

Exhibit No. \_\_\_(PMW-8)  
Docket No. UE-050684  
2005 PP&L Rate Case  
Witness: Paul M. Wrigley

**BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

vs.

PACIFICORP dba Pacific Power & Light  
Company,

Respondent.

Docket No. UE-050684

**PACIFICORP**

**Exhibit To  
Rebuttal Testimony of Paul M. Wrigley**

**Normalized Results of Operations  
MSP-Revised Protocol**

**December 2005**

**PACIFICORP  
WASHINGTON**  
**Normalized Results of Operations - MSP Revised Protocol**  
**12 Months Ended 12 MTH END SEPTEMBER 2004**

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	220,279,183	32,599,613	252,878,796
3 Interdepartmental	0		
4 Special Sales	66,195,696		
5 Other Operating Revenues	5,830,462		
6 Total Operating Revenues	<u>292,305,340</u>		
7			
8 Operating Expenses:			
9 Steam Production	59,580,062		
10 Nuclear Production	-		
11 Hydro Production	3,311,553		
12 Other Power Supply	86,040,182		
13 Transmission	9,676,055		
14 Distribution	13,758,365		
15 Customer Accounting	7,952,082	116,384	8,068,467
16 Customer Service & Info	476,617		
17 Sales	4,662		
18 Administrative & General	20,683,067		
19 Total O&M Expenses	<u>201,482,647</u>		
20 Depreciation	31,266,029		
21 Amortization	5,038,891		
22 Taxes Other Than Income	5,477,913	1,324,522	6,802,435
23 Income Taxes - Federal	2,995,270	10,410,435	13,405,705
24 Income Taxes - State	730,609	1,414,605	2,145,214
25 Income Taxes - Def Net	12,508,941		
26 Investment Tax Credit Adj.	-		
27 Misc Revenue & Expense	(404,369)		
28 Total Operating Expenses:	<u>259,095,931</u>	<u>13,265,947</u>	<u>272,361,878</u>
29			
30 Operating Rev For Return:	<u>33,209,409</u>	<u>19,333,666</u>	<u>52,543,075</u>
31			
32 Rate Base:			
33 Electric Plant In Service	1,134,495,894		
34 Plant Held for Future Use	103,004		
35 Misc Deferred Debits	10,194,634		
36 Elec Plant Acq Adj	7,969,300		
37 Nuclear Fuel	-		
38 Prepayments	2,022,441		
39 Fuel Stock	4,242,137		
40 Material & Supplies	7,538,018		
41 Working Capital	4,423,879		
42 Weatherization Loans	795,339		
43 Misc Rate Base	57,761		
44 Total Electric Plant:	<u>1,171,842,408</u>	-	<u>1,171,842,408</u>
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	(453,093,511)		
48 Accum Prov For Amort	(26,340,998)		
49 Accum Def Income Tax	(77,318,488)		
50 Unamortized ITC	(2,261,530)		
51 Customer Adv For Const	(120,509)		
52 Customer Service Deposits	(1,606,372)		
53 Misc Rate Base Deductions	(10,903,870)		
54			
55 Total Rate Base Deductions	<u>(571,645,277)</u>	-	<u>(571,645,277)</u>
56			
57 Total Rate Base:	<u>600,197,130</u>	-	<u>600,197,130</u>
58			
59 Return on Rate Base	5.533%		8.754%
60 Return on Equity	4.617%		11.125%
61			
62 TAX CALCULATION:			
63 Operating Revenue	49,444,229	31,158,707	80,602,936
64 Other Deductions			
65 Interest (AFUDC)			
66 Interest	19,667,586	-	19,667,586
67 Schedule "M" Additions	45,540,418	-	45,540,418
68 Schedule "M" Deductions	66,736,758	-	66,736,758
69 Income Before Tax	<u>8,580,303</u>	<u>31,158,707</u>	<u>39,739,010</u>
70			
71 State Income Taxes	730,609	1,414,605	2,145,214
72 Taxable Income	<u>7,849,694</u>	<u>29,744,101</u>	<u>37,593,796</u>
73			
74 Federal Income Taxes + Other	<u>2,995,270</u>	<u>10,410,435</u>	<u>13,405,705</u>

**PACIFICORP  
WASHINGTON**  
**Normalized Results of Operations - MSP Revised Protocol**  
**12 Months Ended 12 MTH END SEPTEMBER 2004**

Net Rate Base - Oregon Jurisdiction	\$ 600,197,130	Ref. Page 1.0
Return on Rate Base Requested	<u>8.754%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	52,543,075	
Less Current Operating Revenues	<u>(33,209,409)</u>	
Increase to Current Revenues	19,333,666	
Net to Gross Bump-up	<u>168.62%</u>	
Price Change Required for Requested Return	<u>\$ 32,599,613</u>	
Requested Price Change	\$ 32,599,613	
Uncollectible Percent	<u>0.357%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 116,384</u>	
Requested Price Change	\$ 32,599,613	
Franchise Tax	0.000%	Ref. Page 1.3
Washington Revenue Tax	3.873%	Ref. Page 1.3
WUTC Fee	0.190%	Ref. Page 1.3
Resource Supplier	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 1,324,522</u>	
Requested Price Change	\$ 32,599,613	
Uncollectible Expense	(116,384)	
Taxes Other Than Income	<u>(1,324,522)</u>	
Income Before Taxes	<u>\$ 31,158,707</u>	
State Effective Tax Rate	<u>4.540%</u>	Ref. Page 2.1
State Income Taxes	<u>\$ 1,414,605</u>	
Taxable Income	\$ 29,744,101	
Federal Income Tax Rate	<u>35.00%</u>	Ref. Page 2.1
Federal Income Taxes	<u>\$ 10,410,435</u>	
Operating Income	100.000%	
Net Operating Income	<u>59.306%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>168.62%</u>	

**PACIFICORP  
WASHINGTON**  
**Normalized Results of Operations - MSP Revised Protocol**  
**12 Months Ended 12 MTH END SEPTEMBER 2004**

Operating Revenue	100.000%
Operating Deductions	
Uncollectable Accounts	0.357%
Taxes Other - Franchise Tax	0.000%
Taxes Other - Public Utility Tax	0.190%
Taxes Other - Gross Receipts Tax	3.873%
Taxes Other - Resource Supplier	<u>0.000%</u>
Sub-Total	95.580%
State Income Tax @ 4.54%	<u>4.339%</u>
Sub-Total	91.241%
Federal Income Tax @ 35.00%	<u>31.934%</u>
Net Operating Income	<u><u>59.306%</u></u>

**PACIFICORP  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	12 MTH END SEPTEMBER 2004
FILE:	JAM September 2004
PREPARED BY:	Revenue Requirement Department
DATE:	December 2, 2005
TIME:	11:43:13 AM
TYPE OF AVG:	13 MONTH AVG
METHODOLOGY:	
FACTOR:	MSP Revised Protocol
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.686
MERGED EFFECTIVE TAXRATE	37.950%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	49.40%	6.43%	3.175%
PREFERRED	1.10%	6.59%	0.072%
COMMON	49.50%	11.13%	5.507%
	<u>100.00%</u>		<u>8.754%</u>

OTHER INFORMATION

In computing revenue requirement, the gross-up factor would need to be adjusted for revenue related taxes.

RESULTS OF OPERATIONS SUMMARY

<u>Description of Account Summary:</u>		<u>Ref</u>	<u>UNADJUSTED RESULTS</u>			<u>WASHINGTON</u>	
			<u>TOTAL</u>	<u>OTHER</u>	<u>WASHINGTON</u>	<u>ADJUSTMENTS</u>	<u>ADJ TOTAL</u>
1	Operating Revenues						
2	General Business Revenues		2,467,605,354	2,276,719,614	190,885,740	29,393,443	220,279,183
3	Interdepartmental		139	0	139	(139)	0
4	Special Sales		324,247,924	297,054,466	27,193,457	39,002,238	66,195,696
5	Other Operating Revenues		134,120,450	122,098,561	12,021,889	(6,191,428)	5,830,462
6	Total Operating Revenues	2.4	2,925,973,867	2,695,872,641	230,101,226	62,204,114	292,305,340
7							
8	Operating Expenses:						
9	Steam Production	2.6	670,188,000	613,062,517	57,125,483	2,454,580	59,580,062
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	35,683,397	32,604,888	3,078,509	233,044	3,311,553
12	Other Power Supply		483,085,515	459,774,417	23,311,098	62,729,083	86,040,182
13	Transmission	2.11	106,243,192	97,083,164	9,160,028	516,028	9,676,055
14	Distribution	2.13	211,702,886	198,547,221	13,155,664	602,701	13,758,365
15	Customer Accounts	2.13	90,467,063	82,947,100	7,519,963	432,119	7,952,082
16	Customer Service	2.14	29,286,071	26,618,916	2,667,155	(2,190,538)	476,617
17	Sales	2.14	60,767	56,124	4,643	19	4,662
18	Administrative & General	2.15	215,741,411	198,246,167	17,495,244	3,187,823	20,683,067
19							
20	Total O & M Expenses	2.15	1,842,458,301	1,708,940,513	133,517,788	67,964,859	201,482,647
21							
22	Depreciation	2.17	352,316,780	321,990,333	30,326,447	939,582	31,266,029
23	Amortization Expense	2.18	67,093,741	62,002,686	5,091,055	(52,163)	5,038,891
24	Taxes Other Than Income	2.18	82,162,226	76,821,747	5,340,479	137,434	5,477,913
25	Income Taxes - Federal	2.22	67,613,691	59,659,114	7,954,577	(4,959,307)	2,995,270
26	Income Taxes - State	2.22	11,936,717	10,527,630	1,409,087	(678,478)	730,609
27	Income Taxes - Def Net	2.20	107,912,727	100,434,371	7,478,356	5,030,585	12,508,941
28	Investment Tax Credit Adj.	2.18	(5,961,642)	(5,961,642)	0	0	0
29	Misc Revenue & Expense	2.5	(87,404,769)	(87,310,934)	(93,834)	(310,535)	(404,369)
30							
31	Total Operating Expenses	2.22	2,438,127,773	2,247,103,819	191,023,954	68,071,977	259,095,931
32							
33	Operating Revenue for Return		487,846,094	448,768,822	39,077,272	(5,867,862)	33,209,409
34							
35							
36	Rate Base:						
37	Electric Plant in Service	2.31	13,362,104,756	12,273,759,176	1,111,571,570	22,924,323	1,134,495,894
38	Plant Held for Future Use	2.32	1,488,756	1,385,752	103,004	0	103,004
39	Misc Deferred Debits	2.33	1,529,442,261	1,520,265,615	9,176,647	1,017,988	10,194,634
40	Elec Plant Acq Adj	2.32	92,373,186	84,403,886	7,969,300	0	7,969,300
41	Nuclear Fuel	2.32	0	0	0	0	0
42	Prepayments	2.33	31,546,147	29,523,706	2,022,441	0	2,022,441
43	Fuel Stock	2.32	50,144,014	45,901,876	4,242,137	0	4,242,137
44	Material & Supplies	2.33	93,854,936	86,316,918	7,538,018	0	7,538,018
45	Working Capital	2.33	(343,109,303)	(346,224,300)	3,114,997	1,308,882	4,423,879
46	Weatherization Loans	2.32	120,989,045	120,193,706	795,339	0	795,339
47	Miscellaneous Rate Base	2.34	12,114,411	12,755,507	(641,095)	698,857	57,761
48							
49	Total Electric Plant		14,950,948,209	13,828,281,842	1,145,892,358	25,950,050	1,171,842,408
50							
51	Rate Base Deductions:						
52	Accum Prov For Depr	2.38	(5,280,504,695)	(4,830,093,885)	(450,410,809)	(2,682,702)	(453,093,511)
53	Accum Prov For Amort	2.39	(328,005,403)	(301,658,820)	(26,346,583)	5,585	(26,340,998)
54	Accum Def Income Taxes	2.35	(1,567,370,210)	(1,495,923,761)	(71,446,449)	(5,872,039)	(77,318,488)
55	Unamortized ITC	2.36	(79,508,210)	(77,384,322)	(2,123,888)	(137,642)	(2,261,530)
56	Customer Adv for Const	2.35	(4,852,231)	(4,014,281)	(837,950)	717,441	(120,509)
57	Customer Service Deposits	2.35	(21,102,222)	(19,495,850)	(1,606,372)	0	(1,606,372)
58	Misc. Rate Base Deductions	2.35	(481,760,482)	(473,590,620)	(8,169,862)	(2,734,007)	(10,903,870)
59							
60	Total Rate Base Deductions		(7,763,103,453)	(7,202,161,540)	(560,941,913)	(10,703,364)	(571,645,277)
61							
62	Total Rate Base		7,187,844,756	6,626,120,302	584,950,445	15,246,685	600,197,130
63							
64							
65	Return on Rate Base		6.787%		6.680%		5.533%
66							
67	Return on Equity		7.151%		6.935%		4.617%
68							
69	100 Basis Points in Equity:						
70	Revenue Requirement Impact		57,340,583		4,666,406		4,788,035
71	Rate Base Decrease		(488,593,119)		(40,352,984)		(49,285,576)
72							

12 MTH END SEPTEMBER 2004 MSP Revised Protocol ELECTRIC REVENUES  
13 MONTH AVG

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	UNADJUSTED OTHER	RESULTS WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales	0	S		888,799,995	818,289,502	70,510,493	22,135,434	92,645,927
				B 1.1	888,799,995	818,289,502	70,510,493	22,135,434	92,645,927
442	Commercial & Industrial Sales	0	S		1,486,708,792	1,371,958,608	114,750,184	11,985,039	126,735,223
		P	SE		57,055,297	52,243,296	4,812,001	(4,812,001)	-
		PT	SG		-	-	-	-	-
				B 1.2	1,543,764,089	1,424,201,903	119,562,186	7,173,038	126,735,223
444	Public Street & Highway Lighting	0	S		15,811,512	14,998,451	813,062	84,971	898,033
		0	SO		-	-	-	-	-
				B 1.2	15,811,512	14,998,451	813,062	84,971	898,033
445	Other Sales to Public Authority	0	S		19,229,758	19,229,758	-	-	-
				B 1.2	19,229,758	19,229,758	-	-	-
448	Interdepartmental	DPW	S		139	-	139	(139)	0
		GP	SO		-	-	-	-	-
				B 1.2	139	-	139	(139)	0
<b>Total Sales to Ultimate Customers</b>					<b>2,467,605,493</b>	<b>2,276,719,614</b>	<b>190,885,879</b>	<b>29,393,304</b>	<b>220,279,183</b>
Sales for Resale									
447		WSF	S		8,538,533	8,538,533	-	-	-
		WSF	SG		293,109,683	267,822,268	25,287,415	40,908,281	66,195,696
		WSF	SE		22,599,708	20,693,665	1,906,043	(1,906,043)	-
		WSF	SG		-	-	-	-	-
				B 1.2	324,247,924	297,054,466	27,193,457	39,002,238	66,195,696
449	Provision for Rate Refund	WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
					-	-	-	-	-
					-	-	-	-	-
<b>Total Sales from Electricity</b>					<b>2,791,853,417</b>	<b>2,573,774,080</b>	<b>218,079,337</b>	<b>68,395,542</b>	<b>286,474,879</b>

125 12 MTH END SEPTEMBER 2004 MSP Revised Protocol  
126 13 MONTH AVG

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
450	Forfeited Discounts & Interest								
		CUST	S		5,392,522	5,040,486	352,037	-	352,037
		CUST	SO		-	-	-	-	-
				B 1.3	5,392,522	5,040,486	352,037	-	352,037
451	Misc Electric Revenue								
		CUST	S		6,555,378	6,280,707	274,671	-	274,671
		GP	SG		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B 1.4	6,555,378	6,280,707	274,671	-	274,671
453	Water Sales	P	SG		-	-	-	-	-
454	Rent of Electric Property								
		DPW	S		8,114,477	7,833,788	280,690	-	280,690
		T	SG		4,993,228	4,562,448	430,780	-	430,780
		GP	SO		519,277	476,031	43,247	-	43,247
				B 1.4	13,626,983	12,872,267	754,716	-	754,716
456	Other Electric Revenue								
		DMSC	S		48,812,463	43,288,085	5,524,378	(5,564,350)	(39,972)
		CUST	CN		-	-	-	-	-
		OTHSE	SE		15,392,993	14,094,760	1,298,234	(37,916)	1,260,318
		OTHSO	SO		2,506,276	2,297,548	208,728	-	208,728
		OTHSGR	SG		41,833,835	38,224,709	3,609,125	(589,162)	3,019,963
				B 1.5	108,545,568	97,905,102	10,640,465	(6,191,428)	4,449,038
	<b>Total Other Electric Revenues</b>				<b>134,120,450</b>	<b>122,098,561</b>	<b>12,021,889</b>	<b>(6,191,428)</b>	<b>5,830,462</b>
	<b>Total Electric Operating Revenues</b>				<b>2,925,973,867</b>	<b>2,695,872,641</b>	<b>230,101,226</b>	<b>62,204,114</b>	<b>292,305,340</b>
	Summary of Revenues by Factor								
		S			2,487,963,570	2,295,457,917	192,505,653	28,640,955	221,146,608
		CN			-	-	-	-	-
		SE			95,047,998	87,031,721	8,016,278	(6,755,960)	1,260,318
		SO			3,025,554	2,773,579	251,975	-	251,975
		SG			339,936,745	310,609,425	29,327,320	40,319,119	69,646,439
		DGP			-	-	-	-	-
	<b>Total Electric Operating Revenues</b>				<b>2,925,973,867</b>	<b>2,695,872,641</b>	<b>230,101,226</b>	<b>62,204,114</b>	<b>292,305,340</b>





224 12 MTH END SEPTEMBER 2004 MSP Revised Protocol  
225 13 MONTH AVG

226	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
227	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
228	500	Operation Supervision & Engineering								
229			P	SG		17,604,129	16,085,370	1,518,759	(178,169)	1,340,590
230			P	SSGCH		1,351,910	1,232,014	119,896	(6)	119,891
231					B 2.1	18,956,040	17,317,384	1,638,655	(178,175)	1,460,481
232										
233	501	Fuel Related								
234			P	SE		379,444,778	347,442,687	32,002,091	1,958,406	33,960,497
235			P	SE		-	-	-	-	-
236			P	SE		-	-	-	-	-
237			P	SSECT		-	-	-	-	-
238			P	SSECH		35,227,394	32,188,620	3,038,774	858,991	3,897,765
239					B 2.1	414,672,172	379,631,307	35,040,865	2,817,397	37,858,262
240										
241	502	Steam Expenses								
242			P	SG		29,462,199	26,920,410	2,541,789	(154,590)	2,387,199
243			P	SSGCH		2,119,131	1,931,192	187,939	-	187,939
244					B 2.1	31,581,329	28,851,602	2,729,727	(154,590)	2,575,138
245										
246	503	Steam From Other Sources								
247			P	SE		4,104,413	3,758,250	346,163	(30,021)	316,142
248					B 2.1	4,104,413	3,758,250	346,163	(30,021)	316,142
249										
250	505	Electric Expenses								
251			P	SG		1,688,471	1,542,802	145,669	-	145,669
252			P	SSGCH		1,068,398	973,646	94,753	-	94,753
253					B 2.1	2,756,870	2,516,448	240,422	-	240,422
254										
255	506	Misc. Steam Expense								
256			P	SG		40,477,533	36,985,420	3,492,113	(31)	3,492,082
257			P	SE		-	-	-	-	-
258			P	SSGCH		907,047	826,604	80,443	-	80,443
259					B 2.1	41,384,579	37,812,023	3,572,556	(31)	3,572,525
260										
261	507	Rents								
262			P	SG		3,045,616	2,782,862	262,754	-	262,754
263			P	SSGCH		26,561	24,205	2,356	-	2,356
264					B 2.1	3,072,177	2,807,067	265,110	-	265,110
265										
266	510	Maint Supervision & Engineering								
267			P	SG		5,277,205	4,821,925	455,280	-	455,280
268			P	SSGCH		2,255,063	2,055,069	199,994	-	199,994
269					B 2.1	7,532,267	6,876,994	655,274	-	655,274
270										
271										
272					Ref					
273	511	Maintenance of Structures								
274			P	SG		17,374,505	15,875,556	1,498,948	-	1,498,948
275			P	SSGCH		674,569	614,744	59,825	-	59,825
276					B 2.2	18,049,074	16,490,300	1,558,774	-	1,558,774
277										
278	512	Maintenance of Boiler Plant								
279			P	SG		79,966,372	73,067,443	6,898,929	-	6,898,929
280			P	SSGCH		6,951,527	6,335,019	616,508	-	616,508
281					B 2.2	86,917,899	79,402,462	7,515,436	-	7,515,436
282										
283	513	Maintenance of Electric Plant								
284			P	SG		28,505,053	26,045,840	2,459,213	-	2,459,213
285			P	SSGCH		2,636,318	2,402,511	233,806	-	233,806
286					B 2.2	31,141,370	28,448,351	2,693,019	-	2,693,019
287										
288	514	Maintenance of Misc. Steam Plant								
289			P	SG		7,930,366	7,246,191	684,175	-	684,175
290			P	SSGCH		2,089,443	1,904,137	185,306	-	185,306
291					B 2.2	10,019,809	9,150,328	869,481	-	869,481
292										
293		<b>Total Steam Power Generation</b>				<b>670,188,000</b>	<b>613,062,517</b>	<b>57,125,483</b>	<b>2,454,580</b>	<b>59,580,062</b>

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296	FERC	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
297	517	Operation Super & Engineering	P	SG		-	-	-	-	-
298						-	-	-	-	-
299						-	-	-	-	-
300						-	-	-	-	-
301						-	-	-	-	-
302	518	Nuclear Fuel Expense	P	SE		-	-	-	-	-
303						-	-	-	-	-
304						-	-	-	-	-
305						-	-	-	-	-
306						-	-	-	-	-
307	519	Coolants and Water	P	SG		-	-	-	-	-
308						-	-	-	-	-
309						-	-	-	-	-
310						-	-	-	-	-
311	520	Steam Expenses	P	SG		-	-	-	-	-
312						-	-	-	-	-
313						-	-	-	-	-
314						-	-	-	-	-
315						-	-	-	-	-
316						-	-	-	-	-
317	523	Electric Expenses	P	SG		-	-	-	-	-
318						-	-	-	-	-
319						-	-	-	-	-
320						-	-	-	-	-
321	524	Misc. Nuclear Expenses	P	SG		-	-	-	-	-
322						-	-	-	-	-
323						-	-	-	-	-
324						-	-	-	-	-
325	528	Maintenance Super & Engineering	P	SG		-	-	-	-	-
326						-	-	-	-	-
327						-	-	-	-	-
328						-	-	-	-	-
329	529	Maintenance of Structures	P	SG		-	-	-	-	-
330						-	-	-	-	-
331						-	-	-	-	-
332						-	-	-	-	-
333	530	Maintenance of Reactor Plant	P	SG		-	-	-	-	-
334						-	-	-	-	-
335						-	-	-	-	-
336						-	-	-	-	-
337	531	Maintenance of Electric Plant	P	SG		-	-	-	-	-
338						-	-	-	-	-
339						-	-	-	-	-
340						-	-	-	-	-
341	532	Maintenance of Misc Nuclear	P	SG		-	-	-	-	-
342						-	-	-	-	-
343						-	-	-	-	-
344						-	-	-	-	-
345		<b>Total Nuclear Power Generation</b>				-	-	-	-	-

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ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	SG		5,448,306	4,978,265	470,041	77,269	547,310
		P	SG		2,060,897	1,883,097	177,799	63,220	241,020
				B 2.2	7,509,203	6,861,363	647,841	140,489	788,330
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	SG		97,900	89,454	8,446	-	8,446
		P	SG		68,400	62,499	5,901	-	5,901
				B 2.2	166,300	151,953	14,347	-	14,347
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	SG		3,695,677	3,376,840	318,837	(124)	318,712
		P	SG		569,197	520,091	49,106	-	49,106
				B 2.2	4,264,874	3,896,931	367,943	(124)	367,819
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	SG		379	346	33	-	33
		P	SG		6,000	5,482	518	-	518
				B 2.2	6,379	5,828	550	-	550
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	SG		9,297,888	8,495,732	802,155	105,619	907,775
		P	SG		5,453,480	4,982,992	470,487	-	470,487
				B 2.2	14,751,367	13,478,724	1,272,643	105,619	1,378,262
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	SG		40,527	37,031	3,496	(123)	3,373
		P	SG		17,968	16,418	1,550	-	1,550
				B 2.2	58,496	53,449	5,047	(123)	4,924
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B 2.2	-	-	-	-	-
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	SG		1,129,681	1,032,220	97,461	(69)	97,392
		P	SG		109,051	99,643	9,408	-	9,408
				B 2.2	1,238,732	1,131,863	106,869	(69)	106,800
543	Maintenance of Dams & Waterways			Ref					
		P	DGP		-	-	-	-	-
		P	SG		1,119,945	1,023,324	96,621	(12,748)	83,873
		P	SG		1,401,434	1,280,528	120,906	-	120,906
				B 2.2	2,521,379	2,303,852	217,527	(12,748)	204,779
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	SG		1,374,122	1,255,572	118,549	-	118,549
		P	SG		546,561	499,407	47,153	-	47,153
				B 2.2	1,920,682	1,754,979	165,703	-	165,703
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	SG		2,338,919	2,137,134	201,785	-	201,785
		P	SG		907,066	828,811	78,255	-	78,255
				B 2.2	3,245,985	2,965,944	280,040	-	280,040
	<b>Total Hydraulic Power Generation</b>				<b>35,683,397</b>	<b>32,604,888</b>	<b>3,078,509</b>	<b>233,044</b>	<b>3,311,553</b>



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FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
555	Purchased Power								
		DMSC	S		(119,237,364)	(99,129,731)	(20,107,633)	20,107,633	-
		P	SG		373,638,016	341,403,191	32,234,826	31,716,161	63,950,986
		P	SE		98,567,274	90,254,184	8,313,091	(1,119,855)	7,193,236
	Seasonal Contr	P	SSGC		-	-	-	2,560,433	2,560,433
			DGP		-	-	-	-	-
				B 2.3	352,967,927	332,527,643	20,440,283	53,264,371	73,704,655
556	System Control & Load Dispatch								
		P	SG		3,236,366	2,957,155	279,211	14,500	293,711
				B 2.3	3,236,366	2,957,155	279,211	14,500	293,711
557	Other Expenses								
		P	S		-	-	-	(97,006)	(97,006)
		P	SG		30,323,034	27,706,979	2,616,055	242,284	2,858,340
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
				B 2.3	30,323,034	27,706,979	2,616,055	145,278	2,761,334
	Embedded Cost Differentials								
	Company Owned Hydro	P	DGP		(51,428,597)	(42,805,171)	(8,623,426)	-	(8,623,426)
	Company Owned Hydro	P	SG		51,428,597	46,991,704	4,436,893	-	4,436,893
	Mid-C Contract	P	MC		(34,490,244)	(30,193,492)	(4,296,752)	-	(4,296,752)
	Mid-C Contract	P	SG		34,490,244	31,514,672	2,975,572	-	2,975,572
	Existing QF Contracts	P	S		44,664,586	43,423,710	1,240,876	-	1,240,876
	Existing QF Contracts	P	SG		(44,664,586)	(40,811,244)	(3,853,342)	-	(3,853,342)
					-	8,120,178	(8,120,178)	-	(8,120,178)
	<b>Total Other Power Supply</b>				<b>386,527,327</b>	<b>371,311,955</b>	<b>15,215,371</b>	<b>53,424,150</b>	<b>68,639,521</b>
	<b>TOTAL PRODUCTION EXPENSE</b>				<b>1,188,956,911</b>	<b>1,105,441,821</b>	<b>83,515,090</b>	<b>65,416,707</b>	<b>148,931,797</b>

FERC ACCT	DESCRIPTION	FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
	Summary of Production Expense by Factor							
	S			(74,572,778)	(55,706,021)	(18,866,757)	20,010,627	1,143,870
	SG			724,748,646	662,222,497	62,526,149	31,937,446	94,463,594
	SE			537,028,396	491,735,820	45,292,577	8,352,493	53,645,070
	SNPPH			-	-	-	-	-
	TROJP			-	-	-	-	-
	SGCT			-	-	-	-	-
	DGP			(51,428,597)	(42,805,171)	(8,623,426)	-	(8,623,426)
	DEU			-	-	-	-	-
	DEP			-	-	-	-	-
	SNPPS			-	-	-	-	-
	SNPPO			-	-	-	-	-
	DGU			-	-	-	-	-
	MC			(34,490,244)	(30,193,492)	(4,296,752)	-	(4,296,752)
	SSGCT			19,830,021	18,191,414	1,638,607	12,635	1,651,242
	SSECT			12,534,106	11,509,013	1,025,093	1,684,088	2,709,181
	SSGC			-	-	-	2,560,433	2,560,433
	SSGCH			20,079,966	18,299,141	1,780,825	(6)	1,780,819
	SSECH			35,227,394	32,188,620	3,038,774	858,991	3,897,765
	<b>Total Production Expense by Factor</b>			<b>1,188,956,911</b>	<b>1,105,441,821</b>	<b>83,515,090</b>	<b>65,416,707</b>	<b>148,931,797</b>

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FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
560	Operation Supervision & Engineering	T	SG		4,829,098	4,412,478	416,620	118,102	534,722
				B 2.3	4,829,098	4,412,478	416,620	118,102	534,722
561	Load Dispatching	T	SG		5,064,678	4,627,734	436,944	-	436,944
				B 2.3	5,064,678	4,627,734	436,944	-	436,944

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FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
562	Station Expense	T	SG		1,119,602	1,023,010	96,591	-	96,591
				B 2.3	1,119,602	1,023,010	96,591	-	96,591
563	Overhead Line Expense	T	SG		2,443,660	2,232,838	210,822	-	210,822
				B 2.4	2,443,660	2,232,838	210,822	-	210,822
564	Underground Line Expense	T	SG		-	-	-	-	-
				B 2.4	-	-	-	-	-
565	Transmission of Electricity by Others	T	SG		73,362,264	67,033,090	6,329,173	573,707	6,902,880
		T	SE		3,039,698	2,783,332	256,366	(175,781)	80,584
				B 2.4	76,401,962	69,816,422	6,585,539	397,926	6,983,465
566	Misc. Transmission Expense	T	SG		59,210	54,102	5,108	-	5,108
				B 2.4	59,210	54,102	5,108	-	5,108
567	Rents - Transmission	T	SG		321,746	293,988	27,758	-	27,758
				B 2.4	321,746	293,988	27,758	-	27,758
568	Maint Supervision & Engineering	T	SG		4,464	4,079	385	-	385
				B 2.4	4,464	4,079	385	-	385
569	Maintenance of Structures	T	SG		213	195	18	-	18
				B 2.4	213	195	18	-	18
570	Maintenance of Station Equipment	T	SG		7,789,458	7,117,439	672,019	-	672,019
				B 2.4	7,789,458	7,117,439	672,019	-	672,019
571	Maintenance of Overhead Lines	T	SG		7,978,982	7,290,613	688,370	-	688,370
				B 2.4	7,978,982	7,290,613	688,370	-	688,370
572	Maintenance of Underground Lines	T	SG		38,696	35,358	3,338	-	3,338
				B 2.4	38,696	35,358	3,338	-	3,338
573	Maint of Misc. Transmission Plant	T	SG		191,422	174,908	16,515	-	16,515
				B 2.4	191,422	174,908	16,515	-	16,515
<b>TOTAL TRANSMISSION EXPENSE</b>					<b>106,243,192</b>	<b>97,083,164</b>	<b>9,160,028</b>	<b>516,028</b>	<b>9,676,055</b>
Summary of Transmission Expense by Factor									
		SE			3,039,698	2,783,332	256,366	(175,781)	80,584
		SG			103,203,494	94,299,832	8,903,662	691,809	9,595,471
		SNPT			-	-	-	-	-
Total Transmission Expense by Factor					106,243,192	97,083,164	9,160,028	516,028	9,676,055

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640 FERC	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
641 ACCT					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
642 580	Operation Supervision & Engineering								
643		DPW	S	B 2.4	(1,903,424)	(1,871,182)	(32,243)	-	(32,243)
644		DPW	SNPD	B 2.4	27,773,130	25,739,094	2,034,037	77,227	2,111,264
645					25,869,706	23,867,912	2,001,794	77,227	2,079,021
646									
647 581	Load Dispatching								
648		DPW	S	B 2.4	-	-	-	-	-
649		DPW	SNPD	B 2.4	7,609,134	7,051,859	557,274	56,889	614,164
650					7,609,134	7,051,859	557,274	56,889	614,164
651									
652 582	Station Expense								
653		DPW	S	B 2.4	1,384,439	1,268,118	116,321	9,234	125,555
654		DPW	SNPD	B 2.4	402,823	373,321	29,502	2,101	31,603
655					1,787,262	1,641,439	145,823	11,335	157,158
656									
657 583	Overhead Line Expenses								
658		DPW	S	B 2.5	17,852,740	16,171,202	1,681,538	125,594	1,807,132
659		DPW	SNPD	B 2.5	4,773,990	4,424,355	349,635	22,451	372,086
660					22,626,730	20,595,556	2,031,173	148,045	2,179,218
661									
662 584	Underground Line Expense								
663		DPW	S	B 2.5	1,877,835	1,854,862	22,974	1,893	24,866
664		DPW	SNPD	B 2.5	1,138	1,055	83	6	90
665					1,878,973	1,855,916	23,057	1,899	24,956
666									
667 585	Street Lighting & Signal Systems								
668		DPW	S		-	-	-	-	-
669		DPW	SNPD	B 2.5	276,101	255,880	20,221	1,247	21,468
670				B 2.5	276,101	255,880	20,221	1,247	21,468
671									
672 586	Meter Expenses								
673		DPW	S	B 2.5	3,739,093	3,292,171	446,922	33,816	480,738
674		DPW	SNPD	B 2.5	1,576,594	1,461,128	115,466	8,496	123,962
675					5,315,687	4,753,299	562,388	42,312	604,700
676									
677 587	Customer Installation Expenses								
678		DPW	S	B 2.5	36,916	36,916	-	-	-
679		DPW	SNPD	B 2.5	165,140	153,045	12,094	288	12,383
680					202,056	189,961	12,094	288	12,383
681									
682 588	Misc. Distribution Expenses								
683		DPW	S	B 2.5	8,374,438	8,016,857	357,581	17,708	375,289
684		DPW	SNPD	B 2.5	9,650,870	8,944,064	706,806	44,549	751,356
685					18,025,308	16,960,921	1,064,387	62,257	1,126,644
686									
687 589	Rents								
688		DPW	S	B 2.6	3,251,090	3,005,327	245,763	-	245,763
689		DPW	SNPD	B 2.6	1,102,766	1,022,002	80,764	-	80,764
690					4,353,857	4,027,330	326,527	-	326,527
691									
692 590	Maint Supervision & Engineering								
693		DPW	S	B 2.6	581,631	581,631	-	-	-
694		DPW	SNPD	B 2.6	407,975	378,096	29,879	3,751	33,630
695					989,606	959,727	29,879	3,751	33,630
696									
697 591	Maintenance of Structures								
698		DPW	S	B 2.6	1,470,095	1,381,401	88,694	-	88,694
699		DPW	SNPD	B 2.6	562,943	521,714	41,229	-	41,229
700					2,033,037	1,903,115	129,923	-	129,923
701									
702 592	Maintenance of Station Equipment								
703		DPW	S	B 2.6	5,050,104	4,461,807	588,298	25,747	614,045
704		DPW	SNPD	B 2.6	1,980,070	1,835,055	145,016	17,682	162,697
705					7,030,175	6,296,861	733,313	43,429	776,742



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FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
593	Maintenance of Overhead Lines								
	DPW	S		B 2.6	102,374,810	97,302,271	5,072,539	(19,215)	5,053,324
	DPW	SNPD		B 2.6	(42,620,420)	(39,499,004)	(3,121,416)	(43,089)	(3,164,506)
					59,754,390	57,803,267	1,951,123	(62,305)	1,888,818
594	Maintenance of Underground Lines								
	DPW	S		B 2.6	23,303,971	22,013,843	1,290,128	95,480	1,385,608
	DPW	SNPD		B 2.6	1,592,711	1,476,064	116,646	7,287	123,933
					24,896,681	23,489,907	1,406,774	102,767	1,509,541
595	Maintenance of Line Transformers								
	DPW	S		B 2.7	961,249	846,249	115,001	7,733	122,734
	DPW	SNPD		B 2.7	160,464	148,712	11,752	1,053	12,805
					1,121,713	994,960	126,753	8,787	135,540
596	Maint of Street Lighting & Signal Sys.								
	DPW	S		B 2.7	3,782,974	3,642,879	140,095	10,618	150,713
	DPW	SNPD		B 2.7	732,236	678,608	53,627	1,664	55,292
					4,515,210	4,321,488	193,722	12,283	206,005
597	Maintenance of Meters								
	DPW	S		B 2.7	2,686,775	2,435,908	250,867	19,368	270,235
	DPW	SNPD		B 2.7	1,600,175	1,482,982	117,193	9,494	126,687
					4,286,950	3,918,890	368,060	28,862	396,922
598	Maint of Misc. Distribution Plant								
	DPW	S		B 2.7	14,424,105	13,297,397	1,126,708	21,356	1,148,064
	DPW	SNPD		B 2.7	4,706,205	4,361,534	344,671	42,272	386,943
					19,130,311	17,658,932	1,471,379	63,628	1,535,007
<b>TOTAL DISTRIBUTION EXPENSE</b>					<b>211,702,886</b>	<b>198,547,221</b>	<b>13,155,664</b>	<b>602,701</b>	<b>13,758,365</b>

Summary of Distribution Expense by Factor

S	189,248,841	177,737,657	11,511,185	349,333	11,860,517
SNPD	22,454,044	20,809,564	1,644,480	253,368	1,897,848

Total Distribution Expense by Factor

	211,702,886	198,547,221	13,155,664	602,701	13,758,365
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12 MTH END SEPTEMBER 2004 MSP Revised Protocol  
13 MONTH AVG

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
901	Supervision								
		CUST	S	B 2.7	2,115,717	1,969,827	145,890	14,539	160,429
		CUST	CN	B 2.7	6,796,446	6,277,597	518,849	23,508	542,357
					8,912,164	8,247,425	664,739	38,047	702,786
902	Meter Reading Expense								
		CUST	S	B 2.7	23,422,744	21,599,683	1,823,062	147,388	1,970,450
		CUST	CN	B 2.7	127,105	117,402	9,703	853	10,556
					23,549,850	21,717,084	1,832,765	148,240	1,981,006
903	Customer Receipts & Collections								
		CUST	S	B 2.8	6,161,565	5,672,905	488,660	36,732	525,392
		CUST	CN	B 2.8	45,085,399	41,643,524	3,441,875	213,737	3,655,612
					51,246,964	47,316,429	3,930,535	250,468	4,181,003
904	Uncollectible Accounts								
		CUST	S	B 2.8	2,740,133	1,953,711	786,422	-	786,422
		P	SG	B 2.8	-	-	-	-	-
		CUST	CN	B 2.8	2,826,257	2,610,497	215,760	(5,726)	210,034
					5,566,390	4,564,208	1,002,182	(5,726)	996,456
905	Misc. Customer Accounts Expense								
		CUST	S	B 2.8	16,160	16,160	-	-	-
		CUST	CN	B 2.8	1,175,535	1,085,794	89,742	1,089	90,831
					1,191,695	1,101,954	89,742	1,089	90,831
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>					<b>90,467,063</b>	<b>82,947,100</b>	<b>7,519,963</b>	<b>432,119</b>	<b>7,952,082</b>

CUSTOMER ACCOUNTS EXPENSE SUMMARY

Summary of Customer Accts Exp by Factor

S	34,456,319	31,212,285	3,244,034	198,658	3,442,692
CN	56,010,744	51,734,815	4,275,929	233,461	4,509,390
SG	-	-	-	-	-

Total Customer Accounts Expense by Factor

	90,467,063	82,947,100	7,519,963	432,119	7,952,082
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788 13 MONTH AVG

789 FERC		BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON	
790 ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
791 907	Supervision								
792		CUST	S	B 2.8	-	-	-	-	-
793		CUST	CN	B 2.8	3,146,145	2,905,964	240,181	(17,219)	222,961
794					<u>3,146,145</u>	<u>2,905,964</u>	<u>240,181</u>	<u>(17,219)</u>	<u>222,961</u>
795									
796 908	Customer Assistance								
797		DMSC	S	B 2.9	23,325,956	21,104,011	2,221,945	(2,187,525)	34,420
798		CUST	CN	B 2.9	1,444,852	1,334,550	110,302	11,535	121,837
799									
800									
801					<u>24,770,807</u>	<u>22,438,560</u>	<u>2,332,247</u>	<u>(2,175,990)</u>	<u>156,257</u>
802									
803 909	Informational & Instructional Adv								
804		CUST	S	B 2.9	516	516	-	-	-
805		CUST	CN	B 2.9	1,000,053	923,707	76,345	2,593	78,938
806					<u>1,000,569</u>	<u>924,223</u>	<u>76,345</u>	<u>2,593</u>	<u>78,938</u>
807									
808 910	Misc. Customer Service								
809		CUST	S	B 2.9	223,315	216,020	7,296	-	7,296
810		CUST	CN	B 2.9	145,235	134,148	11,087	79	11,166
811									
812					<u>368,551</u>	<u>350,168</u>	<u>18,383</u>	<u>79</u>	<u>18,461</u>
813									
814	<b>TOTAL CUSTOMER SERVICE EXPENSE</b>				<b>29,286,071</b>	<b>26,618,916</b>	<b>2,667,155</b>	<b>(2,190,538)</b>	<b>476,617</b>
815									
816									
817	Summary of Customer Service Exp by Factor								
818	S				23,549,787	21,320,546	2,229,240	(2,187,525)	41,715
819	CN				5,736,285	5,298,370	437,915	(3,013)	434,902
820									
821	Total Customer Service Expense by Factor				<u>29,286,071</u>	<u>26,618,916</u>	<u>2,667,155</u>	<u>(2,190,538)</u>	<u>476,617</u>
822									

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825 FERC		BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON	
826 ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
827									
828 911	Supervision								
829		CUST	S		-	-	-	-	-
830		CUST	CN		-	-	-	-	-
831					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
832									
833 912	Demonstration & Selling Expense								
834		CUST	S		-	-	-	-	-
835		CUST	CN		-	-	-	-	-
836					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
837									
838 913	Advertising Expense								
839		CUST	S		-	-	-	-	-
840		CUST	CN		-	-	-	-	-
841					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
842									
843 916	Misc. Sales Expense								
844		CUST	S	B 2.9	(50)	(50)	-	-	-
845		CUST	CN	B 2.9	60,817	56,175	4,643	19	4,662
846					<u>60,767</u>	<u>56,124</u>	<u>4,643</u>	<u>19</u>	<u>4,662</u>
847									
848	<b>TOTAL SALES EXPENSE</b>				<b>60,767</b>	<b>56,124</b>	<b>4,643</b>	<b>19</b>	<b>4,662</b>
849									
850									
851	Total Sales Expense by Factor								
852	S				(50)	(50)	-	-	-
853	CN				60,817	56,175	4,643	19	4,662
854	Total Sales Expense by Factor				<u>60,767</u>	<u>56,124</u>	<u>4,643</u>	<u>19</u>	<u>4,662</u>
855									
856	<b>Total Customer Service Exp Including Sales</b>				<b>29,346,839</b>	<b>26,675,040</b>	<b>2,671,798</b>	<b>(2,190,519)</b>	<b>481,280</b>

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859	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			WASHINGTON	
860	ACCT	DESCRIPTION	FUNCTION	FACTOR	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
861	920	Administrative & General Salaries							
862		PTD	S	B 2.9	1,260,714	1,259,864	850	5,128	5,978
863		CUST	CN	B 2.9	-	-	-	150	150
864		PTD	SO	B 2.9	93,063,137	85,312,627	7,750,510	1,046,708	8,797,217
865					94,323,851	86,572,492	7,751,360	1,051,985	8,803,345
866									
867	921	Office Supplies & expenses							
868		PTD	S	B 2.10	406,528	403,979	2,548	-	2,548
869		CUST	CN	4.1.19	17,619	16,274	1,345	-	1,345
870		PTD	SO	B 2.10	14,979,954	13,732,390	1,247,565	(99,712)	1,147,852
871					15,404,102	14,152,644	1,251,458	(99,712)	1,151,746
872									
873	922	Office Supplies & expenses							
874		PTD	S	B 2.10	-	-	-	-	-
875		CUST	CN	B 2.10	-	-	-	-	-
876		PTD	SO	B 2.10	(28,551,716)	(26,173,865)	(2,377,852)	-	(2,377,852)
877					(28,551,716)	(26,173,865)	(2,377,852)	-	(2,377,852)
878									
879	923	Outside Services							
880		PTD	S	B 2.10	33,706	33,706	-	336,554	336,554
881		CUST	CN	B 2.10	2,418	2,233	185	-	185
882		PTD	SO	B 2.10	39,198,250	35,933,731	3,264,519	(196,146)	3,068,373
883					39,234,374	35,969,670	3,264,704	140,408	3,405,112
884									
885	924	Property Insurance							
886		PTD	SO	B 2.10	28,822,246	26,421,864	2,400,382	(437,408)	1,962,974
887					28,822,246	26,421,864	2,400,382	(437,408)	1,962,974
888									
889	925	Injuries & Damages							
890		PTD	SO	B 2.10	13,727,180	12,583,949	1,143,231	119,989	1,263,220
891					13,727,180	12,583,949	1,143,231	119,989	1,263,220
892									
893	926	Employee Pensions & Benefits							
894		LABOR	S	B 2.10	-	-	-	-	-
895		CUST	CN	B 2.10	-	-	-	-	-
896		LABOR	SO	B 2.10	-	-	-	-	-
897					-	-	-	-	-
898									
899	927	Franchise Requirements							
900		DMSC	S	B 2.10	-	-	-	-	-
901		DMSC	SO	B 2.10	-	-	-	-	-
902					-	-	-	-	-
903									
904	928	Regulatory Commission Expense							
905		DMSC	S	B 2.10	7,537,797	6,893,294	644,502	-	644,502
906		CUST	CN	B 2.10	(675)	(623)	(52)	-	(52)
907		DMSC	SO	B 2.10	1,002,820	919,303	83,517	-	83,517
908		FERC	SG	B 2.10	(289,900)	(264,889)	(25,011)	-	(25,011)
909					8,250,042	7,547,084	702,957	-	702,957
910									
911	929	Duplicate Charges							
912		LABOR	S	B 2.10	-	-	-	-	-
913		LABOR	SO	B 2.10	(14,882,791)	(13,643,319)	(1,239,473)	(99)	(1,239,572)
914					(14,882,791)	(13,643,319)	(1,239,473)	(99)	(1,239,572)
915									
916	930	Misc General Expenses							
917		PTD	S	B 2.11	23,725,691	22,039,804	1,685,887	821,370	2,507,257
918		CUST	CN	B 2.11	52	48	4	-	4
919		LABOR	SO	B 2.11	6,084,503	5,577,772	506,731	1,591,290	2,098,022
920					29,810,246	27,617,625	2,192,622	2,412,660	4,605,282
921									
922	931	Rents							
923		PTD	S	B 2.11	85,723	85,723	-	-	-
924		PTD	SO	B 2.11	7,257,496	6,653,076	604,421	-	604,421
925					7,343,219	6,738,799	604,421	-	604,421
926									
927	935	Maintenance of General Plant							
928		G	S	B 2.11	1,407,366	1,342,497	64,870	-	64,870
929		CUST	CN	B 2.11	20,917	19,320	1,597	-	1,597
930		G	SO	B 2.11	20,832,375	19,097,407	1,734,968	-	1,734,968
931					22,260,658	20,459,224	1,801,434	-	1,801,434
932									
933		<b>TOTAL ADMINISTRATIVE &amp; GEN EXPENSE</b>			<b>215,741,411</b>	<b>198,246,167</b>	<b>17,495,244</b>	<b>3,187,823</b>	<b>20,683,067</b>
934									
935		Summary of A&G Expense by Factor							
936		S			34,457,525	32,058,868	2,398,657	1,163,052	3,561,709
937		SO			181,533,455	166,414,936	15,118,519	2,024,621	17,143,140
938		SG			(289,900)	(264,889)	(25,011)	-	(25,011)
939		CN			40,331	37,252	3,079	150	3,229
940		Total A&G Expense by Factor			215,741,411	198,246,167	17,495,244	3,187,823	20,683,067
941									
942		<b>TOTAL O&amp;M EXPENSE</b>		B 2.11	<b>1,842,458,301</b>	<b>1,708,940,513</b>	<b>133,517,788</b>	<b>67,964,859</b>	<b>201,482,647</b>

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13 MONTH AVG

ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
403SP	Steam Depreciation								
	P		SG		39,219,878	35,836,267	3,383,612	-	3,383,612
	P		SG		42,499,005	38,832,493	3,666,511	-	3,666,511
	P		SG		43,148,931	39,426,349	3,722,582	33,772	3,756,354
	P		SSGCH		8,794,298	8,014,361	779,937	12,082	792,019
				B 3.1	133,662,112	122,109,470	11,552,642	45,854	11,598,496
403NP	Nuclear Depreciation								
	P		SG		-	-	-	-	-
403HP	Hydro Depreciation								
	P		SG		5,227,722	4,776,711	451,011	-	451,011
	P		SG		1,346,586	1,230,412	116,174	-	116,174
	P		SG		4,612,853	4,214,889	397,964	157,295	555,259
	P		SG		1,459,879	1,333,931	125,948	2,471	128,419
				B 3.2	12,647,040	11,555,944	1,091,097	159,766	1,250,863
403OP	Other Production Depreciation								
	P		SG		45,437	41,517	3,920	-	3,920
	P		SG		6,440,763	5,885,100	555,663	340,252	895,915
	P		SSGCT		3,191,469	2,927,749	263,719	428,279	691,999
	P		SSGCH		-	-	-	-	-
				B 3.3	9,677,669	8,854,366	823,303	768,531	1,591,834
403TP	Transmission Depreciation								
	T		SG		12,478,868	11,402,280	1,076,588	-	1,076,588
	T		SG		13,498,415	12,333,868	1,164,547	-	1,164,547
	T		SG		25,035,731	22,875,827	2,159,905	(48)	2,159,856
				B 3.4	51,013,015	46,611,975	4,401,039	(48)	4,400,991
403	Distribution Depreciation								
360	Land & Land RiDPW		S		268,982	263,458	5,524	-	5,524
361	Structures DPW		S		670,440	643,631	26,808	(28)	26,780
362	Station Equipm DPW		S		12,452,759	11,435,618	1,017,141	(1,532)	1,015,609
364	Poles & Towers DPW		S		30,848,920	27,094,261	3,754,660	-	3,754,660
365	OH Conductors DPW		S		15,473,270	14,251,266	1,222,004	-	1,222,004
366	UG Conduit DPW		S		5,773,966	5,557,459	216,507	-	216,507
367	UG Conductor DPW		S		11,942,836	11,581,009	361,827	-	361,827
368	Line Trans DPW		S		20,781,134	19,137,002	1,644,132	-	1,644,132
369	Services DPW		S		7,811,214	7,121,060	690,154	-	690,154
370	Meters DPW		S		6,261,284	5,767,222	494,062	-	494,062
371	Inst Cust Prem DPW		S		387,539	367,461	20,077	-	20,077
372	Leased Propert DPW		S		1,293	1,293	-	-	-
373	Street Lighting DPW		S		2,210,047	2,104,721	105,326	-	105,326
				B 3.6	114,883,683	105,325,462	9,558,221	(1,560)	9,556,661
403GP	General Depreciation								
	G-SITUS		S		7,536,449	6,603,172	933,278	(33,000)	900,278
	G-DGP		SG		471,552	430,870	40,682	-	40,682
	G-DGU		SG		847,184	774,095	73,089	-	73,089
	P		SE		15,866	14,528	1,338	-	1,338
	CUST		CN		1,202,345	1,110,557	91,789	-	91,789
	G-SG		SG		3,310,915	3,025,272	285,642	39	285,681
	PTD		SO		17,499,649	16,042,239	1,457,411	-	1,457,411
	G-SG		SSGCT		3,942	3,616	326	-	326
	G-SG		SSGCH		187,084	170,493	16,592	-	16,592
				B 3.12	31,074,987	28,174,841	2,900,146	(32,961)	2,867,185
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
403MP	Mining Depreciation								
	P		SE		-	-	-	-	-
				B 3.13	-	-	-	-	-
403EP	Experimental Plant Depreciation								
	P		SG		-	-	-	-	-
	P		SG		-	-	-	-	-

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13 MONTH AVG					UNADJUSTED RESULTS			WASHINGTON		
FERC	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1023	4031	ARO Depreciation	S		(641,725)	(641,725)	-	-	-	
1026				B 3.14	(641,725)	(641,725)	-	-	-	
1029	<b>TOTAL DEPRECIATION EXPENSE</b>				<b>352,316,780</b>	<b>321,990,333</b>	<b>30,326,447</b>	<b>939,582</b>	<b>31,266,029</b>	
1031	Summary	S			121,778,408	111,286,909	10,491,498	(34,560)	10,456,938	
1032		DGP			-	-	-	-	-	
1033		DGU			-	-	-	-	-	
1034		SG			199,643,720	182,419,882	17,223,837	533,780	17,757,618	
1035		SO			17,499,649	16,042,239	1,457,411	-	1,457,411	
1036		CN			1,202,345	1,110,557	91,789	-	91,789	
1037		SE			15,866	14,528	1,338	-	1,338	
1038		SSGCH			8,981,382	8,184,854	796,529	12,082	808,611	
1039		SSGCT			3,195,410	2,931,365	264,045	428,279	692,325	
1040	Total Depreciation Expense By Factor				352,316,780	321,990,333	30,326,447	939,582	31,266,029	
1042	12 MTH END SEPTEMBER 2004 MSP Revised Protocol									
1043	13 MONTH AVG									
FERC	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1046	404GP	Amort of LT Plant - Capital Lease Gen								
1047		I-SITUS	S		371,314	333,689	37,624	-	37,624	
1048		I-SG	SG		-	-	-	-	-	
1049		PTD	SO		862,929	791,062	71,867	-	71,867	
1050		I-DGU	SG		-	-	-	-	-	
1051		CUST	CN		211,840	195,668	16,172	-	16,172	
1052		I-DGP	SG		-	-	-	-	-	
1053				B 4.6	1,446,082	1,320,419	125,663	-	125,663	
1055	404SP	Amort of LT Plant - Cap Lease Steam								
1056		P	SG		-	-	-	-	-	
1057		P	SG		-	-	-	-	-	
1060	404IP	Amort of LT Plant - Intangible Plant								
1061		I-SITUS	S		2,028,692	1,994,977	33,715	-	33,715	
1062		P	SE		80,314	73,541	6,774	-	6,774	
1063		I-SG	SG		1,954,588	1,785,960	168,628	-	168,628	
1064		PTD	SO		38,858,291	35,622,085	3,236,207	-	3,236,207	
1065		CUST	CN		6,726,428	6,212,924	513,504	-	513,504	
1066		I-SG	SG		2,265,802	2,070,325	195,477	(17,931)	177,546	
1067		I-SG	SG		512,980	468,724	44,256	(13,336)	30,921	
1068		I-DGP	SG		279,580	255,460	24,120	-	24,120	
1069		I-SG	SSGCT		2,745	2,518	227	-	227	
1070		I-SG	SSGCH		1,204	1,097	107	-	107	
1071		I-DGU	SG		18,380	16,794	1,586	-	1,586	
1072				B 4.5	52,729,005	48,504,405	4,224,601	(31,267)	4,193,334	
1074	404MP	Amort of LT Plant - Mining Plant								
1075		P	SE		-	-	-	-	-	
1078	404HP	Amortization of Other Electric Plant								
1079		P	SG		-	-	-	-	-	
1080		P	SG		28,535	26,074	2,462	-	2,462	
1081		P	SG		-	-	-	-	-	
1082				B 4.5	28,535	26,074	2,462	-	2,462	
1084	<b>Total Amortization of Limited Term Plant</b>				<b>54,203,623</b>	<b>49,850,897</b>	<b>4,352,725</b>	<b>(31,267)</b>	<b>4,321,458</b>	
1087	405	Amortization of Other Electric Plant								
1088		GP	S		-	-	-	-	-	
1090				B 4.6	-	-	-	-	-	
1092	406	Amortization of Plant Acquisition Adj								
1093		P	S		-	-	-	-	-	
1094		P	SG		-	-	-	-	-	
1095		P	SG		-	-	-	-	-	
1096		P	SG		5,479,353	5,006,633	472,720	-	472,720	
1097		P	SO		-	-	-	-	-	
1098				B 4.6	5,479,353	5,006,633	472,720	-	472,720	

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FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
407	Amort of Prop Losses, Unrec Plant, etc								
		DPW	S		2,727,544	2,865,427	(137,883)	137,883	0
		GP	SO		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	SG		2,836,499	2,591,786	244,713	-	244,713
		P	TROJP		1,846,722	1,687,943	158,780	(158,780)	0
				B 4.6	7,410,765	7,145,155	265,610	(20,897)	244,713
	<b>TOTAL AMORTIZATION EXPENSE</b>				<b>67,093,741</b>	<b>62,002,686</b>	<b>5,091,055</b>	<b>(52,163)</b>	<b>5,038,891</b>

1116 Summary of Amortization Expense by Factor

	S	5,127,549	5,194,092	(66,543)	137,883	71,340
	SE	80,314	73,541	6,774	-	6,774
	TROJP	1,846,722	1,687,943	158,780	(158,780)	0
	DGP	-	-	-	-	-
	DGU	-	-	-	-	-
	SO	39,721,220	36,413,147	3,308,074	-	3,308,074
	SSGCT	2,745	2,518	227	-	227
	SSGCH	1,204	1,097	107	-	107
	CN	6,938,267	6,408,591	529,676	-	529,676
	SG	13,375,719	12,221,757	1,153,962	(31,267)	1,122,695
	<b>Total Amortization Expense by Factor</b>	<b>67,093,741</b>	<b>62,002,686</b>	<b>5,091,055</b>	<b>(52,163)</b>	<b>5,038,891</b>

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FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
408	Taxes Other Than Income								
		DMSC	S		18,410,475	18,379,832	30,643	-	30,643
		GP	GPS		70,758,479	64,865,552	5,892,927	137,434	6,030,361
		GP	SO		(7,427,481)	(6,808,903)	(618,577)	-	(618,577)
		P	SE		420,752	385,266	35,486	-	35,486
		P	SG		-	-	-	-	-
		DMSC	OPRV-ID		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
		GP	SG		-	-	-	-	-
				B 5.2	82,162,226	76,821,747	5,340,479	137,434	5,477,913

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	DGU		(5,961,642)	(5,961,642)	-	-	-
				B 7.7	(5,961,642)	(5,961,642)	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
		PTD	DGU		-	-	-	-	-
					-	-	-	-	-
	<b>TOTAL DEFERRED ITC</b>				<b>(5,961,642)</b>	<b>(5,961,642)</b>	<b>-</b>	<b>-</b>	<b>-</b>

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FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
427	Interest on Long-Term Debt								
		GP	S		-	-	-	(1,027,063)	(1,027,063)
		GP	SNP		229,067,688	210,283,788	18,783,900	-	18,783,900
				B 6.1	229,067,688	210,283,788	18,783,900	(1,027,063)	17,756,837
428	Amortization of Debt Disc & Exp								
		GP	SNP		11,952,038	10,971,952	980,085	-	980,085
				B 6.1	11,952,038	10,971,952	980,085	-	980,085
429	Amortization of Premium on Debt								
		GP	SNP		(88,698)	(81,424)	(7,273)	-	(7,273)
				B 6.1	(88,698)	(81,424)	(7,273)	-	(7,273)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		17,570,033	16,129,263	1,440,770	-	1,440,770
				B 6.1	17,570,033	16,129,263	1,440,770	-	1,440,770
432	AFUDC - Borrowed								
		GP	SNP		(6,131,994)	(5,629,161)	(502,833)	-	(502,833)
				B 6.1	(6,131,994)	(5,629,161)	(502,833)	-	(502,833)
	Total Electric Interest Deductions for Tax				252,369,067	231,674,418	20,694,649	(1,027,063)	19,667,586
	Non-Utility Portion of Interest								
	427 NUTIL	NUTIL			-	-	-	-	-
	428 NUTIL	NUTIL			-	-	-	-	-
	429 NUTIL	NUTIL			-	-	-	-	-
	431 NUTIL	NUTIL			-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				252,369,067	231,674,418	20,694,649	(1,027,063)	19,667,586
419	Interest & Dividends								
		GP	S		(4,551,617)	(4,551,617)	-	-	-
		GP	SNP		(7,459,605)	(6,847,906)	(611,699)	-	(611,699)
	Total Operating Deductions for Tax			B 6.1	(12,011,222)	(11,399,523)	(611,699)	-	(611,699)

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FERC	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1210	41010	Deferred Income Tax - Federal-DR							
1211		P	S		300,464,846	292,804,689	7,660,157	(7,564,000)	96,157
1212		P	TROJD		334,631	305,877	28,754	-	28,754
1213		PT	DGP		700,504	583,045	117,459	(142,702)	(25,243)
1214		LABOR	SO		47,434,163	43,483,738	3,950,425	(5,134)	3,945,291
1215		GP	SNP		3,921,415	3,599,853	321,562	-	321,562
1216		P	SE		15,383,809	14,086,350	1,297,459	152,927	1,450,386
1217		PT	SG		8,902,478	8,134,436	768,042	-	768,042
1218		GP	GPS		249,762	228,961	20,801	-	20,801
1219		DITEXP	DITEXP		220,478,739	199,979,287	20,499,452	2,192,078	22,691,529
1220		CUST	BADDEBT		-	-	-	-	-
1221		CUST	CN		-	-	-	-	-
1222		P	SGCT		1,176,589	1,074,694	101,895	-	101,895
1223		DPW	SNPD		4,196,742	3,889,383	307,359	-	307,359
1224				B 7.3	603,243,678	568,170,313	35,073,365	(5,366,831)	29,706,534
1225									
1226	41020	Deferred Income Tax - Nonutility-DR							
1227		CUST	S		1,649,934	1,649,934	-	-	-
1228		PT	SG		-	-	-	-	-
1229		LABOR	SO		-	-	-	-	-
1230		P	SE		-	-	-	-	-
1231		PT	SG		-	-	-	-	-
1232		GP	GPS		-	-	-	-	-
1233		P	TROJP		-	-	-	-	-
1234		GP	SNP		-	-	-	-	-
1235		CUST	BADDEBT		-	-	-	-	-
1236		DITEXP	DITEXP		-	-	-	-	-
1237		P	SGCT		-	-	-	-	-
1238		DPW	SNPD		-	-	-	-	-
1239									
1240				B 7.3	1,649,934	1,649,934	-	-	-
1241									
1242									
1243									
1244	41110	Deferred Income Tax - Federal-CR							
1245		GP	S		(207,275,637)	(205,325,086)	(1,950,551)	10,313,250	8,362,699
1246		P	SE		(29,058,662)	(26,607,876)	(2,450,786)	(29,370)	(2,480,156)
1247		PT	DGP		(235,549)	(196,053)	(39,496)	-	(39,496)
1248		GP	SNP		(981,069)	(900,620)	(80,449)	-	(80,449)
1249		PT	SG		(8,816,142)	(8,055,548)	(760,594)	-	(760,594)
1250		GP	GPS		(654,837)	(600,301)	(54,536)	-	(54,536)
1251		LABOR	SO		(81,366,133)	(74,589,777)	(6,776,356)	-	(6,776,356)
1252		PT	SNPD		(423,805)	(392,767)	(31,038)	-	(31,038)
1253		CUST	BADDEBT		(1,170,387)	(959,669)	(210,718)	-	(210,718)
1254		DITEXP	DITEXP		(159,877,371)	(145,012,453)	(14,864,918)	113,536	(14,751,383)
1255		P	TROJD		(2,208,601)	(2,018,822)	(189,779)	-	(189,779)
1256		P	SGCT		(2,145,273)	(1,959,487)	(185,786)	-	(185,786)
1257									
1258									
1259				B 7.5	(494,213,466)	(466,618,457)	(27,595,009)	10,397,416	(17,197,593)
1260									
1261	41120	Deferred Income Tax - Nonutility-CR							
1262		GP	S		(2,767,419)	(2,767,419)	-	-	-
1263		GP	SNP		-	-	-	-	-
1264		DITEXP	DITEXP		-	-	-	-	-
1265		PT	SNPD		-	-	-	-	-
1266		P	SGCT		-	-	-	-	-
1267		PT	SG		-	-	-	-	-
1268		CUST	BADDEBT		-	-	-	-	-
1269		GP	GPS		-	-	-	-	-
1270		LABOR	SO		-	-	-	-	-
1271		P	SE		-	-	-	-	-
1272		P	TROJP		-	-	-	-	-
1273		PT	SG		-	-	-	-	-
1274									
1275									
1276									
1277				B 7.6	(2,767,419)	(2,767,419)	-	-	-
1278									
1279				B 7.6	107,912,727	100,434,371	7,478,356	5,030,585	12,508,941



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ACCT	DESCRIPTION	FUNCTION	BUSINESS	PITA	FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
							TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1284	SCHMAF	Additions - Flow Through									
1285		SCHMAF	S				-	-	-	-	-
1286		SCHMAF	SNP				-	-	-	-	-
1287		SCHMAF	SO				-	-	-	-	-
1288		SCHMAF	SE				-	-	-	-	-
1289		SCHMAF	TROJP				-	-	-	-	-
1290		SCHMAF	SG				-	-	-	-	-
1291							-	-	-	-	-
1292							-	-	-	-	-
1293	SCHMAP	Additions - Permanent									
1294		P	S				2,396,676	2,396,676	-	-	-
1295		P	SE				1,300,990	1,191,265	109,725	-	109,725
1296		LABOR	SNP				4,934,065	4,529,464	404,601	-	404,601
1297		SCHMAP-SO	SO				(824,986)	(756,279)	(68,707)	(141,746)	(210,453)
1298											
1299						B 6.2	7,806,745	7,361,126	445,619	(141,746)	303,872
1300											
1301	SCHMAT	Additions - Temporary									
1302		SCHMAT-SITLS					3,164,650	5,375,940	(2,211,290)	4,706,528	2,495,238
1303		P	SGCT				2,887,402	2,637,346	250,056	-	250,056
1304		DPW	CIAC				31,087,848	29,853,569	1,234,279	-	1,234,279
1305		SCHMAT-SNPSNP					27,861,032	25,576,385	2,284,647	-	2,284,647
1306		P	TROJD				4,937,911	4,513,610	424,301	(424,309)	(8)
1307		P	SG				-	-	-	789,634	789,634
1308		SCHMAT-SE	SE				30,515,774	27,942,096	2,573,678	(62,191)	2,511,487
1309		P	SG				(7,285,393)	(6,656,861)	(628,532)	100,874	(527,658)
1310		SCHMAT-GPSGPS					(44,487,743)	(40,782,703)	(3,705,040)	-	(3,705,040)
1311		SCHMAT-SO	SO				94,137,094	86,297,143	7,839,951	(1,751,803)	6,088,148
1312		SCHMAT-SNPSNP	SNPD				18,551,405	17,192,745	1,358,660	-	1,358,660
1313		DPW	BADDEBT				-	-	-	-	-
1314		BOOKDEPR	SCHMDEXP				362,449,559	331,307,634	31,141,925	1,315,177	32,457,102
1315						B 6.3	523,819,539	483,256,904	40,562,635	4,673,910	45,236,545
1316											
1317		TOTAL SCHEDULE - M ADDITIONS					531,626,284	490,618,030	41,008,254	4,532,164	45,540,418
1318											
1319	SCHMDF	Deductions - Flow Through									
1320		SCHMDF	S				-	-	-	-	-
1321		SCHMDF	DGP				6,423	5,346	1,077	-	1,077
1322		SCHMDF	DGU				-	-	-	-	-
1323						B 6.3	6,423	5,346	1,077	-	1,077
1324											
1325											
1326											
1327	SCHMDP	Deductions - Permanent									
1328		SCHMDP	S				-	-	-	-	-
1329		P	SE				5,135,750	4,702,605	433,145	-	433,145
1330		PTD	SNP				330,075	303,008	27,067	-	27,067
1331		SCHMDP	IBT				-	-	-	-	-
1332		SCHMDP-SO	SO				18,871,508	17,299,846	1,571,662	-	1,571,662
1333						B 6.3	24,337,333	22,305,459	2,031,874	-	2,031,874
1334											
1335	SCHMDT	Deductions - Temporary									
1336		GP	S				104,074,088	106,205,382	(2,131,294)	(2,096,168)	(4,227,462)
1337		DPW	BADDEBT				(3,083,872)	(2,528,647)	(555,225)	-	(555,225)
1338		SCHMDT-SNFSNP					37,997,588	34,881,728	3,115,860	-	3,115,860
1339		CUST	DGP				-	-	-	-	-
1340		P	SE				4,871,980	4,461,081	410,899	39,795	450,694
1341		SCHMDT-SG	SG				(891,594)	(814,674)	(76,920)	-	(76,920)
1342		SCHMDT-GPSGPS					(1,123,649)	(1,030,069)	(93,580)	-	(93,580)
1343		SCHMDT-SO	SO				13,992,306	12,826,995	1,165,311	9,517,742	10,683,053
1344		TAXDEPR	TAXDEPR				566,213,512	518,040,066	48,173,446	6,567,244	54,740,689
1345		DPW	SNPD				9,103,220	8,436,522	666,698	-	666,698
1346						B 6.5	731,153,579	680,478,385	50,675,194	14,028,613	64,703,807
1347											
1348		TOTAL SCHEDULE - M DEDUCTIONS					755,497,335	702,789,190	52,708,145	14,028,613	66,736,758
1349											
1350		TOTAL SCHEDULE - M ADJUSTMENTS					(223,871,051)	(212,171,159)	(11,699,892)	(9,496,449)	(21,196,341)
1351											
1352		NOTE:									
1353											

NOTE: Positive Schedule M amounts increase taxable income and therefore increase tax expense.  
Negative Schedule M amounts decrease taxable income and therefore decrease tax expense.

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					UNADJUSTED RESULTS			WASHINGTON	
1356	FERC	BUSINESS	PITA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1357	ACCT	DESCRIPTION	FUNCTION	FACTOR					
1358	40911	State Income Taxes			11,936,717	10,527,630	1,409,087	(678,478)	730,609
1359			IBT	IBT					
1360			IBT	IBT	-	-	-	-	-
1361			IBT	IBT	-	-	-	-	-
1362			IBT	IBT	-	-	-	-	-
1363	<b>TOTAL STATE TAXES</b>				<b>11,936,717</b>	<b>10,527,630</b>	<b>1,409,087</b>	<b>(678,478)</b>	<b>730,609</b>
1364									
1365									
1366	FERC				UNADJUSTED RESULTS			WASHINGTON	
1367	ACCT	DESCRIPTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1368	Calculation of Taxable Income:				2,925,973,867	2,695,872,641	230,101,226	62,204,114	292,305,340
1369	Operating Revenues								
1370	Operating Deductions:								
1371	O & M Expenses				1,842,458,301	1,708,940,513	133,517,788	67,964,859	201,482,647
1372	Depreciation Expense				352,316,780	321,990,333	30,326,447	939,582	31,266,029
1373	Amortization Expense				67,093,741	62,002,686	5,091,055	(52,163)	5,038,891
1374	Taxes Other Than Income				82,162,226	76,821,747	5,340,479	137,434	5,477,913
1375	Interest & Dividends (AFUDC-Equity)				(12,011,222)	(11,399,523)	(611,699)	-	(611,699)
1376	Misc Revenue & Expense				(87,404,769)	(87,310,934)	(93,834)	(310,535)	(404,369)
1377	Total Operating Deductions				2,244,615,057	2,071,044,822	173,570,235	68,679,177	242,249,412
1378	Other Deductions:								
1379	Interest Deductions				252,369,067	231,674,418	20,694,649	(1,027,063)	19,667,586
1380	Interest on PCRBS				-	-	-	-	-
1381	Schedule M Adjustments				(223,871,051)	(212,171,159)	(11,699,892)	(9,496,449)	(21,196,341)
1382									
1383	Income Before State Taxes				205,118,692	180,982,242	24,136,450	(14,944,448)	9,192,002
1384									
1385	State Income Taxes				11,936,717	10,527,630	1,409,087	(678,478)	730,609
1386									
1387	Total Taxable Income				193,181,975	170,454,612	22,727,363	(14,265,970)	8,461,393
1388									
1389	Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1390									
1391	Federal Income Tax - Calculated				67,613,691	59,659,114	7,954,577	(4,993,090)	2,961,488
1392									
1393	Adjustments to Calculated Tax:								
1394	40910	Energy Credit	P	SE	-	-	-	(171,092)	(171,092)
1395	40910	DMD	P	SG	-	-	-	(182,751)	(182,751)
1396	FITOTH		NUTIL	OTH	-	-	-	-	-
1397	40910	IRS Settle	LABOR	S	-	-	-	387,625	387,625
1398	Federal Income Tax Per Books				67,613,691	59,659,114	7,954,577	(4,959,307)	2,995,270
1399									
1400	<b>TOTAL OPERATING EXPENSES</b>				<b>2,438,127,773</b>	<b>2,247,103,819</b>	<b>191,023,954</b>	<b>68,071,977</b>	<b>259,095,931</b>

1401 12 MTH END SEPTEMBER 2004 MSP Revised Protocol

1402 13 MONTH AVG

1403	FERC	BUSINESS	PITA	UNADJUSTED RESULTS			WASHINGTON			
1404	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1405	310	Land and Land Rights								
1406		P	SG			3,620,785	3,308,410	312,376	-	312,376
1407		P	SG			34,462,826	31,489,619	2,973,207	-	2,973,207
1408		P	SG			41,404,410	37,832,333	3,572,077	(9,190,090)	(5,618,012)
1409		P	S			-	-	-	(531,339)	(531,339)
1410		P	SSGCH			1,231,557	1,122,334	109,223	-	109,223
1411					B 8.4	80,719,578	73,752,696	6,966,883	(9,721,429)	(2,754,546)
1412										
1413	311	Structures and Improvements								
1414		P	SG			239,216,294	218,578,417	20,637,877	-	20,637,877
1415		P	SG			331,608,068	302,999,287	28,608,781	-	28,608,781
1416		P	SG			145,739,188	133,165,850	12,573,339	-	12,573,339
1417		P	SSGCH			45,633,022	41,585,981	4,047,040	-	4,047,040
1418					B 8.4	762,196,572	696,329,534	65,867,037	-	65,867,037
1419										
1420	312	Boiler Plant Equipment								
1421		P	SG			762,805,607	696,996,175	65,809,432	-	65,809,432
1422		P	SG			724,078,961	661,610,588	62,468,373	-	62,468,373
1423		P	SG			758,863,188	693,393,879	65,469,308	-	65,469,308
1424		P	SSGCH			219,107,908	199,675,960	19,431,948	-	19,431,948
1425					B 8.4	2,464,855,664	2,251,676,602	213,179,061	-	213,179,061
1426										
1427	314	Turbogenerator Units								
1428		P	SG			159,781,527	145,996,716	13,784,812	-	13,784,812
1429		P	SG			162,852,740	148,802,966	14,049,774	-	14,049,774
1430		P	SG			301,493,467	275,482,759	26,010,708	(2,017,209)	23,993,499
1431		P	SSGCH			51,194,654	46,654,371	4,540,283	395,518	4,935,800
1432					B 8.4	675,322,388	616,936,812	58,385,576	(1,621,691)	56,763,885
1433										
1434	315	Accessory Electric Equipment								
1435		P	SG			88,847,387	81,182,268	7,665,119	-	7,665,119
1436		P	SG			141,280,574	129,091,892	12,188,681	-	12,188,681
1437		P	SG			49,032,642	44,802,455	4,230,187	-	4,230,187
1438		P	SSGCH			45,897,738	41,827,221	4,070,517	-	4,070,517
1439					B 8.4	325,058,341	296,903,837	28,154,505	-	28,154,505
1440										
1441										
1442										
1443	316	Misc Power Plant Equipment								
1444		P	SG			5,942,552	5,429,871	512,681	-	512,681
1445		P	SG			11,257,809	10,286,565	971,244	-	971,244
1446		P	SG			9,269,090	8,469,419	799,671	-	799,671
1447		P	SSGCH			3,042,528	2,772,697	269,832	-	269,832
1448					B 8.4	29,511,979	26,958,552	2,553,427	-	2,553,427
1449										
1450	317	Steam Plant ARO								
1451		P	S			18,111,662	18,111,662	-	-	-
1452					B 8.4	18,111,662	18,111,662	-	-	-
1453										
1454	SP	Unclassified Steam Plant - Account 300								
1455		P	SG			-	-	-	-	-
1456						-	-	-	-	-
1457										
1458										
1459		<b>Total Steam Production Plant</b>			B 8.4	<b>4,355,776,183</b>	<b>3,980,669,694</b>	<b>375,106,489</b>	<b>(11,343,120)</b>	<b>363,763,369</b>
1460										
1461										
1462		Summary of Steam Production Plant by Factor								
1463		S				18,111,662	18,111,662	-	(531,339)	(531,339)
1464		DGP				-	-	-	-	-
1465		DGU				-	-	-	-	-
1466		SG				3,971,557,114	3,628,919,467	342,637,647	(11,207,299)	331,430,348
1467		SSGCH				366,107,407	333,638,565	32,468,842	395,518	32,864,360
1468		<b>Total Steam Production Plant by Factor</b>				<b>4,355,776,183</b>	<b>3,980,669,694</b>	<b>375,106,489</b>	<b>(11,343,120)</b>	<b>363,763,369</b>

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1470 13 MONTH AVG

1471	FERC	BUSINESS	PITA			UNADJUSTED RESULTS		WASHINGTON	
1472	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT
									ADJ TOTAL
1473	320	Land and Land Rights							
1474			P	SG		-	-	-	-
1475			P	SG		-	-	-	-
1476						-	-	-	-
1477									
1478	321	Structures and Improvements							
1479			P	SG		-	-	-	-
1480			P	SG		-	-	-	-
1481						-	-	-	-
1482									
1483	322	Reactor Plant Equipment							
1484			P	SG		-	-	-	-
1485			P	SG		-	-	-	-
1486						-	-	-	-
1487									
1488	323	Turbogenerator Units							
1489			P	SG		-	-	-	-
1490			P	SG		-	-	-	-
1491						-	-	-	-
1492									
1493	324	Land and Land Rights							
1494			P	SG		-	-	-	-
1495			P	SG		-	-	-	-
1496						-	-	-	-
1497									
1498	325	Misc. Power Plant Equipment							
1499			P	SG		-	-	-	-
1500			P	SG		-	-	-	-
1501						-	-	-	-
1502									
1503									
1504	NP	Unclassified Nuclear Plant - Acct 300							
1505			P	SG		-	-	-	-
1506						-	-	-	-
1507									
1508									
1509		<b>Total Nuclear Production Plant</b>				-	-	-	-
1510									
1511									
1512									
1513		Summary of Nuclear Production Plant by Factor							
1514		DGP				-	-	-	-
1515		DGU				-	-	-	-
1516		SG				-	-	-	-
1517									
1518		<b>Total Nuclear Plant by Factor</b>				-	-	-	-

1519 12 MTH END SEPTEMBER 2004 MSP Revised Protocol

1520 13 MONTH AVG

1521 FERC

ACCT	DESCRIPTION	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1524	330	Land and Land Rights						
1525	P	SG		11,417,824	10,432,775	985,048	-	985,048
1526	P	SG		5,307,937	4,850,006	457,931	-	457,931
1527	P	SG		3,158,212	2,885,744	272,468	(73,892)	198,576
1528	P	SG		635,434	580,613	54,821	-	54,821
1529			B 8.5	20,519,406	18,749,138	1,770,268	(73,892)	1,696,376
1531	331	Structures and Improvements						
1532	P	SG		22,906,667	20,930,443	1,976,224	-	1,976,224
1533	P	SG		6,531,391	5,967,909	563,482	-	563,482
1534	P	SG		42,568,501	38,895,994	3,672,507	(113,221)	3,559,286
1535	P	SG		5,473,923	5,001,672	472,251	-	472,251
1536			B 8.5	77,480,483	70,796,019	6,684,464	(113,221)	6,571,243
1539	332	Reservoirs, Dams & Waterways						
1539	P	SG		164,287,824	150,114,241	14,173,583	-	14,173,583
1540	P	SG		23,114,484	21,120,331	1,994,153	-	1,994,153
1541	P	SG		50,963,055	46,566,326	4,396,729	3,080,433	7,477,162
1542	P	SG		34,552,991	31,572,005	2,980,986	83,722	3,064,708
1543			B 8.5	272,918,353	249,372,903	23,545,451	3,164,155	26,709,606
1546	333	Water Wheel, Turbines, & Generators						
1546	P	SG		32,502,264	29,698,200	2,804,064	-	2,804,064
1547	P	SG		10,229,674	9,347,130	882,543	-	882,543
1548	P	SG		29,598,672	27,045,110	2,553,563	(146,472)	2,407,090
1549	P	SG		5,779,470	5,280,858	498,611	-	498,611
1550			B 8.5	78,110,079	71,371,298	6,738,781	(146,472)	6,592,309
1553	334	Accessory Electric Equipment						
1553	P	SG		6,147,775	5,617,389	530,386	-	530,386
1554	P	SG		4,509,836	4,120,759	389,076	-	389,076
1555	P	SG		20,913,717	19,109,430	1,804,286	(34,442)	1,769,845
1556	P	SG		3,227,830	2,949,356	278,474	-	278,474
1557			B 8.5	34,799,158	31,796,934	3,002,223	(34,442)	2,967,782
1562	335	Misc. Power Plant Equipment						
1562	P	SG		1,714,130	1,566,247	147,883	-	147,883
1563	P	SG		246,081	224,851	21,230	-	21,230
1564	P	SG		1,074,947	982,208	92,739	(261)	92,478
1565	P	SG		109,665	100,204	9,461	-	9,461
1566			B 8.5	3,144,824	2,873,511	271,313	(261)	271,052
1569	336	Roads, Railroads & Bridges						
1569	P	SG		4,870,868	4,450,644	420,224	-	420,224
1570	P	SG		859,805	785,627	74,178	-	74,178
1571	P	SG		5,965,558	5,450,892	514,666	(17,215)	497,451
1572	P	SG		384,463	351,294	33,169	-	33,169
1573			B 8.5	12,080,694	11,038,458	1,042,236	(17,215)	1,025,021
1576	337	Hydro Plant ARO						
1576	P	S		5,934,446	5,934,446	-	-	-
1577				5,934,446	5,934,446	-	-	-
1579	HP	Unclassified Hydro Plant - Acct 300						
1580	P	S		(2,627,947)	(2,627,947)	-	-	-
1581	P	SG		-	-	-	-	-
1582	P	SG		(728,055)	(665,244)	(62,811)	-	(62,811)
1583	P	SG		-	-	-	-	-
1584				(3,356,002)	(3,293,190)	(62,811)	-	(62,811)
1593	<b>Total Hydraulic Plant</b>			<b>501,631,442</b>	<b>458,639,517</b>	<b>42,991,925</b>	<b>2,778,653</b>	<b>45,770,578</b>
1595	Summary of Hydraulic Plant by Factor							
1596	S			3,306,499	3,306,499	-	-	-
1597	SG			498,324,942	455,333,017	42,991,925	2,778,653	45,770,578
1598	DGP			-	-	-	-	-
1599	DGU			-	-	-	-	-
1600	<b>Total Hydraulic Plant by Factor</b>			<b>501,631,442</b>	<b>458,639,517</b>	<b>42,991,925</b>	<b>2,778,653</b>	<b>45,770,578</b>

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FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1601	340	Land and Land Rights							
1602		P	SG		842,245	769,582	72,663	-	72,663
1603		P	SG		635	580	55	-	55
1604		P	SSGCT		185,924	170,561	15,363	-	15,363
1605				B 8.6	1,028,804	940,723	88,081	-	88,081
1606	341	Structures and Improvements							
1607		P	SG		12,504,729	11,425,910	1,078,819	-	1,078,819
1608		P	SG		173,937	158,931	15,006	-	15,006
1609		P	SSGCT		3,665,992	3,363,062	302,931	-	302,931
1610				B 8.6	16,344,658	14,947,902	1,396,755	-	1,396,755
1611	342	Fuel Holders, Producers & Accessories							
1612		P	SG		3,088,744	2,822,269	266,475	15,547,670	15,814,145
1613		P	SG		121,339	110,871	10,468	-	10,468
1614		P	SSGCT		2,247,517	2,061,799	185,718	12,425,389	12,611,108
1615				B 8.6	5,457,599	4,994,938	462,661	27,973,059	28,435,721
1616	343	Prime Movers							
1617		P	S		-	-	-	-	-
1618		P	SG		818,416	747,809	70,607	-	70,607
1619		P	SG		125,484,085	114,658,212	10,825,873	-	10,825,873
1620		P	SSGCT		52,370,963	48,043,413	4,327,550	-	4,327,550
1621				B 8.6	178,673,464	163,449,434	15,224,030	-	15,224,030
1622	344	Generators							
1623		P	S		-	-	-	-	-
1624		P	SG		87,835	80,258	7,578	-	7,578
1625		P	SG		45,696,120	41,753,785	3,942,336	-	3,942,336
1626		P	SSGCT		15,813,095	14,506,418	1,306,678	-	1,306,678
1627				B 8.6	61,597,051	56,340,460	5,256,591	-	5,256,591
1628	345	Accessory Electric Plant							
1629		P	SG		11,325,572	10,348,483	977,090	-	977,090
1630		P	SG		158,692	145,001	13,691	-	13,691
1631		P	SSGCT		4,456,067	4,087,850	368,216	-	368,216
1632				B 8.6	15,940,331	14,581,334	1,358,997	-	1,358,997
1633	346	Misc. Power Plant Equipment							
1634		P	SG		497,343	454,436	42,907	-	42,907
1635		P	SG		37,440	34,210	3,230	-	3,230
1636				B 8.6	534,783	488,646	46,137	-	46,137
1637	347	Other Production ARO							
1638		P	S		674,204	674,204	-	-	-
1639					674,204	674,204	-	-	-
1640	OP	Unclassified Other Prod Plant-Acct 300							
1641		P	S		-	-	-	-	-
1642		P	SG		-	-	-	-	-
1643					-	-	-	-	-
1644				B 8.6	280,250,895	256,417,642	23,833,253	27,973,059	51,806,312
1645	Summary of Other Production Plant by Factor								
1646		S			674,204	674,204	-	-	-
1647		DGU			-	-	-	-	-
1648		SG			200,837,133	183,510,336	17,326,797	15,547,670	32,874,467
1649		SSGCT			78,739,558	72,233,102	6,506,456	12,425,389	18,931,846
1650	Total of Other Production Plant by Factor				280,250,895	256,417,642	23,833,253	27,973,059	51,806,312
1651	Experimental Plant								
1652	103 Experimental Plant								
1653		P	SG		-	-	-	-	-
1654	Total Experimental Plant				-	-	-	-	-
1655	TOTAL PRODUCTION PLANT				5,137,658,520	4,695,726,853	441,931,667	19,408,592	461,340,259

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FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1679	350	Land and Land Rights							
1680		T	SG		21,353,566	19,511,332	1,842,233	-	1,842,233
1681		T	SG		49,571,286	45,294,629	4,276,657	-	4,276,657
1682		T	SG		17,673,182	16,148,466	1,524,716	-	1,524,716
1683				B 8.7	88,598,035	80,954,428	7,643,607	-	7,643,607
1685	352	Structures and Improvements							
1686		T	S		-	-	-	-	-
1687		T	SG		8,684,671	7,935,420	749,252	-	749,252
1688		T	SG		17,973,740	16,423,094	1,550,646	-	1,550,646
1689		T	SG		21,272,333	19,437,107	1,835,225	(590)	1,834,636
1690				B 8.7	47,930,744	43,795,621	4,135,123	(590)	4,134,533
1692	353	Station Equipment							
1693		T	SG		141,083,636	128,911,946	12,171,691	-	12,171,691
1694		T	SG		204,188,856	186,572,897	17,615,959	-	17,615,959
1695		T	SG		496,569,839	453,729,331	42,840,507	(2,155)	42,838,352
1696				B 8.7	841,842,331	769,214,174	72,628,157	(2,155)	72,626,002
1698	354	Towers and Fixtures							
1699		T	SG		156,414,449	142,920,125	13,494,324	-	13,494,324
1700		T	SG		127,295,492	116,313,344	10,982,148	-	10,982,148
1701		T	SG		75,164,081	68,679,460	6,484,621	-	6,484,621
1702				B 8.7	358,874,022	327,912,929	30,961,093	-	30,961,093
1704	355	Poles and Fixtures							
1705		T	SG		70,761,846	64,657,018	6,104,828	-	6,104,828
1706		T	SG		118,990,981	108,725,287	10,265,694	-	10,265,694
1707		T	SG		280,066,801	255,904,633	24,162,168	-	24,162,168
1708				B 8.7	469,819,628	429,286,938	40,532,690	-	40,532,690
1710	356	Clearing and Grading							
1711		T	SG		208,758,983	190,748,746	18,010,237	-	18,010,237
1712		T	SG		158,743,488	145,048,231	13,695,257	-	13,695,257
1713		T	SG		235,972,860	215,614,803	20,358,057	-	20,358,057
1714				B 8.7	603,475,332	551,411,780	52,063,551	-	52,063,551
1716	357	Underground Conduit							
1717		T	SG		6,371	5,821	550	-	550
1718		T	SG		162,746	148,706	14,041	-	14,041
1719		T	SG		2,195,563	2,006,146	189,418	-	189,418
1720				B 8.7	2,364,681	2,160,673	204,008	-	204,008
1722	358	Underground Conductors							
1723		T	SG		-	-	-	-	-
1724		T	SG		1,018,663	930,780	87,883	-	87,883
1725		T	SG		2,910,668	2,659,556	251,112	-	251,112
1726				B 8.7	3,929,330	3,590,336	338,995	-	338,995
1728	359	Roads and Trails							
1729		T	SG		1,942,448	1,774,868	167,581	-	167,581
1730		T	SG		501,203	457,963	43,240	-	43,240
1731		T	SG		8,902,755	8,134,689	768,066	-	768,066
1732				B 8.7	11,346,407	10,367,520	978,887	-	978,887
1734	TP	Unclassified Trans Plant - Acct 300							
1735		T	SG		426,193	389,424	36,769	-	36,769
1736				B 8.7	426,193	389,424	36,769	-	36,769
1738	TSO	Unclassified Trans Sub Plant - Acct 300							
1739		T	SG		-	-	-	-	-
1740					-	-	-	-	-
1742				B 8.7	-	-	-	-	-
1742		<b>TOTAL TRANSMISSION PLANT</b>		B 8.7	<b>2,428,606,702</b>	<b>2,219,083,822</b>	<b>209,522,880</b>	<b>(2,745)</b>	<b>209,520,135</b>
1743		Summary of Transmission Plant by Factor							
1744		DGP			-	-	-	-	-
1745		DGU			-	-	-	-	-
1746		SG			2,428,606,702	2,219,083,822	209,522,880	(2,745)	209,520,135
1747		Total Transmission Plant by Factor			2,428,606,702	2,219,083,822	209,522,880	(2,745)	209,520,135

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FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1751 360	Land and Land Rights	DPW	S		29,891,946	28,933,237	958,709	-	958,709
1752				B 8.9	29,891,946	28,933,237	958,709	-	958,709
1753									
1754									
1755									
1756									
1757 361	Structures and Improvements	DPW	S		34,864,105	33,423,207	1,440,899	(1,500)	1,439,399
1758				B 8.9	34,864,105	33,423,207	1,440,899	(1,500)	1,439,399
1759									
1760									
1761 362	Station Equipment	DPW	S		588,886,598	547,789,129	41,097,469	(62,442)	41,035,027
1762				B 8.9	588,886,598	547,789,129	41,097,469	(62,442)	41,035,027
1763									
1764									
1765 364	Poles, Towers & Fixtures	DPW	S		722,394,639	651,727,035	70,667,604	-	70,667,604
1766				B 8.9	722,394,639	651,727,035	70,667,604	-	70,667,604
1767									
1768									
1769 365	Overhead Conductors	DPW	S		547,603,419	498,165,547	49,437,871	-	49,437,871
1770				B 8.9	547,603,419	498,165,547	49,437,871	-	49,437,871
1771									
1772									
1773 366	Underground Conduit	DPW	S		229,272,320	216,966,825	12,305,495	-	12,305,495
1774				B 8.9	229,272,320	216,966,825	12,305,495	-	12,305,495
1775									
1776									
1777									
1778									
1779									
1780 367	Underground Conductors	DPW	S		526,489,129	511,836,781	14,652,348	-	14,652,348
1781				B 8.9	526,489,129	511,836,781	14,652,348	-	14,652,348
1782									
1783									
1784 368	Line Transformers	DPW	S		821,309,977	746,564,171	74,745,806	-	74,745,806
1785				B 8.9	821,309,977	746,564,171	74,745,806	-	74,745,806
1786									
1787									
1788 369	Services	DPW	S		364,895,728	331,850,831	33,044,896	-	33,044,896
1789				B 8.9	364,895,728	331,850,831	33,044,896	-	33,044,896
1790									
1791									
1792 370	Meters	DPW	S		180,866,681	166,996,284	13,870,396	-	13,870,396
1793				B 8.10	180,866,681	166,996,284	13,870,396	-	13,870,396
1794									
1795									
1796 371	Installations on Customers' Premises	DPW	S		8,988,766	8,438,351	550,415	-	550,415
1797				B 8.10	8,988,766	8,438,351	550,415	-	550,415
1798									
1799									
1800 372	Leased Property	DPW	S		49,658	49,658	-	-	-
1801				B 8.10	49,658	49,658	-	-	-
1802									
1803									
1804 373	Street Lights	DPW	S		52,300,726	49,014,942	3,285,784	-	3,285,784
1805				B 8.10	52,300,726	49,014,942	3,285,784	-	3,285,784
1806									
1807									
1808 DP	Unclassified Dist Plant - Acct 300	DPW	S		3,417,371	3,268,562	148,809	-	148,809
1809				B 8.10	3,417,371	3,268,562	148,809	-	148,809
1810									
1811									
1812 DS0	Unclassified Dist Sub Plant - Acct 300	DPW	S		-	-	-	-	-
1813					-	-	-	-	-
1814									
1815									
1816									
1817	<b>TOTAL DISTRIBUTION PLANT</b>			B 8.10	<b>4,111,231,063</b>	<b>3,795,024,560</b>	<b>316,206,503</b>	<b>(63,942)</b>	<b>316,142,561</b>
1818									
1819	Summary of Distribution Plant by Factor								
1820	S				4,111,231,063	3,795,024,560	316,206,503	(63,942)	316,142,561
1821									
1822	Total Distribution Plant by Factor				4,111,231,063	3,795,024,560	316,206,503	(63,942)	316,142,561



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FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1827	389	Land and Land Rights							
1828		G-SITUS	S		8,296,150	7,042,013	1,254,137	-	1,254,137
1829		CUST	CN		1,109,264	1,024,582	84,683	-	84,683
1830		G-DGU	SG		3,510	3,207	303	-	303
1831		G-SG	SG		1,228	1,122	106	-	106
1832		PTD	SO		5,598,055	5,131,836	466,219	-	466,219
1833				B 8.11	15,008,207	13,202,759	1,805,448	-	1,805,448
1834									
1835	390	Structures and Improvements							
1836		G-SITUS	S		93,577,951	80,549,551	13,028,399	-	13,028,399
1837		G-DGP	SG		385,673	352,400	33,273	-	33,273
1838		G-DGU	SG		1,685,189	1,539,803	145,386	-	145,386
1839		CUST	CN		11,358,887	10,491,735	867,151	-	867,151
1840		G-SG	SG		3,048,044	2,785,081	262,964	-	262,964
1841		PTD	SO		100,437,948	92,073,247	8,364,701	-	8,364,701
1842				B 8.11	210,493,692	187,791,818	22,701,874	-	22,701,874
1843									
1844	391	Office Furniture & Equipment							
1845		G-SITUS	S		15,102,579	13,621,313	1,481,266	-	1,481,266
1846		G-DGP	SG		457,207	417,762	39,445	-	39,445
1847		G-DGU	SG		642,720	587,271	55,449	-	55,449
1848		CUST	CN		4,836,291	4,467,083	369,208	-	369,208
1849		G-SG	SG		6,622,546	6,051,200	571,346	(46)	571,300
1850		P	SE		172,560	158,007	14,554	-	14,554
1851		PTD	SO		82,274,473	75,422,468	6,852,005	-	6,852,005
1852		G-SG	SSGCH		627,314	571,680	55,634	-	55,634
1853		G-SG	SSGCT		3,584	3,288	296	-	296
1854				B 8.12	110,739,275	101,300,071	9,439,204	(46)	9,439,158
1855									
1856	392	Transportation Equipment							
1857		G-SITUS	S		59,615,247	56,256,669	3,358,578	-	3,358,578
1858		PTD	SO		6,665,615	6,110,487	555,128	-	555,128
1859		G-SG	SG		9,340,510	8,534,677	805,833	(982)	804,851
1860		CUST	CN		18,362	16,960	1,402	-	1,402
1861		G-DGU	SG		1,186,753	1,084,368	102,385	-	102,385
1862		P	SE		729,602	668,068	61,534	-	61,534
1863		G-DGP	SG		219,556	200,614	18,942	-	18,942
1864		G-SG	SSGCH		368,468	335,790	32,678	-	32,678
1865		G-DGU	SSGCT		25,124	23,048	2,076	-	2,076
1866				B 8.14	78,169,237	73,230,683	4,938,554	(982)	4,937,573
1867									
1868	393	Stores Equipment							
1869		G-SITUS	S		7,619,767	7,146,823	472,945	-	472,945
1870		G-DGP	SG		331,732	303,113	28,619	-	28,619
1871		G-DGU	SG		1,003,558	916,978	86,580	-	86,580
1872		PTD	SO		695,003	637,121	57,881	-	57,881
1873		G-SG	SG		1,276,496	1,166,369	110,127	-	110,127
1874		G-DGU	SSGCT		23,319	21,392	1,927	-	1,927
1875				B 8.14	10,949,875	10,191,796	758,079	-	758,079
1876									
1877	394	Tools, Shop & Garage Equipment							
1878		G-SITUS	S		22,831,884	21,087,467	1,744,416	-	1,744,416
1879		G-DGP	SG		3,473,671	3,173,988	299,684	-	299,684
1880		G-SG	SG		12,803,831	11,699,208	1,104,623	(2,631)	1,101,993
1881		PTD	SO		4,000,941	3,667,734	333,207	-	333,207
1882		P	SE		104,140	95,357	8,783	-	8,783
1883		G-DGU	SG		5,043,724	4,608,587	435,137	-	435,137
1884		G-SG	SSGCH		2,125,985	1,937,439	188,547	-	188,547
1885		G-SG	SSGCT		13,484	12,370	1,114	-	1,114
1886				B 8.14	50,397,661	46,282,149	4,115,511	(2,631)	4,112,881
1887									
1888	395	Laboratory Equipment							
1889		G-SITUS	S		23,368,971	21,640,827	1,728,144	-	1,728,144
1890		G-DGP	SG		161,815	147,855	13,960	-	13,960
1891		G-DGU	SG		1,160,471	1,060,354	100,117	-	100,117
1892		PTD	SO		5,572,504	5,108,413	464,091	-	464,091
1893		P	SE		48,029	43,978	4,051	-	4,051
1894		G-SG	SG		3,560,803	3,253,602	307,201	(78)	307,122
1895		G-SG	SSGCH		64,450	58,734	5,716	-	5,716
1896		G-SG	SSGCT		35,759	32,804	2,955	-	2,955
1897				B 8.15	33,972,802	31,346,567	2,626,235	(78)	2,626,157
1898									
1899	396	Power Operated Equipment							
1900		G-SITUS	S		80,677,511	74,724,349	5,953,162	-	5,953,162
1901		G-DGP	SG		2,161,971	1,975,451	186,519	-	186,519
1902		G-SG	SG		16,203,168	14,805,274	1,397,894	-	1,397,894
1903		PTD	SO		5,649,611	5,179,098	470,512	-	470,512
1904		G-DGU	SG		1,418,566	1,296,182	122,384	-	122,384
1905		P	SE		113,460	103,890	9,569	-	9,569
1906		G-SG	SSGCH		966,743	881,006	85,737	-	85,737
1907				B 8.16	107,191,030	98,965,252	8,225,778	-	8,225,778

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FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1911	397	Communication Equipment							
1913		COM_EQ	S		99,204,577	89,893,187	9,311,390	-	9,311,390
1914		COM_EQ	SG		6,221,163	5,684,445	536,718	-	536,718
1915		COM_EQ	SG		10,260,766	9,375,540	885,226	-	885,226
1916		COM_EQ	SO		54,360,412	49,833,153	4,527,259	-	4,527,259
1917		COM_EQ	CN		5,464,772	5,047,585	417,187	-	417,187
1918		COM_EQ	SG		41,794,804	38,189,046	3,605,758	(633)	3,605,124
1919		COM_EQ	SE		6,215	5,691	524	-	524
1920		COM_EQ	SSGCH		868,563	791,533	77,030	-	77,030
1921		COM_EQ	SSGCT		66	61	5	-	5
1922				B 8.16	218,181,339	198,820,242	19,361,097	(633)	19,360,464
1924	398	Misc. Equipment							
1925		G-SITUS	S		955,237	868,655	86,582	-	86,582
1926		G-DGP	SG		55,641	50,841	4,800	-	4,800
1927		G-DGU	SG		516,005	471,487	44,517	-	44,517
1928		CUST	CN		159,666	147,477	12,189	-	12,189
1929		PTD	SO		3,022,287	2,770,584	251,703	-	251,703
1930		P	SE		4,207	3,852	355	-	355
1931		G-SG	SG		790,796	722,572	68,224	-	68,224
1932		G-SG	SSGCT		1,215	1,114	100	-	100
1933				B 8.17	5,505,054	5,036,582	468,471	-	468,471
1935	399	Coal Mine							
1936		P	SE		254,148,734	232,714,018	21,434,716	4,369,729	25,804,445
1937	MP	P	SE		-	-	-	-	-
1938				B 8.17	254,148,734	232,714,018	21,434,716	4,369,729	25,804,445
1940	399L	WIDCO Capital Lease							
1941		P	SE		-	-	-	-	-
1942					-	-	-	-	-
1944		Remove Capital Leases			-	-	-	-	-
1945					-	-	-	-	-
1947	1011390	General Capital Leases							
1948		G-SITUS	S		7,027,357	7,027,357	-	-	-
1949		PTD	SO		17,670,252	16,198,633	1,471,619	-	1,471,619
1950				B 9.1	24,697,610	23,225,991	1,471,619	-	1,471,619
1952		Remove Capital Leases			-	-	-	-	-
1953					24,697,610	23,225,991	1,471,619	-	1,471,619
1955	1011392	General Vehicles Capital Leases							
1956		LABOR	SO		-	-	-	-	-
1957					-	-	-	-	-
1959		Remove Capital Leases			(24,697,610)	-	(1,471,619)	-	(1,471,619)
1960					(24,697,610)	-	(1,471,619)	-	(1,471,619)
1962	GP	Unclassified Gen Plant - Acct 300							
1963		G-SITUS	S		-	-	-	-	-
1964		PTD	SO		1,350,659	1,238,173	112,486	-	112,486
1965		CUST	CN		-	-	-	-	-
1966		G-SG	SG		-	-	-	-	-
1967		G-DGP	SG		-	-	-	-	-
1968		G-DGU	SG		-	-	-	-	-
1969					1,350,659	1,238,173	112,486	-	112,486
1971	399G	Unclassified Gen Plant - Acct 300							
1972		G-SITUS	S		-	-	-	-	-
1973		PTD	SO		-	-	-	-	-
1974		G-SG	SG		-	-	-	-	-
1975		G-DGP	SG		-	-	-	-	-
1976		G-DGU	SG		-	-	-	-	-
1979				B 8.17	1,096,107,562	1,023,346,100	95,987,453	4,365,359	100,352,812
1981		Summary of General Plant by Factor							
1982		S			418,277,233	379,858,212	38,419,020	-	38,419,020
1983		DGP			-	-	-	-	-
1984		DGU			-	-	-	-	-
1985		SG			131,831,917	120,458,399	11,373,518	(4,370)	11,369,148
1986		SO			287,297,758	263,370,948	23,926,810	-	23,926,810
1987		SE			255,326,947	233,792,862	21,534,085	4,369,729	25,903,814
1988		CN			22,947,242	21,195,421	1,751,821	-	1,751,821
1989		DEU			-	-	-	-	-
1990		SSGCT			102,551	94,077	8,474	-	8,474
1991		SSGCH			5,021,523	4,576,181	445,342	-	445,342
1992		Less Capital Leases			(24,697,610)	(23,225,991)	(1,471,619)	-	(1,471,619)
1993		Total General Plant by Factor			1,096,107,562	1,000,120,110	95,987,453	4,365,359	100,352,812

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1996	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
1997	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1998	301	Organization								
1999			I-SITUS	S		26,288,163	24,337,746	1,950,416	-	1,950,416
2000			PTD	SO		-	-	-	-	-
2001			I-SG	SG		-	-	-	-	-
2002					B 8.1	26,288,163	24,337,746	1,950,416	-	1,950,416
2003	302	Franchise & Consent								
2004			I-SITUS	S		1,016,984	1,016,930	54	-	54
2005			I-SG	SG		1,241,756	1,134,627	107,130	-	107,130
2006			I-SG	SG		48,758,571	44,552,029	4,206,542	(388,425)	3,818,118
2007			I-SG	SG		12,050,369	11,010,749	1,039,620	(381,964)	657,656
2008			I-DGP	SG		2,852,076	2,606,019	246,057	-	246,057
2009			I-DGU	SG		679,586	620,956	58,630	-	58,630
2010					B 8.1	66,599,342	60,941,309	5,658,033	(770,388)	4,887,644
2011										
2012	303	Miscellaneous Intangible Plant								
2013			I-SITUS	S		4,714,058	4,705,892	8,166	-	8,166
2014			I-SG	SG		33,204,281	30,339,652	2,864,629	(12,552)	2,852,076
2015			PTD	SO		358,966,364	329,070,830	29,895,535	-	29,895,535
2016			P	SE		1,143,302	1,046,877	96,425	-	96,425
2017			CUST	CN		97,579,381	90,130,051	7,449,330	-	7,449,330
2018			P	SSGCH		6,018	5,484	534	-	534
2019			I-DGP	SG		-	-	-	-	-
2020					B 8.3	495,613,404	455,298,786	40,314,619	(12,552)	40,302,066
2021	303	Less Non-Utility Plant								
2022			I-SITUS	S		-	-	-	-	-
2023						495,613,404	455,298,786	40,314,619	(12,552)	40,302,066
2024	IP	Unclassified Intangible Plant - Acct 300								
2025			I-SITUS	S		-	-	-	-	-
2026			I-SG	SG		-	-	-	-	-
2027			I-DGU	SG		-	-	-	-	-
2028			PTD	SO		-	-	-	-	-
2029						-	-	-	-	-
2030						-	-	-	-	-
2031		<b>TOTAL INTANGIBLE PLANT</b>			B 8.3	<b>588,500,909</b>	<b>540,577,841</b>	<b>47,923,068</b>	<b>(782,941)</b>	<b>47,140,127</b>
2032										
2033		Summary of Intangible Plant by Factor								
2034		S				32,019,204	30,060,568	1,958,636	-	1,958,636
2035		DGP				-	-	-	-	-
2036		DGU				-	-	-	-	-
2037		SG				98,786,639	90,264,032	8,522,607	(782,941)	7,739,666
2038		SO				358,966,364	329,070,830	29,895,535	-	29,895,535
2039		CN				97,579,381	90,130,051	7,449,330	-	7,449,330
2040		DEU				6,018	5,484	534	(534)	-
2041		SE				1,143,302	1,046,877	96,425	-	96,425
2042		Total Intangible Plant by Factor				588,500,909	540,577,841	47,923,068	(783,475)	47,139,593
2043		Summary of Unclassified Plant (Account 106)								
2044		DP				3,417,371	3,268,562	148,809	-	148,809
2045		DS0				-	-	-	-	-
2046		GP				1,350,659	1,238,173	112,486	-	112,486
2047		HP				(3,356,002)	(3,293,190)	(62,811)	-	(62,811)
2048		NP				-	-	-	-	-
2049		OP				-	-	-	-	-
2050		TP				426,193	389,424	36,769	-	36,769
2051		TS0				-	-	-	-	-
2052		IP				-	-	-	-	-
2053		MP				-	-	-	-	-
2054		SP				-	-	-	-	-
2055		Total Unclassified Plant by Factor				1,838,221	1,602,968	235,253	-	235,253
2056										
2057		<b>TOTAL ELECTRIC PLANT IN SERVICE</b>			B 8.17	<b>13,362,104,756</b>	<b>12,273,759,176</b>	<b>1,111,571,570</b>	<b>22,924,323</b>	<b>1,134,495,894</b>
2058		Summary of Electric Plant by Factor								
2059		S				4,583,619,865	4,227,035,705	356,584,160	(595,281)	355,988,879
2060		SE				256,470,249	234,839,739	21,630,511	4,369,729	26,000,240
2061		DGU				-	-	-	-	-
2062		DGP				-	-	-	-	-
2063		SG				7,329,944,448	6,697,569,074	632,375,375	6,328,968	638,704,343
2064		SO				646,264,122	592,441,777	53,822,345	-	53,822,345
2065		CN				120,526,624	111,325,473	9,201,151	-	9,201,151
2066		DEU				-	-	-	-	-
2067		SSGCH				371,134,949	338,220,230	32,914,718	395,518	33,310,236
2068		SSGCT				78,842,109	72,327,179	6,514,930	12,425,389	18,940,320
2069		Less Capital Leases				(24,697,610)	(23,225,991)	(1,471,619)	-	(1,471,619)
2070						13,362,104,756	12,250,533,185	1,111,571,570	22,924,323	1,134,495,894

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2073	FERC	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2074	105	Plant Held For Future Use								
2076		DPW	S			273,612	273,612	-	-	-
2077		P	SG			-	-	-	-	-
2078		T	SG			268,838	245,645	23,193	-	23,193
2079		P	SG			-	-	-	-	-
2080		P	SE			946,306	866,495	79,811	-	79,811
2081		G	SG			-	-	-	-	-
2082										
2083										
2084					B 10.1	1,488,756	1,385,752	103,004	-	103,004
2085										
2086	114	Electric Plant Acquisition Adjustments								
2087		P	S			-	-	-	-	-
2088		P	SG			142,633,069	130,327,704	12,305,365	-	12,305,365
2089		P	SG			14,560,711	13,304,516	1,256,194	-	1,256,194
2090					B 15.1	157,193,780	143,632,221	13,561,559	-	13,561,559
2091										
2092	115	Accum Provision for Asset Acquisition Adjustments								
2093		P	S			-	-	-	-	-
2094		P	SG			(56,400,068)	(51,534,272)	(4,865,796)	-	(4,865,796)
2095		P	SG			(8,420,526)	(7,694,063)	(726,463)	-	(726,463)
2096					B 15.1	(64,820,594)	(59,228,335)	(5,592,259)	-	(5,592,259)
2097										
2098	120	Nuclear Fuel								
2099		P	SE			-	-	-	-	-
2100						-	-	-	-	-
2101										
2102	124	Weatherization								
2103		DMSC	S			90,018,590	88,630,916	1,387,674	-	1,387,674
2104		DMSC	SO			(7,112,381)	(6,520,046)	(592,335)	-	(592,335)
2105					B 16.2	82,906,209	82,110,870	795,339	-	795,339
2106										
2107	182W	Weatherization								
2108		DMSC	S			38,082,836	38,082,836	-	-	-
2109		DMSC	SG			-	-	-	-	-
2110		DMSC	SGCT			-	-	-	-	-
2111		DMSC	SO			-	-	-	-	-
2112					B 16.2	38,082,836	38,082,836	-	-	-
2113										
2114	186W	Weatherization								
2115		DMSC	S			-	-	-	-	-
2116		DMSC	CN			-	-	-	-	-
2117		DMSC	CNP			-	-	-	-	-
2118		DMSC	SG			-	-	-	-	-
2119		DMSC	SO			-	-	-	-	-
2120						-	-	-	-	-
2121										
2122		Total Weatherization				120,989,045	120,193,706	795,339	-	795,339
2123										
2124	151	Fuel Stock								
2125		P	DEU			-	-	-	-	-
2126		P	SE			46,365,657	42,455,212	3,910,445	-	3,910,445
2127		P	SSECH			6,777,107	6,192,502	584,605	-	584,605
2128					B 13.1	53,142,764	48,647,714	4,495,050	-	4,495,050
2129										
2130	152	Fuel Stock - Undistributed								
2131		P	SE			-	-	-	-	-
2132						-	-	-	-	-
2133										
2134	25316	DG&T Working Capital Deposit								
2135		P	SE			(1,101,625)	(1,008,715)	(92,910)	-	(92,910)
2136					B 13.3	(1,101,625)	(1,008,715)	(92,910)	-	(92,910)
2137										
2138	25317	DG&T Working Capital Deposit								
2139		P	SE			(1,897,125)	(1,737,123)	(160,002)	-	(160,002)
2140					B 13.3	(1,897,125)	(1,737,123)	(160,002)	-	(160,002)
2141										
2142	25319	Provo Working Capital Deposit								
2143		P	SE			-	-	-	-	-
2144						-	-	-	-	-
2145										
2146		Total Fuel Stock				50,144,014	45,901,876	4,242,137	-	4,242,137

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FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2151	154	Materials and Supplies							
2152		MSS	S		37,511,029	34,853,086	2,657,943	-	2,657,943
2153		MSS	SG		-	-	-	-	-
2154		MSS	SE		2,303,105	2,108,863	194,242	-	194,242
2155		MSS	SO		(5,921,070)	(5,427,950)	(493,120)	-	(493,120)
2156		MSS	SNPPS		47,553,328	43,441,890	4,111,437	-	4,111,437
2157		MSS	SNPPH		(13,500)	(12,336)	(1,165)	-	(1,165)
2158		MSS	SNPD		220,482	204,335	16,148	-	16,148
2159		MSS	SNPT		12,507,668	11,428,596	1,079,072	-	1,079,072
2160		MSS	SG		-	-	-	-	-
2161		MSS	SG		-	-	-	-	-
2162		MSS	SNPP		-	-	-	-	-
2163		MSS	SSGCH		(33,105)	(30,169)	(2,936)	-	(2,936)
2164				B 13.3	94,127,936	86,566,314	7,561,622	-	7,561,622
2165									
2166	163	Stores Expense Undistributed							
2167		MSS	SO		-	-	-	-	-
2168									
2169									
2170									
2171	25318	Provo Working Capital Deposit							
2172		MSS	SNPPS		(273,000)	(249,397)	(23,603)	-	(23,603)
2173									
2174				B 13.3	(273,000)	(249,397)	(23,603)	-	(23,603)
2175									
2176		Total Materials & Supplies			93,854,936	86,316,918	7,538,018	-	7,538,018
2177									
2178	165	Prepayments							
2179		DMSC	S		7,186,760	7,199,342	(12,583)	-	(12,583)
2180		GP	GPS		4,038,545	3,702,206	336,339	-	336,339
2181		PT	SG		717,027	655,167	61,860	-	61,860
2182		P	SE		3,948,837	3,615,795	333,042	-	333,042
2183		PTD	SO		15,654,978	14,351,196	1,303,782	-	1,303,782
2184				B 15.2	31,546,147	29,523,706	2,022,441	-	2,022,441
2185									
2186	182M	Misc Regulatory Assets							
2187		DDS2	S		1,396,352,964	1,396,767,490	(414,526)	5,937,500	5,522,974
2188		DEFSG	SG		-	-	-	(57,761)	(57,761)
2189		P	SSGCH		14,965,667	13,638,412	1,327,255	-	1,327,255
2190		DEFSG	SG		-	-	-	-	-
2191		DEFSG	SG		-	-	-	-	-
2192		P	SE		18,242,447	16,703,892	1,538,554	(1,538,585)	(31)
2193		DDSO2	SO		5,793,641	5,311,133	482,508	(475,236)	7,271
2194				B 11.3	1,435,354,719	1,432,420,928	2,933,791	3,865,918	6,799,709
2195									
2196	186M	Misc Deferred Debits							
2197		LABOR	S		49,118,819	46,728,609	2,390,210	(2,390,210)	(0)
2198		P	SG		-	-	-	-	-
2199		P	SG		-	-	-	-	-
2200		DEFSG	SG		31,298,719	28,598,488	2,700,230	(457,720)	2,242,510
2201		LABOR	SO		475,475	435,876	39,599	-	39,599
2202		P	SE		13,194,530	12,081,713	1,112,817	-	1,112,817
2203		P	SNPPS		-	-	-	-	-
2204		GP	EXCTAX		-	-	-	-	-
2205				B 11.4	94,087,542	87,844,686	6,242,856	(2,847,930)	3,394,926
2206									
2207		Working Capital							
2208	CWC	Cash Working Capital							
2209		CWC	S		39,853,780	37,388,829	2,464,951	1,038,793	3,503,744
2210		CWC	SO		-	-	-	-	-
2211		CWC	SE		-	-	-	-	-
2212					39,853,780	37,388,829	2,464,951	1,038,793	3,503,744
2213									
2214	OWC	Other Working Capital							
2215	131	Cash	GP	SNP B 14.1	13,730,202	12,604,305	1,125,898	-	1,125,898
2216	135	Working Funds	GP	SG B 14.1	(49,731)	(45,440)	(4,290)	-	(4,290)
2217	143	Other Accounts Re	GP	SO B 14.1	12,323,596	11,297,259	1,026,337	-	1,026,337
2218	232	Accounts Payable	PTD	S B 15.6	(333,674,741)	(333,674,741)	-	-	-
2219	232	Accounts Payable	PTD	SO B 14.1	(6,853,313)	(6,282,553)	(570,759)	-	(570,759)
2220	232	Accounts Payable	P	SE B 14.1	(842,629)	(771,563)	(71,067)	-	(71,067)
2221	253	Deferred Hedge	P	SE	-	-	-	-	-
2222	2533	Other Deferred CreP	P	S B 15.6	(18,383)	(18,383)	-	-	-
2223	2533	Other Deferred CreP	P	SE B 14.1	(4,807,256)	(4,401,816)	(405,440)	-	(405,440)
2224	230	Asset Retirement	CP	SE B 14.1	(5,195,017)	(4,756,873)	(438,144)	270,089	(168,055)
2225	230	Asset Retirement	CP	S B 15.4	(57,042,892)	(57,042,892)	-	-	-
2226	254105	ARO Regulatory Li.P	P	S B 15.7	(384,852)	(384,852)	-	-	-
2227	254105	ARO Regulatory Li.P	P	SE B 14.1	(148,068)	(135,580)	(12,488)	-	(12,488)
2228	2533	Cholla Reclamator	P	SSECH	-	-	-	-	-
2229					(382,963,084)	(383,613,129)	650,046	270,089	920,134
2230									
2231		Total Working Capital			(343,109,303)	(346,224,300)	3,114,997	1,308,882	4,423,879

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ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
Miscellaneous Rate Base									
18221	Unrec Plant & Reg Study Costs	P	S		-	-	-	-	-
					<hr/>				
18222	Nuclear Plant - Trojan								
		P	S		(2,348,745)	(464,347)	(1,884,398)	1,884,398	0
		P	TROJP		5,617,163	5,134,204	482,959	(482,959)	0
		P	TROJD		8,176,477	7,473,895	702,582	(702,582)	0
				B 15.2	11,444,896	12,143,752	(698,856)	698,857	0
					<hr/>				
1869	Misc Deferred Debits-Trojan								
		P	S		-	-	-	-	-
		P	SNPPN		-	-	-	-	-
					<hr/>				
141	Impact Housing - Notes Receivable								
		P	SG		669,515	611,754	57,761	-	57,761
				B 15.1	669,515	611,754	57,761	-	57,761
					<hr/>				
TOTAL MISCELLANEOUS RATE BASE					12,114,411	12,755,507	(641,095)	698,857	57,761
					<hr/>				
TOTAL RATE BASE ADDITIONS					1,588,843,453	1,554,522,666	34,320,788	3,025,726	37,346,514

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FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL	
2266	235	Customer Service Deposits								
2267		CUST	S		(10,913,681)	(10,085,115)	(828,566)	-	(828,566)	
2268		CUST	CN		(10,188,541)	(9,410,735)	(777,806)	-	(777,806)	
2269				B 15.6	(21,102,222)	(19,495,850)	(1,606,372)	-	(1,606,372)	
2270										
2271	2281	Prov for Property Ir	PTD	SO	B 15.2	(901,767)	(826,665)	(75,101)	-	(75,101)
2272	2282	Prov for Injuries & I	PTD	SO	B 15.2	(12,759,431)	(11,696,796)	(1,062,634)	-	(1,062,634)
2273	2283	Prov for Pensions & P	TD	SO	B 15.3	(53,009,924)	(48,595,137)	(4,414,787)	140,746	(4,274,041)
2274	2283	Prov for Pensions & P	TD	S	B 15.3	(341,971,375)	(341,971,375)	-	-	-
2275	254	Reg Liabilities - Ins	PTD	SO	B 15.7	(2,739,549)	(2,511,393)	(228,156)	-	(228,156)
2276					(411,382,046)	(405,601,368)	(5,780,678)	140,746	(5,639,932)	
2277										
2278	22844	Accum Hydro Relicensing Obligation								
2279		P	S		(8,411,603)	(8,411,603)	-	-	-	
2280		P	SG		-	-	-	-	-	
2281				B 15.3	(8,411,603)	(8,411,603)	-	-	-	
2282										
2283	22842	Accum Misc Oper f	P	TROJD	B 15.3	(2,923,347)	(2,672,152)	(251,195)	251,195	(0)
2284	230	Asset Retirement C	P	TROJP	B 15.3	(3,177,465)	(2,904,269)	(273,196)	273,196	0
2285	254105	ARO Regulatory Li.	P	TROJP	B 15.7	(767,540)	(701,548)	(65,992)	65,992	(0)
2286	254		P	S	B 15.7	(2,141,567)	(2,141,567)	-	-	-
2287					(9,009,920)	(8,419,537)	(590,383)	590,383	(0)	
2288										
2289	252	Customer Advances for Construction								
2290		DPW	S		5,995,465	6,005,288	(9,823)	(40,083)	(49,906)	
2291		DPW	SE		-	-	-	-	-	
2292		T	SG		-	-	-	(69,249)	(69,249)	
2293		DPW	SO		-	-	-	-	-	
2294		CUST	CN		(10,847,695)	(10,019,569)	(828,126)	826,773	(1,354)	
2295				B 20.3	(4,852,231)	(4,014,281)	(837,950)	717,441	(120,509)	
2296										
2297	25398	SO2 Emissions								
2298		P	SE		-	-	-	(3,465,137)	(3,465,137)	
2299					-	-	-	(3,465,137)	(3,465,137)	
2300										
2301	25399	Other Deferred Credits								
2302		P	S		(34,437,821)	(34,226,833)	(210,988)	-	(210,988)	
2303		GP	GPS		-	-	-	-	-	
2304		P	SG		(13,408,326)	(12,251,551)	(1,156,775)	-	(1,156,775)	
2305		P	SE		(5,110,767)	(4,679,728)	(431,038)	-	(431,038)	
2306				B 15.6	(52,956,913)	(51,158,112)	(1,798,801)	-	(1,798,801)	
2307										
2308	190	Accumulated Deferred Income Taxes								
2309		P	S		60,422,775	57,611,650	2,811,125	(11,466,500)	(8,655,375)	
2310		P	DGU		-	-	-	-	-	
2311		LABOR	SO		(10,288,443)	(9,431,598)	(856,845)	-	(856,845)	
2312		P	DGP		-	-	-	1,949,492	1,949,492	
2313		CUST	BADDEBT		21,549,625	17,669,796	3,879,830	-	3,879,830	
2314		P	TROJD		(2,131,260)	(1,948,127)	(183,133)	-	(183,133)	
2315		P	SG		30,387,232	27,765,639	2,621,594	-	2,621,594	
2316		P	SE		52,677,973	48,235,151	4,442,821	1,267,166	5,709,987	
2317		PTD	SNP		3,551,655	3,260,414	291,241	-	291,241	
2318		DPW	SNPD		-	-	-	-	-	
2319										
2320				B 19.1	156,169,558	143,162,926	13,006,633	(8,249,843)	4,756,790	
2321										
2322	281	Accumulated Deferred Income Taxes								
2323		P	S		-	-	-	288,000	288,000	
2324		PT	DGP		(1,720,939)	(1,432,376)	(288,563)	-	(288,563)	
2325		T	SNPT		-	-	-	-	-	
2326				B 19.1	(1,720,939)	(1,432,376)	(288,563)	288,000	(563)	
2327										
2328	282	Accumulated Deferred Income Taxes								
2329		GP	S		(476,415,024)	(476,415,024)	-	1,168,000	1,168,000	
2330		ACCMDIT	DITBAL		(1,166,841,657)	(1,088,791,618)	(78,050,038)	(69,135)	(78,119,174)	
2331		PT	DGP		(205,244)	(170,829)	(34,415)	(913,575)	(947,990)	
2332		LABOR	SO		-	-	-	-	-	
2333		CUST	CN		-	-	-	-	-	
2334		P	SE		(5,918,830)	(5,419,640)	(499,190)	-	(499,190)	
2335		P	SG		(15,866,516)	(14,497,666)	(1,368,850)	-	(1,368,850)	
2336				B 19.2	(1,665,247,271)	(1,585,294,778)	(79,952,493)	185,289	(79,767,204)	
2337										
2338	283	Accumulated Deferred Income Taxes								
2339		GP	S		(5,711,822)	(5,711,822)	-	1,950,719	1,950,719	
2340		P	SG		533,151	487,154	45,996	-	45,996	
2341		P	SE		412,877	378,056	34,822	-	34,822	
2342		LABOR	SO		(32,230,366)	(29,546,147)	(2,684,218)	(46,205)	(2,730,423)	
2343		GP	GPS		(2,833,401)	(2,597,429)	(235,972)	-	(235,972)	
2344		PTD	SNP		(16,796,832)	(15,419,466)	(1,377,366)	-	(1,377,366)	
2345		P	TROJD		54,833	50,122	4,712	-	4,712	
2346		PTD	SNPD		-	-	-	-	-	
2347		P	SGCT		-	-	-	-	-	
2348										
2349				B 19.2	(56,571,559)	(52,359,533)	(4,212,026)	1,904,514	(2,307,512)	
2350										
2351		TOTAL ACCUMULATED DEF INCOME TAX		B 19.2	(1,567,370,210)	(1,495,923,761)	(71,446,449)	(5,872,039)	(77,318,488)	

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FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2356	255	Accumulated Investment Tax Credit							
2357		PTD	S		(63,685,615)	(63,685,615)	-	-	-
2358		PTD	ITC84		(4,799,663)	(4,119,071)	(680,592)	(137,642)	(818,234)
2359		PTD	ITC85		(6,607,585)	(5,724,812)	(882,773)	-	(882,773)
2360		PTD	ITC86		(2,774,535)	(2,410,350)	(364,185)	-	(364,185)
2361		PTD	ITC88		(377,793)	(321,275)	(56,518)	-	(56,518)
2362		PTD	ITC89		(796,039)	(674,493)	(121,546)	-	(121,546)
2363		PTD	ITC90		(466,980)	(448,706)	(18,274)	-	(18,274)
2364		PTD	DGU		-	-	-	-	-
2365				B 19.3	(79,508,210)	(77,384,322)	(2,123,888)	(137,642)	(2,261,530)
2366	<b>TOTAL RATE BASE DEDUCTIONS</b>				<b>(2,154,593,355)</b>	<b>(2,070,408,834)</b>	<b>(84,184,521)</b>	<b>(8,026,247)</b>	<b>(92,210,768)</b>

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2370	108SP	Steam Prod Plant Accumulated Depr							
2374		P	S		(2,333,348)	(2,333,348)	-	-	-
2375		P	SG		(757,405,462)	(692,061,916)	(65,343,546)	-	(65,343,546)
2376		P	SG		(855,862,921)	(782,025,167)	(73,837,754)	-	(73,837,754)
2377		P	SG		(321,737,905)	(293,980,651)	(27,757,254)	(251,084)	(28,008,338)
2378		P	SSGCH		(195,443,215)	(178,110,010)	(17,333,205)	(12,082)	(17,345,287)
2379				B 17.1	(2,132,782,851)	(1,948,511,092)	(184,271,759)	(263,166)	(184,534,926)
2380	108NP	Nuclear Prod Plant Accumulated Depr							
2382		P	SG		-	-	-	-	-
2383		P	SG		-	-	-	-	-
2384		P	SG		-	-	-	-	-
2385					-	-	-	-	-
2386	108HP	Hydraulic Prod Plant Accum Depr							
2389		P	S		(793,365)	(793,365)	-	-	-
2390		P	SG		(148,574,423)	(135,756,480)	(12,817,942)	-	(12,817,942)
2391		P	SG		(29,039,529)	(26,534,206)	(2,505,324)	-	(2,505,324)
2392		P	SG		(31,676,073)	(28,943,287)	(2,732,786)	427,746	(2,305,040)
2393		P	SG		(10,583,888)	(9,670,786)	(913,102)	(155,276)	(1,068,379)
2394				B 17.2	(220,667,278)	(201,698,124)	(18,969,154)	272,469	(18,696,685)
2395	108OP	Other Production Plant - Accum Depr							
2396		P	S		(112,908)	(112,908)	-	-	-
2397		P	SG		(2,338,970)	(2,137,181)	(201,790)	-	(201,790)
2398		P	SG		-	-	-	-	-
2399		P	SG		(39,790,567)	(36,357,720)	(3,432,847)	(2,319,457)	(5,752,304)
2400		P	SG		(4,842,902)	(4,442,720)	(400,182)	(428,279)	(828,461)
2401		P	SSGCT		(47,085,347)	(43,050,529)	(4,034,818)	(2,747,737)	(6,782,555)
2402				B 17.3	(47,085,347)	(43,050,529)	(4,034,818)	(2,747,737)	(6,782,555)
2403	108EP	Experimental Plant - Accum Depr							
2405		P	SG		-	-	-	-	-
2406		P	SG		-	-	-	-	-
2407					-	-	-	-	-
2408					-	-	-	-	-
2409					-	-	-	-	-
2410					-	-	-	-	-
2411					-	-	-	-	-
2412					-	-	-	-	-
2413					-	-	-	-	-
2414					-	-	-	-	-
2415	<b>TOTAL PRODUCTION PLANT DEPRECIATION</b>				<b>(2,400,535,477)</b>	<b>(2,193,259,745)</b>	<b>(207,275,732)</b>	<b>(2,738,433)</b>	<b>(210,014,165)</b>

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2417	Summary of Prod Plant Depreciation by Factor								
2420		S			(3,239,620)	(3,239,620)	-	-	-
2421		DGP			-	-	-	-	-
2422		DGU			-	-	-	-	-
2423		SG			(2,197,009,739)	(2,007,467,395)	(189,542,345)	(2,298,072)	(191,840,417)
2424		SSGCH			(195,443,215)	(178,110,010)	(17,333,205)	(12,082)	(17,345,287)
2425		SSGCT			(4,842,902)	(4,442,720)	(400,182)	(428,279)	(828,461)
2426		Total of Prod Plant Depreciation by Factor			(2,400,535,477)	(2,193,259,745)	(207,275,732)	(2,738,433)	(210,014,165)

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2428	108TP	Transmission Plant Accumulated Depr							
2432		T	SG		(338,565,168)	(309,356,178)	(29,208,990)	-	(29,208,990)
2433		T	SG		(334,745,400)	(305,865,952)	(28,879,448)	-	(28,879,448)
2434		T	SG		(229,077,679)	(209,314,489)	(19,763,190)	1,469	(19,761,721)
2435		<b>TOTAL TRANS PLANT ACCUM DEPR</b>		B 17.4	<b>(902,388,246)</b>	<b>(824,536,618)</b>	<b>(77,851,628)</b>	<b>1,469</b>	<b>(77,850,159)</b>



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2438	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			WASHINGTON		
					ACCT	DESCRIPTION	FUNCTION	FACTOR	TOTAL	OTHER
2439	108360	Land and Land Rights								
2440		DPW	S							
2441				B 17.4	(3,846,933)	(3,681,713)	(165,220)	-	(165,220)	
2442					(3,846,933)	(3,681,713)	(165,220)	-	(165,220)	
2443										
2444	108361	Structures and Improvements								
2445		DPW	S							
2446				B 17.4	(12,368,236)	(11,907,630)	(460,606)	1,178	(459,428)	
2447					(12,368,236)	(11,907,630)	(460,606)	1,178	(459,428)	
2448	108362	Station Equipment								
2449		DPW	S							
2450				B 17.4	(147,667,077)	(132,865,207)	(14,801,870)	50,580	(14,751,290)	
2451					(147,667,077)	(132,865,207)	(14,801,870)	50,580	(14,751,290)	
2452	108364	Poles, Towers & Fixtures								
2453		DPW	S							
2454				B 17.4	(349,044,065)	(304,607,188)	(44,436,877)	-	(44,436,877)	
2455					(349,044,065)	(304,607,188)	(44,436,877)	-	(44,436,877)	
2456	108365	Overhead Conductors								
2457		DPW	S							
2458				B 17.5	(201,431,864)	(183,664,292)	(17,767,571)	-	(17,767,571)	
2459					(201,431,864)	(183,664,292)	(17,767,571)	-	(17,767,571)	
2460	108366	Underground Conduit								
2461		DPW	S							
2462				B 17.5	(92,137,125)	(89,138,640)	(2,998,485)	-	(2,998,485)	
2463					(92,137,125)	(89,138,640)	(2,998,485)	-	(2,998,485)	
2464	108367	Underground Conductors								
2465		DPW	S							
2466				B 17.5	(192,560,523)	(188,090,712)	(4,469,811)	-	(4,469,811)	
2467					(192,560,523)	(188,090,712)	(4,469,811)	-	(4,469,811)	
2468	108368	Line Transformers								
2469		DPW	S							
2470				B 17.5	(306,460,329)	(281,440,754)	(25,019,575)	-	(25,019,575)	
2471					(306,460,329)	(281,440,754)	(25,019,575)	-	(25,019,575)	
2472	108369	Services								
2473		DPW	S							
2474				B 17.5	(116,846,394)	(107,595,789)	(9,250,605)	-	(9,250,605)	
2475					(116,846,394)	(107,595,789)	(9,250,605)	-	(9,250,605)	
2476	108370	Meters								
2477		DPW	S							
2478				B 17.5	(85,470,324)	(79,268,506)	(6,201,818)	-	(6,201,818)	
2479					(85,470,324)	(79,268,506)	(6,201,818)	-	(6,201,818)	
2480										
2481	108371	Installations on Customers' Premises								
2482		DPW	S							
2483				B 17.5	(5,732,679)	(5,442,726)	(289,953)	-	(289,953)	
2484					(5,732,679)	(5,442,726)	(289,953)	-	(289,953)	
2485										
2486	108372	Leased Property								
2487		DPW	S							
2488				B 17.6	(43,986)	(43,986)	-	-	-	
2489					(43,986)	(43,986)	-	-	-	
2490	108373	Street Lights								
2491		DPW	S							
2492				B 17.6	(18,132,761)	(16,704,142)	(1,428,619)	-	(1,428,619)	
2493					(18,132,761)	(16,704,142)	(1,428,619)	-	(1,428,619)	
2494	108D00	Unclassified Dist Plant - Acct 300								
2495		DPW	S							
2496					-	-	-	-	-	
2497					-	-	-	-	-	
2498	108DS	Unclassified Dist Sub Plant - Acct 300								
2499		DPW	S							
2500					-	-	-	-	-	
2501					-	-	-	-	-	
2502	108DP	Unclassified Dist Sub Plant - Acct 300								
2503		DPW	S							
2504					-	-	-	-	-	
2505					-	-	-	-	-	
2506										
2507		<b>TOTAL DISTRIBUTION PLANT DEPR</b>		B 17.6	<b>(1,531,742,295)</b>	<b>(1,404,451,284)</b>	<b>(127,291,011)</b>	<b>51,758</b>	<b>(127,239,253)</b>	
2508										
2509										
2510										
2511		Summary of Distribution Plant Depr by Factor								
2512		S			(1,531,742,295)	(1,404,451,284)	(127,291,011)	51,758	(127,239,253)	
2513										
2514		Total Distribution Depreciation by Factor			(1,531,742,295)	(1,404,451,284)	(127,291,011)	51,758	(127,239,253)	

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ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
108GP	General Plant Accumulated Depr								
	G-SITUS	S			(136,183,967)	(124,293,213)	(11,890,754)	-	(11,890,754)
	G-DGP	SG			(8,338,106)	(7,618,754)	(719,352)	-	(719,352)
	G-DGU	SG			(15,726,295)	(14,369,542)	(1,356,753)	-	(1,356,753)
	G-SG	SG			(30,860,092)	(28,197,704)	(2,662,389)	2,505	(2,659,884)
	CUST	CN			(4,735,977)	(4,374,426)	(361,550)	-	(361,550)
	PTD	SO			(89,024,746)	(81,610,563)	(7,414,183)	-	(7,414,183)
	P	SE			(727,751)	(666,373)	(61,378)	-	(61,378)
	G-SG	SSGCT			(4,195)	(3,848)	(347)	-	(347)
	G-SG	SSGCH			(2,626,196)	(2,393,287)	(232,909)	-	(232,909)
				B 17.12	(288,227,326)	(263,527,711)	(24,699,615)	2,505	(24,697,110)
108MP	Mining Plant Accumulated Depr.								
	P	S			-	-	-	-	-
	P	SE			(157,611,352)	(144,318,528)	(13,292,825)	-	(13,292,825)
				B 17.12	(157,611,352)	(144,318,528)	(13,292,825)	-	(13,292,825)
108MP	Less Centralia Situs Depreciation								
	P	S			-	-	-	-	-
					(157,611,352)	(144,318,528)	(13,292,825)	-	(13,292,825)
1081390	Accum Depr - Capital Lease								
	PTD	SO			-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
1081399	Accum Depr - Capital Lease								
	P	S			-	-	-	-	-
	P	SE			-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
<b>TOTAL GENERAL PLANT ACCUM DEPR</b>					<b>(445,838,678)</b>	<b>(407,846,239)</b>	<b>(37,992,439)</b>	<b>2,505</b>	<b>(37,989,934)</b>
Summary of General Depreciation by Factor									
	S				(136,183,967)	(124,293,213)	(11,890,754)	-	(11,890,754)
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SE				(158,339,103)	(144,984,901)	(13,354,203)	-	(13,354,203)
	SO				(89,024,746)	(81,610,563)	(7,414,183)	-	(7,414,183)
	CN				(4,735,977)	(4,374,426)	(361,550)	-	(361,550)
	SG				(54,924,493)	(50,186,000)	(4,738,494)	2,505	(4,735,989)
	DEU				-	-	-	-	-
	SSGCT				(4,195)	(3,848)	(347)	-	(347)
	SSGCH				(2,626,196)	(2,393,287)	(232,909)	-	(232,909)
	Remove Capital Leases				-	-	-	-	-
Total General Depreciation by Factor					(445,838,678)	(407,846,239)	(37,992,439)	2,505	(37,989,934)
<b>TOTAL ACCUM DEPR - PLANT IN SERVICE</b>					<b>(5,280,504,695)</b>	<b>(4,830,093,885)</b>	<b>(450,410,809)</b>	<b>(2,682,702)</b>	<b>(453,093,511)</b>

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FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
2581	111SP	Accum Prov for Amort-Steam							
2582		P	SG		-	-	-	-	-
2583		P	SG		-	-	-	-	-
2584					-	-	-	-	-
2585									
2586									
2587	111GP	Accum Prov for Amort-General							
2588		G-SITUS	S		(14,161,079)	(13,018,155)	(1,142,924)	-	(1,142,924)
2589		CUST	CN		(1,582,036)	(1,461,262)	(120,775)	-	(120,775)
2590		I-SG	SG		-	-	-	-	-
2591		PTD	SO		(6,872,969)	(6,300,573)	(572,396)	-	(572,396)
2592		P	SE		-	-	-	-	-
2593					(22,616,084)	(20,779,989)	(1,836,095)	-	(1,836,095)
2594									
2595									
2596	111HP	Accum Prov for Amort-Hydro							
2597		P	DGP		-	-	-	-	-
2598		P	DGU		-	-	-	-	-
2599		P	SG		(169,706)	(155,065)	(14,641)	-	(14,641)
2600		P	SG		-	-	-	-	-
2601					(169,706)	(155,065)	(14,641)	-	(14,641)
2602									
2603									
2604	111IP	Accum Prov for Amort-Intangible Plant							
2605		I-SITUS	S		(30,106,017)	(28,154,307)	(1,951,710)	-	(1,951,710)
2606		I-DGP	SG		(2,268,891)	(2,073,147)	(195,744)	-	(195,744)
2607		I-DGU	SG		(270,579)	(247,236)	(23,344)	-	(23,344)
2608		P	SE		(558,843)	(511,710)	(47,132)	-	(47,132)
2609		I-SG	SG		(12,098,917)	(11,055,109)	(1,043,808)	77	(1,043,732)
2610		I-SG	SG		(4,271,494)	(3,902,980)	(368,514)	3,177	(365,337)
2611		I-SG	SG		(1,513,128)	(1,382,586)	(130,542)	2,331	(128,211)
2612		CUST	CN		(61,895,209)	(57,170,053)	(4,725,157)	-	(4,725,157)
2613		P	SSGCT		(908)	(833)	(75)	-	(75)
2614		P	SSGCH		(130)	(119)	(12)	-	(12)
2615		PTD	SO		(192,235,496)	(176,225,687)	(16,009,809)	-	(16,009,809)
2616					(305,219,613)	(280,723,766)	(24,495,847)	5,585	(24,490,262)
2617	111IP	Less Non-Utility Plant							
2618		NUTIL	OTH		-	-	-	-	-
2619					(305,219,613)	(280,723,766)	(24,495,847)	5,585	(24,490,262)
2620									
2621	111399	Accum Prov for Amort-Mining							
2622		P	SE		-	-	-	-	-
2623					-	-	-	-	-
2624									
2625									
2626									
2627									
2628									
2629									
2630									
2631		S			(44,267,096)	(41,172,462)	(3,094,634)	-	(3,094,634)
2632		DGP			-	-	-	-	-
2633		DGU			-	-	-	-	-
2634		SE			(558,843)	(511,710)	(47,132)	-	(47,132)
2635		SO			(199,108,465)	(182,526,259)	(16,582,205)	-	(16,582,205)
2636		CN			(63,477,245)	(58,631,314)	(4,845,931)	-	(4,845,931)
2637		SSGCT			(908)	(833)	(75)	-	(75)
2638		SSGCH			(130)	(119)	(12)	-	(12)
2639		SG			(20,592,716)	(18,816,123)	(1,776,593)	5,585	(1,771,008)
2640					(328,005,403)	(301,658,820)	(26,346,583)	5,585	(26,340,998)

TOTAL ACCUM PROV FOR AMORTIZATION

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Summary of Amortization by Factor

2631	S	(44,267,096)	(41,172,462)	(3,094,634)	-	(3,094,634)
2632	DGP	-	-	-	-	-
2633	DGU	-	-	-	-	-
2634	SE	(558,843)	(511,710)	(47,132)	-	(47,132)
2635	SO	(199,108,465)	(182,526,259)	(16,582,205)	-	(16,582,205)
2636	CN	(63,477,245)	(58,631,314)	(4,845,931)	-	(4,845,931)
2637	SSGCT	(908)	(833)	(75)	-	(75)
2638	SSGCH	(130)	(119)	(12)	-	(12)
2639	SG	(20,592,716)	(18,816,123)	(1,776,593)	5,585	(1,771,008)
2640	Total Provision For Amortization by Factor	(328,005,403)	(301,658,820)	(26,346,583)	5,585	(26,340,998)