WA	Situs	(512,095)	8.12.13
DP	RES	(2,392,612)	WY-ALL	Situs	-	8.12.13
GP	RES	-	CAGE	0.000%	-	8.12.13
GP	RES	11,150	CAGW	22.626%	2,523	8.12.13
GP	RES	973,856	SO	6.851%	66,718	8.12.13
IP	RES	-	SO	6.851%	-	8.12.13
OP	RES	-	CAGE	0.000%	-	8.12.13
OP	RES	-	CAGW	22.626%	-	8.12.13
OP	RES	(685)	SG	8.043%	(55)	8.12.13
SP	RES	(15,809,787)	CAGE	0.000%	-	8.12.13
SP	RES	12,033	CAGW	22.626%	2,723	8.12.13
SP	RES	(7,913,290)	SG	8.043%	(636,497)	8.12.13
TP	RES	(7,760,678)	CAGE	0.000%	-	8.12.13
TP	RES	(1,289,280)	CAGW	22.626%	(291,719)	8.12.13
TP	RES	(640,339)	SG	8.043%	(51,505)	8.12.13
Grand Total		<u>644,390,566</u>			<u>19,911,959</u>	

Description of Adjustment

This restating adjustment walks the plant balances from June 2012 AMA to June 2012. The associated accumulated reserve impacts are accounted for in adjustment 6.2.

PacifiCorp
Washington General Rate Case - June 2012
Adjust June 2012 AMA Plant Balances to June 2012 Balance

Account	Factor	Indicator	June 2012 AMA	June 2012	Adjustment	To
302	CAGE	302CAGE	14,244,319	14,378,750	134,431	8.12
302	CAGW	302CAGW	179,453,036	179,453,036	-	8.12
302	ID	302ID	1,000,000	1,000,000	-	8.12
303	CA	303CA	245,031	353,808	108,777	8.12
303	CAEE	303CAEE	3,661,730	3,666,461	4,731	8.12
303	CAGE	303CAGE	61,507,193	64,403,831	2,896,638	8.12
303	CAGW	303CAGW	72,378,824	72,552,510	173,686	8.12
303	CN	303CN	121,883,890	122,787,241	903,351	8.12
303	ID	303ID	428,008	431,992	3,984	8.12
303	JBG	303JBG	48,544	47,394	(1,150)	8.12
303	OR	303OR	2,300,140	3,994,986	1,694,847	8.12
303	SG	303SG	1,581,843	1,581,843	-	8.12
303	SO	303SO	377,443,965	383,331,947	5,887,983	8.12
303	UT	303UT	3,002,377	3,004,061	1,685	8.12
303	WA	303WA	801,296	1,465,232	663,935	8.12
303	WYP	303WYP	1,459,102	1,507,442	48,341	8.12
310	CAGE	310CAGE	90,812,814	90,489,806	(323,008)	8.12
310	CAGW	310CAGW	1,355,853	1,355,853	-	8.12
310	JBG	310JBG	1,161,925	1,161,925	-	8.12
311	CAGE	311CAGE	736,285,327	763,845,663	27,560,336	8.12
311	CAGW	311CAGW	64,846,313	65,048,385	202,072	8.12
311	JBG	311JBG	140,257,833	140,545,085	287,252	8.12
312	CAGE	312CAGE	3,042,316,709	3,348,263,097	305,946,388	8.12
312	CAGW	312CAGW	120,164,677	120,222,809	58,132	8.12
312	JBG	312JBG	678,392,273	688,997,340	10,605,066	8.12
314	CAGE	314CAGE	723,541,570	738,820,851	15,279,281	8.12
314	CAGW	314CAGW	53,818,637	53,562,484	(256,153)	8.12
314	JBG	314JBG	175,292,162	175,750,503	458,341	8.12
315	CAGE	315CAGE	359,338,591	380,802,747	21,464,156	8.12
315	CAGW	315CAGW	13,250,926	13,251,960	1,034	8.12
315	JBG	315JBG	58,808,004	59,274,716	466,712	8.12
316	CAGE	316CAGE	27,415,681	27,497,540	81,858	8.12
316	CAGW	316CAGW	2,203,966	2,204,202	236	8.12
316	JBG	316JBG	3,786,080	3,855,709	69,629	8.12
330	CAGE	330CAGE	5,947,045	5,945,650	(1,395)	8.12
330	CAGW	330CAGW	20,363,620	25,584,593	5,220,973	8.12
331	CAGE	331CAGE	14,402,181	14,678,342	276,161	8.12
331	CAGW	331CAGW	115,246,562	127,457,138	12,210,576	8.12
332	CAGE	332CAGE	76,835,370	77,977,124	1,141,754	8.12
332	CAGW	332CAGW	271,332,925	281,038,816	9,705,891	8.12
333	CAGE	333CAGE	40,379,626	40,343,046	(36,580)	8.12
333	CAGW	333CAGW	76,801,240	78,641,902	1,840,663	8.12
334	CAGE	334CAGE	11,219,796	11,286,437	66,641	8.12
334	CAGW	334CAGW	52,762,059	55,139,446	2,377,387	8.12
335	CAGE	335CAGE	171,641	170,301	(1,340)	8.12
335	CAGW	335CAGW	2,175,165	2,188,492	13,326	8.12
336	CAGE	336CAGE	1,755,533	1,781,615	26,082	8.12
336	CAGW	336CAGW	14,939,365	15,079,691	140,326	8.12
340	CAGE	340CAGE	26,091,384	26,078,580	(12,805)	8.12.1
340	CAGW	340CAGW	2,816,036	2,816,036	-	8.12.1

PacifiCorp
Washington General Rate Case - June 2012
Adjust June 2012 AMA Plant Balances to June 2012 Balance

Account	Factor	Indicator	June 2012 AMA	June 2012	Adjustment	To
341	CAGE	341CAGE	107,152,675	107,287,396	134,721	8.12.1
341	CAGW	341CAGW	56,688,250	56,696,747	8,496	8.12.1
342	CAGE	342CAGE	9,149,016	9,264,007	114,991	8.12.1
342	CAGW	342CAGW	1,622,667	1,622,667	-	8.12.1
343	CAGE	343CAGE	1,553,539,265	1,552,913,572	(625,693)	8.12.1
343	CAGW	343CAGW	941,669,374	943,674,497	2,005,123	8.12.1
344	CAGE	344CAGE	210,180,686	209,101,442	(1,079,245)	8.12.1
344	CAGW	344CAGW	142,935,951	143,065,570	129,620	8.12.1
345	CAGE	345CAGE	161,974,935	162,528,097	553,162	8.12.1
345	CAGW	345CAGW	86,558,645	86,717,591	158,946	8.12.1
346	CAGE	346CAGE	8,052,250	8,073,704	21,453	8.12.1
346	CAGW	346CAGW	4,338,227	4,413,044	74,818	8.12.1
350	CAGE	350CAGE	159,856,648	164,822,150	4,965,501	8.12.1
350	CAGW	350CAGW	28,724,214	28,801,154	76,941	8.12.1
350	JBG	350JBG	1,061,187	1,061,187	-	8.12.1
350	SG	350SG	100,388	100,388	-	8.12.1
352	CAGE	352CAGE	113,008,635	119,646,488	6,637,853	8.12.1
352	CAGW	352CAGW	31,859,193	34,367,182	2,507,989	8.12.1
352	JBG	352JBG	1,200,400	1,200,400	-	8.12.1
352	SG	352SG	3,167	3,167	-	8.12.1
353	CAGE	353CAGE	1,173,365,771	1,218,631,245	45,265,474	8.12.1
353	CAGW	353CAGW	408,682,451	414,720,685	6,038,233	8.12.1
353	JBG	353JBG	28,077,121	27,730,744	(346,377)	8.12.1
353	SG	353SG	1,586,522	952,147	(634,375)	8.12.1
354	CAGE	354CAGE	794,253,818	800,398,534	6,144,716	8.12.1
354	CAGW	354CAGW	169,376,527	169,499,701	123,174	8.12.1
354	JBG	354JBG	14,263,017	14,263,993	976	8.12.1
354	SG	354SG	123,630	123,630	-	8.12.1
355	CAGE	355CAGE	424,085,604	433,384,226	9,298,622	8.12.1
355	CAGW	355CAGW	218,002,165	222,098,944	4,096,779	8.12.1
355	SG	355SG	661,717	661,717	-	8.12.1
356	CAGE	356CAGE	603,663,372	611,329,447	7,666,075	8.12.1
356	CAGW	356CAGW	281,199,158	282,509,275	1,310,117	8.12.1
356	JBG	356JBG	7,617,952	7,618,130	178	8.12.1
356	SG	356SG	1,451,744	1,487,893	36,149	8.12.1
357	CAGE	357CAGE	3,105,915	3,105,915	-	8.12.1
357	CAGW	357CAGW	155,726	162,640	6,915	8.12.1
358	CAGE	358CAGE	7,176,526	7,176,526	-	8.12.1
358	CAGW	358CAGW	298,983	300,559	1,576	8.12.1
359	CAGE	359CAGE	4,851,683	4,851,683	-	8.12.1
359	CAGW	359CAGW	6,722,406	6,719,115	(3,291)	8.12.1
359	SG	359SG	15,883	15,883	-	8.12.1
360	CA	360CA	1,685,603	1,696,198	10,595	8.12.2
360	ID	360ID	1,380,053	1,383,048	2,995	8.12.2
360	OR	360OR	13,074,779	13,164,238	89,459	8.12.2
360	UT	360UT	32,427,186	35,891,870	3,464,684	8.12.2
360	WA	360WA	1,506,832	1,510,454	3,622	8.12.2
360	WYP	360WYP	2,567,783	2,565,056	(2,727)	8.12.2
360	WYU	360WYU	2,344,608	2,788,382	443,774	8.12.2
361	CA	361CA	3,986,909	4,170,014	183,105	8.12.2

PacifiCorp
Washington General Rate Case - June 2012
Adjust June 2012 AMA Plant Balances to June 2012 Balance

Account	Factor	Indicator	June 2012 AMA	June 2012	Adjustment	To
361	ID	361ID	2,102,131	2,170,752	68,621	8.12.2
361	OR	361OR	20,636,285	22,195,790	1,559,504	8.12.2
361	UT	361UT	44,304,776	44,690,721	385,946	8.12.2
361	WA	361WA	2,287,815	2,440,664	152,848	8.12.2
361	WYP	361WYP	9,325,498	9,855,771	530,272	8.12.2
361	WYU	361WYU	158,857	192,457	33,599	8.12.2
362	CA	362CA	21,905,396	22,041,444	136,048	8.12.2
362	ID	362ID	28,622,553	29,022,890	400,337	8.12.2
362	OR	362OR	207,990,029	212,939,062	4,949,034	8.12.2
362	UT	362UT	413,575,562	434,946,893	21,371,332	8.12.2
362	WA	362WA	47,263,491	47,592,408	328,917	8.12.2
362	WYP	362WYP	109,960,192	111,580,669	1,620,477	8.12.2
362	WYU	362WYU	11,828,506	11,868,410	39,904	8.12.2
364	CA	364CA	55,211,237	56,466,025	1,254,788	8.12.2
364	ID	364ID	68,084,690	70,818,500	2,733,810	8.12.2
364	OR	364OR	327,280,853	332,414,679	5,133,827	8.12.2
364	UT	364UT	315,977,108	324,186,503	8,209,394	8.12.2
364	WA	364WA	91,318,182	92,644,360	1,326,177	8.12.2
364	WYP	364WYP	98,684,997	102,417,336	3,732,339	8.12.2
364	WYU	364WYU	20,656,191	21,183,751	527,560	8.12.2
365	CA	365CA	32,526,494	32,835,184	308,690	8.12.2
365	ID	365ID	34,545,065	34,797,378	252,313	8.12.2
365	OR	365OR	234,020,141	237,217,176	3,197,035	8.12.2
365	UT	365UT	209,062,529	212,921,332	3,858,802	8.12.2
365	WA	365WA	57,950,301	58,634,040	683,739	8.12.2
365	WYP	365WYP	83,180,921	84,511,318	1,330,397	8.12.2
365	WYU	365WYU	11,357,096	11,574,137	217,041	8.12.2
366	CA	366CA	15,670,251	15,988,903	318,652	8.12.2
366	ID	366ID	7,853,983	7,945,584	91,601	8.12.2
366	OR	366OR	84,341,772	85,675,877	1,334,106	8.12.2
366	UT	366UT	168,037,417	171,847,491	3,810,074	8.12.2
366	WA	366WA	16,055,711	16,364,986	309,275	8.12.2
366	WYP	366WYP	14,371,762	15,218,008	846,246	8.12.2
366	WYU	366WYU	3,909,646	3,986,770	77,124	8.12.2
367	CA	367CA	17,007,231	17,150,569	143,338	8.12.2
367	ID	367ID	24,566,091	24,717,337	151,246	8.12.2
367	OR	367OR	156,862,039	159,274,223	2,412,184	8.12.2
367	UT	367UT	465,222,529	472,354,091	7,131,563	8.12.2
367	WA	367WA	22,082,693	22,764,715	682,022	8.12.2
367	WYP	367WYP	32,315,151	33,242,887	927,736	8.12.2
367	WYU	367WYU	16,511,092	16,640,245	129,153	8.12.3
368	CA	368CA	47,907,324	48,524,740	617,416	8.12.3
368	ID	368ID	69,449,860	70,426,345	976,486	8.12.3
368	OR	368OR	391,941,447	396,579,456	4,638,009	8.12.3
368	UT	368UT	423,665,515	432,365,774	8,700,260	8.12.3
368	WA	368WA	97,774,462	98,870,913	1,096,451	8.12.3
368	WYP	368WYP	82,759,314	85,151,702	2,392,388	8.12.3
368	WYU	368WYU	12,945,840	13,153,481	207,640	8.12.3
369	CA	369CA	23,120,911	23,354,441	233,530	8.12.3
369	ID	369ID	30,399,622	31,029,325	629,703	8.12.3

PacifiCorp
Washington General Rate Case - June 2012
Adjust June 2012 AMA Plant Balances to June 2012 Balance

Account	Factor	Indicator	June 2012 AMA	June 2012	Adjustment	To
369	OR	369OR	225,429,716	228,911,524	3,481,808	8.12.3
369	UT	369UT	224,697,761	230,162,769	5,465,008	8.12.3
369	WA	369WA	51,294,724	52,234,063	939,340	8.12.3
369	WYP	369WYP	39,227,999	40,324,814	1,096,815	8.12.3
369	WYU	369WYU	10,221,800	10,522,582	300,781	8.12.3
370	CA	370CA	3,906,844	3,944,899	38,055	8.12.3
370	ID	370ID	13,566,280	13,485,412	(80,868)	8.12.3
370	OR	370OR	59,625,905	59,644,428	18,524	8.12.3
370	UT	370UT	73,029,241	73,544,850	515,609	8.12.3
370	WA	370WA	12,103,446	11,451,994	(651,453)	8.12.3
370	WYP	370WYP	11,512,002	11,906,589	394,587	8.12.3
370	WYU	370WYU	2,205,789	2,204,874	(914)	8.12.3
371	CA	371CA	271,236	270,812	(424)	8.12.3
371	ID	371ID	169,175	169,110	(65)	8.12.3
371	OR	371OR	2,492,085	2,506,290	14,205	8.12.3
371	UT	371UT	4,424,793	4,419,448	(5,345)	8.12.3
371	WA	371WA	521,242	518,187	(3,054)	8.12.3
371	WYP	371WYP	782,689	787,380	4,692	8.12.3
371	WYU	371WYU	149,737	151,528	1,791	8.12.3
373	CA	373CA	672,228	670,783	(1,445)	8.12.3
373	ID	373ID	615,797	617,014	1,217	8.12.3
373	OR	373OR	22,139,019	22,303,399	164,380	8.12.3
373	UT	373UT	23,755,115	23,914,103	158,988	8.12.3
373	WA	373WA	4,005,150	4,036,517	31,367	8.12.3
373	WYP	373WYP	7,705,809	7,756,786	50,977	8.12.3
373	WYU	373WYU	2,229,831	2,232,715	2,883	8.12.3
389	CA	389CA	443,981	635,804	191,824	8.12.3
389	CAGE	389CAGE	1,560	1,560	-	8.12.3
389	CN	389CN	1,128,506	1,128,506	-	8.12.3
389	ID	389ID	197,639	197,639	-	8.12.3
389	OR	389OR	3,888,629	4,601,321	712,692	8.12.3
389	SO	389SO	5,596,700	5,596,700	-	8.12.3
389	UT	389UT	4,028,715	4,068,287	39,572	8.12.3
389	WA	389WA	1,098,826	1,098,826	-	8.12.3
389	WYP	389WYP	985,240	1,469,710	484,470	8.12.3
389	WYU	389WYU	534,571	677,198	142,626	8.12.3
390	CA	390CA	2,876,930	2,256,252	(620,678)	8.12.4
390	CAGE	390CAGE	4,023,313	4,025,954	2,642	8.12.4
390	CAGW	390CAGW	3,297,345	3,297,345	0	8.12.4
390	CN	390CN	12,315,545	12,317,880	2,334	8.12.4
390	ID	390ID	10,187,942	10,217,314	29,372	8.12.4
390	JBG	390JBG	19,191	19,191	-	8.12.4
390	OR	390OR	34,596,801	33,734,032	(862,769)	8.12.4
390	SO	390SO	105,136,667	103,108,968	(2,027,700)	8.12.4
390	UT	390UT	39,417,492	40,324,133	906,642	8.12.4
390	WA	390WA	13,878,355	13,912,659	34,305	8.12.4
390	WYP	390WYP	12,405,937	10,965,720	(1,440,218)	8.12.4
390	WYU	390WYU	2,583,331	3,284,193	700,862	8.12.4
391	CA	391CA	238,440	243,487	5,047	8.12.4
391	CAEE	391CAEE	44,436	27,484	(16,952)	8.12.4

PacifiCorp
Washington General Rate Case - June 2012
Adjust June 2012 AMA Plant Balances to June 2012 Balance

Account	Factor	Indicator	June 2012 AMA	June 2012	Adjustment	To
391	CAGE	391CAGE	3,542,053	3,507,629	(34,424)	8.12.4
391	CAGW	391CAGW	634,771	633,774	(998)	8.12.4
391	CN	391CN	8,444,476	8,637,133	192,657	8.12.4
391	ID	391ID	721,691	721,278	(413)	8.12.4
391	JBE	391JBE	5,117	6,053	936	8.12.4
391	JBG	391JBG	520,035	521,164	1,129	8.12.4
391	OR	391OR	3,688,395	3,217,356	(471,038)	8.12.4
391	SO	391SO	54,660,009	55,298,622	638,612	8.12.4
391	UT	391UT	2,607,233	2,645,252	38,019	8.12.4
391	WA	391WA	1,386,589	1,361,941	(24,648)	8.12.4
391	WYP	391WYP	2,857,398	2,912,712	55,314	8.12.4
391	WYU	391WYU	103,065	125,851	22,786	8.12.4
392	CA	392CA	2,083,286	2,246,795	163,508	8.12.4
392	CAEE	392CAEE	405,990	448,363	42,372	8.12.4
392	CAGE	392CAGE	13,108,248	13,062,395	(45,853)	8.12.4
392	CAGW	392CAGW	4,247,950	4,556,020	308,070	8.12.4
392	ID	392ID	5,337,672	5,331,576	(6,096)	8.12.4
392	JBG	392JBG	1,496,875	1,485,029	(11,846)	8.12.4
392	OR	392OR	22,343,627	23,846,950	1,503,323	8.12.4
392	SO	392SO	6,920,477	7,379,542	459,065	8.12.4
392	UT	392UT	32,065,981	32,184,190	118,209	8.12.4
392	WA	392WA	4,999,881	5,157,970	158,089	8.12.4
392	WYP	392WYP	7,882,922	7,834,848	(48,074)	8.12.4
392	WYU	392WYU	1,626,091	1,648,665	22,574	8.12.4
393	CA	393CA	198,539	198,849	310	8.12.4
393	CAGE	393CAGE	3,837,905	3,951,731	113,826	8.12.4
393	CAGW	393CAGW	391,545	501,345	109,799	8.12.4
393	ID	393ID	440,075	426,144	(13,931)	8.12.4
393	JBG	393JBG	620,070	702,989	82,918	8.12.4
393	OR	393OR	2,740,840	2,815,609	74,769	8.12.4
393	SO	393SO	321,572	318,705	(2,867)	8.12.4
393	UT	393UT	3,410,541	3,411,980	1,439	8.12.4
393	WA	393WA	585,296	597,931	12,635	8.12.4
393	WYP	393WYP	1,053,682	1,055,591	1,909	8.12.4
393	WYU	393WYU	74,264	45,479	(28,786)	8.12.4
394	CA	394CA	760,803	753,254	(7,550)	8.12.4
394	CAEE	394CAEE	6,424	5,617	(807)	8.12.4
394	CAGE	394CAGE	19,531,551	19,608,017	76,466	8.12.4
394	CAGW	394CAGW	2,304,129	2,329,977	25,847	8.12.4
394	ID	394ID	1,877,509	1,886,813	9,304	8.12.4
394	JBG	394JBG	3,264,910	3,239,955	(24,955)	8.12.4
394	OR	394OR	10,449,601	10,862,111	412,510	8.12.5
394	SO	394SO	3,789,354	3,774,723	(14,632)	8.12.5
394	UT	394UT	12,657,693	12,832,240	174,547	8.12.5
394	WA	394WA	2,685,681	2,904,082	218,401	8.12.5
394	WYP	394WYP	3,899,868	3,848,015	(51,853)	8.12.5
394	WYU	394WYU	508,411	504,775	(3,636)	8.12.5
395	CA	395CA	467,667	483,686	16,019	8.12.5
395	CAEE	395CAEE	7,593	7,593	-	8.12.5
395	CAGE	395CAGE	4,767,203	4,845,529	78,326	8.12.5

PacifiCorp
Washington General Rate Case - June 2012
Adjust June 2012 AMA Plant Balances to June 2012 Balance

Account	Factor	Indicator	June 2012 AMA	June 2012	Adjustment	To
395	CAGW	395CAGW	1,474,499	1,501,607	27,108	8.12.5
395	ID	395ID	1,360,667	1,387,890	27,222	8.12.5
395	JBG	395JBG	389,037	374,029	(15,008)	8.12.5
395	OR	395OR	9,714,951	9,673,147	(41,804)	8.12.5
395	SO	395SO	5,513,000	5,280,671	(232,329)	8.12.5
395	UT	395UT	7,509,754	7,661,452	151,699	8.12.5
395	WA	395WA	1,920,405	1,918,526	(1,879)	8.12.5
395	WYP	395WYP	2,774,405	2,764,153	(10,252)	8.12.5
395	WYU	395WYU	613,655	613,655	-	8.12.5
396	CA	396CA	4,178,120	4,365,469	187,348	8.12.5
396	CAEE	396CAEE	45,031	45,031	-	8.12.5
396	CAGE	396CAGE	26,959,878	28,493,060	1,533,182	8.12.5
396	CAGW	396CAGW	2,386,644	2,442,546	55,902	8.12.5
396	ID	396ID	7,909,195	8,034,432	125,236	8.12.5
396	JBG	396JBG	6,778,171	6,673,298	(104,873)	8.12.5
396	OR	396OR	32,828,251	34,331,104	1,502,853	8.12.5
396	SO	396SO	1,250,934	1,919,236	668,303	8.12.5
396	UT	396UT	42,503,730	44,217,237	1,713,506	8.12.5
396	WA	396WA	7,772,232	8,092,451	320,218	8.12.5
396	WYP	396WYP	11,864,205	12,462,110	597,905	8.12.5
396	WYU	396WYU	3,065,829	3,269,967	204,138	8.12.5
397	CA	397CA	3,092,349	3,344,890	252,541	8.12.5
397	CAEE	397CAEE	129,613	231,468	101,855	8.12.5
397	CAGE	397CAGE	75,096,680	83,209,048	8,112,368	8.12.5
397	CAGW	397CAGW	29,077,842	28,755,744	(322,098)	8.12.5
397	CN	397CN	2,855,125	2,855,125	-	8.12.5
397	ID	397ID	6,685,291	6,999,136	313,846	8.12.5
397	JBG	397JBG	2,317,701	3,143,291	825,590	8.12.5
397	OR	397OR	40,889,802	45,080,205	4,190,403	8.12.5
397	SG	397SG	138,684	138,684	-	8.12.5
397	SO	397SO	57,695,178	58,258,262	563,084	8.12.5
397	UT	397UT	37,083,971	39,409,215	2,325,244	8.12.5
397	WA	397WA	11,023,779	11,881,587	857,808	8.12.5
397	WYP	397WYP	17,905,709	20,119,786	2,214,077	8.12.5
397	WYU	397WYU	3,488,378	4,016,392	528,014	8.12.5
398	CA	398CA	46,391	50,755	4,364	8.12.6
398	CAEE	398CAEE	1,668	1,668	-	8.12.6
398	CAGE	398CAGE	1,506,276	1,588,207	81,931	8.12.6
398	CAGW	398CAGW	379,310	380,934	1,625	8.12.6
398	CN	398CN	213,833	215,589	1,756	8.12.6
398	ID	398ID	64,352	64,352	-	8.12.6
398	JBG	398JBG	100,763	100,763	-	8.12.6
398	OR	398OR	907,479	1,082,798	175,319	8.12.6
398	SO	398SO	2,939,658	2,960,972	21,315	8.12.6
398	UT	398UT	475,406	528,037	52,631	8.12.6
398	WA	398WA	171,002	204,482	33,480	8.12.6
398	WYP	398WYP	181,089	181,379	289	8.12.6
398	WYU	398WYU	9,804	9,804	-	8.12.6
399	CAEE	399CAEE	290,388,756	292,563,015	2,174,259	8.12.6
DP	CA	DPCA	838,300	336,782	(501,519)	8.12.6

PacifiCorp
Washington General Rate Case - June 2012
Adjust June 2012 AMA Plant Balances to June 2012 Balance

Account	Factor	Indicator	June 2012 AMA	June 2012	Adjustment	To
DP	ID	DPID	1,340,676	1,156,113	(184,562)	8.12.6
DP	OR	DPOR	6,456,338	5,984,241	(472,097)	8.12.6
DP	SG	DPSG	-	-	-	8.12.6
DP	SNPD	DPSNPD	-	-	-	8.12.6
DP	UT	DPUT	9,717,806	18,332,982	8,615,176	8.12.6
DP	WA	DPWA	1,394,795	882,701	(512,095)	8.12.6
DP	WYU	DPWYU	4,645,565	2,252,953	(2,392,612)	8.12.6
GP	CAGE	GPCAGE	-	-	-	8.12.6
GP	CAGW	GPCAGW	(11,150)	-	11,150	8.12.6
GP	SO	GPSO	6,427,541	7,401,397	973,856	8.12.6
IP	SO	IPSO	-	-	-	8.12.6
OP	CAGE	OPCAGE	-	-	-	8.12.6
OP	CAGW	OPCAGW	-	-	-	8.12.6
OP	SG	OPSG	685	-	(685)	8.12.6
SP	CAGE	SPCAGE	(9,378,576)	(25,188,363)	(15,809,787)	8.12.6
SP	CAGW	SPCAGW	(12,033)	-	12,033	8.12.6
SP	SG	SPSG	10,364,451	2,451,161	(7,913,290)	8.12.6
TP	CAGE	TPCAGE	13,786,517	6,025,839	(7,760,678)	8.12.6
TP	CAGW	TPCAGW	1,597,634	308,354	(1,289,280)	8.12.6
TP	SG	TPSG	640,339	-	(640,339)	8.12.6
		Total	22,609,215,399	23,253,605,964	644,390,566	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base :							
Investor Supplied Working Capital	CWC	RES	28,493,964	WA	Situs	28,493,964	8.13.1

Description of Adjustment

This restating adjustment adds cash working capital using the Investor Supplied Working Capital Model (ISWC) developed by Staff and approved by the Commission in Docket UE-100749.

This adjustment reflects appropriate proposed modifications to the ISWC model for derivatives, pension and other postretirement costs as well as frozen derivative values.

PacifiCorp
Washington General Rate Case - June 2012
Investor Supplied Working Capital

Adjustments to working capital calculation

	Current Asset	Current Liability	Investments	Invested Capital	ISWC	WA Investment allocation %	Impact to WA ISWC
Unadjusted balances	1,199,405,263	(1,075,485,367)	13,965,902,749	14,089,822,645	123,919,896	5.62%	6,967,515
Basic approach, only make changes to the larger items							
Adjustments:							
Reclassify derivative assets and liabilities from current to investments (1)	(28,991,138)	255,189,460	(228,198,322)	0	228,198,322	5.62%	12,830,669
Reclassify pension and OPEB from investments to current (2)	650,332,517	(412,957,521)	(237,374,996)	0	237,374,996	5.62%	13,346,636
Reclassify current frozen mark accounts from current to investment (3)	(1,250,812)	11,691,273	(10,440,462)	0	10,440,462	5.62%	587,025
Gross Adjustments	622,090,567	(146,076,788)	(476,013,780)	0	476,013,780		26,764,331
Deferred taxes (4)	146,766,081	(253,329,897)	106,563,816	0	(106,563,816)	5.62%	(5,991,653)
Adjustments, net of taxes	768,856,648	(399,406,684)	(369,449,964)	0	369,449,964		20,772,678
Adjustment based on increase to WA investment allocation % based on reduction in overall investments (5)						0.15%	753,771
Adjusted balances	1,968,261,912	(1,474,892,052)	13,596,452,785	14,089,822,645	493,369,860	5.78%	28,493,964
Incremental increase to rate base	768,856,648	(399,406,684)	(369,449,964)	0	369,449,964		21,526,449

1) Reclassified the derivative assets and liabilities from current assets and liabilities to investments.
All derivative instruments were originally classified as either current assets or current liabilities, and are net of any cash collateral outstanding. However, the associated regulatory asset for the derivative instruments, which is not included in rate base, was recorded in the investments column. PacifiCorp believes that the regulatory asset should be recorded in same column as the derivative instruments, either current assets or investments, to properly reflect the offset.
As the net balance sheet amount of the derivative accounts (i.e., instruments, cash collateral outstanding and regulatory asset) primarily represents the net amount of cash collateral posted or received, PacifiCorp believes that all derivative associated accounts should be recorded in the investment column. This position is based on some amount of interest being applied to all cash collateral posted or received. This approach is consistent with the treatment of temporary investments.

2) Reclassified the amounts related to pension and other postretirement obligations from investments to current assets and liabilities.
By placing the pension and other postretirement liability and associated regulatory asset in investments, the net difference (representing contributions in excess of expense) inappropriately impacts the net working capital calculation. For example, if the liability exceeded the regulatory asset, then PacifiCorp would have actually collected more expense in rates than contributions made to its pension and other postretirement plan. This would result in an increase to net working capital rate base addition even though no investor contributions have been made. When the regulatory asset exceeds the liability, there is a decrease to the working capital rate base addition even though the investors have supplied capital to the pension and other postretirement plans.
Placing the pension and other postretirement liabilities and regulatory assets in current assets and liabilities, rather than investments more appropriately reflects the economics of the balances.

3) Reclassified the deferred taxes of pension and OPEB from investments to current assets and liabilities.
Under the current model, all accumulated deferred income tax balances are included in the investments column. In conjunction with reclassifying pension and OPEB liabilities and their associated regulatory asset balances to the current assets and current liabilities columns, the associated accumulated deferred income taxes should also be reclassified to the current assets and current liabilities columns.

4) Reclassified the regulatory asset and non-current portion of frozen MTM asset and liability from investments to current assets and liabilities.
Amounts related to the frozen marks include a current asset, non-current asset, current liability, non-current liability, and an offsetting net regulatory asset as these are non-cash accounts that do not impact the P/L. PacifiCorp believes that all amounts related to the frozen marks should be included in either the current or investment column and not impact the new working capital adjustment. Historically only the current asset and current liability were classified as current in the working capital analysis. To be consistent with treatment of derivative, the current portions should be moved from current assets and liabilities to investments.

5) Adjustment based on change to WA investment allocation %
None of the investments reclassified to current assets and liabilities have been allocated to WA. Therefore, the WA investment allocation percentage has increased as the amount of total company-wide investments has been reduced while the amount of WA allocated investments has remained constant.
In addition, PacifiCorp include in the WA allocated investments WA's share of balances, that are not currently earning a return, that were classified as "non-utility" only as a result of being recovered outside the GRC. As no return is provided on those amounts, WA's share of those balance should be included in the WA allocated investment to allow for PacifiCorp to be compensated for PacifiCorp's financing costs.

	9.1	0	0	0	0	0
Total Normalized	Production Factor	0	0	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	296,845	296,845	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	296,845	296,845	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	830,253	830,253	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	4,174	4,174	-	-	-	-
12 Other Power Supply	1,362,770	1,362,770	-	-	-	-
13 Transmission	439,637	439,637	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	2,636,834	2,636,834	-	-	-	-
20 Depreciation	23,282	23,282	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(815,529)	(815,529)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(12,595)	(12,595)	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,831,992	1,831,992	-	-	-	-
29						
30 Operating Rev For Return:	(1,535,147)	(1,535,147)	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	850,068	850,068	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	850,068	850,068	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(25,441)	(25,441)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(140,375)	(140,375)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(165,817)	(165,817)	-	-	-	-
56						
57 Total Rate Base:	684,251	684,251	-	-	-	-
58						
59						
60 Estimated ROE impact	-0.384%	-0.384%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	2,567,054	2,567,054	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,363,271)	(2,363,271)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	18,119	18,119	-	-	-	-
71 Schedule "M" Deductions	(15,068)	(15,068)	-	-	-	-
72 Income Before Tax	(2,330,084)	(2,330,084)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,330,084)	(2,330,084)	-	-	-	-
77						
78 Federal Income Taxes	(815,529)	(815,529)	-	-	-	-

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

	9.1	0	0	0	0	0	0
Total Normalized	Production Factor	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	296,845	296,845	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	296,845	296,845	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	830,253	830,253	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	4,174	4,174	-	-	-	-	-
12 Other Power Supply	1,362,770	1,362,770	-	-	-	-	-
13 Transmission	439,637	439,637	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	2,636,834	2,636,834	-	-	-	-	-
20 Depreciation	23,282	23,282	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(815,529)	(815,529)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(12,595)	(12,595)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,831,992	1,831,992	-	-	-	-	-
29							
30 Operating Rev For Return:	(1,535,147)	(1,535,147)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	850,068	850,068	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	850,068	850,068	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(25,441)	(25,441)	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(140,375)	(140,375)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(165,817)	(165,817)	-	-	-	-	-
56							
57 Total Rate Base:	684,251	684,251	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.377%	-0.377%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	2,567,054	2,567,054	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,363,271)	(2,363,271)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	18,119	18,119	-	-	-	-	-
71 Schedule "M" Deductions	(15,068)	(15,068)	-	-	-	-	-
72 Income Before Tax	(2,330,084)	(2,330,084)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,330,084)	(2,330,084)	-	-	-	-	-
77							
78 Federal Income Taxes	(815,529)	(815,529)	-	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Electric Plant In Service							
Steam Production	310	PRO	550,396	JBG	22.498%	123,829	
Hydro Production	330	PRO	3,209,687	CAGW	22.626%	726,240	
			<u>3,760,083</u>			<u>850,068</u>	9.1.1
Depreciation Reserve							
Steam Production	108SP	PRO	(9,879)	JBG	22.498%	(2,222)	
Hydro Production	108HP	PRO	(102,618)	CAGW	22.626%	(23,219)	
			<u>(112,497)</u>			<u>(25,441)</u>	9.1.1
Depreciation Expense							
Steam Production	403SP	PRO	9,879	JBG	22.498%	2,222	
Hydro Production	403HP	PRO	93,076	CAGW	22.626%	21,060	
			<u>102,954</u>			<u>23,282</u>	9.1.1
Net Power Costs							
Sales for Resale	447NPC	PRO	1,311,934	CAGW	22.626%	296,845	
Purchased Power	555NPC	PRO	4,078,780	CAGW	22.626%	922,885	
Purchased Power	555NPC	PRO	219,954	CAEW	22.648%	49,815	
Wheeling Expenses	565NPC	PRO	1,943,019	CAGW	22.626%	439,637	
Wheeling Expenses	565NPC	PRO	-	CAEW	22.648%	-	
Fuel Expenses	501NPC	PRO	3,665,891	CAEW	22.648%	830,253	
Fuel Expenses	547NPC	PRO	1,722,308	CAEW	22.648%	390,069	
			<u>10,318,018</u>			<u>2,335,815</u>	9.1.1
Plant Additions - Tax Impacts							
Schedule M Addition	SCHMAT	PRO	6,818	JBG	22.498%	1,534	9.1.1
Schedule M Addition	SCHMAT	PRO	73,298	CAGW	22.626%	16,585	9.1.1
Schedule M Deduction	SCHMDT	PRO	182,373	JBG	22.498%	41,030	9.1.1
Schedule M Deduction	SCHMDT	PRO	(247,935)	CAGW	22.626%	(56,099)	9.1.1
DIT Expense	41010	PRO	66,625	JBG	22.498%	14,989	9.1.1
DIT Expense	41010	PRO	(121,911)	CAGW	22.626%	(27,584)	9.1.1
ADIT	282	PRO	(65,517)	JBG	22.498%	(14,740)	9.1.1
ADIT	282	PRO	(555,257)	CAGW	22.626%	(125,635)	9.1.1
Operating Expenses (Excluding Net Power Costs)							
Hydro Production	535	PRO	18,445	CAGW	22.626%	4,174	9.1.1

Description of Adjustment:

The production factor is a means of adjusting the production component of the revenue requirement to test year expense and balance levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the rate effective period. This calculation is detailed on page 9.1.2 and is consistent with the approved calculation from the Company's previous filing, UE-111190. This factor is then applied to the generation related components of the revenue requirement.

PacifiCorp
Washington General Rate Case - June 2012
Production Factor Adjustment

FERC Function	FERC Acct.	WCA Fact.	Unadjusted / Per Books	Before Production Factor			After Production Factor					
				5.1 Net Power Costs - Resisting	5.1.1 Net Power Costs - Pro Forma	8.4 Major Plant Additions	Normalized Washington Allocated Results	Production Factor	Normalized Washington Allocated Results	Washington Allocated Production Factor Adjustment	Ref.	
Electric Plant in Service												
Steam Production	310-317	JBG	-		6,988,402	6,988,402	6,988,402	101.777%	7,092,231	123,829	9.1	
Hydro Production	330-337	CAGW	-		40,868,859	40,868,859	47,837,261	101.777%	41,595,098	726,240	9.1	
					47,837,261	47,837,261	47,837,261		48,687,329	850,068	9.1	
Depreciation Reserve												
Steam Production	108SP	JBG	-		(125,070)	(125,070)	(125,070)	101.777%	(127,292)	(2,222)	9.1	
Hydro Production	108HP	CAGW	-		(1,306,638)	(1,306,638)	(1,431,707)	101.777%	(1,329,857)	(23,219)	9.1	
					(1,431,707)	(1,431,707)	(1,431,707)		(1,457,149)	(25,441)	9.1	
Depreciation Expense												
Steam Production	403SP	JBG	-		125,070	125,070	125,070	101.777%	127,292	2,222	9.1	
Hydro Production	403HP	CAGW	-		1,185,133	1,185,133	1,310,203	101.777%	1,206,193	21,060	9.1	
					1,310,203	1,310,203	1,310,203		1,333,485	23,282	9.1	
Hydro Production	535-545	CAGW	-		234,863	234,863	234,863	101.777%	239,036	4,174	9.1	
Net Power Costs												
Sales for Resale	447NPC	CAGW	20,284,350	29,248,553	(32,828,080)	16,704,822	16,704,822	101.777%	17,001,667	296,845	9.1	
Purchased Power	555NPC	CAGW	65,537,006	20,781,088	(34,383,102)	51,934,992	51,934,992	101.777%	52,857,877	922,885	9.1	
Purchased Power	555NPC	CAEW	1,760,475	3,338,986	(2,296,117)	2,803,343	2,803,343	101.777%	2,853,159	49,815	9.1	
Wheeling Expenses	565NPC	CAGW	24,045,878	(213,480)	908,011	24,740,410	24,740,410	101.777%	25,180,047	439,637	9.1	
Wheeling Expenses	565NPC	CAEW	-	-	-	-	-	101.777%	-	-	9.1	
Fuel Expenses	501NPC	CAEW	43,778,996	(3,081,390)	6,024,588	46,722,194	46,722,194	101.777%	47,552,447	830,253	9.1	
Fuel Expenses	547NPC	CAEW	24,376,699	3,490,111	(5,915,798)	21,951,012	21,951,012	101.777%	22,341,082	390,069	9.1	
			139,214,705	(4,933,238)	(2,834,337)	131,447,129	131,447,129		133,782,944	2,335,815	9.1	
Plant Additions - Tax Impacts												
SCHMAT	SCHMAT	JBG	-	86,326	86,326	86,326	86,326	101.777%	87,860	1,534	9.1	
SCHMDT	SCHMDT	JBG	-	933,307	933,307	933,307	933,307	101.777%	949,892	16,585	9.1	
SCHMDT	SCHMDT	CAGW	-	2,308,971	2,308,971	2,308,971	2,308,971	101.777%	2,350,001	41,030	9.1	
41010	41010	JBG	-	(3,156,944)	(3,156,944)	(3,156,944)	(3,156,944)	101.777%	(3,213,043)	(56,099)	9.1	
41010	41010	JBG	-	843,516	843,516	843,516	843,516	101.777%	858,505	14,989	9.1	
282	282	CAGW	-	(1,552,291)	(1,552,291)	(1,552,291)	(1,552,291)	101.777%	(1,579,875)	(27,584)	9.1	
282	282	JBG	-	(829,493)	(829,493)	(829,493)	(829,493)	101.777%	(844,233)	(14,740)	9.1	
282	282	CAGW	-	(7,070,075)	(7,070,075)	(7,070,075)	(7,070,075)	101.777%	(7,195,710)	(125,635)	9.1	

Washington Historical Normalized Retail Sales (12-Months Ended June 2012)

	Washington		
Actual MWh	4,008,019		
Normalizing Adjustments	3,656		
Temperature Normalization	(9,442)		
Load Loss	(1,621)		
	4,000,612	Numerator in Production Factor Calculation	Ref. 3.1.2

Forecast Loads Used for Production Factor (12-Months Ending December 2014)

	Washington		
Pro Forma Retail Sales (MWh)	3,930,769	Denominator in Production Factor Calculation	
Production Factor	101.777%		Ref. 9.1.1

Production Factor

Washington Historical Temperature Adjusted Load (at Sales)	4,000,612	MWh
Washington Pro Forma 12-Months Ending December 2014	3,930,769	MWh
Production Factor	101.777%	

PacifiCorp
Washington General Rate Case - June 2012
Historical Factors

PacifiCorp
Washington General Rate Case - June 2012

DESCRIPTION	West Control Area										NON-UTIL	Ref #		
	FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER					
Situs	S	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.7
System Generation	SG	1.5972%	25.9830%	8.0434%	42.5781%	5.6256%	15.8044%	0.3683%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.7
System Capacity	SC	1.6137%	26.5408%	8.2009%	42.6507%	5.3491%	15.2661%	0.3786%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9
System Energy	SE	1.5477%	24.3096%	7.5708%	42.3602%	6.4551%	17.4191%	0.3775%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9
Control Area Energy - West	CAEW	4.6298%	72.7221%	22.6481%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	63.6308%	9.8965%	26.1658%	0.5070%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9
System Overhead	SO	2.0518%	24.2148%	6.8509%	44.7328%	6.1341%	15.7490%	0.2865%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.11
Gross Plant-System	GPS	2.0518%	24.2148%	6.8509%	44.7328%	6.1341%	15.7490%	0.2865%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.11
System Net Plant	SNP	1.8073%	21.9682%	6.2780%	47.0794%	6.2569%	16.3252%	0.2850%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.11
Division Net Plant Distribution	SNPD	3.5151%	27.4195%	6.4658%	47.5471%	4.6579%	10.3947%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.11
Control Area Generation - West	CAGW	4.5097%	72.8638%	22.6265%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.10
Control Area Generation - East	CAGE	0.0000%	0.0000%	0.0000%	65.0003%	9.2674%	25.2007%	0.5316%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.10
Jim Bridger Generation	JBG	4.4842%	72.4503%	22.4981%	0.3689%	0.0526%	0.1430%	0.0030%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Jim Bridger Energy	JBE	4.6036%	72.3094%	22.5195%	0.3611%	0.0550%	0.1485%	0.0029%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Wheeling Revenue - Generation	WRG	0.9935%	16.0523%	4.9847%	50.6804%	7.2258%	19.6488%	0.4145%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Wheeling Revenue - Energy	WRE	1.0200%	16.0210%	4.9895%	49.6126%	7.5603%	20.4013%	0.3953%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Customer - System	CN	2.4697%	30.3252%	6.9301%	48.9622%	3.8567%	7.4561%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
CIAC	CIAC	3.5151%	27.4195%	6.4658%	47.5471%	4.6579%	10.3947%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Bad Debt Expense	BADDEBT	3.7744%	48.1725%	13.9396%	24.2699%	4.5184%	5.3251%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	11.6100%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.6110%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	15.5000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7690%	64.6080%	13.1260%	0.0000%	0.0000%	16.7100%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.9770%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	20.6776%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	2.8600%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	3.8051%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3860%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
System Net Transmission Plant	SNTP	0.9935%	16.0523%	4.9847%	50.6811%	7.2254%	19.6484%	0.4145%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Trojan Plant Allocator	TROJP	4.5280%	72.8422%	22.6298%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
Trojan Decommissioning Allocator	TROJD	4.5312%	72.8384%	22.6303%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.14
DIT Balance	DITBAL	2.2438%	27.3747%	6.1772%	42.9624%	5.6250%	13.9023%	0.2804%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.15
Tax Depreciation	TAXDEPR	2.1200%	26.3933%	5.7974%	43.0210%	5.4265%	14.5262%	0.2776%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.15
SCHMAT Depreciation Expense	SCHMDEXP	2.2067%	25.3172%	7.3512%	43.2134%	5.9517%	15.7056%	0.2543%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.15

PacifiCorp
 Washington General Rate Case - June 2012
 CP ALLOCATION FACTOR

75.00% Demand Percentage
 25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jul-11	149.7	2,139.0	722.9	0.0	1,036.6	4,032.8	602.9	220.8	37.1	8,941.8
Aug-11	141.8	2,197.7	687.9	0.0	971.0	4,372.9	382.9	216.1	43.7	9,014.1
Sep-11	119.6	2,213.4	642.7	0.0	1,002.6	3,830.9	423.5	221.9	36.4	8,490.9
Oct-11	123.4	2,113.6	663.3	0.0	1,046.8	2,952.0	399.9	228.0	24.6	7,551.7
Nov-11	114.8	2,099.6	626.3	0.0	1,123.8	3,360.3	423.1	201.5	25.8	7,975.3
Dec-11	129.3	2,409.8	783.8	0.0	1,114.3	3,457.7	434.5	225.9	27.7	8,583.0
Jan-12	133.9	2,361.3	706.8	0.0	1,063.8	3,337.1	400.7	258.8	27.9	8,290.3
Feb-12	138.3	2,272.8	704.6	0.0	1,031.9	3,232.4	445.3	227.9	26.1	8,079.3
Mar-12	133.1	2,315.0	662.7	0.0	1,010.0	3,058.5	377.4	216.8	24.4	7,798.0
Apr-12	135.8	2,143.4	582.7	0.0	957.5	2,870.1	350.0	241.6	26.1	7,307.1
May-12	134.8	1,868.4	621.6	0.0	922.1	3,655.3	608.6	202.4	33.6	8,046.8
Jun-12	126.5	1,870.2	629.7	0.0	1,016.9	3,628.1	392.1	198.4	37.6	7,899.4
Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1,581.1	26,004.1	8,035.1	0.0	12,297.2	41,788.2	5,240.9	2,660.2	370.9	97,977.7

System Capacity Factor 1.6137% 26.5408% 8.2009% 0.0000% 12.5510% 42.6507% 5.3491% 2.7151% 0.3786% 100.0000%

PacifiCorp
 Washington General Rate Case - June 2012
 ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jul-11	90,876	1,211,802	382,182	0	715,133	2,399,608	494,992	157,147	17,789	5,489,329
Aug-11	88,786	1,223,899	375,753	0	653,558	2,399,352	332,085	155,820	20,398	5,249,651
Sep-11	68,852	1,085,622	344,517	0	672,516	2,003,043	274,695	148,915	16,982	4,625,142
Oct-11	65,056	1,136,053	350,794	0	722,604	1,929,686	265,452	157,058	14,712	4,641,416
Nov-11	72,062	1,213,598	389,656	0	749,838	1,994,994	274,247	158,859	13,577	4,866,831
Dec-11	72,262	1,363,941	444,041	0	791,799	2,141,477	295,206	165,435	14,800	5,288,961
Jan-12	77,451	1,371,044	435,857	0	735,774	2,149,073	282,872	173,228	15,688	5,240,986
Feb-12	69,836	1,228,696	390,872	0	676,925	2,004,707	271,833	150,025	15,680	4,808,574
Mar-12	72,196	1,219,976	366,797	0	690,577	1,966,160	266,402	157,309	16,112	4,755,529
Apr-12	69,133	1,068,736	312,049	0	641,328	1,853,424	235,486	154,363	15,635	4,350,155
May-12	82,058	1,083,505	328,568	0	651,876	1,992,851	372,622	154,177	17,131	4,682,788
Jun-12	81,913	1,081,100	331,776	0	666,653	2,080,274	430,759	144,303	20,013	4,836,791
Load Curtailment	0	0	0	0	0	0	0	0	0	0
Total	910,279	14,297,973	4,452,862	0	8,368,582	24,914,651	3,796,651	1,876,637	198,517	58,816,153

System Energy Factor	1.5477%	24.3096%	7.5708%	0.0000%	14.2284%	42.3602%	6.4551%	3.1907%	0.3375%	100.0000%
System Generation (38% SC, 62% SE)	1.5728%	25.1575%	7.8103%	0.0000%	13.5910%	42.4706%	6.0348%	3.0100%	0.3531%	100.0000%

Control Area Factors	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Control Area Energy - West CAEW	4.6298%	72.7221%	22.6481%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%

Control Area Energy - East CAEE	0.0000%	0.0000%	0.0000%	0.0000%	21.3729%	63.6308%	9.6965%	4.7928%	0.5070%	100.0000%
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PacifiCorp
 Washington General Rate Case - June 2012
 COINCIDENT PEAKS (Normalized)

38.00% Demand Percentage
 62.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	WCA	WYOMING	UTAH	IDAHO	WYOMING	FERC	ECA
Total	26,355	446,578	138,023	610,956	204,623	709,511	90,410	44,696	6,032	1,055,272
Total Coin. Peak	26,355	446,578	138,023	610,956	204,623	709,511	90,410	44,696	6,032	1,055,272
West. Contrl CP Factor	4.3138%	73.0949%	22.5913%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
East. Contrl CP Factor	0.0000%	0.0000%	0.0000%	0.0000%	19.3905%	67.2349%	8.5675%	4.2355%	0.5716%	100.0000%
Control Area Generation Factors										
Control Area Generation - West CAGW	4.5761%	73.9056%	21.5183%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Control Area Generation - East CAGE	0.0000%	0.0000%	0.0000%	0.0000%	20.6196%	65.0003%	9.2674%	4.5811%	0.5316%	100.0000%

PacifiCorp
Washington General Rate Case - June 2012
JAM INPUT TEMPLATE
COINCIDENT PEAKS

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jul-11	6	17	150	2,139	723	1,060	4,084	607	221	37	4,047	8,984	
Aug-11	24	16	142	2,217	716	977	4,413	395	216	44	4,369	9,076	
Sep-11	8	17	120	2,213	666	1,001	3,816	420	222	36	3,780	8,458	
Oct-11	27	8	124	2,118	657	1,037	2,972	405	230	25	2,947	7,543	
Nov-11	29	18	119	2,121	642	1,127	3,383	427	199	26	3,357	8,018	
Dec-11	13	18	139	2,423	798	1,122	3,528	448	221	28	3,500	8,679	
Jan-12	16	18	136	2,367	729	1,059	3,356	399	258	28	3,228	8,304	
Feb-12	6	8	141	2,326	721	1,033	3,236	434	228	26	3,209	8,118	
Mar-12	1	8	139	2,315	662	998	3,089	377	215	24	3,064	7,795	
Apr-12	2	8	135	2,107	586	947	2,905	352	239	26	2,879	7,271	
May-12	15	16	134	1,800	621	920	3,719	608	202	34	3,686	8,006	
Jun-12	21	17	125	1,915	630	1,034	3,955	400	200	38	3,917	8,258	
			1,604	26,063	8,150	12,314	42,454	5,273	2,651	371	42,083.43	98,509	

+ plus

			Adjustment for Coincident System Peaks Temperature Adjustment										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jul-11	6	17	-	-	-	(23)	(14)	(4)	(0)	-	(14)	(42)	
Aug-11	24	16	0	(19)	(28)	(6)	4	(12)	(0)	-	4	(61)	
Sep-11	8	17	(0)	-	(23)	2	51	3	0	-	51	33	
Oct-11	27	8	(1)	(5)	6	9	5	(5)	(2)	-	5	8	
Nov-11	29	18	(4)	(22)	(15)	(3)	3	(4)	2	-	3	(42)	
Dec-11	13	18	(9)	(14)	(15)	(7)	(43)	(13)	5	-	(43)	(96)	
Jan-12	16	18	(3)	(6)	(23)	5	9	1	1	-	9	(14)	
Feb-12	6	8	(3)	(54)	(16)	(1)	23	11	0	-	23	(38)	
Mar-12	1	8	(5)	-	1	12	(6)	0	2	-	(6)	3	
Apr-12	2	8	0	36	(3)	11	(9)	(2)	2	-	(9)	36	
May-12	15	16	0	68	0	2	(30)	1	0	-	(30)	41	
Jun-12	21	17	2	(45)	-	(17)	(289)	(8)	(1)	-	(289)	(359)	
			(23)	(59)	(115)	(17)	(295)	(32)	9	-	(295)	(531)	

= equals

			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jul-11	6	17	150	2,139	723	1,037	4,070	603	221	37	4,033	8,942	
Aug-11	24	16	142	2,198	688	971	4,417	383	216	44	4,373	9,014	
Sep-11	8	17	120	2,213	643	1,003	3,867	423	222	36	3,831	8,491	
Oct-11	27	8	123	2,114	663	1,047	2,977	400	228	25	2,952	7,552	
Nov-11	29	18	115	2,100	626	1,124	3,386	423	201	26	3,360	7,975	
Dec-11	13	18	129	2,410	784	1,114	3,485	435	226	28	3,458	8,583	
Jan-12	16	18	134	2,361	707	1,064	3,365	401	259	28	3,337	8,290	
Feb-12	6	8	138	2,273	705	1,032	3,259	445	228	26	3,232	8,079	
Mar-12	1	8	133	2,315	663	1,010	3,083	377	217	24	3,059	7,798	
Apr-12	2	8	136	2,143	583	957	2,896	350	242	26	2,870	7,307	
May-12	15	16	135	1,868	622	922	3,689	609	202	34	3,655	8,047	
Jun-12	21	17	127	1,870	630	1,017	3,666	392	198	38	3,628	7,899	
			1,581	26,004	8,035	12,297	42,159	5,241	2,660	371	41,788	97,978	

SC Factor 1.6137% 26.5408% 8.2009% 12.5510% 5.3491% 2.7151% 0.3786% 42.6507% 100.0000%
SG Factor 1.5972% 25.9830% 8.0434% 12.9704% 5.6256% 2.8340% 0.3683% 42.5781% 100.0000%

PacifiCorp
Washington General Rate Case - June 2012
JAM INPUT TEMPLATE
ENERGY

		METERED LOADS (MWH)										
		Non-FERC							FERC			
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total	
2011	7	89,112	1,152,920	363,479	720,960	2,377,351	496,921	157,487	17,789	2,359,562	5,358,229	
2011	8	89,268	1,226,225	392,504	658,728	2,486,889	346,769	156,116	20,398	2,466,491	5,356,499	
2011	9	70,654	1,135,068	356,351	668,398	2,034,460	277,691	148,411	16,982	2,017,478	4,691,032	
2011	10	63,779	1,118,985	345,195	721,730	1,951,940	270,551	156,698	14,712	1,937,228	4,628,879	
2011	11	70,916	1,218,712	394,413	751,631	2,010,311	275,111	159,186	13,577	1,996,734	4,880,282	
2011	12	80,903	1,443,400	458,522	794,852	2,192,228	300,367	166,015	14,800	2,177,428	5,436,287	
2012	1	79,854	1,383,960	448,251	732,102	2,162,795	279,469	172,481	15,688	2,147,107	5,258,914	
2012	2	71,142	1,244,077	383,075	680,000	2,006,446	269,931	150,654	15,680	1,990,766	4,805,325	
2012	3	74,687	1,263,626	367,214	679,941	1,978,614	263,898	155,150	16,112	1,962,502	4,783,129	
2012	4	69,240	1,066,637	306,169	636,268	1,893,835	239,883	153,299	15,635	1,878,199	4,365,331	
2012	5	81,840	1,080,482	325,053	650,295	2,002,492	372,786	153,817	17,131	1,985,361	4,666,764	
2012	6	80,930	1,058,480	323,132	678,576	2,265,371	447,032	144,849	20,013	2,245,358	4,998,369	
		922,324	14,392,572	4,463,358	8,373,482	25,362,731	3,840,408	1,874,163	198,517	25,164,214	59,229,039	

-

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

		Non-FERC							FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
2011	7	-	-	-	-	(797)	-	-	-	(797)	(797)	
2011	8	-	-	-	-	(5,646)	-	-	-	(5,646)	(5,646)	
2011	9	-	-	-	-	(3,961)	-	-	-	(3,961)	(3,961)	
2011	10	-	-	-	-	-	-	-	-	-	-	
2011	11	-	-	-	-	-	-	-	-	-	-	
2011	12	-	-	-	-	(7,662)	-	-	-	(7,662)	(7,662)	
2012	1	-	-	-	-	(11,385)	-	-	-	(11,385)	(11,385)	
2012	2	-	-	-	-	-	-	-	-	-	-	
2012	3	-	-	-	-	-	-	-	-	-	-	
2012	4	-	-	-	-	-	-	-	-	-	-	
2012	5	-	-	-	-	-	-	-	-	-	-	
2012	6	-	-	-	-	(9,325)	-	-	-	(9,325)	(9,325)	
		-	-	-	-	(38,777)	-	-	-	(38,777)	(38,777)	

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)										
		Non-FERC							FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total	
2011	7	89,112	1,152,920	363,479	720,960	2,376,554	496,921	157,487	17,789	2,358,765	5,357,431	
2011	8	89,268	1,226,225	392,504	658,728	2,481,243	346,769	156,116	20,398	2,460,845	5,350,853	
2011	9	70,654	1,135,068	356,351	668,398	2,030,499	277,691	148,411	16,982	2,013,517	4,687,071	
2011	10	63,779	1,118,985	345,195	721,730	1,951,940	270,551	156,698	14,712	1,937,228	4,628,879	
2011	11	70,916	1,218,712	394,413	751,631	2,010,311	275,111	159,186	13,577	1,996,734	4,880,282	
2011	12	80,903	1,443,400	458,522	794,852	2,184,566	300,367	166,015	14,800	2,169,766	5,428,625	
2012	1	79,854	1,383,960	448,251	732,102	2,151,410	279,469	172,481	15,688	2,135,722	5,247,529	
2012	2	71,142	1,244,077	383,075	680,000	2,006,446	269,931	150,654	15,680	1,990,766	4,805,325	
2012	3	74,687	1,263,626	367,214	679,941	1,978,614	263,898	155,150	16,112	1,962,502	4,783,129	
2012	4	69,240	1,066,637	306,169	636,268	1,893,835	239,883	153,299	15,635	1,878,199	4,365,331	
2012	5	81,840	1,080,482	325,053	650,295	2,002,492	372,786	153,817	17,131	1,985,361	4,666,764	
2012	6	80,930	1,058,480	323,132	678,576	2,256,045	447,032	144,849	20,013	2,236,032	4,989,044	
		922,324	14,392,572	4,463,358	8,373,482	25,323,954	3,840,408	1,874,163	198,517	25,125,437	59,190,262	

+ plus

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

		Non-FERC							FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total	
2011	7	-	-	-	-	390	236	-	-	390	625	
2011	8	-	-	-	-	136	74	-	-	136	210	
2011	9	-	-	-	-	305	108	-	-	305	413	
2011	10	-	-	-	-	29	52	-	-	29	81	
2011	11	-	-	-	-	442	738	-	-	442	1,180	
2011	12	-	-	-	-	577	884	-	-	577	1,461	
2012	1	-	-	-	-	5	213	-	-	5	218	
2012	2	-	-	-	-	198	298	-	-	198	496	
2012	3	-	-	-	-	37	19	-	-	37	56	
2012	4	-	-	-	-	153	220	-	-	153	373	
2012	5	-	-	-	-	39	220	-	-	39	259	
2012	6	-	-	-	-	65	274	-	-	65	339	
		-	-	-	-	2,377	3,335	-	-	2,377	5,712	

PacifiCorp
Washington General Rate Case - June 2012
JAM INPUT TEMPLATE
ENERGY

= equals

NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment											
Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	
2011	7	89,112	1,152,920	363,479	720,960	2,376,944	497,156	157,487	17,789	2,359,154	5,358,057
2011	8	89,268	1,226,225	392,504	658,728	2,481,378	346,844	156,116	20,398	2,460,981	5,351,063
2011	9	70,654	1,135,068	356,351	668,398	2,030,804	277,799	148,411	16,982	2,013,822	4,687,484
2011	10	63,779	1,118,985	345,195	721,730	1,951,969	270,603	156,698	14,712	1,937,257	4,628,960
2011	11	70,916	1,218,712	394,413	751,631	2,010,753	275,849	159,186	13,577	1,997,176	4,881,461
2011	12	80,903	1,443,400	458,522	794,852	2,185,143	301,250	166,015	14,800	2,170,343	5,430,086
2012	1	79,854	1,383,960	448,251	732,102	2,151,415	279,682	172,481	15,688	2,135,727	5,247,747
2012	2	71,142	1,244,077	383,075	680,000	2,006,644	270,229	150,654	15,680	1,990,965	4,805,821
2012	3	74,687	1,263,626	367,214	679,941	1,978,651	263,917	155,150	16,112	1,962,538	4,783,185
2012	4	69,240	1,066,637	306,169	636,268	1,893,988	240,102	153,299	15,635	1,878,352	4,365,704
2012	5	81,840	1,080,482	325,053	650,295	2,002,532	373,006	153,817	17,131	1,985,401	4,667,024
2012	6	80,930	1,058,480	323,132	678,576	2,256,110	447,305	144,849	20,013	2,236,097	4,989,382
		922,324	14,392,572	4,463,358	8,373,482	25,326,331	3,843,743	1,874,163	198,517	25,127,814	59,195,974

+ plus

Temperature Adjustment for Energy											
Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	
2011	7	1,564	58,883	18,703	(5,826)	40,454	(2,164)	(340)		40,454	111,272
2011	8	(483)	(2,325)	(16,751)	(5,170)	(61,628)	(14,758)	(296)		(61,628)	(101,411)
2011	9	(1,802)	(39,447)	(11,834)	4,118	(10,779)	(3,104)	504		(10,779)	(62,342)
2011	10	1,277	17,068	5,599	874	(7,571)	(5,150)	360		(7,571)	12,456
2011	11	1,146	(5,114)	(4,758)	(1,793)	(2,182)	(1,603)	(327)		(2,182)	(14,630)
2011	12	(8,641)	(79,459)	(14,481)	(3,053)	(28,866)	(6,045)	(580)		(28,866)	(141,125)
2012	1	(2,404)	(12,917)	(12,394)	3,672	13,345	3,190	746		13,345	(6,761)
2012	2	(1,306)	(15,381)	7,797	(3,075)	13,743	1,604	(629)		13,743	2,753
2012	3	(2,491)	(43,649)	(417)	10,636	3,622	2,485	2,159		3,622	(27,655)
2012	4	(107)	2,099	5,880	5,060	(24,928)	(4,616)	1,063		(24,928)	(15,549)
2012	5	218	3,024	3,516	1,581	7,450	(384)	360		7,450	15,764
2012	6	983	22,620	8,644	(11,923)	(155,823)	(16,546)	(546)		(155,823)	(152,591)
		(12,045)	(94,599)	(10,496)	(4,900)	(213,163)	(47,092)	2,474	-	(213,163)	(379,821)

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)											
Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	
2011	7	90,676	1,211,802	382,182	715,133	2,417,397	494,992	157,147	17,789	2,399,608	5,469,329
2011	8	88,786	1,223,899	375,753	653,558	2,419,750	332,085	155,820	20,398	2,399,352	5,249,651
2011	9	68,852	1,095,622	344,517	672,516	2,020,025	274,695	148,915	16,982	2,003,043	4,625,142
2011	10	65,056	1,136,053	350,794	722,604	1,944,398	265,452	157,058	14,712	1,929,686	4,641,416
2011	11	72,062	1,213,598	389,656	749,838	2,008,571	274,247	158,859	13,577	1,994,994	4,866,831
2011	12	72,262	1,363,941	444,041	791,799	2,156,278	295,206	165,435	14,800	2,141,477	5,288,961
2012	1	77,451	1,371,044	435,857	735,774	2,164,760	282,872	173,228	15,688	2,149,073	5,240,986
2012	2	69,836	1,228,696	390,872	676,925	2,020,387	271,833	150,025	15,680	2,004,707	4,808,574
2012	3	72,196	1,219,976	366,797	690,577	1,982,273	266,402	157,309	16,112	1,966,160	4,755,529
2012	4	69,133	1,068,736	312,049	641,328	1,869,060	235,486	154,363	15,635	1,853,424	4,350,155
2012	5	82,058	1,083,505	328,568	651,876	2,009,982	372,622	154,177	17,131	1,992,851	4,682,788
2012	6	81,913	1,081,100	331,776	666,653	2,100,287	430,759	144,303	20,013	2,080,274	4,836,791
		910,279	14,297,973	4,452,862	8,368,582	25,113,168	3,796,651	1,876,637	198,517	24,914,651	58,816,153

SE Factor	1.5477%	24.3096%	7.5708%	14.2284%		6.4551%	3.1907%	0.3375%	42.3602%	100.0000%
CAEW Factor	4.6298%	72.7221%	22.6481%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE Factor	0.0000%	0.0000%	0.0000%	21.3729%		9.6965%	4.7928%	0.5070%	63.6308%	100.0000%

PacifiCorp
Washington General Rate Case - June 2012
JAM INPUT TEMPLATE
WEST CONTROL AREA COINCIDENT PEAKS

METERED LOADS (CP)														
Month	Day	Time	Season	Count	Non-FERC					FERC		NET UT	Total	
					CA	OR	WA	E. WY	Total UT	ID	W. WY			UT
Jul-11	5	17	Summer	1	143	2,029	671	1,032	4,016	743	220	32	3,984	8,854
Jul-11	5	18	Summer	2	147	2,021	679	1,020	3,898	734	222	30	3,868	8,720
Jul-11	6	14	Summer	3	147	2,069	678	1,068	4,118	703	227	36	4,081	9,009
Jul-11	6	15	Summer	4	146	2,106	698	1,009	4,203	748	223	37	4,166	9,133
Jul-11	6	16	Summer	5	149	2,133	712	1,042	4,245	747	223	37	4,207	9,252
Jul-11	6	17												9,261
Jul-11	6	18												9,103
Jul-11	6	19												8,811
Jul-11	6	20												8,551
Jul-11	7	14												8,630
Feb-12	6	8												8,118
Feb-12	15	8	Winter	191	153	2,346	680	995	3,178	414	214	25	3,153	7,980
Feb-12	28	7	Winter	192	132	2,275	711	1,003	3,105	394	215	23	3,081	7,834
Feb-12	28	8	Winter	193	148	2,403	716	987	3,178	419	215	25	3,154	8,066
Feb-12	28	9	Winter	194	133	2,333	667	978	3,188	403	209	26	3,162	7,911
Feb-12	28	19	Winter	195	140	2,294	656	1,062	3,283	422	223	25	3,258	8,081
Feb-12	29	8	Winter	196	134	2,330	663	1,021	3,151	389	216	24	3,126	7,903
Mar-12	1	8	Winter	197	139	2,315	662	998	3,089	377	215	24	3,064	7,795
Mar-12	6	8	Winter	198	136	2,305	663	932	2,855	367	197	25	2,830	7,456
Mar-12	7	7	Winter	199	133	2,322	671	929	2,916	436	216	24	2,891	7,623
Mar-12	7	8	Winter	200	150	2,444	666	936	2,971	422	209	26	2,945	7,799
					27,235	452,793	141,243	204,957	719,891	91,535	44,646	6,032	713,859	1,682,300

Voluminous material
Rows condensed - Totals left in tact
Please see the company's electronic filing for the detail of the workpaper

plus
Adjustment for Coincident System Peaks Temperature Adjustment

Month	Day	Time	Season	Count	Non-FERC					FERC		NET UT	Total	
					CA	OR	WA	E. WY	Total UT	ID	W. WY			UT
Jul-11	5	17	Summer	1	(0)	(43)	31	(17)	45	(5)	0	-	45	11
Jul-11	5	18	Summer	2	(0)	(39)	31	(15)	47	(5)	0	-	47	(59)
Jul-11	6	14	Summer	3	(0)	(26)	3	(24)	(7)	(5)	(0)	-	(7)	(17)
Jul-11	6	15	Summer	4	(0)	(16)	2	(25)	(11)	(5)	(0)	-	(11)	(55)
Jul-11	6	16	Summer	5	0	(6)	1	(25)	(14)	(4)	(0)	-	(14)	(48)
Jul-11	6	17												(42)
Jul-11	6	18												(31)
Jul-11	6	19												(12)
Jul-11	6	20												7
Jul-11	7	14												(108)
Feb-12	6	8												(38)
Feb-12	15	8	Winter	191	(1)	(55)	11	(7)	(24)	(2)	(2)	-	(24)	(80)
Feb-12	28	7	Winter	192	(1)	4	5	(4)	(2)	0	(1)	-	(2)	1
Feb-12	28	8	Winter	193	-	-	-	(4)	(8)	0	(1)	-	(8)	(12)
Feb-12	28	9	Winter	194	(0)	(1)	4	(4)	(13)	1	(1)	-	(13)	(13)
Feb-12	28	19	Winter	195	(0)	(1)	5	(4)	(30)	1	(1)	-	(30)	(29)
Feb-12	29	8	Winter	196	0	(35)	(18)	(6)	(26)	(1)	(1)	-	(26)	(87)
Mar-12	1	8	Winter	197	(5)	-	1	12	(6)	0	2	-	(6)	3
Mar-12	6	8	Winter	198	(4)	16	(16)	20	43	2	4	-	43	66
Mar-12	7	7	Winter	199	(5)	(26)	(12)	15	6	1	2	-	6	(19)
Mar-12	7	8	Winter	200	(6)	(23)	(11)	15	7	1	3	-	7	(14)
					(880)	(6,215)	(3,221)	(335)	(4,348)	(1,124)	51	-	(4,348)	(16,072)

Voluminous material
Rows condensed - Totals left in tact
Please see the company's electronic filing for the detail of the workpaper

= equals
NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)

Month	Day	Time	Season	Count	Non-FERC					FERC		NET UT	Total	
					CA	OR	WA	E. WY	UT	ID	W. WY			UT
Jul-11	5	17	Summer	1	143	1,986	702	1,016	4,061	738	220	32	4,029	8,865
Jul-11	5	18	Summer	2	147	1,981	709	1,005	3,944	728	222	30	3,914	8,737
Jul-11	6	14	Summer	3	147	2,043	681	1,043	4,111	698	227	36	4,075	8,950
Jul-11	6	15	Summer	4	146	2,090	700	984	4,192	743	222	37	4,155	9,078
Jul-11	6	16	Summer	5	149	2,128	714	1,017	4,230	743	223	37	4,193	9,204
Jul-11	6	17												9,219
Jul-11	6	18												9,072
Jul-11	6	19												8,799
Jul-11	6	20												8,558
Jul-11	7	14												8,522
Feb-12	6	8												8,079
Feb-12	15	8	Winter	191	152	2,291	692	987	3,154	412	212	25	3,129	7,900
Feb-12	28	7	Winter	192	131	2,279	715	999	3,102	394	215	23	3,079	7,836
Feb-12	28	8	Winter	193	148	2,403	716	983	3,171	419	214	25	3,146	8,054
Feb-12	28	9	Winter	194	133	2,332	671	974	3,175	404	208	26	3,149	7,898
Feb-12	28	19	Winter	195	140	2,292	661	1,059	3,253	423	223	25	3,228	8,051
Feb-12	29	8	Winter	196	134	2,295	645	1,015	3,125	388	214	24	3,101	7,815
Mar-12	1	8	Winter	197	133	2,315	663	1,010	3,083	377	217	24	3,059	7,798
Mar-12	6	8	Winter	198	133	2,321	647	951	2,898	369	202	25	2,874	7,522
Mar-12	7	7	Winter	199	128	2,296	659	944	2,921	437	219	24	2,897	7,604
Mar-12	7	8	Winter	200	144	2,421	654	951	2,978	424	212	26	2,952	7,785
					26,355	446,578	138,023	204,623	715,543	90,410	44,896	6,032	709,511	1,666,228

Voluminous material
Rows condensed - Totals left in tact
Please see the company's electronic filing for the detail of the workpaper

CACW	4.3138%	73.0949%	22.5913%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CACE	0.0000%	0.0000%	0.0000%	19.3905%	8.5675%	4.2355%	0.5716%	67.2349%	100.0000%	
CAGW	4.5097%	72.8638%	22.6265%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
CAGE	0.0000%	0.0000%	0.0000%	20.6196%	9.2674%	4.5811%	0.5316%	65.0003%	100.0000%	



PacifiCorp
Washington General Rate Case - June 2012

TOTAL GROSS PLANT (LESS SO FACTOR)
SO
SYSTEM OVERHEAD FACTOR (SO)

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
TOTAL GROSS PLANT (LESS SO FACTOR)	21,968,856,290	450,765,887	5,319,706,512	1,505,070,510	0	2,841,126,101	9,827,291,117	1,347,594,517	618,749,654	58,552,192		
SO	100.0000%	2.0518%	24.2148%	6.8509%	0.0000%	12.9325%	44.7328%	6.1341%	2.8165%	0.2665%		
SYSTEM OVERHEAD FACTOR (SO)												

GROSS PLANT:
PRODUCTION PLANT
TRANSMISSION PLANT
DISTRIBUTION PLANT
GENERAL PLANT
INTANGIBLE PLANT

PRODUCTION PLANT	10,311,125,355	139,858,229	2,259,702,631	701,706,132	0	1,485,613,460	4,686,506,971	668,133,954	330,276,329	38,327,549		
TRANSMISSION PLANT	4,500,576,016	54,124,408	874,493,565	271,558,604	0	680,516,115	2,145,305,116	305,847,098	151,188,244	17,544,866		
DISTRIBUTION PLANT	5,664,711,207	224,709,964	1,752,290,408	405,558,845	0	492,394,117	2,407,897,338	282,695,976	99,164,560	0		
GENERAL PLANT	1,291,363,523	22,827,966	273,682,214	77,894,214	0	189,480,688	590,269,241	93,451,984	40,803,746	2,953,450		
INTANGIBLE PLANT	841,439,298	22,384,162	314,599,135	92,225,256	0	74,936,263	293,763,201	36,745,848	15,352,387	1,433,036		

TOTAL GROSS PLANT
GPS
GROSS PLANT-SYSTEM FACTOR

TOTAL GROSS PLANT	22,609,215,399	463,904,829	5,474,767,953	1,548,941,051	0	2,923,940,652	10,113,741,868	1,386,874,869	636,785,276	60,258,901		
GPS												
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.0518%	24.2148%	6.8509%	0.0000%	12.9325%	44.7328%	6.1341%	2.8165%	0.2665%		

ACCUMULATED DEPRECIATION AND AMORTIZATION
PRODUCTION PLANT
TRANSMISSION PLANT
DISTRIBUTION PLANT
GENERAL PLANT
INTANGIBLE PLANT

PRODUCTION PLANT	(3,192,275,153)	(49,049,403)	(792,488,832)	(246,092,708)	0	(433,969,514)	(1,368,025,480)	(195,046,626)	(96,415,110)	(11,187,481)		
TRANSMISSION PLANT	(1,224,280,573)	(21,574,045)	(346,573,364)	(108,242,630)	0	(153,795,365)	(464,841,816)	(69,120,040)	(34,166,066)	(3,965,245)		
DISTRIBUTION PLANT	(2,166,741,316)	(101,754,311)	(793,165,429)	(179,386,990)	0	(189,818,249)	(744,715,652)	(119,763,608)	(38,137,077)	0		
GENERAL PLANT	(501,493,185)	(8,605,613)	(83,234,645)	(31,019,900)	0	(80,559,267)	(233,725,441)	(36,379,302)	(16,674,873)	(1,294,143)		
INTANGIBLE PLANT	(455,975,237)	(10,588,644)	(137,041,397)	(38,197,549)	0	(47,534,296)	(188,303,152)	(23,745,066)	(9,702,240)	(666,983)		
	(7,540,769,463)	(191,572,016)	(2,164,503,667)	(602,939,777)	0	(905,676,691)	(3,019,611,543)	(444,054,641)	(195,097,366)	(17,313,762)		

NET PLANT
SNP
SYSTEM NET PLANT FACTOR (SNP)

NET PLANT	15,068,445,936	272,332,812	3,310,264,286	946,001,275	0	2,018,263,961	7,094,130,325	942,820,228	441,887,910	42,845,138		
SNP												
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.8073%	21.9682%	6.2780%	0.0000%	13.3940%	47.0794%	6.2569%	2.9312%	0.2850%		

DISTRIBUTION:
DISTRIBUTION PLANT - PACIFIC
LESS ACCUMULATED DEPRECIATION

DISTRIBUTION PLANT - PACIFIC	2,874,953,333	224,709,964	1,752,290,408	405,558,845	0	492,394,117	0	0	0	0		
LESS ACCUMULATED DEPRECIATION	(1,264,124,979)	(101,754,311)	(793,165,429)	(179,386,990)	0	(189,818,249)	0	0	0	0		
	1,610,828,354	122,955,653	959,124,978	226,171,855	0	302,575,868	0	0	0	0		

DNDPP
DIVISION NET PLANT DISTRIBUTION PACIFIC

DNDPP	100.0000%	7.6331%	59.5423%	14.0407%	0.0000%	18.7839%	0.0000%	0.0000%	0.0000%	0.0000%		
DIVISION NET PLANT DISTRIBUTION PACIFIC												

DISTRIBUTION PLANT - UTAH
LESS ACCUMULATED DEPRECIATION

DISTRIBUTION PLANT - UTAH	2,789,757,874	0	0	0	0	0	2,407,897,338	282,695,976	99,164,560	0		
LESS ACCUMULATED DEPRECIATION	(902,616,337)	0	0	0	0	0	(744,715,652)	(119,763,608)	(38,137,077)	0		
	1,887,141,537	0	0	0	0	0	1,663,181,686	162,932,368	61,027,483	0		

DNDPU
DIVISION NET PLANT DISTRIBUTION UTAH

DNDPU	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.1323%	8.6338%	3.2338%	0.0000%		
DIVISION NET PLANT DISTRIBUTION UTAH												

TOTAL NET DISTRIBUTION PLANT
DNDP & SNP
SYSTEM NET PLANT DISTRIBUTION

TOTAL NET DISTRIBUTION PLANT	3,487,969,891	122,955,653	959,124,978	226,171,855	0	302,575,868	1,663,181,686	162,932,368	61,027,483	0		
DNDP & SNP												
SYSTEM NET PLANT DISTRIBUTION	100.0000%	3.5151%	27.4195%	6.4658%	0.0000%	8.6500%	47.5471%	4.6579%	1.7447%	0.0000%		

Jin Bridger Plant Allocation:
West Control Area
East Control Area

99.43%
0.57%

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

JBG	4.4842%	72.4503%	22.4681%	0.0000%	0.1170%	0.3689%	0.0526%	0.0260%	0.0030%
JBE	4.6036%	72.3084%	22.5195%	0.0000%	0.1213%	0.3611%	0.0550%	0.0272%	0.0029%

TRANSMISSION:

TRANSMISSION PLANT

JBG	52,219,678	2,341,612	37,833,307	11,748,432	0	61,102	182,614	27,462	13,575	1,575
DGU	0	0	0	0	0	0	0	0	0	0
CAGW	1,146,616,458	51,709,591	835,469,355	259,439,512	0	0	0	0	0	0
CAGE	3,297,154,490	0	0	0	0	679,860,531	2,143,160,982	305,561,793	151,044,776	17,526,408
SG	4,585,390	73,205	1,190,903	368,660	0	594,483	1,951,520	257,843	129,893	16,882
	4,500,576,016	54,124,408	874,493,565	271,556,604	0	680,516,115	2,145,305,116	305,847,098	151,188,244	17,544,866

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0	0
JBG	(43,471,174)	(1,949,315)	(31,494,991)	(9,780,185)	0	(50,865)	(160,345)	(22,861)	(11,301)	(1,311)
CAGW	(434,651,479)	(19,601,682)	(316,703,423)	(98,346,374)	0	0	0	0	0	0
CAGE	(744,714,864)	0	0	0	0	(153,557,331)	(484,067,047)	(69,015,968)	(34,115,869)	(3,966,619)
SG	(1,443,056)	(23,048)	(374,949)	(118,071)	0	(187,170)	(614,426)	(81,180)	(40,896)	(5,315)
	(1,224,280,573)	(21,574,045)	(348,573,364)	(108,242,630)	0	(155,795,365)	(484,841,818)	(69,120,040)	(34,166,066)	(3,965,245)
	3,276,295,443	32,550,363	525,920,201	163,313,974	0	526,720,750	1,660,463,299	236,727,058	117,020,179	13,579,621

TOTAL NET TRANSMISSION PLANT

SNPT

SYSTEM NET PLANT TRANSMISSION

WRG	100.0000%	0.9935%	16.0523%	4.9847%	0.0000%	16.0767%	50.6811%	7.2254%	3.5717%	0.4145%
WRE	100.0000%	0.9935%	16.0523%	4.9847%	0.0000%	16.0770%	50.6804%	7.2256%	3.5718%	0.4145%
	100.0000%	1.0200%	16.0210%	4.9895%	0.0000%	16.6644%	49.6126%	7.5603%	3.7370%	0.3653%

Total Electric Billings

CN

Customer System factor - CN

	1,905,253	47,054	577,771	132,036	0	125,939	932,854	73,480	16,119	0
	2.4697%	0.1200%	30.3252%	6.9301%	0.0000%	6.6101%	48.9622%	3.8567%	0.8460%	0.0000%

CIAC

Contributions in Aid of Construction

Oregon	27.4	27.4165%
Washington - Other	6.5	6.4658%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	4.7	4.6579%
Montana	-	0.0000%
Wyoming PPL	8.7	8.6500%
Wyoming UPL	1.7	1.7447%
California	3.5	3.5151%
Utah	47.5	47.5471%
Total	100	100.0000%



PacifiCorp
Washington General Rate Case - June 2012

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Account 904 Balance	15,324,186	578,402	7,382,046	2,136,133	0	813,753	3,719,162	692,410	2,281	0	0	0
BADDEBT	100.0000%	3.7744%	48.1725%	13.9396%	0.0000%	5.3103%	24.2699%	4.5184%	0.0149%	0.0000%	0	0
Account 182.22												
Pre-merger	17,094,202	770,905	12,455,479	3,867,818	0	0	0	0	0	0	0	0
(108) CAGW	(8,434,030)	(380,353)	(6,145,352)	(1,908,325)	0	0	0	0	0	0	0	0
Post-merger	3,465,613	157,192	2,539,749	785,672	0	0	0	0	0	0	0	0
(108) CAGW	(240,609)	(10,851)	(175,317)	(54,441)	0	0	0	0	0	0	0	0
(107) CAGW	1,778,549	80,208	1,295,918	402,423	0	0	0	0	0	0	0	0
(120) CAEW	1,875,759	91,475	1,436,813	447,471	0	0	0	0	0	0	0	0
(228) CAGW	7,220,849	325,642	5,261,382	1,633,825	0	0	0	0	0	0	0	0
(228) CAGW	1,472,376	66,400	1,072,829	333,147	0	0	0	0	0	0	0	0
(228) SNNP	3,531,000	159,239	2,572,819	798,941	0	0	0	0	0	0	0	0
(228) CAEW	1,743,025	80,699	1,267,564	394,761	0	0	0	0	0	0	0	0
Total Acct 182.22	29,626,734	1,340,557	21,581,885	6,704,292	0	0	0	0	0	0	0	0
Revised Study	112,680	5,082	82,103	25,496	0	0	0	0	0	0	0	0
(228) CAEW	941,950	43,611	685,006	213,333	0	0	0	0	0	0	0	0
December 1993 Adj.	1,054,630	48,692	767,109	238,829	0	0	0	0	0	0	0	0
Adjusted Acct 182.22	30,681,364	1,389,249	22,348,993	6,943,121	0	0	0	0	0	0	0	0
TROJP	100.0000%	4.5280%	72.8422%	22.6298%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0
Trojan Plant Allocator												
Account 228.42												
Plant - Premerger	7,220,849	325,642	5,261,382	1,633,825	0	0	0	0	0	0	0	0
- Postmerger	1,472,376	66,400	1,072,829	333,147	0	0	0	0	0	0	0	0
Storage Facility	1,743,025	80,699	1,267,564	394,761	0	0	0	0	0	0	0	0
Transition Costs	3,531,000	159,239	2,572,819	798,941	0	0	0	0	0	0	0	0
Total Acct 228.42	13,967,250	631,981	10,174,594	3,160,675	0	0	0	0	0	0	0	0
Transition Costs	112,680	5,082	82,103	25,496	0	0	0	0	0	0	0	0
Storage Facility	941,950	43,611	685,006	213,333	0	0	0	0	0	0	0	0
December 1993 Adj.	1,054,630	48,692	767,109	238,829	0	0	0	0	0	0	0	0
Adjusted Acct 228.42	15,021,880	680,673	10,941,703	3,399,504	0	0	0	0	0	0	0	0
TROJD	100.0000%	4.5312%	72.8384%	22.6303%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0
DITEXP:												
Pre-Merger - PPL	(1,056,402)	(60,295)	(417,111)	(228,745)	0	(260,185)	(60,066)	0	0	0	0	0
Prod / Hydro	(699,861)	(26,627)	(376,521)	(102,071)	0	(164,842)	(29,800)	0	0	0	0	0
Transmission	(3,922,740)	(223,715)	(2,572,335)	(355,880)	0	(765,750)	0	0	0	0	0	0
Distribution	54,047	65	34,466	85	0	12,227	6,994	6	157	17	0	0
General	721	12	187	57	0	101	287	41	24	2	0	0
Mining	3,387,251	0	0	0	0	0	0	0	0	0	0	3,387,251
Mails	(388)	0	(39)	(349)	0	0	0	0	0	0	0	0
Non Utility	(2,237,372)	(310,620)	(3,336,323)	(686,903)	0	(1,178,449)	(112,575)	47	181	19	0	3,387,251
Total PPL												

PacifiCorp
Washington General Rate Case - June 2012

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pre-Merger - UPL												
Prod / Hydro	(4,823,188)	0	0	0	0	0	(3,707,663)	(809,239)	(270,040)	(36,226)	0	0
Transmission	(2,083,110)	0	0	0	0	0	(1,709,957)	(267,589)	(92,917)	(12,647)	0	0
Distribution	(5,457,960)	15	134	31	0	30	(4,681,868)	(536,073)	(240,273)	0	0	0
General	(59,061)	(539)	(349)	(1,669)	0	(324)	(86,257)	21,820	9,908	349	0	0
Mining	1,919	32	496	152	0	269	791	109	63	7	0	0
Total UPL	(12,421,390)	(492)	281	(1,486)	0	(25)	(10,186,954)	(1,590,928)	(593,259)	(48,517)	0	0
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	22,041,634	372,893	6,013,248	1,918,172	0	2,758,678	9,105,628	1,157,513	630,019	80,682	0	0
Cholla Unit 4	3,422,708	57,985	973,127	0	0	442,538	1,960,837	181,116	100,392	12,175	0	294,698
Gadsby Unit 4, 5 & 6	1,465,964	23,515	374,158	0	0	155,202	685,807	65,398	27,891	6,637	0	127,356
Hydro-PP&L	77,410	(631)	3,732	9,340	0	3,953	47,208	8,102	4,933	673	0	0
Hydro-UPL	308,559	5,214	85,691	26,009	0	36,973	128,143	15,816	8,580	1,133	0	0
Transmission	13,008,951	164,063	3,876,777	1,066,791	0	1,709,461	5,212,884	566,921	343,357	48,697	0	0
Distribution	87,154,330	2,855,544	24,981,969	5,828,589	0	6,355,775	41,301,473	4,318,893	1,511,951	0	156	(1,809)
General/Intangibles	3,104,242	59,632	837,050	28,411	0	537,549	1,313,022	203,416	112,613	16,158	0	0
Mining	(979,619)	(8,749)	(362,296)	(32,229)	0	(172,141)	(340,946)	(18,572)	(21,211)	(3,475)	0	0
WCA - CAEE 2007+	7,799,227	107,703	2,029,405	0	0	1,100,841	3,264,010	370,239	257,954	26,738	0	642,337
WCA - CAGE 2007+	564,417,289	9,731,268	154,878,752	0	0	70,704,915	234,453,239	28,187,740	15,669,571	2,071,777	0	48,700,007
WCA - CAGW 2007+	50,474,433	867,789	13,963,087	11,222,486	0	6,374,172	20,968,748	2,585,361	1,409,898	186,894	0	(7,125,002)
WCA_CAGW 2007+ -Marengo	0	0	0	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ - Goodnoe	0	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	23,000,572	556,083	7,031,086	2,028,958	0	2,756,159	8,726,628	1,269,523	545,788	32,115	0	54,232
WCA - JBG 2007+	16,188,410	291,165	4,501,126	3,398,213	0	2,054,780	6,025,260	817,511	459,101	60,206	0	(2,205,942)
Oregon Extra Book Depreciation	(4,112,460)	0	(4,112,460)	0	0	0	0	0	0	0	0	0
Non Utility	26,426	0	0	0	0	0	0	0	0	0	0	26,426
Total Post Merger	787,409,056	15,103,064	215,054,452	25,483,720	0	94,819,956	333,076,941	38,729,977	21,077,837	2,540,410	0	40,512,699
Total Deferred Taxes	772,750,304	14,791,952	211,718,410	24,805,331	0	93,641,482	322,777,412	38,139,096	20,484,759	2,491,912	0	43,899,950
Percentage of Total (DITEXP)	100.0000%	1.9142%	27.3960%	3.2100%	0.0000%	12.1179%	41.7699%	4.9355%	2.6509%	0.3225%	0.0000%	5.6810%
DITBAL:												
Pre-Merger - PPL												
Prod / Hydro	53,689,800	1,871,034	26,705,097	7,506,848	0	12,563,040	2,043,681	0	0	0	0	0
Transmission	20,238,170	771,423	10,997,018	3,011,415	0	4,569,676	888,638	0	0	0	0	0
Distribution	35,045,821	3,211,925	20,475,343	5,107,717	0	6,254,236	0	0	0	0	0	0
General	(490,246)	253	(319,028)	339	0	(115,023)	(55,274)	19	(1,366)	(166)	0	0
Mining	2,565	42	656	201	0	363	1,059	151	84	9	0	0
Melin	2,797,133	0	0	0	0	0	0	0	0	0	0	2,797,133
Non Utility	(6)	0	(26)	0	0	0	0	0	0	0	0	20
Total PPL	111,286,237	5,854,277	60,859,060	15,626,620	0	23,272,262	2,876,104	170	(1,282)	(157)	0	2,797,153
Pre-Merger - UPL												
Prod / Hydro	84,854,158	0	0	0	0	0	66,335,521	13,378,683	4,529,501	612,453	0	0
Transmission	48,065,539	0	0	0	0	0	40,331,079	5,608,769	1,872,501	253,190	0	0
Distribution	40,487,841	0	0	0	0	0	32,685,788	5,698,143	2,112,900	0	0	0
General	(780,617)	439	(62,828)	1,348	0	(32,110)	(163,814)	(350,897)	(147,285)	(5,472)	0	0
Mining	6,820	112	1,744	595	0	965	2,815	402	224	23	0	0
Total UPL	172,643,741	551	(61,082)	1,883	0	(31,145)	139,189,399	24,336,100	8,367,841	860,194	0	0

PacifiCorp
Washington General Rate Case - June 2012

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	507,962,754	9,365,241	147,615,571	40,667,526	64,464,443	64,464,443	205,415,292	27,165,854	11,433,705	1,812,122		0
Cholla Unit 4	7,451,084	870,918	0	0	785,180	785,180	2,443,553	(19,260)	508,705	8,921		2,810,092
Gadsby Unit 4, 5 & 6	3,825,269	64,064	971,640	0	463,409	463,409	1,684,970	214,042	99,221	15,633		312,280
Hydro-PPL	40,236,191	784,237	12,141,725	3,318,554	5,149,716	5,149,716	15,846,598	2,025,604	844,476	127,281		0
Hydro-UPL	10,576,392	227,921	3,273,654	937,478	1,284,644	1,284,644	4,092,701	525,220	205,347	29,427		0
Transmission	254,820,997	5,002,850	75,251,825	20,473,418	31,502,820	31,502,820	102,896,643	13,636,442	5,243,524	813,475		0
Distribution	676,541,364	26,295,076	195,972,990	42,632,659	50,383,025	50,383,025	316,158,735	34,666,209	10,446,316	202,003		6,354
General Intangibles	116,309,727	2,775,200	37,202,758	8,935,715	14,218,474	14,218,474	43,998,899	6,547,449	2,429,221	0		8
Mining	11,012,728	174,269	3,287,688	791,546	1,657,686	1,657,686	4,196,092	601,973	262,921	40,553		0
WCA - CAEE 2007+	23,518,375	337,896	6,166,073	0	3,449,967	3,449,967	9,488,596	1,286,451	776,515	84,987		1,927,950
WCA - CAGE 2007+	1,124,800,110	19,222,804	301,430,721	0	145,832,431	145,832,431	466,822,011	60,848,039	32,058,002	4,228,890		84,256,212
WCA - CAGW 2007+	296,423,053	5,082,945	82,404,099	63,302,334	38,814,168	38,814,168	124,066,890	16,361,657	8,165,201	1,140,549		(42,915,590)
WCA_CAGW 2007+ -Marango	0	0	0	0	0	0	0	0	0	0		0
WCA_CAGW 2007+ -Goodnoe	0	0	0	0	0	0	0	0	0	0		0
WCA - General 2007+	106,944,155	2,427,916	32,068,288	7,210,510	13,239,138	13,239,138	42,892,496	5,768,496	2,709,420	239,451		588,430
WCA - JBG 2007+	62,297,966	1,062,713	17,075,000	12,929,566	8,193,051	8,193,051	26,161,816	3,361,481	1,801,133	237,822		(8,545,006)
OREGON EXTRA BOOK DEPR	(15,622,848)	0	(15,622,848)	0	0	0	0	0	0	0		0
Non Utility	(897,137)	0	0	0	0	0	0	0	0	0		(897,137)
Total Post Merger	3,226,201,780	72,906,047	900,110,112	201,199,896	0	379,398,152	1,365,969,292	173,109,857	76,983,707	8,982,114	0	47,543,603

TOTAL DEFERRED TAXES	3,510,131,758	78,760,975	960,888,090	216,828,399	0	402,639,299	1,508,035,795	197,446,127	85,350,266	9,842,151	0	50,340,756
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Percentage of Total (DITBAL) 100.0000% 2.2438% 27.3747% 6.1772% 0.0000% 11.4708% 42.9624% 5.6250% 2.4315% 0.2804% 0.0000% 1.4342%

TAXDEPR

Total Schedule M Differences (PowerTax)	1,484,826,558	31,478,109	391,894,762	86,081,909	0	175,041,511	638,786,668	80,574,716	40,648,041	4,122,361	0	36,198,481
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TOTAL	1,484,826,558	31,478,109	391,894,762	86,081,909	0	175,041,511	638,786,668	80,574,716	40,648,041	4,122,361	0	36,198,481
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TAXDEPR Factor 100.0000% 2.1200% 26.3933% 5.7974% 0.0000% 11.7887% 43.0210% 5.4265% 2.7376% 0.2776% 0.0000% 2.4379%

SCHMD

Depreciation Expense :	136,507,425	1,175,791	18,997,196	5,899,227	0	22,771,314	71,783,241	10,234,516	5,059,108	587,031	0	0
Steam	0	0	0	0	0	0	0	0	0	0	0	0
Nuclear	0	0	0	0	0	0	0	0	0	0	0	0
Hydro	21,828,493	754,423	12,189,183	3,785,125	0	1,051,551	3,314,861	472,617	233,623	27,108	0	0
Other	115,749,949	1,928,883	31,164,870	9,677,672	0	15,047,890	47,436,274	6,763,240	3,343,193	387,926	0	0
Transmission	85,469,125	1,067,228	17,243,292	5,354,585	0	12,743,517	40,173,397	5,727,386	2,831,193	328,547	0	0
Distribution	153,055,790	6,493,869	49,849,943	12,638,754	0	14,097,938	59,875,564	7,269,660	2,830,061	0	0	0
General	36,891,768	705,428	9,673,981	3,039,824	0	5,253,419	14,875,285	2,237,367	1,039,853	66,612	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step 1 Adjustment	0	0	0	0	0	0	0	0	0	0	0	0

Total Depreciation Expense : 549,502,550 12,125,923 139,118,466 40,395,166 0 70,965,630 237,459,622 32,704,767 15,337,032 1,387,224 0 0

SCHWDEXP

100.0000% 2.2067% 25.3172% 7.3512% 0.0000% 12.9145% 43.2134% 5.9517% 2.7911% 0.2543% 0.0000% 0.0000%

PacifiCorp
Washington General Rate Case June 2012
Historical Rate Base - AMA Method

PacificCorp
 Washington General Rate Case - June 2012
 Historical Rate Base - AMA Method

Description of Account Summary:

Rate Base:	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	AMA Rate Base June 11 - June 12
Electric Plant in Service	1,530,021	1,533,565	1,537,740	1,535,889	1,533,980	1,540,627	1,555,524	1,558,048	1,558,353	1,559,979	1,561,747	1,564,403	1,568,653	1,548,941
Plant Held for Future Use	38	38	38	39	41	42	44	45	45	46	48	50	52	44
Misc Deferred Debits	19,495	18,245	18,066	18,808	18,536	18,219	18,004	17,766	17,593	17,350	17,116	16,818	16,550	18,045
Electric Plant Acq Adj														
Nuclear Fuel														
Prepayments	1,959	1,393	1,181	1,521	1,777	2,676	2,760	2,283	2,328	2,000	1,826	1,507	1,196	1,897
Fuel Stock	8,532	6,819	6,213	5,482	4,338	4,281	5,141	4,708	5,554	6,089	6,189	6,730	6,529	5,795
Material & Supplies	7,441	7,439	7,330	7,262	7,176	7,315	7,310	7,679	7,739	7,546	7,546	7,314	7,177	7,434
Working Capital	3,287	3,234	3,192	3,258	3,309	3,353	3,380	3,323	3,332	3,302	3,241	3,200	3,528	3,528
Weatherization Loans	1,974	1,871	1,967	1,965	1,963	1,960	1,958	1,952	1,952	1,952	1,946	1,945	1,945	1,958
Miscellaneous Rate Base														
Total Electric Plant	1,572,147	1,573,865	1,576,736	1,574,223	1,571,121	1,576,684	1,594,102	1,594,882	1,596,634	1,598,519	1,599,659	1,602,056	1,605,830	1,587,611
Rate Base Deductions:														
Accum Prov For Depr	(552,846)	(556,114)	(559,998)	(556,769)	(557,559)	(560,436)	(559,605)	(562,689)	(565,784)	(564,851)	(567,745)	(570,941)	(572,432)	(562,031)
Accum Prov For Amort	(38,577)	(38,569)	(38,247)	(38,646)	(40,028)	(40,340)	(40,756)	(41,253)	(41,718)	(42,171)	(42,521)	(42,934)	(43,374)	(40,863)
Accum Def Income Taxes	(199,123)	(199,123)	(199,123)	(207,659)	(207,659)	(207,659)	(208,177)	(208,177)	(208,177)	(212,974)	(212,974)	(212,974)	(218,174)	(207,777)
Unamortized ITC	(638)	(638)	(638)	(638)	(638)	(638)	(628)	(628)	(628)	(628)	(628)	(628)	(628)	(647)
Customer Adv for Const	12	12	13	15	17	17	17	17	17	17	17	17	13	16
Customer Service Deposits														
Misc. Rate Base Deductions	(2,770)	(3,270)	(3,208)	(3,043)	(3,122)	(2,951)	(2,776)	(2,632)	(2,562)	(2,579)	(2,614)	(2,739)	(3,016)	(2,871)
Total Rate Base Deductions	(793,943)	(798,181)	(801,302)	(807,705)	(808,814)	(811,952)	(812,068)	(815,283)	(818,752)	(823,032)	(826,310)	(830,042)	(837,401)	(814,092)
Total Rate Base	778,204	775,684	775,434	766,517	762,306	764,732	782,034	778,599	777,882	775,487	773,349	772,014	768,429	773,519
Land and Land Rights														
P														
DGP														
DGU														
SG														
P														
CAOW														
P														
CAGE														
P														
JBG														
S														
P														
CAGE														
311														
Structures and Improvements														
P														
DGP														
DGU														
P														
SG														
P														
CAOW														
P														
CAGE														
P														
JBG														
P														
CAGE														
312														
Boiler Plant Equipment														
P														
DGP														
DGU														
P														
SG														
P														
CAOW														
P														
CAGE														
P														
JBG														
P														
CAGE														
314														
Turbogenerator Units														
P														
DGP														
DGU														
P														
SG														
P														
CAOW														
P														
CAGE														
P														
JBG														
P														
CAGE														

PacificCorp
Washington General Rate Case - June 2012
Historical Rate Base - AMA Method

Description of Account Summary:		Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	AMA Rate Base June 11 - June '12
315	Accessory Electric Equipment														
	P														
	DGP														
	DGU														
	SG														
	P	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988
	CAGW														
	P														
	CAGE														
	P	13,097	13,227	13,242	13,247	13,216	13,227	13,225	13,225	13,241	13,234	13,234	13,232	13,336	13,231
	JBG														
	P														
	CAGE														
	P	16,080	16,225	16,240	16,246	16,215	16,226	16,224	16,224	16,240	16,233	16,233	16,230	16,334	16,229
		1,344	1,343	1,336	1,336	1,336	1,336	1,336	1,336	1,375	1,375	1,374	1,366	1,366	1,350
316	Misc Power Plant Equipment														
	P														
	DGP														
	DGU														
	SG														
	P	489	489	489	489	489	489	489	489	489	489	489	489	489	489
	CAGW														
	P														
	CAGE														
	P	845	845	838	838	838	838	838	838	876	876	876	867	867	852
	JBG														
	P														
	CAGE														
	P	1,344	1,343	1,336	1,336	1,336	1,336	1,336	1,336	1,375	1,375	1,374	1,366	1,366	1,350
317	Steam Plant ARC														
	P														
	S														
SP	Unclassified Steam Plant - Account 300														
	P	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(3)
	CAGW														
	P	822	829	1,784	117	71	1,367	1,615	358	248	1,291	272	1,741	197	834
	CAGE														
	P	817	824	1,779	117	71	1,367	1,636	351	242	1,281	272	1,741	197	831
	SG														
	P	285,898	287,881	300,445	285,551	285,481	286,241	286,338	284,376	295,550	296,548	295,610	287,194	298,677	286,635
		237,947	239,367	240,792	237,371	237,302	237,210	237,119	237,152	237,446	237,369	237,485	237,609	240,636	237,962
	JBG														
	P														
	JBE														
	SG	822	829	1,784	117	71	1,367	1,615	358	248	1,291	272	1,741	197	834
	CAGW														
	P	57,230	57,865	57,870	58,064	58,108	57,663	57,684	57,867	57,855	57,858	57,853	57,843	57,844	57,840
	CAGE														
	P	285,898	287,881	300,445	285,551	285,481	286,241	286,338	284,376	295,550	296,548	295,610	287,194	298,677	286,635
320	Total Steam Production Plant by Factor														
	P														
	DGP														
	SG														
	P														
321	Structures and Improvements														
	P														
	DGP														
	SG														
322	Reactor Plant Equipment														
	P														
	DGP														
	SG														
323	Turbogenerator Units														
	P														
	DGP														
	SG														
324	Land and Land Rights														
	P														
	DGP														
	SG														

PacificCorp
Washington General Rate Case - June 2012
Historical Rate Base - AMA Method

Description of Account Summary:		Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	AMA Rate Base June '11 - June '12
335	Misc. Power Plant Equipment														
	P														
	CAGW														
	CAGE														
		11,107	11,127	11,179	11,253	11,569	11,584	12,319	12,485	12,500	12,478	12,479	12,495	12,476	11,938
	DGP														
	DGU														
	CAGW	484	484	482	484	484	484	484	484	484	483	482	482	482	482
	CAGE														
	CAGW														
	CAGE														
		484	484	482	484	484	484	484	484	484	483	482	482	482	482
338	Roads, Railroads & Bridges														
	P														
	DGP														
	DGU														
	CAGW	3,341	3,341	3,341	3,344	3,344	3,345	3,407	3,415	3,415	3,412	3,412	3,412	3,412	3,380
	CAGE														
	CAGW														
	CAGE														
		3,341	3,341	3,341	3,344	3,344	3,345	3,407	3,415	3,415	3,412	3,412	3,412	3,412	3,380
337	Hydro Plant ARO														
	P														
	S														
HP	Unclassified Hydro Plant - Acct 300														
	P														
	DGP														
	DGU														
	CAGW														
	CAGE														
	DGP														
	DGU														
	CAGW														
	CAGE														
		118,386	118,497	118,551	118,643	117,738	120,364	130,130	130,473	130,537	130,435	131,201	131,223	132,384	125,265
	S														
	DGP														
	DGU														
	CAGW														
	CAGE														
	DGP														
	DGU														
	CAGW														
	CAGE														
		118,386	118,497	118,551	118,643	117,738	120,364	130,130	130,473	130,537	130,435	131,201	131,223	132,384	125,265
340	Land and Land Rights														
	P														
	DGP														
	DGU														
	CAGW	637	637	637	637	637	637	637	637	637	637	637	637	637	637
	CAGE														
	CAGW														
	CAGE														
		637	637	637	637	637	637	637	637	637	637	637	637	637	637
341	Structures and Improvements														
	P														
	DGP														
	DGU														
	CAGW	12,825	12,825	12,825	12,825	12,825	12,825	12,825	12,828	12,828	12,828	12,828	12,828	12,828	12,827
	CAGE														
	CAGW														
	CAGE														
		12,825	12,825	12,825	12,825	12,825	12,825	12,825	12,828	12,828	12,828	12,828	12,828	12,828	12,827
342	Fuel Holders, Producers & Accessories														
	P														
	DGP														
	DGU														
	CAGW														
	CAGE														

PacificCorp
Washington General Rate Case - June 2012
Historical Rate Base - AMA Method

Description of Account Summary:		Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	AMA Rate Base June 11 - June 12
359	Roads and Trails														
	T	68	68	68	68	68	68	68	68	68	68	68	68	68	68
	CAGW														
	CAGE														
	SG														
	T														
	T	1,523	1,523	1,525	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,521
	CAGW														
	CAGE														
	SG														
	T	1,524	1,524	1,528	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522
	T	187	187	219	65	12	31	36	32	33	3				52
	CAGW														
	CAGE														
	SG														
	T	1,026	413	386	843	915	723	421	303	289	(103)	(115)	(285)	70	361
	CAGW														
	CAGE														
	SG														
	T	1,026	600	605	908	927	765	457	334	333	(100)	(115)	(285)	70	413
	CAGW														
	CAGE														
	SG														
TP	Unclassified Trans Plant - Acct 300														
	T	269,032	269,081	269,653	269,912	270,549	271,773	272,068	272,428	272,743	272,761	272,945	273,064	274,281	271,557
	CAGW														
	CAGE														
	SG														
	T	11,764	11,784	11,767	11,883	11,917	11,914	11,646	11,670	11,670	11,657	11,672	11,672	11,671	11,748
	CAGW														
	CAGE														
	SG														
	T	256,596	256,439	257,444	257,701	258,357	259,565	260,116	260,458	260,771	260,822	261,004	261,123	262,351	259,440
	CAGW														
	CAGE														
	SG														
	T	269,032	269,081	269,653	269,912	270,549	271,773	272,068	272,428	272,743	272,761	272,945	273,064	274,281	271,557
	CAGW														
	CAGE														
	SG														
	T	1,505	1,505	1,505	1,505	1,505	1,506	1,506	1,507	1,508	1,508	1,508	1,508	1,510	1,507
	CAGW														
	CAGE														
	SG														
	T	1,505	1,505	1,505	1,505	1,505	1,506	1,506	1,507	1,508	1,508	1,508	1,508	1,510	1,507
	CAGW														
	CAGE														
	SG														
	T	2,241	2,241	2,241	2,241	2,241	2,241	2,241	2,241	2,241	2,241	2,241	2,241	2,241	2,241
	CAGW														
	CAGE														
	SG														
	T	47,055	47,041	47,149	47,163	47,145	47,213	47,206	47,206	47,223	47,427	47,512	47,535	47,592	47,263
	CAGW														
	CAGE														
	SG														
	T	47,055	47,041	47,149	47,163	47,145	47,213	47,206	47,206	47,223	47,427	47,512	47,535	47,592	47,263
	CAGW														
	CAGE														
	SG														
	T	57,266	57,383	57,479	57,498	57,551	57,818	57,844	57,984	58,151	58,532	58,581	58,622	58,634	57,950
	CAGW														
	CAGE														
	SG														
	T	15,852	15,862	15,861	15,885	15,926	15,946	15,992	16,131	16,240	16,239	16,245	16,254	16,365	16,056
	CAGW														
	CAGE														
	SG														
	T	21,517	21,562	21,519	21,552	21,637	21,711	21,912	22,158	22,680	22,692	22,702	22,726	22,765	22,085
	CAGW														
	CAGE														
	SG														
	T	21,517	21,562	21,519	21,552	21,637	21,711	21,912	22,158	22,680	22,692	22,702	22,726	22,765	22,085
	CAGW														
	CAGE														
	SG														
368	Line Transformers														

Description of Account Summary		Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	AMA Rate Base June '11 - June '12
368	DPW S	96,600	96,820	97,196	97,386	97,546	97,771	98,014	98,247	98,408	98,524	98,725	98,871	98,871	97,774
		96,600	96,820	97,196	97,386	97,546	97,771	98,014	98,247	98,408	98,524	98,725	98,871	98,871	97,774
369	DPW S	50,306	50,478	50,647	50,770	50,973	51,144	51,363	51,498	51,627	51,783	51,909	52,086	52,234	51,295
		50,306	50,478	50,647	50,770	50,973	51,144	51,363	51,498	51,627	51,783	51,909	52,086	52,234	51,295
370	DPW S	13,880	13,882	13,879	13,906	11,300	11,310	11,342	11,341	11,369	11,386	11,416	11,449	11,452	12,103
		13,880	13,882	13,879	13,906	11,300	11,310	11,342	11,341	11,369	11,386	11,416	11,449	11,452	12,103
371	DPW S	524	524	523	523	522	522	521	521	520	519	519	519	518	521
		524	524	523	523	522	522	521	521	520	519	519	519	519	518
372	DPW S	3,986	3,985	3,985	4,003	3,988	3,984	3,983	4,009	4,018	4,018	4,017	4,021	4,037	4,005
		3,986	3,985	3,985	4,003	3,988	3,984	3,983	4,009	4,018	4,018	4,017	4,021	4,037	4,005
DP	Unclassified Dist Plant - Acct 300 DPW S	806	1,162	957	1,198	913	1,459	2,420	2,615	1,599	1,081	1,428	1,061	883	1,395
		806	1,162	957	1,198	913	1,459	2,420	2,615	1,599	1,081	1,428	1,061	883	1,395
DS0	Unclassified Dist Sub Plant - Acct 300 DPW S	401,862	402,656	403,214	404,149	402,004	403,479	405,388	406,701	407,154	407,980	408,820	409,358	409,946	405,559
		401,862	402,656	403,214	404,149	402,004	403,479	405,388	406,701	407,154	407,980	408,820	409,358	409,946	405,559
389	G-SITUS S CUST CN G-DGU DGU G-SG SG G-SG CAGW G-SG CAGE PTD SO	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089
		78	78	78	78	78	78	78	78	78	78	78	78	78	78
390	Structures and Improvements G-SITUS S G-DGP DGP G-DGU DGU CUST CN G-SG SG G-SG CAGW G-SG CAGE PTD JRG PTD SO	383	383	383	383	383	383	383	383	383	383	383	383	383	383
		1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560
391	Office Furniture & Equipment G-SITUS S G-CPE DGP G-DGU DGU CUST CN G-SG SG G-SG CAGW G-SG CAGE PTD JRG PTD SO	13,804	13,805	13,851	13,842	13,901	13,877	13,877	13,896	13,905	13,906	13,911	13,911	13,913	13,878
		853	853	853	853	853	853	853	853	854	854	854	854	854	853
392	G-SITUS S G-DGP DGP G-DGU DGU CUST CN G-SG SG G-SG CAGW G-SG CAGE PTD JRG PTD SO	746	746	746	746	746	746	746	746	746	746	746	746	746	746
		4	4	4	4	4	4	4	4	4	4	4	4	4	4
393	G-SITUS S G-DGP DGP G-DGU DGU CUST CN G-SG SG G-SG CAGW G-SG CAGE PTD JRG PTD SO	7,121	7,147	7,149	7,149	7,152	7,295	7,282	7,282	7,282	7,282	7,282	7,282	7,282	7,282
		22,529	22,546	22,804	22,856	22,857	22,838	22,776	22,782	22,809	22,744	22,760	22,736	22,581	22,885
394	G-SITUS S G-DGP DGP G-DGU DGU CUST CN G-SG SG G-SG CAGW G-SG CAGE PTD JRG PTD SO	1,417	1,421	1,430	1,438	1,348	1,361	1,360	1,377	1,377	1,363	1,369	1,376	1,362	1,367
		576	587	589	572	570	579	586	587	595	588	593	598	599	585

Description of Account Summary:

	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	AMA Rate Base June-11 - June '12
PTD SO	3,754	3,709	3,673	3,710	3,761	3,785	3,782	3,711	3,742	3,745	3,751	3,797	3,788	3,745
G-SG CAGW	144	144	145	145	145	144	144	143	143	143	143	143	143	144
G-SG CAGE														
P JBG	118	118	118	118	118	118	117	117	117	117	117	117	117	117
P JBE	1	1	1	1	1	1	1	1	1	1	1	1	1	1
P CAEE														
G-SG CAGE														
G-SG CAGE														
	6,010	5,979	5,955	5,984	5,943	5,985	6,019	5,936	5,965	5,957	5,973	6,034	6,011	5,978

392 Transportation Equipment

G-SITUS S	4,573	4,574	4,618	4,681	4,745	4,798	4,999	5,056	5,427	5,410	5,412	5,412	5,158	5,000
PTD SO	489	490	535	451	451	451	457	457	455	480	480	480	506	474
G-SG SG														
CUST CN														
G-DGU DDU														
P SE														
G-DGP DGP														
G-SG CAGW	875	875	875	889	881	883	1,010	1,029	1,029	1,030	1,030	1,030	1,031	961
G-SG CAGE														
P JBG	341	338	338	338	338	338	338	338	338	334	334	334	334	337
P CAEW														
P CAEE														
G-SG CAGE														
G-SG CAGE														
	6,288	6,277	6,365	6,359	6,425	6,481	6,803	6,880	7,249	7,254	7,257	7,257	7,029	6,772

393 Stores Equipment

G-SITUS S	579	579	579	579	579	579	590	587	591	591	591	598	568	565
G-DGP DGP														
G-DGU DDU														
PTD SO	22	22	22	22	22	22	22	22	22	22	22	22	22	22
G-SG SG														
G-SG CAGW	52	52	53	73	73	74	107	107	110	110	110	110	113	89
G-SG CAGE														
P JBG	132	132	132	132	132	132	132	132	145	145	158	158	158	140
G-SG CAGE														
	786	786	786	807	807	807	842	848	868	867	881	888	881	835

394 Tools, Shop & Garage Equipment

G-SITUS S	2,957	2,954	2,611	2,634	2,687	2,691	2,897	2,648	2,660	2,672	2,672	2,902	2,904	2,886
G-DGP DGP														
G-SG SG														
PTD SO	260	260	260	260	260	260	260	269	259	259	259	259	259	260
P SE														
G-DGU DDU														
G-SG CAGW	508	509	511	518	521	521	524	526	526	526	526	530	527	521
G-SG CAGE														
P JBG	743	743	743	743	743	743	743	713	724	724	728	728	728	735
P CAEW														
P CAEE														
G-SG CAGE														
G-SG CAGE														
	4,109	4,117	4,125	4,156	4,211	4,215	4,224	4,146	4,169	4,181	4,185	4,420	4,419	4,201

395 Laboratory Equipment

G-SITUS S	1,861	1,872	1,866	1,914	1,926	1,987	2,021	1,910	1,910	1,910	1,910	1,910	1,919	1,920
G-DGP DGP														
G-DGU DDU														
PTD SO	391	391	391	391	391	392	392	362	362	362	362	362	362	378
P SE														
G-SG SG														
G-SG CAGW	328	328	325	332	332	332	333	338	338	338	338	340	340	334
G-SG CAGE														
P JBG	91	91	91	91	91	91	91	79	84	84	84	84	84	86
P CAEW														
P CAEE														

Description of Account Summary:		Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	AMA Rate Base June 11 - June 12
396	Power Operated Equipment	2,686	2,680	2,693	2,728	2,740	2,802	2,837	2,689	2,694	2,694	2,694	2,695	2,704	2,719
	G-SG CAGE														
	G-SG CAGE														
	G-DGP S	6,760	6,760	6,888	7,400	7,800	7,623	8,084	8,078	8,078	8,310	8,310	8,300	8,082	7,772
	G-DGP DGP														
	G-SG SG	78	78	78	78	78	78	70	70	70	108	108	108	131	86
	PTD SO														
	G-DGU DGU														
	P SE	517	517	538	538	538	538	540	551	551	551	551	553	563	540
	G-SG CAGW														
	G-SG CAGE	1,511	1,510	1,553	1,553	1,532	1,512	1,512	1,512	1,509	1,540	1,528	1,501	1,501	1,525
	P JBG														
	P CAEW														
	P CAEE														
	G-SG CAGE														
	G-SG CAGE														
397	Communication Equipment	8,866	8,864	9,046	9,569	9,948	9,951	10,207	10,211	10,239	10,509	10,497	10,462	10,278	9,923
	COM_EQ S	9,408	9,565	9,665	10,679	10,698	10,764	11,487	11,697	11,636	11,818	11,845	11,846	11,882	11,024
	COM_EQ DGP														
	COM_EQ DGU														
	COM_EQ SO	3,863	3,961	3,963	3,975	3,974	3,944	3,945	3,931	3,956	3,937	3,945	3,945	3,991	3,953
	COM_EQ CN	198	198	198	198	198	198	198	198	198	198	198	198	198	198
	COM_EQ SG	11	11	11	11	11	11	11	11	11	11	11	11	11	11
	COM_EQ SE														
	COM_EQ CAGW	6,487	6,514	6,546	6,628	6,634	6,648	6,640	6,687	6,710	6,464	6,480	6,497	6,506	6,579
	COM_EQ CAGE														
	COM_EQ JBG	531	531	531	531	496	507	507	507	507	507	507	507	707	521
	COM_EQ CAEW														
	COM_EQ CAEE														
	COM_EQ CAGE														
	COM_EQ CAGE														
398	Misc. Equipment	20,609	20,780	20,935	22,022	22,002	22,052	22,788	22,941	22,898	22,934	22,986	23,004	23,395	22,286
	G-SITUS S	127	127	134	134	134	134	202	204	204	204	204	204	204	171
	G-DGP DGP														
	G-DGU DGU														
	CUST CN	15	15	15	15	15	15	15	15	15	15	15	15	15	15
	PTD SO	200	200	200	200	200	201	201	202	202	202	203	203	203	201
	P SE														
	G-SG SG	85	85	85	85	86	86	86	86	86	86	86	86	86	86
	G-SG CAGW														
	G-SG CAGE														
	P JBG	23	23	23	23	23	23	23	23	23	23	23	23	23	23
	P CAEW														
	P CAEE														
	G-SG CAGE														
399	Coal Mine	450	450	457	457	458	458	526	530	531	531	531	531	531	498
	P SE														
	P CAEW														
	P CAEE														
	P JBE														
MP															
398L	WIDCO Capital Lease														
	P SE														
	Remove Capital Leases														
1011390	General Capital Leases														

Description of Account Summary:

	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	AMA Rate Base June '11 - June '12
G-SITUS S	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027
CAGW P														
CAGE P	868	868	868	868	868	868	868	868	868	868	868	868	868	868
PTD SO	1,895	1,895	1,895	1,895	1,895	1,895	1,895	1,895	1,895	1,895	1,895	1,895	1,895	1,895
	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)

Remove Capital Leases

1011392 General Vehicles Capital Leases

LABOR SO

Remove Capital Leases

GP Unclassified Gen Plant - Acct 300

G-SITUS S
PTD SO
CUST CN
G-SG SG
G-SG CAGE
G-DGU CAGW

	106	159	74	85	280	437	945	646	514	623	570	646	507	440
	(12)	(12)	(12)											(3)
	94	147	62	85	280	437	945	646	514	623	570	646	507	438

3896 Unclassified Gen Plant - Acct 300

G-SITUS S
PTD SO
G-SG SG
G-DGP DGP
G-DGU DSU

	73,967	74,195	74,588	76,322	77,031	77,426	79,527	79,179	79,694	79,854	79,894	80,234	79,807	77,894
	42,226	42,008	42,790	44,400	44,907	45,134	46,438	46,462	46,896	47,293	47,373	47,599	47,130	45,522
	3,485	3,490	3,533	3,533	3,476	3,465	3,466	3,424	3,480	3,478	3,484	3,459	3,659	3,489
	1	1	1	1	1	1	1	1	1	1	1	1	1	1
	11	11	11	11	11	11	11	11	11	11	11	11	11	11
	17,546	17,688	17,596	17,573	17,822	17,978	18,619	18,203	18,113	18,222	18,194	18,269	18,064	18,012
	1,720	1,731	1,793	1,716	1,715	1,723	1,730	1,731	1,730	1,733	1,738	1,743	1,743	1,730
	10,762	10,782	10,818	10,892	10,993	11,008	11,157	11,241	11,268	11,022	11,039	11,063	11,073	11,024

TOTAL GENERAL PLANT

Summary of General Plant by Factor

S
JBG
JBE
SG
SO
SE
CN
DEU
CAGW
CAGE
CAEW
SSGCT
SSGCH

	73,967	74,195	74,588	76,322	77,031	77,426	79,527	79,179	79,694	79,854	79,894	80,234	79,807	77,894
	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)
	73,967	74,195	74,588	76,322	77,031	77,426	79,527	79,179	79,694	79,854	79,894	80,234	79,807	77,894

Less Capital Leases

Total General Plant by Factor

301 Organization

I-SITUS S
PTD SO
I-SG CAGW
I-SG CAGE
I-SG SG

	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604
	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)
	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604

302 Franchise & Consent

I-SITUS S
I-SG SG
I-SG CAGW
I-SG CAGE
I-SG CAGW
I-SG CAGE
I-DGP DGP

	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604
	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604

PacificCorp
 Washington General Rate Case - June 2012
 Historical Rate Base - AMA Method

Description of Account Summary:

		Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	AMA Rate Base June '11 - June '12
	H-DGU	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604	40,604
303	Miscellaneous Intangible Plant	627	627	627	627	627	627	627	625	625	625	1,465	1,465	1,465	601
	I-SITUS S	127	127	127	127	127	127	127	127	127	127	127	127	127	127
	I-SG SG	25,752	25,746	25,629	25,683	25,656	25,610	25,950	25,948	25,987	25,991	26,041	26,053	26,262	25,668
	P PTD	8,391	8,390	8,395	8,395	8,395	8,394	8,483	8,483	8,488	8,488	8,488	8,510	8,509	8,447
	I-SG CN	16,302	16,302	16,302	16,335	16,335	16,335	16,470	16,418	16,416	16,416	16,416	16,416	16,416	16,377
	I-SG CAGW	11	11	11	11	11	11	11	11	11	11	11	11	11	11
	I-SG CAGE														
	P JBG														
	P CABW														
	P CAGE														
	I-SG CAGE														
	I-SG CAGE														
303	Less Non-Utility Plant	51,211	51,204	51,092	51,179	51,151	51,104	51,670	51,613	51,655	51,658	52,548	52,582	52,790	51,621
	I-SITUS S	51,211	51,204	51,092	51,179	51,151	51,104	51,670	51,613	51,655	51,658	52,548	52,582	52,790	51,621
IP	Unclassified Intangible Plant - Acad 300														
	I-SG S														
	I-SG SG														
	H-DGU DGU														
	P PTD														
	P SO														
TOTAL INTANGIBLE PLANT		91,815	91,808	91,696	91,783	91,755	91,708	92,274	92,216	92,259	92,262	93,152	93,186	93,394	92,225
Summary of Intangible Plant by Factor															
S	JBG	627	627	627	627	627	627	627	625	625	625	1,465	1,465	1,465	601
	JBE	11	11	11	11	11	11	11	11	11	11	11	11	11	11
	SG	127	127	127	127	127	127	127	127	127	127	127	127	127	127
	SO	25,752	25,746	25,629	25,683	25,656	25,610	25,950	25,948	25,987	25,991	26,041	26,053	26,262	25,668
	CN	8,391	8,390	8,395	8,395	8,395	8,394	8,483	8,483	8,488	8,488	8,488	8,510	8,509	8,447
	CAGW	56,906	56,906	56,906	56,939	56,939	56,939	57,074	57,022	57,022	57,022	57,022	57,022	57,022	56,981
	CAGE														
	CABW														
	CAGE														
	SSGCT														
	SSGCH														
	SE														
Total Intangible Plant by Factor		91,815	91,808	91,696	91,783	91,755	91,708	92,274	92,216	92,259	92,262	93,152	93,186	93,394	92,225
Summary of Unclassified Plant (Account 106)															
DP	DP	1,162	957	1,198	1,188	913	1,459	2,420	2,615	1,599	1,081	1,428	1,051	883	1,396
D80	GP	94	147	62	85	280	437	945	646	514	623	570	646	507	438
HP	HP														
NP	NP														
OP	OP														
TP	TP	1,026	800	605	908	927	755	457	334	333	(100)	(115)	(295)	70	413
TSO	TSO														
IP	IP														
MP	MP														
SP	SP	617	624	1,779	117	71	1,367	1,609	351	242	1,261	272	1,741	197	651
		2,743	2,534	3,402	2,308	2,190	4,018	5,431	3,947	2,997	2,895	2,155	3,152	1,857	3,077
Total Unclassified Plant by Factor		1,530,021	1,533,865	1,537,740	1,535,889	1,533,980	1,540,827	1,555,524	1,556,353	1,558,048	1,559,879	1,561,747	1,564,403	1,568,653	1,548,941
Summary of Electric Plant in Service															
S	S	444,515	445,698	446,632	449,176	447,539	449,240	452,450	453,788	454,666	455,888	457,608	459,382	458,942	451,882
SE	JBG	263,217	264,652	265,103	262,798	262,706	262,601	262,242	262,257	262,607	262,555	262,652	262,751	262,976	263,210
	JBE	1	1	1	1	1	1	1	1	1	1	1	1	1	1
	SG	1,631	1,625	2,404	583	484	1,800	2,059	797	689	1,702	680	2,149	605	1,341
	SO	43,388	43,415	43,225	43,256	43,478	43,588	44,570	44,150	44,100	44,213	44,235	44,346	44,346	43,871

PacificCorp
Washington General Rate Case - June 2012
Historical Rate Base - AMA Method

Description of Account Summary:

	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	AMA Rate Base June 11 - June 12
P														
DEU														
SE														
CAEW														
CAEE														
JBE														
CAEW														
CAEE														
Total Fuel Stock	8,552	9,519	6,213	5,482	4,338	4,291	5,141	4,709	5,554	6,099	6,188	6,730	6,529	5,765
152														
Fuel Stock - Undistributed														
SE														
CAEW														
CAEE														
25316														
DG&T Working Capital Deposit														
P														
CAEW														
CAEE														
25317														
DG&T Working Capital Deposit														
P														
CAEW														
CAEE														
25319														
Provo Working Capital Deposit														
P														
CAEW														
CAEE														
154														
Total Fuel Stock	8,552	9,519	6,213	5,482	4,338	4,291	5,141	4,709	5,554	6,099	6,188	6,730	6,529	5,765
Materials and Supplies														
S	4,642	4,620	4,520	4,443	4,364	4,520	4,532	4,883	5,007	4,985	4,809	4,614	4,456	4,656
SG	87	95	103	80	80	80	37	37	37	(17)	(17)	(1)	51	49
SE														
SO	4	8	5	8	3	1	14	6	2	27	2	13	14	8
SNRPS														
SNPPH														
SNPD	(160)	(161)	(163)	(146)	(142)	(139)	(132)	(136)	(140)	(142)	(142)	(145)	(147)	(145)
SNFT														
DGU														
DGP														
JBE														
SNPP														
CAGW	1,255	1,281	1,250	1,270	1,257	1,255	1,277	1,282	1,298	1,309	1,318	1,315	1,319	1,281
CAGE														
JBG	1,634	1,617	1,615	1,607	1,585	1,598	1,582	1,599	1,586	1,578	1,577	1,518	1,484	1,586
GAEW														
CAEE														
CAGE														
Total Materials and Supplies	7,441	7,439	7,330	7,282	7,176	7,315	7,310	7,679	7,791	7,739	7,546	7,314	7,177	7,434
163														
Stores Expense Undistributed														
MSS														
25318														
Provo Working Capital Deposit														
MSS														
CAGW														
CAGE														
Total Materials & Supplies	7,441	7,439	7,330	7,282	7,176	7,315	7,310	7,679	7,791	7,739	7,546	7,314	7,177	7,434

PacificCorp
Washington General Rate Case - June 2012
Historical Rate Base - AMA Method

Description of Account Summary:	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	AMA Rate Base June '11 - June '12
254105 ARO Reg Liability														
254105 ARO Reg Liability														
2533 Credit Restriction														
	3,287	3,234	3,192	3,258	3,309	3,353	3,380	3,323	3,332	3,302	3,241	3,260	3,528	3,528
Total Working Capital														
Miscellaneous Rate Base														
18221 Unrec Plant & Reg Study Costs	3,287	3,234	3,192	3,258	3,309	3,353	3,380	3,323	3,332	3,302	3,241	3,260	3,528	3,528
18222 Nuclear Plant - Trojan														
1869 Misc Deferred Debits-Trojan														
TOTAL MISCELLANEOUS RATE BASE														
TOTAL RATE BASE ADDITIONS	42,126	40,240	38,996	38,334	37,140	38,057	38,578	37,729	38,587	38,540	37,912	37,853	36,877	38,443
235 Customer Service Deposits														
Total Customer Service Deposits														
2281 Prop Ins														
2282 Inj & Dam														
2283 Pen & Ben														
2283 Pen & Ben	(444)	(537)	(534)	(488)	(489)	(427)	(375)	(338)	(328)	(437)	(432)	(432)	(432)	(456)
254 Ins Prov	(254)	(254)	(206)	(205)	(205)	(204)	(245)	(211)	(258)	(258)	(258)	(258)	(258)	(233)
22841 Accum Misc Oper Provisions - Other	(690)	(791)	(740)	(692)	(694)	(631)	(619)	(549)	(587)	(695)	(690)	(690)	(690)	(689)
22842 Piv-Trojan														
230 ARO	(338)	(339)	(339)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(336)
254105 ARO	(338)	(339)	(339)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(336)
254 Regulatory Liability														
254 Regulatory Liability	(784)	(784)	(784)	(778)	(778)	(778)	(744)	(744)	(744)	(738)	(738)	(738)	(732)	(759)
254 Regulatory Liability														
254	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	(784)	(784)	(784)	(778)	(778)	(778)	(744)	(744)	(744)	(738)	(738)	(738)	(732)	(759)
252 Customer Advances for Construction														
DPW	(4)	(4)	(4)	(2)										(1)
T	17	17	17	17	17	17	17	17	17	17	17	17	17	17
CAGE														
DPW														
CAGW	1	1	1	1	1	1	1	1	1	1	1	1	1	0
CUST														
	12	12	13	15	17	17	17	17	17	17	17	17	17	13
25398 SO2 Emissions														
25399 Other Deferred Credits														

PacificCorp
Washington General Rate Case - June 2012
Historical Rate Base - AMA Method

Description of Account Summary:

	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	AMA Rate Base June 11 - June 12
P	(8,951)	(8,951)	(8,951)	(8,951)	(8,951)	(8,951)	(8,951)	(8,460)	(6,460)	(6,460)	(6,460)	(6,460)	(6,460)	(7,605)
SGCT	(199,123)	(199,123)	(199,123)	(207,659)	(207,659)	(207,659)	(208,177)	(208,177)	(208,177)	(212,974)	(212,974)	(212,974)	(218,174)	(207,777)
S	(124)	(124)	(103)	(103)	(103)	(103)	(82)	(82)	(82)	(62)	(62)	(62)	(41)	(69)
ITC84	(271)	(271)	(246)	(246)	(246)	(246)	(225)	(225)	(225)	(203)	(203)	(203)	(180)	(233)
ITC85	(146)	(146)	(138)	(138)	(138)	(138)	(129)	(129)	(129)	(121)	(121)	(121)	(113)	(132)
ITC86	(27)	(27)	(25)	(25)	(25)	(25)	(24)	(24)	(24)	(23)	(23)	(23)	(22)	(26)
ITC88	(61)	(61)	(59)	(59)	(59)	(59)	(56)	(56)	(56)	(54)	(54)	(54)	(52)	(57)
ITC89	(11)	(11)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)
ITC90	(638)	(638)	(563)	(563)	(563)	(563)	(528)	(528)	(528)	(473)	(473)	(473)	(418)	(547)
CAGE	(202,520)	(203,119)	(202,957)	(211,271)	(211,327)	(211,157)	(211,464)	(211,321)	(211,250)	(216,009)	(216,044)	(216,166)	(221,595)	(211,179)
TOTAL ACCUM DEF INCOME TAX														
255 Accumulated Investment Tax Credit														
108SP	(32,250)	(32,347)	(32,430)	(32,502)	(32,600)	(32,463)	(32,341)	(32,439)	(32,531)	(32,624)	(32,721)	(32,814)	(32,903)	(32,532)
Steam Prod Plant Accumulated Depr	(111,154)	(111,562)	(111,905)	(108,698)	(108,019)	(108,401)	(108,528)	(109,928)	(110,305)	(110,573)	(110,954)	(111,237)	(111,417)	(110,965)
P	(143,404)	(143,898)	(144,354)	(141,201)	(141,619)	(141,864)	(141,868)	(142,567)	(142,858)	(143,197)	(143,675)	(144,051)	(144,320)	(142,898)
P														
108NP	(48,430)	(48,624)	(48,628)	(48,857)	(47,439)	(47,652)	(47,473)	(47,627)	(47,832)	(47,769)	(47,596)	(47,711)	(47,259)	(48,130)
Nuclear Prod Plant Accumulated Depr	(48,430)	(48,624)	(48,628)	(48,857)	(47,439)	(47,652)	(47,473)	(47,627)	(47,832)	(47,769)	(47,596)	(47,711)	(47,259)	(48,130)
P														
DGU														
DGU														
SG														
108HP	(50,380)	(51,131)	(51,935)	(53,395)	(54,186)	(54,989)	(54,663)	(55,453)	(56,251)	(56,864)	(57,596)	(58,471)	(59,265)	(54,989)
Hydraulic Prod Plant Accum Depr	(50,380)	(51,131)	(51,935)	(53,395)	(54,186)	(54,989)	(54,663)	(55,453)	(56,251)	(56,864)	(57,596)	(58,471)	(59,265)	(54,989)
P														
DGP														
DGU														
DGP														
DGU														
SG														
108OP	(50,380)	(51,131)	(51,935)	(53,395)	(54,186)	(54,989)	(54,663)	(55,453)	(56,251)	(56,864)	(57,596)	(58,471)	(59,265)	(54,989)
Other Production Plant - Accum Depr	(50,380)	(51,131)	(51,935)	(53,395)	(54,186)	(54,989)	(54,663)	(55,453)	(56,251)	(56,864)	(57,596)	(58,471)	(59,265)	(54,989)
P														
DGP														
DGU														
DGP														
DGU														
SG														
108EP	(243,213)	(244,654)	(245,897)	(243,462)	(243,243)	(244,505)	(244,065)	(245,447)	(246,919)	(247,929)	(248,357)	(250,233)	(250,844)	(246,013)
Experimental Plant - Accum Depr	(243,213)	(244,654)	(245,897)	(243,462)	(243,243)	(244,505)	(244,065)	(245,447)	(246,919)	(247,929)	(248,357)	(250,233)	(250,844)	(246,013)
P														
DGP														
SG														
TOTAL PRODUCTION PLANT DEPR														
Summary of Prod Plant Depreciation by Factor														

Description of Account Summary:		Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	AMA Rate Base June 11 - June 12
S															
DGP															
DGU															
CAGW															
SG															
JBG															
CAGE															
SSGCT															
	Total of Prod Plant Depreciation by Factor	(243,213)	(244,854)	(245,857)	(243,462)	(243,243)	(244,505)	(244,025)	(245,447)	(246,919)	(247,829)	(248,937)	(250,233)	(250,844)	(246,013)
108TP	Transmission Plant Accumulated Depreciation														
T	DGP														
T	DGU														
T	CAGW														
T	CAGE														
T	JBG														
T	SG														
	TOTAL TRANS PLANT ACCUM DEPR	(106,898)	(107,417)	(107,771)	(107,393)	(107,740)	(108,182)	(108,073)	(108,528)	(108,973)	(107,800)	(107,947)	(108,366)	(108,593)	(108,241)
108960	Land and Land Rights	(133)	(133)	(134)	(135)	(135)	(136)	(136)	(136)	(137)	(134)	(135)	(135)	(136)	(135)
		(133)	(133)	(134)	(135)	(135)	(136)	(136)	(136)	(137)	(134)	(135)	(135)	(136)	(135)
108961	Structures and Improvements														
DPW	S	(615)	(619)	(622)	(625)	(628)	(631)	(628)	(631)	(634)	(630)	(634)	(637)	(640)	(629)
		(615)	(619)	(622)	(625)	(628)	(631)	(628)	(631)	(634)	(630)	(634)	(637)	(640)	(629)
108962	Station Equipment														
DPW	S	(15,094)	(15,163)	(15,261)	(15,326)	(15,372)	(15,423)	(15,331)	(15,418)	(15,487)	(15,393)	(15,446)	(15,526)	(15,590)	(15,374)
		(15,094)	(15,163)	(15,261)	(15,326)	(15,372)	(15,423)	(15,331)	(15,418)	(15,487)	(15,393)	(15,446)	(15,526)	(15,590)	(15,374)
108963	Storage Battery Equipment														
DPW	S														
108964	Poles, Towers & Fixtures														
DPW	S	(47,796)	(48,035)	(48,337)	(48,402)	(48,700)	(48,993)	(48,615)	(48,918)	(49,223)	(49,349)	(49,638)	(49,967)	(50,075)	(48,925)
		(47,796)	(48,035)	(48,337)	(48,402)	(48,700)	(48,993)	(48,615)	(48,918)	(49,223)	(49,349)	(49,638)	(49,967)	(50,075)	(48,925)
108965	Overhead Conductors														
DPW	S	(28,261)	(28,401)	(28,535)	(28,638)	(28,779)	(28,910)	(28,772)	(28,908)	(29,047)	(28,807)	(28,942)	(29,065)	(29,234)	(28,798)
		(28,261)	(28,401)	(28,535)	(28,638)	(28,779)	(28,910)	(28,772)	(28,908)	(29,047)	(28,807)	(28,942)	(29,065)	(29,234)	(28,798)
108966	Underground Conduit														
DPW	S	(10,412)	(10,470)	(10,525)	(10,564)	(10,587)	(10,622)	(10,558)	(10,616)	(10,672)	(10,783)	(10,843)	(10,902)	(10,846)	(10,650)
		(10,412)	(10,470)	(10,525)	(10,564)	(10,587)	(10,622)	(10,558)	(10,616)	(10,672)	(10,783)	(10,843)	(10,902)	(10,846)	(10,650)
108967	Underground Conductors														
DPW	S	(8,960)	(9,009)	(9,054)	(9,081)	(9,134)	(9,186)	(9,127)	(9,176)	(9,227)	(9,377)	(9,432)	(9,487)	(9,516)	(9,211)
		(8,960)	(9,009)	(9,054)	(9,081)	(9,134)	(9,186)	(9,127)	(9,176)	(9,227)	(9,377)	(9,432)	(9,487)	(9,516)	(9,211)
108968	Line Transformers														
DPW	S	(42,778)	(42,959)	(43,170)	(43,315)	(43,515)	(43,710)	(43,448)	(43,645)	(43,831)	(43,843)	(44,068)	(44,283)	(44,447)	(43,617)
		(42,778)	(42,959)	(43,170)	(43,315)	(43,515)	(43,710)	(43,448)	(43,645)	(43,831)	(43,843)	(44,068)	(44,283)	(44,447)	(43,617)
108969	Services														
DPW	S	(17,410)	(17,512)	(17,614)	(17,668)	(17,771)	(17,871)	(17,761)	(17,861)	(17,962)	(18,177)	(18,280)	(18,365)	(18,439)	(17,895)
		(17,410)	(17,512)	(17,614)	(17,668)	(17,771)	(17,871)	(17,761)	(17,861)	(17,962)	(18,177)	(18,280)	(18,365)	(18,439)	(17,895)
108970	Meters														
DPW	S	(1,967)	(2,000)	(2,040)	(1,980)	(1,953)	(1,982)	(1,933)	(1,929)	(1,962)	(1,911)	(1,944)	(1,975)	(1,930)	(1,935)
		(1,967)	(2,000)	(2,040)	(1,980)	(1,953)	(1,982)	(1,933)	(1,929)	(1,962)	(1,911)	(1,944)	(1,975)	(1,930)	(1,935)
108971	Installations on Customers' Premises														
DPW	S	(281)	(283)	(284)	(285)	(286)	(287)	(285)	(287)	(288)	(278)	(279)	(281)	(281)	(284)

PacificCorp.
Washington General Rate Case - June 2012
Historical Rate Base - AMA Method

Description of Account Summary:

	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	AMA Rate Base June 11 - June 12
108372 Leased Property														
		(281)	(283)	(284)	(285)	(287)	(287)	(285)	(287)	(288)	(278)	(279)	(281)	(284)
108373 Street Lights														
	(2,133)	(2,143)	(2,152)	(2,161)	(2,169)	(2,175)	(2,184)	(2,175)	(2,185)	(2,171)	(2,181)	(2,192)	(2,201)	(2,189)
	(2,133)	(2,143)	(2,152)	(2,161)	(2,169)	(2,175)	(2,184)	(2,175)	(2,185)	(2,171)	(2,181)	(2,192)	(2,201)	(2,189)
108D00 Unclassified Dist Plant - Acct 300														
108D05 Unclassified Dist Sub Plant - Acct 300														
108D0P Unclassified Dist Sub Plant - Acct 300														
	182	179	176	177	173	170	156	152	144	100	97	(7)	100	138
	182	179	176	177	173	170	156	152	144	100	97	(7)	100	138
TOTAL DISTRIBUTION PLANT DEPR	(175,598)	(176,568)	(177,552)	(178,002)	(178,531)	(179,455)	(178,261)	(179,248)	(180,210)	(180,753)	(181,745)	(182,862)	(183,338)	(179,387)
Summary of Distribution Plant Depr by Factor														
S	(175,598)	(176,568)	(177,552)	(178,002)	(178,531)	(179,455)	(178,261)	(179,248)	(180,210)	(180,753)	(181,745)	(182,862)	(183,338)	(179,387)
Total Distribution Depreciation by Factor														
108GP General Plant Accumulated Depr	(175,598)	(176,568)	(177,552)	(178,002)	(178,531)	(179,455)	(178,261)	(179,248)	(180,210)	(180,753)	(181,745)	(182,862)	(183,338)	(179,387)
G-STIUS S	(17,168)	(17,347)	(17,528)	(17,651)	(17,675)	(17,653)	(17,863)	(17,697)	(18,059)	(18,285)	(18,471)	(18,677)	(18,986)	(17,934)
G-DGP DGP														
G-DGU DGU														
G-SG SG	(538)	(548)	(557)	(541)	(537)	(546)	(553)	(564)	(569)	(579)	(589)	(600)	(609)	(633)
CUST CN	(5,120)	(5,329)	(5,377)	(5,388)	(5,433)	(5,486)	(5,500)	(5,529)	(5,483)	(5,419)	(5,507)	(5,582)	(5,406)	(5,446)
PTD SO	(3,180)	(3,219)	(3,257)	(3,298)	(3,336)	(3,374)	(3,418)	(3,429)	(3,469)	(3,449)	(3,486)	(3,526)	(3,567)	(3,386)
P SE	(1,029)	(1,044)	(1,059)	(1,053)	(1,064)	(1,075)	(1,073)	(1,046)	(1,062)	(1,047)	(1,062)	(1,079)	(1,091)	(1,050)
G-SG CAGW														
G-SG CAGE														
P JBG														
P CAEW														
P CAEE														
G-SG CAGE														
G-SG CAGE														
(27,036)	(27,486)	(27,777)	(27,832)	(28,043)	(28,045)	(28,314)	(28,468)	(28,466)	(28,662)	(28,779)	(28,116)	(28,462)	(28,259)	(28,398)
108MP Mining Plant Accumulated Depr.														
P														
CAEW														
CAEE														
JBE														
108MP Less Centralia Silus Depreciation														
P														
1081390 Accum Depr - Capital Lease														
PTD														
Remove Capital Leases														
1081398 Accum Depr - Capital Lease														
P														
SE														

Description of Account Summary:

	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	AMA Rate Base June '11 - June '12
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Remove Capital Leases

TOTAL GENERAL PLANT ACCUM DEPR	(27,036)	(27,468)	(27,777)	(27,832)	(28,045)	(28,314)	(28,466)	(28,466)	(28,662)	(28,779)	(28,116)	(28,460)	(28,259)	(28,366)
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Summary of General Depreciation by Factor

	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	
S	(17,169)	(17,347)	(17,528)	(17,651)	(17,675)	(17,853)	(17,863)	(17,697)	(18,098)	(18,295)	(18,471)	(18,677)	(18,586)	(17,934)
DGU														
SE														
SO	(5,120)	(5,329)	(5,377)	(5,389)	(5,433)	(5,486)	(5,560)	(5,529)	(5,483)	(5,419)	(5,507)	(5,582)	(5,408)	(5,446)
CN	(538)	(548)	(557)	(541)	(537)	(546)	(553)	(564)	(569)	(575)	(589)	(600)	(639)	(653)
SG														
DEU														
CAGW	(3,180)	(3,219)	(3,257)	(3,298)	(3,338)	(3,374)	(3,418)	(3,429)	(3,469)	(3,449)	(3,466)	(3,526)	(3,567)	(3,388)
CAGE														
CAEW														
CAEE														
SSGCT														
JBG														
Total General Depreciation by Factor	(1,029)	(1,044)	(1,069)	(1,053)	(1,064)	(1,075)	(1,073)	(1,046)	(1,062)	(1,047)	(1,082)	(1,075)	(1,091)	(1,060)
	(27,036)	(27,468)	(27,777)	(27,832)	(28,045)	(28,314)	(28,466)	(28,466)	(28,662)	(28,779)	(28,116)	(28,460)	(28,259)	(28,366)

TOTAL ACCUM DEPR - PLANT (N SERV

111SP	(552,846)	(556,114)	(558,998)	(556,789)	(557,539)	(559,456)	(559,805)	(552,639)	(555,764)	(554,851)	(557,745)	(570,941)	(572,432)	(562,031)
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Remove Capital Leases

Accum Prov for Amort-Steam

- P CAGW
- P CAGW
- P CAGE
- P SG

111GP Accum Prov for Amort-General

	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	
G-SITUS S	(1,516)	(1,525)	(1,536)	(1,536)	(1,549)	(1,557)	(1,591)	(1,623)	(1,657)	(1,678)	(1,624)	(1,632)	(1,641)	(1,590)
CUST	(198)	(200)	(201)	(202)	(205)	(206)	(208)	(209)	(211)	(212)	(214)	(216)	(217)	(206)
I-SG														
SG														
PTD	(776)	(783)	(790)	(797)	(804)	(810)	(816)	(824)	(831)	(839)	(844)	(827)	(829)	(814)
I-SG CAGW														
CAGE														
CAEW														
CAEE														
SE														
Total General Depreciation by Factor	(2,489)	(2,509)	(2,526)	(2,537)	(2,557)	(2,573)	(2,615)	(2,657)	(2,698)	(2,729)	(2,682)	(2,675)	(2,687)	(2,612)

Remove Capital Leases

Accum Prov for Amort-Hydro

- P DGP
- P DDU
- P SG

	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	
DGP	(65)	(66)	(67)	(66)	(69)	(73)	(78)	(83)	(89)	(95)	(97)	(102)	(107)	(79)
DDU														
SG														
CAGW														
CAGE														
CAEW														
CAEE														
Total General Depreciation by Factor	(65)	(66)	(67)	(66)	(69)	(73)	(78)	(83)	(89)	(95)	(97)	(102)	(107)	(79)

111IP Accum Prov for Amort-Intangible Plant

- S SITUS
- DGP
- DDU
- DGU
- CAEW

	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	
SITUS	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(1)
DGP														
DDU														
DGU														
CAEW														
Total General Depreciation by Factor	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(1)

PacificCorp
Washington General Rate Case - June 2012
Historical Rate Base - AMA Method

Description of Account Summary:

	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	AMA Rate Base June 11 - June 12
P CAEE														
P SE														
I-SG SG	(1,320)	(1,305)	(1,191)	(1,197)	(1,172)	(1,083)	(1,116)	(1,149)	(1,184)	(1,219)	(1,249)	(1,285)	(1,319)	(1,206)
I-SG CAGW														
I-SG CAGE														
CUST CN	(6,781)	(6,815)	(6,849)	(6,883)	(6,916)	(6,950)	(6,984)	(7,019)	(7,053)	(7,088)	(7,122)	(7,156)	(7,190)	(6,980)
P CAGE														
P CAGE														
I-SG CAGW	(9,650)	(9,815)	(10,180)	(10,445)	(10,711)	(10,975)	(11,241)	(11,507)	(11,773)	(12,038)	(12,303)	(12,568)	(12,833)	(11,243)
I-SG CAGE														
PTD JBG	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
PTD SO	(18,276)	(18,352)	(18,428)	(18,504)	(18,580)	(18,656)	(18,732)	(18,808)	(18,884)	(18,960)	(19,036)	(19,112)	(19,188)	(18,758)
	(36,033)	(36,393)	(36,659)	(37,044)	(37,422)	(37,803)	(38,184)	(38,565)	(38,946)	(39,327)	(39,708)	(40,089)	(40,470)	(38,191)
111P Less Non-Utility Plant														
	(36,033)	(36,393)	(36,659)	(37,044)	(37,422)	(37,803)	(38,184)	(38,565)	(38,946)	(39,327)	(39,708)	(40,089)	(40,470)	(38,191)
NUTL OTH														
	(38,577)	(38,859)	(39,247)	(39,646)	(40,028)	(40,340)	(40,784)	(41,253)	(41,718)	(42,171)	(42,521)	(42,934)	(43,374)	(40,883)
111380 Accum Amtr - Capital Lease														
G-SITLUS S														
P CAGE	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(40)	(41)	(42)	(44)	(45)	(46)	(38)
PTD CAGW	72	69	66	62	58	55	52	48	45	41	37	34	29	51
PTD SO	41	36	32	27	23	18	13	8	3	(1)	(6)	(11)	(17)	13
	(41)	(36)	(32)	(27)	(23)	(18)	(13)	(8)	(3)	1	6	11	17	(13)
TOTAL ACCUM PROV FOR AMORTIZ	(38,577)	(38,859)	(39,247)	(39,646)	(40,028)	(40,340)	(40,784)	(41,253)	(41,718)	(42,171)	(42,521)	(42,934)	(43,374)	(40,883)
Remove Capital Lease Amtr														
	(1,517)	(1,527)	(1,537)	(1,538)	(1,550)	(1,559)	(1,593)	(1,623)	(1,657)	(1,678)	(1,624)	(1,632)	(1,641)	(1,891)
Summary of Amortization by Factor														
S														
DGP														
DGU														
SE														
SO	(18,979)	(19,066)	(19,158)	(19,248)	(19,342)	(19,434)	(19,522)	(19,612)	(19,705)	(19,799)	(19,891)	(19,983)	(20,043)	(19,520)
CN	(6,980)	(7,015)	(7,050)	(7,086)	(7,121)	(7,156)	(7,192)	(7,228)	(7,264)	(7,301)	(7,310)	(7,348)	(7,387)	(7,188)
SSGCT														
JBG	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
CAGW	(9,736)	(10,006)	(10,276)	(10,546)	(10,817)	(11,086)	(11,356)	(11,630)	(11,901)	(12,173)	(12,450)	(12,723)	(12,997)	(11,361)
CAGE														
CAEW														
CAEE														
SG	(1,320)	(1,355)	(1,391)	(1,427)	(1,472)	(1,503)	(1,549)	(1,584)	(1,624)	(1,657)	(1,694)	(1,725)	(1,761)	(1,206)
Less Capital Lease	(41)	(36)	(32)	(27)	(23)	(18)	(13)	(8)	(3)	1	6	11	17	(13)
Total Provision For Amortization by Factor	(38,577)	(38,859)	(39,247)	(39,646)	(40,028)	(40,340)	(40,784)	(41,253)	(41,718)	(42,171)	(42,521)	(42,934)	(43,374)	(40,883)



Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4118000	GAINS-DISP OF ALLOW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4118000 Total	SE	-\$2	\$0	\$0	\$0	\$0	\$0	-\$1	\$0	\$0
4191000	AFUDC - OTHER	-\$54,339	-\$982	-\$11,937	-\$3,411	-\$8,871	-\$25,582	-\$3,400	-\$155	\$0
4191000 Total	SNP	-\$54,339	-\$982	-\$11,937	-\$3,411	-\$8,871	-\$25,582	-\$3,400	-\$155	\$0
4211000	GAIN DISPOS PROP	-\$602	\$0	\$0	\$0	-\$152	-\$391	-\$56	\$0	\$0
4211000	GAIN DISPOS PROP	-\$184	-\$4	-\$45	-\$13	-\$29	-\$82	-\$11	\$0	\$0
4211000	GAIN DISPOS PROP	-\$18	\$0	\$0	\$0	\$0	-\$18	\$0	\$0	\$0
4211000 Total	UT	-\$805	-\$4	-\$45	-\$13	-\$181	-\$492	-\$67	-\$4	\$0
4211900	ASST SLS PRCDs-CLEAR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4211900 Total	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	\$12	\$12	\$12	\$0	\$0	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	\$28	\$1	\$7	\$2	\$4	\$13	\$2	\$0	\$0
4212000	LOSS DISPOS PROP	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4212000 Total	WYP	\$42	\$1	\$19	\$3	\$5	\$13	\$2	\$2	\$0
4401000	RESIDENTIAL SALES	-\$51,379	-\$51,379	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	-\$69,556	\$0	\$0	\$0	\$0	\$0	-\$69,556	\$0	\$0
4401000	RESIDENTIAL SALES	-\$575,780	\$0	-\$575,780	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	-\$818	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$818
4401000	RESIDENTIAL SALES	-\$642,783	\$0	\$0	\$0	\$0	-\$642,783	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	-\$132,846	\$0	\$0	-\$132,846	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	-\$88,598	\$0	\$0	\$0	-\$88,598	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	-\$12,616	\$0	\$0	\$0	-\$12,616	\$0	\$0	\$0	\$0
4401000 Total	WYU	-\$1,574,376	-\$51,379	-\$575,780	-\$132,846	-\$101,214	-\$642,783	-\$69,556	\$0	-\$818
4403000	BPA REG BAL-RES	\$2,074	\$0	\$0	\$0	\$0	\$0	\$2,074	\$0	\$0
4403000	BPA REG BAL-RES	\$27,427	\$0	\$27,427	\$0	\$0	\$0	\$0	\$0	\$0
4403000	BPA REG BAL-RES	\$6,268	\$0	\$0	\$6,268	\$0	\$0	\$0	\$0	\$0
4403000 Total	WA	\$35,769	\$0	\$27,427	\$6,268	\$0	\$0	\$2,074	\$0	\$0
4421000	COMMERCIAL SALES	-\$34,207	-\$34,207	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	-\$36,995	\$0	\$0	\$0	\$0	\$0	-\$36,995	\$0	\$0
4421000	COMMERCIAL SALES	-\$416,007	\$0	-\$416,007	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	-\$379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$379
4421000	COMMERCIAL SALES	-\$604,610	\$0	\$0	\$0	\$0	-\$604,610	\$0	\$0	\$0
4421000	COMMERCIAL SALES	-\$104,691	\$0	\$0	-\$104,691	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	-\$109,191	\$0	\$0	\$0	-\$109,191	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	-\$16,148	\$0	\$0	\$0	-\$16,148	\$0	\$0	\$0	\$0
4421000 Total	WYU	-\$1,322,228	-\$34,207	-\$416,007	-\$104,691	-\$125,339	-\$604,610	-\$36,995	\$0	-\$379
4421200	BPA REG BAL-INDUST	\$12	\$0	\$0	\$0	\$0	\$0	\$12	\$0	\$0
4421200	BPA REG BAL-INDUST	\$4	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421200	BPA REG BAL-INDUST	\$22	\$0	\$0	\$0	\$22	\$0	\$0	\$0	\$0
4421200 Total		\$37	\$0	\$0	\$4	\$22	\$0	\$0	\$12	\$0
4421400	BPA REG BAL-IRRIG	\$1,051	\$0	\$0	\$0	\$0	\$0	\$0	\$1,051	\$0
4421400	BPA REG BAL-IRRIG	\$670	\$0	\$670	\$0	\$0	\$0	\$0	\$0	\$0
4421400	BPA REG BAL-IRRIG	\$601	\$0	\$0	\$601	\$0	\$0	\$0	\$0	\$0
4421400 Total		\$2,322	\$0	\$670	\$601	\$0	\$0	\$0	\$1,051	\$0
4421500	BPA REG BAL-COMMRC	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$87	\$0
4421500	BPA REG BAL-COMMRC	\$993	\$0	\$993	\$0	\$0	\$0	\$0	\$0	\$0
4421500	BPA REG BAL-COMMRC	\$488	\$0	\$0	\$488	\$0	\$0	\$0	\$0	\$0
4421500 Total		\$1,569	\$0	\$993	\$488	\$0	\$0	\$0	\$87	\$0
4422000	IND SLS/EXCL IRRIG	-\$2,751	-\$2,751	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$88,303	\$0	\$0	\$0	\$0	\$0	-\$88,303	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$141,137	\$0	-\$141,137	\$0	\$0	\$0	\$0	\$0	\$0
4422000	OTHER	-\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$153
4422000	IND SLS/EXCL IRRIG	-\$419,828	\$0	\$0	\$0	\$0	-\$419,828	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$48,133	\$0	\$0	-\$48,133	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$290,805	\$0	\$0	\$0	-\$290,805	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$89,826	\$0	\$0	\$0	-\$89,826	\$0	\$0	\$0	\$0
4422000 Total		-\$1,080,937	-\$2,751	-\$141,137	-\$48,133	-\$380,631	-\$419,828	-\$88,303	\$0	-\$153
4423000	INDUST SALES-IRRIG	-\$11,052	-\$11,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	-\$57,514	\$0	\$0	\$0	\$0	\$0	-\$57,514	\$0	\$0
4423000	INDUST SALES-IRRIG	-\$18,170	\$0	-\$18,170	\$0	\$0	\$0	\$0	\$0	\$0
4423000	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	-\$14,364	\$0	\$0	\$0	\$0	-\$14,364	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	-\$12,443	\$0	\$0	-\$12,443	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	-\$1,860	\$0	\$0	\$0	-\$1,860	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	-\$353	\$0	\$0	\$0	-\$353	\$0	\$0	\$0	\$0
4423000 Total		-\$115,756	-\$11,052	-\$18,170	-\$12,443	-\$2,212	-\$14,364	-\$57,514	\$0	\$0
4441000	PUB ST/HWY LIGHT	-\$428	-\$428	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	-\$505	\$0	\$0	\$0	\$0	\$0	-\$505	\$0	\$0
4441000	PUB ST/HWY LIGHT	-\$6,513	\$0	-\$6,513	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	-\$10,135	\$0	\$0	\$0	\$0	-\$10,135	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	-\$1,142	\$0	\$0	-\$1,142	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	-\$1,805	\$0	\$0	\$0	-\$1,805	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	-\$401	\$0	\$0	\$0	-\$401	\$0	\$0	\$0	\$0
4441000 Total		-\$20,930	-\$428	-\$6,513	-\$1,142	-\$2,206	-\$10,135	-\$505	\$0	\$0
4451000	OTHER SALES PUBLIC	-\$17,534	\$0	\$0	\$0	\$0	-\$17,534	\$0	\$0	\$0
4451000 Total		-\$17,534	\$0	\$0	\$0	\$0	-\$17,534	\$0	\$0	\$0
4471000	ON-SYS WHOLE-FIRM	-\$8,893	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$8,893



Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4471000	OR	-\$1,025	\$0	-\$1,025	\$0	\$0	\$0	\$0	\$0	\$0
4471000	ON-SYS WHOLE-FIRM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4471000	WYP	-\$21	\$0	\$0	\$0	-\$21	\$0	\$0	\$0	\$0
4471000 Total		-\$9,938	\$0	-\$1,025	\$0	-\$21	\$0	\$0	-\$8,893	\$0
4479000	FERC	-\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$132
4479000	TRANS SRVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4479000	WYP	-\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4479000 Total		-\$136	\$0	\$0	\$0	-\$5	\$0	\$0	-\$132	\$0
447NPC	Net Power Costs	-\$89,649	-\$4,043	-\$65,321	-\$20,284	\$0	\$0	\$0	\$0	\$0
447NPC Total	Net Power Costs	-\$89,649	-\$4,043	-\$65,321	-\$20,284	\$0	\$0	\$0	\$0	\$0
4501000	CA	-\$207	-\$207	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	-\$215	\$0	\$0	\$0	\$0	\$0	-\$215	\$0	\$0
4501000	IDU	-\$2,946	\$0	-\$2,946	\$0	\$0	\$0	\$0	\$0	\$0
4501000	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	UT	-\$2,124	\$0	\$0	\$0	\$0	-\$2,124	\$0	\$0	\$0
4501000	WA	-\$518	\$0	\$0	-\$518	\$0	\$0	\$0	\$0	\$0
4501000	WYP	-\$356	\$0	\$0	\$0	-\$356	\$0	\$0	\$0	\$0
4501000	WYU	-\$49	\$0	\$0	\$0	-\$49	\$0	\$0	\$0	\$0
4501000 Total		-\$6,416	-\$207	-\$2,946	-\$518	-\$405	-\$2,124	-\$215	\$0	\$0
4502000	CA	-\$59	-\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	-\$39	\$0	\$0	\$0	\$0	\$0	-\$39	\$0	\$0
4502000	IDU	-\$631	\$0	-\$631	\$0	\$0	\$0	\$0	\$0	\$0
4502000	OR	-\$638	\$0	\$0	\$0	\$0	-\$638	\$0	\$0	\$0
4502000	UT	-\$122	\$0	\$0	-\$122	\$0	\$0	\$0	\$0	\$0
4502000	WA	-\$107	\$0	\$0	\$0	-\$107	\$0	\$0	\$0	\$0
4502000	WYP	-\$18	\$0	\$0	\$0	-\$18	\$0	\$0	\$0	\$0
4502000	WYU	-\$18	\$0	\$0	\$0	-\$18	\$0	\$0	\$0	\$0
4502000 Total		-\$1,614	-\$59	-\$631	-\$122	-\$126	-\$638	-\$39	\$0	\$0
4503000	CA	-\$18	-\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	-\$129	\$0	\$0	\$0	\$0	\$0	-\$129	\$0	\$0
4503000	IDU	-\$132	\$0	-\$132	\$0	\$0	\$0	\$0	\$0	\$0
4503000	OR	-\$180	\$0	\$0	\$0	\$0	-\$180	\$0	\$0	\$0
4503000	UT	-\$29	\$0	\$0	-\$29	\$0	\$0	\$0	\$0	\$0
4503000	WA	-\$51	\$0	\$0	\$0	-\$51	\$0	\$0	\$0	\$0
4503000	WYP	-\$22	\$0	\$0	\$0	-\$22	\$0	\$0	\$0	\$0
4503000	WYU	-\$22	\$0	\$0	\$0	-\$22	\$0	\$0	\$0	\$0
4503000 Total		-\$560	-\$18	-\$132	-\$29	-\$74	-\$180	-\$129	\$0	\$0
4504000	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	-\$4	\$0	\$0	\$0	\$0	\$0	\$0	-\$4	\$0
4504000	IDU	-\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	OR	-\$86	\$0	-\$4	\$0	\$0	\$0	\$0	\$0	\$0
4504000	UT	-\$9	\$0	\$0	\$0	\$0	-\$86	\$0	\$0	\$0
4504000	WA	-\$10	\$0	\$0	-\$9	\$0	\$0	\$0	\$0	\$0
4504000	WYP	-\$1	\$0	\$0	\$0	-\$1	\$0	\$0	\$0	\$0
4504000	WYU	-\$1	\$0	\$0	\$0	-\$1	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4504000 Total		-\$114	\$0	-\$4	-\$9	-\$10	-\$86	-\$4	\$0	\$0
4511000	CA	-\$38	-\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	IDU	-\$95	-\$95	\$0	\$0	\$0	\$0	-\$95	\$0	\$0
4511000	OR	-\$782	-\$782	-\$782	\$0	\$0	\$0	\$0	\$0	\$0
4511000	UT	-\$3,045	\$0	\$0	\$0	\$0	-\$3,045	\$0	\$0	\$0
4511000	WA	-\$163	\$0	-\$163	\$0	\$0	\$0	\$0	\$0	\$0
4511000	WYP	-\$193	\$0	\$0	-\$193	\$0	\$0	\$0	\$0	\$0
4511000	WYU	-\$27	\$0	\$0	-\$27	\$0	\$0	\$0	\$0	\$0
4511000 Total		-\$4,343	-\$38	-\$782	-\$163	-\$220	-\$3,045	-\$95	\$0	\$0
4512000	CA	-\$1	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	IDU	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1	\$0	\$0
4512000	OR	-\$19	\$0	-\$19	\$0	\$0	\$0	\$0	\$0	\$0
4512000	UT	-\$14	\$0	\$0	\$0	\$0	-\$14	\$0	\$0	\$0
4512000	WA	-\$4	\$0	\$0	-\$4	\$0	\$0	\$0	\$0	\$0
4512000	WYP	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0	\$0	\$0
4512000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000 Total		-\$40	-\$1	-\$19	-\$4	-\$1	-\$14	-\$1	\$0	\$0
4513000	CA	-\$71	-\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000	IDU	-\$2	\$0	\$0	\$0	\$0	\$0	-\$2	\$0	\$0
4513000	OR	-\$648	\$0	-\$648	\$0	\$0	\$0	\$0	\$0	\$0
4513000	SO	-\$4	\$0	-\$4	\$0	-\$1	-\$2	\$0	\$0	\$0
4513000	UT	-\$825	\$0	\$0	\$0	\$0	-\$825	\$0	\$0	\$0
4513000	WA	\$8	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0
4513000	WYP	-\$208	\$0	\$0	-\$208	\$0	\$0	\$0	\$0	\$0
4513000	WYU	-\$87	\$0	\$0	-\$87	\$0	\$0	\$0	\$0	\$0
4513000 Total		-\$1,837	-\$72	-\$649	\$8	-\$296	-\$827	-\$2	\$0	\$0
4514100	UT	-\$20	\$0	\$0	\$0	\$0	-\$20	\$0	\$0	\$0
4514100	WA	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0	\$0	\$0
4514100 Total		-\$21	\$0	\$0	-\$1	\$0	-\$20	\$0	\$0	\$0
4514400	CA	-\$1	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514400	WA	-\$2	\$0	\$0	-\$2	\$0	\$0	\$0	\$0	\$0
4514400 Total		-\$3	-\$1	\$0	-\$2	\$0	\$0	\$0	\$0	\$0
4514900	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514900 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4530000	CAGE	-\$7	\$0	\$0	-\$7	\$0	-\$4	-\$1	\$0	\$0
4530000	JBG	-\$5	\$0	-\$4	-\$1	\$0	\$0	\$0	\$0	\$0
4530000 Total		-\$12	\$0	-\$4	-\$1	\$0	-\$4	-\$1	\$0	\$0
4541000	CA	-\$565	-\$565	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	CAGE	-\$468	\$0	\$0	-\$118	\$0	-\$304	-\$43	\$0	\$0



Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON									
	CAGW									
4541000	RENTS - COMMON									
	IDU									
4541000	RENTS - COMMON									
	JBG									
4541000	RENTS - COMMON									
	OR									
4541000	RENTS - COMMON									
	SG									
4541000	RENTS - COMMON									
	SO									
4541000	RENTS - COMMON									
	UT									
4541000	RENTS - COMMON									
	WA									
4541000	RENTS - COMMON									
	WYP									
4541000	RENTS - COMMON									
	WYU									
4541000 Total										
4542000	RENTS - NON COMMON									
	CAGE									
4542000	RENTS - NON COMMON									
	SO									
4542000	RENTS - NON COMMON									
	UT									
4542000 Total										
4543000	MCI FOGWIRE REVENUES									
	CAGE									
4543000 Total										
4561100	Other Wheeling Rev									
	WRG									
4561100 Total										
4561910	S/T FIRM WHEEL REV									
	WRG									
4561910 Total										
4561920	LT FIRM WHEEL REV									
	WRG									
4561920 Total										
4561930	NON-FIRM WHEEL REV									
	WRE									
4561930 Total										
4561990	TRANSMN REV REFUND									
	WRG									
4561990 Total										
4562100	USE OF FACIL REV									
	SG									
4562100 Total										
4562200	DSM REVENUES									
	CA									
4562200	DSM REVENUES									
	IDU									
4562200	DSM REVENUES									
	OR									
4562200	DSM REVENUES									
	OTHER									
4562200	DSM REVENUES									
	UT									
4562200	DSM REVENUES									
	WA									
4562200	DSM REVENUES									
	WYP									
4562200	DSM REVENUES									
	WYU									
4562200 Total										
4562300	MISC OTHER REV									
	CAGE									
4562300 Total										



Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562300	MISC OTHER REV									
	CAGW	\$-8,767								
	JBG	\$-1,023								
4562300	MISC OTHER REV									
	SG	\$-476								
4562300	MISC OTHER REV									
	UT	\$-25								
4562300	MISC OTHER REV									
	WA	\$52								
4562300	MISC OTHER REV									
	WYP	\$-245								
4562300 Total		\$-29,097	-\$449	-\$7,253	-\$2,200	-\$5,012	-\$12,330	-\$1,752	-\$101	\$0
4562400	M&S INVENTORY SALES									
	SO	\$27								
4562400	M&S INVENTORY SALES									
	UT	\$-134								
4562400 Total		-\$108	\$1	\$6	\$4	\$4	-\$122	\$2	\$0	\$0
4562500	M&S INV COST OF SALE									
	UT	\$89								
4562500 Total		\$89	\$0	\$0	\$0	\$0	\$89	\$0	\$0	\$0
4562700	RNW ENRGY CRDT SALES									
	OTHER	\$-31,656								
4562700	RNW ENRGY CRDT SALES									
	SG	\$-26,314								
4562700 Total		-\$57,970	-\$420	-\$6,837	-\$2,117	-\$4,159	-\$11,204	-\$1,480	-\$97	\$0
4569500	BLUE SKY REVENUE									
	OTHER	\$-1,730								
4569500 Total		-\$1,730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,730
Grand Total		-\$4,496,877	-\$108,816	-\$1,254,952	-\$330,311	-\$650,243	-\$1,841,680	-\$266,277	-\$9,721	-\$34,877



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
50000000	OPER SUPV & ENG	CAGE	\$2,825	\$0	\$0	\$0	\$712	\$1,836	\$262	\$15	\$0
50000000	STEX	CAGW	\$31	\$1	\$22	\$7	\$0	\$0	\$0	\$0	\$0
50000000	OPER SUPV & ENG	JBG	\$16,051	\$720	\$11,629	\$3,611	\$23	\$59	\$8	\$0	\$0
50000000	STEX	SG	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50000000	OPER SUPV & ENG	SG	\$18,907	\$721	\$11,651	\$3,618	\$23	\$59	\$8	\$0	\$0
50010000	STEX	CAGE	\$922	\$0	\$0	\$0	\$22	\$600	\$85	\$5	\$0
50010000	OPER SUPV & ENG	JBG	\$95	\$4	\$69	\$21	\$0	\$0	\$0	\$0	\$0
50010000	STEX	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50010000	OPER SUPV & ENG	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50010000	FUEL CONSUMED	CAEE	\$1,017	\$4	\$69	\$21	\$233	\$600	\$86	\$5	\$0
50010000	NET POWER COST EXPENSE	SE	\$88	\$3	\$43	\$13	\$50	\$74	\$11	\$1	\$0
50010000	NET POWER COST EXPENSE	SE	\$263	\$3	\$43	\$13	\$53	\$130	\$20	\$1	\$0
50100000	Net Power Costs	CAEW	\$193,301	\$8,950	\$140,573	\$43,779	\$0	\$0	\$0	\$0	\$0
50100000	Net Power Costs	CAEW	\$193,301	\$8,950	\$140,573	\$43,779	\$0	\$0	\$0	\$0	\$0
50120000	FUEL HAND-COAL	CAEE	\$7,986	\$0	\$0	\$0	\$2,090	\$5,082	\$774	\$40	\$0
50120000	STEX	CAGW	\$1,633	\$74	\$1,190	\$369	\$0	\$0	\$0	\$0	\$0
50120000	FUEL HAND-COAL	JBE	\$654	\$26	\$408	\$127	\$1	\$2	\$0	\$0	\$0
50120000	STEX	SE	\$1,077	\$2	\$26	\$8	\$19	\$45	\$7	\$0	\$0
50120000	FUEL HAND-COAL	SE	\$8,947	\$46	\$755	\$234	\$2,070	\$5,034	\$767	\$40	\$0
50130000	START UP FUEL - GAS	CAEE	\$425	\$0	\$0	\$0	\$111	\$270	\$41	\$2	\$0
50130000	NET POWER COST EXPENSE	CAEE	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50140000	FUEL CONSUMED-DIESEL	CAEE	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
50140000	NET POWER COST EXPENSE	CAEE	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
50145000	START UP FUEL-DIESEL	CAEE	\$6,875	\$0	\$0	\$0	\$1,799	\$4,374	\$667	\$35	\$0
50145000	NET POWER COST EXPENSE	CAGW	\$189	\$9	\$138	\$43	\$0	\$0	\$0	\$0	\$0
50145000	START UP FUEL-DIESEL	JBE	\$1,634	\$75	\$1,182	\$368	\$2	\$6	\$1	\$0	\$0
50145000	NET POWER COST EXPENSE	JBE	\$8,696	\$84	\$1,320	\$411	\$1,801	\$4,380	\$668	\$35	\$0
50150000	FUEL CONS-RS DISP	CAEE	\$801	\$11	\$176	\$55	\$210	\$510	\$78	\$4	\$0
50150000	NET POWER COST EXPENSE	JBE	\$243	\$11	\$176	\$55	\$210	\$510	\$78	\$4	\$0
50150000	FUEL CONS-RS DISP	JBE	\$1,645	\$11	\$176	\$55	\$210	\$510	\$78	\$4	\$0
50200000	STEAM EXPENSES	CAGE	\$19,388	\$0	\$0	\$0	\$4,634	\$11,953	\$1,704	\$98	\$0
50200000	NET POWER COST EXPENSE	CAGW	\$950	\$43	\$692	\$215	\$0	\$0	\$0	\$0	\$0
50200000	STEAM EXPENSES	JBG	\$3,854	\$173	\$2,793	\$867	\$6	\$14	\$2	\$0	\$0
50200000	NET POWER COST EXPENSE	JBG	\$23,193	\$216	\$3,485	\$1,062	\$4,640	\$11,967	\$1,706	\$98	\$0
50220000	STM EXP - FLYASH	CAGE	\$1,462	\$0	\$0	\$0	\$368	\$950	\$135	\$8	\$0
50220000	NET POWER COST EXPENSE	CAGE	\$1	\$0	\$0	\$0	\$368	\$950	\$135	\$8	\$0
50230000	STM EXP BOTTOM ASH	CAGE	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
50230000	NET POWER COST EXPENSE	CAGE	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
50240000	STM EXP SCRUBBER	CAGE	\$1,108	\$0	\$0	\$0	\$279	\$720	\$103	\$6	\$0
50290000	STM EXP - OTHER	CAGE	\$12,181	\$0	\$0	\$0	\$3,070	\$7,918	\$1,129	\$65	\$0
50290000	ELECTRIC EXPENSES	CAGE	\$12,181	\$0	\$0	\$0	\$3,070	\$7,918	\$1,129	\$65	\$0
50500000	ELECTRIC EXPENSES	CAGE	\$4,003	\$0	\$0	\$0	\$1,009	\$2,602	\$371	\$21	\$0
50500000	NET POWER COST EXPENSE	CAGW	\$64	\$3	\$46	\$14	\$0	\$0	\$0	\$0	\$0
50500000	ELECTRIC EXPENSES	CAGW	\$4,067	\$3	\$46	\$14	\$1,009	\$2,602	\$371	\$21	\$0
50510000	ELEC EXP GENERAL	CAGE	\$49	\$0	\$0	\$0	\$12	\$32	\$5	\$0	\$0
50510000	NET POWER COST EXPENSE	CAGE	\$49	\$0	\$0	\$0	\$12	\$32	\$5	\$0	\$0
50600000	MISC STEAM PWR EXP	CAGE	\$69,129	\$0	\$0	\$0	\$17,623	\$45,494	\$6,481	\$372	\$0
50600000	NET POWER COST EXPENSE	CAGW	\$1,090	\$49	\$795	\$247	\$0	\$0	\$0	\$0	\$0
50600000	MISC STEAM PWR EXP	JBG	\$8,834	\$396	\$6,401	\$1,998	\$13	\$33	\$5	\$0	\$0
50600000	NET POWER COST EXPENSE	JBG	\$79,854	\$445	\$7,195	\$2,234	\$17,635	\$45,487	\$6,485	\$372	\$0
50610000	MISC STM EXP - CON	CAGE	\$1,035	\$5	\$75	\$23	\$281	\$673	\$96	\$6	\$0
50610000	NET POWER COST EXPENSE	JBG	\$103	\$5	\$75	\$23	\$281	\$673	\$96	\$6	\$0
50610000	MISC STM EXP - CON	JBG	\$1,139	\$5	\$75	\$23	\$281	\$673	\$96	\$6	\$0
50611000	MISC STM EXP PLCLU	CAGE	\$118	\$0	\$0	\$0	\$30	\$77	\$11	\$1	\$0
50611000	NET POWER COST EXPENSE	JBG	\$605	\$27	\$439	\$136	\$1	\$2	\$0	\$0	\$0
50611000	MISC STM EXP UNMITG	JBG	\$723	\$27	\$439	\$136	\$31	\$79	\$11	\$1	\$0
50612000	MISC STM EXP UNMITG	JBG	\$3	\$0	\$2	\$1	\$3	\$0	\$0	\$0	\$0
50613000	MISC STM EXP COMPT	CAGE	\$444	\$0	\$0	\$0	\$112	\$289	\$41	\$2	\$0
50613000	NET POWER COST EXPENSE	JBG	\$241	\$11	\$174	\$64	\$0	\$1	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5061300 Total			\$685	\$11	\$174	\$54	\$112	\$290	\$41	\$41	\$2
5061400	MISC STIM EXP OFFIC	CAGE	\$1,701	\$0	\$0	\$0	\$429	\$1,105	\$158	\$0	\$0
5061400	MISC STIM EXP OFFIC	JBG	\$28	\$1	\$20	\$0	\$6	\$0	\$0	\$0	\$0
5061400 Total			\$1,728	\$1	\$20	\$0	\$37	\$1,105	\$158	\$0	\$0
5061500	MISC STIM EXP COMM	CAGE	\$148	\$0	\$0	\$0	\$37	\$96	\$14	\$1	\$0
5061500	MISC STIM EXP COMM	JBG	\$148	\$0	\$0	\$0	\$37	\$96	\$14	\$1	\$0
5061500 Total			\$148	\$0	\$0	\$0	\$37	\$96	\$14	\$1	\$0
5061600	MISC STIM EXP FIRE	CAGE	\$2	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
5061600	MISC STIM EXP FIRE	JBG	\$41	\$2	\$30	\$0	\$9	\$0	\$0	\$0	\$0
5061600 Total			\$43	\$2	\$30	\$0	\$9	\$0	\$0	\$0	\$0
5062000	MISC STIM - ENV/RMNT	CAGE	\$1,499	\$0	\$0	\$0	\$378	\$974	\$139	\$0	\$0
5062000	MISC STIM - ENV/RMNT	JBG	\$24	\$1	\$17	\$0	\$5	\$0	\$0	\$0	\$0
5062000 Total			\$1,523	\$1	\$17	\$0	\$5	\$974	\$139	\$0	\$0
5063000	MISC STEAM JVA CR	CAGE	\$9,926	\$0	\$0	\$0	\$2,501	\$6,452	\$320	\$0	\$0
5063000	MISC STEAM JVA CR	JBG	\$23,899	-\$1,072	\$17,315	\$0	-\$5,377	-\$98	-\$13	-\$1	\$0
5063000 Total			\$33,825	-\$1,072	\$17,315	\$0	-\$5,377	-\$6,540	-\$932	-\$53	\$0
5064000	MISC STIM EXP RCRT	CAGE	\$18	\$0	\$0	\$0	\$4	\$12	\$2	\$0	\$0
5064000	MISC STIM EXP RCRT	JBG	\$328	\$0	\$0	\$0	\$83	\$213	\$30	\$0	\$0
5064000 Total			\$346	\$0	\$0	\$0	\$83	\$213	\$30	\$0	\$0
5065000	MISC STIM EXP - SEC	CAGE	\$68	\$3	\$49	\$0	\$15	\$0	\$0	\$0	\$0
5065000	MISC STIM EXP - SEC	JBG	\$396	\$3	\$49	\$0	\$15	\$0	\$0	\$0	\$0
5065000 Total			\$464	\$3	\$49	\$0	\$15	\$0	\$0	\$0	\$0
5066000	MISC STIM EXP -SFTY	CAGE	\$305	\$3	\$47	\$0	\$29	\$848	\$21	\$0	\$0
5066000	MISC STIM EXP -SFTY	JBG	\$65	\$3	\$47	\$0	\$15	\$0	\$0	\$0	\$0
5066000 Total			\$370	\$3	\$47	\$0	\$15	\$848	\$21	\$0	\$0
5067000	MISC STIM EXP TRNG	CAGE	\$863	\$0	\$47	\$0	\$217	\$561	\$80	\$0	\$0
5067000	MISC STIM EXP TRNG	JBG	\$1,186	\$53	\$859	\$0	\$267	\$4	\$1	\$0	\$0
5067000 Total			\$2,049	\$53	\$859	\$0	\$267	\$565	\$81	\$0	\$0
5068000	MISC STIM EXP TRVL	CAGE	\$4	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0
5068000	MISC STIM EXP TRVL	JBG	\$183	\$0	\$0	\$0	\$46	\$119	\$17	\$0	\$0
5068000 Total			\$187	\$0	\$0	\$0	\$46	\$119	\$17	\$0	\$0
5069000	MISC STIM EXP WTSPLY	CAGE	\$2,268	\$0	\$0	\$0	\$571	\$1,474	\$210	\$12	\$0
5069000	MISC STIM EXP WTSPLY	JBG	\$2,268	\$0	\$0	\$0	\$571	\$1,474	\$210	\$12	\$0
5069000 Total			\$4,536	\$0	\$0	\$0	\$1,142	\$2,948	\$420	\$24	\$0
5070000	RENIS (STEAM GEN)	CAGE	\$86	\$0	\$0	\$0	\$22	\$56	\$8	\$0	\$0
5070000	RENIS (STEAM GEN)	CAGW	\$20	\$1	\$14	\$0	\$4	\$0	\$0	\$0	\$0
5070000	RENIS (STEAM GEN)	JBG	\$228	\$10	\$165	\$0	\$51	\$1	\$0	\$0	\$0
5070000 Total			\$334	\$11	\$180	\$0	\$56	\$57	\$8	\$0	\$0
5100000	MNT SUPRV & ENG	CAGE	\$3,029	\$0	\$165	\$0	\$763	\$1,969	\$281	\$16	\$0
5100000	MNT SUPRV & ENG	CAGW	\$227	\$0	\$347	\$0	\$108	\$0	\$0	\$0	\$0
5100000	MNT SUPRV & ENG	JBG	\$479	\$21	\$347	\$0	\$1	\$2	\$0	\$0	\$0
5100000 Total			\$3,734	\$21	\$841	\$0	\$772	\$1,971	\$281	\$16	\$0
5101000	MNTNCE SUPVSN & ENG	CAGE	\$2,568	\$0	\$0	\$0	\$647	\$1,669	\$238	\$14	\$0
5101000	MNTNCE SUPVSN & ENG	JBG	\$2,568	\$0	\$0	\$0	\$647	\$1,669	\$238	\$14	\$0
5101000 Total			\$5,136	\$0	\$0	\$0	\$1,294	\$3,338	\$472	\$28	\$0
5110000	MNT OF STRUCTURES	CAGE	\$212	\$0	\$0	\$0	\$64	\$0	\$0	\$0	\$0
5110000	MNT OF STRUCTURES	CAGW	\$373	\$17	\$271	\$0	\$84	\$0	\$0	\$0	\$0
5110000	MNT OF STRUCTURES	JBG	\$534	\$24	\$387	\$0	\$120	\$0	\$0	\$0	\$0
5110000 Total			\$1,119	\$41	\$658	\$0	\$204	\$0	\$0	\$0	\$0
5111000	MNT OF STRUCTURES	CAGE	\$6,831	\$0	\$0	\$0	\$1,722	\$4,440	\$633	\$36	\$0
5111000	MNT OF STRUCTURES	JBG	\$243	\$11	\$176	\$0	\$55	\$1	\$0	\$0	\$0
5111000 Total			\$7,074	\$11	\$176	\$0	\$1,722	\$4,441	\$633	\$36	\$0
5111100	MNT STRCT PMP PLNT	CAGE	\$594	\$27	\$442	\$0	\$150	\$386	\$55	\$3	\$0
5111100	MNT STRCT PMP PLNT	JBG	\$610	\$27	\$442	\$0	\$150	\$386	\$55	\$3	\$0
5111100 Total			\$1,204	\$27	\$442	\$0	\$150	\$386	\$55	\$3	\$0
5111200	MNT STRCT WASTE WT	CAGE	\$63	\$0	\$186	\$0	\$0	\$0	\$0	\$0	\$0
5111200	MNT STRCT WASTE WT	JBG	\$270	\$12	\$186	\$0	\$61	\$0	\$0	\$0	\$0
5111200 Total			\$333	\$12	\$186	\$0	\$61	\$0	\$0	\$0	\$0
5112000	STRUCTURAL SYSTEMS	CAGE	\$2,870	\$0	\$196	\$0	\$173	\$1,866	\$266	\$15	\$0
5112000	STRUCTURAL SYSTEMS	JBG	\$5,369	\$241	\$3,890	\$0	\$8	\$20	\$3	\$0	\$0
5112000 Total			\$8,239	\$241	\$3,890	\$0	\$1,208	\$1,208	\$269	\$15	\$0
5114000	MNT OF STRCT CATH	CAGE	\$20	\$0	\$0	\$0	\$5	\$13	\$2	\$0	\$0
5114000	MNT OF STRCT CATH	JBG	\$20	\$0	\$0	\$0	\$5	\$13	\$2	\$0	\$0
5114000 Total			\$40	\$0	\$0	\$0	\$10	\$26	\$4	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5116000	MNT STRCT DAM RIVR	CAGE	\$208	\$0	\$0	\$0	\$0	\$53	\$135	\$19	\$1
5116000 Total			\$208	\$0	\$0	\$0	\$0	\$53	\$135	\$19	\$1
5117000	MNT STRCT FIRE PRT	CAGE	\$465	\$0	\$0	\$0	\$0	\$17	\$302	\$43	\$2
5117000	MNT STRCT FIRE PRT	JBG	\$504	\$23	\$365	\$113	\$113	\$1	\$2	\$0	\$0
5117000 Total			\$970	\$23	\$365	\$113	\$113	\$1	\$2	\$0	\$0
5118000	MNT STRCT-GROUNDS	CAGE	\$340	\$0	\$0	\$0	\$0	\$86	\$221	\$31	\$2
5118000	MNT STRCT-GROUNDS	JBG	\$581	\$26	\$421	\$131	\$131	\$86	\$223	\$32	\$2
5118000 Total			\$921	\$26	\$421	\$131	\$131	\$86	\$223	\$32	\$2
5119000	MNT OF STRCT-HVAC	CAGE	\$360	\$16	\$261	\$0	\$0	\$259	\$668	\$95	\$5
5119000	MNT OF STRCT-HVAC	JBG	\$1,388	\$16	\$261	\$81	\$81	\$259	\$669	\$95	\$5
5119000 Total			\$1,748	\$32	\$522	\$81	\$81	\$518	\$1,337	\$190	\$10
5119900	MNT OF STRCT-MISC	CAGE	\$229	\$0	\$0	\$0	\$0	\$58	\$149	\$21	\$1
5119900 Total			\$229	\$0	\$0	\$0	\$0	\$58	\$149	\$21	\$1
5120000	MANT OF BOILER PLNT	CAGE	\$13,263	\$0	\$0	\$0	\$0	\$3,342	\$8,621	\$1,229	\$71
5120000	MANT OF BOILER PLNT	CAGW	\$2,627	\$118	\$1,914	\$594	\$0	\$0	\$0	\$0	\$0
5120000	MANT OF BOILER PLNT	JBG	\$791	\$35	\$573	\$178	\$1	\$3	\$3	\$0	\$0
5120000 Total			\$16,682	\$154	\$2,487	\$772	\$3,344	\$8,624	\$1,230	\$1,230	\$71
5121000	MNT BOILR-AIR HTR	CAGE	\$16,982	\$0	\$0	\$0	\$0	\$4,275	\$11,026	\$1,572	\$90
5121000	MNT BOILR-AIR HTR	JBG	\$3,491	\$157	\$2,529	\$785	\$5	\$13	\$2	\$2	\$0
5121000 Total			\$20,473	\$157	\$2,529	\$785	\$5	\$13	\$2	\$2	\$0
5121100	MNT BOILR-CHEM FD	CAGE	\$147	\$0	\$0	\$0	\$0	\$37	\$95	\$14	\$1
5121100	MNT BOILR-CHEM FD	JBG	\$20	\$1	\$15	\$5	\$5	\$0	\$0	\$0	\$0
5121100 Total			\$167	\$1	\$15	\$5	\$5	\$37	\$95	\$14	\$1
5121200	MNT BOILR-CL HANDL	CAGE	\$3,567	\$0	\$0	\$0	\$0	\$899	\$2,318	\$331	\$19
5121200	MNT BOILR-CL HANDL	JBG	\$2,314	\$104	\$1,677	\$521	\$3	\$9	\$9	\$1	\$0
5121200 Total			\$5,881	\$104	\$1,677	\$521	\$3	\$9	\$9	\$1	\$0
5121400	MNT BOIL-DEMNERLZ	CAGE	\$568	\$0	\$0	\$0	\$0	\$143	\$369	\$53	\$3
5121400	MNT BOIL-DEMNERLZ	JBG	\$120	\$5	\$87	\$27	\$0	\$0	\$0	\$0	\$0
5121400 Total			\$688	\$5	\$87	\$27	\$0	\$0	\$0	\$0	\$0
5121500	MNT BOIL-EXTRC STM	CAGE	\$317	\$0	\$0	\$0	\$0	\$90	\$206	\$29	\$2
5121500	MNT BOIL-EXTRC STM	JBG	\$101	\$5	\$73	\$23	\$0	\$23	\$0	\$0	\$0
5121500 Total			\$418	\$5	\$73	\$23	\$0	\$23	\$0	\$0	\$0
5121600	MNT BOILR-FLYASH	CAGE	\$833	\$37	\$604	\$188	\$0	\$466	\$1,201	\$171	\$10
5121600	MNT BOILR-FLYASH	JBG	\$2,681	\$37	\$604	\$188	\$188	\$1	\$3	\$0	\$0
5121600 Total			\$3,514	\$74	\$1,208	\$376	\$188	\$467	\$1,204	\$172	\$10
5121700	MNT BOIL-FUEL OIL	CAGE	\$177	\$0	\$0	\$0	\$0	\$105	\$271	\$39	\$2
5121700	MNT BOIL-FUEL OIL	JBG	\$165	\$7	\$120	\$37	\$0	\$0	\$0	\$0	\$0
5121700 Total			\$342	\$7	\$120	\$37	\$0	\$105	\$271	\$39	\$2
5121800	MNT BOIL-FEEDWATR	CAGE	\$4,522	\$0	\$0	\$0	\$0	\$1,140	\$2,939	\$419	\$24
5121800	MNT BOIL-FEEDWATR	JBG	\$1,152	\$52	\$635	\$259	\$2	\$2	\$4	\$1	\$0
5121800 Total			\$5,674	\$52	\$635	\$259	\$2	\$2	\$4	\$1	\$0
5121900	MNT BOIL-FRZ PRTEC	CAGE	\$64	\$0	\$0	\$0	\$0	\$16	\$42	\$6	\$0
5121900 Total			\$64	\$0	\$0	\$0	\$0	\$16	\$42	\$6	\$0
5122000	MNT BOILR-AUX SYST	CAGE	\$2,775	\$0	\$0	\$0	\$0	\$699	\$1,804	\$257	\$15
5122000	MNT BOILR-AUX SYST	JBG	\$164	\$7	\$119	\$37	\$0	\$0	\$1	\$0	\$0
5122000 Total			\$2,939	\$7	\$119	\$37	\$0	\$0	\$1	\$0	\$0
5122100	MNT BOILR-MAIN STM	CAGE	\$3,634	\$0	\$0	\$0	\$0	\$916	\$2,362	\$257	\$19
5122100	MNT BOILR-MAIN STM	JBG	\$240	\$11	\$174	\$54	\$0	\$0	\$0	\$0	\$0
5122100 Total			\$3,874	\$11	\$174	\$54	\$0	\$0	\$0	\$0	\$0
5122200	MNT BOIL-PLVRZD CL	CAGE	\$8,103	\$0	\$0	\$0	\$0	\$2,042	\$5,267	\$751	\$43
5122200	MNT BOIL-PLVRZD CL	JBG	\$2,260	\$101	\$1,637	\$508	\$3	\$8	\$1	\$1	\$0
5122200 Total			\$10,363	\$101	\$1,637	\$508	\$3	\$8	\$1	\$1	\$0
5122300	MNT BOIL-PRECIP/BAG	CAGE	\$2,578	\$0	\$0	\$0	\$0	\$650	\$1,675	\$239	\$14
5122300	MNT BOIL-PRECIP/BAG	JBG	\$1,592	\$71	\$1,146	\$356	\$0	\$2	\$6	\$1	\$0
5122300 Total			\$4,170	\$71	\$1,146	\$356	\$0	\$2	\$6	\$1	\$0
5122400	MNT BOIL-PRTRT WTR	CAGE	\$527	\$0	\$0	\$0	\$0	\$133	\$342	\$49	\$3
5122400	MNT BOIL-PRTRT WTR	JBG	\$47	\$2	\$34	\$11	\$0	\$0	\$0	\$0	\$0
5122400 Total			\$574	\$2	\$34	\$11	\$0	\$0	\$0	\$0	\$0
5122500	MNT BOIL-RV OSMIS	CAGE	\$108	\$0	\$0	\$0	\$0	\$27	\$70	\$10	\$1
5122500	MNT BOIL-RV OSMIS	JBG	\$97	\$4	\$70	\$22	\$0	\$0	\$0	\$0	\$0
5122500 Total			\$205	\$4	\$70	\$22	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5122500 Total		\$204	\$4	\$70	\$22	\$70	\$27	\$70	\$10	\$1	\$0
5122600	MNT BOIL-RHEAT ST	\$899	\$0	\$0	\$0	\$226	\$83	\$0	\$0	\$0	\$0
5122600	MNT BOIL-RHEAT ST	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5122600 Total		\$938	\$2	\$29	\$0	\$226	\$83	\$0	\$0	\$0	\$0
5122800	MNT BOIL-SOOTBLWG	\$1,668	\$0	\$0	\$0	\$420	\$155	\$0	\$0	\$0	\$0
5122800	MNT BOIL-SOOTBLWG	\$830	\$37	\$601	\$187	\$1	\$3	\$0	\$0	\$0	\$0
5122800 Total		\$2,498	\$37	\$601	\$187	\$420	\$155	\$0	\$0	\$0	\$0
5122900	MNT BOILR-SCRUBBER	\$5,950	\$0	\$0	\$0	\$1,499	\$3,867	\$551	\$0	\$0	\$0
5122900	MNT BOILR-SCRUBBER	\$3,202	\$144	\$2,320	\$720	\$5	\$12	\$22	\$0	\$0	\$0
5122900 Total		\$9,152	\$144	\$2,320	\$720	\$1,504	\$3,879	\$553	\$32	\$0	\$0
5123000	MNT BOILR-BOTM ASH	\$3,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5123000	MNT BOILR-BOTM ASH	\$1,871	\$84	\$1,356	\$421	\$3	\$7	\$0	\$0	\$0	\$0
5123000 Total		\$5,143	\$84	\$1,356	\$421	\$3	\$7	\$0	\$0	\$0	\$0
5123100	MNT BOILR-WTR TRTMT	\$379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5123100 Total		\$379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5123200	MNT BOIL-CNTL SUPT	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5123200	MNT BOIL-CNTL SUPT	\$454	\$20	\$329	\$102	\$1	\$2	\$0	\$0	\$0	\$0
5123200 Total		\$1,054	\$20	\$329	\$102	\$1	\$2	\$0	\$0	\$0	\$0
5123300	MAINT GEO GATH SYS	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5123300 Total		\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5123400	MAINT OF BOILERS	\$1,217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5123400	MAINT OF BOILERS	\$700	\$31	\$507	\$157	\$1	\$3	\$0	\$0	\$0	\$0
5123400 Total		\$1,917	\$31	\$507	\$157	\$1	\$3	\$0	\$0	\$0	\$0
5124000	MNT BOILR-CONTROLS	\$805	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5124000	MNT BOILR-CONTROLS	\$208	\$9	\$149	\$46	\$0	\$1	\$0	\$0	\$0	\$0
5124000 Total		\$1,013	\$9	\$149	\$46	\$0	\$1	\$0	\$0	\$0	\$0
5125000	MNT BOILER-DRAFT	\$3,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5125000	MNT BOILER-DRAFT	\$1,721	\$77	\$1,247	\$387	\$2	\$6	\$0	\$0	\$0	\$0
5125000 Total		\$5,121	\$77	\$1,247	\$387	\$2	\$6	\$0	\$0	\$0	\$0
5126000	MNT BOILR-FIRESIDE	\$1,267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5126000	MNT BOILR-FIRESIDE	\$63	\$3	\$46	\$14	\$0	\$0	\$0	\$0	\$0	\$0
5126000 Total		\$1,330	\$3	\$46	\$14	\$0	\$0	\$0	\$0	\$0	\$0
5127000	MNT BLR-BEARING WTR	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5127000	MNT BLR-BEARING WTR	\$38	\$2	\$28	\$9	\$0	\$0	\$0	\$0	\$0	\$0
5127000 Total		\$256	\$2	\$28	\$9	\$0	\$0	\$0	\$0	\$0	\$0
5128000	MNT BOILR WTR/STMD	\$3,854	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5128000	MNT BOILR WTR/STMD	\$1,276	\$87	\$925	\$287	\$0	\$0	\$0	\$0	\$0	\$0
5128000 Total		\$5,130	\$87	\$925	\$287	\$0	\$0	\$0	\$0	\$0	\$0
5129000	MNT BOIL-COMP AIR	\$617	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5129000	MNT BOIL-COMP AIR	\$1,275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5129000 Total		\$1,892	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5129500	MAINT BOILER-MISC	\$37	\$2	\$27	\$8	\$0	\$0	\$0	\$0	\$0	\$0
5129500	MAINT BOILER-MISC	\$1,312	\$2	\$27	\$8	\$321	\$829	\$118	\$118	\$18	\$0
5129500 Total		\$1,349	\$4	\$54	\$16	\$321	\$829	\$136	\$136	\$18	\$0
5130000	MAINT ELEC PLANT	\$2,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5130000	MAINT ELEC PLANT	\$322	\$15	\$235	\$73	\$0	\$0	\$0	\$0	\$0	\$0
5130000	MAINT ELEC PLANT	\$956	\$18	\$287	\$89	\$1	\$1	\$0	\$0	\$0	\$0
5130000 Total		\$3,233	\$32	\$522	\$162	\$634	\$1,636	\$233	\$233	\$13	\$0
5131000	MAINT ELEC AC	\$16,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5131000	MAINT ELEC AC	\$5,114	\$229	\$3,705	\$1,150	\$7	\$19	\$3	\$0	\$0	\$0
5131000 Total		\$21,451	\$229	\$3,705	\$1,150	\$4,117	\$10,619	\$1,514	\$1,514	\$87	\$0
5131100	MAINT/LUBE-OIL SYS	\$503	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5131100	MAINT/LUBE-OIL SYS	\$205	\$9	\$149	\$46	\$0	\$1	\$0	\$0	\$0	\$0
5131100 Total		\$708	\$9	\$149	\$46	\$0	\$1	\$0	\$0	\$0	\$0
5131300	MAINT/PREVENT ROUT	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5131300	MAINT/MAIN TURBINE	\$3,416	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5131300	MAINT/MAIN TURBINE	\$1,463	\$66	\$1,060	\$329	\$2	\$5	\$1	\$18	\$0	\$0
5131300 Total		\$4,879	\$66	\$1,060	\$329	\$2	\$5	\$1	\$18	\$0	\$0
5132000	MAINT ALARMS/INFO	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5132000	MAINT ALARMS/INFO	\$251	\$11	\$182	\$57	\$0	\$0	\$0	\$0	\$0	\$0
5132000 Total		\$1,195	\$11	\$182	\$57	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - June 2012
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 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
51320000 Total		\$1,245	\$11	\$182	\$57	\$251	\$647	\$92	\$5	\$0	\$0
51330000	MAINT/AIR-COOL-COOL	CAGE	\$41	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
51330000 Total		\$41	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
51340000	MAINT/COMPNT COOL	CAGE	\$177	\$0	\$0	\$0	\$0	\$16	\$1	\$0	\$0
51340000	MAINT/COMPNT COOL	JBG	\$48	\$2	\$0	\$0	\$0	\$115	\$16	\$0	\$0
51340000 Total		\$225	\$2	\$0	\$0	\$0	\$0	\$115	\$16	\$0	\$0
51350000	MAINT/COMPNT AUXIL	CAGE	\$1,474	\$0	\$0	\$0	\$0	\$958	\$137	\$0	\$0
51350000	MAINT/COMPNT AUXIL	JBG	\$243	\$11	\$176	\$0	\$0	\$1	\$0	\$0	\$0
51350000 Total		\$1,717	\$11	\$176	\$0	\$0	\$0	\$1	\$0	\$0	\$0
51370000	MAINT-COOLING TOWR	CAGE	\$1,940	\$0	\$0	\$0	\$0	\$489	\$1,261	\$180	\$10
51370000	MAINT-COOLING TOWR	JBG	\$473	\$21	\$343	\$0	\$0	\$1	\$2	\$0	\$0
51370000 Total		\$2,413	\$21	\$343	\$0	\$0	\$0	\$1	\$2	\$0	\$0
51380000	MAINT-CIRCUL WATER	CAGE	\$987	\$0	\$0	\$0	\$0	\$244	\$629	\$90	\$5
51380000	MAINT-CIRCUL WATER	JBG	\$799	\$36	\$579	\$180	\$0	\$3	\$0	\$0	\$0
51380000 Total		\$1,786	\$36	\$579	\$180	\$0	\$0	\$3	\$0	\$0	\$0
51390000	MAINT-ELECT - DC	CAGE	\$218	\$0	\$0	\$0	\$0	\$55	\$142	\$20	\$1
51390000	MAINT-ELECT - DC	JBG	\$135	\$6	\$98	\$0	\$0	\$0	\$0	\$0	\$0
51390000 Total		\$354	\$6	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51399000	MNT ELEC PLT-MISC	CAGE	\$519	\$0	\$0	\$0	\$0	\$131	\$337	\$48	\$3
51399000 Total		\$519	\$0	\$0	\$0	\$0	\$0	\$131	\$337	\$48	\$3
51400000	MAINT MISC STM PLN	CAGE	\$3,987	\$0	\$0	\$0	\$0	\$1,000	\$2,579	\$568	\$21
51400000	MAINT MISC STM PLN	CAGW	\$335	\$15	\$244	\$0	\$0	\$76	\$0	\$0	\$0
51400000	MAINT MISC STM PLN	JBG	\$1,279	\$57	\$927	\$288	\$0	\$2	\$5	\$1	\$0
51400000 Total		\$5,581	\$72	\$1,170	\$363	\$1,002	\$0	\$2	\$5	\$1	\$0
51410000	MISC STM-COMP AIR	CAGE	\$1,927	\$0	\$0	\$0	\$0	\$486	\$1,252	\$179	\$10
51410000	MISC STM-COMP AIR	JBG	\$650	\$29	\$471	\$0	\$0	\$1	\$2	\$0	\$0
51410000 Total		\$2,577	\$29	\$471	\$0	\$0	\$0	\$1	\$2	\$0	\$0
51420000	MISC STM PLT-CONSU	CAGE	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51420000 Total		\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51440000	MISC STM PLT-LAB	CAGE	\$158	\$0	\$0	\$0	\$0	\$39	\$101	\$14	\$1
51440000	MISC STM PLT-LAB	JBG	\$112	\$5	\$81	\$0	\$0	\$25	\$0	\$0	\$0
51440000 Total		\$270	\$5	\$81	\$0	\$0	\$0	\$25	\$0	\$0	\$0
51450000	MAINT MISC-SM TOOL	CAGE	\$172	\$0	\$0	\$0	\$0	\$43	\$112	\$16	\$1
51450000	MAINT MISC-SM TOOL	JBG	\$57	\$3	\$41	\$0	\$0	\$13	\$0	\$0	\$0
51450000 Total		\$230	\$3	\$41	\$0	\$0	\$0	\$13	\$0	\$0	\$0
51460000	MAINT/PAGING SYS	CAGE	\$143	\$0	\$0	\$0	\$0	\$37	\$06	\$14	\$1
51460000	MAINT/PAGING SYS	JBG	\$37	\$2	\$27	\$0	\$0	\$0	\$0	\$0	\$0
51460000 Total		\$180	\$2	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51470000	MAINT/PLANT EQUIP	CAGE	\$1,735	\$0	\$0	\$0	\$0	\$437	\$1,128	\$167	\$9
51470000	MAINT/PLANT EQUIP	JBG	\$542	\$24	\$392	\$122	\$0	\$1	\$2	\$0	\$0
51470000 Total		\$2,277	\$24	\$392	\$122	\$0	\$0	\$1	\$2	\$0	\$0
51480000	MAINT/PLT-VEHICLES	CAGE	\$654	\$14	\$224	\$0	\$0	\$165	\$425	\$61	\$3
51480000	MAINT/PLT-VEHICLES	JBG	\$309	\$14	\$224	\$0	\$0	\$69	\$1	\$0	\$0
51480000 Total		\$963	\$14	\$224	\$0	\$0	\$0	\$69	\$1	\$0	\$0
51490000	MAINT MISC-OTHER	CAGE	\$159	\$0	\$0	\$0	\$0	\$40	\$103	\$15	\$3
51490000	MAINT MISC-OTHER	JBG	\$36	\$-2	\$-26	\$-88	\$0	\$0	\$0	\$0	\$0
51490000 Total		\$195	\$-2	\$-26	\$-88	\$0	\$0	\$0	\$0	\$0	\$0
53500000	OPER SUPERV & ENG	CAGE	\$734	\$222	\$3,589	\$1,114	\$0	\$0	\$0	\$0	\$0
53500000	OPER SUPERV & ENG	CAGW	\$4,925	\$222	\$3,589	\$1,114	\$0	\$0	\$0	\$0	\$0
53500000 Total		\$5,659	\$444	\$3,811	\$1,114	\$0	\$0	\$0	\$0	\$0	\$0
53600000	WATER FOR POWER	CAGE	\$2	\$0	\$0	\$0	\$0	\$1	\$1	\$0	\$0
53600000	WATER FOR POWER	CAGW	\$220	\$10	\$160	\$50	\$0	\$0	\$0	\$0	\$0
53600000 Total		\$222	\$10	\$160	\$50	\$0	\$0	\$0	\$0	\$0	\$0
53700000	HYDRAULIC EXPENSES	CAGW	\$2,416	\$109	\$1,760	\$547	\$0	\$0	\$0	\$0	\$0
53700000 Total		\$2,416	\$109	\$1,760	\$547	\$0	\$0	\$0	\$0	\$0	\$0
53710000	HYDRO/FISH & WILD	CAGE	\$104	\$0	\$0	\$0	\$0	\$26	\$67	\$10	\$1
53710000	HYDRO/FISH & WILD	CAGW	\$32	\$1	\$23	\$0	\$0	\$0	\$0	\$0	\$0
53710000 Total		\$136	\$1	\$23	\$0	\$0	\$0	\$26	\$67	\$10	\$1
53740000	HYDRO/OTH REC FAC	CAGE	\$27	\$1	\$23	\$0	\$0	\$7	\$17	\$2	\$0
53740000	HYDRO/OTH REC FAC	CAGW	\$287	\$13	\$209	\$65	\$0	\$0	\$0	\$0	\$0
53740000 Total		\$314	\$14	\$232	\$65	\$0	\$0	\$7	\$17	\$2	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5374000 Total			\$313	\$13	\$209	\$65	\$7	\$17	\$2	\$0	\$0
5379000	HYDRO EXPENSE-OTH	CAGE	\$187	\$0	\$0	\$0	\$0	\$47	\$121	\$17	\$1
5379000	HYDRO EXPENSE-OTH	CAGW	\$190	\$36	\$576	\$179	\$0	\$0	\$0	\$0	\$0
5379000 Total			\$977	\$36	\$576	\$179	\$0	\$47	\$121	\$17	\$1
5390000	MSC HYD PWR GEN EX	CAGE	\$7,277	\$0	\$0	\$0	\$1,819	\$4,691	\$669	\$0	\$38
5390000	MSC HYD PWR GEN EX	CAGW	\$14,445	\$651	\$3,268	\$0	\$0	\$0	\$0	\$0	\$0
5390000 Total			\$21,662	\$651	\$10,525	\$3,268	\$1,819	\$4,691	\$669	\$0	\$38
5400000	RENTS (HYDRO GEN)	CAGE	\$64	\$0	\$0	\$0	\$16	\$41	\$6	\$0	\$0
5400000	RENTS (HYDRO GEN)	CAGW	\$136	\$9	\$143	\$44	\$0	\$0	\$0	\$0	\$0
5400000 Total			\$193	\$9	\$143	\$44	\$16	\$41	\$6	\$0	\$0
5410000	MNT SUPERV & ENG	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420000	MAINT OF STRUCTURE	CAGE	\$208	\$0	\$0	\$0	\$52	\$135	\$19	\$0	\$1
5420000	MAINT OF STRUCTURE	CAGW	\$925	\$42	\$674	\$209	\$0	\$0	\$0	\$0	\$0
5420000 Total			\$1,133	\$42	\$674	\$209	\$52	\$135	\$19	\$0	\$1
5430000	MNT DAMS & WTR SYS	CAGE	\$673	\$72	\$1,170	\$0	\$0	\$437	\$62	\$4	\$0
5430000	MNT DAMS & WTR SYS	CAGW	\$1,605	\$72	\$1,170	\$0	\$0	\$0	\$0	\$0	\$0
5430000 Total			\$2,278	\$72	\$1,170	\$0	\$0	\$437	\$62	\$4	\$0
5440000	MAINT OF ELEC PLNT	CAGE	\$160	\$0	\$0	\$0	\$40	\$104	\$15	\$1	\$0
5440000	MAINT OF ELEC PLNT	CAGW	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5440000 Total			\$320	\$0	\$0	\$0	\$40	\$104	\$15	\$1	\$0
5441000	PRIME MOVERS & GEN	CAGE	\$285	\$0	\$0	\$0	\$72	\$186	\$26	\$2	\$0
5441000	PRIME MOVERS & GEN	CAGW	\$999	\$45	\$728	\$226	\$0	\$0	\$0	\$0	\$0
5441000 Total			\$1,284	\$45	\$728	\$226	\$72	\$186	\$26	\$2	\$0
5442000	ACCESS ELEC EQUIP	CAGE	\$69	\$0	\$0	\$0	\$17	\$45	\$6	\$0	\$0
5442000	ACCESS ELEC EQUIP	CAGW	\$977	\$44	\$712	\$221	\$0	\$0	\$0	\$0	\$0
5442000 Total			\$1,045	\$44	\$712	\$221	\$17	\$45	\$6	\$0	\$0
5450000	MNT MISC HYDRO PLT	CAGW	\$7	\$0	\$5	\$2	\$0	\$0	\$0	\$0	\$0
5450000 Total			\$7	\$0	\$5	\$2	\$0	\$0	\$0	\$0	\$0
5451000	MNT-FISHWILDLIFE	CAGW	\$396	\$18	\$289	\$90	\$0	\$0	\$0	\$0	\$0
5451000 Total			\$396	\$18	\$289	\$90	\$0	\$0	\$0	\$0	\$0
5454000	MAINT-OTH REC FAC	CAGW	\$9	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0
5454000 Total			\$9	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0
5455000	MAINT-RDS/TRAILBR	CAGE	\$429	\$0	\$0	\$0	\$108	\$279	\$40	\$2	\$0
5455000	MAINT-RDS/TRAILBR	CAGW	\$507	\$23	\$369	\$115	\$0	\$0	\$0	\$0	\$0
5455000 Total			\$936	\$23	\$369	\$115	\$108	\$279	\$40	\$2	\$0
5459000	MAINT HYDRO-OTHER	CAGE	\$54	\$0	\$0	\$0	\$69	\$230	\$33	\$2	\$0
5459000	MAINT HYDRO-OTHER	CAGW	\$1,106	\$50	\$806	\$250	\$0	\$0	\$0	\$0	\$0
5459000 Total			\$1,160	\$50	\$806	\$250	\$69	\$230	\$33	\$2	\$0
5460000	OPER SUPERV & ENG	CAGE	\$324	\$0	\$0	\$0	\$82	\$211	\$30	\$2	\$0
5460000	OPER SUPERV & ENG	CAGW	\$1,150	\$7	\$109	\$34	\$0	\$0	\$0	\$0	\$0
5460000 Total			\$1,474	\$7	\$109	\$34	\$82	\$211	\$30	\$2	\$0
5471000	NATURAL GAS	CAEW	\$107,633	\$4,983	\$78,273	\$24,377	\$0	\$0	\$0	\$0	\$0
5471000 Total			\$107,633	\$4,983	\$78,273	\$24,377	\$0	\$0	\$0	\$0	\$0
5480000	GENERATION EXP	CAGE	\$6,787	\$0	\$0	\$0	\$1,710	\$4,412	\$629	\$36	\$0
5480000	GENERATION EXP	CAGW	\$10,957	\$494	\$7,994	\$2,479	\$0	\$0	\$0	\$0	\$0
5480000 Total			\$17,744	\$494	\$7,994	\$2,479	\$1,710	\$4,412	\$629	\$36	\$0
5490000	MIS OTH PWR GEN EX	CAGE	\$6,435	\$0	\$0	\$0	\$1,622	\$4,183	\$596	\$34	\$0
5490000	MIS OTH PWR GEN EX	CAGW	\$6,260	\$282	\$4,561	\$1,416	\$0	\$0	\$0	\$0	\$0
5490000	MIS OTH PWR GEN EX	SG	\$1,710	\$27	\$444	\$138	\$270	\$728	\$96	\$6	\$0
5490000 Total			\$14,405	\$310	\$5,006	\$1,554	\$1,892	\$4,911	\$693	\$41	\$0
5500000	RENTS (OTHER GEN)	CAGE	\$2,312	\$0	\$0	\$0	\$583	\$1,603	\$214	\$12	\$0
5500000	RENTS (OTHER GEN)	CAGW	\$1,925	\$87	\$1,403	\$436	\$0	\$0	\$0	\$0	\$0
5500000	RENTS (OTHER GEN)	SG	\$5	\$5	\$0	\$0	\$1	\$2	\$0	\$0	\$0
5500000 Total			\$4,242	\$87	\$1,404	\$436	\$583	\$1,603	\$214	\$12	\$0
5520000	MAINT OF STRUCTURE	CAGE	\$1,504	\$0	\$0	\$0	\$379	\$978	\$139	\$8	\$0
5520000	MAINT OF STRUCTURE	CAGW	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0
5520000 Total			\$1,507	\$0	\$2	\$1	\$379	\$978	\$139	\$8	\$0
5530000	MNT GEN & ELEC PLT	CAGE	\$9,571	\$0	\$0	\$0	\$2,412	\$6,221	\$987	\$51	\$0
5530000	MNT GEN & ELEC PLT	CAGW	\$5,395	\$243	\$3,931	\$1,221	\$0	\$0	\$0	\$0	\$0
5530000	MNT GEN & ELEC PLT	JBG	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5530000 Total			\$14,970	\$247	\$5,162	\$1,221	\$2,412	\$6,221	\$987	\$51	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5530000 Total			\$14,970	\$243	\$3,934	\$1,222	\$2,412	\$6,221	\$887	\$51	\$0
5540000	MNT MSC OTH PMR GN	CAGE	\$3,118	\$0	\$0	\$0	\$0	\$786	\$2,027	\$289	\$17
5540000	MNT MSC OTH PMR GN	CAGW	\$1,266	\$57	\$922	\$286	\$286	\$0	\$0	\$0	\$0
5540000 Total			\$4,384	\$57	\$922	\$286	\$286	\$786	\$2,027	\$289	\$17
5560000	MISC PLANT EQUIP	CAGE	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
5560000 Total			\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
5551100	REG BILL-OR-(PACF)	OR	\$29,095	\$0	\$29,095	\$0	\$0	\$0	\$0	\$0	\$0
5551200	REG BILL-WA-(PACF)	WA	\$7,380	\$0	\$7,380	\$0	\$0	\$0	\$0	\$0	\$0
5551200 Total			\$7,380	\$0	\$7,380	\$0	\$0	\$0	\$0	\$0	\$0
5551300	REG BILL-ID (UTAH)	IDU	\$3,223	\$0	\$0	\$0	\$0	\$0	\$3,223	\$0	\$0
5551300 Total			\$3,223	\$0	\$0	\$0	\$0	\$0	\$3,223	\$0	\$0
555NPC	Net Power Costs	CAFEW	\$7,773	\$360	\$5,653	\$1,760	\$0	\$0	\$0	\$0	\$0
555NPC	Net Power Costs	CAGW	\$289,647	\$13,062	\$65,537	\$0	\$0	\$0	\$0	\$0	\$0
555NPC Total			\$297,420	\$13,422	\$72,190	\$1,760	\$0	\$0	\$0	\$0	\$0
5560000	SYS CTRL & LD DISP	SG	\$1,766	\$28	\$459	\$142	\$279	\$752	\$99	\$7	\$0
5560000 Total			\$1,766	\$28	\$459	\$142	\$279	\$752	\$99	\$7	\$0
5570000	OTHER EXPENSES	CAGE	\$14,541	\$0	\$0	\$0	\$3,664	\$9,451	\$1,348	\$0	\$0
5570000	OTHER EXPENSES	CAGW	\$153	\$7	\$111	\$35	\$0	\$0	\$0	\$0	\$0
5570000	OTHER EXPENSES	JBE	\$4,414	\$203	\$3,192	\$994	\$7	\$-16	\$-2	\$0	\$0
5570000	OTHER EXPENSES	JBG	\$1,978	\$89	\$1,433	\$445	\$0	\$0	\$0	\$0	\$0
5570000	OTHER EXPENSES	SG	\$45,856	\$732	\$11,915	\$3,668	\$7,247	\$19,525	\$2,580	\$169	\$0
5570000 Total			\$58,114	\$625	\$10,268	\$3,174	\$10,908	\$28,967	\$3,926	\$246	\$0
5578000	OTH EXP-CHOLLA REG	CAGE	\$1,122	\$0	\$0	\$0	\$283	\$730	\$104	\$6	\$0
5578000	OTH EXP-CHOLLA REG	IDU	\$33	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0
5578000	OTH EXP-CHOLLA REG	OR	\$54	\$0	\$-54	\$0	\$0	\$0	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	WA	\$97	\$0	\$0	\$-97	\$0	\$0	\$0	\$0	\$0
5578000 Total			\$929	\$0	\$-54	\$-97	\$283	\$730	\$104	\$6	\$0
5600000	OPER SUPERV & ENG	CAGE	\$750	\$0	\$0	\$0	\$189	\$488	\$70	\$4	\$0
5600000	OPER SUPERV & ENG	CAGW	\$654	\$30	\$477	\$148	\$0	\$0	\$0	\$0	\$0
5600000	OPER SUPERV & ENG	SG	\$3,504	\$56	\$910	\$282	\$554	\$1,492	\$197	\$13	\$0
5600000 Total			\$4,908	\$85	\$1,387	\$430	\$743	\$1,979	\$267	\$17	\$0
5612000	LD - MONITOR & OPER	CAGW	\$18	\$1	\$13	\$4	\$0	\$0	\$0	\$0	\$0
5612000	LD - MONITOR & OPER	SG	\$7,320	\$117	\$1,902	\$589	\$1,157	\$3,117	\$412	\$27	\$0
5612000 Total			\$7,338	\$118	\$1,915	\$593	\$1,157	\$3,117	\$412	\$27	\$0
5614000	SCHED, SYS CTR & DSP	CAGW	\$118	\$5	\$66	\$27	\$0	\$0	\$0	\$0	\$0
5614000	SCHED, SYS CTR & DSP	CAGE	\$118	\$5	\$66	\$27	\$0	\$0	\$0	\$0	\$0
5614000 Total			\$236	\$10	\$132	\$54	\$0	\$0	\$0	\$0	\$0
5615000	REL PLAN & STDS DEV	CAGE	\$833	\$0	\$0	\$0	\$210	\$541	\$77	\$4	\$0
5615000	REL PLAN & STDS DEV	SG	\$203	\$3	\$53	\$16	\$32	\$86	\$11	\$1	\$0
5615000 Total			\$1,036	\$3	\$53	\$16	\$32	\$86	\$11	\$1	\$0
5616000	GEN INTERCONCT STUD	SG	\$627	\$10	\$163	\$50	\$99	\$267	\$35	\$2	\$0
5617000	STATION EXP (TRANS)	CAGE	\$1,206	\$0	\$0	\$0	\$304	\$765	\$112	\$6	\$0
5620000	STATION EXP (TRANS)	CAGW	\$407	\$18	\$297	\$82	\$0	\$0	\$0	\$0	\$0
5620000	STATION EXP (TRANS)	JBG	\$3	\$0	\$2	\$1	\$160	\$430	\$57	\$4	\$0
5620000	STATION EXP (TRANS)	SG	\$1,010	\$16	\$262	\$91	\$174	\$464	\$1,215	\$169	\$10
5620000 Total			\$2,628	\$35	\$561	\$174	\$464	\$1,215	\$169	\$10	\$0
5630000	OVERHEAD LINE EXP	CAGE	\$288	\$0	\$0	\$0	\$73	\$187	\$27	\$2	\$0
5630000	OVERHEAD LINE EXP	CAGW	\$50	\$2	\$37	\$11	\$0	\$0	\$0	\$0	\$0
5630000	OVERHEAD LINE EXP	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630000 Total			\$339	\$2	\$37	\$12	\$73	\$188	\$27	\$2	\$0
565NPC	Net Power Costs	CAGW	\$108,273	\$4,793	\$77,435	\$24,046	\$0	\$0	\$0	\$0	\$0
565NPC Total			\$108,273	\$4,793	\$77,435	\$24,046	\$0	\$0	\$0	\$0	\$0
5660000	MISC TRANS EXPENSE	CAGE	\$232	\$0	\$0	\$0	\$59	\$151	\$22	\$1	\$0
5660000	MISC TRANS EXPENSE	CAGW	\$159	\$7	\$116	\$36	\$0	\$0	\$0	\$0	\$0
5660000	MISC TRANS EXPENSE	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5660000	MISC TRANS EXPENSE	SG	\$2,516	\$40	\$654	\$202	\$398	\$1,071	\$142	\$9	\$0
5660000 Total			\$2,907	\$47	\$770	\$238	\$456	\$1,222	\$163	\$11	\$0
5670000	RENTS-TRANSMISSION	CAGE	\$1,292	\$0	\$0	\$0	\$326	\$840	\$120	\$7	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5670000	RENIS-TRANSMISSION	CAGW	\$895	\$40	\$652	\$202	\$0	\$0	\$0	\$0	\$0
5670000	RENIS-TRANSMISSION	SG	\$16	\$0	\$4	\$1	\$3	\$7	\$1	\$0	\$0
5670000 Total			\$2,203	\$41	\$656	\$204	\$238	\$847	\$121	\$7	\$0
5680000	MNT SUPERV & ENG	CAGE	\$397	\$24	\$0	\$0	\$100	\$258	\$37	\$2	\$0
5680000	MNT SUPERV & ENG	CAGW	\$537	\$24	\$391	\$121	\$0	\$0	\$0	\$0	\$0
5680000	MNT SUPERV & ENG	SG	\$1,275	\$24	\$103	\$202	\$543	\$72	\$5	\$5	\$0
5680000 Total			\$2,209	\$45	\$722	\$224	\$801	\$109	\$7	\$7	\$0
5690000	MAINT OF STRUCTURE	CAGW	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5690000 Total			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5691000	MAINT-COMP HW TRANS	SG	\$201	\$3	\$52	\$16	\$32	\$85	\$11	\$1	\$0
5691000 Total			\$201	\$3	\$52	\$16	\$32	\$85	\$11	\$1	\$0
5692000	MAINT-COMP SW TRANS	SG	\$1,024	\$16	\$266	\$82	\$162	\$436	\$58	\$4	\$0
5692000 Total			\$1,024	\$16	\$266	\$82	\$162	\$436	\$58	\$4	\$0
5693000	MAINT-COM EQP TRANS	CAGE	\$63	\$0	\$0	\$0	\$41	\$0	\$0	\$0	\$0
5693000	MAINT-COM EQP TRANS	CAGW	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0
5693000	MAINT-COM EQP TRANS	SG	\$3,213	\$51	\$835	\$258	\$508	\$1,368	\$181	\$12	\$0
5693000 Total			\$3,279	\$51	\$835	\$259	\$524	\$1,409	\$187	\$12	\$0
5700000	MAINT STATION EQIP	CAGE	\$6,363	\$0	\$0	\$0	\$1,604	\$4,136	\$590	\$34	\$0
5700000	MAINT STATION EQIP	CAGW	\$3,313	\$149	\$2,414	\$750	\$0	\$0	\$0	\$0	\$0
5700000	MAINT STATION EQIP	JBG	\$279	\$13	\$202	\$63	\$0	\$1	\$0	\$0	\$0
5700000	MAINT STATION EQIP	SG	\$463	\$7	\$120	\$37	\$73	\$197	\$26	\$2	\$0
5700000 Total			\$10,419	\$169	\$2,737	\$890	\$1,677	\$4,335	\$616	\$36	\$0
5710000	MAINT OVHD LINES	CAGE	\$12,277	\$0	\$0	\$0	\$3,094	\$7,980	\$1,138	\$65	\$0
5710000	MAINT OVHD LINES	CAGW	\$10,831	\$488	\$7,892	\$2,451	\$0	\$0	\$0	\$0	\$0
5710000	MAINT OVHD LINES	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5710000	MAINT OVHD LINES	SG	\$62	\$-1	\$-16	\$-5	\$-10	\$-26	\$-3	\$0	\$0
5710000 Total			\$23,046	\$487	\$7,876	\$2,446	\$3,084	\$7,954	\$1,134	\$65	\$0
5720000	MNT UNDERGRD LINES	CAGE	\$61	\$0	\$0	\$0	\$15	\$40	\$0	\$0	\$0
5720000	MNT UNDERGRD LINES	CAGW	\$34	\$2	\$25	\$8	\$0	\$0	\$0	\$0	\$0
5720000	MNT UNDERGRD LINES	SG	\$96	\$2	\$23	\$8	\$15	\$40	\$0	\$0	\$0
5720000 Total			\$1,709	\$27	\$444	\$137	\$270	\$728	\$96	\$6	\$0
5730000	OPER SUPERV & ENG	CA	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	IDU	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	OR	\$247	\$0	\$247	\$0	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	SNPD	\$13,636	\$479	\$3,739	\$882	\$1,417	\$6,483	\$635	\$0	\$0
5800000	OPER SUPERV & ENG	UT	\$267	\$0	\$0	\$0	\$0	\$267	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	WA	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	WYP	\$111	\$0	\$0	\$0	\$111	\$0	\$0	\$0	\$0
5800000 Total			\$14,415	\$513	\$3,986	\$969	\$1,529	\$6,751	\$668	\$0	\$0
5810000	LOAD DISPATCHING	SNPD	\$13,181	\$463	\$3,614	\$652	\$1,370	\$6,267	\$614	\$0	\$0
5810000 Total			\$13,181	\$463	\$3,614	\$652	\$1,370	\$6,267	\$614	\$0	\$0
5820000	STATION EXP(DIST)	CA	\$62	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	IDU	\$254	\$0	\$0	\$0	\$0	\$0	\$254	\$0	\$0
5820000	STATION EXP(DIST)	OR	\$1,108	\$0	\$1,108	\$0	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	SNPD	\$36	\$1	\$10	\$2	\$4	\$17	\$2	\$0	\$0
5820000	STATION EXP(DIST)	UT	\$1,665	\$0	\$0	\$0	\$0	\$1,665	\$0	\$0	\$0
5820000	STATION EXP(DIST)	WA	\$315	\$0	\$0	\$315	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	WYP	\$603	\$0	\$0	\$0	\$603	\$0	\$0	\$0	\$0
5820000 Total			\$4,042	\$63	\$1,118	\$317	\$603	\$1,682	\$255	\$0	\$0
5830000	OVHD LINE EXPENSES	CA	\$421	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	IDU	\$236	\$0	\$0	\$0	\$0	\$0	\$236	\$0	\$0
5830000	OVHD LINE EXPENSES	OR	\$2,919	\$1	\$2,919	\$0	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	SNPD	\$18	\$1	\$5	\$1	\$2	\$8	\$1	\$0	\$0
5830000	OVHD LINE EXPENSES	UT	\$1,887	\$0	\$0	\$0	\$0	\$1,887	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	WA	\$575	\$0	\$0	\$575	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	WYP	\$235	\$0	\$0	\$0	\$235	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	WYU	\$109	\$0	\$0	\$0	\$109	\$0	\$0	\$0	\$0
5830000 Total			\$6,401	\$422	\$2,924	\$577	\$345	\$1,895	\$239	\$0	\$0
5840000	UDRGRND LINE EXP	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2012
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5840000	UDIRGRND LINE EXP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	DNEX		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	UDIRGRND LINE EXP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	DNEX		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5850000	STRT LGHT-SGNL SYS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5850000	DNEX		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5850000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES		\$235	\$235	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	DNEX		\$235	\$235	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	Distribution O&M Expense		\$403	\$403	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	DNEX		\$403	\$403	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES		\$3,146	\$3,146	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	DNEX		\$3,146	\$3,146	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	Distribution O&M Expense		\$43	\$43	\$3,146	\$0	\$0	\$0	\$0	\$0	\$0
5860000	DNEX		\$43	\$43	\$3,146	\$0	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES		\$1,461	\$1,461	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	DNEX		\$1,461	\$1,461	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	Distribution O&M Expense		\$556	\$556	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	DNEX		\$556	\$556	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES		\$688	\$688	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	DNEX		\$688	\$688	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	Distribution O&M Expense		\$58	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	DNEX		\$58	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000 Total			\$7,763	\$7,763	\$3,468	\$636	\$874	\$2,049	\$461	\$0	\$0
5870000	CUST INSTL EXPENSE		\$616	\$616	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	DNEX		\$616	\$616	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	Distribution O&M Expense		\$424	\$424	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	DNEX		\$424	\$424	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE		\$4,500	\$4,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	DNEX		\$4,500	\$4,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	Distribution O&M Expense		\$5,593	\$5,593	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	DNEX		\$5,593	\$5,593	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE		\$948	\$948	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	DNEX		\$948	\$948	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	Distribution O&M Expense		\$815	\$815	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	DNEX		\$815	\$815	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE		\$75	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	DNEX		\$75	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000 Total			\$12,971	\$12,971	\$4,500	\$948	\$800	\$5,993	\$424	\$0	\$0
5880000	MSC DISTR EXPENSES		\$55	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	DNEX		\$55	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	Distribution O&M Expense		\$107	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	DNEX		\$107	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES		\$84	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	DNEX		\$84	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	Distribution O&M Expense		\$3,476	\$3,476	\$953	\$225	\$361	\$1,653	\$162	\$0	\$0
5880000	DNEX		\$3,476	\$3,476	\$953	\$225	\$361	\$1,653	\$162	\$0	\$0
5880000	MSC DISTR EXPENSES		\$1,016	\$1,016	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	DNEX		\$1,016	\$1,016	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	Distribution O&M Expense		\$56	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	DNEX		\$56	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES		\$253	\$253	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	DNEX		\$253	\$253	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	Distribution O&M Expense		\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	DNEX		\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000 Total			\$5,021	\$5,021	\$1,037	\$281	\$568	\$2,669	\$269	\$0	\$0
5890000	RENTS-DISTRIBUTION		\$87	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	DNEX		\$87	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	Distribution O&M Expense		\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	DNEX		\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION		\$1,692	\$1,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	DNEX		\$1,692	\$1,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	Distribution O&M Expense		\$49	\$49	\$2	\$3	\$5	\$23	\$2	\$0	\$0
5890000	DNEX		\$49	\$49	\$2	\$3	\$5	\$23	\$2	\$0	\$0
5890000	RENTS-DISTRIBUTION		\$509	\$509	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	DNEX		\$509	\$509	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	Distribution O&M Expense		\$116	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	DNEX		\$116	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION		\$354	\$354	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	DNEX		\$354	\$354	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	Distribution O&M Expense		\$122	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	DNEX		\$122	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000 Total			\$2,950	\$2,950	\$1,705	\$120	\$481	\$632	\$24	\$0	\$0
5900000	MAINT SUPERV & ENG		\$46	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	DNEX		\$46	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	Distribution O&M Expense		\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	DNEX		\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG		\$305	\$305	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	DNEX		\$305	\$305	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	Distribution O&M Expense		\$3,490	\$3,490	\$123	\$226	\$363	\$1,660	\$163	\$0	\$0
5900000	DNEX		\$3,490	\$3,490	\$123	\$226	\$363	\$1,660	\$163	\$0	\$0
5900000	MAINT SUPERV & ENG		\$340	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	DNEX		\$340	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	Distribution O&M Expense		\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	DNEX		\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG		\$86	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	DNEX		\$86	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000 Total			\$4,318	\$4,318	\$1,262	\$247	\$449	\$1,999	\$190	\$0	\$0
5910000	MAINT OF STRUCTURE		\$63	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	DNEX		\$63	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	Distribution O&M Expense		\$45	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	DNEX		\$45	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE		\$922	\$922	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	DNEX		\$922	\$922	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	Distribution O&M Expense		\$145	\$145	\$5	\$9	\$15	\$69	\$7	\$0	\$0
5910000	DNEX		\$145	\$145	\$5	\$9	\$15	\$69	\$7	\$0	\$0
5910000	MAINT OF STRUCTURE		\$642	\$642	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	DNEX		\$642	\$642	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	Distribution O&M Expense		\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	DNEX		\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE		\$153	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	DNEX		\$153	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	Distribution O&M Expense		\$60	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	DNEX		\$60	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000 Total			\$2,219	\$2,219	\$962	\$209	\$228	\$711	\$51	\$0	\$0
5920000	MAINT STAT EQUIP		\$69	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	DNEX		\$69	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	Distribution O&M Expense		\$639	\$639	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	DNEX		\$639	\$639	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP		\$3,064	\$3,064	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	DNEX		\$3,064	\$3,064	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	Distribution O&M Expense		\$1,708	\$1,708	\$468	\$110	\$178	\$812	\$80	\$0	\$0
5920000	DNEX		\$1,708	\$1,708	\$468	\$110	\$178	\$812	\$80	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5920000	MAINT STAT EQUIP	UT	\$4,158	\$0	\$0	\$0	\$0	\$0	\$4,158	\$0	\$0
5920000	MAINT STAT EQUIP	WA	\$644	\$0	\$0	\$0	\$644	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	WYP	\$1,534	\$0	\$0	\$0	\$0	\$1,534	\$0	\$0	\$0
5920000 Total			\$12,217	\$329	\$3,522	\$755	\$1,712	\$4,970	\$918	\$0	\$0
5930000	MAINT OVHD LINES	CA	\$6,013	\$6,013	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	IDU	\$6,093	\$0	\$0	\$0	\$0	\$0	\$6,093	\$0	\$0
5930000	MAINT OVHD LINES	OR	\$28,691	\$0	\$28,691	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	SNPD	\$1,288	\$45	\$353	\$83	\$134	\$612	\$60	\$0	\$0
5930000	MAINT OVHD LINES	UT	\$34,308	\$0	\$0	\$0	\$0	\$34,308	\$0	\$0	\$0
5930000	MAINT OVHD LINES	WA	\$3,874	\$0	\$0	\$3,874	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	WYP	\$8,082	\$0	\$0	\$0	\$8,082	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	WYU	\$1,410	\$0	\$0	\$0	\$0	\$1,410	\$0	\$0	\$0
5930000 Total			\$89,758	\$6,058	\$29,044	\$3,957	\$9,625	\$34,920	\$6,153	\$0	\$0
5931000	MAINT O/H LINES-LB P	CA	\$31	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	IDU	\$150	\$0	\$0	\$0	\$0	\$0	\$150	\$0	\$0
5931000	MAINT O/H LINES-LB P	OR	\$127	\$0	\$127	\$0	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	UT	\$625	\$0	\$0	\$0	\$0	\$625	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	WA	\$92	\$0	\$0	\$92	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	WYP	\$208	\$0	\$0	\$0	\$208	\$0	\$0	\$0	\$0
5931000 Total			\$1,049	\$31	\$127	\$92	\$208	\$625	\$150	\$0	\$0
5940000	MAINT UDRND LINES	CA	\$552	\$552	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDRND LINES	IDU	\$686	\$0	\$0	\$0	\$0	\$0	\$686	\$0	\$0
5940000	MAINT UDRND LINES	OR	\$5,759	\$0	\$5,759	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDRND LINES	SNPD	\$6	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0
5940000	MAINT UDRND LINES	UT	\$11,300	\$0	\$0	\$0	\$0	\$11,300	\$0	\$0	\$0
5940000	MAINT UDRND LINES	WA	\$1,028	\$0	\$0	\$1,028	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDRND LINES	WYP	\$1,587	\$0	\$0	\$0	\$1,587	\$0	\$0	\$0	\$0
5940000	MAINT UDRND LINES	WYU	\$213	\$0	\$0	\$0	\$213	\$0	\$0	\$0	\$0
5940000 Total			\$21,133	\$552	\$5,761	\$1,029	\$1,801	\$11,303	\$686	\$0	\$0
5950000	MAINT LINE TRANSFRM	SNPD	\$870	\$31	\$239	\$56	\$90	\$414	\$41	\$0	\$0
5950000 Total			\$870	\$31	\$239	\$56	\$90	\$414	\$41	\$0	\$0
5960000	MNT STR LGHT-SIG S	CA	\$101	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	IDU	\$198	\$0	\$0	\$0	\$0	\$0	\$198	\$0	\$0
5960000	MNT STR LGHT-SIG S	OR	\$1,195	\$0	\$1,195	\$0	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	UT	\$1,810	\$0	\$0	\$0	\$0	\$1,810	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	WA	\$200	\$0	\$0	\$200	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	WYP	\$356	\$0	\$0	\$0	\$356	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	WYU	\$82	\$0	\$0	\$0	\$82	\$0	\$0	\$0	\$0
5960000 Total			\$3,934	\$101	\$1,185	\$200	\$438	\$1,810	\$198	\$0	\$0
5970000	MNT OF METERS	CA	\$64	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	IDU	\$364	\$0	\$0	\$0	\$0	\$0	\$364	\$0	\$0
5970000	MNT OF METERS	OR	\$1,192	\$0	\$1,192	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	SNPD	\$41	\$41	\$324	\$76	\$123	\$561	\$55	\$0	\$0
5970000	MNT OF METERS	UT	\$2,404	\$0	\$0	\$0	\$0	\$2,404	\$0	\$0	\$0
5970000	MNT OF METERS	WA	\$366	\$0	\$0	\$366	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	WYP	\$474	\$0	\$0	\$0	\$474	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	WYU	\$118	\$0	\$0	\$0	\$118	\$0	\$0	\$0	\$0
5970000 Total			\$6,163	\$106	\$1,516	\$442	\$715	\$2,965	\$419	\$0	\$0
5980000	MNT MISC DIST PLNT	CA	\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	IDU	\$78	\$0	\$0	\$0	\$0	\$0	\$78	\$0	\$0
5980000	MNT MISC DIST PLNT	OR	\$462	\$0	\$462	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	SNPD	\$20	\$20	\$154	\$36	\$58	\$267	\$26	\$0	\$0
5980000	MNT MISC DIST PLNT	UT	\$1,342	\$0	\$0	\$0	\$0	\$1,342	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	WA	\$112	\$0	\$0	\$112	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	WYP	\$399	\$0	\$0	\$0	\$399	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	WYU	\$2	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0
5980000 Total			\$2,053	\$180	\$328	\$76	\$343	\$1,075	\$52	\$0	\$0
9010000	SUPRV (CUST ACCT)	CN	\$2,902	\$72	\$890	\$201	\$216	\$1,421	\$112	\$0	\$0
9010000	SUPRV (CUST ACCT)	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000 Total			\$2,902	\$72	\$890	\$201	\$216	\$1,421	\$112	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9020000	METER READING EXP	CA	\$899	\$899	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9020000	CAEX	CAEX	\$2,346	\$2,346	\$58	\$711	\$163	\$175	\$1,148	\$0	\$0
9020000	METER READING EXP	CN	\$90	\$90	\$0	\$0	\$0	\$0	\$0	\$90	\$0
9020000	CAEX	IDU	\$1,593	\$1,593	\$0	\$0	\$0	\$0	\$1,593	\$0	\$0
9020000	METER READING EXP	OR	\$0,516	\$0,516	\$0	\$0,516	\$0	\$0	\$0	\$0	\$0
9020000	CAEX	OR	\$4,078	\$4,078	\$0	\$0	\$0	\$0	\$4,078	\$0	\$0
9020000	METER READING EXP	WA	\$793	\$793	\$0	\$0	\$793	\$0	\$0	\$0	\$0
9020000	CAEX	WA	\$1,341	\$1,341	\$0	\$0	\$1,341	\$0	\$0	\$0	\$0
9020000	METER READING EXP	WYU	\$217	\$217	\$0	\$0	\$217	\$0	\$0	\$0	\$0
9020000	CAEX	WYU	\$20,782	\$20,782	\$957	\$10,227	\$956	\$1,733	\$5,226	\$1,683	\$0
9030000	CUST RCRD/COLL EXP	CN	\$933	\$933	\$23	\$283	\$65	\$70	\$457	\$36	\$0
9030000	CAEX	CAEX	\$933	\$933	\$23	\$283	\$65	\$70	\$457	\$36	\$0
9031000	CUST RCRD/CUST SYS	CN	\$3,908	\$3,908	\$96	\$1,185	\$271	\$291	\$1,913	\$151	\$0
9031000	CAEX	CAEX	\$3,908	\$3,908	\$96	\$1,185	\$271	\$291	\$1,913	\$151	\$0
9032000	CUST ACCTG/BILL	CN	\$11,519	\$11,519	\$284	\$3,492	\$798	\$859	\$5,639	\$444	\$0
9032000	CAEX	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CAEX	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CAEX	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CAEX	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	WYU	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
9032000	CAEX	WYU	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CA	\$211	\$211	\$211	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CAEX	CAEX	\$211	\$211	\$211	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CN	\$11,208	\$11,208	\$277	\$3,399	\$777	\$836	\$5,488	\$432	\$0
9033000	CAEX	CN	\$364	\$364	\$0	\$0	\$0	\$0	\$0	\$364	\$0
9033000	CUST ACCTG/COLL	IDU	\$2,122	\$2,122	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CAEX	IDU	\$3,896	\$3,896	\$0	\$0	\$0	\$0	\$3,896	\$0	\$0
9033000	CUST ACCTG/COLL	OR	\$762	\$762	\$0	\$0	\$762	\$0	\$0	\$0	\$0
9033000	CAEX	OR	\$545	\$545	\$0	\$0	\$545	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	WA	\$76	\$76	\$0	\$0	\$0	\$76	\$0	\$0	\$0
9033000	CAEX	WA	\$19,184	\$19,184	\$488	\$5,521	\$1,539	\$1,456	\$9,384	\$796	\$0
9033000	CUST ACCTG/COLL	WYU	\$2	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CAEX	WYU	\$2	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CA	\$46	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CAEX	CAEX	\$46	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	IDU	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CAEX	IDU	\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	OR	\$3	\$3	\$0	\$0	\$3	\$0	\$0	\$0	\$0
9035000	CAEX	OR	\$8	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	WA	\$135	\$135	\$2	\$39	\$39	\$11	\$38	\$46	\$0
9035000	CAEX	WA	\$19,619	\$19,619	\$485	\$5,950	\$1,300	\$1,403	\$9,606	\$757	\$0
9036000	CUST ACCTG/COMMON	CN	\$146	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9036000	CAEX	CAEX	\$146	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9036000	CUST ACCTG/COMMON	OR	\$19	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0
9036000	CAEX	OR	\$19,787	\$19,787	\$465	\$6,098	\$1,360	\$1,453	\$9,625	\$757	\$0
9040000	UNCOLLECT ACCOUNTS	CA	\$490	\$490	\$490	\$0	\$0	\$0	\$0	\$0	\$0
9040000	CAEX	CAEX	\$490	\$490	\$490	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CN	\$682	\$682	\$7	\$82	\$19	\$20	\$132	\$10	\$0
9040000	CAEX	CN	\$7,151	\$7,151	\$0	\$0	\$0	\$0	\$0	\$882	\$0
9040000	UNCOLLECT ACCOUNTS	OR	\$3,572	\$3,572	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000	CAEX	OR	\$2,085	\$2,085	\$0	\$0	\$2,085	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	WA	\$602	\$602	\$0	\$0	\$0	\$802	\$0	\$0	\$0
9040000	CAEX	WA	\$15,051	\$15,051	\$496	\$7,233	\$2,104	\$822	\$3,704	\$692	\$0
9040000	UNCOLLECT ACCOUNTS	WYU	\$82	\$82	\$82	\$0	\$0	\$0	\$0	\$0	\$0
9040000	CAEX	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CA	\$149	\$149	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	CAEX	CAEX	\$15	\$15	\$0	\$0	\$0	\$0	\$15	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	OR	\$32	\$32	\$0	\$0	\$32	\$0	\$0	\$0	\$0
9042000	CAEX	OR	\$6	\$6	\$0	\$0	\$0	\$6	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	WA	\$92	\$92	\$4	\$4	\$12	\$13	\$67	\$7	\$0
9042000	CAEX	WA	\$177	\$177	\$4	\$4	\$12	\$13	\$67	\$7	\$0
9050000	MISC CUST ACCT EXP	CN	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9050000	CAEX	CAEX	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9051000	MISC CUST ACCT EXP	CN	\$183	\$183	\$4	\$4	\$12	\$13	\$87	\$7	\$0
9051000	CAEX	CAEX	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9051000	MISC CUST ACCT EXP	OR	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9051000	CAEX	OR	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9070000	SUPRV (CUST SERV)	CN	\$296	\$296	\$7	\$90	\$22	\$22	\$146	\$11	\$0
9070000	CAEX	CAEX	\$296	\$296	\$7	\$90	\$22	\$22	\$146	\$11	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9070000 Total											
9080000	CSEX	\$298	\$90	\$7	\$90	\$21	\$22	\$146	\$11	\$0	\$0
9080000	CSEX	\$63	\$0	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9080000	CSEX	\$646	\$196	\$16	\$196	\$45	\$46	\$316	\$75	\$0	\$0
9080000	CSEX	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$15	\$0	\$0
9080000	CSEX	\$957	\$857	\$0	\$857	\$0	\$0	\$0	\$0	\$0	\$0
9080000	CSEX	\$67	\$0	\$0	\$0	\$0	\$0	\$67	\$0	\$0	\$0
9080000	CSEX	\$317	\$0	\$0	\$0	\$317	\$0	\$0	\$0	\$0	\$0
9080000	CSEX	\$232	\$0	\$0	\$0	\$232	\$0	\$0	\$0	\$0	\$0
9080000	CSEX	\$2,196	\$79	\$1,053	\$362	\$280	\$383	\$39	\$39	\$0	\$0
9081000	CSEX	\$40	\$12	\$1	\$12	\$3	\$3	\$3	\$2	\$0	\$0
9081000	CSEX	\$119	\$0	\$0	\$0	\$0	\$0	\$119	\$0	\$0	\$0
9081000	CSEX	\$159	\$12	\$1	\$12	\$3	\$3	\$139	\$2	\$0	\$0
9084000	CSEX	\$28	\$0	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9084000	CSEX	\$213	\$65	\$5	\$65	\$15	\$16	\$104	\$8	\$0	\$0
9084000	CSEX	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$44	\$0	\$0
9084000	CSEX	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76	\$0
9084000	CSEX	\$133	\$0	\$0	\$0	\$0	\$0	\$133	\$0	\$0	\$0
9084000	CSEX	\$43	\$0	\$0	\$0	\$43	\$0	\$0	\$0	\$0	\$0
9084000	CSEX	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0
9084000	CSEX	\$469	\$33	\$2,209	\$65	\$28	\$35	\$237	\$52	\$0	\$76
9085000	CSEX	\$307	\$0	\$0	\$0	\$0	\$0	\$0	\$307	\$0	\$0
9085000	CSEX	\$65	\$0	\$0	\$0	\$0	\$0	\$65	\$0	\$0	\$0
9085000	CSEX	\$38	\$0	\$0	\$0	\$0	\$0	\$38	\$0	\$0	\$0
9085000	CSEX	\$410	\$0	\$0	\$0	\$0	\$38	\$65	\$307	\$0	\$0
9085100	CSEX	\$2,209	\$0	\$2,209	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9085100	CSEX	\$5,750	\$0	\$5,750	\$0	\$0	\$0	\$0	\$5,750	\$0	\$0
9085100	CSEX	\$23,161	\$0	\$23,161	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9085100	CSEX	\$47,543	\$0	\$0	\$0	\$0	\$0	\$47,543	\$0	\$0	\$0
9085100	CSEX	\$8,687	\$0	\$0	\$0	\$8,687	\$0	\$0	\$0	\$0	\$0
9085100	CSEX	\$3,999	\$0	\$0	\$0	\$3,999	\$0	\$0	\$0	\$0	\$0
9085100	CSEX	\$91,348	\$2,209	\$23,161	\$8,687	\$3,999	\$47,543	\$5,750	\$0	\$0	\$0
9086000	CSEX	\$356	\$0	\$356	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CSEX	\$680	\$17	\$206	\$47	\$51	\$333	\$26	\$0	\$0	\$0
9086000	CSEX	\$483	\$0	\$0	\$0	\$0	\$0	\$0	\$483	\$0	\$0
9086000	CSEX	\$1,014	\$0	\$1,014	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CSEX	\$2,576	\$0	\$0	\$0	\$0	\$0	\$2,576	\$0	\$0	\$0
9086000	CSEX	\$147	\$0	\$0	\$0	\$147	\$0	\$0	\$0	\$0	\$0
9086000	CSEX	\$686	\$0	\$0	\$0	\$686	\$0	\$0	\$0	\$0	\$0
9086000	CSEX	\$6,142	\$973	\$1,220	\$194	\$936	\$2,909	\$510	\$0	\$0	\$0
9086000	CSEX	\$3,081	\$0	\$0	\$0	\$0	\$0	\$0	\$3,081	\$0	\$0
9086000	CSEX	\$3,081	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CSEX	\$947	\$0	\$0	\$0	\$0	\$0	\$0	\$947	\$0	\$0
9086000	CSEX	\$947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9090000	CSEX	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9090000	CSEX	\$3,342	\$83	\$1,013	\$232	\$249	\$1,636	\$129	\$0	\$0	\$0
9090000	CSEX	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$52	\$0	\$0
9090000	CSEX	\$603	\$0	\$603	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9090000	CSEX	\$344	\$0	\$0	\$0	\$0	\$0	\$344	\$0	\$0	\$0
9090000	CSEX	\$87	\$0	\$0	\$0	\$87	\$0	\$0	\$0	\$0	\$0
9090000	CSEX	\$309	\$0	\$0	\$0	\$309	\$0	\$0	\$0	\$0	\$0
9090000	CSEX	\$4,825	\$170	\$1,616	\$319	\$559	\$1,980	\$181	\$0	\$0	\$0
9100000	CSEX	\$8	\$8	\$0	\$8	\$1	\$1	\$4	\$0	\$0	\$0
9100000	CSEX	\$8	\$2	\$2	\$1	\$1	\$1	\$4	\$0	\$0	\$0
9100000	CSEX	\$110	\$33	\$33	\$8	\$8	\$8	\$54	\$4	\$0	\$0
9100000	CSEX	\$110	\$33	\$33	\$8	\$8	\$8	\$54	\$4	\$0	\$0
9200000	AGEX	\$67	\$0	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9200000	AGEX	\$1,089	\$0	\$1,089	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9200000	AGEX	\$7,784	\$1,514	\$17,887	\$5,055	\$11,620	\$33,006	\$4,526	\$197	\$0	\$0
9200000	AGEX	\$2,414	\$0	\$0	\$0	\$0	\$0	\$2,414	\$0	\$0	\$0
9200000	AGEX	\$1,016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9200000	AGEX	\$676	\$0	\$676	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Aloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9210000 Total			\$70,829	\$1,581	\$18,955	\$4,037	\$10,943	\$30,692	\$4,526	\$197	\$0
9210000	OFFICE SUPPL & EXP	CA	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	\$71	\$2	\$22	\$5	\$5	\$35	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	IDU	\$17	\$0	\$0	\$0	\$0	\$0	\$17	\$0	\$0
9210000	OFFICE SUPPL & EXP	OR	\$60	\$0	\$60	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	\$8,831	\$181	\$2,139	\$605	\$1,391	\$3,951	\$542	\$24	\$0
9210000	OFFICE SUPPL & EXP	UT	\$109	\$0	\$0	\$0	\$0	\$109	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	\$14	\$0	\$0	\$14	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	WA	\$39	\$0	\$0	\$0	\$39	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	WYP	\$7	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	WYU	\$153	\$188	\$624	\$144	\$442	\$4,094	\$561	\$24	\$0
9220000	AG EXP TRANS-CR	SO	\$23,113	\$515	\$6,081	\$1,720	\$3,955	\$11,234	\$1,540	\$67	\$0
9220000 Total			\$23,113	\$515	\$6,081	\$1,720	\$3,955	\$11,234	\$1,540	\$67	\$0
9230000	OUTSIDE SERVICES	CA	\$156	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	\$1	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
9230000	OUTSIDE SERVICES	IDU	\$125	\$0	\$125	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	OR	\$2,848	\$68	\$690	\$195	\$449	\$1,274	\$175	\$8	\$0
9230000	OUTSIDE SERVICES	AGEX	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	UT	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	WA	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	WYU	\$146	\$214	\$815	\$198	\$451	\$1,285	\$175	\$8	\$0
9230000 Total			\$3,146	\$214	\$815	\$198	\$451	\$1,285	\$175	\$8	\$0
9239990	AFFL SERV EMPLOYED	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9239990	AFFL SERV EMPLOYED	AGEX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9239990	AFFL SERV EMPLOYED	IDU	\$4,055	\$83	\$982	\$278	\$639	\$1,814	\$249	\$11	\$0
9239990	AFFL SERV EMPLOYED	OR	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
9239990	AFFL SERV EMPLOYED	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9239990	AFFL SERV EMPLOYED	AGEX	\$4,057	\$84	\$982	\$278	\$639	\$1,815	\$249	\$11	\$0
9239990 Total			\$4,057	\$84	\$982	\$278	\$639	\$1,815	\$249	\$11	\$0
9240000	PROP INSURANCE - SYS	SO	\$659	\$14	\$160	\$45	\$104	\$295	\$40	\$2	\$0
9240000 Total			\$659	\$14	\$160	\$45	\$104	\$295	\$40	\$2	\$0
9241000	PROP INS-ACCR SITUS	CA	\$66	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9241000	PROP INS-ACCR SITUS	AGEX	\$109	\$0	\$0	\$0	\$0	\$0	\$109	\$0	\$0
9241000	PROP INS-ACCR SITUS	IDU	\$5,395	\$0	\$5,395	\$0	\$0	\$0	\$0	\$0	\$0
9241000	PROP INS-ACCR SITUS	OR	\$86	\$2	\$21	\$6	\$14	\$38	\$5	\$0	\$0
9241000	PROP INS-ACCR SITUS	AGEX	\$2,152	\$0	\$0	\$0	\$0	\$2,152	\$0	\$0	\$0
9241000	PROP INS-ACCR SITUS	UT	\$350	\$0	\$0	\$0	\$350	\$0	\$0	\$0	\$0
9241000	PROP INS-ACCR SITUS	AGEX	\$8,158	\$68	\$5,416	\$6	\$363	\$2,191	\$114	\$0	\$0
9241000	PROP INS-ACCR SITUS	WYP	\$109	\$0	\$109	\$0	\$0	\$0	\$0	\$0	\$0
9241000	PROP INS-ACCR SITUS	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9241000 Total			\$8,158	\$68	\$5,416	\$6	\$363	\$2,191	\$114	\$0	\$0
9242000	PROP INS-CLAIM SITUS	SO	\$8,069	\$166	\$1,954	\$553	\$1,271	\$3,610	\$492	\$22	\$0
9243000	PROP INS - PREMIUMS	SO	\$8,069	\$166	\$1,954	\$553	\$1,271	\$3,610	\$492	\$22	\$0
9243000 Total			\$8,069	\$166	\$1,954	\$553	\$1,271	\$3,610	\$492	\$22	\$0
9250000	INJURIES & DAMAGES	SO	\$15,065	\$309	\$3,648	\$1,032	\$2,373	\$6,739	\$924	\$40	\$0
9250000 Total			\$15,065	\$309	\$3,648	\$1,032	\$2,373	\$6,739	\$924	\$40	\$0
9280000	REGULATORY COM EXP	CA	\$508	\$508	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	AGEX	\$597	\$0	\$0	\$0	\$0	\$0	\$597	\$0	\$0
9280000	REGULATORY COM EXP	IDU	\$1,739	\$0	\$1,739	\$0	\$0	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	OR	\$2,363	\$48	\$572	\$162	\$372	\$1,057	\$145	\$6	\$0
9280000	REGULATORY COM EXP	AGEX	\$1,977	\$0	\$0	\$0	\$0	\$1,977	\$0	\$0	\$0
9280000	REGULATORY COM EXP	UT	\$909	\$0	\$0	\$0	\$909	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	WA	\$1,634	\$0	\$0	\$0	\$1,634	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	WYP	\$9,728	\$557	\$2,312	\$1,071	\$2,006	\$3,034	\$742	\$6	\$0
9280000 Total			\$9,728	\$557	\$2,312	\$1,071	\$2,006	\$3,034	\$742	\$6	\$0
9282000	REG COMM EXPENSE	CA	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	AGEX	\$504	\$0	\$0	\$0	\$0	\$0	\$504	\$0	\$0
9282000	REG COMM EXPENSE	IDU	\$2,961	\$0	\$2,961	\$0	\$0	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	OR	\$187	\$4	\$45	\$13	\$29	\$84	\$11	\$0	\$0
9282000	REG COMM EXPENSE	AGEX	\$4,616	\$0	\$0	\$0	\$0	\$4,616	\$0	\$0	\$0
9282000	REG COMM EXPENSE	UT	\$602	\$0	\$0	\$0	\$602	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	WA	\$1,547	\$0	\$0	\$0	\$1,547	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	WYP	\$10,420	\$8	\$3,006	\$615	\$1,576	\$4,700	\$515	\$0	\$0
9282000 Total			\$10,420	\$8	\$3,006	\$615	\$1,576	\$4,700	\$515	\$0	\$0
9282990	Reg Comms Exp-Affil	SO	\$1	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
9282990	Reg Comms Exp-Affil	AGEX	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
9282990	Reg Comms Exp-Affil	WA	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9282390	Reg Comms Exp-Affil	WYP	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
9282390 Total				\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0
9283000	FERC FILING FEE	CAGE	\$5	\$6	\$0	\$0	\$1	\$2	\$1	\$0	\$0
9283000	FERC FILING FEE	CAOSW	\$66	\$0	\$0	\$0	\$2	\$56	\$0	\$0	\$0
9283000	FERC FILING FEE	SG	\$1,859	\$1,281	\$0	\$0	\$398	\$0	\$0	\$0	\$0
9283000 Total			\$3,703	\$1,281	\$0	\$0	\$398	\$56	\$0	\$0	\$0
9290000	DUPLICATE CHRGS-CR	SO	\$0	\$1,109	\$1,764	\$0	\$47	\$113	\$0	\$0	\$0
9290000	DUPLICATE CHRGS-CR	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9290000 Total			\$0	\$1,109	\$1,764	\$0	\$47	\$113	\$0	\$0	\$0
9301000	GEN ADVERTISING EXP	SO	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
9301000	GEN ADVERTISING EXP	SO	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	CA	\$25	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	CAOE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	IDU	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	OR	\$41	\$0	\$41	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	SO	\$11,352	\$2,233	\$2,749	\$778	\$1,788	\$5,078	\$696	\$30	\$0
9302000	MISC GEN EXP-OTHER	UT	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	WA	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	WYP	\$76	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
9302000 Total			\$11,489	\$2,233	\$2,749	\$780	\$1,788	\$5,078	\$703	\$30	\$0
9310000	RENTS (A&G)	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	OR	\$1,098	\$0	\$1,098	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	SO	\$3,590	\$114	\$1,351	\$362	\$879	\$2,496	\$42	\$15	\$0
9310000	RENTS (A&G)	UT	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	WA	\$9	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	WYP	\$40	\$0	\$0	\$0	\$40	\$0	\$0	\$0	\$0
9310000 Total			\$8,735	\$118	\$2,450	\$391	\$919	\$2,500	\$343	\$15	\$0
9350000	MAINT GENERAL PLNT	CA	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	CN	\$21	\$1	\$6	\$1	\$2	\$10	\$1	\$0	\$0
9350000	MAINT GENERAL PLNT	IDU	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	OR	\$142	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	SO	\$22,522	\$462	\$5,454	\$1,543	\$3,547	\$10,075	\$1,382	\$60	\$0
9350000	MAINT GENERAL PLNT	UT	\$104	\$0	\$0	\$0	\$0	\$104	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	WA	\$24	\$0	\$0	\$24	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	WYP	\$41	\$0	\$0	\$0	\$41	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	WYU	\$13	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0
9350000 Total			\$22,891	\$470	\$5,602	\$1,569	\$3,603	\$10,189	\$1,398	\$60	\$0
Grand Total			\$1,784,299	\$58,785	\$771,503	\$225,912	\$157,344	\$488,827	\$65,366	\$2,459	\$4,103



Depreciation Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	CAGE	\$657	\$0	\$0	\$0	\$216	\$557	\$79	\$5
4030000	DEPN EXPENSE-ELECT	JRG	\$4	\$0	\$3	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$14,437	\$0	\$0	\$0	\$3,638	\$9,384	\$1,338	\$71
4030000	DEPN EXPENSE-ELECT	CAGW	\$1,112	\$50	\$810	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JRG	\$2,217	\$89	\$1,607	\$3	\$0	\$0	\$1	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$70,817	\$0	\$0	\$0	\$17,846	\$46,031	\$6,563	\$76
4030000	DEPN EXPENSE-ELECT	CAGW	\$2,019	\$91	\$1,471	\$0	\$457	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JRG	\$13,698	\$614	\$9,925	\$20	\$3,082	\$51	\$7	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$17,147	\$75	\$1,204	\$0	\$0	\$11,146	\$1,589	\$91
4030000	DEPN EXPENSE-ELECT	CAGW	\$4,100	\$184	\$2,971	\$6	\$4,321	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JRG	\$6,093	\$0	\$0	\$0	\$1,535	\$3,960	\$2	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$341	\$15	\$248	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JRG	\$977	\$39	\$635	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JRG	\$834	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$74	\$3	\$54	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JRG	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$89	\$4	\$65	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JRG	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JRG	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$182	\$0	\$0	\$0	\$46	\$118	\$17	\$1
4030000	DEPN EXPENSE-ELECT	JRG	\$101	\$0	\$0	\$0	\$0	\$65	\$9	\$1
4030000	DEPN EXPENSE-ELECT	CAGE	\$10	\$63	\$1,012	\$0	\$25	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JRG	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$70	\$51	\$819	\$254	\$0	\$7	\$1	\$0
4030000	DEPN EXPENSE-ELECT	JRG	\$79	\$13	\$203	\$0	\$18	\$45	\$6	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$279	\$0	\$0	\$0	\$63	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JRG	\$675	\$2	\$24	\$0	\$145	\$374	\$53	\$3
4030000	DEPN EXPENSE-ELECT	CAGE	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JRG	\$1,291	\$0	\$0	\$0	\$323	\$639	\$120	\$7
4030000	DEPN EXPENSE-ELECT	CAGE	\$5,800	\$262	\$4,226	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JRG	\$16	\$0	\$0	\$0	\$4	\$11	\$2	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$368	\$17	\$268	\$0	\$83	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JRG	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JRG	\$1,113	\$0	\$0	\$0	\$281	\$724	\$103	\$6
4030000	DEPN EXPENSE-ELECT	CAGE	\$2,463	\$111	\$1,795	\$657	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JRG	\$331	\$0	\$0	\$0	\$83	\$215	\$31	\$2
4030000	DEPN EXPENSE-ELECT	CAGE	\$2,292	\$103	\$1,670	\$519	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JRG	\$164	\$1	\$120	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$5	\$7	\$120	\$37	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JRG	\$47	\$2	\$34	\$11	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JRG	\$425	\$19	\$310	\$96	\$0	\$29	\$4	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$3,263	\$0	\$0	\$0	\$922	\$2,121	\$302	\$17
4030000	DEPN EXPENSE-ELECT	JRG	\$1,762	\$79	\$1,284	\$399	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$258	\$0	\$0	\$0	\$65	\$168	\$24	\$1
4030000	DEPN EXPENSE-ELECT	JRG	\$41	\$2	\$30	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$57,506	\$0	\$0	\$0	\$0	\$14,492	\$37,379	\$3,06
4030000	DEPN EXPENSE-ELECT	JRG	\$33,996	\$1,533	\$24,763	\$7,690	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$6,214	\$0	\$0	\$0	\$1,566	\$4,039	\$576	\$33
4030000	DEPN EXPENSE-ELECT	JRG	\$3,998	\$180	\$2,906	\$902	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$5,266	\$0	\$0	\$0	\$1,327	\$3,423	\$488	\$28
4030000	DEPN EXPENSE-ELECT	JRG	\$2,772	\$125	\$2,020	\$627	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3460000	\$2,236	\$0	\$0	\$0	\$0	\$154	\$22	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3460000	\$119	\$5	\$87	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3502000	\$1,564	\$0	\$0	\$0	\$394	\$1,016	\$145	\$8	\$0
4030000	DEPN EXPENSE-ELECT	3502000	\$331	\$15	\$241	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3502000	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3502000	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3520000	\$1,488	\$0	\$0	\$0	\$375	\$967	\$138	\$8	\$0
4030000	DEPN EXPENSE-ELECT	3520000	\$414	\$19	\$302	\$0	\$94	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3520000	\$15	\$1	\$11	\$0	\$3	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3520000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3530000	\$19,016	\$0	\$0	\$4,792	\$0	\$12,361	\$1,762	\$101	\$0
4030000	DEPN EXPENSE-ELECT	3530000	\$6,290	\$284	\$4,583	\$1,423	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3530000	\$280	\$13	\$203	\$63	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3530000	\$1,345	\$0	\$0	\$0	\$339	\$875	\$125	\$7	\$0
4030000	DEPN EXPENSE-ELECT	3534000	\$757	\$34	\$951	\$171	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3534000	\$149	\$7	\$108	\$34	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3537000	\$445	\$0	\$0	\$0	\$112	\$289	\$41	\$2	\$0
4030000	DEPN EXPENSE-ELECT	3537000	\$179	\$8	\$130	\$40	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3537000	\$8	\$0	\$6	\$0	\$2	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3537000	\$60	\$1	\$16	\$5	\$5	\$25	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3540000	\$12,444	\$0	\$0	\$5,136	\$0	\$8,089	\$1,153	\$66	\$0
4030000	DEPN EXPENSE-ELECT	3540000	\$2,640	\$119	\$1,924	\$597	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3540000	\$182	\$8	\$132	\$41	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3540000	\$2	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3550000	\$11,213	\$0	\$0	\$0	\$2,826	\$7,289	\$1,038	\$80	\$0
4030000	DEPN EXPENSE-ELECT	3550000	\$5,711	\$258	\$4,161	\$1,292	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3550000	\$0	\$0	\$3	\$1	\$2	\$4	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3560000	\$13,649	\$0	\$0	\$14,433	\$0	\$3,440	\$8,872	\$1,265	\$73
4030000	DEPN EXPENSE-ELECT	3560000	\$6,331	\$286	\$4,161	\$39	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3560000	\$172	\$8	\$124	\$39	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3560000	\$5	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3570000	\$51	\$0	\$0	\$0	\$13	\$33	\$5	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3570000	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3580000	\$118	\$0	\$0	\$0	\$0	\$77	\$11	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3580000	\$5	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3580000	\$67	\$3	\$68	\$21	\$17	\$44	\$8	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3590000	\$93	\$4	\$98	\$21	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3590000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3602000	\$18	\$0	\$0	\$0	\$0	\$0	\$18	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3602000	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3602000	\$71	\$0	\$71	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3602000	\$149	\$0	\$0	\$0	\$0	\$149	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3602000	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3602000	\$35	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3602000	\$41	\$0	\$0	\$0	\$41	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3610000	\$82	\$0	\$82	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3610000	\$32	\$0	\$0	\$0	\$0	\$0	\$32	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3610000	\$324	\$0	\$324	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3610000	\$704	\$0	\$0	\$0	\$0	\$704	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3610000	\$40	\$0	\$40	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3610000	\$172	\$0	\$0	\$0	\$172	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3610000	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3620000	\$517	\$517	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3620000	\$622	\$0	\$0	\$0	\$0	\$0	\$622	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3620000	\$4,205	\$0	\$4,205	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3620000	\$9,187	\$0	\$0	\$0	\$0	\$9,187	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3620000	\$946	\$0	\$946	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3620000	\$2,297	\$0	\$0	\$0	\$2,297	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3620000	\$249	\$0	\$0	\$0	\$249	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3627000	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3627000	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3627000	\$129	\$0	\$129	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	UT	\$195	\$195	\$0	\$0	\$0	\$195	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$75	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$2,097	\$2,097	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$11,179	\$11,179	\$0	\$0	\$0	\$0	\$2,323	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$12,926	\$12,926	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$3,781	\$3,781	\$0	\$0	\$0	\$11,179	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$3,264	\$3,264	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$684	\$684	\$0	\$0	\$3,264	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$1,014	\$1,014	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$982	\$982	\$0	\$0	\$0	\$0	\$982	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$7,060	\$7,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$6,613	\$6,613	\$0	\$0	\$0	\$0	\$6,613	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$1,714	\$1,714	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$2,255	\$2,255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$308	\$308	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$468	\$468	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$171	\$171	\$0	\$0	\$0	\$0	\$171	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$2,203	\$2,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$3,867	\$3,867	\$0	\$0	\$0	\$3,867	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$709	\$709	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$556	\$556	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$151	\$151	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$413	\$413	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$497	\$497	\$0	\$0	\$0	\$0	\$497	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$3,839	\$3,839	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$10,955	\$10,955	\$0	\$0	\$0	\$10,955	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$654	\$654	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$1,127	\$1,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$575	\$575	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$1,211	\$1,211	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$1,525	\$1,525	\$0	\$0	\$0	\$0	\$1,525	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$1,312	\$1,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$8,964	\$8,964	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$2,494	\$2,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$390	\$390	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$153	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$131	\$131	\$0	\$0	\$0	\$0	\$131	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$1,403	\$1,403	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$1,304	\$1,304	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$420	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$257	\$257	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$41	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$263	\$263	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$447	\$447	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$3,225	\$3,225	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$2,803	\$2,803	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$851	\$851	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$744	\$744	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$236	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$180	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$437	\$437	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$2,168	\$2,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$2,375	\$2,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$445	\$445	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$410	\$410	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$79	\$79	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3710000	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3710000	\$270	\$0	\$0	\$0	\$0	\$270	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3710000	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3710000	\$47	\$0	\$0	\$0	\$47	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3710000	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3730000	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3730000	\$676	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3730000	\$1,030	\$0	\$0	\$0	\$0	\$1,030	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3730000	\$126	\$0	\$0	\$126	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3730000	\$62	\$0	\$0	\$0	\$62	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3892000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3892000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3892000	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3892000	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3892000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$73	\$3	\$53	\$16	\$23	\$59	\$8	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$174	\$4	\$53	\$12	\$13	\$85	\$7	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$216	\$0	\$0	\$0	\$0	\$0	\$216	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$17,716	\$35	\$416	\$118	\$270	\$768	\$105	\$5	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$956	\$0	\$0	\$0	\$0	\$856	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$145	\$0	\$0	\$0	\$145	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3903000	\$3	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3903000	\$56	\$1	\$17	\$4	\$4	\$27	\$2	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3903000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3903000	\$34	\$0	\$34	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3903000	\$794	\$16	\$190	\$54	\$173	\$351	\$48	\$2	\$0
4030000	DEPN EXPENSE-ELECT	3903000	\$15	\$0	\$0	\$0	\$0	\$15	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3903000	\$19	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3903000	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$115	\$0	\$0	\$0	\$29	\$75	\$11	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$14	\$1	\$10	\$3	\$3	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$101	\$2	\$31	\$7	\$8	\$50	\$4	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$25	\$1	\$18	\$6	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$657	\$13	\$159	\$45	\$103	\$294	\$40	\$2	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$33	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$38	\$0	\$0	\$0	\$0	\$38	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$28	\$0	\$0	\$0	\$28	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$8	\$0	\$0	\$0	\$2	\$5	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$208	\$0	\$0	\$0	\$2	\$135	\$19	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$79	\$4	\$58	\$18	\$6	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$1,288	\$32	\$391	\$89	\$96	\$631	\$50	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$124	\$0	\$0	\$0	\$0	\$0	\$124	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$16	\$1	\$12	\$4	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$6,718	\$179	\$2,111	\$597	\$1,373	\$3,900	\$535	\$23	\$0



Depreciation Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3912000	\$398	\$0	\$0	\$0	\$0	\$398	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$166	\$0	\$166	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$525	\$0	\$0	\$525	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$13	\$0	\$0	\$13	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3913000	\$58	\$0	\$0	\$58	\$38	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3913000	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3913000	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3913000	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3913000	\$30	\$1	\$7	\$22	\$5	\$13	\$2	\$0
4030000	DEPN EXPENSE-ELECT	3913000	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3913000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3930000	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3930000	\$167	\$0	\$0	\$42	\$109	\$16	\$0	\$1
4030000	DEPN EXPENSE-ELECT	3930000	\$16	\$1	\$11	\$4	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3930000	\$18	\$0	\$0	\$0	\$0	\$18	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3930000	\$21	\$1	\$20	\$6	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3930000	\$139	\$0	\$139	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3930000	\$16	\$0	\$4	\$1	\$3	\$7	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3930000	\$152	\$0	\$0	\$0	\$152	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3930000	\$24	\$0	\$0	\$24	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3930000	\$51	\$0	\$0	\$51	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3930000	\$3	\$3	\$0	\$3	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3940000	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3940000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3940000	\$950	\$0	\$0	\$0	\$239	\$617	\$88	\$5
4030000	DEPN EXPENSE-ELECT	3940000	\$34	\$4	\$69	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3940000	\$94	\$0	\$94	\$0	\$0	\$94	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3940000	\$151	\$7	\$109	\$34	\$0	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3940000	\$463	\$0	\$463	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3940000	\$187	\$4	\$45	\$13	\$29	\$83	\$11	\$0
4030000	DEPN EXPENSE-ELECT	3940000	\$61	\$0	\$0	\$0	\$0	\$61	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3940000	\$99	\$0	\$0	\$99	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3940000	\$185	\$0	\$0	\$185	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3940000	\$23	\$0	\$0	\$23	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3950000	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3950000	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3950000	\$251	\$0	\$0	\$251	\$63	\$163	\$23	\$1
4030000	DEPN EXPENSE-ELECT	3950000	\$79	\$4	\$58	\$18	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3950000	\$71	\$0	\$71	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3950000	\$24	\$1	\$17	\$5	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3950000	\$564	\$0	\$564	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3950000	\$299	\$6	\$72	\$20	\$47	\$134	\$16	\$1
4030000	DEPN EXPENSE-ELECT	3950000	\$97	\$0	\$0	\$97	\$0	\$385	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3950000	\$156	\$0	\$0	\$156	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3950000	\$39	\$0	\$39	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3970000	\$126	\$126	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3970000	\$5	\$5	\$0	\$5	\$1	\$3	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3970000	\$3,265	\$0	\$0	\$823	\$2,122	\$303	\$17	\$0
4030000	DEPN EXPENSE-ELECT	3970000	\$1,285	\$58	\$937	\$291	\$6	\$9	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3970000	\$116	\$3	\$35	\$6	\$57	\$4	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3970000	\$245	\$0	\$0	\$0	\$0	\$245	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3970000	\$63	\$3	\$46	\$14	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3970000	\$1,633	\$0	\$1,633	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3970000	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3970000	\$2,327	\$48	\$664	\$159	\$587	\$1,041	\$143	\$6
4030000	DEPN EXPENSE-ELECT	3970000	\$1,444	\$0	\$0	\$1,444	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3970000	\$563	\$0	\$563	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3970000	\$1,007	\$0	\$0	\$1,007	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3970000	\$187	\$0	\$187	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3972000	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3972000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	CAGE	\$34	\$0	\$0	\$0	\$9	\$22	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$10	\$0	\$7	\$0	\$2	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$18	\$0	\$0	\$0	\$0	\$0	\$18	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$67	\$0	\$67	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$38	\$1	\$9	\$6	\$6	\$17	\$2	\$2	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$168	\$0	\$0	\$0	\$0	\$168	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$10	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$78	\$0	\$0	\$0	\$20	\$51	\$7	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$20	\$1	\$15	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CN	\$12	\$0	\$4	\$0	\$1	\$6	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$5	\$0	\$4	\$0	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$48	\$0	\$48	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$173	\$4	\$42	\$12	\$12	\$78	\$11	\$11	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$24	\$24	\$0	\$0	\$0	\$24	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000 Total			\$544,448	\$11,990	\$137,137	\$39,790	\$85,682	\$235,965	\$32,496	\$1,397	\$0
4032000	DEPR - STEAM	CAGE	\$131	\$0	\$0	\$0	\$33	\$85	\$12	\$0	\$1
4032000	DEPR - STEAM	JBG	\$55	\$2	\$40	\$12	\$0	\$0	\$0	\$0	\$0
4032000 Total			\$186	\$2	\$40	\$12	\$33	\$85	\$12	\$1	\$0
4033000	DEPR - HYDRO	CAGE	\$1,351	\$0	\$0	\$0	\$341	\$878	\$125	\$0	\$0
4033000	DEPR - HYDRO	CAGW	\$2,234	\$101	\$1,628	\$505	\$0	\$0	\$0	\$0	\$0
4033000 Total			\$3,585	\$101	\$1,628	\$505	\$341	\$878	\$125	\$0	\$0
4034000	DEPR - OTHER	CAGE	\$10	\$0	\$0	\$0	\$3	\$7	\$0	\$0	\$0
4034000	DEPR - OTHER	CAGW	\$13	\$1	\$10	\$3	\$3	\$0	\$0	\$0	\$0
4034000 Total			\$24	\$1	\$10	\$3	\$3	\$7	\$0	\$0	\$0
4035000	DEPR-TRANSMISSION	CAGE	\$348	\$0	\$0	\$0	\$88	\$226	\$32	\$0	\$0
4035000	DEPR-TRANSMISSION	CAGW	\$68	\$3	\$50	\$15	\$0	\$0	\$0	\$0	\$0
4035000 Total			\$416	\$3	\$50	\$15	\$88	\$226	\$32	\$0	\$0
4036000	DEPR-DISTRIBUTION	CA	\$25	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	IDU	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	OR	\$188	\$0	\$188	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	UT	\$280	\$0	\$0	\$0	\$0	\$280	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	WA	\$48	\$0	\$0	\$0	\$48	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	WYP	\$150	\$0	\$0	\$0	\$150	\$0	\$0	\$0	\$0
4036000 Total			\$727	\$25	\$188	\$48	\$150	\$280	\$35	\$0	\$0
4037000	DEPR - GENERAL	CAGE	\$224	\$0	\$0	\$0	\$24	\$146	\$21	\$0	\$0
4037000	DEPR - GENERAL	CAGW	\$90	\$4	\$66	\$20	\$0	\$0	\$0	\$0	\$0
4037000 Total			\$315	\$4	\$66	\$20	\$24	\$146	\$21	\$0	\$0
4039999	DEPR EXP-ELEC. OTH	CAGE	\$199	\$0	\$0	\$0	\$50	\$129	\$18	\$0	\$0
4039999 Total			\$199	\$0	\$0	\$0	\$50	\$129	\$18	\$0	\$0
Grand Total			\$549,503	\$12,126	\$139,118	\$40,395	\$86,303	\$237,459	\$32,705	\$1,397	\$0



Amortization Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT		\$233	\$11	\$170	\$53	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT		\$28	\$0	\$0	\$0	\$18	\$3	\$0	\$0
4040000	AMOR LTD TRM PLNT		\$43	\$143	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT		\$73	\$7	\$83	\$19	\$134	\$11	\$0	\$0
4040000	AMOR LTD TRM PLNT		\$46	\$0	\$446	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT		\$1,270	\$26	\$208	\$87	\$200	\$78	\$0	\$0
4040000	AMOR LTD TRM PLNT		\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT		\$203	\$0	\$0	\$203	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT		\$540	\$0	\$0	\$540	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT		\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0
4040000 Total			\$46,886	\$1,327	\$17,497	\$5,225	\$5,493	\$15,056	\$82	\$0
4049000	AMR LTD TRM PLNT-OTH		\$243	\$0	\$0	\$0	\$61	\$158	\$23	\$0
4049000 Total			\$243	\$0	\$0	\$0	\$61	\$158	\$23	\$0
4061000	EL PLNT ACQ ADJ-GM		\$5,524	\$0	\$0	\$0	\$1,392	\$3,591	\$512	\$29
4061000 Total			\$5,524	\$0	\$0	\$0	\$1,392	\$3,591	\$512	\$29
4073000	REGULATORY DEBITS		\$659	\$0	\$0	\$0	\$0	\$0	\$0	\$659
4073000	REGULATORY DEBITS		\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$81
4073000	REGULATORY DEBITS		\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$130
4073000	REGULATORY DEBITS		\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$129
4073000	REGULATORY DEBITS		\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7
4073000 Total			\$1,506	\$0	\$0	\$0	\$0	\$0	\$0	\$1,506
4074000	REGULATORY CREDITS		\$523	\$0	\$0	\$0	\$0	\$0	\$0	\$523
4074000	REGULATORY CREDITS		\$454	\$0	\$0	\$0	\$0	\$0	\$0	\$454
4074000	REGULATORY CREDITS		\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$188
4074000	REGULATORY CREDITS		\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$104
4074000	REGULATORY CREDITS		\$322	\$0	\$0	\$0	\$0	\$0	\$0	\$322
4074000	REGULATORY CREDITS		\$947	\$0	\$0	\$0	\$0	\$0	\$0	\$947
4074000 Total			\$52,427	\$1,327	\$17,497	\$5,225	\$6,824	\$18,489	\$2,395	\$110
Grand Total			\$52,427	\$1,327	\$17,497	\$5,225	\$6,824	\$18,489	\$2,395	\$110



Taxes Other Than Income (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Allocation	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OPI	SO	\$3,543	\$73	\$858	\$243	\$558	\$217	\$9	\$0
4081000	TAX OTH INC-U OPI	SO	\$438	\$9	\$106	\$30	\$69	\$196	\$27	\$1
4081000	TAX OTH INC-U OPI	SO	\$10,180	\$209	\$2,465	\$697	\$1,603	\$4,554	\$624	\$27
4081000	TAX OTH INC-U OPI	SO	\$10	\$0	\$2	\$1	\$2	\$4	\$1	\$0
4081000	TAX OTH INC-U OPI	SO	-\$16,262	-\$334	-\$3,938	-\$1,114	-\$2,561	-\$7,274	-\$998	-\$43
4081000	TAX OTH INC-U OPI	SO	-\$2,091	-\$43	-\$506	-\$143	-\$329	-\$895	-\$128	-\$36
4081000 Total	PROPERTY TAX	GPS	\$115,859	\$2,377	\$28,055	\$7,937	\$18,247	\$51,827	\$7,107	\$309
4081500	PROPERTY TAXES	SAPEROR	\$870	\$18	\$211	\$60	\$137	\$389	\$53	\$2
4081500 Total	PROPERTY TAXES	GPS	\$116,729	\$2,395	\$28,266	\$7,997	\$18,384	\$52,216	\$7,160	\$311
4081800	FRANCHISE TAXES	CA	\$1,345	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES	OR	\$26,427	\$0	\$26,427	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES	UT	\$218	\$0	\$0	\$0	\$0	\$218	\$0	\$0
4081800	FRANCHISE TAXES	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES	WYP	\$1,763	\$0	\$0	\$0	\$1,763	\$0	\$0	\$0
4081800 Total	FRANCHISE TAXES	WYP	\$29,753	\$1,345	\$26,427	\$1	\$1,763	\$218	\$0	\$0
4081990	MISC TAXES - OTHER	WA	\$10,940	\$0	\$0	\$10,940	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	OR	\$849	\$0	\$849	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	UT	\$7	\$0	\$0	\$0	\$0	\$7	\$0	\$0
4081990	MISC TAXES - OTHER	SE	\$221	\$3	\$54	\$17	\$38	\$94	\$14	\$1
4081990	MISC TAXES - OTHER	WA	\$37	\$0	\$0	\$37	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	SE	\$39	\$1	\$10	\$3	\$7	\$17	\$3	\$0
4081990	MISC TAXES - OTHER	WYP	\$57	\$0	\$0	\$0	\$57	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	SE	\$157	\$2	\$38	\$12	\$27	\$67	\$10	\$1
4081990	MISC TAXES - OTHER	CAGE	\$273	\$0	\$0	\$0	\$171	\$441	\$63	\$4
4081990	MISC TAXES - OTHER	CAGE	\$402	\$0	\$0	\$0	\$105	\$256	\$39	\$2
4081990 Total	MISC TAXES - OTHER	CAGE	\$13,388	\$6	\$951	\$11,008	\$406	\$881	\$129	\$7
Grand Total			\$157,779	\$3,704	\$55,137	\$18,862	\$20,223	\$52,360	\$7,161	\$313



Schedule M (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAP	105105	30% Capitalized labor costs for Power Tax	\$-55	\$-16	\$-37	\$-106	\$-15	\$0	\$0	\$0	\$0
SCHMAP	130100	Non - Deductible Expenses	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	130400	PMINon-deductible Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	130500	MEHC Insurance Services-Premium	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	130700	Mining Rescue Training Credit Addback	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	505505	Income Tax Interest	\$48	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	610106	PMIFuel Tax Cr	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	610107	PMI Dividend Gross Up for Foreign Tax Cr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	7201051	Contra Medicare Subsidy	\$71	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	720145	PMI Mining Rescue Training Credit Addbac	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP Total			\$1,847	\$523	\$1,199	\$3,400	\$467	\$20	\$0	\$0	\$0
SCHMAT	105100	Capitalized Labor Costs	\$10,464	\$215	\$2,534	\$1,648	\$4,681	\$28	\$0	\$0	\$0
SCHMAT	105120	Book Depreciation	\$628,056	\$13,815	\$158,500	\$46,023	\$98,326	\$270,540	\$37,261	\$1,592	\$0
SCHMAT	105121	PMIBook Depreciation	\$820	\$820	\$12,825	\$4,010	\$26	\$64	\$10	\$1	\$0
SCHMAT	105123	Sec. 481a Adj - Repair Deduction	\$-37	\$-37	\$602	\$-186	\$-366	\$-867	\$-730	\$0	\$0
SCHMAT	105130	CIAC	\$41,148	\$1,446	\$11,283	\$2,661	\$4,277	\$19,955	\$1,917	\$0	\$0
SCHMAT	105140	Highway relocation	\$325	\$325	\$2,538	\$588	\$962	\$4,401	\$431	\$0	\$0
SCHMAT	105142	Avoided Costs	\$929	\$929	\$11,298	\$3,229	\$8,396	\$24,212	\$3,218	\$147	\$0
SCHMAT	110100	Book Cost Depletion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	110101	Coal Pile Inventory Adjustment	\$4,582	\$94	\$1,110	\$314	\$1,068	\$2,597	\$396	\$21	\$0
SCHMAT	205100	Prepaid Taxes-property taxes	\$4,081	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	220100	Bad Debts Allowance - Cash Basis	\$4,403	\$166	\$2,121	\$614	\$234	\$1,069	\$199	\$0	\$0
SCHMAT	415501	Environmental Costs WA	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0
SCHMAT	415500	Cholla Pit Transaction Costs-APS Amort	\$1,122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415510	WA Disallowed Costing #3 Write-off	\$82	\$0	\$0	\$82	\$0	\$0	\$0	\$0	\$0
SCHMAT	415702	Reg Asset - Lake Side Liq.	\$28	\$0	\$0	\$0	\$28	\$0	\$0	\$0	\$0
SCHMAT	415703	Goodhue Hills Liquidation Damages - WY	\$21	\$0	\$0	\$0	\$21	\$0	\$0	\$0	\$0
SCHMAT	415704	Reg Liability - Tax Revenue Adjustment -	\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0
SCHMAT	415705	Reg Liability - Tax Revenue Adjustment -	\$29	\$0	\$0	\$0	\$29	\$0	\$0	\$0	\$0
SCHMAT	415803	WA RTO Grid West N/R w/o	\$23	\$0	\$0	\$23	\$0	\$0	\$0	\$0	\$0
SCHMAT	415804	RTO Grid West Notes Receivable-OR	\$383	\$0	\$383	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415806	ID RTO Grid West N/R	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415822	Reg Asset - Pension MMT -UT	\$283	\$0	\$0	\$0	\$0	\$283	\$0	\$0	\$0
SCHMAT	415828	Regulatory Asset - Post - Ret MMT -WY	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415829	Reg Asset - Post - Ret MMT -UT	\$279	\$0	\$0	\$0	\$0	\$279	\$0	\$0	\$0
SCHMAT	415840	Powerdate-Deferred OR Independent Evalua	\$731	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$731
SCHMAT	415852	Powerdate Decommissioning Reg Asset - ID	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$92	\$0
SCHMAT	415853	Powerdate Decommissioning Reg Asset - OR	\$493	\$0	\$493	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415854	Powerdate Decommissioning Reg Asset - WA	\$1,164	\$0	\$0	\$213	\$0	\$0	\$0	\$0	\$0
SCHMAT	415855	CA - January 2010 Storm Costs	\$34	\$0	\$0	\$0	\$34	\$0	\$0	\$0	\$1,164
SCHMAT	415856	Powerdate Decommissioning Reg Asset - WY	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73
SCHMAT	415857	WY - Deferred Overburden Costs	\$178	\$0	\$0	\$0	\$178	\$0	\$0	\$0	\$0
SCHMAT	415858	WY - Deferred Advertising Costs	\$52	\$0	\$0	\$0	\$52	\$0	\$0	\$0	\$0
SCHMAT	415865	Reg Asset - UT MPA	\$15,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,725
SCHMAT	415867	Reg Asset - CA Solar Feed-in Tariff	\$246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$246
SCHMAT	415873	Deferred Excess Net Power Costs - WA Hyd	\$1,853	\$0	\$0	\$1,853	\$0	\$0	\$0	\$0	\$0
SCHMAT	415876	Deferred Excess Net Power Costs - OR	\$3,588	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,588
SCHMAT	415881	Deferral of Renewable Energy Credit - UT	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
SCHMAT	415883	Deferral of Renewable Energy Credit - WY	\$517	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$517
SCHMAT	415893	OR - MEHC Transition Service Costs	\$2,057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,057
SCHMAT	415895	OR RCAC Sept-Dec 07 defered	\$639	\$0	\$639	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415896	WA - Chehalis Plant Revenue Requirement	\$3,000	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0
SCHMAT	415898	Deferred Coal Costs - Naughton Contract	\$178	\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425125	Deferred Coal Costs - Arch	\$63	\$0	\$0	\$0	\$63	\$0	\$0	\$0	\$0
SCHMAT	425215	Unearned Joint Use Pole Contact Revenue	\$302	\$11	\$83	\$19	\$31	\$143	\$14	\$0	\$0
SCHMAT	425250	TGS Buyout-SG	\$15	\$0	\$0	\$0	\$4	\$10	\$1	\$0	\$0
SCHMAT	425280	Joseph Settlement-SG	\$137	\$6	\$100	\$31	\$0	\$0	\$0	\$0	\$0
SCHMAT	425360	Hermiston Swap	\$8	\$8	\$125	\$39	\$0	\$0	\$0	\$0	\$0
SCHMAT	425380	Idaho Customer Balancing Account	\$1,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,390
SCHMAT	430100	Customer Service / Weatherization	\$9,655	\$198	\$2,338	\$681	\$1,521	\$4,319	\$592	\$26	\$0



Schedule M (Actuals)
 Twelve Months Ending - June 2012
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 (Allocated in Thousands)

FERC	SCHMAT	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
	SCHMAT	505125	PMI Accrued Royalties	\$2,413	\$0	\$0	\$0	\$56	\$136	\$21	\$0	\$0
	SCHMAT	505400	Bonus Liability	\$2,033	\$4	\$49	\$32	\$14	\$32	\$12	\$1	\$0
	SCHMAT	505600	Sick Leave Vacation & Personal Time	\$881	\$18	\$213	\$139	\$60	\$384	\$54	\$2	\$0
	SCHMAT	605100	Trojan Decommissioning Costs	\$13	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SCHMAT	605710	Reverse Accrued Final Reclamation	\$281	\$0	\$0	\$0	\$73	\$179	\$27	\$1	\$0
	SCHMAT	610000	Coal Mine Development-PMI	\$236	\$0	\$0	\$0	\$62	\$150	\$23	\$1	\$0
	SCHMAT	610143	Coal Mine Development-PMI	\$261	\$0	\$0	\$0	\$281	\$0	\$0	\$0	\$0
	SCHMAT	610148	Reg. Liability - WA Low Energy Program	\$388	\$0	\$388	\$0	\$0	\$0	\$0	\$0	\$0
	SCHMAT	610143	Reg. Lib-OR Balance Consol	\$595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SCHMAT	610148	Reg. Liability - Def NPC Balance Reclass	\$492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SCHMAT	705240	CA Alternative Rate for Energy Program(C	\$17,313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,313
	SCHMAT	705303	Reg. Liability - Sale of REC's-WA	\$2,432	\$0	\$2,432	\$0	\$0	\$0	\$0	\$0	\$0
	SCHMAT	705301	Reg. Liability - OR 2010 Protocol Def	\$23,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,986
	SCHMAT	705336	Reg. Liability - Sale of Renewable Energy	\$168	\$0	\$168	\$0	\$0	\$0	\$0	\$0	\$0
	SCHMAT	705400	Reg. Liability - OR Injuries & Damages Re	\$2,972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SCHMAT	705451	Reg. Liability - OR Property Insurance Re	\$88	\$0	\$0	\$0	\$0	\$0	\$88	\$0	\$0
	SCHMAT	705453	Reg. Liability - ID Property Insurance Re	\$541	\$0	\$0	\$0	\$272	\$0	\$0	\$0	\$0
	SCHMAT	705455	Reg. Liability - WY Property Insurance Re	\$541	\$0	\$0	\$0	\$0	\$541	\$0	\$0	\$0
	SCHMAT	705500	Reg. Liability - Powderate Decommissionin	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SCHMAT	715105	MCI FOG Wire Lease	\$253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$253
	SCHMAT	715120	NW Power Act-WA	\$20	\$0	\$0	\$5	\$1	\$3	\$9	\$1	\$0
	SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	\$1,770	\$32	\$389	\$833	\$111	\$289	\$833	\$111	\$5
	SCHMAT	740100	Post Merger Loss-Reacquired Debt	\$44	\$2	\$32	\$0	\$0	\$0	\$0	\$0	\$0
	SCHMAT	910905	Endiger Coal Company Underground Mine Co	\$294	\$14	\$213	\$66	\$0	\$0	\$0	\$0	\$0
	SCHMAT	920110	PMI/WY Extraction Tax	\$669,907	\$18,737	\$212,703	\$64,498	\$119,514	\$338,289	\$45,691	\$1,650	\$67,655
	SCHMAT Total			\$1,611	\$250	\$2,949	\$836	\$2,032	\$5,721	\$788	\$35	\$0
	SCHMDP	105122	Book Depreciation Allocated to Medicare	\$198,206	\$3	\$65	\$19	\$0	\$111	\$15	\$1	\$0
	SCHMDT	105125	TAX DEPRECIATION	\$452	\$0	\$0	\$0	\$118	\$288	\$44	\$2	\$0
	SCHMDP	120100	TAX PERCENTAGE DEPLETION - DEDUCTION	\$383	\$7	\$84	\$24	\$62	\$180	\$24	\$1	\$0
	SCHMDP	130560	Preferred Dividend - PPL	\$817	\$181	\$2,135	\$604	\$1,359	\$3,944	\$541	\$23	\$0
	SCHMDP	720105	MEHC Insurance Services-Receiveable	\$2,679	\$55	\$649	\$184	\$422	\$1,198	\$164	\$7	\$0
	SCHMDP	910918	MEDICARE SUBSIDY	\$11	\$0	\$8	\$2	\$0	\$0	\$0	\$0	\$0
	SCHMDP	920105	PMI Overriding Royalty	\$12	\$1	\$9	\$3	\$0	\$0	\$0	\$0	\$0
	SCHMDP Total		PMI Tax Exempt Interest Income	\$1,611	\$250	\$2,949	\$836	\$2,032	\$5,721	\$788	\$35	\$0
	SCHMDT	105122	Repair Deduction	\$1,309,115	\$27,753	\$345,519	\$75,895	\$190,165	\$583,194	\$71,040	\$3,635	\$0
	SCHMDT	105125	Tax Depreciation	\$24,305	\$1,119	\$17,575	\$5,473	\$36	\$88	\$13	\$1	\$0
	SCHMDT	105136	PMI Tax Depreciation	\$5,121	\$105	\$1,240	\$351	\$806	\$2,291	\$314	\$14	\$0
	SCHMDT	105141	Capitalized Depreciation	\$26,529	\$479	\$5,828	\$1,666	\$4,331	\$12,490	\$1,660	\$76	\$0
	SCHMDT	105141	AFUDC	\$52,284	\$945	\$11,486	\$3,282	\$8,535	\$24,615	\$3,271	\$149	\$0
	SCHMDT	105141	AFUDC - Equity	\$2,401	\$49	\$581	\$164	\$378	\$1,074	\$147	\$6	\$0
	SCHMDT	105143	Basis Intangible Difference	\$34	\$0	\$0	\$0	\$0	\$9	\$21	\$3	\$0
	SCHMDT	105148	Mine Safety Sec. 179E Election - PPW	\$68	\$3	\$49	\$15	\$0	\$0	\$0	\$0	\$0
	SCHMDT	105152	Mine Safety Sec. 179E Election - PMI	\$21,776	\$47	\$5,273	\$1,492	\$3,429	\$9,741	\$1,336	\$58	\$0
	SCHMDT	105152	Gain/(Loss) on Prop Dispositions	\$181	\$3	\$44	\$14	\$2	\$77	\$12	\$1	\$0
	SCHMDT	105170	Coal Mine Development	\$2,878	\$45	\$700	\$218	\$501	\$1,219	\$186	\$10	\$0
	SCHMDT	105171	Coal Mine Receding Face (Extension)	\$1,550	\$71	\$1,121	\$349	\$2	\$6	\$1	\$0	\$0
	SCHMDT	105171	PMI Coal Mine Receding Face (Extension)	\$82,780	\$1,699	\$20,045	\$5,671	\$13,037	\$37,030	\$5,078	\$221	\$0
	SCHMDT	1052003	Removal Cost (net of salvage)	\$98	\$0	\$0	\$0	\$25	\$64	\$9	\$1	\$0
	SCHMDT	1052003	Cholla SHL-NOPA (Lease Amortization)	\$665	\$14	\$161	\$46	\$105	\$297	\$41	\$2	\$0
	SCHMDT	105470	Book Gain/Loss on Land Sales	\$399	\$0	\$0	\$0	\$104	\$254	\$39	\$2	\$0
	SCHMDT	105470	Depletion - Tax Percentage Deduction	\$163	\$3	\$40	\$12	\$28	\$69	\$11	\$1	\$0
	SCHMDT	1102051	Tax Percentage Depletion - Deduction	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SCHMDT	120105	Willow Wind Account Receivable	\$2,601	\$91	\$713	\$168	\$270	\$1,236	\$121	\$0	\$0
	SCHMDT	145030	Distribution O&M Amort of Whiteoaf	\$601	\$0	\$0	\$0	\$157	\$362	\$58	\$3	\$0
	SCHMDT	205025	PMI - Fuel Cost Adjustment	\$126	\$0	\$0	\$0	\$33	\$80	\$12	\$1	\$0
	SCHMDT	205411	Coal M&S Inventory Write-Off	\$89	\$4	\$64	\$20	\$0	\$0	\$0	\$0	\$0
	SCHMDT	210110	PMISec 263A Adjustment	\$275	\$0	\$275	\$0	\$0	\$0	\$0	\$0	\$0
	SCHMDT	210120	Prepaid Taxes-OR PUC	\$628	\$0	\$0	\$0	\$0	\$628	\$0	\$0	\$0
	SCHMDT	210130	Prepaid Taxes-ID PUC	\$47	\$0	\$0	\$0	\$0	\$0	\$47	\$0	\$0
	SCHMDT	210180	Prepaid Taxes-UT PUC	\$283	\$6	\$69	\$19	\$45	\$127	\$17	\$1	\$0
	SCHMDT	287598	OTHER PREPAIDS	\$10,144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,144
	SCHMDT		Regulatory Liabilities - Interim Provisi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
SCHMDT	267616	Regulatory Assets - Interim Provisions	\$-34,987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-34,987
SCHMDT	320210	Research & Emer. Sec. 174 Amort	\$1,044	\$21	\$253	\$0	\$72	\$164	\$467	\$64	\$0	\$0
SCHMDT	320290	LT Prepaid BEW 57 Pension Contribution	\$5,652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415110	Del Reg Asset-Transmission Svc Deposit	\$644	\$13	\$279	\$68	\$68	\$133	\$360	\$48	\$3	\$0
SCHMDT	415120	DEFERRED REG ASSET - FOOTIE CREEK CONTRAC	\$4,556	\$93	\$1,103	\$312	\$312	\$35	\$89	\$13	\$1	\$0
SCHMDT	415300	Hazardous Waste Clean-up Costs	\$67,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,877
SCHMDT	415406	Reg Asset Utah ECAM	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415501	Cholla P/L Transact Costs-APS Amort - I	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415502	Cholla P/L Transact Costs-APS Amort - O	\$54	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415503	Cholla P/L Transact Costs-APS Amort - W	\$97	\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	\$309	\$0	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415700	Reg Liability BPA balancing accounts-OR	\$477	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$477
SCHMDT	415701	CA Deferred Intervenor Funding	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415821	Contra Pension Reg Asset MMT & CTG_WY	\$1,664	\$0	\$0	\$0	\$0	\$1,664	\$0	\$0	\$0	\$0
SCHMDT	415850	Unrecovered Plant Powerdale	\$279	\$13	\$203	\$63	\$63	\$0	\$0	\$0	\$0	\$0
SCHMDT	415851	Powerdale Hydro Decom Reg Asset - CA	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	\$1,044	\$197	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,044
SCHMDT	415870	CA Def Excess NPC	\$197	\$197	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	\$19,603	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,603
SCHMDT	415880	UT Def Independent Evaluation Fee	\$92	\$0	\$0	\$0	\$0	\$0	\$92	\$0	\$0	\$0
SCHMDT	415882	Deferral of Renewable Energy Credit - WA	\$681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$681
SCHMDT	415892	Deferred Excess Net Power Costs - ID 09	\$10,304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,304
SCHMDT	415900	OR SB 408 Recovery	\$5,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,812
SCHMDT	425100	Deferred Regulatory Expense-IDU	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
SCHMDT	425110	Tenant Lease Allow-PSU Call Chtr	\$48	\$1	\$15	\$15	\$3	\$4	\$24	\$2	\$0	\$0
SCHMDT	425225	Duke/Hermiston Contract Renegotiation	\$409	\$18	\$298	\$93	\$93	\$0	\$0	\$0	\$0	\$0
SCHMDT	425295	BPA Conservation Rate Credit	\$692	\$31	\$504	\$157	\$157	\$0	\$0	\$0	\$0	\$0
SCHMDT	430110	Reg Asset balance reclass	\$8	\$8	\$94	\$27	\$61	\$173	\$24	\$0	\$0	\$0
SCHMDT	430113	Reg Asset - Other - Balance Reclass	\$1,163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,163
SCHMDT	505100	Energy West Accrued Liabilities	\$595	\$0	\$0	\$0	\$0	\$146	\$356	\$54	\$0	\$0
SCHMDT	505150	Misc Current & Accrued Liability-SO	\$1,902	\$39	\$460	\$460	\$130	\$299	\$951	\$17	\$5	\$0
SCHMDT	505510	Vacation Accrual - PMI	\$49	\$0	\$0	\$0	\$0	\$13	\$31	\$0	\$0	\$0
SCHMDT	605101	Trojan Decommissioning Costs - WA	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	605102	PMIDEVT COST AMORT	\$1,439	\$66	\$1,041	\$324	\$324	\$5	\$5	\$1	\$0	\$0
SCHMDT	610100	AMORT NOPAS 99-00 RAR	\$58	\$1	\$14	\$4	\$4	\$9	\$26	\$4	\$0	\$0
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets	\$463	\$0	\$0	\$0	\$0	\$121	\$294	\$45	\$0	\$0
SCHMDT	610114	PMI EITF Pre Stripping Costs	\$699	\$32	\$505	\$157	\$157	\$1	\$3	\$0	\$0	\$0
SCHMDT	610142	Reg Liability - UT Home Energy Lifeline	\$143	\$0	\$0	\$0	\$0	\$0	\$143	\$0	\$0	\$0
SCHMDT	610146	OR Reg Asset/Liability Consolidation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705200	Oregon Gain on Sale of Halsway-OR	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705261	Reg Liability - Sale of Renewable Energy	\$1,376	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,376
SCHMDT	705265	Reg Liab - OR Energy Conservation Charge	\$15	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705300	Reg Liability - Deferred Benefit Arch S	\$44	\$4	\$4	\$0	\$0	\$12	\$28	\$4	\$0	\$0
SCHMDT	705305	Reg Liability-CA Gain on Sale of Asset	\$3,594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705454	Reg Liability - Sale of Renewable Energy	\$683	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$683
SCHMDT	715800	Reg Liability - UT Property Insurance Re	\$500	\$25	\$401	\$124	\$124	\$0	\$0	\$0	\$0	\$0
SCHMDT	720200	Redding Renegotiated Contract	\$437	\$9	\$106	\$30	\$69	\$196	\$27	\$1	\$0	\$0
SCHMDT	720500	Deferred Comp Plan Benefits-PPL	\$18	\$0	\$0	\$0	\$0	\$3	\$8	\$1	\$0	\$0
SCHMDT	720500	Severance Accrual	\$3,031	\$62	\$734	\$208	\$477	\$1,356	\$186	\$6	\$0	\$0
SCHMDT	910530	Injuries and Damages Reserve	\$2,282	\$0	\$0	\$0	\$0	\$22	\$62	\$0	\$0	\$2,282
SCHMDT	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	\$136	\$3	\$33	\$9	\$9	\$8	\$8	\$0	\$0	\$0
SCHMDT	910580	Wasatch workers comp reserve	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT Total			\$1,850,059	\$36,706	\$466,653	\$112,799	\$257,309	\$746,661	\$95,496	\$4,949	\$95,573	
Grand Total			\$2,739,180	\$55,848	\$686,151	\$178,655	\$380,054	\$1,094,040	\$142,441	\$6,854	\$163,221	
Total Schedule M Additions			\$876,510	\$18,893	\$214,549	\$65,021	\$120,713	\$341,656	\$46,157	\$1,871	\$67,648	
Total Schedule M Deductions			\$1,862,670	\$36,955	\$471,602	\$113,634	\$259,341	\$752,382	\$96,284	\$4,984	\$95,573	
Total Schedule M			-\$866,159	-\$18,062	-\$257,053	-\$48,613	-\$138,627	-\$410,724	-\$50,127	-\$3,113	-\$27,925	



Interest Expense & Renewable Energy Tax Credits
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	310310	Renewable Electricity Production Tax Cre	\$-70,557	-\$1,127	-\$18,333	-\$5,675	-\$11,151	-\$30,042	-\$3,969		-\$280
4091000	310311	Research & Experimentation Credit	\$75	\$1	\$19	\$6	\$12	\$32	\$4		\$0
4091000	310312	Mining Rescue Training Credit - Energy W	\$60	\$0	\$0	\$0	\$0	\$60	\$0		\$0
4091000	310313	Mining Rescue Training Credit - PMI	\$13	\$1	\$8	\$3	\$0	\$16	\$0		\$0
4091000	310314	PR Hiring Retention Tax Credit	\$36	\$1	\$9	\$2	\$0	\$16	\$0		\$0
4091000	600600	Fuel Tax Credit	\$74	\$0	\$3	\$1	\$2	\$6	\$1		\$0
4091000	900900	Foreign Tax Credit	\$7	\$0	\$0	\$0	\$0	\$7	\$0		\$0
4091100	311311	Utah Renewable Energy Production Tax Cre	\$-167	\$0	\$0	\$0	\$0	\$-167	\$0		\$0
4191000	0	AFUDC - EQUITY	\$ (54,339)	-\$992	-\$11,937	-\$3,411	-\$8,871	-\$25,582	-\$3,400	-\$155	\$0
4211000	554000	GAIN ON DISPOSITION OF PROPERTY	\$ (602)	\$0	\$0	\$0	\$0	-\$391	-\$56	\$0	\$0
4211000	554000	GAIN ON DISPOSITION OF PROPERTY	\$ (184)	-\$4	-\$45	-\$13	-\$29	-\$82	-\$11	\$0	\$0
4211800	364105	GAIN ON DISPOSITION OF PROPERTY	\$ (10)	\$0	\$0	\$0	\$0	-\$18	\$0	\$0	\$0
4212000	554100	ASSET SALES PROCEEDS - CLEARING	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4212000	554100	LOSS - SALE OF ASSETS	\$28	\$1	\$7	\$2	\$4	\$13	\$2	\$0	\$0
4212000	554100	LOSS - SALE OF ASSETS	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4212000	554100	LOSS - SALE OF ASSETS	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4270000	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	\$314,443	\$5,683	\$69,077	\$19,741	\$51,333	\$148,038	\$19,674	\$896	\$0
4270000	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	\$33,824	\$611	\$7,431	\$2,123	\$5,622	\$15,924	\$2,116	\$96	\$0
4270000	585003	INTEREST EXPENSE - LT DEBT - PCRBBS FIXED	\$6,309	\$114	\$1,386	\$396	\$1,036	\$2,970	\$395	\$18	\$0
4270000	585004	INTEREST EXPENSE - LT DEBT - PCRBBS VARIA	\$1,074	\$19	\$236	\$67	\$175	\$505	\$67	\$3	\$0
4270000	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	\$3,810	\$69	\$837	\$239	\$622	\$1,794	\$238	\$11	\$0
4280000	586170	AMORTIZATION - DEBT DISCOUNT	\$1,016	\$18	\$223	\$64	\$166	\$479	\$64	\$3	\$0
4280000	586170	AMORTIZATION - DEBT ISSUANCE EXP	\$2,908	\$53	\$638	\$182	\$474	\$1,368	\$182	\$8	\$0
4290000	586180	AMORTIZATION - LOSS ON REACQUIRED DEBT	\$1,778	\$32	\$391	\$112	\$290	\$837	\$111	\$5	\$0
4310000	0	AMORTIZATION - DEBT PREMIUM/GAIN	\$ (5)	\$0	\$1	\$0	\$0	\$2	\$0	\$0	\$0
4310000	0	INTEREST EXPENSE ON REG LIABILITIES	\$8,647	\$156	\$1,900	\$543	\$1,412	\$4,071	\$541	\$23	\$0
4320000	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	\$4,749	\$86	\$1,043	\$298	\$775	\$2,236	\$297	\$14	\$0
4320000	585851	Int Exp - AFUDC Calc	\$ (28,010)	-\$506	-\$6,153	-\$1,758	-\$4,573	-\$13,187	-\$1,753	-\$80	\$0
4320000	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	\$307	\$6	\$68	\$19	\$50	\$145	\$19	\$1	\$0
Grand Total			\$224,844	\$4,226	\$46,740	\$12,918	\$37,005	\$108,883	\$14,491	\$580	\$0



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	1001005	190EAS 109 DEF TAX LIAB WA-NUTIL									
4101000	105110	282DIT Adjustment									
4101000	105121	282PML Book Depreciation									
4101000	105122	Repair Deduction	\$75,221								
4101000	105125	Tax Depreciation	\$496,822								
4101000	1051252	282DIT ACRS Property-FERC									
4101000	105126	282DIT PMIDepreciation-Tax									
4101000	105128	Accelerated Pollution Control Facilities	\$9,137								
4101000	105130	CIAC									
4101000	105137	Capitalized Depreciation	\$1,943								
4101000	105141	AFUDC Debt	\$10,068								
4101000	105143	AFUDC Equity	\$182								
4101000	105143	282Basis Intangible Difference	\$911								
4101000	105147	Sec 1031 Like Kind Exchange	\$13								
4101000	105148	Mine Safety Sec. 179E Election - PPW	\$26								
4101000	105148	Mine Safety Sec. 179E Election - PMI	\$8,284								
4101000	105152	Gain / (Loss) on Prop. Disposition	\$69								
4101000	105165	Coal Mine Development	\$1,092								
4101000	105170	Coal Mine Extension	\$27								
4101000	105171	PMI Coal Mine Extension Costs	\$31,416								
4101000	105175	Cost of Removal	\$37								
4101000	105203	Cholla SHL NOPA (Lease Amortization)	\$252								
4101000	105270	282Book Gain/Loss on Land Sales	\$151								
4101000	110200	IGC Tax Percentage Depletion Deduct	\$62								
4101000	110205	SRC Tax Percentage Depletion Deduct	\$997								
4101000	1202051	Tax Percentage Depletion - Deduction (BI)	\$228								
4101000	120105	With Wind Account Receivable	\$48								
4101000	145030	190Distribution O&I	\$104								
4101000	205025	PMI-Fuel Cost Adjustment	\$17								
4101000	205025	M&S INVENTORY WRITE-OFF	\$266								
4101000	205411	190PMISec263A	\$1								
4101000	210100	283OR PUC Prepaid Taxes	\$238								
4101000	210105	Self Insured Health Benefits	\$107								
4101000	210120	283UT PUC Prepaid Taxes									
4101000	210130	283ID PUC Prepaid Taxes									
4101000	210160	283Prepaid Membership Fees-EEI WSSC									
4101000	210200	283Prepaid Taxes-Property Taxes									
4101000	220100	190Bad Debt Allowance									
4101000	282720	Valuation Allowance for DTA									
4101000	287396	Regulatory Liabilities - Interim Provisi	\$3,850								
4101000	287449	NOL (State) Carryforward (Federal Detrim									
4101000	287616	Regulatory Assets - Interim Provisions									
4101000	287944	Reg Asset Federal Interest Expense									
4101000	287961	Reg Asset Fed Int Exp - WY									
4101000	320115	283INTERIM PROVISION TOTAL REG ASSETS LI									
4101000	320210	190R&E Expense Sec17A Deduction	\$396								
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	\$2,145								
4101000	415110	190DEF REG ASSE L-TRANSN SVC DEPOSIT	\$320								
4101000	415120	190DEF REG ASSE L-FOOTE CREEK CONTRACT	\$52								
4101000	415300	283Hazardous Waste/Environmental Cleanup	\$1,728								
4101000	415406	Reg Asset Utah ECAM	\$25,726								
4101000	415501	283Cholla PH Trans-APS Amort									
4101000	415502	Cholla PH Transact Costs- APS Amort - I	\$18								
4101000	415503	Cholla PH Transact Costs- APS Amort - O	\$29								
4101000	415680	190Def Intervenor Funding Grants-OR	\$117								
4101000	415700	190Reg Liab BPA Balancing accounts-OR	\$181								
4101000	415701	CA Deferred Intervenor Funding	\$12								
4101000	415703	Goodnews Hills Liquidation Damages - WY									
4101000	415705	Reg Liability - Tax Revenue Adjustment -									
4101000	415801	190CONTRA RTO GRID WEST NFR ALLOWANCE									
4101000	415804	RTO Gridwest NR Writeoff OR									



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - June 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	FERC Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415821	Contract Pension Reg Asset MMT & CTG WY		\$631	\$0	\$0	\$0	\$631	\$0	\$0	\$0
4101000	415820	Unrecovered Plant Powerdate		\$106	\$0	\$77	\$24	\$0	\$0	\$0	\$0
4101000	415851	Powerdate Hydro Decom Reg Asset - CA		\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415852	Powerdate Decommissioning Reg Asset - ID			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415853	Powerdate Decommissioning Reg Asset - OR			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415854	Powerdate Decommissioning Reg Asset - WA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415855	Ca - January 2010 Storm Costs			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415856	Powerdate Decommissioning Reg Asset - WY			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415857	ID - Deferred Overburden Costs			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415858	WY - Deferred Overburden Costs			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415859	WY - Deferred Advertising Costs			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415865	Reg Asset - Utah MPA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff		\$396	\$0	\$0	\$0	\$0	\$0	\$0	\$396
4101000	415870	Deferred Excess Net Power Costs CA		\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415874	Deferred Excess Net Power Costs - WY 09		\$7,439	\$0	\$0	\$0	\$0	\$0	\$0	\$7,439
4101000	415876	Deferred Excess Net Power Costs - OR			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415880	Deferred UT Independent Evaluation Fee		\$35	\$0	\$0	\$0	\$0	\$35	\$0	\$0
4101000	415882	Deferral of Renewable Energy Credit - WA		\$259	\$0	\$0	\$0	\$0	\$0	\$0	\$259
4101000	415892	Deferred Excess Net Power Costs - ID 09		\$3,911	\$0	\$0	\$0	\$0	\$0	\$0	\$3,911
4101000	415893	OR - MEHC Transition Service Costs			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415896	WA - Chehalis Plant Revenue Requirement			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415897	Reg Asset MEHC Transition Service Costs			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415898	Deferred Coal Costs - Naughton Contract			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415900	OR SB 408 Recovery - Naughton Contract			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425100	190Deferred Regulatory Expenses IDU		\$2,206	\$0	\$0	\$0	\$0	\$0	\$0	\$2,206
4101000	425110	190Tenant Lease Allow-PSU Call Cnfr		\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
4101000	425125	Deferred Coal Cost - Arch		\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$18
4101000	425215	283Unearned Joint Use Pole Contact Revenu			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425225	Duke/Hermiston Contract Renegotiation		\$156	\$0	\$113	\$0	\$0	\$0	\$0	\$0
4101000	425295	BPA Conservation Rate Credit		\$253	\$0	\$191	\$59	\$0	\$0	\$0	\$0
4101000	425380	190Idaho Customer Bal Acct			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	430100	283Weatherization			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	430111	Reg Asset Balance Reclass		\$147	\$0	\$36	\$10	\$23	\$66	\$0	\$0
4101000	430112	Reg Assets - SB 1149 Balance Reclass			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	430113	Reg Asset - Other - Balance Reclass		\$441	\$0	\$0	\$0	\$0	\$0	\$0	\$441
4101000	505100	Reg Asset - Def NPC Balance Reclass		\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$226
4101000	505125	190Energy West Accrued Liabilities		\$212	\$0	\$0	\$0	\$0	\$0	\$0	\$212
4101000	505150	190Accrued Royalties			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505400	190Misc Current and Accrued Liability-SO		\$722	\$15	\$175	\$49	\$114	\$323	\$44	\$2
4101000	505510	190Bonus Liability		\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505600	190PMTI Vacation/Bonus			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	605100	190Vacation Sickleave & PT Accrual			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	605101	190Trojan Decommissioning Amort		\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	605102	Trojan Decommissioning Costs - WA		\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	605710	190Reverse Accrued Final Reclamation			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610000	283PMTI Development Costs		\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$22
4101000	610100	190NCPA 103-99-00 PAR		\$546	\$25	\$395	\$123	\$11	\$10	\$1	\$0
4101000	610100.1	283PMTI AMORT DEVELOPMENT		\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610111	283PMTI SALE OF ASSETS		\$370	\$17	\$267	\$83	\$11	\$1	\$0	\$0
4101000	610114	PMTI ETE Pre-striping Costs		\$265	\$12	\$192	\$60	\$0	\$0	\$0	\$0
4101000	610130	283/87 Shopping Incentive-OR			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610140	190WA Rate Refunds			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610141	190OR Rate Refunds			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610142	283Reg Liability-WA Low Energy Program		\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610143	283Reg Liability-UT Home Energy Lifeline		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610146	Reg Liability - Def NPC Balance Reclass			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610148	Reg Liability - SB 1149 Balance Reclass			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705200	190OR Gain on Sale of Halsey-OR		\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
4101000	705210	190Property Insurance			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705232	WEST VALLEY LEASE REDUCTION - CA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705233	West Valley Lease Reduction - ID			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705234	West Valley Lease Reduction - WY			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705242	A&G CREDIT - CA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705253	A&G Credit - ID			\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	FERC Account	IARS Reg Alloc Fctr	Total	Calif.	Oregon	Wash.	Wyoming	Utah	Idaho	FERC	Other
4111000	2874941	190Idaho ITC Credits	SO	\$-324	\$-7	\$-78	\$-22	\$-51	\$-145	\$-20	\$-1	\$0
4111000	287944	Fin-46 - Reg Asset Fed Int Exp - UT	UT									\$0
4111000	320115	283INTERIM PROVISION, TOTAL REG ASSET LIA	OTHER									\$0
4111000	320120	283May 2000 Transition Plan Costs-OR	OR									\$0
4111000	320240	283GLENNROCK EXCLUDING RECLAMATION-UT	UT									\$0
4111000	415710	283Del Reg Asset - Transm Svc Deposit	SG									\$0
4111000	415700	283Hazardous Waste/Envr. Cleanup	WA									\$0
4111000	415701	190Hazardous Waste/Environmental-WA	WA	\$-38			\$-38					\$0
4111000	415702	283Cholla Ptl Trans-APS Amort	WA	\$-20			\$-20					\$0
4111000	415703	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	\$-20			\$-20					\$0
4111000	415704	190Reg Assets BPA balancing accounts-OR	OR									\$0
4111000	415705	CA Deferred Intervenor Funding	CA									\$0
4111000	415706	REG ASSET - LAKE SIDE LIQ - WY	WYP	\$-11								\$0
4111000	415707	Goodnoe Hills Liquidation Damages - WY	WYP	\$-8								\$0
4111000	415708	Reg Liability - Tax Revenue Adjustment -	UT	\$-5								\$0
4111000	415709	Reg Liability - Tax Revenue Adjustment -	WYP	\$-11								\$0
4111000	415800	RTO Grid West NFR Allowance	SG									\$0
4111000	415801	RTO Grid West NFR Writeoff WA	WA	\$-9								\$0
4111000	415802	RTO Grid West NFR Writeoff WA	OR	\$-145								\$0
4111000	415803	RTO Grid West NFR Writeoff WA	WYP									\$0
4111000	415804	RTO Grid West NFR Writeoff WA	IDU	\$-10								\$0
4111000	415805	RTO Grid West NFR Writeoff WA	UT	\$-107								\$0
4111000	415806	Reg Asset - Pension MMT - UT	UT	\$-117								\$0
4111000	415822	Reg Asset - Post - Ret MMT - UT	UT	\$-106								\$0
4111000	415828	Reg Asset - Post - Ret MMT - WY	WYP	\$-278								\$0
4111000	415829	Reg Asset - Post - Ret MMT - WY	OTHER									\$0
4111000	415840	Reg Asset - Post - Ret MMT - WY	CAGW									\$0
4111000	415850	Unrecovered Plant Powerdale	IDU	\$35								\$0
4111000	415851	Powerdale Decommissioning Reg Asset - ID	OR	\$167								\$0
4111000	415852	Powerdale Decommissioning Reg Asset - OR	WA	\$-81								\$0
4111000	415853	Powerdale Decommissioning Reg Asset - WA	OR	\$-442								\$0
4111000	415854	CA - January 2010 Storm Costs	OTHER	\$-13								\$0
4111000	415855	Powerdale Decommissioning Reg Asset - WY	WYP	\$-28								\$0
4111000	415856	ID - Deferred Overburden Costs	OTHER	\$-68								\$0
4111000	415857	WY - Deferred Overburden Costs	WYP	\$-20								\$0
4111000	415858	WY - Deferred Advertising Costs	WYP	\$-93								\$0
4111000	415859	Reg Asset - UT MPA	OTHER									\$0
4111000	415865	Reg Asset - CA Feed-in Tariff	OTHER									\$0
4111000	415867	Deferred Excess Net Power Costs CA	CA									\$0
4111000	415870	Deferred Excess Net Power Costs WY	WYP									\$0
4111000	415871	Deferred Excess Net Power Costs WY 08	OTHER									\$0
4111000	415872	Deferred Excess Net Power Costs - WA Hyd	WA	\$-703								\$0
4111000	415873	Deferred Excess Net Power Costs - OR	OTHER	\$-1,361								\$0
4111000	415876	Deferred UT Independent Evaluation Fee	UT									\$0
4111000	415880	Deferral of Renewable Energy Credit - UT	OTHER	\$-6								\$0
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	\$-196								\$0
4111000	415890	ID MEHC 2006 Transition Costs	IDU									\$0
4111000	415891	WY - 2006 Transition Severance Costs	WYP									\$0
4111000	415893	OR - MEHC Transition Service Costs	OR	\$-781								\$0
4111000	415895	OR - RCAC SEP-DEC 07 DEFERRED	OTHER	\$-242								\$0
4111000	415896	WA - Chubbale Plant Revenue Requirement	WA	\$-1,139								\$0
4111000	415897	Reg Asset MEHC Transition Service Costs	CA	\$-69								\$0
4111000	415898	Deferred Coal Costs - Naughton Contract	CAFE	\$-522								\$0
4111000	415900	OR-SB 409 Recovery	OTHER									\$0
4111000	425100	Deferred Regulatory Expense	IDU									\$0



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	FERC Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	425125	Deferred Coal Cost - Arch	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
4111000	425215	283Unreim'd Joint Use Pole Contact Revnu	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425250	283TGS BUYOUT-SG	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425260	283LAKEVIEW BUYOUT-SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425280	283JOSEPH SETTLEMENT-SG	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425360	190Hermiston Swap	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425380	190Idaho Customer Bal Acct	\$528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	430100	283Weatherization	\$3,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	430110	Reg Asset - SB 1149 Balance Reclass	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	430112	Reg Asset - Other - Balance Reclass	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	430113	Reg Asset - Def NPC Balance Reclass	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505125	190Accrued Royalties	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505400	190Bonus Liability	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505510	190PMVacation Bonus	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505600	190PMVacation Sickleave & PT Accrual	\$334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	5058002	State Tax Deduction Fed TR - RTP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	605100	283TROJAN DECOMMISSIONING AMORT	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	605110	REVERSE ACCRUED FINAL RECLAMATION	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610000	283PMI Development Costs	\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610005	283Sec 174 94.98 & 99.00 RAR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610111	282PMI Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610114	PMI EIT/EM-06 Pre-Stripping Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610130	283761 Shopping Incentive-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610135	283 SB 1149 Costs-OR/OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610141	190NVA Rate Reimburse	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610142	283Reg Liability-UT Home Energy Lifeline	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610143	283Reg Liability-WA Low Energy Program	\$147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610145	190Reg Lib. OR Balance Consol	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610146	OR Reg Asset/Liability Consolidation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610148	Reg Liability - Def NPC Balance Reclass	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610149	Reg Liability - SB 1149 Balance Reclass	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705210	190Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705240	283CA Alternative Rate for Energy Progra	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705260	MEHC Transition Costs-WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705261	Reg Liability - Sale of renewable Energy	\$6,571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705263	Reg Liability - Sale of REC's WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705265	Reg Liability - OR Energy Conservation C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705300	Reg Liability - Deferred Benefit Arch S	\$923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705301	Reg Liability - OR 2010 Protocol Def	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705336	Reg Liability - Sale of Renewable Energy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705337	Regulatory Liability - Sale of Renewable	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705400	Reg Liability - OR Injuries & Damages Re	\$1,128	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705451	Reg Liability - OR Property Insurance Re	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705453	Reg Liability - ID Property Insurance Re	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705455	Reg Liability - WY Property Insurance Re	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705500	Reg Liability - Powderdale Decommissionin	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	715105	MJ FOG Wire Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	715120	190NW Power Act(BPA Regional Crs)-WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	7201651	Contra Medicare Subsidy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	720200	190Deferred Compensation Payout	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	720400	190SERP - Cash Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	720840	Reg Asset Medicare Subsidy	\$672	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	740100	283Post Merger Debt Loss	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	910530	190Injuries & Damages	\$22,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	910910	190PMISec 471 Adjustment	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	920110	190PMIWE/Attraction Tax	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	930100	190OR BETC Credit	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	9301001	190OR BETC Credit	\$606	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000 Total			\$334,474	\$7,439	\$79,396	\$22,889	\$53,102	\$134,682	\$18,172	\$1,183	-\$694
Grand Total			\$368,715	\$6,502	\$98,641	\$19,965	\$53,102	\$148,673	\$18,053	\$1,183	-\$10,583



Investment Tax Credit Amortization (Actuals)

Twelve Months Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0									
4114000 Total		DGU	-\$1,863	\$0	\$0	\$0	\$0	-\$103	-\$1,543	-\$204	-\$13
Grand Total			-\$1,863	\$0	\$0	\$0	\$0	-\$103	-\$1,543	-\$204	-\$13



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	CAGE	\$14,244	\$0	\$0	\$0	\$3,500	\$9,259	\$1,320	\$76	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$179,453	\$8,093	\$130,756	\$40,604	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$20,567	\$0	\$0	\$0	\$5,183	\$13,368	\$1,906	\$109	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$14,504	\$654	\$10,568	\$3,282	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$10,936	\$224	\$2,648	\$749	\$1,722	\$4,892	\$671	\$29	\$0
1010000	ELEC PLANT IN SERV	SO	\$3,293	\$68	\$1,068	\$302	\$519	\$1,473	\$202	\$9	\$0
1010000	ELEC PLANT IN SERV	CAEE	\$3,381	\$0	\$0	\$0	\$885	\$1,973	\$270	\$12	\$0
1010000	ELEC PLANT IN SERV	SO	\$13,072	\$268	\$3,165	\$896	\$2,059	\$5,848	\$802	\$35	\$0
1010000	ELEC PLANT IN SERV	SO	\$291	\$6	\$70	\$20	\$46	\$130	\$18	\$1	\$0
1010000	ELEC PLANT IN SERV	SO	\$3,498	\$72	\$847	\$240	\$551	\$1,565	\$215	\$9	\$0
1010000	ELEC PLANT IN SERV	CN	\$112,500	\$2,778	\$34,116	\$7,796	\$8,388	\$55,083	\$4,339	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$169,322	\$3,474	\$41,001	\$11,600	\$26,667	\$75,743	\$10,386	\$451	\$0
1010000	ELEC PLANT IN SERV	SO	\$9,974	\$265	\$2,415	\$683	\$1,571	\$4,461	\$612	\$27	\$0
1010000	ELEC PLANT IN SERV	SO	\$1,660	\$34	\$402	\$79	\$114	\$261	\$743	\$102	\$4
1010000	ELEC PLANT IN SERV	SO	\$1,158	\$24	\$280	\$79	\$182	\$518	\$71	\$3	\$0
1010000	ELEC PLANT IN SERV	SO	\$5,876	\$121	\$1,423	\$403	\$925	\$2,628	\$360	\$16	\$0
1010000	ELEC PLANT IN SERV	SO	\$2,908	\$60	\$704	\$199	\$458	\$1,301	\$178	\$8	\$0
1010000	ELEC PLANT IN SERV	SO	\$1,905	\$39	\$461	\$130	\$300	\$852	\$117	\$5	\$0
1010000	ELEC PLANT IN SERV	SO	\$8,933	\$183	\$2,163	\$612	\$1,407	\$3,996	\$548	\$24	\$0
1010000	ELEC PLANT IN SERV	SO	\$5,286	\$108	\$1,280	\$362	\$833	\$2,365	\$324	\$14	\$0
1010000	ELEC PLANT IN SERV	SO	\$12,495	\$258	\$3,026	\$856	\$1,968	\$5,589	\$766	\$33	\$0
1010000	ELEC PLANT IN SERV	CN	\$1,981	\$49	\$601	\$137	\$148	\$970	\$76	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$10,386	\$213	\$2,515	\$712	\$1,636	\$4,646	\$837	\$28	\$0
1010000	ELEC PLANT IN SERV	SO	\$1,892	\$39	\$458	\$130	\$298	\$847	\$116	\$3	\$0
1010000	ELEC PLANT IN SERV	SO	\$2,301	\$47	\$557	\$158	\$362	\$1,029	\$141	\$6	\$0
1010000	ELEC PLANT IN SERV	SO	\$9,035	\$185	\$2,188	\$619	\$1,423	\$4,042	\$554	\$24	\$0
1010000	ELEC PLANT IN SERV	SO	\$4,107	\$84	\$984	\$281	\$647	\$1,837	\$252	\$11	\$0
1010000	ELEC PLANT IN SERV	SO	\$1,586	\$33	\$384	\$109	\$250	\$710	\$97	\$4	\$0
1010000	ELEC PLANT IN SERV	SG	\$1,581	\$25	\$411	\$127	\$250	\$673	\$89	\$6	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$196	\$9	\$143	\$44	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$13,873	\$628	\$10,109	\$3,139	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$23,200	\$1,046	\$16,904	\$5,249	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$434	\$20	\$316	\$88	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$2,179	\$45	\$528	\$149	\$343	\$975	\$134	\$6	\$0
1010000	ELEC PLANT IN SERV	SO	\$2,694	\$55	\$649	\$184	\$422	\$1,199	\$164	\$7	\$0
1010000	ELEC PLANT IN SERV	SO	\$39	\$2	\$28	\$9	\$1,566	\$4,091	\$583	\$33	\$0
1010000	ELEC PLANT IN SERV	WYP	\$545	\$0	\$0	\$0	\$545	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$426	\$0	\$0	\$0	\$0	\$0	\$426	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$2,937	\$0	\$0	\$0	\$0	\$2,937	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$4,401	\$90	\$1,066	\$302	\$693	\$1,969	\$270	\$12	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$30,283	\$694	\$11,220	\$3,464	\$1,632	\$19,684	\$2,606	\$161	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$15,399	\$694	\$11,220	\$3,464	\$1,632	\$19,684	\$2,606	\$161	\$0
1010000	ELEC PLANT IN SERV	SO	\$37,422	\$768	\$9,062	\$2,564	\$5,884	\$16,740	\$2,295	\$100	\$0
1010000	ELEC PLANT IN SERV	WYP	\$463	\$0	\$0	\$0	\$463	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$1,417	\$29	\$343	\$97	\$223	\$634	\$87	\$4	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$3,601	\$89	\$1,092	\$250	\$288	\$777	\$125	\$7	\$0
1010000	ELEC PLANT IN SERV	CN	\$3,170	\$44	\$514	\$146	\$335	\$950	\$130	\$6	\$0
1010000	ELEC PLANT IN SERV	CN	\$2,665	\$66	\$808	\$185	\$199	\$1,305	\$103	\$0	\$0
1010000	ELEC PLANT IN SERV	CN	\$1,085	\$27	\$328	\$75	\$81	\$551	\$42	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$13,777	\$283	\$3,394	\$944	\$2,170	\$6,163	\$845	\$37	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$4,663	\$210	\$3,398	\$1,055	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$1,758	\$0	\$1,758	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$800	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$245	\$245	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$1,233	\$25	\$299	\$85	\$194	\$552	\$76	\$3	\$0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3033370	\$107	\$0	\$0	\$0	\$0	\$107	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3033380	\$1,601	\$0	\$0	\$0	\$0	\$1,601	\$148	\$0	\$0
1010000	ELEC PLANT IN SERV	3034900	\$280	\$0	\$0	\$0	\$0	\$280	\$178	\$27	\$9
1010000	ELEC PLANT IN SERV	3034900	\$1,156	\$0	\$0	\$0	\$0	\$1,156	\$751	\$107	\$6
1010000	ELEC PLANT IN SERV	3034900	\$110	\$5	\$0	\$0	\$25	\$80	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3034900	\$52	\$1	\$0	\$0	\$4	\$25	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV	3034900	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3034900	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3034900	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3034900	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3034900	\$27,887	\$572	\$6,753	\$1,911	\$4,392	\$12,475	\$1,711	\$74	\$0
1010000	ELEC PLANT IN SERV	3034900	\$65	\$0	\$0	\$0	\$0	\$65	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3034900	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3034900	\$344	\$0	\$0	\$0	\$0	\$344	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3034900	\$1,306	\$0	\$0	\$0	\$0	\$1,306	\$949	\$121	\$7
1010000	ELEC PLANT IN SERV	3100000	\$10,028	\$0	\$0	\$0	\$2,527	\$6,518	\$929	\$53	\$0
1010000	ELEC PLANT IN SERV	3101000	\$1,356	\$61	\$988	\$307	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3101000	\$710	\$32	\$514	\$160	\$10	\$3	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3102000	\$42,710	\$0	\$0	\$0	\$10,763	\$27,762	\$3,958	\$227	\$0
1010000	ELEC PLANT IN SERV	3102000	\$281	\$13	\$204	\$63	\$0	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3103000	\$36,732	\$0	\$0	\$0	\$9,257	\$23,876	\$3,404	\$195	\$0
1010000	ELEC PLANT IN SERV	3103000	\$171	\$8	\$124	\$39	\$0	\$24	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3108000	\$37	\$0	\$0	\$0	\$9	\$24	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV	3110000	\$736,285	\$0	\$0	\$0	\$185,549	\$478,598	\$68,235	\$3,914	\$0
1010000	ELEC PLANT IN SERV	3110000	\$64,846	\$2,924	\$47,249	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3110000	\$140,258	\$6,289	\$101,617	\$31,555	\$201	\$517	\$74	\$4	\$0
1010000	ELEC PLANT IN SERV	3120000	\$3,042,317	\$0	\$0	\$0	\$66,684	\$1,977,516	\$281,945	\$16,172	\$0
1010000	ELEC PLANT IN SERV	3120000	\$120,165	\$5,419	\$87,557	\$27,189	\$970	\$2,502	\$357	\$20	\$0
1010000	ELEC PLANT IN SERV	3120000	\$678,392	\$30,420	\$491,497	\$152,625	\$970	\$2,502	\$357	\$20	\$0
1010000	ELEC PLANT IN SERV	3140000	\$723,542	\$0	\$0	\$0	\$182,337	\$470,304	\$67,054	\$3,846	\$0
1010000	ELEC PLANT IN SERV	3140000	\$53,819	\$2,427	\$39,214	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3140000	\$175,292	\$7,660	\$127,000	\$39,437	\$251	\$647	\$92	\$5	\$0
1010000	ELEC PLANT IN SERV	3150000	\$359,326	\$0	\$0	\$0	\$90,552	\$233,563	\$33,300	\$1,910	\$0
1010000	ELEC PLANT IN SERV	3150000	\$13,251	\$68	\$9,655	\$2,998	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3150000	\$58,758	\$2,635	\$42,971	\$13,220	\$64	\$217	\$31	\$2	\$0
1010000	ELEC PLANT IN SERV	3157000	\$13	\$0	\$0	\$0	\$3	\$8	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3157000	\$50	\$2	\$36	\$11	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3160000	\$27,416	\$0	\$0	\$0	\$6,909	\$17,820	\$2,541	\$146	\$0
1010000	ELEC PLANT IN SERV	3160000	\$2,204	\$99	\$1,606	\$499	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3160000	\$3,786	\$170	\$2,743	\$652	\$5	\$14	\$22	\$0	\$0
1010000	ELEC PLANT IN SERV	3300000	\$118	\$0	\$0	\$0	\$30	\$11	\$0	\$1	\$0
1010000	ELEC PLANT IN SERV	3301000	\$5,533	\$0	\$0	\$0	\$1,394	\$3,597	\$513	\$29	\$0
1010000	ELEC PLANT IN SERV	3301000	\$11,759	\$530	\$8,568	\$2,661	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3302000	\$65	\$0	\$0	\$0	\$16	\$42	\$6	\$0	\$0
1010000	ELEC PLANT IN SERV	3303000	\$8,035	\$362	\$5,855	\$1,818	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3304000	\$140	\$0	\$0	\$0	\$35	\$91	\$13	\$0	\$0
1010000	ELEC PLANT IN SERV	3304000	\$91	\$0	\$0	\$0	\$23	\$59	\$8	\$0	\$0
1010000	ELEC PLANT IN SERV	3305000	\$260	\$12	\$189	\$59	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3310000	\$310	\$14	\$226	\$70	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3310000	\$7,412	\$0	\$0	\$0	\$1,868	\$4,818	\$687	\$39	\$0
1010000	ELEC PLANT IN SERV	3310000	\$7	\$0	\$5	\$2	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3311000	\$4,196	\$0	\$0	\$0	\$1,058	\$2,728	\$389	\$22	\$0
1010000	ELEC PLANT IN SERV	3311000	\$49,997	\$2,255	\$36,430	\$11,313	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3312000	\$364	\$0	\$0	\$0	\$92	\$236	\$34	\$2	\$0
1010000	ELEC PLANT IN SERV	3312000	\$39,917	\$1,800	\$29,085	\$9,032	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3313000	\$2,245	\$625	\$1,093	\$3,134	\$0	\$566	\$208	\$12	\$0
1010000	ELEC PLANT IN SERV	3316000	\$185	\$0	\$0	\$0	\$47	\$120	\$17	\$1	\$0
1010000	ELEC PLANT IN SERV	3316000	\$11,474	\$517	\$8,360	\$2,596	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3320000	\$25,505	\$0	\$0	\$0	\$6,427	\$16,578	\$2,364	\$136	\$0
1010000	ELEC PLANT IN SERV	3320000	\$3,888	\$175	\$2,833	\$880	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3321000	\$50,102	\$0	\$0	\$0	\$12,626	\$32,566	\$4,643	\$266	\$0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3321000	\$258,157	\$11,642	\$188,103	\$58,412	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3322000	\$634	\$0	\$0	\$0	\$160	\$412	\$59	\$0	\$3
1010000	ELEC PLANT IN SERV	3323000	\$9,006	\$408	\$6,562	\$2,038	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3324000	\$66	\$0	\$0	\$0	\$7	\$43	\$6	\$0	\$0
1010000	ELEC PLANT IN SERV	3325000	\$282	\$13	\$208	\$64	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3326000	\$529	\$0	\$0	\$0	\$133	\$344	\$49	\$0	\$0
1010000	ELEC PLANT IN SERV	3330000	\$40,380	\$0	\$0	\$0	\$10,176	\$26,247	\$3,742	\$215	\$0
1010000	ELEC PLANT IN SERV	3330000	\$76,801	\$3,464	\$55,960	\$17,377	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3340000	\$11,174	\$0	\$0	\$0	\$2,816	\$7,263	\$1,036	\$59	\$0
1010000	ELEC PLANT IN SERV	3340000	\$49,547	\$2,234	\$36,102	\$11,211	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3347000	\$46	\$0	\$0	\$0	\$12	\$30	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV	3347000	\$3,215	\$145	\$2,343	\$727	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3350000	\$172	\$0	\$0	\$0	\$43	\$112	\$16	\$1	\$0
1010000	ELEC PLANT IN SERV	3351000	\$2,166	\$98	\$1,578	\$480	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3353000	\$9	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3360000	\$1,756	\$0	\$0	\$0	\$442	\$1,141	\$163	\$9	\$0
1010000	ELEC PLANT IN SERV	3360000	\$14,939	\$674	\$10,885	\$3,380	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3401000	\$8,671	\$0	\$0	\$0	\$2,185	\$5,636	\$804	\$46	\$0
1010000	ELEC PLANT IN SERV	3401000	\$2,816	\$127	\$2,052	\$637	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3403000	\$17,420	\$0	\$0	\$0	\$4,300	\$11,323	\$1,614	\$93	\$0
1010000	ELEC PLANT IN SERV	3410000	\$107,153	\$0	\$0	\$0	\$27,003	\$69,650	\$9,930	\$570	\$0
1010000	ELEC PLANT IN SERV	3410000	\$56,688	\$2,556	\$41,305	\$12,827	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3420000	\$9,149	\$0	\$0	\$0	\$2,306	\$5,947	\$848	\$49	\$0
1010000	ELEC PLANT IN SERV	3420000	\$1,623	\$73	\$1,182	\$367	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3430000	\$1,853,539	\$0	\$0	\$0	\$391,502	\$1,009,805	\$143,973	\$8,258	\$0
1010000	ELEC PLANT IN SERV	3440000	\$210,181	\$42,467	\$886,136	\$213,067	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3440000	\$142,936	\$6,446	\$104,149	\$32,341	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3450000	\$161,975	\$3,904	\$63,070	\$19,585	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3460000	\$8,052	\$196	\$3,161	\$982	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3500000	\$841	\$0	\$0	\$0	\$212	\$547	\$78	\$4	\$0
1010000	ELEC PLANT IN SERV	3501000	\$45,076	\$0	\$0	\$0	\$11,359	\$29,300	\$4,177	\$240	\$0
1010000	ELEC PLANT IN SERV	3501000	\$4,307	\$194	\$3,138	\$975	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3502000	\$5	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3502000	\$113,939	\$0	\$0	\$0	\$28,773	\$74,061	\$10,559	\$606	\$0
1010000	ELEC PLANT IN SERV	3502000	\$24,417	\$1,101	\$17,791	\$5,525	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3502000	\$1,061	\$48	\$769	\$239	\$2	\$4	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3502000	\$96	\$25	\$25	\$8	\$15	\$41	\$5	\$0	\$0
1010000	ELEC PLANT IN SERV	3520000	\$113,009	\$0	\$0	\$0	\$28,479	\$73,456	\$10,473	\$601	\$0
1010000	ELEC PLANT IN SERV	3520000	\$31,859	\$1,437	\$23,214	\$7,209	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3520000	\$1,200	\$54	\$670	\$270	\$2	\$4	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3520000	\$3	\$0	\$0	\$0	\$1	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3530000	\$1,084,516	\$0	\$0	\$0	\$273,305	\$704,939	\$100,507	\$5,765	\$0
1010000	ELEC PLANT IN SERV	3530000	\$380,692	\$16,266	\$262,814	\$81,612	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3530000	\$19,327	\$867	\$14,002	\$4,348	\$28	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3534000	\$77,078	\$0	\$0	\$0	\$19,424	\$50,101	\$7,143	\$410	\$0
1010000	ELEC PLANT IN SERV	3534000	\$43,252	\$1,951	\$9,786	\$9,786	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3534000	\$8,541	\$383	\$6,186	\$1,922	\$12	\$32	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV	3537000	\$11,772	\$0	\$0	\$0	\$2,967	\$7,652	\$1,091	\$63	\$0
1010000	ELEC PLANT IN SERV	3537000	\$4,738	\$214	\$3,452	\$1,072	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3537000	\$209	\$9	\$151	\$47	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3537000	\$1,587	\$25	\$112	\$78	\$251	\$676	\$89	\$6	\$0
1010000	ELEC PLANT IN SERV	3540000	\$794,254	\$0	\$0	\$0	\$200,151	\$516,268	\$73,607	\$4,222	\$0
1010000	ELEC PLANT IN SERV	3540000	\$169,377	\$7,638	\$123,414	\$38,324	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3540000	\$11,334	\$640	\$10,334	\$3,209	\$20	\$53	\$8	\$0	\$0
1010000	ELEC PLANT IN SERV	3540000	\$124	\$2	\$32	\$10	\$32	\$7	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3550000	\$424,086	\$0	\$0	\$0	\$106,872	\$275,657	\$39,302	\$2,254	\$0
1010000	ELEC PLANT IN SERV	3550000	\$218,002	\$9,831	\$158,845	\$49,326	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3550000	\$662	\$11	\$172	\$53	\$105	\$282	\$37	\$2	\$0
1010000	ELEC PLANT IN SERV	3560000	\$603,663	\$0	\$0	\$0	\$152,127	\$392,383	\$85,944	\$3,209	\$0



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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3560000	\$281,199	\$12,681	\$63,625	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3560000	\$7,618	\$342	\$6,519	\$11	\$28	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV	3560000	\$1,452	\$23	\$377	\$229	\$618	\$82	\$0	\$0
1010000	ELEC PLANT IN SERV	3570000	\$3,106	\$0	\$0	\$783	\$2,019	\$288	\$5	\$0
1010000	ELEC PLANT IN SERV	3570000	\$156	\$7	\$13	\$35	\$0	\$0	\$17	\$0
1010000	ELEC PLANT IN SERV	3580000	\$7,177	\$0	\$0	\$1,809	\$4,665	\$665	\$38	\$0
1010000	ELEC PLANT IN SERV	3580000	\$299	\$13	\$28	\$68	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3590000	\$4,852	\$0	\$0	\$1,223	\$3,154	\$450	\$26	\$0
1010000	ELEC PLANT IN SERV	3590000	\$6,722	\$303	\$4,898	\$1,521	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3590000	\$16	\$0	\$4	\$1	\$7	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	\$8	\$0	\$8	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	\$168	\$0	\$0	\$0	\$168	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	\$4	\$0	\$0	\$4	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	\$758	\$158	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3601000	\$297	\$0	\$0	\$0	\$0	\$297	\$0	\$0
1010000	ELEC PLANT IN SERV	3601000	\$8,794	\$0	\$8,794	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3601000	\$24,198	\$0	\$8,794	\$0	\$24,198	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3601000	\$1,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3601000	\$594	\$0	\$0	\$1,258	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3601000	\$48	\$0	\$0	\$594	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3601000	\$856	\$956	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3602000	\$1,092	\$0	\$0	\$0	\$0	\$1,092	\$0	\$0
1010000	ELEC PLANT IN SERV	3602000	\$8,060	\$0	\$4,273	\$0	\$8,060	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3602000	\$248	\$0	\$0	\$248	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3602000	\$1,969	\$0	\$0	\$1,969	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3602000	\$2,295	\$0	\$0	\$0	\$2,295	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$3,987	\$3,987	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$2,102	\$0	\$0	\$0	\$0	\$2,102	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$20,636	\$0	\$20,636	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$44,305	\$0	\$0	\$0	\$44,305	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$2,288	\$0	\$2,288	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$9,325	\$0	\$0	\$9,325	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$159	\$0	\$0	\$159	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$21,688	\$21,688	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$28,234	\$0	\$0	\$0	\$28,234	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$204,756	\$0	\$204,756	\$0	\$0	\$28,234	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$407,978	\$0	\$0	\$0	\$407,978	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$46,344	\$0	\$0	\$46,344	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$107,987	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$11,768	\$0	\$0	\$11,768	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$217	\$217	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$989	\$0	\$0	\$0	\$0	\$989	\$0	\$0
1010000	ELEC PLANT IN SERV	3627000	\$3,234	\$0	\$3,234	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3627000	\$5,598	\$0	\$0	\$0	\$5,598	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3627000	\$919	\$0	\$0	\$919	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3627000	\$1,973	\$0	\$0	\$1,973	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3627000	\$61	\$0	\$0	\$61	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	\$55,211	\$55,211	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	\$68,085	\$0	\$0	\$0	\$0	\$68,085	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	\$327,281	\$0	\$327,281	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	\$315,977	\$0	\$0	\$0	\$315,977	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	\$91,318	\$0	\$0	\$91,318	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	\$98,685	\$0	\$0	\$98,685	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	\$20,656	\$0	\$0	\$20,656	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$32,526	\$32,526	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$34,545	\$34,545	\$0	\$0	\$0	\$34,545	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$234,020	\$0	\$234,020	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$209,063	\$0	\$0	\$0	\$209,063	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	WA	\$57,950	\$0	\$0	\$57,950	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$83,181	\$0	\$0	\$0	\$83,181	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$11,357	\$0	\$0	\$0	\$11,357	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$15,670	\$15,670	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$7,854	\$0	\$0	\$0	\$0	\$0	\$7,854	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$84,342	\$0	\$84,342	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$168,037	\$0	\$0	\$0	\$0	\$168,037	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$16,056	\$0	\$0	\$16,056	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$14,372	\$0	\$0	\$0	\$14,372	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$3,910	\$0	\$0	\$0	\$3,910	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$17,007	\$17,007	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$24,566	\$0	\$0	\$0	\$0	\$0	\$24,566	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$156,862	\$0	\$156,862	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$465,223	\$0	\$0	\$0	\$0	\$465,223	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$22,083	\$0	\$0	\$0	\$22,083	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$32,315	\$0	\$0	\$0	\$32,315	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$16,511	\$0	\$0	\$0	\$16,511	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$47,907	\$47,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$69,450	\$0	\$0	\$0	\$0	\$0	\$69,450	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$391,941	\$0	\$391,941	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$423,666	\$0	\$0	\$0	\$0	\$423,666	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$97,774	\$0	\$0	\$0	\$97,774	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$82,759	\$0	\$0	\$0	\$82,759	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$12,946	\$0	\$0	\$0	\$12,946	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$8,578	\$8,578	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$6,908	\$0	\$0	\$0	\$0	\$0	\$6,908	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$74,703	\$0	\$74,703	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$1,370	\$0	\$0	\$0	\$0	\$1,370	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$18,667	\$0	\$0	\$18,667	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$13,931	\$0	\$0	\$0	\$13,931	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$2,204	\$0	\$0	\$0	\$2,204	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$14,542	\$14,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$23,491	\$0	\$0	\$0	\$0	\$0	\$23,491	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$150,727	\$0	\$150,727	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$153,326	\$0	\$0	\$0	\$0	\$0	\$153,326	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$32,628	\$0	\$0	\$32,628	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$25,297	\$0	\$0	\$0	\$25,297	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$8,077	\$0	\$0	\$0	\$8,077	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$3,907	\$3,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$13,566	\$0	\$0	\$0	\$0	\$0	\$13,566	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$59,626	\$0	\$59,626	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$73,029	\$0	\$0	\$0	\$0	\$73,029	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$12,103	\$0	\$0	\$12,103	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$11,512	\$0	\$0	\$0	\$11,512	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$2,206	\$0	\$0	\$0	\$2,206	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$271	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$169	\$0	\$0	\$0	\$0	\$0	\$169	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$2,492	\$0	\$2,492	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$4,425	\$0	\$0	\$0	\$0	\$4,425	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$521	\$0	\$0	\$0	\$521	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$783	\$0	\$0	\$0	\$783	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$150	\$0	\$0	\$0	\$150	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$672	\$672	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$616	\$0	\$0	\$0	\$0	\$0	\$616	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$22,139	\$0	\$22,139	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$23,755	\$0	\$0	\$0	\$0	\$23,755	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$4,005	\$0	\$0	\$4,005	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$7,706	\$0	\$0	\$0	\$7,706	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$2,230	\$0	\$0	\$0	\$2,230	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$93	\$93	\$0	\$0	\$0	\$0	\$93	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$228	\$0	\$228	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$1,441	\$0	\$0	\$0	\$1,441	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - June 2012
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3890000	\$434	\$0	\$0	\$0	\$434	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3891000	\$444	\$444	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3891000	\$	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3891000	\$1,129	\$28	\$342	\$78	\$84	\$563	\$44	\$0	\$0
1010000	ELEC PLANT IN SERV	3891000	\$100	\$0	\$0	\$0	\$0	\$0	\$100	\$0	\$0
1010000	ELEC PLANT IN SERV	3891000	\$3,661	\$115	\$1,355	\$383	\$881	\$2,504	\$343	\$15	\$0
1010000	ELEC PLANT IN SERV	3891000	\$5,597	\$115	\$1,355	\$383	\$881	\$2,504	\$343	\$15	\$0
1010000	ELEC PLANT IN SERV	3891000	\$1,099	\$0	\$0	\$1,099	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3891000	\$1,099	\$0	\$0	\$1,099	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3891000	\$933	\$0	\$0	\$933	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3891000	\$79	\$0	\$0	\$79	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3892000	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3892000	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3892000	\$44	\$0	\$0	\$44	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3892000	\$52	\$0	\$0	\$52	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3892000	\$22	\$0	\$0	\$22	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3892000	\$1,959	\$1,959	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	\$3,991	\$0	\$0	\$3,991	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	\$147	\$147	\$2,370	\$736	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	\$7,977	\$197	\$2,419	\$553	\$595	\$3,906	\$308	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	\$10,175	\$0	\$0	\$0	\$0	\$0	\$10,175	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	\$19	\$19	\$14	\$4	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	\$27,832	\$0	\$27,832	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	\$78,054	\$1,602	\$18,901	\$5,347	\$12,293	\$34,916	\$4,788	\$208	\$0
1010000	ELEC PLANT IN SERV	3900000	\$39,203	\$0	\$0	\$0	\$0	\$39,203	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	\$5,369	\$0	\$0	\$5,369	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	\$10,985	\$0	\$0	\$10,985	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	\$2521	\$0	\$0	\$2,521	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	\$834	\$834	\$1,031	\$236	\$254	\$1,665	\$131	\$0	\$0
1010000	ELEC PLANT IN SERV	3901000	\$3,401	\$84	\$84	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3901000	\$16,582	\$340	\$4,015	\$1,136	\$2,612	\$7,418	\$1,017	\$44	\$0
1010000	ELEC PLANT IN SERV	3901000	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3901000	\$2,874	\$0	\$0	\$2,874	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3901000	\$6,738	\$0	\$0	\$0	\$0	\$6,738	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3901000	\$56	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	\$84	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	\$32	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	\$45	\$45	\$33	\$10	\$2	\$21	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	\$937	\$23	\$284	\$65	\$70	\$459	\$36	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	\$13	\$13	\$0	\$0	\$0	\$13	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	\$524	\$0	\$524	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	\$10,501	\$215	\$2,543	\$719	\$1,654	\$4,697	\$644	\$28	\$0
1010000	ELEC PLANT IN SERV	3903000	\$193	\$0	\$0	\$0	\$0	\$193	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	\$19	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	\$299	\$0	\$0	\$0	\$299	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	\$75	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	\$2,063	\$0	\$0	\$0	\$0	\$1,341	\$191	\$11	\$0
1010000	ELEC PLANT IN SERV	3910000	\$222	\$10	\$162	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	\$1,992	\$49	\$604	\$138	\$149	\$975	\$77	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	\$99	\$99	\$0	\$0	\$0	\$99	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	\$436	\$20	\$316	\$98	\$1	\$2	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	\$1,732	\$0	\$1,732	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	\$11,892	\$244	\$2,860	\$815	\$1,873	\$5,320	\$729	\$32	\$0
1010000	ELEC PLANT IN SERV	3910000	\$577	\$0	\$0	\$0	\$0	\$577	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	\$543	\$0	\$0	\$543	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	\$459	\$0	\$0	\$0	\$459	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	\$36	\$36	\$0	\$0	\$0	\$36	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	\$163	\$163	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	\$44	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	\$1,000	\$0	\$0	\$0	\$252	\$660	\$93	\$5	\$0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - June 2012
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3912000	\$398	\$118	\$288	\$90	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	\$6,446	\$159	\$1,955	\$447	\$481	\$3,156	\$249	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	\$622	\$0	\$0	\$0	\$0	\$0	\$622	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	\$5	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	\$84	\$4	\$61	\$19	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	\$1,937	\$0	\$1,937	\$0	\$0	\$19,022	\$2,608	\$113	\$0
1010000	ELEC PLANT IN SERV	3912000	\$42,523	\$873	\$10,297	\$2,913	\$6,697	\$2,005	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	\$2,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	\$844	\$0	\$0	\$844	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	\$2,394	\$0	\$0	\$0	\$2,394	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	\$67	\$0	\$0	\$0	\$0	\$311	\$44	\$3	\$0
1010000	ELEC PLANT IN SERV	3913000	\$17	\$1	\$12	\$4	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3913000	\$6	\$0	\$2	\$0	\$0	\$3	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3913000	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3913000	\$245	\$5	\$59	\$17	\$39	\$109	\$15	\$1	\$0
1010000	ELEC PLANT IN SERV	3913000	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3913000	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3913000	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	\$396	\$0	\$0	\$0	\$100	\$257	\$37	\$2	\$0
1010000	ELEC PLANT IN SERV	3920100	\$54	\$2	\$38	\$12	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	\$401	\$0	\$0	\$0	\$0	\$0	\$401	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	\$43	\$2	\$31	\$10	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	\$2,121	\$0	\$2,121	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	\$1,047	\$21	\$254	\$72	\$163	\$468	\$64	\$3	\$0
1010000	ELEC PLANT IN SERV	3920100	\$2,554	\$0	\$0	\$0	\$0	\$2,554	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	\$405	\$0	\$0	\$405	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	\$503	\$0	\$0	\$0	\$503	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	\$47	\$0	\$0	\$0	\$47	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	\$42	\$0	\$0	\$0	\$11	\$27	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	\$14	\$0	\$0	\$0	\$0	\$14	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	\$11	\$1	\$8	\$3	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	\$315	\$0	\$315	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	\$217	\$4	\$2	\$15	\$4	\$97	\$13	\$1	\$0
1010000	ELEC PLANT IN SERV	3920200	\$86	\$0	\$0	\$0	\$0	\$86	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	\$53	\$0	\$0	\$0	\$0	\$53	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	\$80	\$0	\$0	\$0	\$80	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	\$595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	\$148	\$0	\$0	\$0	\$39	\$84	\$14	\$1	\$0
1010000	ELEC PLANT IN SERV	3920400	\$4,558	\$0	\$0	\$0	\$1,149	\$2,963	\$422	\$24	\$0
1010000	ELEC PLANT IN SERV	3920400	\$1,373	\$62	\$1,000	\$311	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	\$1,404	\$0	\$0	\$0	\$0	\$0	\$1,404	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	\$630	\$28	\$457	\$142	\$1	\$2	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	\$6,580	\$0	\$6,580	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	\$1,021	\$21	\$247	\$70	\$161	\$457	\$63	\$3	\$0
1010000	ELEC PLANT IN SERV	3920400	\$7,739	\$0	\$0	\$0	\$0	\$7,739	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	\$1,034	\$0	\$1,034	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	\$1,846	\$0	\$0	\$0	\$1,846	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	\$465	\$0	\$0	\$0	\$465	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	\$889	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	\$206	\$0	\$0	\$0	\$0	\$131	\$20	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	\$3,548	\$0	\$0	\$0	\$894	\$2,306	\$329	\$19	\$0
1010000	ELEC PLANT IN SERV	3920500	\$1,829	\$82	\$1,332	\$414	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	\$2,535	\$10	\$156	\$49	\$0	\$0	\$2,535	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	\$9,619	\$0	\$9,619	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	\$111	\$9	\$96	\$31	\$72	\$205	\$28	\$1	\$0
1010000	ELEC PLANT IN SERV	3920500	\$15,018	\$0	\$0	\$0	\$0	\$15,018	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	\$3,208	\$0	\$0	\$0	\$3,208	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	\$70	\$0	\$0	\$0	\$70	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920600	\$4	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	CAGE	\$2,250	\$0	\$0	\$0	\$567	\$1,463	\$209	\$12	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$162	\$32	\$523	\$162	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	JRG	\$394	\$18	\$285	\$69	\$0	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$76	\$0	\$76	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$16	\$0	\$4	\$1	\$3	\$7	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$125	\$0	\$0	\$0	\$0	\$125	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$441	\$441	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAEE	\$49	\$0	\$0	\$0	\$13	\$31	\$5	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$1,848	\$238	\$0	\$0	\$466	\$1,201	\$171	\$10	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$11	\$11	\$173	\$54	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$920	\$0	\$0	\$0	\$0	\$0	\$920	\$0	\$0
1010000	ELEC PLANT IN SERV	JRG	\$100	\$4	\$72	\$22	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$3,153	\$0	\$3,153	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$516	\$11	\$125	\$35	\$81	\$231	\$32	\$1	\$0
1010000	ELEC PLANT IN SERV	UT	\$5,198	\$0	\$0	\$0	\$0	\$5,198	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$679	\$0	\$0	\$679	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$2,056	\$0	\$0	\$0	\$2,056	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$329	\$0	\$0	\$0	\$329	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$64	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$192	\$192	\$0	\$0	\$48	\$125	\$18	\$1	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$37	\$2	\$27	\$8	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$64	\$0	\$0	\$0	\$0	\$0	\$64	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$300	\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$16	\$0	\$4	\$1	\$3	\$7	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$168	\$0	\$0	\$0	\$0	\$168	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$47	\$0	\$0	\$47	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$103	\$0	\$0	\$0	\$103	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$16	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$273	\$5	\$73	\$23	\$69	\$177	\$25	\$0	\$0
1010000	ELEC PLANT IN SERV	JRG	\$170	\$0	\$170	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$92	\$8	\$92	\$26	\$60	\$171	\$23	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$860	\$0	\$860	\$0	\$0	\$860	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$170	\$0	\$0	\$170	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$66	\$0	\$0	\$0	\$66	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$3,249	\$67	\$187	\$223	\$572	\$1,453	\$199	\$9	\$0
1010000	ELEC PLANT IN SERV	WYU	\$199	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$3,838	\$18	\$285	\$89	\$967	\$2,495	\$356	\$20	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$440	\$0	\$0	\$0	\$0	\$0	\$440	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$26	\$26	\$449	\$140	\$1	\$2	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	JRG	\$620	\$0	\$620	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$2,741	\$0	\$2,741	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$322	\$7	\$78	\$22	\$51	\$144	\$20	\$1	\$0
1010000	ELEC PLANT IN SERV	UT	\$3,411	\$0	\$0	\$0	\$0	\$3,411	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$585	\$0	\$0	\$585	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$1,054	\$0	\$0	\$0	\$1,054	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$74	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$761	\$761	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAEE	\$6	\$6	\$0	\$0	\$2	\$4	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$19,532	\$0	\$0	\$0	\$4,922	\$12,696	\$1,810	\$104	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$2,304	\$104	\$1,679	\$521	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$1,878	\$0	\$0	\$0	\$0	\$0	\$1,878	\$0	\$0
1010000	ELEC PLANT IN SERV	JRG	\$3,265	\$146	\$2,365	\$735	\$5	\$12	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$10,450	\$0	\$10,450	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$3,789	\$78	\$918	\$280	\$597	\$1,695	\$232	\$10	\$0
1010000	ELEC PLANT IN SERV	UT	\$12,658	\$0	\$0	\$0	\$0	\$12,658	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$2,686	\$0	\$0	\$2,686	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$3,900	\$0	\$0	\$0	\$3,900	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$508	\$508	\$0	\$0	\$508	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$468	\$468	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAEE	\$8	\$8	\$0	\$0	\$2	\$5	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$4,767	\$0	\$0	\$0	\$1,201	\$3,099	\$442	\$25	\$0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3950000	\$1,474	\$66	\$1,074	\$334	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$1,361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$399	\$17	\$282	\$88	\$1	\$1	\$1,361	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$9,715	\$0	\$9,715	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$5,513	\$113	\$1,335	\$378	\$868	\$2,466	\$338	\$15	\$0
1010000	ELEC PLANT IN SERV	3950000	\$7,510	\$0	\$7,510	\$0	\$0	\$7,510	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$1,920	\$0	\$1,920	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$2,774	\$0	\$2,774	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$614	\$0	\$614	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$1,132	\$1,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$232	\$0	\$0	\$0	\$0	\$58	\$151	\$21	\$1
1010000	ELEC PLANT IN SERV	3960300	\$155	\$7	\$13	\$35	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$1,850	\$0	\$0	\$0	\$0	\$0	\$1,850	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$6,766	\$0	\$6,766	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$49	\$1	\$12	\$39	\$8	\$22	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$5,691	\$0	\$5,691	\$0	\$0	\$5,691	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$1,620	\$0	\$1,620	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$2,752	\$0	\$2,752	\$0	\$0	\$2,752	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$489	\$0	\$489	\$0	\$0	\$489	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960700	\$173	\$173	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960700	\$124	\$0	\$0	\$0	\$0	\$31	\$81	\$12	\$1
1010000	ELEC PLANT IN SERV	3960700	\$171	\$0	\$0	\$0	\$0	\$0	\$171	\$0	\$0
1010000	ELEC PLANT IN SERV	3960700	\$933	\$0	\$833	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960700	\$1,740	\$0	\$0	\$0	\$0	\$1,740	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960700	\$205	\$0	\$0	\$0	\$205	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960700	\$210	\$0	\$0	\$0	\$210	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	\$1,513	\$1,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	\$1,169	\$0	\$0	\$0	\$295	\$760	\$108	\$6	\$0
1010000	ELEC PLANT IN SERV	3960800	\$67	\$3	\$49	\$15	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	\$2,869	\$0	\$0	\$0	\$0	\$0	\$2,869	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	\$13,050	\$0	\$13,050	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	\$69	\$1	\$17	\$5	\$11	\$31	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	\$16,444	\$0	\$0	\$0	\$0	\$16,444	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	\$3,502	\$0	\$0	\$3,502	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	\$4,206	\$0	\$0	\$0	\$4,206	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	\$1,093	\$0	\$0	\$0	\$1,093	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	\$2,675	\$0	\$0	\$0	\$674	\$1,739	\$248	\$14	\$0
1010000	ELEC PLANT IN SERV	3961000	\$368	\$17	\$268	\$83	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961000	\$516	\$23	\$374	\$116	\$1	\$2	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961000	\$396	\$0	\$396	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961000	\$43	\$1	\$10	\$3	\$7	\$19	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV	3961000	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961100	\$35	\$0	\$0	\$0	\$9	\$22	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV	3961100	\$19,460	\$0	\$0	\$0	\$4,904	\$12,649	\$1,803	\$103	\$0
1010000	ELEC PLANT IN SERV	3961100	\$547	\$25	\$398	\$124	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961100	\$243	\$243	\$3,932	\$1,221	\$8	\$20	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV	3961100	\$928	\$0	\$928	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961100	\$832	\$17	\$201	\$57	\$131	\$372	\$51	\$2	\$0
1010000	ELEC PLANT IN SERV	3961100	\$1,745	\$0	\$0	\$0	\$0	\$1,745	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	\$662	\$662	\$0	\$0	\$164	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	\$143	\$6	\$104	\$32	\$3	\$7	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	\$1,957	\$0	\$0	\$0	\$0	\$0	\$1,957	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	\$9,163	\$0	\$9,163	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	\$149	\$3	\$36	\$10	\$23	\$67	\$9	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	\$12,852	\$0	\$12,852	\$0	\$0	\$12,852	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	\$1,908	\$0	\$1,908	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	\$3,510	\$0	\$3,510	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	\$625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	\$498	\$0	\$498	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	\$10	\$0	\$0	\$0	\$3	\$6	\$1	\$0	\$0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3961300	\$3,288	\$0	\$0	\$0	\$829	\$2,137	\$305	\$17	\$0
1010000	ELEC PLANT IN SERV	3961300	\$1,107	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	\$1,062	\$0	\$0	\$0	\$0	\$0	\$1,062	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	\$835	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	\$1,692	\$0	\$1,692	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	\$109	\$2	\$26	\$0	\$17	\$49	\$7	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	\$4,028	\$0	\$0	\$0	\$0	\$4,028	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	\$743	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	\$1,027	\$0	\$0	\$0	\$1,027	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	\$648	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$3,064	\$3,064	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$74,720	\$0	\$0	\$0	\$33	\$81	\$12	\$1	\$0
1010000	ELEC PLANT IN SERV	3970000	\$28,965	\$1,306	\$21,105	\$0	\$18,830	\$48,568	\$6,925	\$97	\$0
1010000	ELEC PLANT IN SERV	3970000	\$198	\$71	\$986	\$0	\$0	\$1,398	\$110	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$6,484	\$0	\$0	\$0	\$0	\$6,484	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$2,306	\$103	\$1,671	\$0	\$3	\$9	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$40,195	\$0	\$40,195	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$139	\$2	\$36	\$0	\$22	\$59	\$8	\$1	\$0
1010000	ELEC PLANT IN SERV	3970000	\$57,279	\$1,175	\$13,970	\$3,924	\$9,021	\$25,622	\$3,514	\$153	\$0
1010000	ELEC PLANT IN SERV	3970000	\$55,248	\$0	\$0	\$0	\$0	\$35,248	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$10,679	\$0	\$0	\$10,679	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$17,489	\$0	\$0	\$0	\$17,489	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$3,381	\$0	\$0	\$0	\$3,381	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	\$29	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	\$377	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	\$113	\$5	\$82	\$0	\$26	\$245	\$35	\$2	\$0
1010000	ELEC PLANT IN SERV	3972000	\$201	\$0	\$0	\$0	\$0	\$0	\$201	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	\$12	\$1	\$8	\$0	\$3	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	\$694	\$0	\$694	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	\$417	\$0	\$101	\$0	\$29	\$186	\$26	\$1	\$0
1010000	ELEC PLANT IN SERV	3972000	\$1,836	\$0	\$0	\$0	\$0	\$1,836	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	\$344	\$0	\$0	\$344	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	\$417	\$0	\$0	\$0	\$417	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	\$108	\$0	\$0	\$0	\$108	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$46	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$1,506	\$0	\$0	\$0	\$380	\$979	\$140	\$8	\$0
1010000	ELEC PLANT IN SERV	3980000	\$379	\$17	\$276	\$0	\$86	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$214	\$5	\$65	\$15	\$16	\$105	\$8	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$64	\$0	\$0	\$0	\$0	\$0	\$64	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$101	\$5	\$73	\$0	\$23	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$2,940	\$60	\$712	\$201	\$403	\$1,315	\$160	\$8	\$0
1010000	ELEC PLANT IN SERV	3980000	\$475	\$0	\$0	\$0	\$0	\$475	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$171	\$0	\$0	\$0	\$171	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$181	\$0	\$0	\$0	\$181	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$10	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3982100	\$2,635	\$0	\$0	\$0	\$688	\$1,677	\$255	\$13	\$0
1010000	ELEC PLANT IN SERV	3982200	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3983000	\$40,151	\$0	\$0	\$0	\$13,750	\$33,438	\$5,096	\$266	\$0
1010000	ELEC PLANT IN SERV	3984100	\$12,749	\$0	\$0	\$0	\$10,506	\$25,549	\$3,893	\$204	\$0
1010000	ELEC PLANT IN SERV	3984400	\$3,425	\$0	\$0	\$0	\$3,336	\$8,112	\$1,236	\$65	\$0
1010000	ELEC PLANT IN SERV	3984500	\$73,133	\$0	\$0	\$0	\$866	\$2,179	\$322	\$17	\$0
1010000	ELEC PLANT IN SERV	3984700	\$8,482	\$0	\$0	\$0	\$19,136	\$46,535	\$7,091	\$371	\$0
1010000	ELEC PLANT IN SERV	3984800	\$8,152	\$0	\$0	\$0	\$6,406	\$15,578	\$2,374	\$124	\$0
1010000	ELEC PLANT IN SERV	3984900	\$19,156	\$0	\$0	\$0	\$5,012	\$12,189	\$1,857	\$97	\$0
1010000	ELEC PLANT IN SERV	3985100	\$5,832	\$0	\$0	\$0	\$0	\$3,711	\$566	\$30	\$0
1010000	ELEC PLANT IN SERV	3985100	\$1,248	\$0	\$0	\$0	\$0	\$794	\$121	\$6	\$0
1010000	ELEC PLANT IN SERV	3985200	\$5,768	\$0	\$0	\$0	\$1,509	\$13,670	\$559	\$28	\$0
1010000	ELEC PLANT IN SERV	3986000	\$2,306	\$0	\$0	\$0	\$603	\$1,467	\$224	\$12	\$0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	CAEE	\$426	\$0	\$0	\$0	\$111	\$271	\$41	\$0	\$0
1010000	ELEC PLANT IN SERV	CAEE	\$38,375	\$0	\$0	\$0	\$10,041	\$24,418	\$3,721	\$195	\$0
1010000 Total			\$22,561,435	\$462,716	\$5,462,748	\$1,545,864	\$3,552,218	\$10,093,598	\$1,384,412	\$60,478	\$0
1019000	ELEC PLT IN SERV-OTH	CAGE	\$9,379	\$0	\$0	\$0	\$2,593	\$6,086	\$89	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	CAGW	\$12	\$1	\$0	\$0	\$0	\$11	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	CAGE	\$1,666	\$0	\$0	\$0	\$420	\$1,083	\$154	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	CAGW	\$1,036	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	CA	\$16	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	IDU	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	OR	\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	SNPD	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	UT	\$1,528	\$0	\$0	\$0	\$0	\$1,528	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	WA	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	WYU	\$534	\$0	\$0	\$0	\$534	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	SO	\$336	\$7	\$0	\$0	\$353	\$150	\$71	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	CAGW	\$11	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	SO	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	CA	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000 Total			\$14,861	\$99	\$1,032	\$405	\$3,370	\$8,857	\$1,038	\$60	\$0
1020000	ELEC PL PUR OR SLD	CAGE	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1020000	ELEC PL PUR OR SLD	CAGW	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1020000	ELEC PL PUR OR SLD	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1020000 Total			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	CA	\$854	\$854	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	IDU	\$1,334	\$0	\$0	\$0	\$0	\$0	\$1,334	\$0	\$0
1061000	DIST COMP CONST NOT	OR	\$6,635	\$0	\$6,635	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	SG	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	UT	\$11,245	\$0	\$0	\$0	\$0	\$11,245	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	WA	\$1,537	\$0	\$0	\$1,537	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	WYU	\$5,179	\$0	\$0	\$0	\$5,179	\$0	\$0	\$0	\$0
1061000 Total			\$26,786	\$854	\$6,635	\$1,537	\$5,179	\$11,245	\$1,334	\$0	\$0
1062000	TRAN COMP CONST NOT	CAGE	\$15,453	\$0	\$0	\$0	\$3,884	\$10,044	\$1,432	\$82	\$0
1062000	TRAN COMP CONST NOT	CAGW	\$2,633	\$119	\$1,919	\$596	\$0	\$0	\$0	\$0	\$0
1062000	TRAN COMP CONST NOT	SG	\$640	\$10	\$166	\$52	\$101	\$273	\$36	\$2	\$0
1062000 Total			\$18,726	\$129	\$2,085	\$647	\$3,995	\$10,317	\$1,468	\$84	\$0
1063000	PROD COMP CONST NOT	SG	\$10,364	\$166	\$2,693	\$834	\$1,638	\$4,413	\$583	\$38	\$0
1063000	PROD COMP CONST NOT	SO	\$6,764	\$139	\$1,038	\$463	\$1,065	\$3,026	\$415	\$18	\$0
1064000	GEN COMP CONST NOT	SO	\$6,764	\$139	\$1,038	\$463	\$1,065	\$3,026	\$415	\$18	\$0
1064000 Total			\$13,528	\$278	\$2,076	\$926	\$2,130	\$6,052	\$830	\$36	\$0
Grand Total			\$22,609,215	\$463,905	\$5,474,768	\$1,548,941	\$3,560,726	\$10,113,742	\$1,386,875	\$60,259	\$0



Capital Lease (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS		\$29,205	\$0	\$0	\$0	\$0	\$18,983	\$2,707	\$155	\$0
1011000	3908000	CAGE	\$4,540	\$205	\$3,308	\$1,027	\$0	\$0	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS		\$5,882	\$0	\$5,882	\$0	\$0	\$0	\$0	\$0	\$0
1011000	3908000	OR	\$12,664	\$260	\$3,067	\$868	\$1,994	\$5,665	\$777	\$34	\$0
1011000	PRPTY UND CPTL LSS		\$11,714	\$0	\$0	\$0	\$0	\$11,714	\$0	\$0	\$0
1011000	3908000	UT	\$1,388	\$0	\$0	\$0	\$1,388	\$0	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS		\$65,393	\$465	\$12,257	\$1,895	\$10,742	\$36,362	\$3,463	\$189	\$0
1110000	AC PR AMR EL PT SR		\$4,685	\$0	\$0	\$0	\$-1,176	\$-3,032	\$-432	\$-25	\$0
1110000	3908000	CAGE	\$-171	\$-83	\$-125	\$-39	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR		\$-2,175	\$0	\$-2,175	\$0	\$0	\$0	\$0	\$0	\$0
1110000	3908000	OR	\$751	\$15	\$182	\$51	\$118	\$336	\$46	\$2	\$0
1110000	AC PR AMR EL PT SR		\$-2,290	\$0	\$0	\$0	\$0	\$-2,290	\$0	\$0	\$0
1110000	3908000	UT	\$-887	\$0	\$0	\$0	\$-887	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR		\$-9,436	\$8	\$-2,117	\$13	\$-1,944	\$-4,986	\$-386	\$-23	\$0
Grand Total			\$55,957	\$472	\$10,139	\$1,908	\$8,798	\$31,377	\$3,097	\$166	\$0



Plant Held for Future Use (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	CAGE	\$8,923	\$0	\$0	\$0	\$2,249	\$5,800	\$827	\$47
1050000	EL PLT HLD FTR USE	CAGE	\$2,689	\$0	\$0	\$0	\$678	\$1,748	\$249	\$14
1050000	EL PLT HLD FTR USE	CAGW	\$169	\$6	\$123	\$38	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	CAGE	\$156	\$0	\$0	\$0	\$39	\$101	\$14	\$1
1050000	EL PLT HLD FTR USE	OR	\$746	\$0	\$746	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	UT	\$2,961	\$0	\$0	\$0	\$0	\$2,961	\$0	\$0
1050000	EL PLT HLD FTR USE	OR	\$3,508	\$0	\$3,508	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	CAEE	\$953	\$0	\$0	\$249	\$0	\$606	\$92	\$5
1050000 Total			\$20,105	\$8	\$4,377	\$38	\$3,215	\$11,217	\$1,183	\$67
1059000	EL PLT HLD FTR USE-O	CAEE	\$25,145	\$0	\$0	\$0	\$6,579	\$16,000	\$2,438	\$127
1059000	EL PLT HLD FTR USE-O	SE	\$73	\$1	\$18	\$6	\$13	\$31	\$5	\$0
1059000	EL PLT HLD FTR USE-O	CA	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0
1059000 Total			\$25,246	\$30	\$18	\$6	\$6,592	\$16,031	\$2,443	\$128
Grand Total			\$45,351	\$37	\$4,395	\$44	\$9,807	\$27,247	\$3,626	\$195



Deferred Debits (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MIS DEF DR-OTH WIP		\$1,696	\$0	\$0	\$0	\$444	\$1,079	\$164	\$9	\$0
1861000 Total			\$1,696				\$444	\$1,079	\$164	\$9	\$0
1861200	FINANCING COSTS DEFR	SO	\$15	\$0	\$4	\$1	\$2	\$7	\$0	\$0	\$0
1861200	FINANCING COSTS DEFR	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1861200	FINANCING COSTS DEFR	OTHER	\$735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35
1861200	FINANCING COSTS DEFR	OTHER	\$163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$163
1861200	FINANCING COSTS DEFR	OTHER	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$268
1861200	FINANCING COSTS DEFR	OTHER	\$671	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$671
1861200 Total			\$2,042				\$1	\$7			\$2,027
1863500	ENVIRONMENTAL DEFERRED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1863500 Total			\$0				\$0	\$0	\$102	\$5	\$0
1865000	DEF COAL MINE COSTS	CAEE	\$1,048	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	CAEE	\$3,687	\$0	\$0	\$0	\$965	\$2,446	\$358	\$19	\$0
1865000	DEF COAL MINE COSTS	CAEE	\$6,881	\$0	\$0	\$0	\$1,800	\$4,378	\$667	\$35	\$0
1865000 Total			\$11,616				\$3,039	\$7,391	\$1,126	\$58	\$0
1867000	MISC DF DR-BAL TRAN	CAEE	\$69	\$0	\$0	\$0	\$18	\$44	\$7	\$0	\$0
1867000 Total			\$69				\$18	\$44	\$7	\$0	\$0
1868000	MISC DF DR-OTH-CST	CAGE	\$614	\$0	\$0	\$0	\$155	\$999	\$7	\$0	\$0
1868000	MISC DF DR-OTH-CST	CAGE	\$6,816	\$0	\$0	\$0	\$2,222	\$5,730	\$917	\$47	\$0
1868000	MISC DF DR-OTH-CST	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	SG	\$125	\$2	\$32	\$10	\$20	\$53	\$7	\$0	\$0
1868000	MISC DF DR-OTH-CST	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	SG	\$336	\$13	\$217	\$67	\$132	\$566	\$47	\$3	\$0
1868000	MISC DF DR-OTH-CST	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	SG	\$13,379	\$214	\$3,476	\$1,076	\$2,114	\$5,697	\$753	\$49	\$0
1868000	MISC DF DR-OTH-CST	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	SG	\$461	\$19	\$120	\$37	\$73	\$196	\$26	\$2	\$0
1868000	MISC DF DR-OTH-CST	SG	\$1,159	\$19	\$301	\$93	\$183	\$494	\$65	\$4	\$0
1868000	MISC DF DR-OTH-CST	SG	\$25	\$0	\$0	\$25	\$6	\$16	\$0	\$2	\$0
1868000	MISC DF DR-OTH-CST	SG	\$3,611	\$58	\$938	\$290	\$571	\$1,537	\$203	\$13	\$0
1868000	MISC DF DR-OTH-CST	SG	\$173	\$3	\$45	\$14	\$27	\$74	\$10	\$1	\$0
1868000	MISC DF DR-OTH-CST	OTHER	\$1,847	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,847
1868000	MISC DF DR-OTH-CST	OTHER	\$8,583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,583
1868000	MISC DF DR-OTH-CST	CAGE	\$10,664	\$0	\$0	\$0	\$2,685	\$6,925	\$987	\$57	\$0
1868000	MISC DF DR-OTH-CST	CAGE	\$7,379	\$333	\$5,376	\$1,670	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	CAGE	\$2,736	\$0	\$0	\$0	\$690	\$1,779	\$254	\$15	\$0
1868000 Total			\$60,398	\$648	\$10,806	\$3,258	\$8,877	\$23,258	\$3,228	\$194	\$10,430
1868200	MISC DEF COST MIT GEN	CAGE	\$1,225	\$0	\$0	\$0	\$309	\$796	\$114	\$7	\$0
1868200 Total			\$1,225				\$309	\$796	\$114	\$7	\$0
1869000	MISC DF DR-OTH-NC	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC	SG	\$4,221	\$190	\$3,075	\$955	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC	OTHER	\$4,497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,497
1869000 Total			\$8,718	\$190	\$3,075	\$955	\$0	\$0	\$0	\$0	\$4,497
Grand Total			\$85,762	\$839	\$13,985	\$4,214	\$12,690	\$32,873	\$4,640	\$269	\$16,954



Material & Supplies (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	IFERC	Other
1511100	COAL INVENTORY-CARBON	CAEE	\$2,268	\$0	\$0	\$0	\$593	\$1,443	\$220	\$0	\$0
1511100 Total			\$2,268	\$0	\$0	\$0	\$593	\$1,443	\$220	\$0	\$0
1511120	COAL INVENTORY-HUNTER	CAEE	\$70,471	\$0	\$0	\$0	\$18,439	\$44,841	\$6,633	\$367	\$0
1511120 Total			\$70,471	\$0	\$0	\$0	\$18,439	\$44,841	\$6,633	\$367	\$0
1511130	COAL INVENTORY-HUNTINGTON	CAEE	\$25,324	\$0	\$0	\$0	\$6,626	\$16,114	\$2,456	\$128	\$0
1511130 Total			\$25,324	\$0	\$0	\$0	\$6,626	\$16,114	\$2,456	\$128	\$0
1511140	COAL INVENTORY-JB	JBE	\$21,834	\$1,005	\$15,788	\$4,917	\$2	\$79	\$12	\$1	\$0
1511140 Total			\$21,834	\$1,005	\$15,788	\$4,917	\$2	\$79	\$12	\$1	\$0
1511160	COAL INVENTORY-NAUGHTON	CAEE	\$9,515	\$0	\$0	\$0	\$2,490	\$6,054	\$923	\$48	\$0
1511160 Total			\$9,515	\$0	\$0	\$0	\$2,490	\$6,054	\$923	\$48	\$0
1511170	COAL INVENTORY-CPP	CAEE	\$43,548	\$0	\$0	\$0	\$11,395	\$27,710	\$4,223	\$221	\$0
1511170 Total			\$43,548	\$0	\$0	\$0	\$11,395	\$27,710	\$4,223	\$221	\$0
1511180	COAL INVENTORY-WYODAK	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511180 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511200	COAL INVENTORY-CHOLLA	CAEE	\$9,704	\$0	\$0	\$0	\$2,539	\$6,175	\$941	\$49	\$0
1511200 Total			\$9,704	\$0	\$0	\$0	\$2,539	\$6,175	\$941	\$49	\$0
1511300	COAL INVENTORY-COLSTRIP	CAEW	\$1,380	\$64	\$1,004	\$313	\$0	\$0	\$0	\$0	\$0
1511300 Total			\$1,380	\$64	\$1,004	\$313	\$0	\$0	\$0	\$0	\$0
1511400	COAL INVENTORY-CRAIG	CAEE	\$7,239	\$0	\$0	\$0	\$1,894	\$4,606	\$702	\$37	\$0
1511400 Total			\$7,239	\$0	\$0	\$0	\$1,894	\$4,606	\$702	\$37	\$0
1511500	COAL INV- DEER CREEK	CAEE	\$344	\$0	\$0	\$0	\$90	\$219	\$33	\$2	\$0
1511500 Total			\$344	\$0	\$0	\$0	\$90	\$219	\$33	\$2	\$0
1511600	COAL INVENTORY-DJ	CAEE	\$8,258	\$0	\$0	\$0	\$2,161	\$5,295	\$801	\$42	\$0
1511600 Total			\$8,258	\$0	\$0	\$0	\$2,161	\$5,295	\$801	\$42	\$0
1511700	COAL INVENTORY-RG	CAEE	\$27,244	\$0	\$0	\$0	\$7,129	\$17,335	\$2,642	\$138	\$0
1511700 Total			\$27,244	\$0	\$0	\$0	\$7,129	\$17,335	\$2,642	\$138	\$0
1511800	COAL INVENTORY	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511800 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511900	COAL INVENTORY-HAYDEN	CAEE	\$2,439	\$0	\$0	\$0	\$638	\$1,952	\$236	\$12	\$0
1511900 Total			\$2,439	\$0	\$0	\$0	\$638	\$1,952	\$236	\$12	\$0
1512000	NATURAL GAS	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512100	NATURAL GAS-HERMISTON	CAEW	\$69	\$3	\$50	\$16	\$0	\$0	\$0	\$0	\$0
1512100 Total			\$69	\$3	\$50	\$16	\$0	\$0	\$0	\$0	\$0
1512110	NATURAL GAS-LITTLE MOUNTAIN	CAEE	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1512110 Total			\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1512150	NATURAL GAS-NAUGHTON	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512150 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512170	NATURAL GAS-WV	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512170 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512180	NATURAL GAS-CLAY BASIN	CAEE	\$3,582	\$0	\$0	\$0	\$937	\$2,279	\$347	\$18	\$0
1512180 Total			\$3,582	\$0	\$0	\$0	\$937	\$2,279	\$347	\$18	\$0
1512190	NATURAL GAS-CHEHALIS	CAEW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512190 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512500	NATURAL GAS-CURRANT CREEK	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512500 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512600	NATURAL GAS-LAKE SD	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512600 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512700	NATURAL GAS-GADSBY	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512700 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512800	OIL INVENTORY-B H PRL	CAEE	\$410	\$0	\$0	\$0	\$107	\$261	\$40	\$2	\$0
1512800 Total			\$410	\$0	\$0	\$0	\$107	\$261	\$40	\$2	\$0
1514000	FUEL STK-FUEL OIL	CAEE	\$603	\$28	\$438	\$136	\$0	\$1,132	\$173	\$9	\$0
1514000 Total			\$603	\$28	\$438	\$136	\$0	\$1,132	\$173	\$9	\$0
1514000	FUEL STK-FUEL OIL	JBE	\$1,568	\$72	\$1,134	\$353	\$2	\$6	\$1	\$0	\$0
1514000 Total			\$3,950	\$100	\$1,572	\$490	\$468	\$1,138	\$173	\$9	\$0
1514300	OIL INVENTORY-COLSTRIP	CAEW	\$135	\$6	\$98	\$30	\$0	\$0	\$0	\$0	\$0
1514300 Total			\$135	\$6	\$98	\$30	\$0	\$0	\$0	\$0	\$0
1514400	OIL INVENTORY-CRAIG	CAEE	\$73	\$0	\$0	\$0	\$19	\$46	\$7	\$0	\$0
1514400 Total			\$73	\$0	\$0	\$0	\$19	\$46	\$7	\$0	\$0



Material & Supplies (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1514800	OIL INVENTORY-OTHER	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514800 Total	0	CAEE	\$67	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514900	OIL INVENTORY-HAYDEN	CAEE	\$67	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514900 Total	0	CAEE	\$67	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	SO	\$-148	\$-148	\$-36	\$-10	\$-23	\$-66	\$-39	\$0	\$0
1541000	PLNT M&S STK CNTRL	CAGE	\$8,416	\$8,416	\$0	\$0	\$2,124	\$5,471	\$780	\$0	\$45
1541000	PLNT M&S STK CNTRL	JBG	\$9,842	\$9,842	\$7,130	\$2,214	\$14	\$36	\$5	\$0	\$0
1541000	PLNT M&S STK CNTRL	CAGE	\$9,301	\$9,301	\$0	\$0	\$2,344	\$6,046	\$662	\$0	\$49
1541000	PLNT M&S STK CNTRL	CAGE	\$4,809	\$4,809	\$0	\$0	\$1,212	\$3,126	\$446	\$0	\$26
1541000	PLNT M&S STK CNTRL	CAGE	\$4,296	\$4,296	\$0	\$0	\$1,083	\$2,792	\$398	\$0	\$23
1541000	PLNT M&S STK CNTRL	CAGE	\$3,870	\$3,870	\$0	\$0	\$975	\$2,516	\$359	\$0	\$21
1541000	PLNT M&S STK CNTRL	CAGE	\$12,438	\$12,438	\$0	\$0	\$3,134	\$8,085	\$1,153	\$0	\$66
1541000	PLNT M&S STK CNTRL	CAGE	\$13,265	\$13,265	\$0	\$0	\$3,343	\$8,623	\$1,228	\$0	\$71
1541000	PLNT M&S STK CNTRL	CAGE	\$20,462	\$20,462	\$0	\$0	\$5,157	\$13,300	\$1,896	\$0	\$109
1541000	PLNT M&S STK CNTRL	CAGE	\$1,022	\$1,022	\$0	\$0	\$298	\$665	\$95	\$0	\$5
1541000	PLNT M&S STK CNTRL	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CAGE	\$2,968	\$2,968	\$0	\$0	\$748	\$1,929	\$275	\$0	\$16
1541000	PLNT M&S STK CNTRL	CAGE	\$2,775	\$2,775	\$0	\$0	\$698	\$1,804	\$257	\$0	\$15
1541000	PLNT M&S STK CNTRL	CAGW	\$2,537	\$2,537	\$114	\$1,049	\$574	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CAGE	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CAGW	\$749	\$749	\$546	\$169	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CAGW	\$536	\$536	\$390	\$121	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CAGW	\$421	\$421	\$19	\$395	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CAGE	\$1,181	\$1,181	\$0	\$0	\$298	\$768	\$109	\$0	\$6
1541000	PLNT M&S STK CNTRL	CAGE	\$387	\$387	\$0	\$0	\$190	\$465	\$68	\$4	\$0
1541000	PLNT M&S STK CNTRL	CAGE	\$212	\$212	\$0	\$0	\$38	\$252	\$36	\$2	\$0
1541000	PLNT M&S STK CNTRL	CAGE	\$1	\$1	\$0	\$0	\$0	\$138	\$20	\$0	\$1
1541000	PLNT M&S STK CNTRL	WYP	\$535	\$535	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$155	\$155	\$0	\$0	\$535	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$301	\$301	\$0	\$0	\$155	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$755	\$755	\$0	\$0	\$755	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$346	\$346	\$0	\$0	\$758	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$757	\$757	\$0	\$0	\$346	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYU	\$11	\$11	\$0	\$0	\$757	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYU	\$617	\$617	\$0	\$0	\$11	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYU	\$0	\$0	\$0	\$0	\$617	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$1,377	\$1,377	\$0	\$0	\$0	\$1,377	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$618	\$618	\$0	\$0	\$618	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$353	\$353	\$0	\$0	\$353	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	IDU	\$1,249	\$1,249	\$0	\$0	\$0	\$0	\$1,249	\$0	\$0
1541000	PLNT M&S STK CNTRL	IDU	\$870	\$870	\$0	\$0	\$0	\$0	\$870	\$0	\$0
1541000	PLNT M&S STK CNTRL	IDU	\$109	\$109	\$0	\$0	\$0	\$0	\$109	\$0	\$0
1541000	PLNT M&S STK CNTRL	IDU	\$163	\$163	\$0	\$0	\$0	\$0	\$163	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$221	\$221	\$0	\$0	\$0	\$0	\$221	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$633	\$633	\$0	\$0	\$0	\$633	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$224	\$224	\$0	\$0	\$0	\$224	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$1,306	\$1,306	\$0	\$0	\$0	\$1,306	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$559	\$559	\$0	\$0	\$0	\$559	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$8,664	\$8,664	\$0	\$0	\$0	\$8,664	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$192	\$192	\$0	\$0	\$0	\$192	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$1,440	\$1,440	\$0	\$0	\$0	\$1,440	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$691	\$691	\$0	\$0	\$0	\$691	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$498	\$498	\$0	\$0	\$0	\$498	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$481	\$481	\$0	\$0	\$0	\$481	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$1,290	\$1,290	\$0	\$0	\$0	\$1,290	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$382	\$382	\$0	\$0	\$0	\$382	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$324	\$324	\$0	\$0	\$0	\$324	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$621	\$621	\$0	\$0	\$0	\$621	\$0	\$0	\$0



Material & Supplies (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	UT	\$708	\$708	\$0	\$0	\$0	\$0	\$708	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$640	\$640	\$0	\$0	\$0	\$0	\$640	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$168	\$168	\$0	\$0	\$0	\$0	\$168	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$109	\$109	\$0	\$0	\$0	\$0	\$109	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$892	\$892	\$0	\$0	\$0	\$0	\$892	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$431	\$431	\$0	\$0	\$0	\$0	\$431	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$1,208	\$880	\$0	\$0	\$0	\$0	\$431	\$0	\$0
1541000	PLNT M&S STK CNTRL	WA	\$203	\$54	\$273	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WA	\$210	\$9	\$153	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WA	\$104	\$0	\$104	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$230	\$0	\$230	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$664	\$0	\$664	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$176	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$7,340	\$0	\$7,340	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$1,225	\$0	\$1,225	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$622	\$0	\$622	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$694	\$0	\$694	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$242	\$0	\$242	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$202	\$0	\$202	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$2,494	\$0	\$2,494	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$710	\$0	\$710	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$785	\$0	\$785	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$683	\$0	\$683	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$2,076	\$0	\$2,076	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$118	\$0	\$118	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CA	\$75	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CA	\$206	\$206	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CA	\$663	\$663	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CA	\$379	\$379	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CA	\$144	\$3	\$3	\$10	\$23	\$64	\$9	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	SNPD	\$137	\$5	\$38	\$14	\$14	\$65	\$6	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$163	\$0	\$163	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$5,795	\$0	\$5,795	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$4,843	\$0	\$4,843	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WA	\$4,350	\$0	\$4,350	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WA	\$2,690	\$0	\$2,690	\$0	\$0	\$0	\$2,690	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYU	\$3,278	\$0	\$0	\$0	\$0	\$3,278	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$4,555	\$0	\$0	\$0	\$0	\$4,555	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$13,364	\$0	\$0	\$0	\$0	\$13,364	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	SNPD	\$172	\$66	\$47	\$11	\$18	\$82	\$8	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$191,071	\$2,000	\$40,800	\$8,171	\$32,887	\$93,433	\$13,293	\$498	\$0
1541500	OTHER M&S	CAEE	\$198	\$0	\$0	\$0	\$0	\$126	\$72	\$0	\$0
1541500	OTHER M&S	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S	CAEE	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S	SNPPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S	SO	\$162	\$3	\$39	\$11	\$25	\$72	\$10	\$0	\$0
1541500	OTHER M&S	SO	\$162	\$3	\$39	\$11	\$25	\$72	\$10	\$0	\$0
1541900	PLNT M&S GEN JV CUT	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	PLNT M&S GEN JV CUT	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	PLNT M&S GEN JV CUT	CAGE	\$3,228	\$0	\$0	\$0	\$0	\$2,423	\$3,245	\$20	\$0
1541900	PLNT M&S GEN JV CUT	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	PLNT M&S GEN JV CUT	JBG	\$1,380	\$125	\$2,024	\$628	\$84	\$10	\$11	\$1	\$0
1541900	PLNT M&S GEN JV CUT	SG	\$22	\$22	\$111	\$218	\$587	\$78	\$358	\$5	\$0
1541900	PLNT M&S GEN JV CUT	SG	\$2,314	\$103	\$1,665	\$517	\$1,153	\$3,000	\$422	\$25	\$0
1544200	M&S OPR SUP DC MIN	CAEE	\$6,176	\$0	\$0	\$0	\$1,616	\$3,890	\$598	\$31	\$0



Material & Supplies (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1544200 Total			\$6,176	\$0	\$0	\$0	\$1,616	\$3,930	\$599	\$31	\$0
1545000	CR OFF-CENTRALIA	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA - WWP	CREDIT OFFSET CENTRALIA - WWP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1549900	CR-OBSOL&SURPL INV	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1549900	CR-OBSOL&SURPL INV	SB Asset # 120930	\$27	\$1	\$7	\$4	\$12	\$12	\$2	\$0	\$0
1549900	CR-OBSOL&SURPL INV	INVENTORY RESERVE POWER SUPPLY	\$776	\$12	\$202	\$62	\$123	\$330	\$44	\$3	\$0
1549900	CR-OBSOL&SURPL INV	INVENTORY RESERVE POWER SUPPLY	\$12	\$0	\$3	\$1	\$2	\$6	\$1	\$0	\$0
1549900	CR-OBSOL&SURPL INV	INVENTORY RESERVE POWER DELIVERY	\$2,555	\$90	\$700	\$165	\$266	\$1,215	\$119	\$0	\$0
1549900	CR-OBSOL&SURPL INV	SNPD	\$3,570	\$103	\$912	\$230	\$594	\$1,563	\$165	\$3	\$0
1549900 Total			\$6,176	\$103	\$912	\$230	\$594	\$1,563	\$165	\$3	\$0
1630000	STORES EXPENSE UND	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2531600	WORK CAP DEP-UAMPS	CAEE	\$2,987	\$0	\$0	\$0	\$782	\$1,901	\$290	\$15	\$0
2531600 Total			\$2,987	\$0	\$0	\$0	\$782	\$1,901	\$290	\$15	\$0
2531700	WORK CAP DEP-DG&T	CAEE	\$2,237	\$0	\$0	\$0	\$585	\$1,423	\$217	\$11	\$0
2531700 Total			\$2,237	\$0	\$0	\$0	\$585	\$1,423	\$217	\$11	\$0
2531800	WCD-PROVO-PLNT M&S	CAGE	\$273	\$0	\$0	\$0	\$69	\$177	\$25	\$1	\$0
2531800 Total			\$273	\$0	\$0	\$0	\$69	\$177	\$25	\$1	\$0
Grand Total			\$428,711	\$3,006	\$66,774	\$13,199	\$89,428	\$230,522	\$34,221	\$1,561	\$0



Cash Working Capital (Actuals)
 Twelve Month Average Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000	ACCOUNTS PAYABLE	SO	\$ (68)	\$ (2)	\$ (2)	\$ (21)	\$ (6)	\$ (42)	\$ (9)	\$ (5)	\$ (0)
2320000	ACCOUNTS PAYABLE	SO	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)
2320000 Total			\$ (7,563)	\$ (106)	\$ (1,275)	\$ (367)	\$ (4,072)	\$ (3,814)	\$ (648)	\$ (26)	\$ (0)
2533000	O DEF CR-MISC PPL	CAEE	\$ (995)	\$ (15)	\$ (242)	\$ (75)	\$ (453)	\$ (421)	\$ (64)	\$ (3)	\$ (0)
2533000	O DEF CR-MISC PPL	CAEE	\$ (524)	\$ (0)	\$ (0)	\$ (0)	\$ (333)	\$ (333)	\$ (57)	\$ (3)	\$ (0)
2533000	O DEF CR-MISC PPL	CAEW	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2533000	O DEF CR-MISC PPL	CAEE	\$ (6,016)	\$ (15)	\$ (242)	\$ (75)	\$ (3,432)	\$ (3,192)	\$ (486)	\$ (25)	\$ (0)
2533000 Total			\$ (6,535)	\$ (15)	\$ (242)	\$ (75)	\$ (4,244)	\$ (3,946)	\$ (601)	\$ (31)	\$ (0)
2541050	FAS143 ARO REG LIAB	CAGE	\$ (20)	\$ (20)	\$ (20)	\$ (20)	\$ (14)	\$ (13)	\$ (2)	\$ (0)	\$ (0)
2541050	FAS143 ARO REG LIAB	CAEE	\$ (20)	\$ (20)	\$ (20)	\$ (20)	\$ (14)	\$ (13)	\$ (2)	\$ (0)	\$ (0)
2541050	FAS143 ARO REG LIAB	CAEE	\$ (977)	\$ (977)	\$ (977)	\$ (977)	\$ (668)	\$ (622)	\$ (95)	\$ (5)	\$ (0)
2541050 Total			\$ (977)	\$ (0)	\$ (0)	\$ (0)	\$ (668)	\$ (622)	\$ (95)	\$ (5)	\$ (0)
Grand Total			\$39,931	\$1,064	\$12,493	\$3,528	\$16,575	\$15,685	\$2,032	\$78	\$ (0)



Miscellaneous Rate Base (Actuals)

Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2539900	288914	SG	\$5,769	\$92	\$1,499	\$64	\$312	\$2,456	\$323	\$21	\$0
2539900	288915	CAGE	\$430	\$0	\$0	\$0	\$108	\$280	\$40	\$2	\$0
2539900	288925	CAGE	\$2,366	\$0	\$0	\$0	\$356	\$1,539	\$219	\$13	\$0
2539900 Total			\$10,141	-\$155	-\$2,445	-\$726	-\$1,731	-\$4,524	-\$622	-\$38	\$0
2540000	231010	OTHER	\$2,273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,273
2540000	231020	OTHER	\$5,246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,246
2540000	231060	OTHER	\$2,456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,456
2540000	231070	OTHER	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59
2540000	231080	OTHER	\$20,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,150
2540000	231100	OTHER	\$4,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,285
2540000	288115	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288124	OR	\$2,057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,057
2540000	288125	OR	\$398	\$0	\$0	\$0	\$0	\$398	\$0	\$0	\$0
2540000	288140	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288159	OTHER	\$2,273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,273
2540000	288165	OTHER	\$2,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,104
2540000	288175	OTHER	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59
2540000	288176	OTHER	\$15,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,399
2540000	288177	OTHER	\$9,378	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,378
2540000	288180	OTHER	\$2,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,455
2540000	288181	OTHER	\$6,875	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,875
2540000	288182	OTHER	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
2540000	288184	OTHER	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39
2540000	288187	OTHER	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16
2540000	288189	OTHER	\$1,013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,013
2540000	288195	OTHER	\$20,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,150
2540000	288250	OTHER	\$56	\$0	\$0	\$0	\$0	\$56	\$0	\$0	\$0
2540000	288259	OTHER	\$2,456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,456
2540000	288400	OTHER	\$656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$656
2540000	288415	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288435	OTHER	\$5,246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,246
2540000	288479	OTHER	\$2,126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,126
2540000	288700	OR	\$1,177	\$0	\$1,177	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288712	OR	\$1,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,080
2540000	288714	IDU	\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90
2540000	288715	UT	\$232	\$0	\$0	\$0	\$0	\$232	\$0	\$0	\$0
2540000	288716	WYP	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
2540000	288895	OTHER	\$4,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,285
2540000 Total			\$42,436	\$0	-\$3,254	\$0	-\$272	-\$686	-\$90	\$0	-\$38,124
2541050	288506	TROJP	\$3,353	-\$152	\$759	\$0	\$0	\$0	\$0	\$0	\$0
2541050 Total			-\$3,353	-\$152	-\$2,443	-\$759	\$0	\$0	\$0	\$0	\$0
Grand Total			\$12,725	-\$283	-\$5,031	-\$973	\$13,704	\$37,401	\$5,215	-\$287	-\$37,595



Regulatory Assests (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	OTHER	\$1,627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,627
1242000	PAC PWR-INT FREE LN	WA	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242000 Total			\$1,636	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$1,627
1242300	IDAHO-INT FREE LOAN	IDU	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300 Total			\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243000	OR 6-1/2% WEATH LOAN	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	OR-VAR WEATHER LOANS	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	OR-VAR WEATHER LOANS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	OR-VAR WEATHER LOANS	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	OTHER	\$82	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$82
1244100	ENERGY FINANSWER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	UT	\$224	\$224	\$0	\$0	\$0	\$0	\$224	\$0	\$0
1244100	ENERGY FINANSWER	WA	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$9
1244100 Total			\$314	\$314	\$0	\$0	\$0	\$0	\$224	\$0	\$82
1244500	HOME COMFORT	CA	\$14	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	OTHER	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1244500	HOME COMFORT	SO	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1244500	HOME COMFORT	WA	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1244500 Total			\$44	\$44	\$14	\$0	\$0	\$0	\$0	\$0	\$36
1244900	FINANSWER 12,000"	OTHER	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1244900	FINANSWER 12,000"	UT	\$1	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1244900	FINANSWER 12,000"	WYU	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1244900 Total			\$18	\$18	\$0	\$0	\$0	\$0	\$1	\$0	\$14
1245300	IRRIGATION FINANSW	CA	\$20	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0
1245300 Total			\$20	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0
1245400	RETROFIT ENGY FINANS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245400	RETROFIT ENGY FINANS	UT	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1245400 Total			\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1245400	RETROFIT ENGY FINANS	UT	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1245400 Total			\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1247000	ELIGAWL LOANS (CSS)	CA	\$362	\$362	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247000	ELIGAWL LOANS (CSS)	IDU	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$18	\$0
1247000	ELIGAWL LOANS (CSS)	OTHER	\$6,999	\$6,999	\$0	\$0	\$0	\$0	\$0	\$0	\$6,999
1247000	ELIGAWL LOANS (CSS)	UT	\$4,625	\$4,625	\$0	\$0	\$0	\$0	\$4,625	\$0	\$0
1247000	ELIGAWL LOANS (CSS)	WA	\$1,913	\$1,913	\$0	\$0	\$0	\$0	\$0	\$0	\$1,913
1247000	ELIGAWL LOANS (CSS)	WYP	\$117	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$117
1247000	ELIGAWL LOANS (CSS)	WYU	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1247000 Total			\$41	\$41	\$0	\$0	\$0	\$0	\$4,625	\$18	\$6,999
1247100	CSS/ELI SYSTEM LOANS	OTHER	\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$38
1247100 Total			\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$38
1249000	RESV UNCOLL ESC&WZ	CA	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	IDU	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1249000	RESV UNCOLL ESC&WZ	OTHER	\$75	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$75
1249000	RESV UNCOLL ESC&WZ	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	UT	\$108	\$108	\$0	\$0	\$0	\$0	\$108	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	WA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1249000	RESV UNCOLL ESC&WZ	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000 Total			\$193	\$193	\$1	\$0	\$0	\$0	\$108	\$0	\$75
1822200	UNRECOVER-TROJAN	TROJ-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	TROJ-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	TROJ-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	TROJ-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	TROJ-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	UNRECOVER-TRAIL MTN	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	UNRECOVER-TRAIL MTN	CAEE	\$10,608	\$10,608	\$0	\$0	\$0	\$0	\$0	\$0	\$10,608
1822600	UNRECOVER-TRAIL MTN	SE	\$164	\$164	\$164	\$0	\$0	\$0	\$0	\$0	\$0
1822600 Total			\$164	\$164	\$164	\$0	\$0	\$0	\$0	\$0	\$0
1822700	UNRECOVER-POWERDALE	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822700 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assessts (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823000	DSR REGULATORY ASSET	UT	\$3	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1823000 Total	101218	UT	\$3	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1823870	DEFERRED PENSION	WYP	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823870	DEFERRED PENSION	WYP	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823870 Total		WYP	\$247	\$247	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDER AMORT	SO	\$46	\$46	\$1	\$1	\$1	\$1	\$21	\$3	\$0
1823910	ENVR CST UNDER AMORT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDER AMORT	SO	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDER AMORT	SO	\$27	\$27	\$1	\$1	\$1	\$1	\$12	\$2	\$0
1823910	ENVR CST UNDER AMORT	SO	\$11	\$11	\$0	\$0	\$0	\$0	\$5	\$1	\$0
1823910	ENVR CST UNDER AMORT	SO	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDER AMORT	SO	\$51	\$51	\$1	\$1	\$1	\$1	\$23	\$3	\$0
1823910	ENVR CST UNDER AMORT	SO	\$5	\$5	\$1	\$1	\$1	\$1	\$2	\$0	\$0
1823910	ENVR CST UNDER AMORT	SO	\$933	\$933	\$20	\$20	\$68	\$156	\$444	\$61	\$0
1823910	ENVR CST UNDER AMORT	SO	\$8	\$8	\$0	\$0	\$1	\$4	\$1	\$1	\$0
1823910	ENVR CST UNDER AMORT	SO	\$5,993	\$5,993	\$123	\$123	\$411	\$944	\$2,681	\$568	\$16
1823910	ENVR CST UNDER AMORT	WA	\$736	\$736	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDER AMORT	SO	\$1,152	\$1,152	\$24	\$24	\$78	\$182	\$517	\$71	\$0
1823910	ENVR CST UNDER AMORT	SO	\$1,189	\$1,189	\$24	\$24	\$81	\$187	\$532	\$73	\$0
1823910 Total		SO	\$8,762	\$8,762	\$195	\$195	\$685	\$1,496	\$4,249	\$983	\$23
1823920	DSR COSTS AMORTIZED	UT	\$1	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	DSR COSTS AMORTIZED	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$4,525	\$4,525	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$22,426	\$22,426	\$0	\$0	\$0	\$0	\$0	\$0	\$4,525
1823920	DSR COSTS AMORTIZED	OTHER	\$7,271	\$7,271	\$0	\$0	\$0	\$0	\$0	\$0	\$22,426
1823920	DSR COSTS AMORTIZED	OTHER	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$7,271
1823920	DSR COSTS AMORTIZED	OTHER	\$788	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED	OTHER	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$788
1823920	DSR COSTS AMORTIZED	OTHER	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED	OTHER	\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	DSR COSTS AMORTIZED	OTHER	\$5,951	\$5,951	\$0	\$0	\$0	\$0	\$0	\$0	\$38
1823920	DSR COSTS AMORTIZED	OTHER	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$5,951
1823920	DSR COSTS AMORTIZED	OTHER	\$160	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	OTHER	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$160
1823920	DSR COSTS AMORTIZED	OTHER	\$41	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$41
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$1,183	\$1,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$1,183
1823920	DSR COSTS AMORTIZED	OTHER	\$62,806	\$62,806	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	DSR COSTS AMORTIZED	OTHER	\$1,280	\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$62,806
1823920	DSR COSTS AMORTIZED	OTHER	\$1,353	\$1,353	\$0	\$0	\$0	\$0	\$0	\$0	\$1,280
1823920	DSR COSTS AMORTIZED	OTHER	\$4,202	\$4,202	\$0	\$0	\$0	\$0	\$0	\$0	\$1,353
1823920	DSR COSTS AMORTIZED	OTHER	\$848	\$848	\$0	\$0	\$0	\$0	\$0	\$0	\$4,202
1823920	DSR COSTS AMORTIZED	OTHER	\$498	\$498	\$0	\$0	\$0	\$0	\$0	\$0	\$848
1823920	DSR COSTS AMORTIZED	OTHER	\$82	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$498
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$82
1823920	DSR COSTS AMORTIZED	WYP	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823920	DSR COSTS AMORTIZED	OTHER	\$71	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	DSR COSTS AMORTIZED	OTHER	\$115	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$71
1823920	DSR COSTS AMORTIZED	OTHER	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823920	DSR COSTS AMORTIZED	OTHER	\$3,208	\$3,208	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,208
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assessts (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	DSR COSTS AMORTIZED	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$1,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,509
1823920	DSR COSTS AMORTIZED	OTHER	\$2,859	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,859
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$460
1823920	DSR COSTS AMORTIZED	OTHER	\$2,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,564
1823920	DSR COSTS AMORTIZED	OTHER	\$1,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,187
1823920	DSR COSTS AMORTIZED	OTHER	\$835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$835
1823920	DSR COSTS AMORTIZED	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED	OTHER	\$1,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,542
1823920	DSR COSTS AMORTIZED	OTHER	\$1,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,658
1823920	DSR COSTS AMORTIZED	OTHER	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191
1823920	DSR COSTS AMORTIZED	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED	OTHER	-\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$27
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	-\$3,033	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,033
1823920	DSR COSTS AMORTIZED	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	DSR COSTS AMORTIZED	OTHER	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	DSR COSTS AMORTIZED	OTHER	\$3,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,581
1823920	DSR COSTS AMORTIZED	OTHER	\$2,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,910
1823920	DSR COSTS AMORTIZED	OTHER	\$3,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,026
1823920	DSR COSTS AMORTIZED	OTHER	\$1,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,547
1823920	DSR COSTS AMORTIZED	OTHER	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$285
1823920	DSR COSTS AMORTIZED	OTHER	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1
1823920	DSR COSTS AMORTIZED	OTHER	\$1,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,227
1823920	DSR COSTS AMORTIZED	OTHER	\$2,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,562
1823920	DSR COSTS AMORTIZED	OTHER	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230
1823920	DSR COSTS AMORTIZED	OTHER	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	DSR COSTS AMORTIZED	OTHER	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1823920	DSR COSTS AMORTIZED	OTHER	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89
1823920	DSR COSTS AMORTIZED	OTHER	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
1823920	DSR COSTS AMORTIZED	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	WYP	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$13	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED	OTHER	\$561	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$561
1823920	DSR COSTS AMORTIZED	OTHER	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
1823920	DSR COSTS AMORTIZED	OTHER	\$5,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,084
1823920	DSR COSTS AMORTIZED	OTHER	\$1,897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,897
1823920	DSR COSTS AMORTIZED	OTHER	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$446
1823920	DSR COSTS AMORTIZED	OTHER	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146
1823920	DSR COSTS AMORTIZED	OTHER	-\$295,938	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$295,938
1823920	DSR COSTS AMORTIZED	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1823920	DSR COSTS AMORTIZED	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$9	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$19	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
1823920	DSR COSTS AMORTIZED	OTHER	\$3,006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,006
1823920	DSR COSTS AMORTIZED	OTHER	\$3,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,060
1823920	DSR COSTS AMORTIZED	OTHER	\$2,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,347



Regulatory Assessts (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	DSR COSTS AMORTIZED	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223
1823920	ENERGY FINANSWER - UTIAH - 2005	OTHER	\$1,476	\$0	\$0	\$0	\$0	\$0	\$0	\$1,476
1823920	INDUSTRIAL FINANSWER - UTIAH - 2005	OTHER	\$3,485	\$0	\$0	\$0	\$0	\$0	\$0	\$3,485
1823920	INDUSTRIAL RETROFIT LIGHTING - UTIAH - 20	OTHER	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823920	POWER FORWARD - UTIAH - 2005	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	COMMERCIAL SELF-DIRECT - UTIAH - 2005	OTHER	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$67
1823920	INDUSTRIAL SELF-DIRECT - UTIAH - 2005	OTHER	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$103
1823920	RESIDENTIAL NEW CONSTRUCTION - UTIAH - 20	OTHER	\$944	\$0	\$0	\$0	\$0	\$0	\$0	\$944
1823920	COMMERCIAL FINANSWER EXPRESS - UTIAH - 20	OTHER	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$421
1823920	INDUSTRIAL FINANSWER EXPRESS - UTIAH - 20	OTHER	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$105
1823920	RETROFIT COMMISSIONING PROGRAM - UTIAH -	OTHER	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$36
1823920	C&I LIGHTING LOAD CONTROL - UTIAH - 2005	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	\$10	\$0	\$0	\$10	\$0	\$0	\$0	\$0
1823920	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	SELF AUDIT - WYOMING - PPL 2005	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	1823920/102556	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823920	IRRIGATION LOAD CONTROL - UTIAH - 2005	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823920	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	LOW INCOME-UTIAH-2006	OTHER	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$119
1823920	REFRIGERATOR RECYCLING PGM-UTIAH-2006	OTHER	\$3,752	\$0	\$0	\$0	\$0	\$0	\$0	\$3,752
1823920	AG LOAD CONTROL-RESIDENTIAL/UTIAH-2006	OTHER	\$8,624	\$0	\$0	\$0	\$0	\$0	\$0	\$8,624
1823920	AIR CONDITIONING-UTIAH-2006	OTHER	\$1,499	\$0	\$0	\$0	\$0	\$0	\$0	\$1,499
1823920	ENERGY FINANSWER-UTIAH-2006	OTHER	\$2,187	\$0	\$0	\$0	\$0	\$0	\$0	\$2,187
1823920	INDUSTRIAL FINANSWER-WYOMING-UTIAH-2006	OTHER	\$2,748	\$0	\$0	\$0	\$0	\$0	\$0	\$2,748
1823920	COMMERCIAL SELF-DIRECT-UTIAH-2006	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	INDUSTRIAL SELF-DIRECT-UTIAH-2006	OTHER	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$122
1823920	RESIDENTIAL NEW CONSTRUCTION-UTIAH-2006	OTHER	\$1,848	\$0	\$0	\$0	\$0	\$0	\$0	\$1,848
1823920	COMMERCIAL FINANSWER EXPRESS-UTIAH-2006	OTHER	\$7,469	\$0	\$0	\$0	\$0	\$0	\$0	\$7,469
1823920	INDUSTRIAL FINANSWER-UTIAH-2006	OTHER	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$536
1823920	RETROFIT COMMISSIONING PROGRAM-UTIAH-200	OTHER	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$211
1823920	C&I LIGHTING LOAD CONTROL - UTIAH-2006	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	CALIFORNIA DSM EXPENSE-2006	OTHER	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$241
1823920	HOME ENERGY EFF INCENTIVE PROG-UTIAH-2006	OTHER	\$5,562	\$0	\$0	\$0	\$0	\$0	\$0	\$5,562
1823920	HOME ENERGY EFF INCENTIVE PROG-WA-2006	WYP	\$7	\$0	\$0	\$7	\$0	\$0	\$0	\$0
1823920	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	OTHER	-\$23,915	\$0	\$0	\$0	\$0	\$0	\$0	-\$23,915
1823920	DSR COSTS BEING AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS BEING AMORTIZED	WYP	\$3	\$0	\$0	\$3	\$0	\$0	\$0	\$0
1823920	DSR COSTS BEING AMORTIZED	WYP	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	DSR COSTS BEING AMORTIZED	WYP	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	DSR COSTS BEING AMORTIZED	WYP	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	DSR COSTS BEING AMORTIZED	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823920	MAJOR CUSTOMER '99	WYP	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0
1823920	LOW-INCOME WEATHERIZATION - WYOMING PPL -	WYP	\$3	\$0	\$0	\$3	\$0	\$0	\$0	\$0
1823920	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823920	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823920	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823920	AC LOAD CONTROL - RESIDENTIAL/UTIAH - 20	OTHER	\$5,982	\$0	\$0	\$0	\$0	\$0	\$0	\$5,982
1823920	AIR CONDITIONING - UTIAH - 2007	OTHER	\$883	\$0	\$0	\$0	\$0	\$0	\$0	\$883
1823920	ENERGY FINANSWER - UTIAH - 2007	OTHER	\$1,952	\$0	\$0	\$0	\$0	\$0	\$0	\$1,952
1823920	INDUSTRIAL FINANSWER - UTIAH - 2007	OTHER	\$3,369	\$0	\$0	\$0	\$0	\$0	\$0	\$3,369
1823920	LOW INCOME - UTIAH - 2007	OTHER	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$117
1823920	POWER FORWARD - UTIAH - 2007	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	REFRIGERATOR RECYCLING PGM- UTIAH - 2007	OTHER	\$3,999	\$0	\$0	\$0	\$0	\$0	\$0	\$3,999
1823920	COMMERCIAL SELF-DIRECT - UTIAH - 2007	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823920	INDUSTRIAL SELF-DIRECT - UTIAH - 2007	OTHER	-\$108	\$0	\$0	\$0	\$0	\$0	\$0	-\$108



Regulatory Assets (Actuals)
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 (Allocated in Thousands)

Primary Account	Secondary Account	Aloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED		\$1,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,936
1823920	DSR COSTS AMORTIZED	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$3,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,277
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$968
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187
1823920	DSR COSTS AMORTIZED	RETROFIT COMMISSIONING PROGRAM - UTAH - 2007	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277
1823920	DSR COSTS AMORTIZED	IRRIGATION LOAD CONTROL - UTAH - 2007	\$3,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,034
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROG - UT 2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	CALIF ORNIA DSM EXPENSE - 2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - WYOMING PPL - 2008	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - WYOMING PPL - 200	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING - WYOMING 2008	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	LOW INCOME WEATHERIZATION - WYOMING 2008	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - WY - 2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	SELF DIRECT COMMERCIAL - WYOMING 2008	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	SELF DIRECT INDUSTRIAL - WYOMING 2008	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	\$7,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,175
1823920	DSR COSTS AMORTIZED	AIR CONDITIONING - UTAH 2008	\$526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$526
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - UTAH - 2008	\$3,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,466
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - UTAH - 2008	\$4,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,289
1823920	DSR COSTS AMORTIZED	LOW INCOME - UTAH 2008	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127
1823920	DSR COSTS AMORTIZED	POWER FORWARD - UTAH - 2008	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING - UTAH - 2008	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
1823920	DSR COSTS AMORTIZED	COMMERCIAL SELF DIRECT - UTAH - 2008	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SELF DIRECT - UTAH - 2008	\$1,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,664
1823920	DSR COSTS AMORTIZED	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	\$3,791	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,791
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	\$1,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,133
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - UTAH - 2008	\$1,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,053
1823920	DSR COSTS AMORTIZED	RETROFIT COMMISSIONING PROGRAM - UTAH - 2008	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	C&I LIGHTING LOAD CONTROL - UTAH - 2008	\$762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$762
1823920	DSR COSTS AMORTIZED	IRRIGATION LOAD CONTROL - UTAH - 2008	\$9,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,817
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	CALIF ORNIA DSM EXPENSE - 2009	\$900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$900
1823920	DSR COSTS AMORTIZED	AC LOAD CONTROL - RESIDENTIAL/UTAH - 20	\$2,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,532
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - UTAH - 2009	\$5,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,215
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - UTAH - 2009	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED	POWER FORWARD - UTAH - 2009	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING PGM - UTAH - 2009	\$2,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,339
1823920	DSR COSTS AMORTIZED	COMMERCIAL SELF-DIRECT - UTAH - 2009	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SELF-DIRECT - UTAH - 2009	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
1823920	DSR COSTS AMORTIZED	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$1,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,446
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$3,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,258
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78
1823920	DSR COSTS AMORTIZED	RETROFIT COMMISSIONING PROGRAM - UTAH - 2009	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47
1823920	DSR COSTS AMORTIZED	IRRIGATION LOAD CONTROL - UTAH - 2009	\$2,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,732
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROG - UT 2009	\$25,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,439
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - WYOMING PPL - 2009	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING - PPL WYOMING - 2	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$140
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	\$439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$439
1823920	DSR COSTS AMORTIZED	LOW INCOME WEATHERIZATION - WYOMING PPL	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - WY - 2009	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59
1823920	DSR COSTS AMORTIZED	SELF DIRECT - COMMERCIAL - WY - 2009	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823920	DSR COSTS AMORTIZED	SELF DIRECT - INDUSTRIAL - WY - 2009	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12
1823920	DSR COSTS AMORTIZED	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS Cat 2 - WY	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$236
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS Cat 2 - WY	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER Cat 2 - WY 2009	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER Cat 2 - WY 2009	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34



Regulatory Assessts (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	\$3,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,482
1823920	DSR COSTS AMORTIZED	OTHER	\$2,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,279
1823920	DSR COSTS AMORTIZED	OTHER	\$2,768	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,768
1823920	DSR COSTS AMORTIZED	OTHER	\$571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$571
1823920	DSR COSTS AMORTIZED	OTHER	\$4,836	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,836
1823920	DSR COSTS AMORTIZED	OTHER	\$1,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,490
1823920	DSR COSTS AMORTIZED	OTHER	\$3,246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,246
1823920	DSR COSTS AMORTIZED	OTHER	\$4,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,524
1823920	DSR COSTS AMORTIZED	OTHER	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$258
1823920	DSR COSTS AMORTIZED	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED	OTHER	\$2,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,370
1823920	DSR COSTS AMORTIZED	OTHER	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187
1823920	DSR COSTS AMORTIZED	OTHER	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$330
1823920	DSR COSTS AMORTIZED	OTHER	\$2,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,605
1823920	DSR COSTS AMORTIZED	OTHER	\$4,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,107
1823920	DSR COSTS AMORTIZED	OTHER	\$1,019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,019
1823920	DSR COSTS AMORTIZED	OTHER	\$986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$986
1823920	DSR COSTS AMORTIZED	OTHER	\$2,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,513
1823920	DSR COSTS AMORTIZED	OTHER	\$16,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,876
1823920	DSR COSTS AMORTIZED	OTHER	\$1,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,485
1823920	DSR COSTS AMORTIZED	OTHER	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1823920	DSR COSTS AMORTIZED	OTHER	\$669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$669
1823920	DSR COSTS AMORTIZED	OTHER	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176
1823920	DSR COSTS AMORTIZED	OTHER	\$740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$740
1823920	DSR COSTS AMORTIZED	OTHER	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49
1823920	DSR COSTS AMORTIZED	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	DSR COSTS AMORTIZED	OTHER	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127
1823920	DSR COSTS AMORTIZED	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	OTHER	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12
1823920	DSR COSTS AMORTIZED	OTHER	\$697	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$697
1823920	DSR COSTS AMORTIZED	OTHER	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55
1823920	DSR COSTS AMORTIZED	OTHER	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$186
1823920	DSR COSTS AMORTIZED	OTHER	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125
1823920	DSR COSTS AMORTIZED	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	OTHER	\$559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$559
1823920	DSR COSTS AMORTIZED	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	OTHER	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823920	DSR COSTS AMORTIZED	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	OTHER	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25
1823920	DSR COSTS AMORTIZED	OTHER	\$5,096	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,096
1823920	DSR COSTS AMORTIZED	OTHER	\$1,099	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,099
1823920	DSR COSTS AMORTIZED	OTHER	\$2,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,718
1823920	DSR COSTS AMORTIZED	OTHER	\$4,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,127
1823920	DSR COSTS AMORTIZED	OTHER	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230
1823920	DSR COSTS AMORTIZED	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$1,554	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,554
1823920	DSR COSTS AMORTIZED	OTHER	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823920	DSR COSTS AMORTIZED	OTHER	\$216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$216
1823920	DSR COSTS AMORTIZED	OTHER	\$2,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,692
1823920	DSR COSTS AMORTIZED	OTHER	\$3,804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,804
1823920	DSR COSTS AMORTIZED	OTHER	\$1,066	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,066
1823920	DSR COSTS AMORTIZED	OTHER	\$363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$363
1823920	DSR COSTS AMORTIZED	OTHER	\$1,937	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,937
1823920	DSR COSTS AMORTIZED	OTHER	\$9,787	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,787
1823920	DSR COSTS AMORTIZED	OTHER	\$1,321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,321
1823920	DSR COSTS AMORTIZED	OTHER	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823920	DSR COSTS AMORTIZED	OTHER	\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$381
1823920	DSR COSTS AMORTIZED	OTHER	\$149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$149
1823920	DSR COSTS AMORTIZED	OTHER	\$926	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$926



Regulatory Assests (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	OTHER	\$846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$846
1823930	DSR COSTS NOT AMORT	IRRIGATION INTERRUPTIBLE ID-UT 2007	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101
1823930	DSR COSTS NOT AMORT	LOW INCOME WZ - ID-UT 2007	\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361
1823930	DSR COSTS NOT AMORT	NEEA - IDAHO - UTAH 2007	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$123
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PGM - ID-UT 2007	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWER EXPR - ID-UT 2007	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$275
1823930	DSR COSTS NOT AMORT	IRIGATION EFFICIENCY PROGRAM - ID-UT 2007	\$229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PROG -	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
1823930	DSR COSTS NOT AMORT	ENERGY FINANSWER - ID-UT 2008	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER - ID-UT 2008	\$3,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,127
1823930	DSR COSTS NOT AMORT	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$165
1823930	DSR COSTS NOT AMORT	LOW INCOME WEATHERIZATION - IDAHO 2008	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113
1823930	DSR COSTS NOT AMORT	NEEA - IDAHO - 2008	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$268
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER - IDAHO - 2008	\$490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$490
1823930	DSR COSTS NOT AMORT	IRRIGATION EFFICIENCY PROGRAM - IDAHO - 200	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9
1823930	DSR COSTS NOT AMORT	CATEGORY 1 - WYOMING - 2008	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823930	DSR COSTS NOT AMORT	CATEGORY 2 - WYOMING - 2008	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823930	DSR COSTS NOT AMORT	CATEGORY 3 - WYOMING - 2008	\$3,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,816
1823930	DSR COSTS NOT AMORT	ENERGY FINANSWER - ID-UT 2009	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$198
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER - ID-UT 2009	\$287	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$287
1823930	DSR COSTS NOT AMORT	IRRIGATION INTERRUPTIBLE ID-UT 2009	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823930	DSR COSTS NOT AMORT	LOW INCOME WZ - ID-UT 2009	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190
1823930	DSR COSTS NOT AMORT	NEEA - IDAHO - UTAH 2009	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PGM - ID-UT 2009	\$807	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$807
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWER EXPR - ID-UT 2009	\$594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$594
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PROG -	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47
1823930	DSR COSTS NOT AMORT	ENERGY FINANSWER - ID-UT 2010	\$222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$222
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER - ID-UT 2010	\$4,283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,283
1823930	DSR COSTS NOT AMORT	IRRIGATION INTERRUPTIBLE ID-UT 2010	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$134
1823930	DSR COSTS NOT AMORT	LOW INCOME WZ - ID-UT 2010	\$166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$166
1823930	DSR COSTS NOT AMORT	NEEA - IDAHO - UTAH 2010	\$513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$513
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PGM - ID-UT 2010	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWER EXPR - ID-UT 2010	\$637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$637
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	\$1,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,305
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PROG -	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
1823930	DSR COSTS NOT AMORT	ENERGY FINANSWER - ID-UT 2011	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER - ID-UT 2011	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37
1823930	DSR COSTS NOT AMORT	IRRIGATION INTERRUPTIBLE ID-UT 2011	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47
1823930	DSR COSTS NOT AMORT	LOW INCOME WZ - ID-UT 2011	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PGM - ID-UT 2011	\$488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$488
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWER EXPR - ID-UT 2011	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	\$425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$425
1823930	DSR COSTS NOT AMORT	IRRIGATION EFFICIENCY PROGRAM - ID-UT 2011	\$590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$590
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PROG -	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	DSR COSTS NOT AMORT	ENERGY FINANSWER - ID-UT 2012	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER - ID-UT 2012	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44
1823930	DSR COSTS NOT AMORT	LOW INCOME WZ - ID - 2012	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PGM - ID 2012	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWER EXPR - ID 2012	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER EXPR - ID 2012	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823930	DSR COSTS NOT AMORT	IRRIGATION EFFICIENCY PROGRAM - ID 2012	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PROG -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	COMMERCIAL DIRECT INSTALL - ID 2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	ENERGY MANAGEMENT-COMM - UT 2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER - UT 2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	ENERGY MANAGEMENT-COMM - WA 2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	ENERGY MANAGEMENT-IND - WA 2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	ENERGY MANAGEMENT-IND - WA 2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assests (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Allocation	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	103403	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930 Total		ENERGY MGMT INDUST - WY CATZ - 2012	\$26,037	\$0	\$0	\$0	\$0	\$0	\$2,655	\$0	\$23,381
1823940	101471	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823940	101474	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823940	102146	OTHER	\$4,615	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,615
1823940	102188	OTHER	\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$680
1823940	102166	IDU	\$168	\$0	\$0	\$0	\$0	\$0	\$168	\$0	\$0
1823940	103140	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823940	103141	OTHER	\$-39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-39
1823940	103142	OTHER	\$-90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-90
1823940	103279	OTHER	\$-17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-17
1823940 Total		UT/HA NET LOST REV - COMM FINANSW/ER 1996	\$3,918	\$0	\$0	\$0	\$0	\$0	\$1,668	\$0	\$3,750
1823960	101664	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823960	101675	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	101683	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823960	101684	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823960	101687	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823960	101688	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823960	101691	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823960	101692	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823960	101695	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823960	101696	UT	\$9	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0
1823960	101697	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	101698	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	101699	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	101700	UT	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823960 Total		NET LOST REV COMMERCIAL	\$28	\$0	\$0	\$0	\$0	\$28	\$0	\$0	\$0
1823990	138010	OTHER	\$182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$182
1823990	138020	OTHER	\$2,352	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,352
1823990	138030	OTHER	\$2,397	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,397
1823990	138040	OTHER	\$1,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,645
1823990	138050	OTHER	\$35,022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,022
1823990	138060	OTHER	\$685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$685
1823990	138070	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823990	138080	OTHER	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$315
1823990	138090	OTHER	\$546	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$546
1823990	138190	OTHER	\$431	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$431
1823990	186090	OTHER	\$-5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-5
1823990	186095	OTHER	\$-2,352	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-2,352
1823990	186098	OTHER	\$12,529	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,529
1823990	186100	OTHER	\$-137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-137
1823990	186501	CA	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823990	186502	IDU	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32
1823990	186503	OR	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42
1823990	186504	WA	\$639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$639
1823990	186595	OTHER	\$182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$182
1823990	187028	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187050	WA	\$6,267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,267
1823990	187051	WA	\$474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$474
1823990	187058	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187070	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187090	UT	\$1,546	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,546
1823990	187091	OTHER	\$416	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$416
1823990	187092	OTHER	\$213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$213
1823990	187095	WYU	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64
1823990	187214	CA	\$883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$883
1823990	187215	CA	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823990	187222	OTHER	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$268
1823990	187223	OTHER	\$634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$634
1823990	187224	OTHER	\$4,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,390
1823990	187226	OTHER	\$4,467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,467
1823990	187226	OTHER	\$1,730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,730



Regulatory Assests (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHER REG ASSET-N CST	187245	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187351	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187359	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187495	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187807	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187821	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187822	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187842	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187862	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187872	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187881	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187891	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187892	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187893	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187905	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187911	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187921	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187922	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187925	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187930	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187935	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187937	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187938	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	187998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3102000	CAGE	\$24,972	\$0	\$0	\$0	\$16,232	\$2,314	\$133	\$0
1080000	AC PR DPR EL PL SR 3102000	JRG	\$171	\$8	\$124	\$38	\$1	\$1	\$0	\$0
1080000	AC PR DPR EL PL SR 3103000	CAGE	\$15,060	\$0	\$0	\$0	\$9,789	\$1,396	\$80	\$0
1080000	AC PR DPR EL PL SR 3103000	JRG	\$96	\$4	\$70	\$22	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3110000	CAGE	\$338,324	\$0	\$0	\$0	\$219,911	\$31,354	\$1,798	\$0
1080000	AC PR DPR EL PL SR 3110000	CAGW	\$36,841	\$1,661	\$26,844	\$6,336	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3110000	JRG	\$83,906	\$3,762	\$60,790	\$18,877	\$309	\$44	\$0	\$0
1080000	AC PR DPR EL PL SR 3120000	CAGE	\$993,416	\$0	\$0	\$0	\$645,724	\$92,084	\$5,281	\$0
1080000	AC PR DPR EL PL SR 3120000	CAGW	\$66,975	\$3,020	\$48,800	\$15,154	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3120000	JRG	\$288,038	\$13,364	\$215,929	\$67,053	\$1,099	\$157	\$9	\$0
1080000	AC PR DPR EL PL SR 3140000	CAGE	\$279,162	\$0	\$0	\$0	\$181,456	\$25,871	\$1,484	\$0
1080000	AC PR DPR EL PL SR 3140000	CAGW	\$50,291	\$1,366	\$22,072	\$6,654	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3140000	JRG	\$72,272	\$3,241	\$52,361	\$16,260	\$267	\$38	\$2	\$0
1080000	AC PR DPR EL PL SR 3150000	CAGE	\$152,628	\$0	\$0	\$0	\$99,209	\$14,145	\$811	\$0
1080000	AC PR DPR EL PL SR 3150000	CAGW	\$6,303	\$374	\$6,050	\$1,879	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3150000	JRG	\$33,959	\$1,523	\$24,603	\$7,640	\$125	\$16	\$1	\$0
1080000	AC PR DPR EL PL SR 3157000	CAGE	\$2	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3157000	JRG	\$32	\$1	\$23	\$7	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3160000	CAGE	\$10,991	\$0	\$0	\$0	\$7,144	\$1,019	\$68	\$0
1080000	AC PR DPR EL PL SR 3160000	CAGW	\$1,380	\$62	\$1,006	\$312	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3160000	JRG	\$2,078	\$93	\$1,505	\$467	\$8	\$1	\$0	\$0
1080000	AC PR DPR EL PL SR 3302000	CAGE	\$43	\$0	\$0	\$0	\$28	\$4	\$0	\$0
1080000	AC PR DPR EL PL SR 3302000	CAGW	\$4,732	\$213	\$3,448	\$1,071	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3303000	CAGE	\$114	\$0	\$0	\$0	\$74	\$11	\$1	\$0
1080000	AC PR DPR EL PL SR 3303000	CAGW	\$16	\$0	\$0	\$0	\$49	\$7	\$0	\$0
1080000	AC PR DPR EL PL SR 3304000	CAGE	\$169	\$8	\$123	\$39	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3304000	CAGW	\$206	\$9	\$150	\$47	\$3,075	\$438	\$25	\$0
1080000	AC PR DPR EL PL SR 3305000	CAGE	\$4,731	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3310000	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3310000	CAGW	\$1,067	\$0	\$0	\$0	\$684	\$99	\$6	\$0
1080000	AC PR DPR EL PL SR 3311000	CAGE	\$19,945	\$899	\$14,532	\$4,513	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3312000	CAGE	\$138	\$0	\$0	\$0	\$90	\$13	\$1	\$0
1080000	AC PR DPR EL PL SR 3312000	CAGW	\$6,769	\$305	\$4,932	\$1,532	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3313000	CAGE	\$777	\$198	\$3,196	\$992	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3313000	CAGW	\$4,386	\$188	\$3,196	\$992	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3320000	CAGE	\$16,573	\$6	\$101	\$32	\$10,772	\$1,536	\$88	\$0
1080000	AC PR DPR EL PL SR 3320000	CAGW	\$139	\$6	\$101	\$32	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3321000	CAGE	\$12,934	\$0	\$0	\$0	\$8,407	\$1,199	\$89	\$0
1080000	AC PR DPR EL PL SR 3322000	CAGE	\$113,769	\$5,131	\$82,897	\$25,742	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3322000	CAGW	\$179	\$0	\$0	\$0	\$117	\$17	\$1	\$0
1080000	AC PR DPR EL PL SR 3323000	CAGE	\$1,906	\$86	\$1,389	\$431	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3323000	CAGW	\$24	\$0	\$0	\$0	\$16	\$2	\$0	\$0
1080000	AC PR DPR EL PL SR 3323000	JRG	\$86	\$4	\$63	\$19	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3330000	CAGE	\$10,815	\$0	\$0	\$0	\$7,030	\$1,002	\$67	\$0
1080000	AC PR DPR EL PL SR 3330000	CAGW	\$1,732	\$1,431	\$23,121	\$7,180	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3340000	CAGE	\$4,285	\$0	\$0	\$0	\$2,772	\$395	\$23	\$0
1080000	AC PR DPR EL PL SR 3340000	CAGW	\$12,299	\$555	\$8,961	\$2,783	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3347000	CAGE	\$24	\$0	\$0	\$0	\$16	\$2	\$0	\$0
1080000	AC PR DPR EL PL SR 3347000	CAGW	\$1,481	\$67	\$1,079	\$335	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3350000	CAGE	\$1,103	\$0	\$0	\$0	\$67	\$10	\$1	\$0
1080000	AC PR DPR EL PL SR 3350000	CAGW	\$1,050	\$47	\$765	\$238	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3353000	CAGE	\$4	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3353000	CAGW	\$5,676	\$256	\$4,136	\$1,284	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3360000	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3403000	CAGE	\$13,614	\$0	\$0	\$0	\$8,849	\$1,262	\$72	\$0
1080000	AC PR DPR EL PL SR 3410000	CAGE	\$12,379	\$558	\$9,020	\$2,801	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3420000	CAGE	\$1,567	\$0	\$0	\$0	\$1,019	\$145	\$8	\$0
1080000	AC PR DPR EL PL SR 3420000	CAGW	\$345	\$16	\$252	\$78	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3430000	CAGE	\$111,269	\$16	\$82	\$78	\$117,825	\$16,799	\$964	\$0
1080000	AC PR DPR EL PL SR 3430000	CAGW	\$177,929	\$8,024	\$129,846	\$40,259	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3440000	CAGE	\$27,708	\$0	\$0	\$0	\$18,010	\$2,568	\$147	\$0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3440000	CAGW	\$-33,987	\$-1,533	\$-24,764	\$-7,690	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3450000	CAGE	\$-18,886	\$0	\$0	\$0	\$-12,276	\$-1,750	\$0	\$0
1080000	AC PR DPR EL PL SR 3450000	CAGW	\$17,441	\$787	\$-12,708	\$-3,946	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3460000	CAGE	\$843	\$0	\$0	\$0	\$-613	\$87	\$0	\$0
1080000	AC PR DPR EL PL SR 3460000	CAGW	\$-16,671	\$-42	\$-680	\$-211	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3502000	CAGW	\$11,098	\$0	\$8,087	\$0	\$-10,836	\$-1,545	\$0	\$0
1080000	AC PR DPR EL PL SR 3502000	JBG	\$-1,182	\$-53	\$-657	\$-266	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3502000	SG	\$-72	\$-1	\$-19	\$0	\$-31	\$-4	\$0	\$0
1080000	AC PR DPR EL PL SR 3520000	CAGE	\$-13,782	\$0	\$-238	\$0	\$-8,959	\$-1,277	\$0	\$0
1080000	AC PR DPR EL PL SR 3520000	CAGW	\$-5,273	\$-238	\$-3,842	\$1,193	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3520000	JRG	\$-229	\$0	\$-166	\$-51	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3520000	SG	\$-2	\$0	\$0	\$0	\$-1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3530000	CAGE	\$-175,446	\$0	\$0	\$0	\$-114,042	\$-16,280	\$0	\$0
1080000	AC PR DPR EL PL SR 3530000	CAGW	\$-84,438	\$-3,608	\$-61,525	\$-19,105	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3530000	JBG	\$-4,099	\$-184	\$-2,970	\$-922	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3530000	SG	\$-15,532	\$0	\$0	\$0	\$-10,096	\$-1,439	\$0	\$0
1080000	AC PR DPR EL PL SR 3534000	CAGE	\$-6,250	\$-282	\$-4,554	\$-1,414	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3534000	CAGW	\$-2,202	\$-89	\$-1,595	\$-495	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3537000	JBG	\$-5,155	\$0	\$0	\$0	\$-3,351	\$-478	\$0	\$0
1080000	AC PR DPR EL PL SR 3537000	CAGE	\$-2,081	\$-94	\$-1,516	\$-471	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3537000	JRG	\$-79	\$-4	\$-57	\$-18	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3537000	SG	\$-689	\$-11	\$-179	\$-55	\$-283	\$-39	\$0	\$0
1080000	AC PR DPR EL PL SR 3540000	CAGE	\$-109,234	\$0	\$0	\$0	\$-71,002	\$-10,123	\$0	\$0
1080000	AC PR DPR EL PL SR 3540000	CAGW	\$-17,886	\$-3,512	\$-6,751	\$-17,623	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3540000	JBG	\$-14,857	\$-666	\$-10,764	\$-3,343	\$-55	\$-8	\$0	\$0
1080000	AC PR DPR EL PL SR 3540000	SG	\$-94	\$-1	\$-24	\$-8	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3550000	CAGE	\$-181,605	\$0	\$0	\$0	\$-118,044	\$-16,830	\$0	\$0
1080000	AC PR DPR EL PL SR 3550000	CAGW	\$-87,632	\$-3,952	\$-63,852	\$-19,828	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3550000	JBG	\$-3,088	\$-138	\$-2,237	\$-695	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3550000	SG	\$-313	\$-5	\$-81	\$-25	\$-133	\$-18	\$0	\$0
1080000	AC PR DPR EL PL SR 3560000	CAGE	\$-225,533	\$0	\$0	\$0	\$-146,597	\$-20,901	\$0	\$0
1080000	AC PR DPR EL PL SR 3560000	CAGW	\$-158,946	\$7,164	\$-115,741	\$-35,941	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3560000	JBG	\$-17,734	\$-75	\$-12,848	\$-3,890	\$66	\$9	\$0	\$0
1080000	AC PR DPR EL PL SR 3560000	SG	\$-281	\$-4	\$-68	\$-21	\$-111	\$-15	\$0	\$0
1080000	AC PR DPR EL PL SR 3570000	CAGE	\$-593	\$-18	\$-13	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3570000	CAGW	\$-1,429	\$0	\$0	\$0	\$-929	\$-132	\$0	\$0
1080000	AC PR DPR EL PL SR 3580000	CAGE	\$-37	\$-2	\$-27	\$-6	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3580000	CAGW	\$-1,355	\$-95	\$-1,542	\$-479	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3590000	JRG	\$-1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3590000	SG	\$-13	\$0	\$-3	\$0	\$-5	\$-1	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	CA	\$54	\$-34	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	IDU	\$-2,413	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	OR	\$-2,529	\$0	\$0	\$0	\$-2,529	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	UT	\$-135	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	WY	\$-1,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	WYU	\$-625	\$-625	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	IDU	\$-454	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	OR	\$-3,734	\$0	\$-3,734	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	UT	\$-7,443	\$0	\$0	\$0	\$-7,443	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	WA	\$-629	\$0	\$0	\$-629	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	WYU	\$-76	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	CA	\$-4,250	\$-4,250	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	IDU	\$-8,714	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	OR	\$-7,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	UT	\$-82,169	\$0	\$0	\$0	\$-82,169	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	WA	\$-14,758	\$0	\$0	\$-14,758	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3620000	\$-38,537	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3620000	\$-2,568	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3627000	\$162	\$162	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3627000	\$-261	\$0	\$0	\$0	\$0	\$-261	\$0	\$0
1080000	AC PR DPR EL PL SR	3627000	\$1,920	\$0	\$1,920	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3627000	\$-2,372	\$0	\$0	\$0	\$-2,372	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3627000	\$-615	\$0	\$0	\$-615	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3627000	\$1,691	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3640000	\$-19	\$-19	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3640000	\$-27,074	\$-27,074	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3640000	\$-41,199	\$0	\$0	\$0	\$0	\$-41,199	\$0	\$0
1080000	AC PR DPR EL PL SR	3640000	\$-214,384	\$0	\$-214,384	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3640000	\$-166,068	\$0	\$0	\$0	\$-166,068	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3640000	\$-48,925	\$0	\$0	\$-48,925	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3640000	\$-7,913	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3640000	\$-7,406	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3650000	\$-12,674	\$-12,674	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3650000	\$-13,959	\$0	\$0	\$0	\$0	\$-13,959	\$0	\$0
1080000	AC PR DPR EL PL SR	3650000	\$-129,943	\$0	\$-129,943	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3650000	\$-68,427	\$0	\$0	\$0	\$-68,427	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3650000	\$-28,798	\$0	\$0	\$-28,798	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3650000	\$-35,731	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3650000	\$-73,943	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3660000	\$-7,984	\$-7,984	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3660000	\$-3,207	\$0	\$0	\$0	\$0	\$-3,207	\$0	\$0
1080000	AC PR DPR EL PL SR	3660000	\$-36,845	\$0	\$-36,845	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3660000	\$-59,513	\$0	\$0	\$0	\$-59,513	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3660000	\$-10,650	\$0	\$-10,650	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3660000	\$-7,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3670000	\$-2,502	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3670000	\$-14,166	\$-14,166	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3670000	\$-10,428	\$0	\$0	\$0	\$0	\$-10,428	\$0	\$0
1080000	AC PR DPR EL PL SR	3670000	\$-60,741	\$0	\$-60,741	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3670000	\$-169,093	\$0	\$0	\$0	\$-169,093	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3670000	\$-9,211	\$0	\$0	\$-9,211	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3670000	\$-17,766	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3670000	\$-12,652	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3680000	\$-22,459	\$-22,459	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3680000	\$-22,608	\$0	\$0	\$0	\$0	\$-22,608	\$0	\$0
1080000	AC PR DPR EL PL SR	3680000	\$-171,834	\$0	\$-171,834	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3680000	\$-91,243	\$0	\$0	\$-91,243	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3680000	\$-43,617	\$0	\$0	\$-43,617	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3680000	\$-28,559	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3680000	\$-4,421	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3691000	\$-3,466	\$-3,466	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3691000	\$-3,413	\$0	\$0	\$0	\$0	\$-3,413	\$0	\$0
1080000	AC PR DPR EL PL SR	3691000	\$-23,385	\$0	\$-23,385	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3691000	\$-24,877	\$0	\$0	\$0	\$-24,877	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3691000	\$-6,884	\$0	\$0	\$-6,884	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3691000	\$-4,082	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3691000	\$-574	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3692000	\$-5,773	\$-5,773	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3692000	\$-1,199	\$0	\$0	\$0	\$0	\$-1,199	\$0	\$0
1080000	AC PR DPR EL PL SR	3692000	\$-46,383	\$0	\$-46,383	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3692000	\$-33,219	\$0	\$0	\$0	\$-33,219	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3692000	\$-11,015	\$0	\$0	\$-11,015	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3692000	\$-9,791	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3692000	\$-2,197	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	\$-1,790	\$-1,790	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	\$-7,305	\$0	\$0	\$0	\$0	\$-7,305	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	\$-32,974	\$0	\$-32,974	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	\$-23,922	\$0	\$0	\$0	\$-23,922	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3700000	WA	\$-1,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	WYU	\$1,563	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	CA	\$764	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	IDU	\$-217	\$-217	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	OR	\$-126	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	UT	\$-2,523	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	WA	\$3,470	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	WYU	\$-284	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	CA	\$933	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	IDU	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	OR	\$-574	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	UT	\$452	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	WA	\$8,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	WYU	\$-11,872	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	CA	\$-2,169	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	IDU	\$-869	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	OR	\$-3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	UT	\$-19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3820000	WA	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3820000	WYU	\$-2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	CA	\$901	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	CAGE	\$1,405	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	CAGW	\$-170	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	CN	\$-43	\$-43	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	IDU	\$3,905	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	JBG	\$-9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	OR	\$6,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	SO	\$-1,422	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	UT	\$11,422	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	WA	\$5,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	WYU	\$1,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	CA	\$-1,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	CAGE	\$-33	\$-33	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	CAGW	\$-10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	CN	\$-9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	IDU	\$-10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	OR	\$-168	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	SO	\$6,917	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	UT	\$-73	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	WA	\$-9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	WYU	\$138	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	CA	\$-3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	CAGE	\$-56	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	CAGW	\$-1,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	CN	\$-140	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	IDU	\$-257	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	JBG	\$-70	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	OR	\$-11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	SO	\$-986	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	UT	\$7,669	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	WA	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	WYU	\$-407	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	CA	\$-318	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	CAGE	\$-102	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	CAGW	\$-32	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	CN	\$-381	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	IDU	\$-70	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	JBG	\$-247	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OR	\$-986	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	SO	\$1,833	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	UT	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	WA	\$-407	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	WYU	\$-318	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	CA	\$-102	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	CAGE	\$-38	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	CAGW	\$-182	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	CN	\$-145	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	CN	\$-3,777	\$-393	\$-1,145	\$-262	\$-1,849	\$-146	\$0	\$0



Depreciation Reserve (Actuals)
 Averages of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	\$361	\$0	\$0	\$0	\$-361	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JRG	\$40	\$-29	\$-9	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	\$978	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	\$20,903	\$-23	\$1,432	\$9,350	\$-1,282	\$56	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	\$1,181	\$0	\$0	\$-1,181	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	\$440	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	\$39	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CAGE	\$342	\$0	\$0	\$-222	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CAGW	\$11	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CN	\$9	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	OR	\$9	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	SO	\$22	\$-66	\$41	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	UT	\$20	\$0	\$0	\$-20	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CA	\$43	\$-43	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	\$224	\$0	\$0	\$-145	\$-21	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	\$21	\$-15	\$5	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	\$184	\$0	\$0	\$0	\$-184	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	JRG	\$21	\$-15	\$5	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	\$829	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	\$113	\$-10	\$32	\$-209	\$-29	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	\$1,224	\$0	\$0	\$-1,224	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	\$171	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	\$173	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	\$19	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	\$24	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	IDU	\$10	\$0	\$0	\$0	\$-10	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	JRG	\$6	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	OR	\$149	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SO	\$111	\$-2	\$77	\$8	\$-50	\$-7	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	UT	\$186	\$0	\$0	\$-186	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WA	\$27	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WYP	\$32	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	\$45	\$245	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	\$55	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	\$2,257	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	\$569	\$-26	\$415	\$129	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	\$722	\$0	\$0	\$0	\$-722	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JRG	\$285	\$-13	\$207	\$64	\$-11	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	\$2,515	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	\$500	\$-10	\$121	\$34	\$-224	\$-31	\$0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	\$3,831	\$0	\$0	\$-3,831	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	\$478	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	\$669	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	\$175	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	\$272	\$-272	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAEE	\$1,392	\$0	\$0	\$0	\$-1,392	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	\$440	\$-20	\$320	\$99	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	\$820	\$0	\$0	\$0	\$-820	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	\$86	\$4	\$62	\$19	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JRG	\$2,935	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	\$219	\$4	\$53	\$15	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	\$5,198	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	\$1,099	\$0	\$0	\$-1,099	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	\$1,018	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	\$234	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAEE	\$2	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAGW	\$908	\$0	\$0	\$-590	\$-84	\$0	\$0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	JRG	\$236	\$-11	\$172	\$53	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	WYP	\$149	\$-7	\$108	\$33	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3950000	OR	\$5,089	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	SO	\$2,595	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	UT	\$3,378	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	WA	\$895	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	WYU	\$1,525	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	CA	\$448	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	CA	\$405	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	CAGE	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	CAGW	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	IDU	\$676	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	OR	\$2,078	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	SO	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	UT	\$1,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	WA	\$673	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	WYU	\$873	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	CA	\$201	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	CA	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	CAGE	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	IDU	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	OR	\$248	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	UT	\$770	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	WYP	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	WYU	\$311	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	CAGE	\$324	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	CAGW	\$349	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	IDU	\$201	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	OR	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	SO	\$3,087	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	WA	\$814	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	WYP	\$533	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	WYU	\$197	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	CAGE	\$817	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	CAGW	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	JBG	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	OR	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	SO	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	UT	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	CAEE	\$5,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	CAGE	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	CAGW	\$936	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	JBG	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	OR	\$476	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	SO	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	UT	\$433	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961100	WYP	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961100	CA	\$374	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	CAGE	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	CAGW	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	IDU	\$404	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	OR	\$2,359	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	SO	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	UT	\$4,028	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	WA	\$692	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	WYU	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	CA	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	CAEE	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	CAGE	\$1,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	CAGW	\$363	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	IDU	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Utah	Idaho	FERC	Other
1085000	AC PR DPR-ACCRUAL		\$1	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$4	\$0	\$3	\$1	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$36	\$0	\$0	\$24	\$3	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$5	\$0	\$4	\$1	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$2	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$3	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$16	\$0	\$16	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$25	\$0	\$0	\$25	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$4	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$13	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$28	\$1	\$7	\$2	\$12	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$401	\$0	\$0	\$761	\$37	\$2	\$0
1085000	AC PR DPR-ACCRUAL		\$365	\$377	\$6,095	\$1,933	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$9,379	\$0	\$0	\$0	\$6,096	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$12	\$1	\$9	\$3	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$1,666	\$47	\$755	\$234	\$1,083	\$154	\$9
1085000	AC PR DPR-ACCRUAL		\$1,036	\$16	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$7	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$179	\$0	\$179	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$1,528	\$0	\$0	\$1,528	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$143	\$0	\$0	\$143	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$534	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL		\$301	\$6	\$73	\$21	\$135	\$16	\$1
1085000	AC PR DPR-ACCRUAL		\$11	\$11	\$3	\$1	\$5	\$1	\$0
1085000 Total		\$6,695	\$179,915	\$5,108	\$1,500	\$9,039	\$1,064	\$81	\$0
Grand Total		\$7,055,688	\$179,915	\$2,018,235	\$562,031	\$2,824,182	\$419,418	\$16,413	\$0



Amortization Reserve (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR		\$4,930	\$0	\$0	\$0	\$0	\$3,205	\$457	\$26
1110000	AC PR AMR EL PT SR		\$26,519	\$1,196	\$19,323	\$6,000	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR		\$775	\$0	\$0	\$0	\$0	\$775	\$0	\$0
1110000	AC PR AMR EL PT SR		\$2,858	\$0	\$0	\$0	\$1,858	\$265	\$0	\$15
1110000	AC PR AMR EL PT SR		\$3,152	\$1,422	\$2,297	\$713	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR		\$51	\$0	\$51	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR		\$10,786	\$2,221	\$2,607	\$738	\$4,816	\$660	\$29	\$0
1110000	AC PR AMR EL PT SR		\$3,280	\$67	\$794	\$225	\$1,467	\$201	\$9	\$0
1110000	AC PR AMR EL PT SR		\$4,410	\$90	\$1,068	\$302	\$1,973	\$270	\$0	\$0
1110000	AC PR AMR EL PT SR		\$12,220	\$2,511	\$2,959	\$837	\$5,466	\$750	\$33	\$0
1110000	AC PR AMR EL PT SR		\$283	\$6	\$68	\$19	\$126	\$17	\$1	\$0
1110000	AC PR AMR EL PT SR		\$3,498	\$72	\$847	\$240	\$1,665	\$215	\$9	\$0
1110000	AC PR AMR EL PT SR		\$4,107	\$2,324	\$2,638	\$6,522	\$46,077	\$3,629	\$0	\$0
1110000	AC PR AMR EL PT SR		\$25,375	\$2,573	\$30,359	\$8,589	\$66,084	\$7,661	\$334	\$0
1110000	AC PR AMR EL PT SR		\$9,174	\$205	\$2,415	\$683	\$4,461	\$612	\$27	\$0
1110000	AC PR AMR EL PT SR		\$1,660	\$34	\$402	\$114	\$743	\$102	\$4	\$0
1110000	AC PR AMR EL PT SR		\$1,158	\$24	\$280	\$79	\$518	\$71	\$3	\$0
1110000	AC PR AMR EL PT SR		\$5,312	\$1,039	\$1,286	\$364	\$2,376	\$326	\$14	\$0
1110000	AC PR AMR EL PT SR		\$2,908	\$60	\$704	\$199	\$1,301	\$178	\$8	\$0
1110000	AC PR AMR EL PT SR		\$1,689	\$55	\$409	\$116	\$755	\$104	\$5	\$0
1110000	AC PR AMR EL PT SR		\$8,771	\$1,180	\$2,124	\$801	\$3,923	\$538	\$23	\$0
1110000	AC PR AMR EL PT SR		\$5,286	\$1,108	\$1,280	\$362	\$2,365	\$324	\$14	\$0
1110000	AC PR AMR EL PT SR		\$12,489	\$2,556	\$3,024	\$856	\$5,597	\$766	\$33	\$0
1110000	AC PR AMR EL PT SR		\$1,981	\$49	\$601	\$137	\$970	\$76	\$0	\$0
1110000	AC PR AMR EL PT SR		\$10,353	\$2,12	\$2,507	\$709	\$4,631	\$635	\$28	\$0
1110000	AC PR AMR EL PT SR		\$1,892	\$39	\$458	\$130	\$847	\$116	\$5	\$0
1110000	AC PR AMR EL PT SR		\$2,203	\$53	\$333	\$151	\$986	\$135	\$6	\$0
1110000	AC PR AMR EL PT SR		\$8,317	\$171	\$2,014	\$570	\$3,720	\$510	\$22	\$0
1110000	AC PR AMR EL PT SR		\$3,820	\$78	\$925	\$262	\$1,709	\$234	\$0	\$0
1110000	AC PR AMR EL PT SR		\$1,586	\$33	\$384	\$109	\$710	\$97	\$4	\$0
1110000	AC PR AMR EL PT SR		\$1,581	\$25	\$411	\$127	\$673	\$89	\$6	\$0
1110000	AC PR AMR EL PT SR		\$37	\$2	\$27	\$8	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR		\$11,076	\$500	\$8,070	\$2,506	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR		\$1,178	\$133	\$2,315	\$719	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR		\$36	\$2	\$28	\$8	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR		\$22	\$2	\$28	\$8	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR		\$2,179	\$45	\$528	\$149	\$875	\$134	\$6	\$0
1110000	AC PR AMR EL PT SR		\$999	\$21	\$242	\$68	\$447	\$61	\$3	\$0
1110000	AC PR AMR EL PT SR		\$339	\$0	\$0	\$0	\$221	\$31	\$0	\$0
1110000	AC PR AMR EL PT SR		\$9	\$0	\$6	\$2	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR		\$3,922	\$80	\$950	\$269	\$1,754	\$241	\$10	\$0
1110000	AC PR AMR EL PT SR		\$3,546	\$0	\$0	\$0	\$2,305	\$329	\$19	\$0
1110000	AC PR AMR EL PT SR		\$3,415	\$154	\$2,489	\$773	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR		\$55	\$0	\$0	\$0	\$36	\$5	\$0	\$0
1110000	AC PR AMR EL PT SR		\$22,040	\$452	\$5,337	\$1,910	\$9,859	\$1,352	\$59	\$0
1110000	AC PR AMR EL PT SR		\$176	\$29	\$343	\$97	\$634	\$87	\$4	\$0
1110000	AC PR AMR EL PT SR		\$1,417	\$29	\$0	\$0	\$877	\$125	\$7	\$0
1110000	AC PR AMR EL PT SR		\$1,349	\$0	\$615	\$140	\$992	\$75	\$0	\$0
1110000	AC PR AMR EL PT SR		\$2,027	\$50	\$395	\$112	\$729	\$100	\$4	\$0
1110000	AC PR AMR EL PT SR		\$1,630	\$33	\$385	\$131	\$924	\$73	\$0	\$0
1110000	AC PR AMR EL PT SR		\$887	\$47	\$572	\$131	\$624	\$28	\$0	\$0
1110000	AC PR AMR EL PT SR		\$714	\$18	\$216	\$49	\$549	\$28	\$0	\$0
1110000	AC PR AMR EL PT SR		\$2,646	\$54	\$641	\$181	\$1,184	\$162	\$7	\$0
1110000	AC PR AMR EL PT SR		\$2,226	\$100	\$1,622	\$504	\$223	\$31	\$0	\$0
1110000	AC PR AMR EL PT SR		\$496	\$10	\$1,211	\$34	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR		\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR		\$274	\$0	\$0	\$0	\$178	\$25	\$1	\$0
1110000	AC PR AMR EL PT SR		\$66	\$0	\$0	\$0	\$42	\$6	\$0	\$0



Deferred Income Tax Balance (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	ADIT-AMORT OF DEBT DISC & EXP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-AMORT OF DEBT DISC & EXP-STATE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-OBSOLETE MINE INVENTORY	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-OBSOLETE MINE INVENTORY-STATE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-DEFERRED COMP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-FED INC TAX INTEREST	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-FED INC TAX INTEREST-STATE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	DEFERRED LUMP-SUM PENSION PAYMENTS-STATE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-BAD DEBT	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-SICK LEAVE, VACATION & PT	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-SICK LEAVE, VACATION & PT-STATE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-PPL 65 PREPAID PENSION-STATE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-SERP UTILITY	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	CHOLLAIGE CONTRACT AMORT	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	TROJAN-ADDITIONAL DECOMMISSION	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	TROJAN-ADDITIONAL DECOMMISSION	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-MISC. DEF REG. ASSET	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-OTHER M-LINE 5 DIFFS-STATE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-NONCASH PENSION/BONUS/SEVER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-NONCASH PENSION/BONUS/SEVER-ST	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-UTILITY ASSET WRITE DOWN	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-MISC. ACCRUALS	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-PROPERTY TAX ACCRUAL-STATE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-PROPERTY TAX ACCRUAL-STATE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT- BONUS LIABILITY	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT- GLENROCK 263A	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT- GLENROCK 263A-STATE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	AMORT. OVERBURDEN-GLENROCK	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	REDDING RENEGOTIATED CONTRACT	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	REDDING RENEGOTIATED CONTRACT-ST	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT- 95 PENSION EXPENSE-STATE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT- LT INCENTIVE PLAN-FED	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT- LT INCENTIVE PLAN-STATE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	SEC 174 R&E EXPEND	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	SEC 174 R&E EXPEND-STATE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-SEVERANCE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-UTAH RELOCATION-FED	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	ADIT-UTAH RELOCATION-STATE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	PMI-VACATION/BONUS ADJ.	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	PMI-RENT EXP (SAFE HARBOR LEASE)	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	PMI-SEC. 263A ADJ.	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	PMI-RECL. TRUST EARN/INTEREST	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	PMI-WY EXTRACTION TAXES	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	PMI VACATION/BONUS ADJ-STATE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	PMI SEC. 263 A ADJ-STATE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	PMI RECL. TRUST EARN/INT STATE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	PMI-WY EXTRACTION TAX-STATE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	CMC-ACCURED FINAL RECLAIM.	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	CMC-AMORT. OVERBURDEN	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	DIA 705 301 Reg Lia -OR 2010 Proboc Def	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	DIA 705 500 Reg Lia-PD Decom Costs - UT	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	DIA 705 263 Reg Lia - Sale of REC's-WA	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	DIA 705 400 Reg Lia -OR Inj & Dam Reser	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	DIA 705 451 Reg Lia -OR Property Ins Re	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	DIA 705 453 Reg Lia -ID Property Ins Re	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	DIA 705 454 Reg Lia - UT Property Ins Re	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	DIA 705 455 Reg Lia -WY Property Ins Re	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	DIA 415 704 RL - Tax Req Reg Adj -UT	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	Valuation Allowance for DIA	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	DIA 705 336 RL - Sale of REC's - UT	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	DIA 705 337 RL - Sale of REC's -WY	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	DIA 705 261 Reg Liab-Sale of REC's-OR	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	ACCUM DEF INC TAX	DIA 605.101 Trojan Decommissioning Costs	\$	\$	\$	\$	\$	\$	\$	\$	\$



Deferred Income Tax Balance (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	ADIT REGULATORY ASSET 186.2 - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	ACCUM DIT - COAL PILE INVENTORY	-\$618	-\$618	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	ACCUM DIT - CAL & OREGON PROP TAX - FED	\$618	\$618	\$0	\$0	\$0	\$0	\$393	\$60	\$0
2831000	AC DEF IN TX UTIL	ACCUM DIT - CAL & OREGON PROP TAX - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DIT - POST MERGER DEBT LOST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DIT - POST MERGER DEBT LOST - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	ACCUM DIT - MERGER COST AMORT - FED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	ACCUM DIT - WEATHERIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	ACCUM DIT - WEATHERIZATION - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	ADIT - PREPAID TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	ADIT - TRUST INC + EXP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	ADIT - TRUST INC + EXP - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	ADIT - ENVIRONMENTAL CLEANUP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	ADIT - EXTRACTION TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	ADIT - EXTRACTION TAX - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	ADIT - POLLUTION CONTROL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	ADIT - POLLUTION CONTROL - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	R&E - B5P-SAP WRITE-OFF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	P&L - MISC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	GCC - BONUS LIABILITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	ELECTRIC MUTUAL INS RECEIVABLE - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 415.701 CA Deferred Intervenor Fund	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 415.702 Reg Asset-Lake Side Lq. Dam	-\$376	-\$376	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 415.873 Deferred Excess NPC-WA Hydro	-\$632	-\$632	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 425.125 Deferred Coal Cost-Arch	-\$11	-\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 415.822 RgAsT UT	-\$2,810	-\$2,810	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,810
2831000	AC DEF IN TX UTIL	DL 415.820 Contra Pensn Reg Asset MMT &	\$2,872	\$2,872	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 415.821 Contra Pensn Reg Asset MMT &	\$89	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 415.822 Reg Asset - Pension MMT UT	-\$694	-\$694	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 415.823 Contra Pensn Reg Asset CIG U	\$1,035	\$1,035	\$0	\$0	\$0	\$0	\$1,035	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 415.824 Contra Pensn Reg Asset MMT &	\$258	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 415.825 Contra Pensn Reg Asset CIG-W	\$563	\$563	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 415.826 Contra Pensn Reg Asset CIG-W	-\$946	-\$946	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 415.827 Reg Asset - FAS 158 Post - R	-\$54	-\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 415.829 Reg Asset - Post - Ret MMT - U	-\$683	-\$683	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 415.831 Reg Asset - Post - Ret MMT - C	-\$49	-\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 415.840 Reg Asset - Deferred OR Ind	-\$54	-\$54	\$0	\$0	\$0	\$0	\$0	\$0	-\$54
2831000	AC DEF IN TX UTIL	DL 415.301 Environmental Clean-up Acct	\$267	\$267	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 415.874 Deferred Net Power Costs-WY	-\$10,136	-\$10,136	\$0	\$0	\$0	\$0	\$0	\$0	-\$10,136
2831000	AC DEF IN TX UTIL	DL 415.892 Deferred Net Power Costs - I	-\$7,036	-\$7,036	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,036
2831000	AC DEF IN TX UTIL	DL 415.703 Goodnoe Hills Liquidation Da	-\$181	-\$181	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 430.100 Weatherization	-\$448	-\$448	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL Interm provision reg assets/Lab	\$6,269	\$6,269	\$0	\$0	\$0	\$0	\$0	\$0	\$6,269
2831000	AC DEF IN TX UTIL	DL 415.300 Environmental Clean-up Accto	-\$7,642	-\$7,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 415.500 Choila P/L Transact Costs-AP	-\$2,574	-\$2,574	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 415.570 Trail Mountain Mine Closure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 415.510 WA Disallowed Colstrip 3-Wri	-\$189	-\$189	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 415.680 Deferred Intervener Funding	-\$78	-\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 425.250 IDAHO DEFERRED REGULATORY EX	-\$20	-\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 425.250 TGS Buyout	-\$50	-\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 425.280 Joseph Settlement	-\$341	-\$341	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 425.300 Mead Phoenix Availability&Tr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 425.360 Hermiston Swap	-\$1,632	-\$1,632	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 210.100 Prepaid Taxes - OR PUC	-\$226	-\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 210.120 Prepaid Taxes - UT PUC	-\$767	-\$767	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 210.130 Prepaid Taxes - ID PUC	-\$82	-\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 210.180 PRE MEM	-\$31	-\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 330.100 PollutionControlFacility(BK/	-\$1,400	-\$1,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 740.100 Post Merger Loss-Reacc Dabl	-\$3,980	-\$3,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 320.210 R & E - Sec.174 Deduction	-\$874	-\$874	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 820.110 Bridger Extraction Taxes Pay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DL 425.380 Idaho Customer Balancing Acc	-\$733	-\$733	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Income Tax Balance (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	WA	\$222	\$0	\$0	\$222	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DTL 415,503 Cholla Plant Transaction Cos	\$-1,162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-1,162
2831000	AC DEF IN TX UTIL	DTL Reg Asset Federal Int Exp (WY)	\$-3,815	\$-59	\$0	\$0	\$0	\$0	\$0	\$0	\$-1,162
2831000	AC DEF IN TX UTIL	DTL LT Prepaid IBEW 57 Pension Contriout	\$-103,151	\$-59	\$-927	\$-665	\$-1,616	\$-246	\$-13	\$-13	\$0
2831000	AC DEF IN TX UTIL	DTL - PMI Def Tax	\$-103,151	\$-1,096	\$-6,426	\$-7,605	\$-5,414	\$-14,904	\$-7,704	\$-87	\$-64,915
Grand Total			\$-3,272,399	\$-72,981	\$-892,187	\$-207,777	\$-446,416	\$-1,376,711	\$-180,474	\$-9,105	\$-41,006



Investment Tax Credit Balance (Actuals)

Average of Monthly Averages Ending - June 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	ITC84								
	285602	ACCUM DEF ITC - PPL - 1983	-\$630	-\$21	-\$447	-\$89	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC85								
	285603	ACCUM DEF ITC - PPL - 1984	-\$728	-\$39	-\$493	-\$97	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC85								
	285604	ACCUM DEF ITC - PPL - 1985	-\$1,015	-\$55	-\$687	-\$136	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC86								
	285605	ACCUM DEF ITC - PPL - 1986	-\$1,007	-\$48	-\$651	-\$132	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC88								
	285606	ACCUM DEF ITC - PPL - 1987	-\$165	-\$7	-\$101	-\$25	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC89								
	285607	ACCUM DEF ITC - PPL - 1988	-\$374	-\$18	-\$211	-\$57	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC90								
	285608	JIM BRIDGER RETROFIT ITC - PPL	-\$261	-\$4	-\$42	-\$10	-\$122	-\$36	-\$36	\$0
2551000 Total			-\$4,181	-\$193	-\$2,632	-\$547	-\$122	-\$36	-\$36	\$0
Grand Total			-\$4,181	-\$193	-\$2,632	-\$547	-\$122	-\$36	-\$36	\$0



Customer Advances (Actuals)
 Average of Monthly Averages Ending - June 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	CAGE	-\$1,456	\$0	\$0	\$0	\$0	-\$946	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	-\$135	\$0	\$0
2520000	CUST ADV CONSTRUCT	IDU	\$461	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	OR	-\$4,807	\$0	\$0	\$0	\$0	\$0	-\$481	\$0	\$0
2520000	CUST ADV CONSTRUCT	SG	-\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	UT	-\$1,574	\$0	\$0	\$0	\$0	-\$9	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	WA	\$0	\$0	\$0	\$0	\$0	-\$1,574	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	WY	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	WYU	-\$418	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	CAGE	-\$410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	CAGE	-\$2,520	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	CAGE	-\$13,229	\$0	\$0	\$0	\$0	-\$635	-\$234	\$0	\$0
2520000	CUST ADV CONSTRUCT	SG	\$27	\$41	\$59	\$18	\$36	-\$8,699	\$97	\$13	\$1
2520000	CUST ADV CONSTRUCT	SG	\$27	\$41	\$59	\$18	\$36	-\$8,699	\$97	\$13	\$1
2520000	CUST ADV CONSTRUCT	SG	-\$24,670	\$31	-\$4,754	\$16	-\$5,131	-\$12,670	-\$2,044	-\$91	\$0
2521000	CUST ADV CONST-UPL	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521000	CUS ADV CONST REFUND	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	CUST ADV-REFD-CSS	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	CUST ADV-REFD-CSS	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total			-\$24,670	\$31	-\$4,754	\$16	-\$5,131	-\$12,670	-\$2,044	-\$91	\$0

