

PacifiCorp
Washington General Rate Case - June 2007
O&M Expense - Total Company

| | Ref Tab No's. | 4.1 | 4.2 | 4.3 | 4.4 | 4.5 | 4.6 | 4.7 | 4.8 | 4.9 | 4.10 |
|---------------------------------|-----------------------------|----------------------------------|--|--|----------------------------|---|----------------------------------|---------|----------------|---------------------------|----------|
| Accounts | June 2007 Unadjusted O&M | Miscellaneous General Expense | Wage & Employee Benefit Adjustment - Annualized | Wage & Employee Benefit Adjustment - Pro Forma | MEHC Transition Savings | Idaho Irrigation Load Control Program | Incremental Generation O&M | Postage | Grid West Loan | Accounting Corrections | Blue Sky |
| 1 Steam Power Generation | | | | | | | | | | | |
| 2 500CAGE | 4,713,807 | - | 20,384 | (7,507) | - | - | - | - | - | - | - |
| 3 500CAGW | 17,103 | - | (10) | 4 | - | - | - | - | - | - | - |
| 4 500JBG | 17,045,400 | - | 212,737 | (78,347) | - | - | - | - | - | - | - |
| 5 500SG | (869,202) | - | - | - | - | - | - | - | - | - | - |
| 6 501CAEE | - | - | 24,703 | (9,098) | - | - | - | - | - | - | - |
| 7 501CAEW | - | - | 44 | (16) | - | - | - | - | - | - | - |
| 8 501CAGW | - | - | - | - | - | - | - | - | - | - | - |
| 9 501JBE | - | - | - | - | - | - | - | - | - | - | - |
| 10 501JBG | - | - | (28,045) | 10,329 | - | - | - | - | - | - | - |
| 11 501SE | - | - | - | - | - | - | - | - | - | - | - |
| 12 502CAGE | 27,247,594 | - | 210,730 | (77,608) | - | - | - | - | - | - | - |
| 13 502CAGW | 866,017 | - | - | - | - | - | - | - | - | - | - |
| 14 502JBG | 3,642,776 | - | 46,020 | (16,948) | - | - | - | - | - | - | - |
| 15 503CAEE | - | - | 11,099 | (4,088) | - | - | - | - | - | - | - |
| 16 505CAGE | 3,893,623 | - | 24,651 | (9,078) | - | - | - | - | - | - | - |
| 17 505CAGW | 33,960 | - | - | - | - | - | - | - | - | - | - |
| 18 505JBG | 148,535 | - | 763 | (281) | - | - | - | - | - | - | - |
| 19 506CAGE | 54,559,377 | - | 728,088 | (268,142) | - | - | - | - | - | 9,884 | - |
| 20 506CAGW | 1,217,692 | - | (352) | 130 | - | - | - | - | - | - | - |
| 21 506JBG | (15,182,418) | - | (95,123) | 35,032 | - | - | - | - | - | - | - |
| 22 506SG | (229,215) | - | - | - | - | - | - | - | - | - | - |
| 23 507CAGE | 518,306 | - | - | - | - | - | - | - | - | - | - |
| 24 507CAGW | 11,432 | - | - | - | - | - | - | - | - | - | - |
| 25 507JBG | 259,799 | - | - | - | - | - | - | - | - | - | - |
| 26 507SG | (2,739) | - | - | - | - | - | - | - | - | - | - |
| 27 510CAGE | 5,808,452 | - | 35,159 | (12,949) | - | - | - | - | - | - | - |
| 28 510CAGW | 279,911 | - | - | - | - | - | - | - | - | - | - |
| 29 510JBG | 1,273,779 | - | 16,347 | (6,020) | - | - | - | - | - | - | - |
| 30 511CAGE | 12,578,017 | - | 47,980 | (17,670) | - | - | - | - | - | - | - |
| 31 511CAGW | 277,788 | - | (4) | 2 | - | - | - | - | - | - | - |
| 32 511JBG | 7,438,874 | - | 55,713 | (20,518) | - | - | - | - | - | - | - |
| 33 512CAGE | 63,183,908 | - | 253,478 | (93,352) | - | - | - | - | - | - | - |
| 34 512CAGW | 2,888,482 | - | (202) | 75 | - | - | - | - | - | - | - |
| 35 512JBG | 30,586,093 | - | 170,472 | (62,782) | - | - | - | - | - | - | - |
| 36 513CAGE | 25,967,450 | - | 110,513 | (40,700) | - | - | - | - | - | - | - |
| 37 513CAGW | 398,123 | - | - | - | - | - | - | - | - | - | - |
| 38 513JBG | 6,638,720 | - | 50,125 | (18,460) | - | - | - | - | - | - | - |
| 39 514CAGE | 9,707,868 | - | 34,996 | (12,888) | - | - | - | - | - | 323 | - |
| 40 514CAGW | 379,821 | - | (89) | 33 | - | - | - | - | - | - | - |
| 41 514JBG | 2,160,978 | - | 11,039 | (4,065) | - | - | - | - | - | - | - |
| 42 Total Steam Power Generation | 267,460,114 | - | 1,941,217 | (714,915) | - | - | - | - | - | 10,207 | - |
| 43 | | | | | | | | | | | |
| 44 Hydro Power Generation | | | | | | | | | | | |
| 45 535CAGE | 3,438,832 | - | 67,507 | (24,861) | - | - | - | - | - | - | - |
| 46 535CAGW | 4,954,010 | - | 67,778 | (24,961) | - | - | - | - | - | - | - |
| 47 536CAGE | 120,608 | - | - | - | - | - | - | - | - | - | - |
| 48 536CAGW | 154,743 | - | 449 | (165) | - | - | - | - | - | - | - |
| 49 537CAGE | 454,238 | - | 1,979 | (729) | - | - | - | - | - | - | - |
| 50 537CAGW | 4,181,382 | - | 8,786 | (3,236) | - | - | - | - | - | - | - |
| 51 538CAGE | - | - | - | - | - | - | - | - | - | - | - |
| 52 539CAGE | 5,664,709 | - | 54,829 | (20,192) | - | - | - | - | - | - | - |
| 53 539CAGW | 10,322,250 | - | 49,382 | (18,187) | - | - | - | - | - | - | - |
| 54 540CAGE | 14,563 | - | - | - | - | - | - | - | - | - | - |
| 55 540CAGW | 79,317 | - | - | - | - | - | - | - | - | - | - |
| 56 542CAGE | 172,346 | - | 1,659 | (611) | - | - | - | - | - | - | - |
| 57 542CAGW | 889,394 | - | 3,665 | (1,350) | - | - | - | - | - | - | - |
| 58 543CAGE | 241,908 | - | 2,806 | (1,033) | - | - | - | - | - | - | - |
| 59 543CAGW | 821,556 | - | 5,433 | (2,001) | - | - | - | - | - | - | - |
| 60 544CAGE | 478,383 | - | 4,581 | (1,687) | - | - | - | - | - | - | - |
| 61 544CAGW | 612,996 | - | 7,839 | (2,887) | - | - | - | - | - | - | - |

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Washington General Rate Case - June 2007
O&M Expense - Total Company

| | | 4.11 | 4.12 | 4.13 | 4.14 | 4.15 | 4.16 | 5.1 | 5.3 | 8.6 | 8.10 | June 2008 |
|----------|------------------------------|-------------------------------------|-------------------------------------|--------------------------|------------------------------|----------------------------|----------------------------|-----------------|---------------------------------------|----------------------------------|---------------------------|----------------|
| Accounts | | K2 Risk Management System Write-off | Affiliate Management Fee Adjustment | DSM Amortization Removal | Remove Non-Recurring Expense | Captive Insurance Expenses | A&G Cost Commitment (MEHC) | Net Power Costs | BPA Regional Exchange Credit Reversal | Powerdale Hydroelectric Facility | Environmental Remediation | Normalized O&M |
| 1 | Steam Power Generation | | | | | | | | | | | |
| 2 | 500CAGE | - | - | - | - | - | - | - | - | - | - | 4,726,684 |
| 3 | 500CAGW | - | - | - | - | - | - | - | - | - | - | 17,097 |
| 4 | 500JBG | - | - | - | - | - | - | - | - | - | - | 17,179,789 |
| 5 | 500SG | - | - | - | - | - | - | - | - | - | - | (869,202) |
| 6 | 501CAEE | - | - | - | - | - | - | - | - | - | - | 15,605 |
| 7 | 501CAEW | - | - | - | - | - | - | 124,494,255 | - | - | - | 124,494,283 |
| 8 | 501CAGW | - | - | - | - | - | - | - | - | - | - | - |
| 9 | 501JBE | - | - | - | - | - | - | 2,713,110 | - | - | - | 2,713,110 |
| 10 | 501JBG | - | - | - | - | - | - | - | - | - | - | (17,717) |
| 11 | 501SE | - | - | - | - | - | - | - | - | - | - | - |
| 12 | 502CAGE | - | - | - | - | - | - | - | - | - | - | 27,380,716 |
| 13 | 502CAGW | - | - | - | - | - | - | - | - | - | - | 866,017 |
| 14 | 502JBG | - | - | - | - | - | - | - | - | - | - | 3,671,848 |
| 15 | 503CAEE | - | - | - | - | - | - | - | - | - | - | 7,012 |
| 16 | 505CAGE | - | - | - | - | - | - | - | - | - | - | 3,909,196 |
| 17 | 505CAGW | - | - | - | - | - | - | - | - | - | - | 33,960 |
| 18 | 505JBG | - | - | - | - | - | - | - | - | - | - | 149,017 |
| 19 | 506CAGE | - | - | - | - | - | - | - | - | - | - | 55,029,207 |
| 20 | 506CAGW | - | - | - | - | - | - | - | - | - | - | 1,217,470 |
| 21 | 506JBG | - | - | - | - | - | - | - | - | - | - | (15,242,508) |
| 22 | 506SG | - | - | - | - | - | - | - | - | - | - | (229,215) |
| 23 | 507CAGE | - | - | - | - | - | - | - | - | - | - | 518,306 |
| 24 | 507CAGW | - | - | - | - | - | - | - | - | - | - | 11,432 |
| 25 | 507JBG | - | - | - | - | - | - | - | - | - | - | 259,799 |
| 26 | 507SG | - | - | - | - | - | - | - | - | - | - | (2,739) |
| 27 | 510CAGE | - | - | - | - | - | - | - | - | - | - | 5,830,663 |
| 28 | 510CAGW | - | - | - | - | - | - | - | - | - | - | 279,911 |
| 29 | 510JBG | - | - | - | - | - | - | - | - | - | - | 1,284,106 |
| 30 | 511CAGE | - | - | - | - | - | - | - | - | - | - | 12,608,327 |
| 31 | 511CAGW | - | - | - | - | - | - | - | - | - | - | 277,786 |
| 32 | 511JBG | - | - | - | - | - | - | - | - | - | - | 7,474,068 |
| 33 | 512CAGE | - | - | - | - | - | - | - | - | - | - | 63,344,035 |
| 34 | 512CAGW | - | - | - | - | - | - | - | - | - | - | 2,888,354 |
| 35 | 512JBG | - | - | - | - | - | - | - | - | - | - | 30,693,783 |
| 36 | 513CAGE | - | - | - | - | - | - | - | - | - | - | 26,037,263 |
| 37 | 513CAGW | - | - | - | - | - | - | - | - | - | - | 398,123 |
| 38 | 513JBG | - | - | - | - | - | - | - | - | - | - | 6,670,385 |
| 39 | 514CAGE | - | - | - | - | - | - | - | - | - | - | 9,730,298 |
| 40 | 514CAGW | - | - | - | - | - | - | - | - | - | - | 379,765 |
| 41 | 514JBG | - | - | - | - | - | - | - | - | - | - | 2,167,952 |
| 42 | Total Steam Power Generation | - | - | - | - | - | - | 127,207,366 | - | - | - | 395,903,988 |
| 43 | | | | | | | | | | | | |
| 44 | Hydro Power Generation | | | | | | | | | | | |
| 45 | 535CAGE | - | - | - | - | - | - | - | - | - | - | 3,481,477 |
| 46 | 535CAGW | - | - | - | - | - | - | - | - | (6,962) | - | 4,989,865 |
| 47 | 536CAGE | - | - | - | - | - | - | - | - | - | - | 120,608 |
| 48 | 536CAGW | - | - | - | - | - | - | - | - | - | - | 155,026 |
| 49 | 537CAGE | - | - | - | - | - | - | - | - | - | - | 455,488 |
| 50 | 537CAGW | - | - | - | - | - | - | - | - | (13,481) | - | 4,173,451 |
| 51 | 538CAGE | - | - | - | - | - | - | - | - | - | - | - |
| 52 | 539CAGE | - | - | - | - | - | - | - | - | - | - | 5,699,346 |
| 53 | 539CAGW | - | - | - | - | - | - | - | - | (161,825) | - | 10,191,621 |
| 54 | 540CAGE | - | - | - | - | - | - | - | - | - | - | 14,563 |
| 55 | 540CAGW | - | - | - | - | - | - | - | - | (331) | - | 78,987 |
| 56 | 542CAGE | - | - | - | - | - | - | - | - | - | - | 173,394 |
| 57 | 542CAGW | - | - | - | - | - | - | - | - | (758) | - | 890,951 |
| 58 | 543CAGE | - | - | - | - | - | - | - | - | - | - | 243,680 |
| 59 | 543CAGW | - | - | - | - | - | - | - | - | (6,957) | - | 818,031 |
| 60 | 544CAGE | - | - | - | - | - | - | - | - | - | - | 481,277 |
| 61 | 544CAGW | - | - | - | - | - | - | - | - | (9,276) | - | 608,672 |

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|---------------------------------|-----------------------------|----------------------------------|--|--|----------------------------|---|----------------------------------|---------|----------------|---------------------------|----------|
| Accounts | June 2007 Unadjusted O&M | Miscellaneous General Expense | Wage & Employee Benefit Adjustment - Annualized | Wage & Employee Benefit Adjustment - Pro Forma | MEHC Transition Savings | Idaho Irrigation Load Control Program | Incremental Generation O&M | Postage | Grid West Loan | Accounting Corrections | Blue Sky |
| 62 | 545CAGE | 611,883 | - | 1,861 | (686) | - | - | - | - | 45 | - |
| 63 | 545CAGW | 1,708,788 | - | 5,953 | (2,192) | - | - | - | - | - | - |
| 64 Total Hydro Power Generation | | 34,921,907 | - | 284,506 | (104,778) | - | - | - | - | 45 | - |
| 65 | | | | | | | | | | | |
| 66 Other Power Generation | | | | | | | | | | | |
| 67 | 546CAGE | 1,015,147 | - | 10,013 | (3,688) | - | - | - | - | - | - |
| 68 | 547CAEW | - | - | - | - | - | - | - | - | - | - |
| 69 | 548CAGE | 13,939,731 | - | 75,461 | (27,791) | - | - | - | - | - | - |
| 70 | 548CAGW | 4,595,968 | - | (976) | 359 | - | - | - | - | - | - |
| 71 | 548SG | (6,099) | (3,975) | - | - | - | - | - | - | - | - |
| 72 | 549CAGE | 1,329,598 | - | 41 | (15) | - | 5,237,964 | - | - | - | - |
| 73 | 549CAGW | 2,618,551 | - | 333 | (123) | - | 5,282,499 | - | - | - | - |
| 74 | 549SG | - | - | - | - | - | 472,689 | - | - | - | - |
| 75 | 550CAGE | 12,084,615 | - | - | - | - | - | - | - | - | - |
| 76 | 550CAGW | - | - | - | - | - | - | - | - | - | - |
| 77 | 552CAGE | 389,252 | - | 1,331 | (490) | - | - | - | - | - | - |
| 78 | 553CAGE | 3,093,136 | - | 19,507 | (7,184) | - | - | - | - | - | - |
| 79 | 553CAGW | - | - | 28 | (10) | - | - | - | - | - | - |
| 80 | 554CAGE | 374,560 | - | 1,327 | (489) | - | - | - | - | - | - |
| 81 | 554CAGW | 777 | - | 10 | (4) | - | - | - | - | - | - |
| 82 Total Other Power Generation | | 39,435,236 | (3,975) | 107,073 | (39,433) | - | 10,993,152 | - | - | - | - |
| 83 | | | | | | | | | | | |
| 84 Other Power Supply | | | | | | | | | | | |
| 85 | 555IDU | (19,530,738) | - | - | - | - | - | - | - | - | - |
| 86 | 555CAEW | - | - | - | - | - | - | - | - | - | - |
| 87 | 555CAGW | - | - | - | - | - | - | - | - | - | - |
| 88 | 555OR | (41,904,958) | - | - | - | - | - | - | - | - | - |
| 89 | 555SE | - | - | - | - | - | - | - | - | - | - |
| 90 | 555WA | (13,288,770) | - | - | - | - | - | - | - | - | - |
| 91 | 556CAGE | - | - | 20,200 | (7,439) | - | - | - | - | - | - |
| 92 | 556SG | 2,828,393 | - | - | - | - | - | - | - | - | - |
| 93 | 557CAGE | 9,700,762 | - | - | - | - | (540) | - | - | - | - |
| 94 | 557CAGW | 0 | - | - | - | - | - | - | - | - | - |
| 95 | 557IDU | (32,973) | - | - | - | - | 1,106,718 | - | - | - | - |
| 96 | 557JBG | 2,336,147 | - | - | - | - | - | - | - | - | - |
| 97 | 557OR | (53,813) | - | - | - | - | - | - | - | - | - |
| 98 | 557SG | 41,421,248 | (1,294) | 562,175 | (207,039) | (1,313,037) | (1,106,178) | - | - | - | - |
| 99 | 557WA | (97,006) | - | - | - | - | - | - | - | - | - |
| 100 Total Other Power Supply | | (18,621,708) | (1,294) | 582,375 | (214,478) | (1,313,037) | - | - | - | - | - |
| 101 | | | | | | | | | | | |
| 102 Transmission Expense | | | | | | | | | | | |
| 103 | 560CAGE | - | - | 76,683 | (28,241) | - | - | - | - | (827,820) | - |
| 104 | 560CAGW | 355,666 | - | 3,272 | (1,205) | - | - | - | - | - | - |
| 105 | 560SG | 7,538,735 | - | - | - | (476,852) | - | - | - | - | - |
| 106 | 561CAGE | 57 | - | 64,023 | (23,578) | - | - | - | - | - | - |
| 107 | 561CAGW | 14,625 | - | 19,690 | (7,251) | - | - | - | - | - | - |
| 108 | 561SG | 7,800,115 | - | - | - | - | - | - | - | - | - |
| 109 | 562CAGE | 121,035 | - | (3,965) | 1,460 | - | - | - | - | 13,989 | - |
| 110 | 562CAGW | 251,396 | - | (5,071) | 1,868 | - | - | - | - | 3,852 | - |
| 111 | 562JBG | (0) | - | (1,210) | 446 | - | - | - | - | - | - |
| 112 | 562SG | - | - | - | - | - | - | - | - | - | - |
| 113 | 563CAGE | 1,589,870 | - | 10,428 | (3,841) | - | - | - | - | (780,013) | - |
| 114 | 563CAGW | 712,750 | - | 5,993 | (2,207) | - | - | - | - | (290,108) | - |
| 115 | 563SG | - | - | - | - | - | - | - | - | - | - |
| 116 | 565CAEW | - | - | - | - | - | - | - | - | - | - |
| 117 | 565CAGW | - | - | - | - | - | - | - | - | - | - |
| 118 | 566CAGE | - | - | 5,681 | (2,092) | - | - | - | - | 54,730 | - |
| 119 | 566CAGW | 10,238 | - | - | - | - | - | - | - | - | - |
| 120 | 566SG | (247,515) | - | - | - | - | - | - | - | - | - |
| 121 | 567CAGE | 477,685 | - | 795 | (293) | - | - | - | - | - | - |
| 122 | 567CAGW | 351,737 | - | 1,159 | (427) | - | - | - | - | - | - |

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|----------|------------------------------|-------------------------------------|-------------------------------------|---------------------------|------------------------------|----------------------------|----------------------------|-----------------|---------------------------------------|----------------------------------|---------------------------|----------------|
| Accounts | | K2 Risk Management System Write-off | Affiliate Management Fee Adjustment | DSM Amoritization Removal | Remove Non-Recurring Expense | Captive Insurance Expenses | A&G Cost Commitment (MEHC) | Net Power Costs | BPA Regional Exchange Credit Reversal | Powerdale Hydroelectric Facility | Environmental Remediation | Normalized O&M |
| 62 | 545CAGE | - | - | - | - | - | - | - | - | - | - | 613,104 |
| 63 | 545CAGW | - | - | - | - | - | - | - | - | (18,084) | - | 1,694,465 |
| 64 | Total Hydro Power Generation | - | - | - | - | - | - | - | - | (217,673) | - | 34,884,007 |
| 65 | | | | | | | | | | | | |
| 66 | Other Power Generation | | | | | | | | | | | |
| 67 | 546CAGE | - | - | - | - | - | - | - | - | - | - | 1,021,472 |
| 68 | 547CAEW | - | - | - | - | - | - | 59,398,492 | - | - | - | 59,398,492 |
| 69 | 548CAGE | - | - | - | - | - | - | - | - | - | - | 13,987,401 |
| 70 | 548CAGW | - | - | - | - | - | - | - | - | - | - | 4,595,352 |
| 71 | 548SG | - | - | - | - | - | - | - | - | - | - | (10,074) |
| 72 | 549CAGE | - | - | - | - | - | - | - | - | - | - | 6,567,588 |
| 73 | 549CAGW | - | - | - | - | - | - | - | - | - | - | 7,901,260 |
| 74 | 549SG | - | - | - | - | - | - | - | - | - | - | 472,689 |
| 75 | 550CAGE | - | - | - | - | - | - | - | - | - | - | 12,084,615 |
| 76 | 550CAGW | - | - | - | - | - | - | - | - | - | - | - |
| 77 | 552CAGE | - | - | - | - | - | - | - | - | - | - | 390,093 |
| 78 | 553CAGE | - | - | - | - | - | - | - | - | - | - | 3,105,459 |
| 79 | 553CAGW | - | - | - | - | - | - | - | - | - | - | 17 |
| 80 | 554CAGE | - | - | - | - | - | - | - | - | - | - | 375,398 |
| 81 | 554CAGW | - | - | - | - | - | - | - | - | - | - | 784 |
| 82 | Total Other Power Generation | - | - | - | - | - | - | 59,398,492 | - | - | - | 109,890,546 |
| 83 | | | | | | | | | | | | |
| 84 | Other Power Supply | | | | | | | | | | | |
| 85 | 555IDU | - | - | - | - | - | - | - | 19,530,738 | - | - | 0 |
| 86 | 555CAEW | - | - | - | - | - | - | 38,196,212 | - | - | - | 38,196,212 |
| 87 | 555CAGW | - | - | - | - | - | - | 784,003,076 | - | - | - | 784,003,076 |
| 88 | 555OR | - | - | - | - | - | - | - | 41,904,958 | - | - | 0 |
| 89 | 555SE | - | - | - | - | - | - | - | - | - | - | - |
| 90 | 555WA | - | - | - | - | - | - | 2,173,666 | 13,288,770 | - | - | 2,173,666 |
| 91 | 556CAGE | - | - | - | - | - | - | - | - | - | - | 12,760 |
| 92 | 556SG | - | - | - | - | - | - | - | - | - | - | 2,828,393 |
| 93 | 557CAGE | - | - | - | - | - | - | - | - | - | - | 9,700,222 |
| 94 | 557CAGW | - | - | - | - | - | - | - | - | - | - | 0 |
| 95 | 557IDU | - | - | - | - | - | - | - | - | - | - | 1,073,745 |
| 96 | 557JBG | - | - | - | - | - | - | - | - | - | - | 2,336,147 |
| 97 | 557OR | - | - | - | - | - | - | - | - | - | - | (53,813) |
| 98 | 557SG | - | - | - | (2,955,351) | - | - | - | - | - | - | 36,400,524 |
| 99 | 557WA | - | - | - | - | - | - | - | - | - | - | (97,006) |
| 100 | Total Other Power Supply | - | - | - | (2,955,351) | - | - | 824,372,955 | 74,724,465 | - | - | 876,573,926 |
| 101 | | | | | | | | | | | | |
| 102 | Transmission Expense | | | | | | | | | | | |
| 103 | 560CAGE | - | - | - | - | - | - | - | - | - | - | (779,378) |
| 104 | 560CAGW | - | - | - | - | - | - | - | - | - | - | 357,733 |
| 105 | 560SG | - | - | - | - | - | - | - | - | - | - | 7,061,883 |
| 106 | 561CAGE | - | - | - | - | - | - | - | - | - | - | 40,501 |
| 107 | 561CAGW | - | - | - | - | - | - | - | - | - | - | 27,063 |
| 108 | 561SG | - | - | - | - | - | - | - | - | - | - | 7,800,115 |
| 109 | 562CAGE | - | - | - | - | - | - | - | - | - | - | 132,519 |
| 110 | 562CAGW | - | - | - | - | - | - | - | - | - | - | 252,044 |
| 111 | 562JBG | - | - | - | - | - | - | - | - | - | - | (764) |
| 112 | 562SG | - | - | - | - | - | - | - | - | - | - | - |
| 113 | 563CAGE | - | - | - | - | - | - | - | - | - | - | 816,445 |
| 114 | 563CAGW | - | - | - | - | - | - | - | - | - | - | 426,428 |
| 115 | 563SG | - | - | - | - | - | - | - | - | - | - | - |
| 116 | 565CAEW | - | - | - | - | - | - | - | - | - | - | - |
| 117 | 565CAGW | - | - | - | - | - | - | 87,472,276 | - | - | - | 87,472,276 |
| 118 | 566CAGE | - | - | - | - | - | - | - | - | - | - | 58,319 |
| 119 | 566CAGW | - | - | - | - | - | - | - | - | - | - | 10,238 |
| 120 | 566SG | - | - | - | 1,992,063 | - | - | - | - | - | - | 1,744,548 |
| 121 | 567CAGE | - | - | - | - | - | - | - | - | - | - | 478,187 |
| 122 | 567CAGW | - | - | - | - | - | - | - | - | - | - | 352,469 |

PacifiCorp
Washington General Rate Case - June 2007
O&M Expense - Total Company

| | | Ref Tab No's. | 4.1 | 4.2 | 4.3 | 4.4 | 4.5 | 4.6 | 4.7 | 4.8 | 4.9 | 4.10 |
|----------|----------------------------|-------------------------------|---|--|-------------------------|---------------------------------------|----------------------------|---------|----------------|------------------------|-------------|------|
| | | June 2007 | Wage & Employee Benefit Adjustment - Annualized | Wage & Employee Benefit Adjustment - Pro Forma | MEHC Transition Savings | Idaho Irrigation Load Control Program | Incremental Generation O&M | Postage | Grid West Loan | Accounting Corrections | Blue Sky | |
| Accounts | Unadjusted O&M | Miscellaneous General Expense | | | | | | | | | | |
| 123 | 567SG | 505,050 | - | - | - | - | - | - | - | - | - | - |
| 124 | 568CAGW | 15,662 | - | - | - | - | - | - | - | - | - | - |
| 125 | 569CAGE | 543,252 | - | 20,452 | (7,532) | - | - | - | - | - | 3,285 | - |
| 126 | 569CAGW | 433,051 | - | 5,187 | (1,910) | - | - | - | - | - | (3,008) | - |
| 127 | 569SG | 2,012,171 | - | - | - | - | - | - | - | - | - | - |
| 128 | 570CAGE | 6,421,158 | - | 54,170 | (19,950) | - | - | - | - | - | (32,347) | - |
| 129 | 570CAGW | 3,442,295 | - | 22,587 | (8,318) | - | - | - | - | - | (15,107) | - |
| 130 | 570JBG | 319,919 | - | 1,198 | (441) | - | - | - | - | - | - | - |
| 131 | 570SG | 24,160 | - | - | - | - | - | - | - | - | - | - |
| 132 | 571CAGE | 6,204,571 | - | (30,904) | 11,381 | - | - | - | - | - | 750,295 | - |
| 133 | 571CAGW | 4,706,344 | - | (17,739) | 6,533 | - | - | - | - | - | 282,891 | - |
| 134 | 571JBG | - | - | - | - | - | - | - | - | - | - | - |
| 135 | 571SG | 13,428 | - | - | - | - | - | - | - | - | - | - |
| 136 | 572CAGE | - | - | - | - | - | - | - | - | - | - | - |
| 137 | 572CAGW | - | - | - | - | - | - | - | - | - | - | - |
| 138 | 573CAGE | 34,499 | - | 3,872 | (1,426) | - | - | - | - | - | 62,155 | - |
| 139 | 573CAGW | - | - | 17 | (6) | - | - | - | - | - | - | - |
| 140 | 573SG | 341,610 | - | - | - | - | - | - | - | - | - | - |
| 141 | Total Transmission Expense | 43,993,566 | - | 236,318 | (87,032) | (476,852) | - | - | - | - | (777,206) | - |
| 142 | | | | | | | | | | | | |
| 143 | Distribution Expense | | | | | | | | | | | |
| 144 | 580CA | 43,736 | - | - | - | - | - | - | - | - | - | - |
| 145 | 580IDU | (7,767) | - | 157 | (58) | - | - | - | - | - | - | - |
| 146 | 580OR | 33 | - | - | - | - | - | - | - | - | - | - |
| 147 | 580SNPD | 23,678,675 | (8,219) | 392,677 | (144,616) | (3,018,454) | - | - | - | - | (1,361,482) | - |
| 148 | 580UT | 210,803 | - | 2,976 | (1,096) | - | - | - | - | - | - | - |
| 149 | 580WA | 52,919 | - | - | - | - | - | - | - | - | - | - |
| 150 | 580WYP | 73,628 | - | 705 | (260) | - | - | - | - | - | - | - |
| 151 | 581SNPD | 12,660,038 | - | 181,540 | (66,858) | - | - | - | - | - | (103,863) | - |
| 152 | 582CA | 19,795 | - | 157 | (58) | - | - | - | - | - | 20,691 | - |
| 153 | 582IDU | 180,631 | - | 1,550 | (571) | - | - | - | - | - | (15,872) | - |
| 154 | 582OR | 1,029,370 | - | 8,514 | (3,136) | - | - | - | - | - | 41,488 | - |
| 155 | 582SNPD | 44,005 | - | 123 | (45) | - | - | - | - | - | 9,464 | - |
| 156 | 582UT | 1,192,313 | - | 6,947 | (2,558) | - | - | - | - | - | (28,962) | - |
| 157 | 582WA | 230,970 | - | 1,522 | (560) | - | - | - | - | - | (18,390) | - |
| 158 | 582WYP | 354,665 | - | 2,823 | (1,040) | - | - | - | - | - | (11,303) | - |
| 159 | 583CA | 978,908 | - | 8,091 | (2,980) | - | - | - | - | - | (309,177) | - |
| 160 | 583IDU | 948,913 | - | 67,560 | (24,881) | - | - | - | - | - | (353,958) | - |
| 161 | 583OR | 5,937,132 | - | (7,024) | 2,587 | - | - | - | - | - | (2,012,647) | - |
| 162 | 583SNPD | (782,598) | - | - | - | - | - | - | - | - | 1,506,484 | - |
| 163 | 583UT | 6,880,514 | - | 65,994 | (24,304) | - | - | - | - | - | (2,029,335) | - |
| 164 | 583WA | 1,275,716 | - | 14,191 | (5,226) | - | - | - | - | - | (506,599) | - |
| 165 | 583WYP | 1,135,768 | - | 11,094 | (4,086) | - | - | - | - | - | (249,271) | - |
| 166 | 583WYU | 278,030 | - | 13,574 | (4,999) | - | - | - | - | - | (42,126) | - |
| 167 | 584CA | 54,889 | - | 592 | (218) | - | - | - | - | - | (30,522) | - |
| 168 | 584IDU | - | - | - | - | - | - | - | - | - | - | - |
| 169 | 584OR | 642,574 | - | 6,953 | (2,561) | - | - | - | - | - | (204,333) | - |
| 170 | 584UT | 292,425 | - | 75 | (28) | - | - | - | - | - | (20,219) | - |
| 171 | 584WA | 72,967 | - | 785 | (289) | - | - | - | - | - | (22,682) | - |
| 172 | 584WYP | 3,809 | - | 40 | (15) | - | - | - | - | - | (3,920) | - |
| 173 | 585SNPD | 211,201 | - | 5,197 | (1,914) | - | - | - | - | - | - | - |
| 174 | 586CA | 198,670 | - | - | - | - | - | - | - | - | - | - |
| 175 | 586IDU | 245,696 | - | 2,471 | (910) | - | - | - | - | - | - | - |
| 176 | 586OR | 1,592,309 | - | 16,348 | (6,021) | - | - | - | - | - | - | - |
| 177 | 586SNPD | 1,211,880 | - | 14,940 | (5,502) | - | - | - | - | - | - | - |
| 178 | 586UT | 1,298,247 | - | 12,248 | (4,511) | - | - | - | - | - | - | - |
| 179 | 586WA | 406,652 | - | 4,139 | (1,524) | - | - | - | - | - | - | - |
| 180 | 586WYP | 304,223 | - | 2,808 | (1,034) | - | - | - | - | - | - | - |
| 181 | 586WYU | 34,921 | - | 376 | (139) | - | - | - | - | - | - | - |
| 182 | 587CA | - | - | - | - | - | - | - | - | - | 264,381 | - |
| 183 | 587IDU | 594 | - | 6 | (2) | - | - | - | - | - | - | - |

PacifiCorp
Washington General Rate Case - June 2007
O&M Expense - Total Company

| | | 4.11 | 4.12 | 4.13 | 4.14 | 4.15 | 4.16 | 5.1 | 5.3 | 8.6 | 8.10 | June 2008 |
|----------|----------------------------|-------------------------------------|-------------------------------------|--------------------------|------------------------------|----------------------------|----------------------------|-----------------|---------------------------------------|----------------------------------|---------------------------|----------------|
| Accounts | | K2 Risk Management System Write-off | Affiliate Management Fee Adjustment | DSM Amortization Removal | Remove Non-Recurring Expense | Captive Insurance Expenses | A&G Cost Commitment (MEHC) | Net Power Costs | BPA Regional Exchange Credit Reversal | Powerdale Hydroelectric Facility | Environmental Remediation | Normalized O&M |
| 123 | 567SG | - | - | - | - | - | - | - | - | - | - | 505,050 |
| 124 | 568CAGW | - | - | - | - | - | - | - | - | - | - | 15,662 |
| 125 | 569CAGE | - | - | - | - | - | - | - | - | - | - | 559,457 |
| 126 | 569CAGW | - | - | - | - | - | - | - | - | - | - | 433,320 |
| 127 | 569SG | - | - | - | - | - | - | - | - | - | - | 2,012,171 |
| 128 | 570CAGE | - | - | - | - | - | - | - | - | - | - | 6,423,031 |
| 129 | 570CAGW | - | - | - | - | - | - | - | - | - | - | 3,441,456 |
| 130 | 570JBG | - | - | - | - | - | - | - | - | - | - | 320,676 |
| 131 | 570SG | - | - | - | - | - | - | - | - | - | - | 24,160 |
| 132 | 571CAGE | - | - | - | - | - | - | - | - | - | - | 6,935,344 |
| 133 | 571CAGW | - | - | - | - | - | - | - | - | - | - | 4,978,029 |
| 134 | 571JBG | - | - | - | - | - | - | - | - | - | - | - |
| 135 | 571SG | - | - | - | - | - | - | - | - | - | - | 13,428 |
| 136 | 572CAGE | - | - | - | - | - | - | - | - | - | - | - |
| 137 | 572CAGW | - | - | - | - | - | - | - | - | - | - | - |
| 138 | 573CAGE | - | - | - | - | - | - | - | - | - | - | 99,100 |
| 139 | 573CAGW | - | - | - | - | - | - | - | - | - | - | 11 |
| 140 | 573SG | - | - | - | - | - | - | - | - | - | - | 341,610 |
| 141 | Total Transmission Expense | - | - | - | 1,992,063 | - | - | 87,472,276 | - | - | - | 132,353,133 |
| 142 | | | | | | | | | | | | |
| 143 | Distribution Expense | | | | | | | | | | | |
| 144 | 580CA | - | - | - | - | - | - | - | - | - | - | 43,736 |
| 145 | 580IDU | - | - | - | - | - | - | - | - | - | - | (7,667) |
| 146 | 580OR | - | - | - | - | - | - | - | - | - | - | 33 |
| 147 | 580SNPD | - | - | - | - | - | - | - | - | - | - | 19,538,581 |
| 148 | 580UT | - | - | - | - | - | - | - | - | - | - | 212,683 |
| 149 | 580WA | - | - | - | - | - | - | - | - | - | - | 52,919 |
| 150 | 580WYP | - | - | - | - | - | - | - | - | - | - | 74,073 |
| 151 | 581SNPD | - | - | - | - | - | - | - | - | - | - | 12,670,857 |
| 152 | 582CA | - | - | - | - | - | - | - | - | - | - | 40,585 |
| 153 | 582IDU | - | - | - | - | - | - | - | - | - | - | 165,738 |
| 154 | 582OR | - | - | - | - | - | - | - | - | - | - | 1,076,236 |
| 155 | 582SNPD | - | - | - | - | - | - | - | - | - | - | 53,546 |
| 156 | 582UT | - | - | - | - | - | - | - | - | - | - | 1,167,740 |
| 157 | 582WA | - | - | - | - | - | - | - | - | - | - | 213,541 |
| 158 | 582WYP | - | - | - | - | - | - | - | - | - | - | 345,145 |
| 159 | 583CA | - | - | - | - | - | - | - | - | - | - | 674,842 |
| 160 | 583IDU | - | - | - | - | - | - | - | - | - | - | 637,634 |
| 161 | 583OR | - | - | - | - | - | - | - | - | - | - | 3,920,048 |
| 162 | 583SNPD | - | - | - | - | - | - | - | - | - | - | 723,886 |
| 163 | 583UT | - | - | - | - | - | - | - | - | - | - | 4,892,869 |
| 164 | 583WA | - | - | - | - | - | - | - | - | - | - | 778,081 |
| 165 | 583WYP | - | - | - | - | - | - | - | - | - | - | 893,505 |
| 166 | 583WYU | - | - | - | - | - | - | - | - | - | - | 244,479 |
| 167 | 584CA | - | - | - | - | - | - | - | - | - | - | 24,741 |
| 168 | 584IDU | - | - | - | - | - | - | - | - | - | - | - |
| 169 | 584OR | - | - | - | - | - | - | - | - | - | - | 442,633 |
| 170 | 584UT | - | - | - | - | - | - | - | - | - | - | 272,253 |
| 171 | 584WA | - | - | - | - | - | - | - | - | - | - | 50,781 |
| 172 | 584WYP | - | - | - | - | - | - | - | - | - | - | (86) |
| 173 | 585SNPD | - | - | - | - | - | - | - | - | - | - | 214,484 |
| 174 | 586CA | - | - | - | - | - | - | - | - | - | - | 198,670 |
| 175 | 586IDU | - | - | - | - | - | - | - | - | - | - | 247,257 |
| 176 | 586OR | - | - | - | - | - | - | - | - | - | - | 1,602,636 |
| 177 | 586SNPD | - | - | - | - | - | - | - | - | - | - | 1,221,317 |
| 178 | 586UT | - | - | - | - | - | - | - | - | - | - | 1,305,985 |
| 179 | 586WA | - | - | - | - | - | - | - | - | - | - | 409,267 |
| 180 | 586WYP | - | - | - | - | - | - | - | - | - | - | 305,997 |
| 181 | 586WYU | - | - | - | - | - | - | - | - | - | - | 35,159 |
| 182 | 587CA | - | - | - | - | - | - | - | - | - | - | 264,381 |
| 183 | 587IDU | - | - | - | - | - | - | - | - | - | - | 598 |

PacifiCorp
Washington General Rate Case - June 2007
O&M Expense - Total Company

| | | Ref Tab No's. | 4.1 | 4.2 | 4.3 | 4.4 | 4.5 | 4.6 | 4.7 | 4.8 | 4.9 | 4.10 |
|-----|---------|-----------------------------|----------------------------------|--|--|----------------------------|---|----------------------------------|---------|----------------|---------------------------|----------|
| | | June 2007 Unadjusted O&M | Miscellaneous General Expense | Wage & Employee Benefit Adjustment - Annualized | Wage & Employee Benefit Adjustment - Pro Forma | MEHC Transition Savings | Idaho Irrigation Load Control Program | Incremental Generation O&M | Postage | Grid West Loan | Accounting Corrections | Blue Sky |
| 184 | 587OR | 15 | - | - | - | - | - | - | - | - | 1,679,766 | - |
| 185 | 587UT | 23,884 | - | 255 | (94) | - | - | - | - | - | 1,709,762 | - |
| 186 | 587WA | 2,351 | - | - | - | - | - | - | - | - | 383,711 | - |
| 187 | 587WYP | 7,650 | - | 106 | (39) | - | - | - | - | - | 222,134 | - |
| 188 | 587WYU | - | - | - | - | - | - | - | - | - | - | - |
| 189 | 588CA | 26,835 | - | 303 | (111) | - | - | - | - | - | 8,317 | - |
| 190 | 588IDU | 281,345 | - | 2,269 | (836) | - | - | - | - | - | 51,568 | - |
| 191 | 588OR | 36,150 | - | 3,933 | (1,448) | - | - | - | - | - | 292,418 | - |
| 192 | 588SNPD | 5,714,653 | - | 239,106 | (88,059) | - | - | - | - | - | 1,966,784 | - |
| 193 | 588UT | 704,383 | - | 4,298 | (1,583) | - | - | - | - | - | 560,281 | - |
| 194 | 588WA | 154,155 | - | 1,547 | (570) | - | - | - | - | - | 17,644 | - |
| 195 | 588WYP | 205,292 | - | 3,518 | (1,296) | - | - | - | - | - | 51,551 | - |
| 196 | 588WYU | 38,637 | - | 408 | (150) | - | - | - | - | - | 8,966 | - |
| 197 | 589CA | 166,871 | - | - | - | - | - | - | - | - | - | - |
| 198 | 589IDU | 45,727 | - | - | - | - | - | - | - | - | - | - |
| 199 | 589OR | 1,830,498 | - | - | - | - | - | - | - | - | 20,222 | - |
| 200 | 589SNPD | 170,414 | - | - | - | - | - | - | - | - | (20,322) | - |
| 201 | 589UT | 373,588 | - | - | - | - | - | - | - | - | 100 | - |
| 202 | 589WA | 169,820 | - | - | - | - | - | - | - | - | - | - |
| 203 | 589WYP | 649,846 | - | - | - | - | - | - | - | - | - | - |
| 204 | 589WYU | 22,295 | - | - | - | - | - | - | - | - | - | - |
| 205 | 590CA | 12,474 | - | 121 | (45) | - | - | - | - | - | (7,957) | - |
| 206 | 590IDU | 71,007 | - | 740 | (272) | - | - | - | - | - | (56,646) | - |
| 207 | 590OR | 156,974 | - | 2,717 | (1,000) | - | - | - | - | - | - | - |
| 208 | 590SNPD | 5,090,567 | - | 91,534 | (33,710) | - | - | - | - | - | (749,876) | - |
| 209 | 590UT | 548,119 | - | 7,148 | (2,633) | - | - | - | - | - | (358,520) | - |
| 210 | 590WA | 6,945 | - | 70 | (26) | - | - | - | - | - | - | - |
| 211 | 590WYP | 113,864 | - | 2,271 | (836) | - | - | - | - | - | (78,655) | - |
| 212 | 591CA | 22,475 | - | - | - | - | - | - | - | - | - | - |
| 213 | 591IDU | 83,215 | - | - | - | - | - | - | - | - | - | - |
| 214 | 591OR | 460,085 | - | - | - | - | - | - | - | - | - | - |
| 215 | 591SNPD | 223,832 | - | - | - | - | - | - | - | - | 30 | - |
| 216 | 591UT | 774,169 | - | - | - | - | - | - | - | - | (3,750) | - |
| 217 | 591WA | 74,675 | - | - | - | - | - | - | - | - | - | - |
| 218 | 591WYP | 166,913 | - | - | - | - | - | - | - | - | - | - |
| 219 | 591WYU | 30,177 | - | - | - | - | - | - | - | - | - | - |
| 220 | 592CA | 413,093 | - | 3,518 | (1,296) | - | - | - | - | - | - | - |
| 221 | 592IDU | 456,067 | - | 4,281 | (1,577) | - | - | - | - | - | (2,452) | - |
| 222 | 592OR | 3,072,846 | - | 24,230 | (8,923) | - | - | - | - | - | 191,166 | - |
| 223 | 592SNPD | 2,337,128 | - | 42,570 | (15,678) | - | - | - | - | - | (106,415) | - |
| 224 | 592UT | 3,668,150 | - | 26,127 | (9,622) | - | - | - | - | - | 13,886 | - |
| 225 | 592WA | 742,906 | - | 6,257 | (2,304) | - | - | - | - | - | (1,528) | - |
| 226 | 592WYP | 1,435,332 | - | 10,381 | (3,823) | - | - | - | - | - | 12,558 | - |
| 227 | 592WYU | 233 | - | 2 | (1) | - | - | - | - | - | - | - |
| 228 | 593CA | 6,954,975 | - | 11,728 | (4,319) | - | - | - | - | - | 51,101 | - |
| 229 | 593IDU | 5,349,722 | - | 13,261 | (4,884) | - | - | - | - | - | 76,602 | - |
| 230 | 593MT | - | - | - | - | - | - | - | - | - | - | - |
| 231 | 593OR | 27,348,103 | - | 65,480 | (24,115) | - | - | - | - | - | 938,551 | - |
| 232 | 593SNPD | 7,697,861 | - | 704,225 | (259,354) | - | - | - | - | - | (1,762,977) | - |
| 233 | 593UT | 35,433,869 | - | (38,112) | 14,036 | - | - | - | - | - | 634,234 | - |
| 234 | 593WA | 4,461,686 | - | 3,873 | (1,426) | - | - | - | - | - | 182,754 | - |
| 235 | 593WYP | 5,259,986 | - | (957) | 352 | - | - | - | - | - | 198,131 | - |
| 236 | 593WYU | 755,038 | - | 649 | (239) | - | - | - | - | - | 350 | - |
| 237 | 594CA | 753,783 | - | 7,762 | (2,859) | - | - | - | - | - | 29,601 | - |
| 238 | 594IDU | 700,170 | - | 5,160 | (1,900) | - | - | - | - | - | - | - |
| 239 | 594OR | 5,305,313 | - | 41,706 | (15,360) | - | - | - | - | - | 181,954 | - |
| 240 | 594SNPD | 106,326 | - | 763 | (281) | - | - | - | - | - | (20,956) | - |
| 241 | 594UT | 12,326,587 | - | 90,531 | (33,341) | - | - | - | - | - | 24,044 | - |
| 242 | 594WA | 989,916 | - | 8,624 | (3,176) | - | - | - | - | - | (110) | - |
| 243 | 594WYP | 1,668,849 | - | 9,962 | (3,669) | - | - | - | - | - | 457 | - |
| 244 | 594WYU | 237,716 | - | 1,871 | (689) | - | - | - | - | - | (350) | - |

PacifiCorp
Washington General Rate Case - June 2007
O&M Expense - Total Company

| | | 4.11 | 4.12 | 4.13 | 4.14 | 4.15 | 4.16 | 5.1 | 5.3 | 8.6 | 8.10 | June 2008 |
|----------|---------|-------------------------------------|-------------------------------------|--------------------------|------------------------------|----------------------------|----------------------------|-----------------|---------------------------------------|----------------------------------|---------------------------|----------------|
| Accounts | | K2 Risk Management System Write-off | Affiliate Management Fee Adjustment | DSM Amortization Removal | Remove Non-Recurring Expense | Captive Insurance Expenses | A&G Cost Commitment (MEHC) | Net Power Costs | BPA Regional Exchange Credit Reversal | Powerdale Hydroelectric Facility | Environmental Remediation | Normalized O&M |
| 184 | 587OR | - | - | - | - | - | - | - | - | - | - | 1,679,781 |
| 185 | 587UT | - | - | - | - | - | - | - | - | - | - | 1,733,808 |
| 186 | 587WA | - | - | - | - | - | - | - | - | - | - | 386,062 |
| 187 | 587WYP | - | - | - | - | - | - | - | - | - | - | 229,851 |
| 188 | 587WYU | - | - | - | - | - | - | - | - | - | - | - |
| 189 | 588CA | - | - | - | - | - | - | - | - | - | - | 35,343 |
| 190 | 588IDU | - | - | - | - | - | - | - | - | - | - | 334,347 |
| 191 | 588OR | - | - | - | - | - | - | - | - | - | - | 331,052 |
| 192 | 588SNPD | - | - | - | - | - | - | - | - | - | - | 7,832,485 |
| 193 | 588UT | - | - | - | - | - | - | - | - | - | - | 1,267,380 |
| 194 | 588WA | - | - | - | - | - | - | - | - | - | - | 172,776 |
| 195 | 588WYP | - | - | - | - | - | - | - | - | - | - | 259,066 |
| 196 | 588WYU | - | - | - | - | - | - | - | - | - | - | 47,861 |
| 197 | 589CA | - | - | - | - | - | - | - | - | - | - | 166,871 |
| 198 | 589IDU | - | - | - | - | - | - | - | - | - | - | 45,727 |
| 199 | 589OR | - | - | - | - | - | - | - | - | - | - | 1,850,720 |
| 200 | 589SNPD | - | - | - | - | - | - | - | - | - | - | 150,092 |
| 201 | 589UT | - | - | - | - | - | - | - | - | - | - | 373,688 |
| 202 | 589WA | - | - | - | - | - | - | - | - | - | - | 169,820 |
| 203 | 589WYP | - | - | - | - | - | - | - | - | - | - | 649,846 |
| 204 | 589WYU | - | - | - | - | - | - | - | - | - | - | 22,295 |
| 205 | 590CA | - | - | - | - | - | - | - | - | - | - | 4,594 |
| 206 | 590IDU | - | - | - | - | - | - | - | - | - | - | 14,828 |
| 207 | 590OR | - | - | - | - | - | - | - | - | - | - | 158,690 |
| 208 | 590SNPD | - | - | - | - | - | - | - | - | - | - | 4,398,515 |
| 209 | 590UT | - | - | - | - | - | - | - | - | - | - | 194,115 |
| 210 | 590WA | - | - | - | - | - | - | - | - | - | - | 6,989 |
| 211 | 590WYP | - | - | - | - | - | - | - | - | - | - | 36,643 |
| 212 | 591CA | - | - | - | - | - | - | - | - | - | - | 22,475 |
| 213 | 591IDU | - | - | - | - | - | - | - | - | - | - | 83,215 |
| 214 | 591OR | - | - | - | - | - | - | - | - | - | - | 460,085 |
| 215 | 591SNPD | - | - | - | - | - | - | - | - | - | - | 223,862 |
| 216 | 591UT | - | - | - | - | - | - | - | - | - | - | 770,419 |
| 217 | 591WA | - | - | - | - | - | - | - | - | - | - | 74,675 |
| 218 | 591WYP | - | - | - | - | - | - | - | - | - | - | 166,913 |
| 219 | 591WYU | - | - | - | - | - | - | - | - | - | - | 30,177 |
| 220 | 592CA | - | - | - | - | - | - | - | - | - | - | 415,315 |
| 221 | 592IDU | - | - | - | - | - | - | - | - | - | - | 456,320 |
| 222 | 592OR | - | - | - | - | - | - | - | - | - | - | 3,279,319 |
| 223 | 592SNPD | - | - | - | - | - | - | - | - | - | - | 2,257,605 |
| 224 | 592UT | - | - | - | - | - | - | - | - | - | - | 3,698,541 |
| 225 | 592WA | - | - | - | - | - | - | - | - | - | - | 745,331 |
| 226 | 592WYP | - | - | - | - | - | - | - | - | - | - | 1,454,447 |
| 227 | 592WYU | - | - | - | - | - | - | - | - | - | - | 235 |
| 228 | 593CA | - | - | - | - | - | - | - | - | - | - | 7,013,485 |
| 229 | 593IDU | - | - | - | - | - | - | - | - | - | - | 5,434,701 |
| 230 | 593MT | - | - | - | - | - | - | - | - | - | - | - |
| 231 | 593OR | - | - | - | - | - | - | - | - | - | - | 28,328,018 |
| 232 | 593SNPD | - | - | - | - | - | - | - | - | - | - | 6,379,756 |
| 233 | 593UT | - | - | - | - | - | - | - | - | - | - | 36,044,027 |
| 234 | 593WA | - | - | - | - | - | - | - | - | - | - | 4,646,887 |
| 235 | 593WYP | - | - | - | - | - | - | - | - | - | - | 5,457,513 |
| 236 | 593WYU | - | - | - | - | - | - | - | - | - | - | 755,798 |
| 237 | 594CA | - | - | - | - | - | - | - | - | - | - | 788,287 |
| 238 | 594IDU | - | - | - | - | - | - | - | - | - | - | 703,430 |
| 239 | 594OR | - | - | - | - | - | - | - | - | - | - | 5,513,614 |
| 240 | 594SNPD | - | - | - | - | - | - | - | - | - | - | 85,852 |
| 241 | 594UT | - | - | - | - | - | - | - | - | - | - | 12,407,821 |
| 242 | 594WA | - | - | - | - | - | - | - | - | - | - | 995,254 |
| 243 | 594WYP | - | - | - | - | - | - | - | - | - | - | 1,675,599 |
| 244 | 594WYU | - | - | - | - | - | - | - | - | - | - | 238,548 |

PacifiCorp
Washington General Rate Case - June 2007
O&M Expense - Total Company

| | Ref Tab No's. | 4.1 | 4.2 | 4.3 | 4.4 | 4.5 | 4.6 | 4.7 | 4.8 | 4.9 | 4.10 |
|----------|-----------------------------|----------------------------------|--|--|----------------------------|---|----------------------------------|---------|----------------|---------------------------|----------|
| Accounts | June 2007 Unadjusted O&M | Miscellaneous General Expense | Wage & Employee Benefit Adjustment - Annualized | Wage & Employee Benefit Adjustment - Pro Forma | MEHC Transition Savings | Idaho Irrigation Load Control Program | Incremental Generation O&M | Postage | Grid West Loan | Accounting Corrections | Blue Sky |
| 245 | 595IDU | (357) | - | - | - | - | - | - | - | - | - |
| 246 | 595OR | - | - | - | - | - | - | - | - | (34,150) | - |
| 247 | 595SNPD | 315,788 | - | 5,255 | (1,935) | - | - | - | - | (17,471) | - |
| 248 | 595UT | 0 | - | (0) | 0 | - | - | - | - | - | - |
| 249 | 595WA | - | - | - | - | - | - | - | - | - | - |
| 250 | 595WYP | 17,639 | - | 143 | (53) | - | - | - | - | (17,382) | - |
| 251 | 596CA | 99,112 | - | 999 | (368) | - | - | - | - | - | - |
| 252 | 596IDU | 165,621 | - | 1,694 | (624) | - | - | - | - | - | - |
| 253 | 596OR | 957,323 | - | 9,217 | (3,395) | - | - | - | - | - | - |
| 254 | 596SNPD | 2,948 | - | 32 | (12) | - | - | - | - | 988 | - |
| 255 | 596UT | 2,533,308 | - | 6,736 | (2,481) | - | - | - | - | (134) | - |
| 256 | 596WA | 193,961 | - | 2,037 | (750) | - | - | - | - | - | - |
| 257 | 596WYP | 286,328 | - | 2,577 | (949) | - | - | - | - | (930) | - |
| 258 | 596WYU | 67,267 | - | 666 | (245) | - | - | - | - | - | - |
| 259 | 597CA | 42,030 | - | 443 | (163) | - | - | - | - | - | - |
| 260 | 597IDU | 271,255 | - | 2,922 | (1,076) | - | - | - | - | - | - |
| 261 | 597OR | 1,013,039 | - | 10,761 | (3,963) | - | - | - | - | - | - |
| 262 | 597SNPD | 1,653,866 | - | 25,444 | (9,371) | - | - | - | - | (5,299) | - |
| 263 | 597UT | 1,359,524 | - | 14,789 | (5,446) | - | - | - | - | (666) | - |
| 264 | 597WA | 341,153 | - | 3,596 | (1,324) | - | - | - | - | - | - |
| 265 | 597WYP | 474,205 | - | 5,113 | (1,883) | - | - | - | - | - | - |
| 266 | 597WYU | 47,701 | - | 516 | (190) | - | - | - | - | - | - |
| 267 | 598CA | 80,255 | - | - | - | - | - | - | - | 9,616 | - |
| 268 | 598IDU | 12,601 | - | 9 | (3) | - | - | - | - | 17,565 | - |
| 269 | 598OR | 501,570 | - | 36 | (13) | - | - | - | - | 64,504 | - |
| 270 | 598SNPD | (1,348,916) | - | 16,852 | (6,206) | - | - | - | - | 571,990 | - |
| 271 | 598UT | 1,236,758 | - | 3,802 | (1,400) | - | - | - | - | 560,667 | - |
| 272 | 598WA | 119,625 | - | 4 | (2) | - | - | - | - | 16,295 | - |
| 273 | 598WYP | 138,988 | - | 31 | (11) | - | - | - | - | 10,596 | - |
| 274 | 598WYU | - | - | - | - | - | - | - | - | 1,563 | - |
| 275 | Total Distribution Expense | 219,505,406 | (8,219) | 2,358,060 | (868,431) | (3,018,454) | - | - | - | 2,033,728 | - |
| 276 | | | | | | | | | | | |
| 277 | Customer Accounts Expense | | | | | | | | | | |
| 278 | 901CA | 29,288 | - | 358 | (132) | - | - | - | - | - | - |
| 279 | 901CN | 4,349,774 | - | 51,083 | (18,813) | - | - | - | - | (2,036) | - |
| 280 | 901IDU | 336,633 | - | 2,656 | (978) | - | - | - | - | (51,190) | - |
| 281 | 901OR | 2,706,195 | - | 26,002 | (9,576) | - | - | - | - | (312,864) | - |
| 282 | 901UT | 380,915 | - | 4,304 | (1,585) | - | - | - | - | - | - |
| 283 | 901WA | 446,701 | - | 6,989 | (2,574) | - | - | - | - | (41,547) | - |
| 284 | 901WYP | 474,297 | - | 4,632 | (1,706) | - | - | - | - | (49,802) | - |
| 285 | 901WYU | 88,182 | - | 1,081 | (398) | - | - | - | - | - | - |
| 286 | 902CA | 862,002 | - | 10,474 | (3,858) | - | - | - | - | - | - |
| 287 | 902CN | 667,943 | - | 6,971 | (2,567) | - | - | - | - | - | - |
| 288 | 902IDU | 1,326,278 | - | 16,086 | (5,924) | - | - | - | - | - | - |
| 289 | 902OR | 7,740,319 | - | 93,395 | (34,396) | - | - | - | - | (17,065) | - |
| 290 | 902UT | 12,403,707 | - | 153,284 | (56,452) | - | - | - | - | (283,653) | - |
| 291 | 902WA | 1,979,866 | - | 23,454 | (8,638) | - | - | - | - | (4,191) | - |
| 292 | 902WYP | 2,347,514 | - | 26,940 | (9,921) | - | - | - | - | (50,599) | - |
| 293 | 902WYU | 272,427 | - | 3,210 | (1,182) | - | - | - | - | (1,445) | - |
| 294 | 903CA | 236,788 | - | 2,824 | (1,040) | - | - | - | - | - | - |
| 295 | 903CN | 50,966,700 | - | 499,004 | (183,774) | (1,169,918) | - | 646,155 | - | (94,293) | - |
| 296 | 903IDU | 227,170 | - | 2,804 | (1,033) | - | - | - | - | - | - |
| 297 | 903OR | 1,930,490 | - | 23,561 | (8,677) | - | - | - | - | - | - |
| 298 | 903UT | 2,631,610 | - | 31,030 | (11,428) | - | - | - | - | - | - |
| 299 | 903WA | 432,697 | - | 4,928 | (1,815) | - | - | - | - | - | - |
| 300 | 903WYP | 242,939 | - | 2,815 | (1,037) | - | - | - | - | - | - |
| 301 | 903WYU | 42,001 | - | 505 | (186) | - | - | - | - | - | - |
| 302 | 904CA | 399,797 | - | - | - | - | - | - | - | - | - |
| 303 | 904CN | 5,271,243 | - | - | - | - | - | - | - | - | - |
| 304 | 904IDU | 338,904 | - | - | - | - | - | - | - | - | - |
| 305 | 904OR | 3,019,277 | - | - | - | - | - | - | - | - | - |

PacifiCorp
Washington General Rate Case - June 2007
O&M Expense - Total Company

| | | 4.11 | 4.12 | 4.13 | 4.14 | 4.15 | 4.16 | 5.1 | 5.3 | 8.6 | 8.10 | June 2008 |
|----------|----------------------------|-------------------------------------|-------------------------------------|--------------------------|------------------------------|----------------------------|----------------------------|-----------------|---------------------------------------|----------------------------------|---------------------------|----------------|
| Accounts | | K2 Risk Management System Write-off | Affiliate Management Fee Adjustment | DSM Amortization Removal | Remove Non-Recurring Expense | Captive Insurance Expenses | A&G Cost Commitment (MEHC) | Net Power Costs | BPA Regional Exchange Credit Reversal | Powerdale Hydroelectric Facility | Environmental Remediation | Normalized O&M |
| 245 | 595IDU | - | - | - | - | - | - | - | - | - | - | (357) |
| 246 | 595OR | - | - | - | - | - | - | - | - | - | - | (34,150) |
| 247 | 595SNPD | - | - | - | - | - | - | - | - | - | - | 301,637 |
| 248 | 595UT | - | - | - | - | - | - | - | - | - | - | (0) |
| 249 | 595WA | - | - | - | - | - | - | - | - | - | - | - |
| 250 | 595WYP | - | - | - | - | - | - | - | - | - | - | 348 |
| 251 | 596CA | - | - | - | - | - | - | - | - | - | - | 99,744 |
| 252 | 596IDU | - | - | - | - | - | - | - | - | - | - | 166,691 |
| 253 | 596OR | - | - | - | - | - | - | - | - | - | - | 963,146 |
| 254 | 596SNPD | - | - | - | - | - | - | - | - | - | - | 3,956 |
| 255 | 596UT | - | - | - | - | - | - | - | - | - | - | 2,537,429 |
| 256 | 596WA | - | - | - | - | - | - | - | - | - | - | 195,248 |
| 257 | 596WYP | - | - | - | - | - | - | - | - | - | - | 287,025 |
| 258 | 596WYU | - | - | - | - | - | - | - | - | - | - | 67,688 |
| 259 | 597CA | - | - | - | - | - | - | - | - | - | - | 42,310 |
| 260 | 597IDU | - | - | - | - | - | - | - | - | - | - | 273,101 |
| 261 | 597OR | - | - | - | - | - | - | - | - | - | - | 1,019,837 |
| 262 | 597SNPD | - | - | - | - | - | - | - | - | - | - | 1,664,640 |
| 263 | 597UT | - | - | - | - | - | - | - | - | - | - | 1,368,200 |
| 264 | 597WA | - | - | - | - | - | - | - | - | - | - | 343,425 |
| 265 | 597WYP | - | - | - | - | - | - | - | - | - | - | 477,435 |
| 266 | 597WYU | - | - | - | - | - | - | - | - | - | - | 48,027 |
| 267 | 598CA | - | - | - | - | - | - | - | - | - | - | 89,871 |
| 268 | 598IDU | - | - | - | - | - | - | - | - | - | - | 30,172 |
| 269 | 598OR | - | - | - | - | - | - | - | - | - | - | 566,097 |
| 270 | 598SNPD | - | - | - | (426,017) | - | - | - | - | - | - | (1,192,298) |
| 271 | 598UT | - | - | - | - | - | - | - | - | - | - | 1,799,827 |
| 272 | 598WA | - | - | - | - | - | - | - | - | - | - | 135,922 |
| 273 | 598WYP | - | - | - | - | - | - | - | - | - | - | 149,603 |
| 274 | 598WYU | - | - | - | - | - | - | - | - | - | - | 1,563 |
| 275 | Total Distribution Expense | - | - | - | (426,017) | - | - | - | - | - | - | 219,576,072 |
| 276 | | | | | | | | | | | | |
| 277 | Customer Accounts Expense | | | | | | | | | | | |
| 278 | 901CA | - | - | - | - | - | - | - | - | - | - | 29,514 |
| 279 | 901CN | - | - | - | - | - | - | - | - | - | - | 4,380,008 |
| 280 | 901IDU | - | - | - | - | - | - | - | - | - | - | 287,121 |
| 281 | 901OR | - | - | - | - | - | - | - | - | - | - | 2,409,757 |
| 282 | 901UT | - | - | - | - | - | - | - | - | - | - | 383,635 |
| 283 | 901WA | - | - | - | - | - | - | - | - | - | - | 409,569 |
| 284 | 901WYP | - | - | - | - | - | - | - | - | - | - | 427,421 |
| 285 | 901WYU | - | - | - | - | - | - | - | - | - | - | 88,865 |
| 286 | 902CA | - | - | - | - | - | - | - | - | - | - | 868,619 |
| 287 | 902CN | - | - | - | - | - | - | - | - | - | - | 672,346 |
| 288 | 902IDU | - | - | - | - | - | - | - | - | - | - | 1,336,440 |
| 289 | 902OR | - | - | - | - | - | - | - | - | - | - | 7,782,253 |
| 290 | 902UT | - | - | - | - | - | - | - | - | - | - | 12,216,886 |
| 291 | 902WA | - | - | - | - | - | - | - | - | - | - | 1,990,492 |
| 292 | 902WYP | - | - | - | - | - | - | - | - | - | - | 2,313,934 |
| 293 | 902WYU | - | - | - | - | - | - | - | - | - | - | 273,009 |
| 294 | 903CA | - | - | - | - | - | - | - | - | - | - | 238,572 |
| 295 | 903CN | - | - | - | (2,150,000) | - | - | - | - | - | - | 48,513,874 |
| 296 | 903IDU | - | - | - | - | - | - | - | - | - | - | 228,941 |
| 297 | 903OR | - | - | - | - | - | - | - | - | - | - | 1,945,374 |
| 298 | 903UT | - | - | - | - | - | - | - | - | - | - | 2,651,212 |
| 299 | 903WA | - | - | - | - | - | - | - | - | - | - | 435,810 |
| 300 | 903WYP | - | - | - | - | - | - | - | - | - | - | 244,718 |
| 301 | 903WYU | - | - | - | - | - | - | - | - | - | - | 42,320 |
| 302 | 904CA | - | - | - | - | - | - | - | - | - | - | 399,797 |
| 303 | 904CN | - | - | - | (5,029,804) | - | - | - | - | - | - | 241,439 |
| 304 | 904IDU | - | - | - | - | - | - | - | - | - | - | 338,904 |
| 305 | 904OR | - | - | - | - | - | - | - | - | - | - | 3,019,277 |

PacifiCorp
Washington General Rate Case - June 2007
O&M Expense - Total Company

| | | Ref Tab No's. | 4.1 | 4.2 | 4.3 | 4.4 | 4.5 | 4.6 | 4.7 | 4.8 | 4.9 | 4.10 |
|-----|----------------------------------|-----------------------------|----------------------------------|--|--|----------------------------|---|----------------------------------|---------|----------------|---------------------------|-----------|
| | | June 2007 Unadjusted O&M | Miscellaneous General Expense | Wage & Employee Benefit Adjustment - Annualized | Wage & Employee Benefit Adjustment - Pro Forma | MEHC Transition Savings | Idaho Irrigation Load Control Program | Incremental Generation O&M | Postage | Grid West Loan | Accounting Corrections | Blue Sky |
| 306 | 904UT | 3,009,813 | - | - | - | - | - | - | - | - | - | - |
| 307 | 904WA | 1,061,721 | - | - | - | - | - | - | - | 187,764 | - | - |
| 308 | 904WYP | 552,455 | - | - | - | - | - | - | - | - | - | - |
| 309 | 904WYU | 6,750 | - | - | - | - | - | - | - | - | - | - |
| 310 | 905CN | 775,960 | - | 2,575 | (949) | - | - | - | - | - | - | - |
| 311 | 905OR | 5,297 | - | - | - | - | - | - | - | - | - | - |
| 312 | 905UT | 27,126 | - | 30 | (11) | - | - | - | - | - | - | - |
| 313 | 905WA | - | - | - | - | - | - | - | - | - | - | - |
| 314 | 905WYP | 1,603 | - | - | - | - | - | - | - | - | - | - |
| 315 | Total Customer Accounts Expense | 107,592,387 | - | 1,000,994 | (368,648) | (1,169,918) | - | - | 646,155 | 187,764 | (908,685) | - |
| 316 | | | | | | | | | | | | |
| 317 | Customer Service Expense | | | | | | | | | | | |
| 318 | 907CN | 618,961 | - | 4,518 | (1,664) | - | - | - | - | - | - | - |
| 319 | 908CA | 271,400 | - | 18 | (7) | - | - | - | - | - | - | - |
| 320 | 908CN | 4,490,990 | - | 44,443 | (16,368) | - | - | - | - | - | (31,815) | - |
| 321 | 908IDU | 3,443,115 | - | 5,002 | (1,842) | - | - | - | - | - | (2,490) | - |
| 322 | 908OR | 1,257,079 | - | 17,535 | (6,458) | - | - | - | - | - | (65,767) | - |
| 323 | 908OTHER | 34,301 | - | - | - | - | - | - | - | - | - | - |
| 324 | 908UT | 27,224,612 | - | 16,979 | (6,253) | - | - | - | - | - | (1,488) | - |
| 325 | 908WA | 6,026,647 | - | 89 | (33) | - | - | - | - | - | (2,563) | - |
| 326 | 908WYP | 823,978 | - | 10,571 | (3,893) | - | - | - | - | - | (1,517) | - |
| 327 | 909CA | 9,511 | - | - | - | - | - | - | - | - | (2,955) | - |
| 328 | 909CN | 4,211,966 | - | 6,389 | (2,353) | - | - | - | - | - | (259,948) | - |
| 329 | 909IDU | 52,211 | - | - | - | - | - | - | - | - | (24,315) | - |
| 330 | 909OR | 291,554 | - | - | - | - | - | - | - | - | (38,258) | - |
| 331 | 909SO | - | - | - | - | - | - | - | - | - | - | - |
| 332 | 909UT | 501,716 | - | - | - | - | - | - | - | - | (198,738) | - |
| 333 | 909WA | 34,514 | - | - | - | - | - | - | - | - | (10,451) | - |
| 334 | 909WYP | 58,699 | - | - | - | - | - | - | - | - | (21,570) | - |
| 335 | 910CN | (126,438) | - | - | - | - | - | - | - | - | (250) | - |
| 336 | 910IDU | 6,006 | - | - | - | - | - | - | - | - | - | - |
| 337 | 910OR | (65,353) | - | (191) | 70 | - | - | - | - | - | 65,767 | - |
| 338 | 910UT | 24,895 | - | - | - | - | - | - | - | - | - | - |
| 339 | 910WA | (2,563) | - | - | - | - | - | - | - | - | 2,563 | - |
| 340 | 910WYP | 19,348 | - | - | - | - | - | - | - | - | - | - |
| 341 | Total Customer Service Expense | 49,207,150 | - | 105,355 | (38,800) | - | - | - | - | - | (593,795) | - |
| 342 | | | | | | | | | | | | |
| 343 | Administrative & General Expense | | | | | | | | | | | |
| 344 | 920SO | 114,691,119 | - | 476,676 | (175,551) | (34,430,052) | - | - | - | - | 19 | - |
| 345 | 920UT | 660,856 | - | 10,659 | (3,926) | - | - | - | - | - | - | - |
| 346 | 920WA | - | - | - | - | - | - | - | - | - | - | - |
| 347 | 920WYP | 145,600 | - | 2,311 | (851) | - | - | - | - | - | - | - |
| 348 | 921CA | 518 | - | - | - | - | - | - | - | - | 41 | - |
| 349 | 921IDU | 1,197 | - | - | - | - | - | - | - | - | 23 | - |
| 350 | 921OR | 2,950 | - | - | - | - | - | - | - | - | (1,144) | - |
| 351 | 921SO | 11,962,140 | (40,805) | 367 | (135) | - | - | - | - | - | 37,316 | (634,077) |
| 352 | 921UT | (736,892) | - | - | - | - | - | - | - | - | (4,284) | - |
| 353 | 921WA | 1,849 | - | - | - | - | - | - | - | - | 142 | - |
| 354 | 921WYP | 16,088 | - | - | - | - | - | - | - | - | 110 | - |
| 355 | 922SO | (22,038,974) | - | (32,883) | 12,110 | - | - | - | - | - | 158,522 | - |
| 356 | 923CA | (283) | - | - | - | - | - | - | - | - | 289 | - |
| 357 | 923CN | - | - | - | - | - | - | - | - | - | - | - |
| 358 | 923IDU | (19,859) | - | - | - | - | - | - | - | - | 19,871 | - |
| 359 | 923OR | 1,609 | - | - | - | - | - | - | - | - | 1,857 | - |
| 360 | 923SO | 11,653,878 | (98,040) | - | - | - | - | - | - | - | (324,915) | - |
| 361 | 923UT | (76,757) | (2,588) | - | - | - | - | - | - | - | 112,104 | - |
| 362 | 923WA | (442) | - | - | - | - | - | - | - | - | 1,115 | - |
| 363 | 923WYP | (11,861) | - | - | - | - | - | - | - | - | 11,885 | - |
| 364 | 924SO | 23,255,922 | - | - | - | - | - | - | - | - | - | - |
| 365 | 925SO | 12,558,145 | - | - | - | - | - | - | - | - | - | - |
| 366 | 928CA | 5,799 | - | - | - | - | - | - | - | - | - | - |

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Washington General Rate Case - June 2007
O&M Expense - Total Company

| | | 4.11 | 4.12 | 4.13 | 4.14 | 4.15 | 4.16 | 5.1 | 5.3 | 8.6 | 8.10 | June 2008 |
|----------|----------------------------------|-------------------------------------|-------------------------------------|--------------------------|------------------------------|----------------------------|----------------------------|-----------------|---------------------------------------|----------------------------------|---------------------------|----------------|
| Accounts | | K2 Risk Management System Write-off | Affiliate Management Fee Adjustment | DSM Amortization Removal | Remove Non-Recurring Expense | Captive Insurance Expenses | A&G Cost Commitment (MEHC) | Net Power Costs | BPA Regional Exchange Credit Reversal | Powerdale Hydroelectric Facility | Environmental Remediation | Normalized O&M |
| 306 | 904UT | - | - | - | - | - | - | - | - | - | - | 3,009,813 |
| 307 | 904WA | - | - | - | - | - | - | - | - | - | - | 1,249,485 |
| 308 | 904WYP | - | - | - | - | - | - | - | - | - | - | 552,455 |
| 309 | 904WYU | - | - | - | - | - | - | - | - | - | - | 6,750 |
| 310 | 905CN | - | - | - | - | - | - | - | - | - | - | 777,587 |
| 311 | 905OR | - | - | - | - | - | - | - | - | - | - | 5,297 |
| 312 | 905UT | - | - | - | - | - | - | - | - | - | - | 27,145 |
| 313 | 905WA | - | - | - | - | - | - | - | - | - | - | - |
| 314 | 905WYP | - | - | - | - | - | - | - | - | - | - | 1,603 |
| 315 | Total Customer Accounts Expense | - | - | - | (7,179,804) | - | - | - | - | - | - | 99,800,245 |
| 316 | | | | | | | | | | | | |
| 317 | Customer Service Expense | | | | | | | | | | | |
| 318 | 907CN | - | - | - | - | - | - | - | - | - | - | 621,814 |
| 319 | 908CA | - | - | (190,593) | - | - | - | - | - | - | - | 80,819 |
| 320 | 908CN | - | - | - | - | - | - | - | - | - | - | 4,487,251 |
| 321 | 908IDU | - | - | (1,990,397) | - | - | - | - | - | - | - | 1,453,388 |
| 322 | 908OR | - | - | - | - | - | - | - | - | - | - | 1,202,389 |
| 323 | 908OTHER | - | - | - | - | - | - | - | - | - | - | 34,301 |
| 324 | 908UT | - | - | (23,746,266) | - | - | - | - | - | - | - | 3,487,584 |
| 325 | 908WA | - | - | (6,009,280) | - | - | - | - | - | - | - | 14,860 |
| 326 | 908WYP | - | - | - | - | - | - | - | - | - | - | 829,139 |
| 327 | 909CA | - | - | - | - | - | - | - | - | - | - | 6,556 |
| 328 | 909CN | - | - | - | - | - | - | - | - | - | - | 3,956,054 |
| 329 | 909IDU | - | - | - | - | - | - | - | - | - | - | 27,896 |
| 330 | 909OR | - | - | - | - | - | - | - | - | - | - | 253,296 |
| 331 | 909SO | - | - | - | - | - | - | - | - | - | - | - |
| 332 | 909UT | - | - | - | - | - | - | - | - | - | - | 302,978 |
| 333 | 909WA | - | - | - | - | - | - | - | - | - | - | 24,063 |
| 334 | 909WYP | - | - | - | - | - | - | - | - | - | - | 37,129 |
| 335 | 910CN | - | - | - | 171,167 | - | - | - | - | - | - | 44,480 |
| 336 | 910IDU | - | - | - | - | - | - | - | - | - | - | 6,006 |
| 337 | 910OR | - | - | - | 38,625 | - | - | - | - | - | - | 38,918 |
| 338 | 910UT | - | - | - | - | - | - | - | - | - | - | 24,895 |
| 339 | 910WA | - | - | - | - | - | - | - | - | - | - | 0 |
| 340 | 910WYP | - | - | - | - | - | - | - | - | - | - | 19,348 |
| 341 | Total Customer Service Expense | - | - | (31,936,536) | 209,792 | - | - | - | - | - | - | 16,953,166 |
| 342 | | | | | | | | | | | | |
| 343 | Administrative & General Expense | | | | | | | | | | | |
| 344 | 920SO | - | - | - | - | - | - | - | - | - | - | 80,562,211 |
| 345 | 920UT | - | - | - | - | - | - | - | - | - | - | 667,590 |
| 346 | 920WA | - | - | - | - | - | - | - | - | - | - | - |
| 347 | 920WYP | - | - | - | - | - | - | - | - | - | - | 147,060 |
| 348 | 921CA | - | - | - | - | - | - | - | - | - | - | 559 |
| 349 | 921IDU | - | - | - | - | - | - | - | - | - | - | 1,220 |
| 350 | 921OR | - | - | - | - | - | - | - | - | - | - | 1,806 |
| 351 | 921SO | (774,818) | - | - | 179,692 | - | - | - | - | - | - | 10,729,680 |
| 352 | 921UT | - | - | - | - | - | - | - | - | - | - | (741,176) |
| 353 | 921WA | - | - | - | - | - | - | - | - | - | - | 1,991 |
| 354 | 921WYP | - | - | - | - | - | - | - | - | - | - | 16,198 |
| 355 | 922SO | (42,892) | - | - | 852,242 | - | - | - | - | - | - | (21,091,875) |
| 356 | 923CA | - | - | - | - | - | - | - | - | - | - | 6 |
| 357 | 923CN | - | - | - | - | - | - | - | - | - | - | - |
| 358 | 923IDU | - | - | - | - | - | - | - | - | - | - | 12 |
| 359 | 923OR | - | - | - | - | - | - | - | - | - | - | 3,466 |
| 360 | 923SO | - | - | - | - | - | - | - | - | - | - | 11,230,923 |
| 361 | 923UT | - | - | - | - | - | - | - | - | - | - | 32,758 |
| 362 | 923WA | - | - | - | - | - | - | - | - | - | - | 673 |
| 363 | 923WYP | - | - | - | - | - | - | - | - | - | - | 24 |
| 364 | 924SO | - | - | - | - | - | - | - | - | - | - | 23,255,922 |
| 365 | 925SO | - | - | - | - | - | - | - | - | - | 961,706 | 13,519,852 |
| 366 | 928CA | - | - | - | - | - | - | - | - | - | - | 5,799 |

PacifiCorp
Washington General Rate Case - June 2007
O&M Expense - Total Company

| | | Ref Tab No's. | 4.1 | 4.2 | 4.3 | 4.4 | 4.5 | 4.6 | 4.7 | 4.8 | 4.9 | 4.10 |
|----------|--|--------------------|---|--|-------------------------|---------------------------------------|----------------------------|-------------------|----------------|------------------------|------------------|------------------|
| | | June 2007 | Wage & Employee Benefit Adjustment - Annualized | Wage & Employee Benefit Adjustment - Pro Forma | MEHC Transition Savings | Idaho Irrigation Load Control Program | Incremental Generation O&M | Postage | Grid West Loan | Accounting Corrections | Blue Sky | |
| Accounts | | Unadjusted O&M | Miscellaneous General Expense | | | | | | | | | |
| 367 | 928CAGE | 22,276 | - | - | - | - | - | - | - | - | - | - |
| 368 | 928CAGW | 148,006 | - | - | - | - | - | - | - | - | - | - |
| 369 | 928IDU | 310,504 | - | - | - | - | - | - | - | - | - | - |
| 370 | 928OR | 2,493,441 | - | - | - | - | - | - | - | - | - | - |
| 371 | 928SG | 2,318,306 | - | - | - | - | - | - | - | - | - | - |
| 372 | 928SO | 1,286 | - | - | - | - | - | - | - | - | - | - |
| 373 | 928UT | 3,236,595 | - | - | - | - | - | - | - | - | - | - |
| 374 | 928WA | 430,443 | - | - | - | - | - | - | - | - | - | - |
| 375 | 928WYP | 834,439 | - | - | - | - | - | - | - | - | - | - |
| 376 | 929SO | (6,681,087) | - | (14,014) | 5,161 | - | - | - | - | - | - | - |
| 377 | 930CA | - | (7,755) | - | - | - | - | - | - | - | - | - |
| 378 | 930CAGE | - | - | - | - | - | - | - | - | - | - | - |
| 379 | 930CN | 6,280 | - | - | - | - | - | - | - | - | - | - |
| 380 | 930IDU | 74,271 | - | - | - | - | - | - | - | - | - | - |
| 381 | 930OR | 7,574,760 | - | - | - | - | - | - | - | - | - | - |
| 382 | 930SO | 10,997,190 | (372,174) | - | - | - | - | - | - | - | - | - |
| 383 | 930UT | 5,056,069 | - | - | - | - | - | - | - | - | - | - |
| 384 | 930WA | 576 | (7,483) | - | - | 716,877 | - | - | - | - | - | - |
| 385 | 930WYP | 213,085 | - | - | - | - | - | - | - | - | - | - |
| 386 | 931OR | 435,848 | - | - | - | - | - | - | - | - | - | - |
| 387 | 931SO | 6,704,807 | - | - | - | - | - | - | - | - | 250 | - |
| 388 | 931UT | 247 | - | - | - | - | - | - | - | - | - | - |
| 389 | 931WYP | 17,610 | - | - | - | - | - | - | - | - | - | - |
| 390 | 935CN | 19,785 | - | - | - | - | - | - | - | - | - | - |
| 391 | 935IDU | 177 | - | 1 | (0) | - | - | - | - | - | (85) | - |
| 392 | 935OR | 36,933 | - | 451 | (166) | - | - | - | - | - | - | - |
| 393 | 935SO | 23,508,588 | - | 58,144 | (21,413) | - | - | - | - | - | (7,334) | - |
| 394 | 935UT | 191 | - | 2 | (1) | - | - | - | - | - | - | - |
| 395 | 935WA | 2,526 | - | 31 | (11) | - | - | - | - | - | - | - |
| 396 | 935WYP | (1,450) | - | (41) | 15 | - | - | - | - | - | - | - |
| 397 | Total Administrative & General Expense | 209,834,305 | (528,845) | 501,703 | (184,768) | (33,713,175) | - | - | - | - | 5,782 | (634,077) |
| 398 | | | | | | | | | | | | |
| 399 | Total O&M Expense | 953,328,364 | (542,334) | 7,117,600 | (2,621,285) | (39,691,436) | - | 10,993,152 | 646,155 | 187,764 | (229,924) | (634,077) |

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O&M Expense - Total Company

| | | 4.11 | 4.12 | 4.13 | 4.14 | 4.15 | 4.16 | 5.1 | 5.3 | 8.6 | 8.10 | June 2008 |
|----------|--|-------------------------------------|-------------------------------------|---------------------------|------------------------------|----------------------------|----------------------------|----------------------|---------------------------------------|----------------------------------|---------------------------|----------------------|
| Accounts | | K2 Risk Management System Write-off | Affiliate Management Fee Adjustment | DSM Amoritization Removal | Remove Non-Recurring Expense | Captive Insurance Expenses | A&G Cost Commitment (MEHC) | Net Power Costs | BPA Regional Exchange Credit Reversal | Powerdale Hydroelectric Facility | Environmental Remediation | Normalized O&M |
| 367 | 928CAGE | - | - | - | - | - | - | - | - | - | - | 22,276 |
| 368 | 928CAGW | - | - | - | - | - | - | - | - | - | - | 148,006 |
| 369 | 928IDU | - | - | - | - | - | - | - | - | - | - | 310,504 |
| 370 | 928OR | - | - | - | - | - | - | - | - | - | - | 2,493,441 |
| 371 | 928SG | - | - | - | (2,353,550) | - | - | - | - | - | - | (35,243) |
| 372 | 928SO | - | - | - | - | - | - | - | - | - | - | 1,286 |
| 373 | 928UT | - | - | - | - | - | - | - | - | - | - | 3,236,595 |
| 374 | 928WA | - | - | - | - | - | - | - | - | - | - | 430,443 |
| 375 | 928WYP | - | - | - | - | - | - | - | - | - | - | 834,439 |
| 376 | 929SO | - | - | - | - | - | - | - | - | - | - | (6,689,940) |
| 377 | 930CA | - | - | - | - | - | - | - | - | - | - | (7,755) |
| 378 | 930CAGE | - | - | - | - | - | - | - | - | - | - | - |
| 379 | 930CN | - | - | - | - | - | - | - | - | - | - | 6,280 |
| 380 | 930IDU | - | - | - | - | - | - | - | - | - | - | 74,271 |
| 381 | 930OR | - | - | - | - | - | - | - | - | - | - | 7,574,760 |
| 382 | 930SO | - | (1,213,616) | - | - | - | - | - | - | - | - | 9,411,401 |
| 383 | 930UT | - | - | - | - | - | - | - | - | - | - | 5,056,069 |
| 384 | 930WA | - | - | - | - | - | - | - | - | - | - | 709,970 |
| 385 | 930WYP | - | - | - | - | - | - | - | - | - | - | 213,085 |
| 386 | 931OR | - | - | - | - | - | - | - | - | - | - | 435,848 |
| 387 | 931SO | - | - | - | - | - | - | - | - | - | - | 6,705,057 |
| 388 | 931UT | - | - | - | - | - | - | - | - | - | - | 247 |
| 389 | 931WYP | - | - | - | - | - | - | - | - | - | - | 17,610 |
| 390 | 935CN | - | - | - | - | - | - | - | - | - | - | 19,785 |
| 391 | 935IDU | - | - | - | - | - | - | - | - | - | - | 93 |
| 392 | 935OR | - | - | - | - | - | - | - | - | - | - | 37,218 |
| 393 | 935SO | - | - | - | - | - | - | - | - | - | - | 23,537,984 |
| 394 | 935UT | - | - | - | - | - | - | - | - | - | - | 192 |
| 395 | 935WA | - | - | - | - | - | - | - | - | - | - | 2,546 |
| 396 | 935WYP | - | - | - | - | - | - | - | - | - | - | (1,475) |
| 397 | Total Administrative & General Expense | (817,710) | (1,213,616) | - | (1,321,615) | - | - | - | - | - | 961,706 | 172,889,691 |
| 398 | | | | | | | | | | | | |
| 399 | Total O&M Expense | (817,710) | (1,213,616) | (31,936,536) | (9,680,932) | - | - | 1,098,451,088 | 74,724,465 | (217,673) | 961,706 | 2,058,824,773 |