



Miscellaneous Rate Base (Actuals)
 Average of Monthly Averages Ending - December 2009
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1140000	1140000	CAGE	\$157,194	\$0	\$0	\$0	\$104,119	\$12,916	\$39,214	\$946	\$0
1140000 Total			\$157,194	\$0	\$0	\$0	\$104,119	\$12,916	\$39,214	\$946	\$0
1150000	1140000	CAGE	(\$93,587)	\$0	\$0	\$0	(\$61,988)	(\$7,690)	(\$23,346)	(\$563)	\$0
1150000 Total			(\$93,587)	\$0	\$0	\$0	(\$61,988)	(\$7,690)	(\$23,346)	(\$563)	\$0
1651000	132000	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132001	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132002	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132004	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132005	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132006	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132007	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132008	SO	\$1,218	\$28	\$325	\$90	\$528	\$65	\$178	\$3	\$0
1651000	132009	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132010	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132011	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132012	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132013	SO	\$10,997	\$250	\$2,834	\$816	\$4,769	\$591	\$1,609	\$30	\$0
1651000	132014	SO	\$857	\$19	\$229	\$64	\$372	\$46	\$125	\$2	\$0
1651000	132015	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132016	SO	\$378	\$9	\$101	\$28	\$164	\$20	\$55	\$1	\$0
1651000	132017	SO	\$635	\$14	\$169	\$47	\$275	\$34	\$93	\$2	\$0
1651000	132018	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132019	SO	\$220	\$5	\$59	\$16	\$96	\$12	\$32	\$1	\$0
1651000	132020	SO	\$2,778	\$63	\$741	\$206	\$1,205	\$149	\$406	\$8	\$0
1651000	132722	SO	\$791	\$18	\$211	\$59	\$343	\$42	\$116	\$2	\$0
1651000 Total			\$17,874	\$406	\$4,769	\$1,326	\$7,761	\$961	\$2,614	\$49	\$0
1652000	132101	GPS	\$3,507	\$80	\$936	\$260	\$1,521	\$188	\$513	\$10	\$0
1652000	132102	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132103	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132109	GPS	\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0
1652000	132110	GPS	\$34	\$1	\$9	\$3	\$15	\$2	\$5	\$0	\$0
1652000	132111	GPS	\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0
1652000	132200	SO	\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0
1652000	132902	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132904	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132905	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132910	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132915	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132924	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	248050	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000 Total			\$3,550	\$81	\$947	\$263	\$1,540	\$191	\$519	\$10	\$0
1652100	132040	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132095	CAGE	\$405	\$0	\$0	\$0	\$268	\$33	\$101	\$2	\$0
1652100	132310	SO	\$87	\$2	\$23	\$6	\$38	\$5	\$13	\$0	\$0



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Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
2281100	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	280290	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	STORM REIMBURSEMENTS										
2281200	280302	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACC. PROV. PROP INS. - T&D LINES										
2281200	280307	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Accum Prov For Prop Ins - Pac Power T&D										
2281200	280308	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Accum Prov For Prop Ins - RMP T&D										
2281200	280311	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281300	280303	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACC. PROV. PROP INS. - T&D SUBS										
2281300	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281400	280304	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Accum Prov For Prop Ins - General Pit										
2281400	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281800	280305	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Accum Prov For Property Ins - Hydro Prod										
2281800	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281900	280306	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Accum Prov For Prop Ins-Vehicle Accident										
2281900	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282100	0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUM PROV - INJ & DAMAGE										
2282100	280311	SO	(\$8,287)	(\$188)	(\$2,211)	(\$615)	(\$3,593)	(\$445)	(\$1,212)	(\$23)	\$0
	ACC. PROV. I & D - EXCL. AUTO										
2282100	Total	(\$8,287)	(\$188)	(\$2,211)	(\$615)	(\$3,593)	(\$445)	(\$1,212)	(\$23)	\$0	\$0
2282200	280312	SO	(\$273)	(\$6)	(\$73)	(\$20)	(\$118)	(\$15)	(\$40)	(\$1)	\$0
	ACC. PROV. I & D - AUTO										
2282200	Total	(\$273)	(\$6)	(\$73)	(\$20)	(\$118)	(\$15)	(\$15)	(\$40)	(\$1)	\$0
2282300	280313	SO	(\$18)	(\$0)	(\$5)	(\$1)	(\$8)	(\$1)	(\$3)	(\$0)	\$0
	ACC. PROV. I&D - CONST.										
2282300	Total	(\$18)	(\$0)	(\$5)	(\$1)	(\$8)	(\$1)	(\$1)	(\$3)	(\$0)	\$0
2283000	187240	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	CONTRA REG ASSET - TRANSITION PLAN SEVER										
2283000	280319	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCURAL-TRANSITION PLAN SEVERANCE PAYMEN										
2283000	280330	SO	(\$18,168)	(\$413)	(\$4,848)	(\$1,348)	(\$7,879)	(\$976)	(\$2,657)	(\$49)	\$0
	FAS 112 BOOK RESERVE										
2283000	280349	SO	(\$2,340)	(\$53)	(\$624)	(\$174)	(\$1,015)	(\$126)	(\$342)	(\$6)	\$0
	SUPPL. PENSION BENEFITS (RETIRE ALLOW)										
2283000	Total	(\$20,508)	(\$466)	(\$5,472)	(\$1,522)	(\$8,893)	(\$1,102)	(\$1,102)	(\$3,000)	(\$56)	\$0
2283400	280321	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	FAS 106 - PACIFICORP EXCL. COAL MINES										
2283400	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283500	280340	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	PENSION										
2283500	280350	SO	(\$1,098)	(\$25)	(\$293)	(\$81)	(\$476)	(\$59)	(\$161)	(\$3)	\$0
	Pension - Local 57										
2283500	Total	(\$1,098)	(\$25)	(\$293)	(\$81)	(\$476)	(\$59)	(\$59)	(\$161)	(\$3)	\$0
2284100	284901	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	BLACK LUNG RESERVE										
2284100	289320	CAGW	(\$1,500)	(\$68)	(\$1,100)	(\$332)	\$0	\$0	\$0	\$0	\$0
	CHEHALIS WA EFSEC C02 MITIGATION OBLIG										
2284100	Total	(\$1,500)	(\$68)	(\$1,100)	(\$332)	\$0	\$0	\$0	\$0	\$0	\$0
2284200	284910	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	DECOMMISSIONING LIABILITY										
2284200	284912	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TROJAN WORKING FUNDS BALANCES - NET										
2284200	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2300000	284918	TROJP	(\$2,014)	(\$92)	(\$1,477)	(\$447)	\$0	\$0	\$0	\$0	\$0
	ARO LIAB - TROJAN NUCLEAR PLANT										
2300000	Total	(\$2,014)	(\$92)	(\$1,477)	(\$447)	\$0	\$0	\$0	\$0	\$0	\$0
2500000	289005	CA	(\$207)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	UNEARNED JOINT USE POLE CONTACT REVENUE										
2500000	289005	IDU	(\$68)	\$0	\$0	\$0	\$0	(\$68)	\$0	\$0	\$0
	UNEARNED JOINT USE POLE CONTACT REVENUE										
2500000	289005	OR	(\$1,612)	\$0	(\$1,612)	\$0	\$0	\$0	\$0	\$0	\$0
	UNEARNED JOINT USE POLE CONTACT REVENUE										



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2530000	289005	UT	(\$644)	\$0	\$0	\$0	(\$644)	\$0	\$0	\$0	\$0
		WA	(\$356)	\$0	\$0	(\$356)	\$0	\$0	\$0	\$0	\$0
2530000	289005	WYP	(\$138)	\$0	\$0	\$0	\$0	\$0	(\$138)	\$0	\$0
2530000	289005	WYU	(\$1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	289009	OTHER	(\$585)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$585)
2530000 Total			(\$3,611)	(\$207)	(\$1,612)	(\$356)	(\$644)	(\$68)	(\$140)	\$0	(\$585)
2532500	289301	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2532500	289521	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2532500 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	230155	CA	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	230155	CAGW	(\$1)	(\$0)	(\$1)	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289025	CAEE	(\$1,541)	\$0	\$0	(\$984)	\$0	(\$136)	(\$413)	(\$8)	\$0
2539900	289520	CAEE	(\$37)	\$0	\$0	(\$37)	\$0	(\$3)	(\$10)	(\$0)	\$0
2539900	289530	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289530	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289904	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289906	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289907	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289908	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289909	SG	(\$3,575)	(\$62)	(\$983)	(\$297)	(\$1,491)	(\$182)	(\$548)	(\$13)	\$0
2539900	289912	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289913	CAGE	(\$163)	\$0	\$0	\$0	(\$108)	(\$13)	(\$41)	(\$1)	\$0
2539900	289913	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289913	SG	(\$1,395)	(\$24)	(\$383)	(\$116)	(\$581)	(\$71)	(\$214)	(\$5)	\$0
2539900	289914	CAGE	\$2,783	\$0	\$0	\$0	\$1,843	\$229	\$694	\$17	\$0
2539900	289914	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289914	SG	(\$5,769)	(\$100)	(\$1,586)	(\$480)	(\$2,405)	(\$293)	(\$885)	(\$21)	\$0
2539900	289915	SG	(\$774)	(\$13)	(\$213)	(\$64)	(\$323)	(\$39)	(\$119)	(\$3)	\$0
2539900	289917	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289925	CAGE	(\$1,477)	\$0	\$0	\$0	(\$978)	(\$121)	(\$366)	(\$9)	\$0
2539900 Total			(\$11,949)	(\$200)	(\$3,166)	(\$958)	(\$5,051)	(\$629)	(\$1,904)	(\$44)	\$0
2540000	288115	SO	(\$205)	(\$5)	(\$55)	(\$15)	(\$89)	(\$11)	(\$30)	(\$1)	\$0
2540000	288140	WA	(\$0)	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0
2540000	288165	OTHER	(\$684)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$684)
2540000	288170	CA	(\$45)	(\$45)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288171	UT	(\$297)	\$0	\$0	\$0	(\$297)	\$0	\$0	\$0	\$0
2540000	288172	IDU	(\$111)	\$0	\$0	\$0	\$0	(\$111)	\$0	\$0	\$0
2540000	288173	WYP	(\$132)	\$0	\$0	\$0	\$0	\$0	(\$132)	\$0	\$0
2540000	288400	OTHER	(\$1,115)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,115)
2540000	288415	CAEE	(\$4,847)	\$0	\$0	\$0	(\$3,095)	(\$426)	(\$1,300)	(\$26)	\$0
2540000	288415	SE	\$2,694	\$45	\$697	\$213	\$1,111	\$153	\$467	\$9	\$0
2540000	288479	OTHER	(\$1,301)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,301)
2540000	288489	OTHER	(\$24)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$24)
2540000 Total			(\$6,066)	(\$5)	\$643	\$198	(\$2,371)	(\$396)	(\$996)	(\$17)	(\$3,123)



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Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
2541050	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2541050	111650	ARO/REG DIFF - TROJAN NUCLEAR PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2541050	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	(\$3,345)	(\$153)	(\$2,452)	(\$741)	\$0	\$0	\$0	\$0	\$0
2541050 Total			(\$3,345)	(\$153)	(\$2,452)	(\$741)	\$0	\$0	\$0	\$0	\$0