Exhibit No.___(SRM-5)
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

West Control Area Inter-Jurisdictional Allocation Methodology Manual

January 2013

Washington

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

Overview

PacifiCorp employs the West Control Area inter-jurisdictional allocation methodology (WCA) for the purpose of allocating its costs to customers in the state of Washington. This method was adopted by the Washington Utilities and Transportation Commission in Docket No. UE-061546. In its Final Order, the Commission stated, "We approve PacifiCorp's proposed West Control Area (WCA) interjurisdictional cost-allocation for Washington modified by … Staff's adjustments …. We approve the Company's recommended five-year trial period and Staff's recommended "oversight committee." We reject all other proposed modifications to the WCA." (Order 08 at 13, ¶ 43)

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

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

Purpose of this Manual

This allocation manual illustrates how the WCA allocation factors are calculated and how they are used in determining Washington's revenue requirement. The Energy Allocation Notes below provide general explanations on methods of allocation. Part II of the manual explains each factor in detail, how it is calculated, and gives a brief description of the types of costs allocated using each factor. Data in Part II demonstrates the calculation of allocation factors based on the January 2013 Washington General Rate Case.[1] Part III is a list of PacifiCorp's accounts that shows which factors are used to allocate the costs of those accounts.

Energy Allocation Notes

I. Classification of Resource Costs

All resource fixed costs, wholesale contracts, and short-term purchases and sales that are assigned to the WCA are classified as 38 percent demand-related and 62 percent energy-related for resources. The demand-related component is based on the coincident peaks for the highest 100 load hours in the summer and highest 100 load hours in the winter (200 coincident peaks method). Using 200 coincident peaks and 38 percent/62 percent demand/energy weightings aligns the WCA with the cost of service study. System generation and transmission expenses that cannot be assigned to a specific control area are classified as 75 percent demand-related and 25 percent energy-related using 12 monthly coincident peaks. All costs associated with fuel and non-firm purchases and sales are classified as 100 percent energy-related.

II. Allocation of Resource Costs and Wholesale Revenues

Generation and transmission resources are assigned to either the east control area (ECA) or the WCA. The factors used to allocate these costs are the Control Area Generation East (CAGE) and Control Area Generation West (CAGW) factors. Certain generation and

[1] The historical test period for the case is the 12 months ended June 30, 2012.

transmission expenses, such as administration and engineering, cannot be assigned to a specific control area. These costs are allocated using the System Generation (SG) factor. Control area fuel-related costs and non-firm sales and purchases are allocated using the control area energy factors—Control Area Energy West (CAEW) and Control Area Energy East (CAEE). The factors used to allocate costs associated with the Jim Bridger plant are modified control area factors. Resource and fixed costs related to the Jim Bridger Plant are allocated using the Jim Bridger Generation (JBG) factor. Fuel-related costs associated with the Jim Bridger Plant are allocated using the Jim Bridger Energy (JBE) factor. The factors used to allocate wheeling revenues are based on the control area allocation of net transmission plant. Firm wheeling revenues are allocated using the Wheeling Revenue—Generation (WRG) factor. Non-firm wheeling revenues are allocated using the Wheeling Revenue—Energy (WRE) factor.

III. Assignment of Distribution Costs

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

IV. Allocation of Administrative and General Costs

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

i) SYSTEM ENERGY (SE)

	WCA			ECA				
MONTH	CA	OR	WA	WY	UT	ID	FERC	Total System Load
Jul-11	90,676	1,211,802	382,182	872,280	2,399,608	494,992	17,789	5,469,329
Aug-11	88,786	1,223,899	375,753	809,378	2,399,352	332,085	20,398	5,249,651
Sep-11	68,852	1,095,622	344,517	821,431	2,003,043	274,695	16,982	4,625,142
Oct-11	65,056	1,136,053	350,794	879,662	1,929,686	265,452	14,712	4,641,416
Nov-11	72,062	1,213,598	389,656	908,698	1,994,994	274,247	13,577	4,866,831
Dec-11	72,262	1,363,941	444,041	957,234	2,141,477	295,206	14,800	5,288,961
Jan-12	77,451	1,371,044	435,857	909,002	2,149,073	282,872	15,688	5,240,986
Feb-12	69,836	1,228,696	390,872	826,950	2,004,707	271,833	15,680	4,808,574
Mar-12	72,196	1,219,976	366,797	847,886	1,966,160	266,402	16,112	4,755,529
Apr-12	69,133	1,068,736	312,049	795,691	1,853,424	235,486	15,635	4,350,155
May-12	82,058	1,083,505	328,568	806,053	1,992,851	372,622	17,131	4,682,788
Jun-12	81,913	1,081,100	331,776	810,956	2,080,274	430,759	20,013	4,836,791
Load Curtailment	-	-	-	-	-	-	-	-
Total	910,279	14,297,973	4,452,862	10,245,219	24,914,651	3,796,651	198,517	58,816,153
* Table based on June 2012 results.								
SE	1.5477%	24.3096%	**7.5708%**	17.4191%	42.3602%	6.4551%	0.3375%	

System Energy (SE) is based on each state's annual energy (MWh) as a percentage of total system annual (MWh). The SE factor is used to allocate fuel and non-firm energy-related costs that are general in nature and cannot be assigned to a control area.

SE (WA) = 4,452,862 divided by the sum of the Total energy for all states = 7.5708%.

ii) SYSTEM CAPACITY (SC)

	WCA			ECA				
MONTH	CA	OR	WA	WY	UT	ID	FERC	Total System Peak
Jul-11	150	2,139	723	1,257	4,033	603	37	8,942
Aug-11	142	2,198	688	1,187	4,373	383	44	9,014
Sep-11	120	2,213	643	1,225	3,831	423	36	8,491
Oct-11	123	2,114	663	1,275	2,952	400	25	7,552
Nov-11	115	2,100	626	1,325	3,360	423	26	7,975
Dec-11	129	2,410	784	1,340	3,458	435	28	8,583
Jan-12	134	2,361	707	1,323	3,337	401	28	8,290
Feb-12	138	2,273	705	1,260	3,232	445	26	8,079
Mar-12	133	2,315	663	1,227	3,059	377	24	7,798
Apr-12	136	2,143	583	1,199	2,870	350	26	7,307
May-12	135	1,868	622	1,124	3,655	609	34	8,047
Jun-12	127	1,870	630	1,215	3,628	392	38	7,899
Load Curtailment	-	-	-	-	-	-	-	-
Total	1,581	26,004	8,035	14,957	41,788	5,241	371	97,978
* Table based on June 2012 results.								
SC	1.6137%	26.5408%	**8.2009%**	15.2661%	42.6507%	5.3491%	0.3786%	

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

SC (WA) = 8,435 divided by the sum of all states = 8.2009%.

iii) SYSTEM GENERATION (SG)

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

SG (WA) = (8.20% x 75%) + (7.57% x 25%) = 8.0434%.

iv) SITUS (S)

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

v) SYSTEM OVERHEAD (SO)

WCA			ECA				Jurisdiction's Total Gross Plant
CA	OR	WA	WY	UT	ID	FERC	
450,765,687	5,319,706,512	1,505,070,510	3,459,875,755	9,827,291,117	1,347,594,517	58,552,192	21,968,856,290
2.0518%	24.2148%	6.8509%	15.7490%	44.7328%	6.1341%	0.2665%	

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

SO (WA) = 1,505,070,510 divided by 21,968,856,290 =6.8509%.

vi) CUSTOMER NUMBER (CN)

WCA			ECA				Total # of
CA	OR	WA	WY	UT	ID	FERC	Electric Customers
47,054	577,771	132,036	142,058	932,854	73,480	-	1,905,253
2.4697%	30.3252%	6.9301%	7.4561%	48.9622%	3.8567%	0.0000%	

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

CN (WA) = 132,036 divided by 1,905,253 = 6.9301%.

vii) WEST CONTROL AREA – COINCIDENTAL PEAK

					WCA			
MONTH	DAY	TIME	SEASON	COUNT	CA	OR	WA	WCA
Jul-11	05	17	Summer	1	143	1,986	701	2,830
Jul-11	05	18	Summer	2	147	1,981	709	2,837
Jul-11	06	14	Summer	3	147	2,043	680	2,870
Jul-11	06	15	Summer	4	146	2,090	700	2,936
Jul-11	06	16	Summer	5	149	2,128	713	2,991
Jul-11	06	17	Summer	6	150	2,139	723	3,012
Jul-11	06	18	Summer	7	150	2,132	726	3,008
Jul-11	06	19	Summer	8	145	2,114	717	2,977
Jul-11	06							2,905
Jul-11	07							2,877
Feb-12	06							3,115
Feb-12	15							3,135
Feb-12	28							3,125
Feb-12	28	08	Winter	193	148	2,403	716	3,266
Feb-12	28	09	Winter	194	133	2,332	671	3,136
Feb-12	28	19	Winter	195	140	2,292	661	3,093
Feb-12	29	08	Winter	196	134	2,295	645	3,073
Mar-12	01	08	Winter	197	133	2,315	663	3,111
Mar-12	06	08	Winter	198	133	2,321	647	3,101
Mar-12	07	07	Winter	199	128	2,296	659	3,083
Mar-12	07	08	Winter	200	144	2,421	654	3,220
Total Coincident Peak					26,355	446,578	138,023	610,956
State Percentages					4.3138%	73.0949%	**22.5913%**	

Voluminous material
Rows condensed

West Control Area – Coincident Peak is based on each WCA state's contribution to the control area top 100 summer and 100 winter coincident peaks (MW). This factor is not used to allocate any costs. It is used to develop the capacity weighting for the Control Area Generation West (CAGW) factor below.

viii) EAST CONTROL AREA - COINCIDENT PEAKS

					ECA				
MONTH	DAY	TIME	SEASON	COUNT	WY	UT	ID	FERC	ECA
Jul-11	05	17	Summer	1	1,235	4,061	738	32	6,066
Jul-11	05	18	Summer	2	1,227	3,944	728	30	5,930
Jul-11	06	14	Summer	3	1,270	4,111	698	36	6,115
Jul-11	06	15	Summer	4	1,206	4,192	743	37	6,179
Jul-11	06	16	Summer	5	1,240	4,230	743	37	6,251
Jul-11	06	17	Summer	6	1,257	4,207	743	37	6,244
Jul-11	06	18	Summer	7	1,245	4,066	752	35	6,099
Jul-11	06	19	Summer	8	1,222	3,847	753	32	5,854
Jul-11	06							30	5,682
Jul-11	07							29	5,672
Feb-12	06							26	4,990
Feb-12	15							25	4,790
Feb-12	28							23	4,734
Feb-12	28	08	Winter	193	1,198	3,171	419	25	4,813
Feb-12	28	09	Winter	194	1,182	3,175	404	26	4,788
Feb-12	28	19	Winter	195	1,282	3,253	423	25	4,983
Feb-12	29	08	Winter	196	1,229	3,125	388	24	4,766
Mar-12	01	08	Winter	197	1,227	3,083	377	24	4,712
Mar-12	06	08	Winter	198	1,153	2,898	369	25	4,445
Mar-12	07	07	Winter	199	1,163	2,921	437	24	4,545
Mar-12	07	08	Winter	200	1,163	2,978	424	26	4,590
Total Coincident Peak					249,319	709,511	90,410	6,032	1,055,272
State Percentages					23.6260%	67.2349%	8.5675%	0.5716%	

Voluminous material
Rows condensed

East Control Area - Coincidental Peak is based on each ECA state's contribution to the control area top 100 summer and 100 winter coincident peaks (MW). This factor is not used to allocate any costs. It is used to develop the capacity weighting for the Control Area Generation East (CAGE) factor below.

ix) CONTROL AREA ENERGY WEST (CAEW)

	WCA			
MONTH	CA	OR	WA	WCA
Jul-11	90,676	1,211,802	382,182	1,684,660
Aug-11	88,786	1,223,899	375,753	1,688,438
Sep-11	68,852	1,095,622	344,517	1,508,991
Oct-11	65,056	1,136,053	350,794	1,551,903
Nov-11	72,062	1,213,598	389,656	1,675,316
Dec-11	72,262	1,363,941	444,041	1,880,244
Jan-12	77,451	1,371,044	435,857	1,884,351
Feb-12	69,836	1,228,696	390,872	1,689,404
Mar-12	72,196	1,219,976	366,797	1,658,969
Apr-12	69,133	1,068,736	312,049	1,449,918
May-12	82,058	1,083,505	328,568	1,494,132
Jun-12	81,913	1,081,100	331,776	1,494,789
Load Curtailment	-	-	-	-
Total	910,279	14,297,973	4,452,862	19,661,115
CAEW	4.6298%	72.7221%	**22.6481%**	

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

CAEW (WA) = 4,452,862 divided by 19,661,115 =22.6481%.

x) CONTROL AREA ENERGY EAST (CAEE)

	ECA				
MONTH	WY	UT	ID	FERC	ECA
Jul-11	872,280	2,399,608	494,992	17,789	3,784,669
Aug-11	809,378	2,399,352	332,085	20,398	3,561,213
Sep-11	821,431	2,003,043	274,695	16,982	3,116,151
Oct-11	879,662	1,929,686	265,452	14,712	3,089,513
Nov-11	908,698	1,994,994	274,247	13,577	3,191,515
Dec-11	957,234	2,141,477	295,206	14,800	3,408,717
Jan-12	909,002	2,149,073	282,872	15,688	3,356,634
Feb-12	826,950	2,004,707	271,833	15,680	3,119,170
Mar-12	847,886	1,966,160	266,402	16,112	3,096,560
Apr-12	795,691	1,853,424	235,486	15,635	2,900,237
May-12	806,053	1,992,851	372,622	17,131	3,188,656
Jun-12	810,956	2,080,274	430,759	20,013	3,342,002
Load Curtailment	-	-	-	-	-
Total	10,245,219	24,914,651	3,796,651	198,517	39,155,039
CAEE	26.1658%	63.6308%	9.6965%	0.5070%	

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

xi) CONTROL AREA GENERATION EAST (CAGE)

Control Area Generation East (CAGE) is calculated using the ECA Coincidental Peak and CAEE factors [viii & x above]. It is based on a 38% capacity weighting (ECA 200 CP) and 62% energy weighting (CAEE). CAGE is used to allocate generation and transmission related costs that are assigned to the east control area.

xii) CONTROL AREA GENERATION WEST (CAGW)

Control Area Generation West (CAGW) is calculated using the WCA Coincidental Peak and CAEE factors [vii & ix above]. It is based on a 38% capacity weighting (WCA 200 CP) and 62% energy weighting (CAEW). CAGW is used to allocate generation and transmission related costs that are assigned to the west control area.

CAGW (WA) = (22.6481% x 62%) + (22.5913% x38%) = 22.6265%.

xiii) GROSS PLANT SYSTEM (GPS)

	WCA			ECA				
	CA	OR	WA	WY	UT	ID	FERC	TOTAL
PRODUCTION PLANT	139,858,329	2,259,702,631	701,706,132	1,816,889,789	4,686,506,971	668,133,954	38,327,549	10,311,125,355
TRANSMISSION PLANT	54,124,408	874,493,565	271,556,604	831,704,359	2,145,305,116	305,847,098	17,544,866	4,500,576,016
DISTRIBUTION PLANT	224,709,964	1,752,290,408	405,558,845	591,558,677	2,407,897,338	282,695,976	-	5,664,711,207
GENERAL PLANT	22,827,966	273,682,214	77,894,214	230,284,444	590,269,241	93,451,994	2,953,450	1,291,363,523
INTANGIBLE PLANT	22,384,162	314,599,135	92,225,256	90,288,659	283,763,201	36,745,848	1,433,036	841,439,298
TOTAL GROSS PLANT	463,904,829	5,474,767,953	1,548,941,051	3,560,725,928	10,113,741,868	1,386,874,869	60,258,901	22,609,215,399
GPS	2.0518%	24.2148%	**6.8509%**	15.7490%	44.7328%	6.1341%	0.2665%	

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

GPS (WA) = 1,548,941,051 divided by 22,609,215,399 =6.8509%.

xiv) SYSTEM NET PLANT (SNP)

ACCUMULATED	WCA			ECA				
DEPR / AMORT	CA	OR	WA	WY	UT	ID	FERC	TOTAL
PRODUCTION PLANT	(49,049,403)	(792,488,832)	(246,092,708)	(530,384,624)	(1,368,025,480)	(195,046,626)	(11,187,481)	(3,192,275,153)
TRANSMISSION PLANT	(21,574,045)	(348,573,364)	(108,242,630)	(187,963,431)	(484,841,818)	(69,120,040)	(3,965,245)	(1,224,280,573)
DISTRIBUTION PLANT	(101,754,311)	(793,165,429)	(179,386,990)	(227,955,325)	(744,715,652)	(119,763,608)	-	(2,166,741,316)
GENERAL PLANT	(8,605,613)	(93,234,645)	(31,019,900)	(97,234,141)	(233,725,441)	(36,379,302)	(1,294,143)	(501,493,185)
INTANGIBLE PLANT	(10,588,644)	(137,041,397)	(38,197,549)	(57,236,536)	(188,303,152)	(23,745,066)	(866,893)	(455,979,237)
TOTAL ACCUM. DEPR & AMORTIZATION	(191,572,016)	(2,164,503,667)	(602,939,777)	(1,100,774,057)	(3,019,611,543)	(444,054,641)	(17,313,762)	(7,540,769,463)
NET PLANT	272,332,812	3,310,264,286	946,001,275	2,459,951,871	7,094,130,325	942,820,228	42,945,138	15,068,445,936
SNP	1.8073%	21.9682%	**6.2780%**	16.3252%	47.0794%	6.2569%	0.2850%	

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

SNP (WA) = (WA Gross Plant $1,548,931,051 (xiii) less WA Accumulated Depreciation $602,939,777 (xiv)) divided by (Total Company Gross Plant $22,609,215,399 (xiii) less Total Company Accumulated Depreciation $7,540,769,463 (xiv)) = 6.2780%

xv) SYSTEM NET PLANT DISTRIBUTION (SNPD)

DISTRIBUTION	WCA			ECA				
	CA	OR	WA	WY	UT	ID	FERC	TOTAL
TOTAL NET DISTRIBUTION PLANT	122,955,653	959,124,978	226,171,855	363,603,351	1,663,181,686	162,932,368	-	3,497,969,891
SNPD	3.5151%	27.4195%	**6.4658%**	10.3947%	47.5471%	4.6579%	0.0000%	

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

SNPD (WA) = 226,171,855 divided by 3,497,969,891 = 6.4658%

xvi) CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)

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

CIAC (WA) = 6.4658%

xvii) SYSTEM NET PLANT TRANSMISSION (SNPT)

		WCA			ECA				
		CA	OR	WA	WY	UT	ID	FERC	TOTAL
TRANSMISSION PLANT	JBG	2,341,612	37,833,307	11,748,432	74,676	192,614	27,462	1,575	52,219,678
	DGU	-	-	-	-	-	-	-	-
	CAGW	51,709,591	835,469,355	259,439,512	-	-	-	-	1,146,618,458
	CAGE	-	-	-	830,905,307	2,143,160,982	305,561,793	17,526,408	3,297,154,490
	SG	73,205	1,190,903	368,660	724,376	1,951,520	257,843	16,882	4,583,390
	TOTAL	54,124,408	874,493,565	271,556,604	831,704,359	2,145,305,116	305,847,098	17,544,866	4,500,576,016
LESS ACCUMULATED DEPR / AMORT	DGP	-	-	-	-	-	-	-	-
	JBG	(1,949,315)	(31,494,991)	(9,780,185)	(62,166)	(160,345)	(22,861)	(1,311)	(43,471,174)
	CAGW	(19,601,682)	(316,703,423)	(98,346,374)	-	-	-	-	(434,651,479)
	CAGE	-	-	-	(187,673,199)	(484,067,047)	(69,015,998)	(3,958,619)	(744,714,864)
	SG	(23,048)	(374,949)	(116,071)	(228,066)	(614,426)	(81,180)	(5,315)	(1,443,056)
	TOTAL	(21,574,045)	(348,573,364)	(108,242,630)	(187,963,431)	(484,841,818)	(69,120,040)	(3,965,245)	(1,224,280,573)
TOTAL NET TRANSMISSION PLANT		32,550,363	525,920,201	163,313,974	643,740,928	1,660,463,299	236,727,058	13,579,621	3,276,295,443
	SNPT	0.9935%	16.0523%	**4.9847%**	19.6484%	50.6811%	7.2254%	0.4145%	

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

SNPT (WA) = 163,313,974 divided by 3,276,295,443 = 4.9847%

xviii) JIM BRIDGER GENERATION (JBG)

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

JBG (WA) = CAGW of 22.6265% x 99.43% = 22.4981%

--- based on transmission capability

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

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

xix) JIM BRIDGER ENERGY (JBE)

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

JBE (WA) = CAEW of 22.6481% x 99.43% = 22.5195%

xx) WHEELING REVENUE – GENERATION (WRG)

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

WRG (WA) = CAGW of 22.6265% x SNPT of 22.0305% (sum of CA, OR, WA) = 4.9847%.

xxi) WHEELING REVENUE – ENERGY (WRE)

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

WRE (WA) = CAEW of 22.6481% x SNPT of 22.0305% (sum of CA, OR, WA) = 4.9895%.

xxii) BAD DEBT EXPENSES

	WCA			ECA				
	CA	OR	WA	WY	UT	ID	FERC	TOTAL
ACCOUNT 904 BALANCE	578,402	7,382,046	2,136,133	816,034	3,719,162	692,410	-	15,324,186
BADDEBT	3.7744%	48.1725%	**13.9396%**	5.3251%	24.2699%	4.5184%	0.0000%	

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

BADDEBT (WA) = 2,136,133 divided by 15,324,186 = 13.9396%

xxiii) TROJAN DECOMMISSIONING ALLOCATOR (TROJD)

Account 228.42	FACTORS	CA	OR	WA	WCA
Plant - Premerger	CAGW	325,642	5,261,382	1,633,825	7,220,849
Plant - Postmerger	CAGW	66,400	1,072,829	333,147	1,472,376
Storage Facility	CAEW	80,699	1,267,564	394,761	1,743,025
Transition Costs	SNNP	159,239	2,572,819	798,941	3,531,000
Total Acct 228.42		631,981	10,174,594	3,160,675	13,967,250
Transition Costs	SNNP	5,082	82,103	25,496	112,680
Storage Facility	CAEW	43,611	685,006	213,333	941,950
December 1993 Adj.		48,692	767,109	238,829	1,054,630
Adjusted Acct 228.42		680,673	10,941,703	3,399,504	15,021,880
	TROJD	4.5312%	72.8384%	**22.6303%**	

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

TROJD (WA) = 3,339,504 divided by 15,021,880 = 22.6303%

xxiv) ACCUMULATED INVESTMENT TAX CREDIT (ITC)

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

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

xxv) DEFERRED INCOME TAX EXPENSE (DITEXP)

		CA	OR	WA	WY	UT	ID	FERC	NON-UTILITY	TOTAL
Production	S	(60,295)	(417,111)	(228,745)	(260,185)	(90,066)	0	0	0	(1,056,402)
Transmission	S	(26,627)	(376,521)	(102,071)	(164,842)	(29,800)	0	0	0	(699,861)
Distribution	S	(223,775)	(2,577,335)	(355,880)	(765,750)	0	0	0	0	(3,922,740)
General	S	65	34,496	85	12,384	6,994	6	17	0	54,047
Mining	S	12	187	57	125	297	41	2	0	721
Malin	S	0	0	0	0	0	0	0	3,387,251	3,387,251
Non Utility	NUTIL	0	(39)	(349)	0	0	0	0	0	(388)
Total Pacific Division		(310,620)	(3,336,323)	(686,903)	(1,178,268)	(112,575)	47	19	3,387,251	(2,237,372)
Production	S	0	0	0	(270,040)	(3,707,663)	(809,239)	(36,226)	0	(4,823,168)
Transmission	S	0	0	0	(92,917)	(1,709,957)	(267,589)	(12,647)	0	(2,083,110)
Distribution	S	15	134	31	(240,243)	(4,681,868)	(536,029)	0	0	(5,457,960)
General	S	(539)	(349)	(1,669)	9,584	(88,257)	21,820	349	0	(59,061)
Mining	S	32	496	152	332	791	109	7	0	1,919
Total Utah Division		(492)	281	(1,486)	(593,284)	(10,186,954)	(1,590,928)	(48,517)	0	(12,421,380)
Post-Merger (Vintages beginning 2006 and forward except for WCA which is 2007 and forward)										
Prod / Other Prod	S	372,693	6,013,248	1,919,172	3,388,698	9,109,628	1,157,513	80,682	0	22,041,634
Cholla Unit 4	S	57,585	973,127	0	542,930	1,360,837	181,116	12,175	294,938	3,422,708
Gadsby Unit 4, 5 & 6	S	23,515	374,158	0	183,093	685,807	65,398	6,637	127,356	1,465,964
Hydro-PPL	S	(631)	3,732	9,340	7,986	47,208	9,102	673	0	77,410
Hydro-UPL	S	5,214	85,691	26,009	47,553	128,143	15,816	1,133	0	309,559
Transmission	S	184,063	3,876,777	1,066,791	2,052,818	5,212,884	566,921	48,697	0	13,008,951
Distribution	S	2,855,544	24,981,969	5,828,569	7,867,726	41,301,473	4,318,893	0	156	87,154,330
General/ Intangibles	S	59,832	837,050	26,411	650,162	1,313,022	203,416	16,158	(1,809)	3,104,242
Mining	S	(8,749)	(382,296)	(32,229)	(193,352)	(340,946)	(18,572)	(3,475)	0	(979,619)
WCA - CAEE 2007+	S	107,703	2,029,405	0	1,358,795	3,264,010	370,239	26,738	642,337	7,799,227
WCA - CAGE 2007+	S	9,731,268	154,878,752	0	86,394,486	234,453,239	28,187,740	2,071,777	48,700,007	564,417,269
WCA - CAGW 2007+	S	867,789	13,963,087	11,222,486	7,784,070	20,989,748	2,585,361	186,894	(7,125,002)	50,474,433
WCA_CAGW 2007+ -Marengo	S	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	556,083	7,031,086	2,028,958	3,301,947	8,726,628	1,269,523	32,115	54,232	23,000,572
WCA - JBG 2007+	S	291,155	4,501,126	3,398,213	2,510,881	6,825,260	817,511	60,206	(2,205,942)	16,198,410
Oregon Extra Book Depreciation	S	0	(4,112,460)	0	0	0	0	0	0	(4,112,460)
Non Utility	NUTIL	0	0	0	0	0	0	0	26,426	26,426
Total Post Merger		15,103,064	215,054,452	25,493,720	115,897,793	333,076,941	39,729,977	2,540,410	40,512,699	787,409,056
Total Deferred Taxes		14,791,952	211,718,410	24,805,331	114,126,241	322,777,412	38,139,096	2,491,912	43,899,950	772,750,304
DITEXP		1.9142%	27.3980%	**3.2100%**	14.7688%	41.7699%	4.9355%	0.3225%	5.6810%	

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

xxvi) DEFERRED INCOME TAX BALANCE (DITBAL)

		CA	OR	WA	WY	UT	ID	FERC	NON-UTILITY	TOTAL
Production	S	1,871,034	29,705,097	7,506,948	12,563,040	2,043,681	0	0	0	53,689,800
Transmission	S	771,423	10,997,018	3,011,415	4,569,676	888,638	0	0	0	20,238,170
Distribution	S	3,211,525	20,475,343	5,107,717	6,254,236	0	0	0	0	35,048,821
General	S	253	(319,028)	339	(116,389)	(55,274)	19	(166)	0	(490,246)
Mining	S	42	656	201	447	1,059	151	9	0	2,565
Malin	S	0	0	0	0	0	0	0	2,797,133	2,797,133
Non Utility	NUTIL	0	(26)	0	0	0	0	0	20	(6)
Total Pacific Division		5,854,277	60,859,060	15,626,620	23,271,010	2,878,104	170	(157)	2,797,153	111,286,237
Production	S	0	0	0	4,529,501	66,333,521	13,378,683	612,453	0	84,854,158
Transmission	S	0	0	0	1,872,501	40,331,079	5,608,769	253,190	0	48,065,539
Distribution	S	0	0	0	2,112,900	32,685,798	5,699,143	0	0	40,497,841
General	S	439	(82,826)	1,348	(179,395)	(163,814)	(350,897)	(5,472)	0	(780,617)
Mining	S	112	1,744	535	1,189	2,815	402	23	0	6,820
Total Utah Division		551	(81,082)	1,883	8,336,696	139,189,399	24,336,100	860,194	0	172,643,741
Post-Merger (Vintages beginning 2006 and forward except for WCA which is 2007 and forward)										
Prod / Other Prod	S	9,365,241	147,615,571	40,667,526	75,898,148	205,418,292	27,185,854	1,812,122	0	507,962,754
Cholla Unit 4	S	62,975	870,918	0	1,273,885	2,443,553	(19,260)	8,921	2,810,092	7,451,084
Gadsby Unit 4, 5 & 6	S	64,064	971,640	0	562,630	1,684,970	214,042	15,633	312,290	3,825,269
Hydro-PPL	S	784,237	12,141,725	3,318,554	5,994,192	15,846,598	2,025,604	127,281	0	40,238,191
Hydro-UPL	S	227,921	3,273,654	937,478	1,489,991	4,092,701	525,220	29,427	0	10,576,392
Transmission	S	5,002,850	75,251,825	20,473,418	36,746,344	102,896,643	13,636,442	813,475	0	254,820,997
Distribution	S	26,295,076	195,972,990	42,632,659	60,809,341	316,158,735	34,666,209	0	6,354	676,541,364
General/ Intangibles	S	2,775,200	37,202,758	8,935,715	16,647,695	43,998,899	6,547,449	202,003	8	116,309,727
Mining	S	174,269	3,287,688	791,546	1,920,607	4,196,092	601,973	40,553	0	11,012,728
WCA - CAEE 2007+	S	337,836	6,166,073	0	4,226,482	9,488,596	1,286,451	84,987	1,927,950	23,518,375
WCA - CAGE 2007+	S	19,222,804	301,430,721	0	177,890,433	466,822,011	60,948,039	4,229,890	94,256,212	1,124,800,110
WCA - CAGW 2007+	S	5,082,945	82,404,099	63,302,934	46,979,369	124,066,890	16,361,857	1,140,549	(42,915,590)	296,423,053
WCA_CAGW 2007+ -Marengo	S	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	2,427,916	32,068,298	7,210,510	15,948,558	42,692,496	5,768,496	239,451	588,430	106,944,155
WCA - JBG 2007+	S	1,082,713	17,075,000	12,929,556	9,994,184	26,161,816	3,361,481	237,822	(8,545,006)	62,297,566
Oregon Extra Book Depreciation	S	0	(15,622,848)	0	0	0	0	0	0	(15,622,848)
Non Utility	NUTIL	0	0	0	0	0	0	0	(897,137)	(897,137)
Total Post Merger		72,906,047	900,110,112	201,199,896	456,381,859	1,365,968,292	173,109,857	8,982,114	47,543,603	3,226,201,780
Total Deferred Taxes		78,760,875	960,888,090	216,828,399	487,989,565	1,508,035,795	197,446,127	9,842,151	50,340,756	3,510,131,758
DITBAL		2.2438%	27.3747%	**6.1772%**	13.9023%	42.9624%	5.6250%	0.2804%	1.4342%	

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

xxvii) TAX DEPRECIATION (TAXDEPR)

	WCA			ECA				
	CA	OR	WA	WY	UT	ID	FERC	TOTAL
Total Schedule M Differences (PowerTax)	31,478,109	391,894,762	86,081,909	215,689,552	638,786,668	80,574,716	4,122,361	1,484,826,558
TAXDEPR	2.1200%	26.3933%	**5.7974%**	14.5262%	43.0210%	5.4265%	0.2776%	

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

xxviii) SCHEDULE M DEPRECIATION EXPENSES (SCHMDEXP)

Depreciation Expense		CA	OR	WA	WY	UT	ID	FERC	TOTAL
Steam	Acct 403.1	1,175,791	18,997,196	5,899,227	27,830,423	71,783,241	10,234,516	587,031	136,507,425
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	754,423	12,189,183	3,785,125	1,285,174	3,314,861	472,617	27,108	21,828,493
Other	Acct 403.4	1,928,883	31,164,870	9,677,672	18,391,083	47,436,274	6,763,240	387,926	115,749,949
Transmission	Acct 403.5	1,067,228	17,243,292	5,354,565	15,574,710	40,173,397	5,727,386	328,547	85,469,125
Distribution	Acct 403.6	6,493,869	49,849,943	12,638,754	16,928,000	59,875,564	7,269,660	0	153,055,790
General	Acct 403.7&8	705,428	9,673,981	3,039,824	6,293,271	14,875,285	2,237,367	66,612	36,891,768
Mining	Acct 403.9	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0
Total Depreciation Expense		12,125,623	139,118,466	40,395,166	86,302,662	237,458,622	32,704,787	1,397,224	549,502,550
SCHMDEXP		2.2067%	25.3172%	**7.3512%**	15.7056%	43.2134%	5.9517%	0.2543%	

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

WCA Allocation Manual - PacifiCorp Part III
Allocation Factor Applied to each Component of Revenue Requirement

FERC Account	Description	Allocation Factor
Sales to Ultimate Customers		
440	Residential Sales	S
442	Commercial & Industrial Sales	S SE SG
444	Public Street & Highway Lighting	S SO
445	Other Sales to Public Authority	S
448	Interdepartmental	S SO
447	Sales for Resale	S SG SE CAGW CAGE
449	Provision for Rate Refund	S SG
Other Electric Operating Revenues		
450	Forfeited Discounts & Interest	S SO
451	Misc Electric Revenue	S SG SO
453	Water Sales	CAGW CAGE JBG SG

FERC Account	Description	Allocation Factor
454	Rent of Electric Property	S CAGW CAGE JBG SG SO
456	Other Electric Revenue	S CAGE CAGW SO SG JBG WRG WRE CAEW CAEE
Miscellaneous Revenues		
41160	Gain on Sale of Utility Plant - CR	S SG SO
41170	Loss on Sale of Utility Plant	S CAGW CAGE SG
4118	Gain from Emission Allowances	S CAEW CAEE SE
41181	Gain from Disposition of NOX Credits	SE
421	(Gain) / Loss on Sale of Utility Plant	S CN SO CAGW CAGE SG

FERC Account	Description	Allocation Factor
Miscellaneous Expenses		
4311	Interest on Customer Deposits	S
Steam Power Generation		
500	Operation Supervision & Engineering	SG CAGW CAGE JBG
501	Fuel Related	SE CAGW CAGE CAEE JBE JBG
502	Steam Expenses	SG CAGW CAGE JBG
503	Steam From Other Sources	SE CAEW CAEE
505	Electric Expenses	SG CAGW CAGE JBG
506	Misc. Steam Expense	SG SE CAGW CAGE JBG
507	Rents	SG CAGW CAGE JBG
510	Maint Supervision & Engineering	SG CAGW CAGE JBG

FERC Account	Description	Allocation Factor
511	Maintenance of Structures	SG CAGW CAGE JBG
512	Maintenance of Boiler Plant	SG CAGW CAGE JBG
513	Maintenance of Electric Plant	SG CAGW CAGE JBG
514	Maintenance of Misc. Steam Plant	SG CAGW CAGE JBG
Nuclear Power Generation		
517	Operation Super & Engineering	SG
518	Nuclear Fuel Expense	SE
519	Coolants and Water	SG
520	Steam Expenses	SG
523	Electric Expenses	SG
524	Misc. Nuclear Expenses	SG
528	Maintenance Super & Engineering	SG
529	Maintenance of Structures	SG
530	Maintenance of Reactor Plant	SG
531	Maintenance of Electric Plant	SG
532	Maintenance of Misc Nuclear	SG
Hydraulic Power Generation		
535	Operation Super & Engineering	CAGW CAGE
536	Water For Power	CAGW CAGE

FERC Account	Description	Allocation Factor
537	Hydraulic Expenses	CAGW CAGE
538	Electric Expenses	CAGW CAGE
539	Misc. Hydro Expenses	CAGW CAGE
540	Rents (Hydro Generation)	CAGW CAGE
541	Maint Supervision & Engineering	CAGW CAGE
542	Maintenance of Structures	CAGW CAGE
543	Maintenance of Dams & Waterways	CAGW CAGE
544	Maintenance of Electric Plant	CAGW CAGE
545	Maintenance of Misc. Hydro Plant	CAGW CAGE
Other Power Generation		
546	Operation Super & Engineering	SG SE CAGW CAGE

FERC Account	Description	Allocation Factor
547	Fuel	SE CAEW CAEE
548	Generation Expense	SG CAGW CAGE
549	Miscellaneous Other	SG CAGW CAGE
550	Maint Supervision & Engineering	SG CAGW CAGE
551	Maint Supervision & Engineering	SG CAGW CAGE
552	Maintenance of Structures	SG CAGW CAGE
553	Maint of Generation & Electric Plant	SG CAGW CAGE
554	Maintenance of Misc. Other	SG CAGW CAGE
Other Power Supply		
555	Purchased Power	S SG SE CAGW CAGE CAEW CAEE
556	System Control & Load Dispatch	SG CAGW CAGE
557	Other Expenses	S SG SE CAGE TROJP CAGW JBG CAEW CAEE

FERC Account	Description	Allocation Factor
Transmission Expense		
560	Operation Supervision & Engineering	SG JBG CAGW CAGE
561	Load Dispatching	SG CAGW CAGE
562	Station Expense	SG JBG CAGW CAGE
563	Overhead Line Expense	SG CAGW CAGE
564	Underground Line Expense	SG CAGW CAGE
565	Transmission of Electricity by Others	SG SE CAGW CAGE CAEW CAEE
566	Misc. Transmission Expense	SG CAGW CAGE
567	Rents - Transmission	SG CAGW CAGE
568	Maint Supervision & Engineering	SG CAGW CAGE
569	Maintenance of Structures	SG CAGW CAGE
570	Maintenance of Station Equipment	SG JBG CAGW CAGE

FERC Account	Description	Allocation Factor
571	Maintenance of Overhead Lines	SG JBG CAGW CAGE
572	Maintenance of Underground Lines	SG CAGW CAGE
573	Maint of Misc. Transmission Plant	SG CAGW CAGE
Distribution Expense		
580	Operation Supervision & Engineering	S SNPD
581	Load Dispatching	S SNPD
582	Station Expense	S SNPD
583	Overhead Line Expenses	S SNPD
584	Underground Line Expense	S SNPD
585	Street Lighting & Signal Systems	S SNPD
586	Meter Expenses	S SNPD
587	Customer Installation Expenses	S SNPD
588	Misc. Distribution Expenses	S SNPD
589	Rents	S SNPD
590	Maint Supervision & Engineering	S SNPD
591	Maintenance of Structures	S SNPD
592	Maintenance of Station Equipment	S SNPD

FERC Account	Description	Allocation Factor
593	Maintenance of Overhead Lines	S SNPD
594	Maintenance of Underground Lines	S SNPD
595	Maintenance of Line Transformers	S SNPD
596	Maint of Street Lighting & Signal Sys.	S SNPD
597	Maintenance of Meters	S SNPD
598	Maint of Misc. Distribution Plant	S SNPD
Customer Accounts Expense		
901	Supervision	S CN
902	Meter Reading Expense	S CN
903	Customer Receipts & Collections	S CN
904	Uncollectible Accounts	S SG CN
905	Misc. Customer Accounts Expense	S CN
Customer Service Expense		
907	Supervision	S CN
908	Customer Assistance	S CN
909	Informational & Instructional Adv	S CN
910	Misc. Customer Service	S CN
Sales Expense		
911	Supervision	S CN

FERC Account	Description	Allocation Factor
912	Demonstration & Selling Expense	S CN
913	Advertising Expense	S CN
916	Misc. Sales Expense	S CN
Administrative & General Expense		
920	Administrative & General Salaries	S CN SO
921	Office Supplies & expenses	S CN SO
922	A&G Expenses Transferred	S CN SO
923	Outside Services	S CN SO
924	Property Insurance	S SO
925	Injuries & Damages	S SO
926	Employee Pensions & Benefits	S CN SO
927	Franchise Requirements	S SO
928	Regulatory Commission Expense	S CN SO CAGW CAGE SG
929	Duplicate Charges	S SO
930	Misc General Expenses	S CN SO
931	Rents	S SO

FERC Account	Description	Allocation Factor
935	Maintenance of General Plant	
		S
		CN
		SO
Depreciation Expense		
403SP	Steam Depreciation	
		SG
		CAGW
		CAGE
		JBG
		S
403NP	Nuclear Depreciation	
403HP	Hydro Depreciation	
		CAGW
		CAGE
403OP	Other Production Depreciation	
		SG
		CAGW
		CAGE
403TP	Transmission Depreciation	
		CAGW
		CAGE
		JBG
		SG
403	Distribution Depreciation	
360	Land & Land Rights	S
361	Structures	S
362	Station Equipment	S
363	Storage Battery Equipment	S
364	Poles & Towers	S
365	OH Conductors	S
366	UG Conduit	S
367	UG Conductor	S
368	Line Trans	S
369	Services	S
370	Meters	S
371	Inst Cust Prem	S
372	Leased Property	S
373	Street Lighting	S
403GP	General Depreciation	
		S
		SE
		CN
		SG
		SO
		CAGW
		CAGE
		JBG
		CAEW
		CAEE

FERC Account	Description	Allocation Factor
403GV0	General Vehicles	SG
403MP	Mining Depreciation	CAEE
403EP	Experimental Plant Depreciation	SG
4031	ARO Depreciation	S
Amortization Expense		
404GP	Amort of LT Plant - Capital Lease Gen	S SG SO CN CAGW CAGE
404SP	Amort of LT Plant - Cap Lease Steam	SG
404IP	Amort of LT Plant - Intangible Plant	S SE SG SO CN CAGW CAGE JBG CAEW CAEE
404MP	Amort of LT Plant - Mining Plant	SE
404OP	Amort of LT Plant - Other Plant	CAGE
404HP	Amortization of Other Electric Plant	CAGW CAGE SG
405	Amortization of Other Electric Plant	S
406	Amortization of Plant Acquisition Adj	S CAGW CAGE SG SO

FERC Account	Description	Allocation Factor
407	Amort of Prop Losses, Unrec Plant, etc	S SO SE CAGW CAGE CAEW CAEE SG TROJP
Taxes Other Than Income		
408	Taxes Other Than Income	S GPS SO SE SG DGP CAEW CAEE
Deferred ITC		
41140	Deferred Investment Tax Credit - Fed	CAGE
41141	Deferred Investment Tax Credit - Idaho	CAGE
Interest Expense		
427	Interest on Long-Term Debt	S SNP
428	Amortization of Debt Disc & Exp	SNP
429	Amortization of Premium on Debt	SNP
431	Other Interest Expense	OTH SO SNP
432	AFUDC - Borrowed Total Elec. Interest Deductions for Tax Non-Utility Portion of Interest 427 428 429 431	SNP NUTIL NUTIL NUTIL NUTIL
Interest & Dividends		
419	Interest & Dividends	S SNP

FERC Account	Description	Allocation Factor
Deferred Income Taxes		
41010	Deferred Income Tax - Federal-DR	S TROJD SO SNP SE SG GPS DITEXP BADDEBT CN JBE CAGW CAGE CAEW CAEE SNPD
41110	Deferred Income Tax - Federal-CR	S SE SNP SG GPS SO SNPD CN BADDEBT DITEXP TROJD JBE CAGW CAGE CAEW CAEE
Schedule M Additions		
SCHMAF	Additions - Flow Through	S SNP SO SE TROJP
SCHMAP	Additions - Permanent	S BADDEBT JBE CAEW CAEE CAGW CAGE SNP SO
SCHMAT	Additions - Temporary	S JBE CIAC SNP TROJD SE SG GPS SO SNPD CN BADDEBT CAGW CAGE CAEW CAEE SCHMDEXP

FERC Account	Description	Allocation Factor
Schedule M Deductions		
SCHMDF	Deductions - Flow Through	S CAGW CAGE
SCHMDP	Deductions - Permanent	S SE CAEW CAEE SNP JBE SG SO
SCHMDT	Deductions - Temporary	S BADDEBT CN SNP SNPD JBE SE SG GPS SO TAXDEPR CAGW CAGE CAEW CAEE TROJD
40911	State Income Taxes	S *No state income taxes are allocated to WA.
Adjustments to Calculated Tax:		
40910	Energy Cred.	SE
40910	Energy Cred.	CAGW
40910	Energy Cred.	CAEE
40910	DMD	SG
FITOTH	FIT True-up	OTH
40910	IRS Settle	S

FERC Account	Description	Allocation Factor
Steam Production Plant		
310	Land and Land Rights	SG CAGW CAGE JBG S
311	Structures and Improvements	SG CAGW CAGE JBG
312	Boiler Plant Equipment	SG CAGW CAGE JBG S
314	Turbogenerator Units	SG CAGW CAGE JBG
315	Accessory Electric Equipment	SG CAGW CAGE JBG
316	Misc Power Plant Equipment	SG CAGW CAGE JBG
317	Steam Plant ARO	S
SP	Unclassified Steam Plant - Account 300	CAGW SG
Nuclear Production Plant		
320	Land and Land Rights	SG
321	Structures and Improvements	SG
322	Reactor Plant Equipment	SG

FERC Account	Description	Allocation Factor
323	Turbogenerator Units	SG
324	Land and Land Rights	SG
325	Misc. Power Plant Equipment	SG
NP	Unclassified Nuclear Plant - Acct 300	SG
Hydraulic Plant		
330	Land and Land Rights	CAGW CAGE
331	Structures and Improvements	CAGW CAGE
332	Reservoirs, Dams & Waterways	CAGW CAGE
333	Water Wheel, Turbines, & Generators	CAGW CAGE
334	Accessory Electric Equipment	CAGW CAGE
335	Misc. Power Plant Equipment	CAGW CAGE
336	Roads, Railroads & Bridges	CAGW CAGE
337	Hydro Plant ARO	S
HP	Unclassified Hydro Plant - Acct 300	S CAGW CAGE

FERC Account	Description	Allocation Factor
Other Production Plant		
340	Land and Land Rights	SG CAGW CAGE
341	Structures and Improvements	SG CAGW CAGE
342	Fuel Holders, Producers & Accessories	SG CAGW CAGE
343	Prime Movers	S SG CAGW CAGE
344	Generators	S SG CAGW CAGE
345	Accessory Electric Plant	SG CAGW CAGE
346	Misc. Power Plant Equipment	SG CAGW CAGE
347	Other Production ARO	S
OP	Unclassified Other Prod Plant-Acct 300	S SG CAGW CAGE
Experimental Plant		
103	Experimental Plant	
Transmission Plant		
350	Land and Land Rights	CAGW CAGE JBG SG

FERC Account	Description	Allocation Factor
352	Structures and Improvements	S CAGW CAGE JBG SG
353	Station Equipment	CAGW CAGE JBG SG
354	Towers and Fixtures	CAGW CAGE JBG SG
355	Poles and Fixtures	CAGW CAGE JBG SG
356	Clearing and Grading	CAGW CAGE JBG SG
357	Underground Conduit	CAGW CAGE SG
358	Underground Conductors	CAGW CAGE SG
359	Roads and Trails	CAGW CAGE SG
TP	Unclassified Trans Plant - Acct 300	SG CAGW CAGE
TS0	Unclassified Trans Sub Plant - Acct 300	SG

FERC Account	Description	Allocation Factor
Distribution Plant		
360	Land and Land Rights	S
361	Structures and Improvements	S
362	Station Equipment	S
363	Storage Battery Equipment	S
364	Poles, Towers & Fixtures	S
365	Overhead Conductors	S
366	Underground Conduit	S
367	Underground Conductors	S
368	Line Transformers	S
369	Services	S
370	Meters	S
371	Installations on Customers' Premises	S
372	Leased Property	S
373	Street Lights	S
DP	Unclassified Dist Plant - Acct 300	S
DS0	Unclassified Dist Sub Plant - Acct 300	S

FERC Account	Description	Allocation Factor
General Plant		
389	Land and Land Rights	S CN SG CAGW CAGE SO
390	Structures and Improvements	S CN SG CAGW CAGE JBG SO
391	Office Furniture & Equipment	S CN SG SE SO CAGW CAGE JBG CAEW CAEE
392	Transportation Equipment	S SO SG CN SE CAGW CAGE JBG CAEW CAEE
393	Stores Equipment	S SO SG CAGW CAGE JBG CAGE

FERC Account	Description	Allocation Factor
394	Tools, Shop & Garage Equipment	S SG SO SE CAGW CAGE JBG CAEW CAEE
395	Laboratory Equipment	S SO SE SG CAGW CAGE JBG CAEW CAEE
396	Power Operated Equipment	S SG SO SE CAGW CAGE JBG CAEW CAEE
397	Communication Equipment	S SO CN SG SE CAGW CAGE JBG CAEW CAEE
398	Misc. Equipment	S CN SO SE SG CAGW CAGE JBG CAEW CAEE

FERC Account	Description	Allocation Factor
399	Coal Mine	JBE CAEW CAEE
MP	Coal Mine	JBE
399L	WIDCO Capital Lease Remove Capital Leases	SE
1011390	General Capital Leases Remove Capital Leases	S CAGW CAGE SO
1011392	General Vehicles Capital Leases Remove Capital Leases	SO
GP	Unclassified Gen Plant - Acct 300	S SO CN SG
399G	Unclassified Gen Plant - Acct 300	S SO SG
Intangible Plant		
301	Organization	S SO CAGW CAGE SG
302	Franchise & Consent	S SG CAGW CAGE
303	Miscellaneous Intangible Plant	S SG SO SE CN CAGW CAGE JBG CAEW CAEE
303	Less Non-Utility Plant	S
IP	Unclassified Intangible Plant - Acct 300	S SG SO

FERC Account	Description	Allocation Factor
Rate Base Additions		
105	Plant Held For Future Use	S SG SE CAGW CAGE CAEW CAEE
114	Electric Plant Acquisition Adjustments	S SG CAGW CAGE
115	Accum Provision for Asset Acquisition Adjustments	S SG CAGW CAGE
120	Nuclear Fuel	SE
124	Weatherization	S SO
182W	Weatherization	S SG SO
186W	Weatherization	S CN SG SO
151	Fuel Stock	SE CAEW CAEE JBE
152	Fuel Stock - Undistributed	SE CAEW CAEE
25316	DG&T Working Capital Deposit	SE CAEW CAEE
25317	DG&T Working Capital Deposit	SE CAEW CAEE

FERC Account	Description	Allocation Factor
25319	Provo Working Capital Deposit	SE CAEW CAEE
154	Materials and Supplies	S SG SE SO SNPD SNPT CAGE CAGW JBG CAEW CAEE
163	Stores Expense Undistributed	SO
25318	Provo Working Capital Deposit	SNPPS CAGW CAGE
165	Prepayments	S GPS SG CAGW CAGE CAEW CAEE SE SO
182M	Misc Regulatory Assets	S SG CAGE CAGW CAEE SE CAEW SO

FERC Account	Description	Allocation Factor
186M	Misc Deferred Debits	S CAEW CAEE SG SO SE CAGW CAGE
Working Capital		
CWC	Cash Working Capital	S SO SE
OWC	Other Work. Cap.	
131	Cash	SNP
135	Working Funds	SG
141	Other A/R	SO
143	Other A/R	SO
232	A/P	S SO
232	A/P	CAEE
232	A/P	SE
253	Deferred Hedge	S SE
2533	Other Msc. Df. Crd.	CAEW
2533	Other Msc. Df. Crd.	CAEE
2533	Other Msc. Df. Crd.	SE
2533	Other Msc. Df. Crd.	CAEW
230	Asset Retir. Oblig.	CAEE
230	Asset Retir. Oblig.	S
230	Asset Retir. Oblig.	S SE
230	Asset Retir. Oblig.	CAEW
254105	ARO Reg Liability	CAEE
254105	ARO Reg Liability	CAEE
254105	ARO Reg Liability	
254105	ARO Reg Liability	
2533	Cholla Reclamation	
Miscellaneous Rate Base		
18221	Unrec Plant & Reg Study Costs	S
18222	Nuclear Plant - Trojan	S TROJP TROJD
1869	Misc Deferred Debits-Trojan	S
Rate Base Deductions		
235	Customer Service Deposits	S CN

FERC Account	Description	Allocation Factor
2281	Property Insurance	SO
2282	Injury & Damages	SO
2283	Pension & Benefits	SO
2283	Pension & Benefits	S
254	Insurance Provision	SO
22844	Accum Hydro Relicensing Obligation	S SG
22842	Prv-Trojan	TROJD
230	ARO	TROJP
254105	ARO	TROJP
254		S
252	Customer Advances for Construction	S SG CAGE SO CN
25398	SO2 Emissions	S
25399	Other Deferred Credits	S GPS SO CAGW CAGE SG CAEW CAEE SE
190	Accumulated Deferred Income Taxes	S CN SO BADDEBT TROJD SG SE SNP CAGW CAGE CAEW CAEE JBE SNPD
281	Accumulated Deferred Income Taxes	S SG CAGW CAGE SNPT

FERC Account	Description	Allocation Factor
282	Accumulated Deferred Income Taxes	S DITBAL DGP SO SNP CAGW CAGE CAEW CAEE SE JBE SG
283	Accumulated Deferred Income Taxes	S SG SE SO GPS SNP TROJD SNPD CAGW CAGE CAEW CAEE JBE
255	Accumulated Investment Tax Credit	S ITC84 ITC85 ITC86 ITC88 ITC89 ITC90 CAGE
Production Plant Accumulated Depreciation		
108SP	Steam Prod Plant Accumulated Depr	S SG CAGW CAGE JBG

FERC Account	Description	Allocation Factor
108NP	Nuclear Prod Plant Accumulated Depr	SG
108HP	Hydraulic Prod Plant Accum Depr	S CAGW CAGE
108OP	Other Production Plant - Accum Depr	S SG CAGW CAGE
108EP	Experimental Plant - Accum Depr	SG
Transmission Plant Accumulated Depreciation		
108TP	Transmission Plant Accumulated Depr	CAGW CAGE JBG SG
108360	Land and Land Rights	S
108361	Structures and Improvements	S
108362	Station Equipment	S
108363	Storage Battery Equipment	S
108364	Poles, Towers & Fixtures	S
108365	Overhead Conductors	S

FERC Account	Description	Allocation Factor
108366	Underground Conduit	S
108367	Underground Conductors	S
108368	Line Transformers	S
108369	Services	S
108370	Meters	S
108371	Installations on Customers' Premises	S
108372	Leased Property	S
108373	Street Lights	S
108D00	Unclassified Dist Plant - Acct 300	S
108DS	Unclassified Dist Sub Plant - Acct 300	S
108DP	Unclassified Dist Sub Plant - Acct 300	S
108GP	General Plant Accumulated Depr	S SG CN SO SE CAGW CAGE JBG CAEW CAEE
108MP	Mining Plant Accumulated Depr.	S CAEW CAEE SE

FERC Account	Description	Allocation Factor
108MP	Less Centralia Situs Depreciation	S
1081390	Accum Depr - Capital Lease	SO
1081399	Accum Depr - Capital Lease Remove Capital Leases	S SE
111SP	Accum Prov for Amort-Steam	CAGW CAGE SG
111GP	Accum Prov for Amort-General	S CN SG SO CAGW CAGE CAEW CAEE SE
111HP	Accum Prov for Amort-Hydro	SG CAGW CAGE
111IP	Accum Prov for Amort-Intangible Plant	S CAEW CAEE SE SG CAGW CAGE CN JBG SO
111IP	Less Non-Utility Plant	OTH
111390	Accum Amtr - Capital Lease	S SG SO