



825 NE Multnomah, Suite 2000  
Portland, Oregon 97232

September 24, 2009

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

Washington Utilities & Transportation Commission  
1300 S. Evergreen Park Drive SW  
P.O. Box 47250  
Olympia, WA 98504-7250

Attention: David Danner  
Executive Director and Secretary

**RE: UE-082252 Pacific Power Notice of Deferred Accounting for Chehalis Generating Plant – Quarterly Report on the Balance of Deferred Costs for Quarter Ending June 30, 2009**

Dear Mr. Danner:

In accordance with WAC 480-100-435(2)(b) PacifiCorp, d.b.a. Pacific Power, (“PacifiCorp” or “the Company”) hereby submits its quarterly report documenting the balance of deferred costs for the Chehalis Generating Plant for the quarter ended June 30, 2009. This report is provided as Attachment A. As noted in the December 31, 2008 quarterly report filed on March 13, 2009, due to the timing of the completion and filing of the Washington Operations Report, each quarter’s impact on net power costs will be provided in the following quarter’s Chehalis Deferral Report (e.g. the impact on net power costs for first quarter 2009 will be reported in the second quarter 2009 Chehalis Deferral Report). Included as Attachment B, the Company has quantified the impact of the Chehalis plant on its net power costs during the first quarter 2009.

If you have any questions or require further information, please contact Cathie Allen, Regulatory Manager, at (503) 813-5934.

Sincerely,

Andrea L. Kelly  
Vice President, Regulation

Enclosures

cc: Tom Schooley, WUTC  
Deborah Reynolds, WUTC  
Roland Martin, WUTC

# **Attachment A**

Pacific Power  
Washington  
Docket UE-082252  
Chehalis Natural Gas Plant Deferral  
Summary - Through June 30, 2009  
Washington Allocated

	Actual											
	Washington Allocated						Actual					
	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09		
Electric Plant In-Service (FERC 102 / 101)	33,111,746	66,223,493	66,141,514	67,148,918	68,238,301	68,238,301	68,200,793	68,163,284	74,599,795	81,136,324		
Materials & Supplies (FERC 154 and 151)	165,144	342,926	334,664	238,448	250,540	336,368	370,257	411,713	420,627	427,173		
Prepaid Maintenance/Overhaul (FERC 186)	1,506,668	3,013,336	3,013,336	1,965,226	917,117	917,117	917,117	917,117	917,117	458,559		
Depreciation Reserve (FERC 108)	(39,855)	(159,419)	(318,838)	(466,874)	(613,693)	(770,825)	(928,628)	(1,086,219)	(7,345,706)	(12,855,514)		
Accumulated Deferred Taxes (FERC 282)	(194,221)	(388,441)	(388,441)	(388,441)	(388,441)	(388,441)	(388,441)	(388,441)	(388,441)	(388,441)		
Net Rate Base	34,549,483	69,031,594	68,782,255	68,497,278	68,403,825	68,332,520	68,171,098	68,017,454	68,203,392	68,778,099		
	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%		
Monthly Pre-Tax Return on Rate Base	305,771	610,948	608,738	606,216	605,389	604,758	603,330	601,970	603,615	606,702		
Non-NPC Operation & Maintenance Expenses												
548 - Generation Expenses	57,041	14,929	63,819	46,154	6,562	39,566	47,413	36,193	52,041	46,134		
549 - Misc Other Power Generation	44,500	58,672	(4,941)	(23,251)	15,457	25,144	2,800	13,684	11,841	13,479		
550 - Operation Supplies and Expenses	-	3,953	1,372	714	1,089	795	47	912	0	301		
552 - Maintenance of Structures	-	1,646	324	227	96	22	35	-	2,018	69		
553 - Maintenance of Generating and Electric Equipment	3,220	55,319	27,063	27,810	25,338	19,005	27,107	18,431	48,492	329,227		
557 - Other Expenses	-	-	-	-	2,923	2,817	2,959	5,723	2,646	2,472		
930 - Misc. General	-	-	-	-	-	-	-	-	-	-		
Total Non-NPC O&M Expenses	104,761	134,518	87,637	51,654	51,466	87,405	80,361	74,942	117,038	391,682		
Depreciation Expense (FERC 403)	79,710	159,419	159,419	136,652	156,986	157,279	158,328	156,854	179,492	161,534		
Estimated Property Taxes (FERC 408)	7,078	14,138	14,086	14,270	14,472	14,438	14,397	14,355	14,393	14,612		
Monthly Rev. Req. Before Franchise Tax & Bad Debt	497,319	919,023	869,881	808,792	828,313	863,880	856,415	848,121	914,538	1,176,530		
WA Revenue Taxes (3.873%)	20,147	37,230	35,239	32,765	33,555	34,996	34,694	34,358	37,048	47,662		
Bad Debt Expense (0.552%)	2,715	5,018	4,750	4,416	4,523	4,717	4,676	4,631	4,993	6,424		
<b>Monthly Revenue Requirement</b>	<b>520,181</b>	<b>961,271</b>	<b>909,869</b>	<b>845,973</b>	<b>866,390</b>	<b>903,593</b>	<b>895,785</b>	<b>887,109</b>	<b>956,580</b>	<b>1,230,616</b>		

Amounts Previously Reported

**Pacific Power**  
Washington  
Docket UE-082252  
Chehalis Natural Gas Plant Deferral  
**2009 - 2nd Quarter Actual Costs (April 2009)**

Actual						
April 2009						
Total Company					Washington Allocated	
Beginning Balance	Ending Balance	Average Balance	Factor	Factor %	Average Balance	
Electric Plant In-Service (FERC 102)	309,562,767	309,562,767	309,562,767	CAGW	22.0192%	68,163,284
Materials & Supplies (FERC 154 and 151)	1,842,786	1,896,791	1,869,788	CAGW	22.0192%	411,713
Prepaid Maintenance/Overhaul (FERC 186)	4,165,076	4,165,076	4,165,076	CAGW	22.0192%	917,117
Depreciation Reserve (FERC 108)	(4,576,877)	(5,289,227)	(4,933,052)	CAGW	22.0192%	(1,086,219)
Accumulated Deferred Taxes (FERC 282)	(1,764,101)	(1,764,101)	(1,764,101)	CAGW	22.0192%	(388,441)
Net Rate Base	<u>309,229,652</u>	<u>308,571,307</u>	<u>308,900,480</u>			<u>68,017,454</u>
		0.89%				0.89%
Monthly Pre-Tax Return on Rate Base		<u>2,733,839</u>				<u>601,970</u>
Non-NPC Operation & Maintenance Expenses						
548 - Generation Expenses		164,371	CAGW	22.0192%	36,193	
549 - Misc Other Power Generation		62,147	CAGW	22.0192%	13,684	
550 - Operation Supplies and Expenses		4,140	CAGW	22.0192%	912	
552 - Maintenance of Structures		-	CAGW	22.0192%	-	
553 - Maintenance of Generating and Electric Equipment		83,703	CAGW	22.0192%	18,431	
557- Other Expenses		25,989	CAGW	22.0192%	5,723	
930 - Misc. General		-	SO	7.2725%	-	
Total Non-NPC O&M Expenses		<u>340,350</u>			<u>74,942</u>	
Depreciation Expense (FERC 403)		712,350	CAGW	22.0192%	156,854	
Estimated Property Taxes (FERC 408)		197,385	GPS	7.2725%	14,355	
Monthly Rev. Req. Before Franchise Tax & Bad Debt		<u>3,983,924</u>			<u>848,121</u>	
WA Revenue Taxes (3.873%)		161,390			34,358	
Bad Debt Expense (0.552%)		21,752			4,631	
<b>Monthly Revenue Requirement</b>		<u><b>4,167,067</b></u>			<u><b>887,109</b></u>	

Notes:

- (1) The Washington allocation factors come from the Company's last general rate case filing, Docket No. UE-080220, Exhibit No.\_\_(RBD-2), page 10.1
- (2) The return on rate base is calculated using the current authorized capital structure and costs, as ordered in Docket No. UE-061546. The annual rate of return is divided by twelve to calculate a monthly return on rate base.
- (3) Property taxes are estimated using the Washington allocated net electric plant in service (EPIS) to Washington allocated total property tax ratio from Docket No. UE-080220.
- (4) The Company intends to use the Average of Monthly Averages (AMA) rate base methodology when computing the final deferral amount, consistent with current Commission practice.
- (5) Net Power Costs impacts are not reflected in the figures above.
- (6) Costs and balances presented in this exhibit were extracted from the Company's accounting system as of September 16, 2009.
- (7) A pre-tax return on rate base has been used for simplicity in presentation. Using a pre-tax return accounts for the income tax expense component of the revenue requirement.
- (8) Washington revenue tax and bad debt expense rates are those filed in the Company's last general rate case, Docket No. UE-080220, Exhibit No.\_\_(RBD-2), page 1.3.
- (9) Deferred income tax balances are reported based on output from the Company's PowerTax system which is updated on an annual basis. Since the system is only updated on an annual basis, balances reported above represent actuals as of December 2008.

**Pacific Power**  
Washington  
Docket UE-082252  
Chehalis Natural Gas Plant Deferral  
**2009 - 2nd Quarter Actual Costs (May 2009)**

Actual May 2009						
Total Company					Washington Allocated	
	Beginning Balance	Ending Balance	Average Balance	Factor	Factor %	Average Balance
Electric Plant In-Service (FERC 101)	309,562,767	368,025,448	338,794,108	CAGW	22.0192%	74,599,795
Materials & Supplies (FERC 154 and 151)	1,896,791	1,923,754	1,910,272	CAGW	22.0192%	420,627
Prepaid Maintenance/Overhaul (FERC 186)	4,165,076	4,165,076	4,165,076	CAGW	22.0192%	917,117
Depreciation Reserve (FERC 108)	(5,289,227)	(61,431,651)	(33,360,439)	CAGW	22.0192%	(7,345,706)
Accumulated Deferred Taxes (FERC 282)	(1,764,101)	(1,764,101)	(1,764,101)	CAGW	22.0192%	(388,441)
Net Rate Base	<u>308,571,307</u>	<u>310,918,527</u>	<u>309,744,917</u>			<u>68,203,392</u>
			0.89%			0.89%
Monthly Pre-Tax Return on Rate Base			<u>2,741,312</u>			<u>603,615</u>
Non-NPC Operation & Maintenance Expenses						
548 - Generation Expenses			236,344	CAGW	22.0192%	52,041
549 - Misc Other Power Generation			53,776	CAGW	22.0192%	11,841
550 - Operation Supplies and Expenses			0	CAGW	22.0192%	0
552 - Maintenance of Structures			9,165	CAGW	22.0192%	2,018
553 - Maintenance of Generating and Electric Equipment			220,224	CAGW	22.0192%	48,492
557 - Other Expenses			12,016	CAGW	22.0192%	2,646
930 - Misc. General				SO	7.2725%	-
Total Non-NPC O&M Expenses			<u>531,526</u>			<u>117,038</u>
Depreciation Expense (FERC 403)			815,161	CAGW	22.0192%	179,492
Estimated Property Taxes (FERC 408)			<u>197,906</u>	GPS	7.2725%	<u>14,393</u>
Monthly Rev. Req. Before Franchise Tax & Bad Debt			<u>4,285,906</u>			<u>914,538</u>
WA Revenue Taxes (3.873%)			173,624			37,048
Bad Debt Expense (0.552%)			23,401			4,993
<b>Monthly Revenue Requirement</b>			<b><u>4,482,930</u></b>			<b><u>956,580</u></b>

Notes:

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- (3) Property taxes are estimated using the Washington allocated net electric plant in service (EPIS) to Washington allocated total property tax ratio from Docket No. UE-080220.
- (4) The Company intends to use the Average of Monthly Averages (AMA) rate base methodology when computing the final deferral amount, consistent with current Commission practice.
- (5) Net Power Costs impacts are not reflected in the figures above.
- (6) Costs and balances presented in this exhibit were extracted from the Company's accounting system as of September 16, 2009.
- (7) A pre-tax return on rate base has been used for simplicity in presentation. Using a pre-tax return accounts for the income tax expense component of the revenue requirement.
- (8) Washington revenue tax and bad debt expense rates are those filed in the Company's last general rate case, Docket No. UE-080220, Exhibit No.\_\_(RBD-2), page 1.3.
- (9) Deferred income tax balances are reported based on output from the Company's PowerTax system which is updated on an annual basis. Since the system is only updated on an annual basis, balances reported above represent actuals as of December 2008.
- (10) In May 2009, PacifiCorp received approval from FERC to transfer the plant assets related to the Chehalis from FERC account 102 to account 101.

**Pacific Power**  
Washington  
Docket UE-082252  
Chehalis Natural Gas Plant Deferral  
**2009 - 2nd Quarter Actual Costs (June 2009)**

Actual						
June 2009						
Total Company					Washington Allocated	
Beginning Balance	Ending Balance	Average Balance	Factor	Factor %	Average Balance	
Electric Plant In-Service (FERC 101)	368,025,448	368,933,902	368,479,675	CAGW	22.0192%	81,136,324
Materials & Supplies (FERC 154 and 151)	1,923,754	1,956,245	1,939,999	CAGW	22.0192%	427,173
Prepaid Maintenance/Overhaul (FERC 186)	4,165,076	-	2,082,538	CAGW	22.0192%	458,559
Depreciation Reserve (FERC 108)	(61,431,651)	(55,334,687)	(58,383,169)	CAGW	22.0192%	(12,855,514)
Accumulated Deferred Taxes (FERC 282)	(1,764,101)	(1,764,101)	(1,764,101)	CAGW	22.0192%	(388,441)
Net Rate Base	<u>310,918,527</u>	<u>313,791,359</u>	<u>312,354,943</u>			<u>68,778,099</u>
		0.89%				0.89%
Monthly Pre-Tax Return on Rate Base		<u>2,764,411</u>				<u>608,702</u>
Non-NPC Operation & Maintenance Expenses						
548 - Generation Expenses			209,518	CAGW	22.0192%	46,134
549 - Misc Other Power Generation			61,215	CAGW	22.0192%	13,479
550 - Operation Supplies and Expenses			1,366	CAGW	22.0192%	301
552 - Maintenance of Structures			314	CAGW	22.0192%	69
553 - Maintenance of Generating and Electric Equipment (11)			1,495,182	CAGW	22.0192%	329,227
557 - Other Expenses			11,225	CAGW	22.0192%	2,472
930 - Misc. General			-	SO	7.2725%	-
Total Non-NPC O&M Expenses			<u>1,778,819</u>			<u>391,682</u>
Depreciation Expense (FERC 403)			733,604	CAGW	22.0192%	161,534
Estimated Property Taxes (FERC 408)			<u>200,928</u>	GPS	7.2725%	<u>14,612</u>
Monthly Rev. Req't. Before Franchise Tax & Bad Debt			<u>5,477,763</u>			<u>1,176,530</u>
WA Revenue Taxes (3.873%)			221,907			47,662
Bad Debt Expense (0.552%)			29,908			6,424
<b>Monthly Revenue Requirement</b>			<u><b>5,729,578</b></u>			<u><b>1,230,616</b></u>

Notes:

- (1) The Washington allocation factors come from the Company's last general rate case filing, Docket No. UE-080220, Exhibit No.\_\_(RBD-2), page 10.1
- (2) The return on rate base is calculated using the current authorized capital structure and costs, as ordered in Docket No. UE-061546. The annual rate of return is divided by twelve to calculate a monthly return on rate base.
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- (4) The Company intends to use the Average of Monthly Averages (AMA) rate base methodology when computing the final deferral amount, consistent with current Commission practice.
- (5) Net Power Costs impacts are not reflected in the figures above.
- (6) Costs and balances presented in this exhibit were extracted from the Company's accounting system as of September 16, 2009.
- (7) A pre-tax return on rate base has been used for simplicity in presentation. Using a pre-tax return accounts for the income tax expense component of the revenue requirement.
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- (9) Deferred income tax balances are reported based on output from the Company's PowerTax system which is updated on an annual basis. Since the system is only updated on an annual basis, balances reported above represent actuals as of December 2008.
- (10) In May 2009, PacifiCorp received approval from FERC to transfer the plant assets related to the Chehalis from FERC account 102 to account 101.
- (11) Increase in O&M from prior month is due to generator inspection in June.

# **Attachment B**

Pacific Power  
Washington  
Docket UE-082252  
Chehalis Natural Gas Plant Deferral  
Net Power Cost Impacts (Jan. 09 to Mar. 2009)

TOTAL WEST CONTROL AREA

Description	Indicator	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Total
Sales for Resale (Account 447)	447CAGW	61,607,072	61,279,433	48,156,841	75,549,185	67,696,907	48,370,644	38,250,284	40,197,731	43,559,875	40,097,462	34,626,563	34,965,267	584,957,265
Sales for Resale		61,607,072	61,279,433	48,156,841	75,549,185	67,696,907	48,370,644	38,250,284	40,197,731	43,559,875	40,097,462	34,626,563	34,965,267	584,957,265
Total Sales for Resale		61,607,072	61,279,433	48,156,841	75,549,185	67,696,907	48,370,644	38,250,284	40,197,731	43,559,875	40,097,462	34,626,563	34,965,267	584,957,265
Purchased Power (Account 555)	555CAEW	3,584,619	3,919,921	4,033,347	4,028,603	3,829,374	3,488,522	2,186,991	2,497,109	3,316,885	2,604,714	1,617,707	1,862,766	36,970,557
Existing Firm Energy	555WA	159,120	204,844	221,206	245,253	234,235	220,556	173,793	147,543	139,210	95,285	123,794	141,070	2,105,908
WA Qualifying Facilities	555CAGW	89,068,906	66,567,881	47,579,255	72,556,838	92,774,744	59,890,850	42,213,982	42,012,470	68,813,735	33,086,766	33,234,725	20,026,835	667,826,987
Post-Merger Firm Energy	555CAGW	126,356	99,604	138,360	99,336	100,169	56,046	72,389	82,518	98,658	81,492	92,668	115,090	1,122,687
Other Generation Expenses	555CAGW	92,939,001	70,792,251	51,972,168	76,930,030	96,938,522	63,655,975	44,647,155	44,739,640	72,368,488	35,868,256	35,028,894	22,145,760	708,026,139
Total Purchased Power		92,939,001	70,792,251	51,972,168	76,930,030	96,938,522	63,655,975	44,647,155	44,739,640	72,368,488	35,868,256	35,028,894	22,145,760	708,026,139
Wheeling (Account 565)	565CAGW	6,802,197	6,872,697	6,918,382	7,110,532	7,033,926	6,536,200	6,634,890	6,609,147	6,641,270	6,558,793	6,758,070	6,478,431	80,954,535
Wheeling Expenses		6,802,197	6,872,697	6,918,382	7,110,532	7,033,926	6,536,200	6,634,890	6,609,147	6,641,270	6,558,793	6,758,070	6,478,431	80,954,535
Total Wheeling Expense		6,802,197	6,872,697	6,918,382	7,110,532	7,033,926	6,536,200	6,634,890	6,609,147	6,641,270	6,558,793	6,758,070	6,478,431	80,954,535
Fuel Expense (Accounts 501 and 547)	501CAEW	10,148,599	10,533,802	11,400,457	13,422,837	13,927,920	13,465,350	13,992,351	13,711,580	14,743,913	13,682,964	12,502,338	14,025,289	155,557,411
Fuel Consumed - Coal	547CAEW	5,152,018	4,935,569	2,321,823	4,694,337	5,139,370	5,174,758	5,339,029	4,988,893	5,795,218	5,454,041	5,002,669	2,943,120	56,937,844
Fuel Consumed - Natural Gas		15,300,617	15,469,371	13,722,280	19,117,175	19,067,290	18,640,109	19,330,390	18,700,483	20,537,131	19,137,005	17,505,007	16,968,409	212,495,255
Total Fuel and Other Expense		15,300,617	15,469,371	13,722,280	19,117,175	19,067,290	18,640,109	19,330,390	18,700,483	20,537,131	19,137,005	17,505,007	16,968,409	212,495,255
Total Net Power Cost without Chehalis		53,434,743	31,954,886	24,455,990	26,608,552	55,342,831	40,461,640	32,362,140	29,851,538	55,987,014	21,466,591	24,665,408	10,927,332	407,118,665

Description	Indicator	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Total
Sales for Resale (Account 447)	447CAGW	61,607,072	61,279,433	48,156,841	75,549,185	67,696,907	50,831,681	44,175,760	40,197,731	43,559,875	41,816,184	35,793,852	37,026,933	607,691,476
Existing Firm Sales - Pacific		61,607,072	61,279,433	48,156,841	75,549,185	67,696,907	50,831,681	44,175,760	40,197,731	43,559,875	41,816,184	35,793,852	37,026,933	607,691,476
Total Sales for Resale		61,607,072	61,279,433	48,156,841	75,549,185	67,696,907	50,831,681	44,175,760	40,197,731	43,559,875	41,816,184	35,793,852	37,026,933	607,691,476
Purchased Power (Account 555)	555CAEW	3,584,619	3,919,921	4,033,347	4,028,603	3,829,374	3,488,522	2,186,991	2,497,109	3,316,885	2,604,714	1,617,707	1,862,766	36,970,557
Existing Firm Energy	555WA	159,120	204,844	221,206	245,253	234,235	220,556	173,793	147,543	139,210	95,285	123,794	141,070	2,105,908
WA Qualifying Facilities	555CAGW	89,068,906	66,567,881	47,579,255	72,556,838	92,774,744	59,890,850	42,213,982	42,012,470	68,813,735	33,086,766	33,234,725	20,026,835	619,633,860
Post-Merger Firm Energy	555CAGW	126,356	99,604	138,360	99,336	100,169	56,046	72,389	82,518	98,658	81,492	92,668	115,090	1,122,687
Other Generation Expenses	555CAGW	92,939,001	70,792,251	51,972,168	76,930,030	96,938,522	63,655,975	44,647,155	44,739,640	72,368,488	35,868,256	35,028,894	22,145,760	659,833,032
Total Purchased Power		92,939,001	70,792,251	51,972,168	76,930,030	96,938,522	63,655,975	44,647,155	44,739,640	72,368,488	35,868,256	35,028,894	22,145,760	659,833,032
Wheeling (Account 565)	565CAGW	6,802,198	6,872,697	6,918,382	7,110,533	7,033,926	7,057,351	7,160,240	7,509,747	7,541,870	7,459,394	7,658,670	7,379,031	86,504,035
Existing Firm - Pacific		6,802,198	6,872,697	6,918,382	7,110,533	7,033,926	7,057,351	7,160,240	7,509,747	7,541,870	7,459,394	7,658,670	7,379,031	86,504,035
Total Wheeling Expense		6,802,198	6,872,697	6,918,382	7,110,533	7,033,926	7,057,351	7,160,240	7,509,747	7,541,870	7,459,394	7,658,670	7,379,031	86,504,035
Fuel Expense (Accounts 501 and 547)	501CAEW	10,148,599	10,533,802	11,400,457	13,422,837	13,927,920	13,465,350	13,992,351	13,711,580	14,743,913	13,682,964	12,496,232	13,977,848	155,404,391
Fuel Consumed - Coal	547CAEW	5,152,018	4,935,569	2,321,823	4,694,337	5,139,370	5,174,758	5,339,029	4,988,893	5,795,218	5,454,041	5,002,669	2,943,120	56,937,844
Fuel Consumed - Natural Gas		15,300,617	15,469,371	13,722,280	19,117,175	19,067,290	18,640,109	19,330,390	18,700,483	20,537,131	19,137,005	17,505,007	16,968,409	212,495,255
Total Fuel and Other Expense		15,300,617	15,469,371	13,722,280	19,117,175	19,067,290	18,640,109	19,330,390	18,700,483	20,537,131	19,137,005	17,505,007	16,968,409	212,495,255
Total Net Power Cost with Chehalis		53,434,743	31,954,886	24,455,990	26,608,552	55,342,831	40,461,640	32,362,140	29,851,538	55,987,014	21,466,591	24,665,408	10,927,332	407,118,665

Net Increase (Decrease) in NPC with Chehalis 0 (0) 0 (0) 1,831,338 2,362,130 5,547,192 2,152,175 (1,008,794) 1,226,653 2,817,900 14,930,604



Pacific Power  
Washington  
Docket UE-082252  
Chehalis Natural Gas Plant Deferral  
Net Power Cost Impacts (Jan. 08 to Mar. 2009)

TOTAL WASHINGTON ALLOCATED															
Description	Indicator	Allocation Percentage	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Total
Sales for Resale (Account 447)	447CAGW	22.019%	13,565,392	13,493,249	10,603,757	16,635,336	14,906,326	10,650,835	8,422,411	8,851,224	9,591,542	8,829,146	7,624,497	7,699,076	130,872,790
<b>Total Sales for Resale</b>			<b>13,565,392</b>	<b>13,493,249</b>	<b>10,603,757</b>	<b>16,635,336</b>	<b>14,906,326</b>	<b>10,650,835</b>	<b>8,422,411</b>	<b>8,851,224</b>	<b>9,591,542</b>	<b>8,829,146</b>	<b>7,624,497</b>	<b>7,699,076</b>	<b>130,872,790</b>
Purchased Power (Account 555)															
Existing Firm Energy	555CAEW	22.103%	792,303	866,415	891,485	890,437	846,401	771,063	483,388	551,933	733,127	575,716	357,559	411,724	8,171,651
WA Qualifying Facilities	555WA	100.000%	159,120	204,844	221,206	245,253	234,235	220,566	173,793	147,543	139,210	95,285	123,794	141,070	2,105,908
Post-Merger Firm Energy	555CAGW	22.019%	19,612,272	14,657,723	10,476,577	15,976,445	20,428,268	13,187,494	9,295,187	9,250,815	15,152,243	7,285,445	7,318,025	4,409,751	147,050,245
Other Generation Expenses	555CAGW	22.019%	27,823	21,932	30,466	21,873	22,056	12,341	15,940	18,170	21,724	17,944	11,597	25,342	247,207
<b>Total Purchased Power</b>			<b>20,591,518</b>	<b>15,750,914</b>	<b>11,619,734</b>	<b>17,134,007</b>	<b>21,530,961</b>	<b>14,191,454</b>	<b>9,988,306</b>	<b>9,988,460</b>	<b>16,046,303</b>	<b>7,874,390</b>	<b>7,810,975</b>	<b>4,987,888</b>	<b>157,574,910</b>
Wheeling (Account 565)															
Wheeling Expenses	565CAGW	22.019%	1,497,790	1,513,314	1,523,373	1,565,683	1,548,815	1,439,220	1,460,950	1,455,282	1,462,355	1,444,195	1,488,074	1,426,499	17,825,551
<b>Total Wheeling Expense</b>			<b>1,497,790</b>	<b>1,513,314</b>	<b>1,523,373</b>	<b>1,565,683</b>	<b>1,548,815</b>	<b>1,439,220</b>	<b>1,460,950</b>	<b>1,455,282</b>	<b>1,462,355</b>	<b>1,444,195</b>	<b>1,488,074</b>	<b>1,426,499</b>	<b>17,825,551</b>
Fuel Expense (Accounts 501 and 547)															
Fuel Consumed - Coal	501CAEW	22.103%	2,243,131	2,328,272	2,519,827	2,966,831	3,078,469	2,976,228	3,092,710	3,030,654	3,258,827	3,024,326	2,763,374	3,099,990	34,382,638
Fuel Consumed - Natural Gas	547CAEW	22.103%	1,138,743	1,090,902	1,033,018	1,037,583	1,135,948	1,143,770	1,179,857	1,102,688	1,280,467	1,205,499	1,105,733	650,514	12,584,892
<b>Total Fuel and Other Expense</b>			<b>3,381,874</b>	<b>3,419,174</b>	<b>3,033,018</b>	<b>4,004,414</b>	<b>4,214,417</b>	<b>4,119,997</b>	<b>4,272,567</b>	<b>4,133,342</b>	<b>4,539,293</b>	<b>4,229,825</b>	<b>3,869,107</b>	<b>3,750,504</b>	<b>46,967,530</b>
<b>Total Net Power Cost without Chehalis</b>			<b>11,905,760</b>	<b>7,190,153</b>	<b>5,572,367</b>	<b>6,068,768</b>	<b>12,387,887</b>	<b>9,099,838</b>	<b>7,279,412</b>	<b>8,705,860</b>	<b>12,456,410</b>	<b>4,819,265</b>	<b>5,543,660</b>	<b>2,465,815</b>	<b>91,485,202</b>

Pacific Power  
Washington  
Docket UE-082252  
Chehalis Natural Gas Plant Deferral  
Net Power Cost Impacts (Jan. 08 to Mar. 2009)

TOTAL WASHINGTON ALLOCATED															
Description	Indicator	Allocation Percentage	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Total
Sales for Resale (Account 447)	447CAGW	22.019%	13,565,392	13,493,249	10,603,757	16,635,336	14,906,326	11,192,736	9,727,159	8,851,224	9,591,542	9,207,595	7,881,524	8,153,039	133,808,879
<b>Total Sales for Resale</b>			<b>13,565,392</b>	<b>13,493,249</b>	<b>10,603,757</b>	<b>16,635,336</b>	<b>14,906,326</b>	<b>11,192,736</b>	<b>9,727,159</b>	<b>8,851,224</b>	<b>9,591,542</b>	<b>9,207,595</b>	<b>7,881,524</b>	<b>8,153,039</b>	<b>133,808,879</b>
Purchased Power (Account 555)															
Existing Firm Energy	555CAEW	22.103%	792,303	866,415	891,485	890,437	846,401	771,063	483,388	551,933	733,127	575,716	357,559	411,724	8,171,651
WA Qualifying Facilities	555WA	100.000%	159,120	204,844	221,206	245,253	234,235	220,566	173,793	147,543	139,210	95,285	123,794	141,070	2,105,908
Post-Merger Firm Energy	555CAGW	22.019%	19,612,272	14,657,723	10,476,577	15,976,445	20,428,268	12,163,256	6,940,123	9,250,815	15,152,243	4,665,002	4,665,755	2,652,023	136,438,502
Other Generation Expenses	555CAGW	22.019%	27,823	21,932	30,466	21,873	22,056	12,341	15,940	18,170	21,724	17,944	11,597	25,342	247,207
<b>Total Purchased Power</b>			<b>20,591,518</b>	<b>15,750,914</b>	<b>11,619,734</b>	<b>17,134,007</b>	<b>21,530,961</b>	<b>13,167,216</b>	<b>7,813,243</b>	<b>9,968,460</b>	<b>16,046,303</b>	<b>5,151,947</b>	<b>5,158,705</b>	<b>3,230,160</b>	<b>146,963,168</b>
Wheeling (Account 565)															
Wheeling Expenses	565CAGW	22.019%	1,497,790	1,513,314	1,523,373	1,565,683	1,548,815	1,553,973	1,576,628	1,665,587	1,660,660	1,642,500	1,686,379	1,624,804	19,047,507
<b>Total Wheeling Expense</b>			<b>1,497,790</b>	<b>1,513,314</b>	<b>1,523,373</b>	<b>1,565,683</b>	<b>1,548,815</b>	<b>1,553,973</b>	<b>1,576,628</b>	<b>1,665,587</b>	<b>1,660,660</b>	<b>1,642,500</b>	<b>1,686,379</b>	<b>1,624,804</b>	<b>19,047,507</b>
Fuel Expense (Accounts 501 and 547)															
Fuel Consumed - Coal	501CAEW	22.103%	2,243,131	2,328,272	2,519,827	2,966,831	3,078,469	2,976,228	3,077,898	3,030,654	3,258,827	3,017,151	2,762,025	3,089,605	34,348,816
Fuel Consumed - Natural Gas	547CAEW	22.103%	1,138,743	1,090,902	1,033,018	1,037,583	1,135,948	1,143,770	1,179,857	1,102,688	1,280,467	1,205,499	1,105,733	650,514	12,584,892
<b>Total Fuel and Other Expense</b>			<b>3,381,874</b>	<b>3,419,174</b>	<b>3,033,018</b>	<b>4,004,414</b>	<b>4,214,417</b>	<b>4,119,997</b>	<b>4,272,567</b>	<b>4,133,342</b>	<b>4,539,293</b>	<b>4,229,825</b>	<b>3,869,107</b>	<b>3,750,504</b>	<b>46,967,530</b>
<b>Total Net Power Cost with Chehalis</b>			<b>11,905,790</b>	<b>7,190,153</b>	<b>5,572,367</b>	<b>6,068,768</b>	<b>12,387,867</b>	<b>9,510,128</b>	<b>7,814,974</b>	<b>7,931,195</b>	<b>12,931,349</b>	<b>4,607,701</b>	<b>5,825,526</b>	<b>3,086,300</b>	<b>94,842,117</b>
<b>Net Increase (Decrease) in NPC with Chehalis</b>			<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>410,292</b>	<b>535,562</b>	<b>1,225,335</b>	<b>474,939</b>	<b>(211,564)</b>	<b>281,866</b>	<b>630,485</b>	<b>3,346,915</b>