

Summary of Revenue Requirement Increase

		Commission Order	Company Model	Variance
		Rev. Req.	Rev. Req.	Rev. Req.
Unadjusted Washington Allocated Data (Per Books)		20,087,225	20,087,225	0
Adjustments				
3.1	Temperature Normalization	7,030,214	7,030,214	(0)
3.2	Revenue Normalization	459,568	459,568	(0)
3.3	Effective Price Change	(13,004,777)	(13,004,776)	1
12.1	SO2 Emission Allowances	(829,738)	(829,738)	0
12.5	Green Tag (REC) Revenues	4,416,282	4,416,282	0
3.6	Wheeling Revenue Adjustment	(97,500)	(97,500)	0
3.7	Remove Commercial Sales	(965,319)	(965,320)	(1)
4.1	Miscellaneous General Expense Adjustment	(46,428)	(46,428)	0
4.2	General Wage Increase - Annualization	30,328	30,329	1
4.3	Proforma General Wage Increase	392,063	392,062	(1)
4.4	Pension Curtailment	(766,048)	(766,048)	0
12.3	Affiliate Management Fee	(96,486)	(96,486)	0
4.6	DSM Removal Adjustment	(5,100,987)	(5,100,987)	(0)
4.7	Remove Non-Recurring Entries	(206,182)	(206,181)	1
4.8	Remove MEHC Severance	(679,236)	(679,237)	(1)
12.2	SERP Expense	(177,920)	(177,920)	0
12.4	Advertising Expense	(1,900)	(1,901)	(1)
5.1	Net Power Costs - Restating	(11,534,576)	(11,534,575)	1
12.6	Proforma Net Power Costs	35,709,710	35,753,512	43,802
5.3	Electric Lake Settlement	132,897	132,898	1
5.4	BPA Residential Exchange	8,415,063	8,415,062	(1)
5.5	James River Royalty Offset	(1,235,836)	(1,235,836)	(0)
5.6	Removal of Colstrip #3	(1,471,725)	(1,471,725)	(0)
6.1	Hydro Decommissioning	(33,272)	(33,272)	(0)
12.9	Interest True -Up	1,983,010	1,983,024	14
7.2	Accum. Def. Income Tax Factor Correction	(655,037)	(655,037)	(0)
7.3	Renewable Energy Tax Credit	(9,096,496)	(9,096,497)	(1)
7.4	Malin Midpoint Adjustment	(534,830)	(534,830)	0
7.5	WA - FAS 109 Flow-Through	8,925,653	8,925,653	0
7.6	AFUDC - Equity	(122,532)	(122,531)	1
7.7	Public Utility Tax Adjustment	(415,627)	(415,628)	(1)
7.8	Remove Deferred State Tax Expense	(3,409,286)	(3,409,286)	0
7.9	Current Year Def Inc Tax Normalization	(1,203,020)	(1,203,020)	(0)
7.10	Medicare Deferred Tax Expense	274,995	274,996	1
7.11	Avg Balance for Accum Def Inc Tax - Property	(1,243,945)	(1,243,945)	(0)
7.12	WA Low Income Tax Credit	(33,816)	(33,815)	1
12.8	Cash Working Capital	-	-	-
8.2	Jim Bridger Mine Rate Base Adjustment	3,865,233	3,865,233	0
8.3	Environmental Remediation	92,718	92,718	(0)
8.4	Customer Advances for Construction	2,916	2,916	(0)
8.5	Miscellaneous Rate Base	(990,837)	(990,837)	0
8.5.1	(Cont) Miscellaneous Rate Base	191,526	191,526	0
8.6	Removal of Colstrip #4 AFUDC	(84,587)	(84,586)	1
8.7	Powerdale Hydro Removal	(117,954)	(117,954)	0
8.8	Trojan Unrecovered Plant Adjustment	(66,979)	(66,980)	(1)
8.9	Customer Service Deposits	(339,862)	(339,862)	0
8.10	Chehalis Reg Asset - WA	4,198,376	4,198,376	0
8.11	Annualize Repairs Deduction	(1,822,309)	(1,822,309)	0
8.12	Remove Current Assets	(1,423,743)	(1,423,743)	(0)
12.7	Production Factor Adjustment	(173,507)	(173,506)	1
12.7.1	(Cont) Production Factor Adjustment	(226,284)	(226,893)	(609)
Subtotal Adjustments		17,911,971	17,955,182	43,211
Total Revenue Requirement Increase		37,999,196	38,042,407	43,211

PacifiCorp
Washington General Rate Case - December 2009
Net Power Costs - West Control Area
UPDATED PER COMMISSION ORDER

Item: Description		Order Paragraph	Washington Alloc. Net Power Cost			Rev. Req. Impact of Variance
			Calculated by GRID	Commission Order	Variance	
c.	Seattle City Light (SCL) Stateline Contact	115				
d.	Wind Inter-hour Integration Costs	117				
e.	Wind Intra-Hour Integration Cost	125				
j.	Price Update	161				
k.	Logic Screen	164				
o.	Planned Outage Schedule	178, 179				
p.	Jim Bridger Fuel Adjustment (no adjustment)	183				
Adjustments already incorporated in the Company's response to Bench Request 3.						
Additional Adjustments from Bench Request 3						
b.	Arbitrage Sales Margin	113	(583,452)	(585,874)	2,422	2,540
e.	Wind Intra-Hour Integration Cost	126	(518,691)	(518,692)	1	1
f.	Sacramento Municipal Utility District (SMUD) Shaping Contract	136	(471,286)	(554,460)	83,174	87,215
g.	Colstrip Outage	142	(236,731)	(342,889)	106,158	111,316
h.	Direct Current (DC) Intertie	152	(1,052,759)	(1,057,130)	4,371	4,584
i.	Idaho Point-to-Point (PTP) Transmission Contract	160	(432,898)	(434,403)	1,505	1,578
l.	Eastern Market Sale	169	(136,355)	(225,248)	88,893	93,213
m.	Eastern Control Area Transmission Costs- Colstrip East	172	(45,502)	(45,690)	188	198
n.	Non-Firm Transmission	175	(300,356)	(274,089)	(26,267)	(27,543)
q.	Minimum Loading and Deration Adjustment	191	(391,297)	(299,897)	(91,400)	(95,841)
r.	Balancing Adjustment	193	(127,274)	-	(127,274)	(133,458)
		Total	(4,296,600)	(4,338,372)	41,772	43,802