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March 10, 2015

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

Dennis J. Moss
Administrative Law Judge
Washington Utilities and Transportation Commission
1400 S Evergreen Park Drive SW
Olympia, Washington 98504-0128
dmoos@utc.wa.gov

RE: **Docket UE-140762**
Pacific Power & Light Company's Response to Bench Request No. 12

Pacific Power & Light Company, a division of PacifiCorp, encloses for filing an original and two copies of its response to Bench Request No. 12, including attachments.

Please contact me with any questions at (503) 813-6389 or Bryce.Dalley@PacifiCorp.com.

Sincerely,

R. Bryce Dalley
Vice President, Regulation

Enclosures

cc: Service List UE-140762

CERTIFICATE OF SERVICE

I hereby certify that I have this day served this document upon all parties of record in this proceeding by electronic mail and/or Overnight Delivery.

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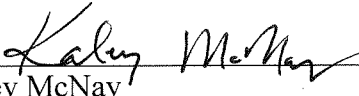
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DATED at Portland, OR this 10th day of March 2015.



Kaley McNay
Coordinator, Regulatory Operations

Bench Request No. 12

Refer to Company Response to Bench Requests No. 10.

- a) Please provide a recalculation of the response to Bench Request No. 10 from an end-of-period basis (EOP) to average-of-monthly-averages (AMA) basis.
- b) In addition, please provide a recalculation of all other restating and pro forma adjustments from an end-of-period (EOP) basis to average-of-monthly-averages (AMA) basis, to be consistent with the AMA presentation of the “Per Books” unadjusted results of operations.

Response to Bench Request No. 12

- a) The Company’s response to Bench Request 10 includes only capital projects completed and placed in-service through October 2014 and reflects gross plant balances as of October 31, 2014.¹ Since no additional capital amounts have been reflected in the Company’s revenue requirement after this date, gross plant balances on an average-of-monthly-averages (AMA) basis for the rate year (the 12 months ending March 31, 2016) are the same as the balances reflected in the Company’s pro forma plant additions adjustment.

The Company’s pro forma major plant additions adjustment reflects depreciation expense for the 12-month period before the rate effective date, March 31, 2015, rather than through the end of the rate year, March 31, 2016. For example, a project placed in service in October 2014 would reflect depreciation expense from October 2014 through March 2015 (five and a half months using half-month depreciation convention). Accumulated reserve balances are calculated as the inverse of depreciation expense. Accordingly, no adjustment is necessary to modify the Company’s response in Bench Request 10 from an end-of-period (EOP) basis, to an AMA basis for the rate year.²

- b) Please see Attachment Bench Request 12-1 for the revenue requirement summary after recalculating all restating and pro forma adjustments in the Company’s current rate case from an EOP basis to an AMA basis.

The adjustments modified in response to this Bench Request are:

¹ After rebuttal testimony was filed, the Company accepted Staff’s proposal to include only those pro forma major capital additions placed in service as of the Company’s rebuttal testimony (November 14, 2014). None of the proposed capital additions were placed in service between October 31, 2014, and November 14, 2014. See Final Issues List at 17 (Dec. 11, 2014); Dalley, RBD-10CX (Pacific Power’s 1st Supplemental Response to Public Counsel Data Request 130).

² If the Company’s pro forma major capital addition adjustment is modified to reflect AMA balances on a historical “per books” basis (12 months ended December 31, 2013), none of the capital additions reflected in the adjustment would be included in the calculation of the revenue requirement because all of the projects were placed in service after the end of the historical test period (i.e., between January 2014 and October 2014).

UE-140762/Pacific Power & Light Company
March 10, 2015
Bench Request No. 12

Adj 6.2 – Depr & Amort Reserve to Dec-13 Balances	Attachment Bench Request 12-2
Adj 6.3 – Depreciation Study – AMA Basis	Attachment Bench Request 12-3
Adj 7.1 – Interest Expense	Attachment Bench Request 12-4
Adj 7.7 – Remove State Deferred Taxes (WA Only)	Attachment Bench Request 12-5
Adj 8.12 – Adjust Plant to Dec-13 Balances	Attachment Bench Request 12-6

PREPARER: Natasha Siores

SPONSOR: Natasha Siores

Revenue Requirement Adjustment Summary - Bench Request 12

The table below presents the Company's restating and pro forma ratemaking adjustments and their impact on net operating income (NOI), rate base, and the Washington revenue requirement.

Line No.	Adj. No.	A	B	C			D			E		
				NOI	Rate Base	Rev. Req.	NOI	Rate Base	Rev. Req.	NOI	Rate Base	Rev. Req.
Unadjusted Washington Allocated Data (Per Books)				40,389,778	788,256,372	32,401,495						
1	3.1	Temperature Normalization		(3,700,295)	-	5,973,999						
2	3.2	Revenue Normalization		(4,827,930)	-	7,794,527						
3	3.3	Effective Price Change		11,066,786	-	(17,866,946)						
4	3.4	SO2 Emission Allowance Sales		481,473	(249,925)	(808,270)						
5	3.5	Renewable Energy Credit and Renewable Energy Attribute Revenue		(1,464,670)	-	2,364,660						
6	3.6	Wheeling Revenue		225,695	-	(364,377)						
7	3.7	Ancillary Revenue		28,862	-	(43,367)						
8	3.8	Schedule 300 Fee Change - REVISED		925	-	(1,494)						
9	3.9	Wind Wake Loss Revenues		16,828	-	(27,168)						
10			Tab 3 - Revenue - Subtotal	1,825,674	(249,925)	(2,978,436)						
11												
12	4.1	Miscellaneous Expense & Revenue		14,374	-	(23,206)						
13	4.2	General Wage Increase - Restating		30,933	-	(49,940)						
14	4.3	General Wage Increase - Pro Forma		(801,979)	-	1,294,767						
15	4.4	Irrigation Load Control Program		3,471	-	(5,605)						
16	4.5	Remove Non-Recurring Entries		(101,034)	-	163,116						
17	4.6	DSM Revenue and Expense Removal		6,923,689	-	(11,178,058)						
18	4.7	Insurance Expense		1,590,633	-	(2,568,022)						
19	4.8	Advertising		261	-	(422)						
20	4.9	Memberships & Subscriptions		(973)	-	1,570						
21	4.10	Uncollectible Expense		(274,576)	-	443,294						
22	4.11 - 4.11.1	Legal Expenses - REVISED		(60,983)	-	98,455						
23	4.12	Collection Agency Fees - REVISED		-	-	-						
24	4.13.1 - 4.13.5	IHS Global Insight Escalation - REVISED		(931,910)	-	1,504,537						
25			Tab 4 - O&M - Subtotal	6,391,907	-	(10,319,514)						
26												
27	5.1	Net Power Costs - Restating		7,484,568	-	(12,083,577)						
28	5.1.1	Net Power Costs - Pro Forma - REVISED		(9,066,299)	-	14,637,228						
29	5.2	James River Royalty Offset		441,934	-	(713,487)						
30	5.3	Colstrip #3 Removal		314,399	(8,567,345)	(1,568,476)						
31			Tab 5 - NPC - Subtotal	(825,399)	(8,567,345)	271,687						
32												
33	6.1	Hydro Decommissioning		(3,781)	(212,765)	(20,243)						
34	6.2 - 6.2.2	Depreciation and Amortization Reserve to December 2013 Balance - REMOVED		-	-	-						
35	6.3 - 6.3.2	**REVISED 3-6-2015** Depreciation Study & Annual Depreciation - AMA Basis		(886,437)	(886,437)	1,321,355						
36	6.4 - 6.4.2	Vehicle Depreciation - Depreciation Study		74,724	(143,764)	(138,441)						
37	6.5	Retired Assets Depreciation Expense Removal - NEW		17,449	(5,336)	(28,831)						
38			Tab 6 - Depreciation/Amortization - Subtotal	(798,046)	(1,248,302)	1,133,841						
39												
40	7.1	**REVISED - 3-6-2015** Interest True Up		(305,527)	-	493,263						
41	7.2	Property Tax Expense - REVISED		(70,366)	-	113,603						
42	7.3	Renewable Energy Tax Credit		661,917	-	(1,068,642)						
43	7.4	PowerTax ADIT Balance		-	(1,637,024)	(202,712)						
44	7.5	WA Low Income Tax Credit		(25,873)	-	41,770						
45	7.6/7.6.1	Flow-Through Adjustment		407,649	(9,662,969)	(1,854,696)						
46	7.7	**REVISED 3-6-2015** Remove Deferred State Tax Expense & Balance		496,401	248,201	(770,688)						
47	7.8	WA Public Utility Tax Adjustment		524,709	-	(847,125)						
48			Tab 7 - Tax- Subtotal	1,688,910	(11,051,792)	(4,095,226)						
49												
50	8.1	Jim Bridger Mine Rate Base		(138,615)	26,734,872	3,534,355						
51	8.2	Environmental Remediation		(171,517)	(250,034)	245,946						
52	8.3	Customer Advances for Construction		-	(481,414)	(59,613)						
53	8.4 - 8.4.1	**REVISED 12-11-2014** Pro Forma Major Plant Additions		(516,665)	24,199,538	3,830,756						
54	8.5 - 8.5.1	Miscellaneous Rate Base - REVISED		-	(20,135,895)	(2,493,418)						
55	8.6	Powerdale Hydro Removal		(58,361)	97,700	106,320						
56	8.7	Removal of Colstrip #4 AFUDC		17,991	(360,049)	(73,630)						
57	8.8	Trojan Unrecovered Plant		(99,762)	(83,643)	150,705						
58	8.9	Customer Service Deposits		(2,710)	(3,361,134)	(411,832)						
59	8.1	Reg Asset Amortization		(1,950,000)	-	3,148,208						
60	8.11	Misc. Asset Sales and Removals - REVISED		4,540	-	(7,329)						
61	8.12 - 8.12.6	Adjust December 2013 AMA Plant Balances to December 2013 Balance - REMOVED		-	-	-						
62	8.13	Investor Supplied Working Capital		-	31,018,483	3,841,004						
63			Tab 8 - Rate Base- Subtotal	(2,915,100)	57,378,425	11,811,470						
64												
65	9.1 - 9.1.1	**REVISED - 12-11-2014** Production Factor		(676,646)	187,062	1,115,586						
66			Tab 9 - Production Factor- Subtotal	(676,646)	187,062	1,115,586						
67												
68												
69		Subtotal Normalizing Adjustments		4,691,301	36,448,123	(3,060,592)						
70												
71		Total Adjusted Results		45,081,079	824,704,495	29,340,903						
72												
73												
74		Notes:										
75		(1) The revenue requirement column is calculated using the Company's proposed return on rate base of 7.67% and the NOI conversion factor of 61.940%.										
76		The development of these percentages can be found in Exhibit No. ___(NCS-11) on pages 2.1 and 1.3 respectively.										

**PacifiCorp
Washington General Rate Case - December 2013
Variables
Bench Request 12**

Capital Structure and Cost

	Capital Structure	Embedded Cost	Weighted Cost
DEBT%	48.250%	5.180%	2.50%
PREFERRED %	0.020%	6.750%	0.00%
COMMON %	51.730%	10.000%	5.17%
			7.67%

Net to Gross Bump-up Factor

Operating Revenue	100.000%
Operating Deductions	
Uncollectable Accounts	0.634%
WUTC Regulatory Fee	0.200%
WUTC Public Utility Tax	3.873%
Taxes Other - Resource Supplier	0.000%
Taxes Other - Gross Receipts	0.000%
Sub-Total	95.293%
State Taxes	0.000%
Sub-Total	95.293%
Federal Income Tax @ 35.00%	33.353%
Net Operating Income	61.940%

PacifiCorp

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Washington General Rate Case - December 2013
 Depreciation & Amortization Reserve to December 2013 Balance
 Bench Request 12

ACCOUNT	Type	TOTAL			WASHINGTON	
		COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Rate Base:						
108360	RES	-	CA	Situs	-	6.2.3
108360	RES	-	ID	Situs	-	6.2.3
108360	RES	-	OR	Situs	-	6.2.3
108360	RES	-	UT	Situs	-	6.2.3
108360	RES	-	WA	Situs	-	6.2.3
108360	RES	-	WY-ALL	Situs	-	6.2.3
108360	RES	-	WY-ALL	Situs	-	6.2.3
108361	RES	-	CA	Situs	-	6.2.3
108361	RES	-	ID	Situs	-	6.2.3
108361	RES	-	OR	Situs	-	6.2.3
108361	RES	-	UT	Situs	-	6.2.3
108361	RES	-	WA	Situs	-	6.2.3
108361	RES	-	WY-ALL	Situs	-	6.2.3
108361	RES	-	WY-ALL	Situs	-	6.2.3
108362	RES	-	CA	Situs	-	6.2.3
108362	RES	-	ID	Situs	-	6.2.3
108362	RES	-	OR	Situs	-	6.2.3
108362	RES	-	UT	Situs	-	6.2.3
108362	RES	-	WA	Situs	-	6.2.3
108362	RES	-	WY-ALL	Situs	-	6.2.3
108362	RES	-	WY-ALL	Situs	-	6.2.3
108364	RES	-	CA	Situs	-	6.2.3
108364	RES	-	ID	Situs	-	6.2.3
108364	RES	-	OR	Situs	-	6.2.3
108364	RES	-	UT	Situs	-	6.2.3
108364	RES	-	WA	Situs	-	6.2.3
108364	RES	-	WY-ALL	Situs	-	6.2.3
108364	RES	-	WY-ALL	Situs	-	6.2.3
108365	RES	-	CA	Situs	-	6.2.3
108365	RES	-	ID	Situs	-	6.2.3
108365	RES	-	OR	Situs	-	6.2.3
108365	RES	-	UT	Situs	-	6.2.3
108365	RES	-	WA	Situs	-	6.2.3
108365	RES	-	WY-ALL	Situs	-	6.2.3
108365	RES	-	WY-ALL	Situs	-	6.2.3
108366	RES	-	CA	Situs	-	6.2.3
108366	RES	-	ID	Situs	-	6.2.3
108366	RES	-	OR	Situs	-	6.2.3
108366	RES	-	UT	Situs	-	6.2.3
108366	RES	-	WA	Situs	-	6.2.3
108366	RES	-	WY-ALL	Situs	-	6.2.3
108366	RES	-	WY-ALL	Situs	-	6.2.3
108367	RES	-	CA	Situs	-	6.2.3
108367	RES	-	ID	Situs	-	6.2.3
108367	RES	-	OR	Situs	-	6.2.3
108367	RES	-	UT	Situs	-	6.2.3
108367	RES	-	WA	Situs	-	6.2.3

Description of Adjustment

This adjustment walks the depreciation and amortization reserve from the December 2013 AMA balance to the December 2013 Year-End balance. ***In response to Bench Request 12, requesting a recalculation of all restating and pro forma adjustments from EOP basis to AMA basis, this adjustment has been removed in its entirety.***

PacifiCorp

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Washington General Rate Case - December 2013

(Cont.) Depr & Amort Res to December 2013 Balance

Bench Request 12

			TOTAL			WASHINGTON	
	<u>ACCOUNT</u>	<u>Type</u>	<u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	108367	RES	-	WY-ALL	Situs	-	6.2.4
	108367	RES	-	WY-ALL	Situs	-	6.2.4
	108368	RES	-	CA	Situs	-	6.2.4
	108368	RES	-	ID	Situs	-	6.2.4
	108368	RES	-	OR	Situs	-	6.2.4
	108368	RES	-	UT	Situs	-	6.2.4
	108368	RES	-	WA	Situs	-	6.2.4
	108368	RES	-	WY-ALL	Situs	-	6.2.4
	108368	RES	-	WY-ALL	Situs	-	6.2.4
	108369	RES	-	CA	Situs	-	6.2.4
	108369	RES	-	ID	Situs	-	6.2.4
	108369	RES	-	OR	Situs	-	6.2.4
	108369	RES	-	UT	Situs	-	6.2.4
	108369	RES	-	WA	Situs	-	6.2.4
	108369	RES	-	WY-ALL	Situs	-	6.2.4
	108369	RES	-	WY-ALL	Situs	-	6.2.4
	108370	RES	-	CA	Situs	-	6.2.4
	108370	RES	-	ID	Situs	-	6.2.4
	108370	RES	-	OR	Situs	-	6.2.4
	108370	RES	-	UT	Situs	-	6.2.4
	108370	RES	-	WA	Situs	-	6.2.4
	108370	RES	-	WY-ALL	Situs	-	6.2.4
	108370	RES	-	WY-ALL	Situs	-	6.2.4
	108371	RES	-	CA	Situs	-	6.2.4
	108371	RES	-	ID	Situs	-	6.2.4
	108371	RES	-	OR	Situs	-	6.2.4
	108371	RES	-	UT	Situs	-	6.2.4
	108371	RES	-	WA	Situs	-	6.2.4
	108371	RES	-	WY-ALL	Situs	-	6.2.4
	108371	RES	-	WY-ALL	Situs	-	6.2.4
	108373	RES	-	CA	Situs	-	6.2.4
	108373	RES	-	ID	Situs	-	6.2.4
	108373	RES	-	OR	Situs	-	6.2.4
	108373	RES	-	UT	Situs	-	6.2.4
	108373	RES	-	WA	Situs	-	6.2.4
	108373	RES	-	WY-ALL	Situs	-	6.2.4
	108373	RES	-	WY-ALL	Situs	-	6.2.4
			<u>-</u>			<u>-</u>	
	108DP	RES	-	CA	Situs	-	6.2.4
	108DP	RES	-	ID	Situs	-	6.2.4
	108DP	RES	-	OR	Situs	-	6.2.4
	108DP	RES	-	UT	Situs	-	6.2.4
	108DP	RES	-	WA	Situs	-	6.2.4
	108DP	RES	-	WY-ALL	Situs	-	6.2.4
	108DP	RES	-	WY-ALL	Situs	-	6.2.4
	108GP	RES	-	CA	Situs	-	6.2.4

Description of Adjustment

This adjustment walks the depreciation and amortization reserve from the December 2013 AMA balance to the December 2013 Year-End balance. *In response to Bench Request 12, requesting a recalculation of all restating and pro forma adjustments from EOP basis to AMA basis, this adjustment has been removed in its entirety.*

PacifiCorp
Washington General Rate Case - December 2013
(Cont. 2) Depr & Amort Res to December 2013 Balance
Bench Request 12

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base							
	108GP	RES	-	CAEE	0.000%	-	6.2.5
	108GP	RES	-	CAGE	0.000%	-	6.2.5
	108GP	RES	-	CAGW	23.085%	-	6.2.5
	108GP	RES	-	CN	6.917%	-	6.2.5
	108GP	RES	-	ID	Situs	-	6.2.5
	108GP	RES	-	JBG	22.954%	-	6.2.5
	108GP	RES	-	OR	Situs	-	6.2.5
	108GP	RES	-	SO	6.854%	-	6.2.5
	108GP	RES	-	UT	Situs	-	6.2.5
	108GP	RES	-	WA	Situs	-	6.2.5
	108GP	RES	-	WY-ALL	Situs	-	6.2.5
	108GP	RES	-	WY-ALL	Situs	-	6.2.5
	108HP	RES	-	CAGE	0.000%	-	6.2.5
	108HP	RES	-	CAGW	23.085%	-	6.2.5
	108MP	RES	-	CAEE	0.000%	-	6.2.5
	108OP	RES	-	CAGE	0.000%	-	6.2.5
	108OP	RES	-	CAGW	23.085%	-	6.2.5
	108SP	RES	-	CAGE	0.000%	-	6.2.5
	108SP	RES	-	CAGW	23.085%	-	6.2.5
	108SP	RES	-	JBG	22.954%	-	6.2.5
	108TP	RES	-	CAGE	0.000%	-	6.2.5
	108TP	RES	-	CAGW	23.085%	-	6.2.5
	108TP	RES	-	JBG	22.954%	-	6.2.5
	108TP	RES	-	SG	7.906%	-	6.2.5
	111GP	RES	-	CA	Situs	-	6.2.5
	111GP	RES	-	CN	6.917%	-	6.2.5
	111GP	RES	-	OR	Situs	-	6.2.5
	111GP	RES	-	SO	6.854%	-	6.2.5
	111GP	RES	-	UT	Situs	-	6.2.5
	111GP	RES	-	WA	Situs	-	6.2.5
	111GP	RES	-	WY-ALL	Situs	-	6.2.5
	111GP	RES	-	CAGW	23.085%	-	6.2.5
	111GP	RES	-	ID	Situs	-	6.2.5
	111GP	RES	-	WY-ALL	Situs	-	6.2.5
	111HP	RES	-	CAGW	23.085%	-	6.2.5
	111IP	RES	-	CAEE	0.000%	-	6.2.5
	111IP	RES	-	CAGE	0.000%	-	6.2.5
	111IP	RES	-	CAGW	23.085%	-	6.2.5
	111IP	RES	-	CN	6.917%	-	6.2.5
	111IP	RES	-	ID	Situs	-	6.2.5
	111IP	RES	-	JBG	22.954%	-	6.2.5
	111IP	RES	-	OR	Situs	-	6.2.5
	111IP	RES	-	SG	7.906%	-	6.2.5
	111IP	RES	-	SO	6.854%	-	6.2.5
	111IP	RES	-	UT	Situs	-	6.2.5
	111IP	RES	-	WY-ALL	Situs	-	6.2.5
			-			-	
			-			-	
			-			-	
			-			-	6.2.5

Description of Adjustment

This adjustment walks the depreciation and amortization reserve from the December 2013 AMA balance to the December 2013 Year-End balance. ***In response to Bench Request 12, requesting a recalculation of all restating and pro forma adjustments from EOP basis to AMA basis, this adjustment has been removed in its entirety.***

PacifiCorp

Washington General Rate Case - December 2013

Depreciation & Amortization Reserve to December 2013 Balance

Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Reference
108360	CA	108360CA	(554,624)	(676,502)	(121,878)	Ref 6.2
108360	ID	108360ID	(435,464)	(526,249)	(90,785)	Ref 6.2
108360	OR	108360OR	(2,527,720)	(2,747,090)	(219,370)	Ref 6.2
108360	UT	108360UT	(2,755,493)	(2,597,672)	157,821	Ref 6.2
108360	WA	108360WA	(141,813)	(153,406)	(11,593)	Ref 6.2
108360	WYP	108360WYP	(1,079,275)	(1,202,033)	(122,758)	Ref 6.2
108360	WYU	108360WYU	(615,086)	(692,056)	(76,970)	Ref 6.2
108361	CA	108361CA	(730,674)	(901,244)	(170,570)	Ref 6.2
108361	ID	108361ID	(475,067)	(572,324)	(97,257)	Ref 6.2
108361	OR	108361OR	(4,256,627)	(5,505,512)	(1,248,885)	Ref 6.2
108361	UT	108361UT	(8,242,531)	(9,145,585)	(903,054)	Ref 6.2
108361	WA	108361WA	(683,301)	(848,582)	(165,281)	Ref 6.2
108361	WYP	108361WYP	(2,500,217)	(2,810,480)	(310,264)	Ref 6.2
108361	WYU	108361WYU	(200,451)	(231,474)	(31,022)	Ref 6.2
108362	CA	108362CA	(4,849,034)	(5,929,813)	(1,080,779)	Ref 6.2
108362	ID	108362ID	(9,082,622)	(11,400,450)	(2,317,827)	Ref 6.2
108362	OR	108362OR	(63,241,450)	(70,092,010)	(6,850,560)	Ref 6.2
108362	UT	108362UT	(90,507,881)	(95,203,230)	(4,695,349)	Ref 6.2
108362	WA	108362WA	(16,273,798)	(18,119,318)	(1,845,519)	Ref 6.2
108362	WYP	108362WYP	(41,792,595)	(34,457,398)	7,335,197	Ref 6.2
108362	WYU	108362WYU	(2,744,063)	(2,289,352)	454,711	Ref 6.2
108364	CA	108364CA	(29,370,601)	(30,567,772)	(1,197,171)	Ref 6.2
108364	ID	108364ID	(45,821,867)	(34,143,714)	11,678,153	Ref 6.2
108364	OR	108364OR	(229,767,391)	(221,073,502)	8,693,890	Ref 6.2
108364	UT	108364UT	(186,385,471)	(135,739,529)	50,645,941	Ref 6.2
108364	WA	108364WA	(53,114,724)	(56,201,318)	(3,086,594)	Ref 6.2
108364	WYP	108364WYP	(41,301,680)	(53,501,811)	(12,200,131)	Ref 6.2
108364	WYU	108364WYU	(9,037,433)	(12,083,586)	(3,046,154)	Ref 6.2
108365	CA	108365CA	(13,461,533)	(16,387,556)	(2,926,024)	Ref 6.2
108365	ID	108365ID	(16,406,441)	(16,001,536)	404,906	Ref 6.2
108365	OR	108365OR	(137,293,109)	(115,279,810)	22,013,299	Ref 6.2
108365	UT	108365UT	(79,978,823)	(76,395,035)	3,583,788	Ref 6.2
108365	WA	108365WA	(30,541,071)	(28,528,943)	2,012,128	Ref 6.2
108365	WYP	108365WYP	(37,182,762)	(31,776,241)	5,406,521	Ref 6.2
108365	WYU	108365WYU	(4,822,851)	(4,190,109)	632,742	Ref 6.2
108366	CA	108366CA	(8,658,274)	(9,663,814)	(1,005,541)	Ref 6.2
108366	ID	108366ID	(3,237,809)	(3,777,246)	(539,437)	Ref 6.2
108366	OR	108366OR	(39,880,752)	(37,547,981)	2,332,771	Ref 6.2
108366	UT	108366UT	(62,222,370)	(71,025,001)	(8,802,631)	Ref 6.2
108366	WA	108366WA	(11,515,783)	(8,716,020)	2,799,763	Ref 6.2
108366	WYP	108366WYP	(7,941,125)	(7,356,056)	585,069	Ref 6.2
108366	WYU	108366WYU	(2,668,043)	(2,471,477)	196,566	Ref 6.2
108367	CA	108367CA	(15,083,663)	(11,269,432)	3,814,230	Ref 6.2
108367	ID	108367ID	(10,391,139)	(12,509,229)	(2,118,091)	Ref 6.2
108367	OR	108367OR	(66,351,016)	(71,206,431)	(4,855,415)	Ref 6.2
108367	UT	108367UT	(177,396,123)	(196,407,557)	(19,011,434)	Ref 6.2
108367	WA	108367WA	(10,163,669)	(10,194,409)	(30,739)	Ref 6.2

PacifiCorp

Washington General Rate Case - December 2013

Depreciation & Amortization Reserve to December 2013 Balance

Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Reference
108367	WYP	108367WYP	(19,265,713)	(18,960,987)	304,725	Ref 6.2.1
108367	WYU	108367WYU	(13,335,820)	(13,052,448)	283,372	Ref 6.2.1
108368	CA	108368CA	(23,998,886)	(25,419,535)	(1,420,649)	Ref 6.2.1
108368	ID	108368ID	(22,445,843)	(25,769,450)	(3,323,607)	Ref 6.2.1
108368	OR	108368OR	(184,440,315)	(202,920,103)	(18,479,788)	Ref 6.2.1
108368	UT	108368UT	(96,124,258)	(111,037,059)	(14,912,801)	Ref 6.2.1
108368	WA	108368WA	(46,856,850)	(49,940,754)	(3,083,904)	Ref 6.2.1
108368	WYP	108368WYP	(30,389,993)	(34,297,426)	(3,907,433)	Ref 6.2.1
108368	WYU	108368WYU	(4,789,639)	(5,413,967)	(624,328)	Ref 6.2.1
108369	CA	108369CA	(10,000,079)	(7,182,146)	2,817,933	Ref 6.2.1
108369	ID	108369ID	(11,038,159)	(14,439,268)	(3,401,109)	Ref 6.2.1
108369	OR	108369OR	(77,767,767)	(100,326,922)	(22,559,156)	Ref 6.2.1
108369	UT	108369UT	(63,666,899)	(83,507,814)	(19,840,915)	Ref 6.2.1
108369	WA	108369WA	(19,747,747)	(21,798,221)	(2,050,474)	Ref 6.2.1
108369	WYP	108369WYP	(15,221,564)	(15,573,321)	(351,757)	Ref 6.2.1
108369	WYU	108369WYU	(3,186,906)	(3,257,553)	(70,647)	Ref 6.2.1
108370	CA	108370CA	(1,847,035)	(2,198,950)	(351,916)	Ref 6.2.1
108370	ID	108370ID	(6,883,669)	(9,517,393)	(2,633,724)	Ref 6.2.1
108370	OR	108370OR	(33,990,769)	(31,939,456)	2,051,313	Ref 6.2.1
108370	UT	108370UT	(26,342,077)	(32,991,288)	(6,649,211)	Ref 6.2.1
108370	WA	108370WA	(2,267,995)	(2,777,356)	(509,360)	Ref 6.2.1
108370	WYP	108370WYP	(1,967,623)	(2,425,537)	(457,914)	Ref 6.2.1
108370	WYU	108370WYU	(696,443)	(876,493)	(180,051)	Ref 6.2.1
108371	CA	108371CA	(222,129)	(197,106)	25,023	Ref 6.2.1
108371	ID	108371ID	(119,974)	(143,604)	(23,630)	Ref 6.2.1
108371	OR	108371OR	(2,562,037)	(2,045,153)	516,884	Ref 6.2.1
108371	UT	108371UT	(3,412,475)	(3,524,040)	(111,565)	Ref 6.2.1
108371	WA	108371WA	(291,099)	(358,184)	(67,084)	Ref 6.2.1
108371	WYP	108371WYP	(936,586)	(839,680)	96,906	Ref 6.2.1
108371	WYU	108371WYU	(151,892)	(131,496)	20,396	Ref 6.2.1
108373	CA	108373CA	(590,367)	(538,958)	51,410	Ref 6.2.1
108373	ID	108373ID	(433,659)	(420,530)	13,129	Ref 6.2.1
108373	OR	108373OR	(9,422,228)	(9,658,934)	(236,706)	Ref 6.2.1
108373	UT	108373UT	(11,349,149)	(12,247,120)	(897,971)	Ref 6.2.1
108373	WA	108373WA	(2,281,985)	(1,855,798)	426,187	Ref 6.2.1
108373	WYP	108373WYP	(2,774,473)	(3,075,505)	(301,032)	Ref 6.2.1
108373	WYU	108373WYU	(910,750)	(1,012,131)	(101,381)	Ref 6.2.1
108DP	CA	108DPCA	56,926	658,725	601,799	Ref 6.2.1
108DP	ID	108DPID	(27,117)	154,378	181,495	Ref 6.2.1
108DP	OR	108DPOR	956,852	1,203,446	246,594	Ref 6.2.1
108DP	UT	108DPUT	3,145,515	1,957,562	(1,187,953)	Ref 6.2.1
108DP	WA	108DPWA	134,223	194,555	60,332	Ref 6.2.1
108DP	WYP	108DPWYP	(10,574)	-	10,574	Ref 6.2.1
108DP	WYU	108DPWYU	256,414	165,630	(90,784)	Ref 6.2.1
108GP	CA	108GPCA	(4,745,444)	(4,894,062)	(148,619)	Ref 6.2.1

PacifiCorp
 Washington General Rate Case - December 2013
 Depreciation & Amortization Reserve to December 2013 Balance

Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Reference
108GP	CAEE	108GPCAEE	(321,645)	(366,396)	(44,751)	Ref 6.2.2
108GP	CAGE	108GPCAGE	(52,038,679)	(54,310,595)	(2,271,916)	Ref 6.2.2
108GP	CAGW	108GPCAGW	(18,107,627)	(18,495,259)	(387,633)	Ref 6.2.2
108GP	CN	108GPCN	(7,952,658)	(6,597,309)	1,355,349	Ref 6.2.2
108GP	ID	108GPID	(11,935,901)	(12,429,377)	(493,476)	Ref 6.2.2
108GP	JBG	108GPJBG	(5,125,631)	(5,422,344)	(296,713)	Ref 6.2.2
108GP	OR	108GPOR	(53,200,837)	(58,061,124)	(4,860,287)	Ref 6.2.2
108GP	SO	108GPSO	(85,579,375)	(93,366,063)	(7,786,688)	Ref 6.2.2
108GP	UT	108GPUT	(64,115,174)	(66,591,320)	(2,476,146)	Ref 6.2.2
108GP	WA	108GPWA	(19,847,392)	(20,783,420)	(936,028)	Ref 6.2.2
108GP	WYP	108GPWYP	(20,255,487)	(22,066,323)	(1,810,836)	Ref 6.2.2
108GP	WYU	108GPWYU	(4,993,307)	(5,142,437)	(149,130)	Ref 6.2.2
108HP	CAGE	108HPCAGE	(53,945,156)	(55,116,749)	(1,171,593)	Ref 6.2.2
108HP	CAGW	108HPCAGW	(218,862,089)	(226,024,560)	(7,162,472)	Ref 6.2.2
108MP	CAEE	108MPCAEE	(167,796,146)	(170,369,081)	(2,572,935)	Ref 6.2.2
108OP	CAGE	108OPCAGE	(331,299,559)	(355,899,243)	(24,599,685)	Ref 6.2.2
108OP	CAGW	108OPCAGW	(300,962,779)	(320,225,588)	(19,262,810)	Ref 6.2.2
108SP	CAEE	108SPCAEE	-	-	-	Ref 6.2.2
108SP	CAGE	108SPCAGE	(1,863,555,865)	(1,910,259,238)	(46,703,373)	Ref 6.2.2
108SP	CAGW	108SPCAGW	(149,321,294)	(152,136,016)	(2,814,722)	Ref 6.2.2
108SP	JBG	108SPJBG	(495,622,223)	(497,225,869)	(1,603,646)	Ref 6.2.2
108TP	CAGE	108TPCAGE	(822,748,433)	(850,468,119)	(27,719,686)	Ref 6.2.2
108TP	CAGW	108TPCAGW	(457,031,165)	(465,818,009)	(8,786,844)	Ref 6.2.2
108TP	JBG	108TPJBG	(44,991,963)	(46,119,937)	(1,127,974)	Ref 6.2.2
108TP	SG	108TPSG	(1,348,524)	(1,058,657)	289,867	Ref 6.2.2
111GP	CA	111GPCA	(340,405)	(383,998)	(43,593)	Ref 6.2.2
111GP	CN	111GPCN	(3,124,068)	(2,936,060)	188,008	Ref 6.2.2
111GP	OR	111GPOR	(3,928,302)	(4,083,083)	(154,782)	Ref 6.2.2
111GP	SO	111GPSO	(12,569,650)	(6,441,849)	6,127,801	Ref 6.2.2
111GP	UT	111GPUT	(13,576)	(13,940)	(364)	Ref 6.2.2
111GP	WA	111GPWA	(1,246,485)	(1,285,312)	(38,827)	Ref 6.2.2
111GP	WYP	111GPWYP	(4,467,655)	(4,566,351)	(98,696)	Ref 6.2.2
111GP	CAGW	111GPCAGW	(23,670)	(54,532)	(30,862)	Ref 6.2.2
111GP	ID	111GPID	(43,070)	(85,928)	(42,858)	Ref 6.2.2
111GP	WYU	111GPWYU	(39,663)	(39,980)	(317)	Ref 6.2.2
111HP	CAGE	111HPCAGE	-	-	-	Ref 6.2.2
111HP	CAGW	111HPCAGW	(747,929)	(884,970)	(137,041)	Ref 6.2.2
111IP	CAEE	111IPCAEE	(2,110,285)	(2,259,125)	(148,840)	Ref 6.2.2
111IP	CAGE	111IPCAGE	(18,718,439)	(20,651,481)	(1,933,042)	Ref 6.2.2
111IP	CAGW	111IPCAGW	(61,677,574)	(67,327,420)	(5,649,846)	Ref 6.2.2
111IP	CN	111IPCN	(109,355,585)	(110,683,308)	(1,327,723)	Ref 6.2.2
111IP	ID	111IPID	(806,654)	(817,237)	(10,583)	Ref 6.2.2
111IP	JBG	111IPJBG	(11,579)	(12,540)	(961)	Ref 6.2.2
111IP	OR	111IPOR	(77,036)	(85,798)	(8,762)	Ref 6.2.2
111IP	SG	111IPSG	(15,731,562)	(15,219,103)	512,459	Ref 6.2.2
111IP	SO	111IPSO	(272,003,898)	(279,408,250)	(7,404,352)	Ref 6.2.2
111IP	UT	111IPUT	(55,201)	(65,542)	(10,341)	Ref 6.2.2
111IP	WA	111IPWA	-	-	-	Ref 6.2.2
111IP	WYP	111IPWYP	(521,421)	(602,299)	(80,878)	Ref 6.2.2
Total			<u>(8,094,221,982)</u>	<u>(8,324,609,496)</u>	<u>(230,387,514)</u>	Ref 6.2 - 6.2.2

PacifiCorp
 Washington General Rate Case - December 2013
 Depreciation Study & Annual Depreciation - Dec-13 AMA Methodology

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>WCA FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Depreciation Expense	403SP	RES	124,034,791	CAGE	0.0000%	-	
Depreciation Expense	403SP	RES	1,918,347	CAGW	23.0849%	442,848	
Depreciation Expense	403SP	RES	8,438,486	JBG	22.9539%	1,936,961	
Depreciation Expense	403HP	RES	3,968,953	CAGE	0.0000%	-	
Depreciation Expense	403HP	RES	8,297,298	CAGW	23.0849%	1,915,422	
Depreciation Expense	403OP	RES	(6,351,059)	CAGE	0.0000%	-	
Depreciation Expense	403OP	RES	(3,213,505)	CAGW	23.0849%	(741,834)	
Depreciation Expense	403TP	RES	(5,071,177)	CAGE	0.0000%	-	
Depreciation Expense	403TP	RES	(2,212,453)	CAGW	23.0849%	(510,742)	
Depreciation Expense	403TP	RES	(30,611)	JBG	22.9539%	(7,026)	
Depreciation Expense	403TP	RES	(6,620)	SG	7.9057%	(523)	
Depreciation Expense	403364	RES	-	CA	Situs	-	
Depreciation Expense	403364	RES	357,056	ID	Situs	-	
Depreciation Expense	403364	RES	(5,725,866)	OR	Situs	-	
Depreciation Expense	403364	RES	3,439,724	UT	Situs	-	
Depreciation Expense	403364	RES	(1,319,373)	WA	Situs	(1,319,373)	
Depreciation Expense	403364	RES	438,218	WYP	Situs	-	
Depreciation Expense	403364	RES	102,735	WYU	Situs	-	
Depreciation Expense	403GP	RES	(5,692)	CA	Situs	-	
Depreciation Expense	403GP	RES	279	CAEE	0.0000%	-	
Depreciation Expense	403GP	RES	(78,908)	CAGE	0.0000%	-	
Depreciation Expense	403GP	RES	4,641	CAGW	23.0849%	1,071	
Depreciation Expense	403GP	RES	(49,458)	CN	6.9174%	(3,421)	
Depreciation Expense	403GP	RES	(1,330)	ID	Situs	-	
Depreciation Expense	403GP	RES	(36,269)	JBG	22.9539%	(8,325)	
Depreciation Expense	403GP	RES	21,027	OR	Situs	-	
Depreciation Expense	403GP	RES	88	SG	7.9057%	7	
Depreciation Expense	403GP	RES	(299,697)	SO	6.8539%	(20,541)	
Depreciation Expense	403GP	RES	(172,824)	UT	Situs	-	
Depreciation Expense	403GP	RES	(255,914)	WA	Situs	(255,914)	
Depreciation Expense	403GP	RES	(336,404)	WYP	Situs	-	
Depreciation Expense	403GP	RES	(94,352)	WYU	Situs	-	
			<u>125,760,132</u>			<u>1,428,608</u>	6.3.3

Description of Adjustment:

This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052 and the depreciation expense impact for plant that was walked forward from a December 2013 AMA basis to December 2013 year end basis (see adjustment 8.12). ***This adjustment is modified in response to Bench Request 11 & 12 to remove the component which calculates the impact of adjusting depreciation expense from a December 2013 average-of-monthly-averages (AMA) plant balance basis to a December 2013 end-of-period plant balance basis***

PacifiCorp
 Washington General Rate Case - December 2013
 Depreciation Study & Annual Depreciation - Dec-13 AMA Methodology

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve:							
Depreciation Reserve	108SP	RES	(124,034,791)	CAGE	0.0000%	-	
Depreciation Reserve	108SP	RES	(1,918,347)	CAGW	23.0849%	(442,848)	
Depreciation Reserve	108SP	RES	(8,438,486)	JBG	22.9539%	(1,936,961)	
Depreciation Reserve	108HP	RES	(3,968,953)	CAGE	0.0000%	-	
Depreciation Reserve	108HP	RES	(8,297,298)	CAGW	23.0849%	(1,915,422)	
Depreciation Reserve	108OP	RES	6,351,059	CAGE	0.0000%	-	
Depreciation Reserve	108OP	RES	3,213,505	CAGW	23.0849%	741,834	
Depreciation Reserve	108TP	RES	5,071,177	CAGE	0.0000%	-	
Depreciation Reserve	108TP	RES	2,212,453	CAGW	23.0849%	510,742	
Depreciation Reserve	108TP	RES	30,611	JBG	22.9539%	7,026	
Depreciation Reserve	108TP	RES	6,620	SG	7.9057%	523	
Depreciation Reserve	108364	RES	-	CA	Situs	-	
Depreciation Reserve	108364	RES	(357,056)	ID	Situs	-	
Depreciation Reserve	108364	RES	5,725,866	OR	Situs	-	
Depreciation Reserve	108364	RES	(3,439,724)	UT	Situs	-	
Depreciation Reserve	108364	RES	1,319,373	WA	Situs	1,319,373	
Depreciation Reserve	108364	RES	(438,218)	WYP	Situs	-	
Depreciation Reserve	108364	RES	(102,735)	WYU	Situs	-	
Depreciation Reserve	108GP	RES	5,692	CA	Situs	-	
Depreciation Reserve	108GP	RES	(279)	CAEE	0.0000%	-	
Depreciation Reserve	108GP	RES	78,908	CAGE	0.0000%	-	
Depreciation Reserve	108GP	RES	(4,641)	CAGW	23.0849%	(1,071)	
Depreciation Reserve	108GP	RES	49,458	CN	6.9174%	3,421	
Depreciation Reserve	108GP	RES	1,330	ID	Situs	-	
Depreciation Reserve	108GP	RES	36,269	JBG	22.9539%	8,325	
Depreciation Reserve	108GP	RES	(21,027)	OR	Situs	-	
Depreciation Reserve	108GP	RES	(88)	SG	7.9057%	(7)	
Depreciation Reserve	108GP	RES	299,697	SO	6.8539%	20,541	
Depreciation Reserve	108GP	RES	172,824	UT	Situs	-	
Depreciation Reserve	108GP	RES	255,914	WA	Situs	255,914	
Depreciation Reserve	108GP	RES	336,404	WYP	Situs	-	
Depreciation Reserve	108GP	RES	94,352	WYU	Situs	-	
			<u>(125,760,132)</u>			<u>(1,428,608)</u>	6.3.3

Description of Adjustment:

This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052 and the depreciation expense impact for plant that was walked forward from a December 2013 AMA basis to December 2013 year end basis (see adjustment 8.12). ***This adjustment is modified in response to Bench Request 11 & 12 to remove the component which calculates the impact of adjusting depreciation expense from a December 2013 average-of-monthly-averages (AMA) plant balance basis to a December 2013 end-of-period plant balance basis***

PacifiCorp
 Washington General Rate Case - December 2013
 Depreciation Study & Annual Depreciation - Dec-13 AMA Methodology

	ACCOUNT	Type	TOTAL COMPANY	WCA FACTOR	FACTOR %	ALLOCATED	REF#
Tax Adjustment:							
Schedule M Additions	SCHMAT	RES	116,502,601	CAGE	0.0000%	-	
Schedule M Additions	SCHMAT	RES	4,794,328	CAGW	23.0849%	1,106,765	
Schedule M Additions	SCHMAT	RES	8,371,606	JBG	22.9539%	1,921,609	
Schedule M Additions	SCHMAT	RES	(6,531)	SG	7.9057%	(516)	
Schedule M Additions	SCHMAT	RES	(5,692)	CA	Situs	-	
Schedule M Additions	SCHMAT	RES	355,727	ID	Situs	-	
Schedule M Additions	SCHMAT	RES	(5,704,839)	OR	Situs	-	
Schedule M Additions	SCHMAT	RES	3,266,900	UT	Situs	-	
Schedule M Additions	SCHMAT	RES	(1,575,287)	WA	Situs	(1,575,287)	
Schedule M Additions	SCHMAT	RES	101,814	WYP	Situs	-	
Schedule M Additions	SCHMAT	RES	8,383	WYU	Situs	-	
Schedule M Additions	SCHMAT	RES	279	CAEE	0.0000%	-	
Schedule M Additions	SCHMAT	RES	(299,697)	SO	6.8539%	(20,541)	
Schedule M Additions	SCHMAT	RES	(49,458)	CN	6.9174%	(3,421)	
			<u>125,760,132</u>			<u>1,428,608</u>	6.3.3
Deferred Income Tax Expense	41010	RES	(44,213,902)	CAGE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(1,819,495)	CAGW	23.0849%	(420,028)	
Deferred Income Tax Expense	41010	RES	(3,177,108)	JBG	22.9539%	(729,270)	
Deferred Income Tax Expense	41010	RES	2,479	SG	7.9057%	196	
Deferred Income Tax Expense	41010	RES	2,160	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	(135,002)	ID	Situs	-	
Deferred Income Tax Expense	41010	RES	2,165,044	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	(1,239,821)	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	597,837	WA	Situs	597,837	
Deferred Income Tax Expense	41010	RES	(38,639)	WYP	Situs	-	
Deferred Income Tax Expense	41010	RES	(3,181)	WYU	Situs	-	
Deferred Income Tax Expense	41010	RES	(106)	CAEE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	113,738	SO	6.8539%	7,796	
Deferred Income Tax Expense	41010	RES	18,770	CN	6.9174%	1,298	
			<u>(47,727,228)</u>			<u>(542,171)</u>	6.3.3
Accumulated Deferred Inc Tax Bal	282	RES	44,213,902	CAGE	0.0000%	-	
Accumulated Deferred Inc Tax Bal	282	RES	1,819,495	CAGW	23.0849%	420,028	
Accumulated Deferred Inc Tax Bal	282	RES	3,177,108	JBG	22.9539%	729,270	
Accumulated Deferred Inc Tax Bal	282	RES	(2,479)	SG	7.9057%	(196)	
Accumulated Deferred Inc Tax Bal	282	RES	(2,160)	CA	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	135,002	ID	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	(2,165,044)	OR	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	1,239,821	UT	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	(597,837)	WA	Situs	(597,837)	
Accumulated Deferred Inc Tax Bal	282	RES	38,639	WYP	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	3,181	WYU	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	106	CAEE	0.0000%	-	
Accumulated Deferred Inc Tax Bal	282	RES	(113,738)	SO	6.8539%	(7,796)	
Accumulated Deferred Inc Tax Bal	282	RES	(18,770)	CN	6.9174%	(1,298)	
			<u>47,727,228</u>			<u>542,171</u>	6.3.3

Description of Adjustment:

This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052 and the depreciation expense impact for plant that was walked forward from a December 2013 AMA basis to December 2013 year end basis (see adjustment 8.12). ***This adjustment is modified in response to Bench Request 11 & 12 to remove the component which calculates the impact of adjusting depreciation expense from a December 2013 average-of-monthly-averages (AMA) plant balance basis to a December 2013 end-of-period plant balance basis***

PacifiCorp
Washington General Rate Case - December 2013
Depreciation Study & Annual Depreciation - Dec-13 AMA Methodology

Function	Account	Factor	December 2013		Existing Rate	Rate % Change	Depreciation Study Adj	Year-End Depreciation Adj [1]	Dep Exp Adjustment	Adjusted DEPE	Accum. Depreciation Adj
			Dep Exp	Rate							
DSTP	403364	CA	6,746,440	2.893%	2.893%	0.000%	-	-	-	6,746,440	0
DSTP	403364	ID	7,613,345	2.694%	2.574%	4.690%	357,056	-	357,056	7,970,401	(357,056)
DSTP	403364	OR	51,535,567	2.520%	2.834%	-11.111%	(5,725,866)	-	(5,725,866)	45,809,700	5,725,866
DSTP	403364	UT	62,795,734	2.606%	2.470%	5.478%	3,439,724	-	3,439,724	66,235,458	(3,439,724)
DSTP	403364	WA	13,079,161	2.795%	3.108%	-10.088%	(1,319,373)	-	(1,319,373)	11,759,788	1,319,373
DSTP	403364	WYP	14,987,435	2.922%	2.839%	2.924%	438,218	-	438,218	15,425,653	(438,218)
DSTP	403364	WYU	3,063,714	3.071%	2.972%	3.353%	102,735	-	102,735	3,166,449	(102,735)
GNLP	403GP	CA	337,308	2.284%	2.323%	-1.687%	(5,692)	-	(5,692)	331,616	5,692
GNLP	403GP	CAEE	25,402	3.265%	3.230%	1.096%	279	-	279	25,681	(279)
GNLP	403GP	CAGE	5,844,899	3.428%	3.474%	-1.350%	(78,908)	-	(78,908)	5,765,992	78,908
GNLP	403GP	CAGW	1,824,832	3.947%	3.937%	0.254%	4,641	-	4,641	1,829,473	(4,641)
GNLP	403GP	CN	1,471,484	6.512%	6.738%	-3.361%	(49,458)	-	(49,458)	1,422,025	49,458
GNLP	403GP	ID	877,452	2.330%	2.334%	-0.152%	(1,330)	-	(1,330)	876,122	1,330
GNLP	403GP	JBE	214	20.000%	20.000%	0.000%	-	-	-	214	0
GNLP	403GP	JBG	450,619	2.235%	2.430%	-8.049%	(36,269)	-	(36,269)	414,350	36,269
GNLP	403GP	OR	4,388,458	2.614%	2.601%	0.479%	21,027	-	21,027	4,409,485	(21,027)
GNLP	403GP	SG	1,493	4.300%	4.060%	5.911%	88	-	88	1,581	(88)
GNLP	403GP	SO	14,591,752	5.965%	6.091%	-2.054%	(299,697)	-	(299,697)	14,292,055	299,697
GNLP	403GP	UT	4,720,174	2.194%	2.277%	-3.661%	(172,824)	-	(172,824)	4,547,350	172,824
GNLP	403GP	WA	1,506,691	2.849%	3.432%	-16.985%	(255,914)	-	(255,914)	1,250,777	255,914
GNLP	403GP	WYP	2,399,669	3.242%	3.770%	-14.019%	(336,404)	-	(336,404)	2,063,265	336,404
GNLP	403GP	WYU	461,923	2.340%	2.941%	-20.426%	(94,352)	-	(94,352)	367,571	94,352
HYDP	403HP	CAGE	6,252,401	4.147%	2.537%	63.479%	3,968,953	-	3,968,953	10,221,355	(3,968,953)
HYDP	403HP	CAGW	19,333,378	2.581%	1.806%	42.917%	8,297,298	-	8,297,298	27,630,676	(8,297,298)
OTHP	403OP	CAGE	73,259,937	3.175%	3.476%	-8.669%	(6,351,059)	-	(6,351,059)	66,908,878	6,351,059
OTHP	403OP	CAGW	42,831,021	3.194%	3.453%	-7.503%	(3,213,505)	-	(3,213,505)	39,617,516	3,213,505
STMP	403SP	CAGE	119,400,065	4.520%	2.217%	103.882%	124,034,791	-	124,034,791	243,434,855	(124,034,791)
STMP	403SP	CAGW	5,184,016	2.755%	2.011%	37.005%	1,918,347	-	1,918,347	7,102,364	(1,918,347)
STMP	403SP	JBG	21,568,918	2.773%	1.993%	39.123%	8,438,486	-	8,438,486	30,007,404	(8,438,486)
TRNP	403TP	CAGE	69,869,549	1.713%	1.847%	-7.258%	(5,071,177)	-	(5,071,177)	64,798,372	5,071,177
TRNP	403TP	CAGW	24,030,995	1.800%	1.982%	-9.207%	(2,212,453)	-	(2,212,453)	21,818,542	2,212,453
TRNP	403TP	JBG	882,716	1.689%	1.749%	-3.468%	(30,611)	-	(30,611)	852,104	30,611
TRNP	403TP	SG	54,213	1.863%	2.123%	-12.211%	(6,620)	-	(6,620)	47,593	6,620
			581,390,974				125,760,132	-	125,760,132	707,151,106	(125,760,132)

Ref Page 6.3.1

Ref Page 6.3

[1] This adjustment is consistent with Public Counsel's adjustment approved by the Commission. (see Order 05, Docket UE-130043 at ¶ 184)

SCHMAT	SCHMDEXP	125,760,132
41010	DITEXP	(47,727,228)
282	DITBAL	47,727,228

PacifiCorp

PAGE 6.3.4

Washington General Rate Case - December 2013

Depreciation Study & Annual Depreciation - Dec-13 AMA Methodology

Function	Account	Factor	Ordered Rate	Plant Adj	Year-End
				Balances AMA to YE from Adj 8.12 [1]	Depreciation Adj [2]
DSTP	403364	CA	2.893%	9,336,069	270,092
DSTP	403364	ID	2.694%	4,841,537	130,445
DSTP	403364	OR	2.520%	26,353,037	663,977
DSTP	403364	UT	2.606%	38,000,163	990,107
DSTP	403364	WA	2.795%	6,217,911	173,784
DSTP	403364	WYP	2.922%	9,945,562	290,656
DSTP	403364	WYU	3.071%	1,516,383	46,575
GNLP	403GP	CA	2.284%	979,568	22,369
GNLP	403GP	CAEE	3.265%	2,041,303	66,658
GNLP	403GP	CAGE	3.428%	6,809,981	233,417
GNLP	403GP	CAGW	3.947%	2,980,345	117,635
GNLP	403GP	CN	6.512%	(783,637)	(51,028)
GNLP	403GP	ID	2.330%	979,511	22,826
GNLP	403GP	JBE	20.000%	(208)	(42)
GNLP	403GP	JBG	2.235%	418,007	9,341
GNLP	403GP	OR	2.614%	3,147,632	82,265
GNLP	403GP	SG	4.300%	0	0
GNLP	403GP	SO	5.965%	13,020,521	776,732
GNLP	403GP	UT	2.194%	5,024,219	110,218
GNLP	403GP	WA	2.849%	(937)	(27)
GNLP	403GP	WYP	3.242%	2,125,909	68,913
GNLP	403GP	WYU	2.340%	239,056	5,595
HYDP	403HP	CAGE	4.147%	(223,758)	(9,280)
HYDP	403HP	CAGW	2.581%	23,967,923	618,573
OTHP	403OP	CAGE	3.175%	8,195,365	260,180
OTHP	403OP	CAGW	3.194%	1,611,258	51,461
STMP	403SP	CAGE	4.520%	11,089,944	501,301
STMP	403SP	CAGW	2.755%	1,297,457	35,744
STMP	403SP	JBG	2.773%	13,390,266	371,285
TRNP	403TP	CAGE	1.713%	203,129,698	3,478,853
TRNP	403TP	CAGW	1.800%	20,005,363	360,026
TRNP	403TP	JBG	1.689%	197,773	3,340
TRNP	403TP	SG	1.863%	(120,443)	(2,244)
				<u>415,732,779</u>	<u>9,699,747</u>

[1] Adjustment to plant balances exclude intangible plant.

[2] This adjustment is consistent with Public Counsel's adjustment approved by the Commission. (see Order 05, Docket UE-130043 at ¶ 184)

**PacifiCorp
Washington General Rate Case - December 2013
Interest True Up - Bench Request 12**

	<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	1	(1,473,185)	WA	Situs	(1,473,185)	Below
Other Interest Expense - Pro forma	427	3	600,251	WA	Situs	600,251	Below
			<u>(872,935)</u>			<u>(872,935)</u>	2.20

Adjustment Detail:

Restating:							
Jurisdiction Specific Adjusted Rate Base						800,688,220	1.0
Weighted Cost of Debt:						2.499%	2.1
Trued-up Interest Expense						20,012,001	1.0
Unadjusted Interest Expense						21,485,186	2.20
Restating Interest True-up Adjustment						<u>(1,473,185)</u>	1.0

Pro forma:							
Jurisdiction Specific Adjusted Rate Base						824,704,494	2.2
Weighted Cost of Debt:						2.499%	2.1
Trued-up Interest Expense						20,612,252	2.20
Restated Interest Expense						20,012,001	1.0
Total Pro forma Interest True-up Adjustment						<u>600,251</u>	1.0

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. ***This adjustment has been updated to reflect the recalculation of all other adjustments from an EOP basis to AMA basis as per Bench Request 12.***

PacifiCorp
 Washington General Rate Case - December 2013
 Remove Deferred State Tax Expense & Balance
 Bench Request 12

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Def Inc Tax Expense	41110	RES	(496,401)	WA	Situs	(496,401)	7.7.1
ADIT Balance	283	RES	248,201	WA	Situs	248,201	7.7.1

Description of Adjustment:

This 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. ***This adjustment has been modified to reflect changes made to other adjustments in response to Bench Request 12.***

PacifiCorp
 Washington General Rate Case - December 2013
 Remove Deferred State Tax Expense & Balance
 Bench Request 12

Description	Tax Rates	Def Inc Tax Expense	ADIT State Balance
Total Deferred Income Tax Expense Allocated to Washington before removal of State tax portion		6,383,912	6,383,912
Less: Pension Curtailment which is not in Rate Base			
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		496,401	496,401
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		(496,401)	248,201
		Ref. 7.7	Ref. 7.7

PacifiCorp

Washington Results of Operations - December 2013
 Adjust Plant to December 2013 Balances
 Bench Request 12

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
	302	RES	-	CAGE	0.000%	-	8.12.7
	302	RES	-	CAGW	23.085%	-	8.12.7
	303	RES	-	CA	0.000%	-	8.12.7
	303	RES	-	CAEE	0.000%	-	8.12.7
	303	RES	-	CAGE	0.000%	-	8.12.7
	303	RES	-	CAGW	23.085%	-	8.12.7
	303	RES	-	CN	6.917%	-	8.12.7
	303	RES	-	OR	0.000%	-	8.12.7
	303	RES	-	SG	7.906%	-	8.12.7
	303	RES	-	SO	6.854%	-	8.12.7
	303	RES	-	UT	0.000%	-	8.12.7
	303	RES	-	WA	100.000%	-	8.12.7
	310	RES	-	CAGE	0.000%	-	8.12.7
	310	RES	-	CAGW	23.085%	-	8.12.7
	311	RES	-	CAGE	0.000%	-	8.12.7
	311	RES	-	CAGW	23.085%	-	8.12.7
	311	RES	-	JBG	22.954%	-	8.12.7
	312	RES	-	CAGE	0.000%	-	8.12.7
	312	RES	-	CAGW	23.085%	-	8.12.7
	312	RES	-	JBG	22.954%	-	8.12.7
	314	RES	-	CAGE	0.000%	-	8.12.7
	314	RES	-	CAGW	23.085%	-	8.12.7
	314	RES	-	JBG	22.954%	-	8.12.7
	315	RES	-	CAGE	0.000%	-	8.12.7
	315	RES	-	CAGW	23.085%	-	8.12.7
	315	RES	-	JBG	22.954%	-	8.12.7
	316	RES	-	CAGE	0.000%	-	8.12.7
	316	RES	-	CAGW	23.085%	-	8.12.7
	316	RES	-	JBG	22.954%	-	8.12.7
	330	RES	-	CAGE	0.000%	-	8.12.7
	330	RES	-	CAGW	23.085%	-	8.12.7
	331	RES	-	CAGE	0.000%	-	8.12.7
	331	RES	-	CAGW	23.085%	-	8.12.7
	332	RES	-	CAGE	0.000%	-	8.12.7
	332	RES	-	CAGW	23.085%	-	8.12.7
	333	RES	-	CAGE	0.000%	-	8.12.7
	333	RES	-	CAGW	23.085%	-	8.12.7
	334	RES	-	CAGE	0.000%	-	8.12.7
	334	RES	-	CAGW	23.085%	-	8.12.7
	335	RES	-	CAGE	0.000%	-	8.12.7
	335	RES	-	CAGW	23.085%	-	8.12.7
	336	RES	-	CAGE	0.000%	-	8.12.7
	336	RES	-	CAGW	23.085%	-	8.12.7

Description of Adjustment

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2. ***This adjustment has been removed in its entirety in response to Bench Request 12.***

PacifiCorp

PAGE 8.12.1

Washington Results of Operations - December 2013
 (cont.) Adjust Plant to December 2013 Balance
 Bench Request 12

ACCOUNT	Type	TOTAL			WASHINGTON	
		COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Rate Base:						
340	RES	-	CAGE	0.000%	-	8.12.7
341	RES	-	CAGE	0.000%	-	8.12.7
341	RES	-	CAGW	23.085%	-	8.12.8
342	RES	-	CAGE	0.000%	-	8.12.8
343	RES	-	CAGE	0.000%	-	8.12.8
343	RES	-	CAGW	23.085%	-	8.12.8
344	RES	-	CAGE	0.000%	-	8.12.8
344	RES	-	CAGW	23.085%	-	8.12.8
345	RES	-	CAGE	0.000%	-	8.12.8
345	RES	-	CAGW	23.085%	-	8.12.8
346	RES	-	CAGE	0.000%	-	8.12.8
346	RES	-	CAGW	23.085%	-	8.12.8
350	RES	-	CAGE	0.000%	-	8.12.8
350	RES	-	CAGW	23.085%	-	8.12.8
352	RES	-	CAGE	0.000%	-	8.12.8
352	RES	-	CAGW	23.085%	-	8.12.8
352	RES	-	JBG	22.954%	-	8.12.8
353	RES	-	CAGE	0.000%	-	8.12.8
353	RES	-	CAGW	23.085%	-	8.12.8
353	RES	-	JBG	22.954%	-	8.12.8
354	RES	-	CAGE	0.000%	-	8.12.8
354	RES	-	CAGW	23.085%	-	8.12.8
355	RES	-	CAGE	0.000%	-	8.12.8
355	RES	-	CAGW	23.085%	-	8.12.8
355	RES	-	JBG	22.954%	-	8.12.8
356	RES	-	CAGE	0.000%	-	8.12.8
356	RES	-	CAGW	23.085%	-	8.12.8
356	RES	-	JBG	22.954%	-	8.12.8
356	RES	-	SG	7.906%	-	8.12.8
357	RES	-	CAGW	23.085%	-	8.12.8
358	RES	-	CAGW	23.085%	-	8.12.8
359	RES	-	CAGW	23.085%	-	8.12.8
360	RES	-	CA	0.000%	-	8.12.8
360	RES	-	ID	0.000%	-	8.12.8
360	RES	-	OR	0.000%	-	8.12.8
360	RES	-	UT	0.000%	-	8.12.8
360	RES	-	WA	100.000%	-	8.12.8
360	RES	-	WY-ALL	0.000%	-	8.12.8
360	RES	-	WY-ALL	0.000%	-	8.12.8
361	RES	-	CA	0.000%	-	8.12.8
361	RES	-	ID	0.000%	-	8.12.8
361	RES	-	OR	0.000%	-	8.12.8
361	RES	-	UT	0.000%	-	8.12.8

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2. ***This adjustment has been removed in its entirety in response to Bench Request 12.***

PacifiCorp

Washington Results of Operations - December 2013

(cont. 2) Adjust Plant to December 2013 Balance

Bench Request 12

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
	361	RES	-	WA	100.000%	-	8.12.8
	361	RES	-	WY-ALL	0.000%	-	8.12.8
	361	RES	-	WY-ALL	0.000%	-	8.12.8
	362	RES	-	CA	0.000%	-	8.12.8
	362	RES	-	ID	0.000%	-	8.12.9
	362	RES	-	OR	0.000%	-	8.12.9
	362	RES	-	UT	0.000%	-	8.12.9
	362	RES	-	WA	100.000%	-	8.12.9
	362	RES	-	WY-ALL	0.000%	-	8.12.9
	362	RES	-	WY-ALL	0.000%	-	8.12.9
	364	RES	-	CA	0.000%	-	8.12.9
	364	RES	-	ID	0.000%	-	8.12.9
	364	RES	-	OR	0.000%	-	8.12.9
	364	RES	-	UT	0.000%	-	8.12.9
	364	RES	-	WA	100.000%	-	8.12.9
	364	RES	-	WY-ALL	0.000%	-	8.12.9
	364	RES	-	WY-ALL	0.000%	-	8.12.9
	365	RES	-	CA	0.000%	-	8.12.9
	365	RES	-	ID	0.000%	-	8.12.9
	365	RES	-	OR	0.000%	-	8.12.9
	365	RES	-	UT	0.000%	-	8.12.9
	365	RES	-	WA	100.000%	-	8.12.9
	365	RES	-	WY-ALL	0.000%	-	8.12.9
	365	RES	-	WY-ALL	0.000%	-	8.12.9
	366	RES	-	CA	0.000%	-	8.12.9
	366	RES	-	ID	0.000%	-	8.12.9
	366	RES	-	OR	0.000%	-	8.12.9
	366	RES	-	UT	0.000%	-	8.12.9
	366	RES	-	WA	100.000%	-	8.12.9
	366	RES	-	WY-ALL	0.000%	-	8.12.9
	366	RES	-	WY-ALL	0.000%	-	8.12.9
	367	RES	-	CA	0.000%	-	8.12.9
	367	RES	-	ID	0.000%	-	8.12.9
	367	RES	-	OR	0.000%	-	8.12.9
	367	RES	-	UT	0.000%	-	8.12.9
	367	RES	-	WA	100.000%	-	8.12.9
	367	RES	-	WY-ALL	0.000%	-	8.12.9
	367	RES	-	WY-ALL	0.000%	-	8.12.9
	368	RES	-	CA	0.000%	-	8.12.9
	368	RES	-	ID	0.000%	-	8.12.9
	368	RES	-	OR	0.000%	-	8.12.9
	368	RES	-	UT	0.000%	-	8.12.9
	368	RES	-	WA	100.000%	-	8.12.9
	368	RES	-	WY-ALL	0.000%	-	8.12.9
	368	RES	-	WY-ALL	0.000%	-	8.12.9

Description of Adjustment

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2. ***This adjustment has been removed in its entirety in response to Bench Request 12.***

PacifiCorp
 Washington Results of Operations - December 2013
 (cont. 3) Adjust Plant to December 2013 Balance
 Bench Request 12

	<u>ACCOUNT</u>	<u>Type</u>	TOTAL <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	WASHINGTON <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	369	RES	-	CA	0.000%	-	8.12.9
	369	RES	-	ID	0.000%	-	8.12.9
	369	RES	-	OR	0.000%	-	8.12.9
	369	RES	-	UT	0.000%	-	8.12.9
	369	RES	-	WA	100.000%	-	8.12.10
	369	RES	-	WY-ALL	0.000%	-	8.12.10
	369	RES	-	WY-ALL	0.000%	-	8.12.10
	370	RES	-	CA	0.000%	-	8.12.10
	370	RES	-	ID	0.000%	-	8.12.10
	370	RES	-	OR	0.000%	-	8.12.10
	370	RES	-	UT	0.000%	-	8.12.10
	370	RES	-	WA	100.000%	-	8.12.10
	370	RES	-	WY-ALL	0.000%	-	8.12.10
	370	RES	-	WY-ALL	0.000%	-	8.12.10
	371	RES	-	CA	0.000%	-	8.12.10
	371	RES	-	ID	0.000%	-	8.12.10
	371	RES	-	OR	0.000%	-	8.12.10
	371	RES	-	UT	0.000%	-	8.12.10
	371	RES	-	WA	100.000%	-	8.12.10
	371	RES	-	WY-ALL	0.000%	-	8.12.10
	373	RES	-	CA	0.000%	-	8.12.10
	373	RES	-	ID	0.000%	-	8.12.10
	373	RES	-	OR	0.000%	-	8.12.10
	373	RES	-	UT	0.000%	-	8.12.10
	373	RES	-	WA	100.000%	-	8.12.10
	373	RES	-	WY-ALL	0.000%	-	8.12.10
	373	RES	-	WY-ALL	0.000%	-	8.12.10
	389	RES	-	SO	6.854%	-	8.12.10
	389	RES	-	WY-ALL	0.000%	-	8.12.10
			-			-	
	390	RES	-	CA	0.000%	-	8.12.10
	390	RES	-	CAGE	0.000%	-	8.12.10
	390	RES	-	CAGW	23.085%	-	8.12.10
	390	RES	-	CN	6.917%	-	8.12.10
	390	RES	-	ID	0.000%	-	8.12.10
	390	RES	-	OR	0.000%	-	8.12.10
	390	RES	-	SO	6.854%	-	8.12.10
	390	RES	-	UT	0.000%	-	8.12.10
	390	RES	-	WA	100.000%	-	8.12.10
	390	RES	-	WY-ALL	0.000%	-	8.12.10
	390	RES	-	WY-ALL	0.000%	-	8.12.10

Description of Adjustment

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2. ***This adjustment has been removed in its entirety in response to Bench Request 12.***

PacifiCorp

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Washington Results of Operations - December 2013

(cont. 4) Adjust Plant to December 2013 Balance

Bench Request 12

ACCOUNT	Type	TOTAL			WASHINGTON	
		COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Rate Base:						
391	RES	-	CA	0.000%	-	8.12.10
391	RES	-	CAEE	0.000%	-	8.12.10
391	RES	-	CAGE	0.000%	-	8.12.10
391	RES	-	CAGW	23.085%	-	8.12.10
391	RES	-	CN	6.917%	-	8.12.10
391	RES	-	ID	0.000%	-	8.12.10
391	RES	-	JBE	22.612%	-	8.12.10
391	RES	-	JBG	22.954%	-	8.12.10
391	RES	-	OR	0.000%	-	8.12.10
391	RES	-	SO	6.854%	-	8.12.10
391	RES	-	UT	0.000%	-	8.12.11
391	RES	-	WA	100.000%	-	8.12.11
391	RES	-	WY-ALL	0.000%	-	8.12.11
391	RES	-	WY-ALL	0.000%	-	8.12.11
392	RES	-	CA	0.000%	-	8.12.11
392	RES	-	CAEE	0.000%	-	8.12.11
392	RES	-	CAGE	0.000%	-	8.12.11
392	RES	-	CAGW	23.085%	-	8.12.11
392	RES	-	ID	0.000%	-	8.12.11
392	RES	-	OR	0.000%	-	8.12.11
392	RES	-	SO	6.854%	-	8.12.11
392	RES	-	UT	0.000%	-	8.12.11
392	RES	-	WA	100.000%	-	8.12.11
392	RES	-	WY-ALL	0.000%	-	8.12.11
392	RES	-	WY-ALL	0.000%	-	8.12.11
393	RES	-	CA	0.000%	-	8.12.11
393	RES	-	CAGE	0.000%	-	8.12.11
393	RES	-	CAGW	23.085%	-	8.12.11
393	RES	-	ID	0.000%	-	8.12.11
393	RES	-	OR	0.000%	-	8.12.11
393	RES	-	UT	0.000%	-	8.12.11
393	RES	-	WA	100.000%	-	8.12.11
393	RES	-	WY-ALL	0.000%	-	8.12.11
393	RES	-	WY-ALL	0.000%	-	8.12.11
394	RES	-	CA	0.000%	-	8.12.11
394	RES	-	CAGE	0.000%	-	8.12.11
394	RES	-	CAGW	23.085%	-	8.12.11
394	RES	-	ID	0.000%	-	8.12.11
394	RES	-	JBG	22.954%	-	8.12.11
394	RES	-	OR	0.000%	-	8.12.11
394	RES	-	SO	6.854%	-	8.12.11
394	RES	-	UT	0.000%	-	8.12.11
394	RES	-	WA	100.000%	-	8.12.11
394	RES	-	WY-ALL	0.000%	-	8.12.11
394	RES	-	WY-ALL	0.000%	-	8.12.11
395	RES	-	CA	0.000%	-	8.12.11
395	RES	-	CAGE	0.000%	-	8.12.11
395	RES	-	CAGW	23.085%	-	8.12.11
395	RES	-	ID	0.000%	-	8.12.11
395	RES	-	JBG	22.954%	-	8.12.11
395	RES	-	OR	0.000%	-	8.12.11
395	RES	-	SO	6.854%	-	8.12.11
395	RES	-	UT	0.000%	-	8.12.11

Description of Adjustment

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2. ***This adjustment has been removed in its entirety in response to Bench Request 12.***

PacifiCorp
 Washington Results of Operations - December 2013
 (cont. 5) Adjust Plant to December 2013 Balance
 Bench Request 12

ACCOUNT	Type	TOTAL			WASHINGTON	
		COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Rate Base:						
395	RES	-	WA	100.000%	-	8.12.11
395	RES	-	WY-ALL	0.000%	-	8.12.11
395	RES	-	WY-ALL	0.000%	-	8.12.11
396	RES	-	CA	0.000%	-	8.12.12
396	RES	-	CAGE	0.000%	-	8.12.12
396	RES	-	CAGW	23.085%	-	8.12.12
396	RES	-	ID	0.000%	-	8.12.12
396	RES	-	JBG	22.954%	-	8.12.12
396	RES	-	OR	0.000%	-	8.12.12
396	RES	-	SO	6.854%	-	8.12.12
396	RES	-	UT	0.000%	-	8.12.12
396	RES	-	WA	100.000%	-	8.12.12
396	RES	-	WY-ALL	0.000%	-	8.12.12
396	RES	-	WY-ALL	0.000%	-	8.12.12
397	RES	-	CA	0.000%	-	8.12.12
397	RES	-	CAEE	0.000%	-	8.12.12
397	RES	-	CAGE	0.000%	-	8.12.12
397	RES	-	CAGW	23.085%	-	8.12.12
397	RES	-	CN	6.917%	-	8.12.12
397	RES	-	ID	0.000%	-	8.12.12
397	RES	-	JBG	22.954%	-	8.12.12
397	RES	-	OR	0.000%	-	8.12.12
397	RES	-	SO	6.854%	-	8.12.12
397	RES	-	UT	0.000%	-	8.12.12
397	RES	-	WA	100.000%	-	8.12.12
397	RES	-	WY-ALL	0.000%	-	8.12.12
397	RES	-	WY-ALL	0.000%	-	8.12.12
		<hr/>			<hr/>	
		-			-	
		<hr/>			<hr/>	
398	RES	-	CAGE	0.000%	-	8.12.12
398	RES	-	CAGW	23.085%	-	8.12.12
398	RES	-	ID	0.000%	-	8.12.12
398	RES	-	JBG	22.954%	-	8.12.12
398	RES	-	OR	0.000%	-	8.12.12
398	RES	-	SO	6.854%	-	8.12.12
398	RES	-	UT	0.000%	-	8.12.12
398	RES	-	WA	100.000%	-	8.12.12
398	RES	-	WY-ALL	0.000%	-	8.12.12
398	RES	-	WY-ALL	0.000%	-	8.12.12
399	RES	-	CAEE	0.000%	-	8.12.12

Description of Adjustment

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2. ***This adjustment has been removed in its entirety in response to Bench Request 12.***

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Washington Results of Operations - December 2013

(cont. 6) Adjust Plant to December 2013 Balance

Bench Request 12

ACCOUNT	Type	TOTAL			WASHINGTON	
		COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Rate Base:						
DP	RES	-	CA	0.000%	-	8.12.12
DP	RES	-	ID	0.000%	-	8.12.12
DP	RES	-	OR	0.000%	-	8.12.12
DP	RES	-	UT	0.000%	-	8.12.12
DP	RES	-	WA	100.000%	-	8.12.12
DP	RES	-	WY-ALL	0.000%	-	8.12.12
GP	RES	-	SO	6.854%	-	8.12.12
IP	RES	-	SO	6.854%	-	8.12.12
OP	RES	-	CAGE	0.000%	-	8.12.12
OP	RES	-	SG	7.906%	-	8.12.12
SP	RES	-	CAGE	0.000%	-	8.12.12
SP	RES	-	SG	7.906%	-	8.12.13
TP	RES	-	CAGE	0.000%	-	8.12.13
TP	RES	-	CAGW	23.085%	-	8.12.13
TP	RES	-	SG	7.906%	-	8.12.13
		-			-	
		-			-	
		-			-	

Description of Adjustment

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2. ***This adjustment has been removed in its entirety in response to Bench Request 12.***

PacifiCorp

Washington Results of Operations - December 2013

Adjust Plant to December 2013 Balance

Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Ref
302	CAGE	302CAGE	14,386,054	14,386,245	191	8.12
302	CAGW	302CAGW	179,523,710	179,526,783	3,073	8.12
303	CA	303CA	360,316	360,896	580	8.12
303	CAEE	303CAEE	3,679,668	3,687,563	7,895	8.12
303	CAGE	303CAGE	68,936,168	68,857,363	(78,805)	8.12
303	CAGW	303CAGW	77,347,614	79,369,421	2,021,807	8.12
303	CN	303CN	123,570,796	124,442,327	871,530	8.12
303	OR	303OR	4,288,402	4,297,084	8,682	8.12
303	SG	303SG	1,581,458	1,581,299	(159)	8.12
303	SO	303SO	359,480,215	357,856,529	(1,623,686)	8.12
303	UT	303UT	3,020,797	3,020,129	(668)	8.12
303	WA	303WA	1,504,655	1,508,049	3,393	8.12
310	CAGE	310CAGE	90,653,416	90,654,504	1,089	8.12
310	CAGW	310CAGW	1,373,863	1,788,103	414,240	8.12
311	CAGE	311CAGE	800,680,922	804,940,796	4,259,874	8.12
311	CAGW	311CAGW	65,815,395	66,334,039	518,644	8.12
311	JBG	311JBG	139,304,632	138,628,322	(676,310)	8.12
312	CAGE	312CAGE	3,291,970,798	3,298,358,450	6,387,652	8.12
312	CAGW	312CAGW	121,077,913	121,641,916	564,003	8.12
312	JBG	312JBG	689,197,275	693,943,796	4,746,521	8.12
314	CAGE	314CAGE	739,715,056	734,823,807	(4,891,250)	8.12
314	CAGW	314CAGW	54,227,848	54,962,990	735,142	8.12
314	JBG	314JBG	190,049,248	199,019,038	8,969,790	8.12
315	CAGE	315CAGE	404,302,088	406,833,538	2,531,450	8.12
315	CAGW	315CAGW	13,305,775	13,308,168	2,393	8.12
315	JBG	315JBG	60,023,909	60,305,617	281,707	8.12
316	CAGE	316CAGE	27,522,713	26,656,674	(866,039)	8.12
316	CAGW	316CAGW	1,258,954	321,990	(936,964)	8.12
316	JBG	316JBG	4,086,030	4,154,588	68,558	8.12
330	CAGE	330CAGE	5,952,224	5,946,696	(5,529)	8.12
330	CAGW	330CAGW	25,372,749	25,370,020	(2,729)	8.12
331	CAGE	331CAGE	15,109,476	15,453,181	343,706	8.12
331	CAGW	331CAGW	171,445,567	176,785,874	5,340,307	8.12
332	CAGE	332CAGE	91,117,557	90,678,768	(438,790)	8.12
332	CAGW	332CAGW	364,488,981	380,630,837	16,141,856	8.12
333	CAGE	333CAGE	40,414,747	40,193,293	(221,454)	8.12
333	CAGW	333CAGW	79,930,838	80,609,727	678,889	8.12
334	CAGE	334CAGE	11,543,439	11,436,458	(106,981)	8.12
334	CAGW	334CAGW	63,796,743	64,912,631	1,115,888	8.12
335	CAGE	335CAGE	170,140	169,700	(440)	8.12
335	CAGW	335CAGW	2,188,831	2,189,753	922	8.12
336	CAGE	336CAGE	1,862,825	2,068,555	205,730	8.12
336	CAGW	336CAGW	17,122,167	17,814,956	692,790	8.12
340	CAGE	340CAGE	26,205,206	26,204,915	(291)	8.12.1
341	CAGE	341CAGE	107,543,110	107,978,257	435,147	8.12.1

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Washington Results of Operations - December 2013

Adjust Plant to December 2013 Balance

Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Ref
341	CAGW	341CAGW	57,107,502	57,411,174	303,673	8.12.1
342	CAGE	342CAGE	9,158,637	9,494,674	336,037	8.12.1
343	CAGE	343CAGE	1,586,942,771	1,610,211,273	23,268,503	8.12.1
343	CAGW	343CAGW	945,432,827	955,225,652	9,792,826	8.12.1
344	CAGE	344CAGE	198,625,119	182,794,791	(15,830,328)	8.12.1
344	CAGW	344CAGW	138,805,022	130,132,811	(8,672,211)	8.12.1
345	CAGE	345CAGE	162,373,518	162,359,087	(14,432)	8.12.1
345	CAGW	345CAGW	87,007,305	87,295,356	288,050	8.12.1
346	CAGE	346CAGE	8,086,592	8,113,155	26,563	8.12.1
346	CAGW	346CAGW	4,129,459	4,028,379	(101,080)	8.12.1
350	CAGE	350CAGE	181,337,175	194,263,075	12,925,900	8.12.1
350	CAGW	350CAGW	29,979,987	30,202,775	222,788	8.12.1
352	CAGE	352CAGE	135,568,269	142,315,174	6,746,905	8.12.1
352	CAGW	352CAGW	38,865,128	40,420,335	1,555,207	8.12.1
352	JBG	352JBG	1,369,597	1,396,898	27,301	8.12.1
353	CAGE	353CAGE	1,301,524,228	1,331,192,109	29,667,881	8.12.1
353	CAGW	353CAGW	432,853,442	435,732,184	2,878,742	8.12.1
353	JBG	353JBG	31,502,802	31,668,318	165,517	8.12.1
354	CAGE	354CAGE	870,073,281	1,019,465,951	149,392,670	8.12.1
354	CAGW	354CAGW	171,674,161	171,832,877	158,715	8.12.1
355	CAGE	355CAGE	450,233,995	458,270,404	8,036,409	8.12.1
355	CAGW	355CAGW	232,843,213	237,924,325	5,081,112	8.12.1
355	JBG	355JBG	3,991	3,944	(47)	8.12.1
356	CAGE	356CAGE	655,932,538	744,858,994	88,926,456	8.12.1
356	CAGW	356CAGW	289,235,427	292,059,643	2,824,216	8.12.1
356	JBG	356JBG	7,618,347	7,623,350	5,002	8.12.1
356	SG	356SG	1,497,039	1,498,865	1,826	8.12.1
357	CAGW	357CAGW	220,599	234,189	13,590	8.12.1
358	CAGW	358CAGW	321,159	322,933	1,775	8.12.1
359	CAGW	359CAGW	6,950,609	7,055,229	104,620	8.12.1
360	CA	360CA	1,709,394	1,712,520	3,126	8.12.1
360	ID	360ID	1,461,996	1,494,314	32,318	8.12.1
360	OR	360OR	13,613,951	13,698,282	84,332	8.12.1
360	UT	360UT	37,039,326	37,784,016	744,691	8.12.1
360	WA	360WA	1,568,033	1,680,731	112,698	8.12.1
360	WYP	360WYP	2,603,174	2,602,207	(967)	8.12.1
360	WYU	360WYU	2,939,494	3,056,512	117,018	8.12.1
361	CA	361CA	4,326,437	4,456,899	130,462	8.12.1
361	ID	361ID	2,169,280	2,163,513	(5,766)	8.12.1
361	OR	361OR	23,153,759	23,774,404	620,645	8.12.1
361	UT	361UT	48,015,884	50,752,973	2,737,089	8.12.1
361	WA	361WA	2,490,393	2,499,162	8,770	8.12.2
361	WYP	361WYP	10,473,289	10,843,133	369,843	8.12.2
361	WYU	361WYU	2,616,797	2,809,799	193,002	8.12.2
362	CA	362CA	22,845,903	23,125,086	279,183	8.12.2

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362	ID	362ID	29,160,119	29,192,380	32,261	8.12.2
362	OR	362OR	217,774,666	223,848,630	6,073,963	8.12.2
362	UT	362UT	449,726,027	453,293,690	3,567,663	8.12.2
362	WA	362WA	48,858,679	49,398,726	540,047	8.12.2
362	WYP	362WYP	112,143,261	111,869,433	(273,829)	8.12.2
362	WYU	362WYU	10,275,836	10,300,447	24,611	8.12.2
364	CA	364CA	57,935,003	59,912,586	1,977,583	8.12.2
364	ID	364ID	73,573,055	75,038,449	1,465,394	8.12.2
364	OR	364OR	340,073,487	344,716,405	4,642,919	8.12.2
364	UT	364UT	331,777,189	336,516,858	4,739,669	8.12.2
364	WA	364WA	94,489,562	95,662,951	1,173,389	8.12.2
364	WYP	364WYP	106,645,379	109,084,849	2,439,470	8.12.2
364	WYU	364WYU	23,109,288	24,379,576	1,270,288	8.12.2
365	CA	365CA	33,270,174	33,845,530	575,356	8.12.2
365	ID	365ID	35,143,892	35,382,778	238,886	8.12.2
365	OR	365OR	240,302,016	242,407,722	2,105,706	8.12.2
365	UT	365UT	216,029,922	217,955,136	1,925,214	8.12.2
365	WA	365WA	59,812,283	60,574,951	762,668	8.12.2
365	WYP	365WYP	86,519,668	87,990,619	1,470,951	8.12.2
365	WYU	365WYU	12,840,526	13,137,248	296,722	8.12.2
366	CA	366CA	16,239,841	16,397,905	158,064	8.12.2
366	ID	366ID	8,486,230	8,580,532	94,301	8.12.2
366	OR	366OR	86,760,864	87,343,732	582,868	8.12.2
366	UT	366UT	175,582,048	177,578,261	1,996,213	8.12.2
366	WA	366WA	16,563,197	16,649,124	85,927	8.12.2
366	WYP	366WYP	16,670,233	18,013,267	1,343,034	8.12.2
366	WYU	366WYU	4,092,042	4,224,336	132,294	8.12.2
367	CA	367CA	17,718,128	18,040,375	322,247	8.12.2
367	ID	367ID	25,339,428	25,624,217	284,789	8.12.2
367	OR	367OR	162,740,162	164,364,580	1,624,418	8.12.2
367	UT	367UT	482,640,524	487,549,748	4,909,224	8.12.2
367	WA	367WA	23,160,055	23,403,850	243,795	8.12.2
367	WYP	367WYP	35,718,997	37,244,518	1,525,520	8.12.2
367	WYU	367WYU	17,043,244	17,236,296	193,052	8.12.2
368	CA	368CA	49,235,459	49,840,701	605,242	8.12.2
368	ID	368ID	72,430,881	73,647,322	1,216,441	8.12.2
368	OR	368OR	404,083,196	407,472,311	3,389,115	8.12.2
368	UT	368UT	446,464,672	454,783,913	8,319,241	8.12.2
368	WA	368WA	101,289,340	102,672,472	1,383,133	8.12.2
368	WYP	368WYP	89,383,492	91,279,628	1,896,135	8.12.2
368	WYU	368WYU	13,826,863	14,104,669	277,806	8.12.2
369	CA	369CA	23,851,324	24,088,647	237,323	8.12.3
369	ID	369ID	32,521,258	33,345,160	823,903	8.12.3
369	OR	369OR	236,157,381	240,269,671	4,112,291	8.12.3
369	UT	369UT	240,976,988	246,766,755	5,789,767	8.12.3

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369	WA	369WA	53,891,111	54,899,276	1,008,165	8.12.3
369	WYP	369WYP	42,384,350	43,325,112	940,762	8.12.3
369	WYU	369WYU	11,135,688	11,466,963	331,275	8.12.3
370	CA	370CA	4,051,324	4,076,818	25,493	8.12.3
370	ID	370ID	13,589,528	13,584,414	(5,114)	8.12.3
370	OR	370OR	59,701,132	59,854,364	153,231	8.12.3
370	UT	370UT	74,299,603	74,700,761	401,158	8.12.3
370	WA	370WA	11,477,247	11,507,506	30,259	8.12.3
370	WYP	370WYP	12,021,207	12,088,149	66,942	8.12.3
370	WYU	370WYU	2,155,632	2,147,350	(8,282)	8.12.3
371	CA	371CA	270,711	270,679	(32)	8.12.3
371	ID	371ID	168,243	169,054	811	8.12.3
371	OR	371OR	2,540,291	2,545,967	5,675	8.12.3
371	UT	371UT	4,389,798	4,374,216	(15,583)	8.12.3
371	WA	371WA	514,980	513,712	(1,268)	8.12.3
371	WYP	371WYP	794,212	797,592	3,380	8.12.3
373	CA	373CA	701,694	704,197	2,503	8.12.3
373	ID	373ID	633,735	640,226	6,490	8.12.3
373	OR	373OR	22,569,836	22,688,629	118,793	8.12.3
373	UT	373UT	22,545,078	22,244,051	(301,026)	8.12.3
373	WA	373WA	4,131,477	4,161,786	30,310	8.12.3
373	WYP	373WYP	7,929,909	8,094,228	164,319	8.12.3
373	WYU	373WYU	2,235,547	2,236,118	571	8.12.3
389	SO	389SO	5,679,841	7,592,077	1,912,236	8.12.3
389	WYP	389WYP	1,468,445	1,468,113	(333)	8.12.3
390	CA	390CA	2,636,736	2,874,072	237,337	8.12.3
390	CAGE	390CAGE	3,994,218	4,020,639	26,421	8.12.3
390	CAGW	390CAGW	3,252,459	3,252,622	162	8.12.3
390	CN	390CN	11,209,086	11,003,944	(205,142)	8.12.3
390	ID	390ID	10,479,935	10,661,432	181,498	8.12.3
390	OR	390OR	34,653,270	34,780,638	127,368	8.12.3
390	SO	390SO	93,950,673	95,642,272	1,691,599	8.12.3
390	UT	390UT	41,643,769	42,110,165	466,396	8.12.3
390	WA	390WA	13,360,953	13,635,400	274,447	8.12.3
390	WYP	390WYP	10,948,600	11,179,139	230,538	8.12.3
390	WYU	390WYU	3,370,734	3,528,997	158,263	8.12.3
391	CA	391CA	283,200	264,265	(18,936)	8.12.4
391	CAEE	391CAEE	46,276	50,087	3,811	8.12.4
391	CAGE	391CAGE	3,476,493	3,167,228	(309,265)	8.12.4
391	CAGW	391CAGW	852,621	840,913	(11,708)	8.12.4
391	CN	391CN	8,059,562	6,945,924	(1,113,638)	8.12.4
391	ID	391ID	662,331	647,293	(15,039)	8.12.4
391	JBE	391JBE	1,277	1,070	(208)	8.12.4
391	JBG	391JBG	586,576	481,364	(105,213)	8.12.4
391	OR	391OR	3,325,310	3,160,866	(164,444)	8.12.4
391	SO	391SO	62,999,714	65,165,767	2,166,053	8.12.4

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391	UT	391UT	2,692,319	2,273,778	(418,541)	8.12.4
391	WA	391WA	1,180,059	1,077,845	(102,214)	8.12.4
391	WYP	391WYP	2,855,019	2,805,992	(49,027)	8.12.4
391	WYU	391WYU	117,591	106,482	(11,109)	8.12.4
392	CA	392CA	2,149,254	2,249,792	100,538	8.12.4
392	CAEE	392CAEE	430,602	429,830	(772)	8.12.4
392	CAGE	392CAGE	13,264,003	13,156,634	(107,369)	8.12.4
392	CAGW	392CAGW	5,133,579	5,257,952	124,373	8.12.4
392	ID	392ID	5,247,138	5,250,066	2,928	8.12.4
392	OR	392OR	22,501,132	22,895,884	394,752	8.12.4
392	SO	392SO	7,064,222	7,034,291	(29,931)	8.12.4
392	UT	392UT	32,191,962	32,882,102	690,139	8.12.4
392	WA	392WA	4,880,899	4,987,375	106,476	8.12.4
392	WYP	392WYP	7,669,557	7,774,150	104,593	8.12.4
392	WYU	392WYU	1,457,835	1,488,902	31,067	8.12.4
393	CA	393CA	231,454	230,969	(485)	8.12.4
393	CAGE	393CAGE	4,023,347	4,040,908	17,561	8.12.4
393	CAGW	393CAGW	639,449	695,826	56,376	8.12.4
393	ID	393ID	425,539	425,432	(107)	8.12.4
393	OR	393OR	3,002,451	3,015,395	12,944	8.12.4
393	UT	393UT	3,458,291	3,507,748	49,458	8.12.4
393	WA	393WA	744,851	744,852	1	8.12.4
393	WYP	393WYP	1,045,201	1,044,668	(533)	8.12.4
393	WYU	393WYU	40,239	40,011	(228)	8.12.4
394	CA	394CA	764,546	791,285	26,739	8.12.4
394	CAGE	394CAGE	18,965,383	19,151,114	185,731	8.12.4
394	CAGW	394CAGW	2,584,065	2,876,626	292,560	8.12.4
394	ID	394ID	1,956,320	2,012,385	56,065	8.12.4
394	JBG	394JBG	3,206,453	3,230,357	23,904	8.12.4
394	OR	394OR	10,649,733	10,777,617	127,883	8.12.4
394	SO	394SO	3,765,994	3,770,043	4,050	8.12.4
394	UT	394UT	12,629,602	13,059,851	430,249	8.12.4
394	WA	394WA	2,894,250	2,910,075	15,825	8.12.4
394	WYP	394WYP	3,871,864	3,991,993	120,129	8.12.4
394	WYU	394WYU	485,631	484,798	(832)	8.12.4
395	CA	395CA	482,580	482,899	319	8.12.4
395	CAGE	395CAGE	4,930,130	5,021,996	91,865	8.12.4
395	CAGW	395CAGW	1,554,388	1,609,403	55,015	8.12.4
395	ID	395ID	1,363,979	1,381,227	17,248	8.12.4
395	JBG	395JBG	224,848	218,362	(6,486)	8.12.4
395	OR	395OR	9,076,794	9,143,165	66,371	8.12.4
395	SO	395SO	5,153,190	5,178,761	25,571	8.12.4
395	UT	395UT	7,558,228	7,568,059	9,831	8.12.4
395	WA	395WA	1,676,971	1,667,644	(9,327)	8.12.5
395	WYP	395WYP	2,559,196	2,549,344	(9,852)	8.12.5
395	WYU	395WYU	552,002	549,321	(2,681)	8.12.5

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396	CA	396CA	4,189,890	4,476,203	286,313	8.12.5
396	CAGE	396CAGE	29,464,890	29,540,259	75,369	8.12.5
396	CAGW	396CAGW	2,441,026	2,436,124	(4,902)	8.12.5
396	ID	396ID	8,129,476	8,387,625	258,149	8.12.5
396	JBG	396JBG	9,486,707	9,659,135	172,429	8.12.5
396	OR	396OR	32,848,772	32,855,063	6,292	8.12.5
396	SO	396SO	1,287,356	1,372,818	85,462	8.12.5
396	UT	396UT	44,317,415	46,150,971	1,833,556	8.12.5
396	WA	396WA	7,561,825	7,337,076	(224,750)	8.12.5
396	WYP	396WYP	12,767,446	12,711,338	(56,108)	8.12.5
396	WYU	396WYU	3,298,849	3,296,434	(2,415)	8.12.5
397	CA	397CA	4,760,398	5,108,142	347,744	8.12.5
397	CAEE	397CAEE	281,676	315,570	33,894	8.12.5
397	CAGE	397CAGE	91,677,388	98,376,048	6,698,660	8.12.5
397	CAGW	397CAGW	34,346,160	36,804,671	2,458,512	8.12.5
397	CN	397CN	2,878,392	3,413,535	535,143	8.12.5
397	ID	397ID	9,041,489	9,520,764	479,275	8.12.5
397	JBG	397JBG	3,800,095	4,118,736	318,640	8.12.5
397	OR	397OR	51,406,209	53,983,163	2,576,954	8.12.5
397	SO	397SO	67,582,310	74,320,295	6,737,985	8.12.5
397	UT	397UT	50,321,200	52,282,963	1,961,763	8.12.5
397	WA	397WA	12,557,992	12,496,359	(61,633)	8.12.5
397	WYP	397WYP	23,722,623	25,495,450	1,772,827	8.12.5
397	WYU	397WYU	4,847,695	4,908,782	61,088	8.12.5
398	CAGE	398CAGE	1,726,886	1,857,894	131,008	8.12.5
398	CAGW	398CAGW	384,152	394,109	9,957	8.12.5
398	ID	398ID	52,709	52,203	(506)	8.12.5
398	JBG	398JBG	103,485	118,219	14,734	8.12.5
398	OR	398OR	1,084,255	1,083,767	(488)	8.12.5
398	SO	398SO	2,874,037	2,889,987	15,950	8.12.5
398	UT	398UT	922,985	924,352	1,367	8.12.5
398	WA	398WA	209,285	209,523	239	8.12.5
398	WYP	398WYP	176,664	190,338	13,675	8.12.5
398	WYU	398WYU	11,422	17,325	5,903	8.12.5
399	CAEE	399CAEE	300,207,386	302,211,757	2,004,371	8.12.5
DP	CA	DPCA	1,260,829	6,280,347	5,019,518	8.12.6
DP	ID	DPID	980,784	1,637,608	656,824	8.12.6
DP	OR	DPOR	3,964,245	6,803,326	2,839,081	8.12.6
DP	UT	DPUT	4,578,458	7,765,302	3,186,844	8.12.6
DP	WA	DPWA	1,254,941	2,094,960	840,019	8.12.6
DP	WYU	DPWYU	3,764,209	2,452,234	(1,311,975)	8.12.6
GP	SO	GPSO	4,814,072	5,225,619	411,547	8.12.6
IP	SO	IPSO	(105,010)	-	105,010	8.12.6
OP	CAGE	OPCAGE	25,833	-	(25,833)	8.12.6
OP	SG	OPSG	(135)	(3,249)	(3,114)	8.12.6
SP	CAGE	SPCAGE	(1,133,172)	(1,213,005)	(79,833)	8.12.6

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SP	SG	SPSG	1,382,648	5,132,763	3,750,115	8.12.6
TP	CAGE	TPCAGE	131,692,354	39,125,832	(92,566,522)	8.12.6
TP	CAGW	TPCAGW	4,158,017	11,322,614	7,164,597	8.12.6
TP	SG	TPSG	122,269	-	(122,269)	8.12.6
		Total	<u>24,017,204,455</u>	<u>24,434,256,077</u>	<u>417,051,622</u>	