



	Washington Allocated Acutal Results Dec 2009	Exhibit No. (RBD-3)					
		Tab 3	Tab 4	Tab 5	Tab 6	Tab 7	Tab 8
		Revenue Adjustments	O&M Adjustments	Net Power Cost Adjustments	Depreciation & Amortization Adjustments	Tax Adjustments	Rate Base Adjustments
1 Operating Revenues:							
2 General Business Revenues	266,100,835	5,664,590	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	78,723,890	-	(39,683,882)	-	-	-	
5 Other Operating Revenues	12,554,857	(4,126,052)	-	1,178,569	-	(3,000,000)	
6 Total Operating Revenues	357,379,582	1,538,538	-	(38,505,313)	-	(3,000,000)	
7							
8 Operating Expenses:							
9 Steam Production	48,371,133	-	63,532	2,890,012	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	6,349,038	-	27,364	-	-	-	
12 Other Power Supply	125,305,885	-	(49,972)	(11,302,417)	-	-	
13 Transmission	25,362,553	(7,395)	(89,849)	3,336,530	-	-	
14 Distribution	13,621,607	-	98,475	-	-	-	
15 Customer Accounting	8,025,975	-	62,200	-	-	-	
16 Customer Service & Info	5,423,426	-	(4,856,178)	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	12,167,263	-	(1,443,748)	-	-	54,304	
19 Total O&M Expenses	244,626,880	(7,395)	(6,188,176)	(5,075,875)	-	54,304	
20 Depreciation	36,705,844	-	-	(397,232)	-	(17,991)	
21 Amortization	4,017,010	-	-	-	-	(351,858)	
22 Taxes Other Than Income	17,744,812	-	-	(42,124)	(428,617)	-	
23 Income Taxes - Federal	(13,966,180)	(128,384)	2,094,922	(11,672,187)	(4,334,468)	4,558	
24 Income Taxes - State	-	-	-	-	-	-	
25 Income Taxes - Def Net	22,359,798	816,212	76,921	136,253	3,737,966	(1,043,454)	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	(341,244)	(237,951)	-	-	-	34,005	
28 Total Operating Expenses:	311,146,920	442,481	(4,016,333)	(17,051,165)	(1,025,119)	(1,320,436)	
29							
30 Operating Rev For Return:	46,232,662	1,096,056	4,016,333	(21,454,148)	-	1,025,119	
31							
32 Rate Base:							
33 Electric Plant In Service	1,398,743,841	-	-	(26,125,928)	-	34,276,936	
34 Plant Held for Future Use	37,310	-	-	-	-	-	
35 Misc Deferred Debits	6,671,729	-	(637,047)	-	-	13,114,409	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	2,850,428	-	-	-	-	(2,850,428)	
39 Fuel Stock	3,524,551	-	-	-	-	-	
40 Material & Supplies	7,763,143	-	-	-	-	12,560	
41 Working Capital	13,606,718	-	-	-	-	(2,461,567)	
42 Weatherization	2,046,741	-	-	-	-	-	
43 Misc Rate Base	268,577	-	-	-	-	(308,624)	
44 Total Electric Plant:	1,435,513,037	-	(637,047)	(26,125,928)	-	41,783,286	
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(503,192,584)	-	-	16,010,762	(264,084)	-	
48 Accum Prov For Amort	(34,606,345)	-	-	-	-	-	
49 Accum Def Income Tax	(128,569,574)	4,352,244	803,077	1,810,649	(14,745,818)	(4,239,941)	
50 Unamortized ITC	(1,096,753)	-	-	144,386	-	-	
51 Customer Adv For Const	(334,500)	-	-	-	-	23,143	
52 Customer Service Deposits	-	-	-	-	-	(2,980,496)	
53 Misc Rate Base Deductions	(4,865,967)	(4,218,445)	-	(212,583)	-	1,185,109	
54							
55 Total Rate Base Deductions	(672,665,724)	133,799	803,077	17,753,215	(264,084)	(14,745,818)	
56							
57 Total Rate Base:	762,847,314	133,799	166,030	(8,372,713)	(264,084)	(14,745,818)	
58							
59 Return on Equity	6.22%	0.27%	1.01%	-5.33%	0.00%	0.49%	
60 Price Change	28,051,888	(1,750,173)	(6,456,873)	33,483,680	(35,530)	(3,637,672)	
61							
62 TAX CALCULATION:							
63 Operating Revenue	54,626,280	1,783,884	6,188,176	(32,990,082)	-	428,617	
64 Other Deductions	-	-	-	-	-	-	
65 Interest (AFUDC)	(4,599,793)	-	-	-	217,013	-	
66 Interest	25,236,151	-	-	-	(3,514,879)	-	
67 Schedule "M" Additions	64,493,174	(1,624,239)	(637,047)	(449,420)	-	2,193,195	
68 Schedule "M" Deductions	138,386,468	526,457	(434,363)	(90,396)	-	(538,287)	
69 Income Before Tax	(39,903,372)	(366,812)	5,985,492	(33,349,106)	-	3,726,482	
70							
71 State Income Taxes	-	-	-	-	-	-	
72 Taxable Income	(39,903,372)	(366,812)	5,985,492	(33,349,106)	-	3,726,482	
73							
74 Federal Income Taxes + Other	(13,966,180)	(128,384)	2,094,922	(11,672,187)	-	(4,334,468)	

**PacifiCorp**  
**Summary**  
**Washington Results of Operations**  
**12-Months Ended December 31, 2009**

Exhibit No.\_\_\_\_(RBD-2)  
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	Exhibit No.____(RBD-3)		
	Tab 9	Total Tabs 3-9	
	Production Factor Adjustment	Normalizing Adjustments	Washington Normalized Results
1 Operating Revenues:			
2 General Business Revenues	-	5,664,590	271,765,425
3 Interdepartmental	-	-	-
4 Special Sales	(69,009)	(39,752,892)	38,970,998
5 Other Operating Revenues	5,361	(5,942,121)	6,612,736
6 Total Operating Revenues	<u>(63,648)</u>	<u>(40,030,423)</u>	<u>317,349,159</u>
7			
8 Operating Expenses:			
9 Steam Production	(90,725)	2,862,819	51,233,952
10 Nuclear Production	-	-	-
11 Hydro Production	(11,271)	16,093	6,365,130
12 Other Power Supply	(201,431)	(11,553,820)	113,752,065
13 Transmission	(41,998)	3,197,288	28,559,841
14 Distribution	-	98,475	13,720,082
15 Customer Accounting	-	62,200	8,088,175
16 Customer Service & Info	-	(4,856,178)	567,249
17 Sales	-	-	-
18 Administrative & General	-	(1,389,444)	10,777,819
19 Total O&M Expenses	<u>(345,425)</u>	<u>(11,562,568)</u>	<u>233,064,313</u>
20 Depreciation	(29,238)	(444,461)	36,261,383
21 Amortization	-	(351,858)	3,665,152
22 Taxes Other Than Income	-	(470,741)	17,274,071
23 Income Taxes - Federal	108,523	(13,927,036)	(27,893,216)
24 Income Taxes - State	-	-	-
25 Income Taxes - Def Net	-	3,723,897	26,083,695
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	949	(202,997)	(544,241)
28 Total Operating Expenses:	<u>(265,191)</u>	<u>(23,235,763)</u>	<u>287,911,158</u>
29			
30 Operating Rev For Return:	<u>201,543</u>	<u>(16,794,661)</u>	<u>29,438,001</u>
31			
32 Rate Base:			
33 Electric Plant In Service	(1,128,445)	7,022,563	1,405,766,404
34 Plant Held for Future Use	-	-	37,310
35 Misc Deferred Debits	-	12,477,362	19,149,091
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	(2,850,428)	(0)
39 Fuel Stock	-	-	3,524,551
40 Material & Supplies	-	12,560	7,775,703
41 Working Capital	-	(2,461,567)	11,145,151
42 Weatherization	-	-	2,046,741
43 Misc Rate Base	-	(308,624)	(40,048)
44 Total Electric Plant:	<u>(1,128,445)</u>	<u>13,891,865</u>	<u>1,449,404,903</u>
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	337,917	16,084,595	(487,107,989)
48 Accum Prov For Amort	-	-	(34,606,345)
49 Accum Def Income Tax	-	(12,019,788)	(140,589,362)
50 Unamortized ITC	-	144,386	(952,367)
51 Customer Adv For Const	-	23,143	(311,357)
52 Customer Service Deposits	-	(2,980,496)	(2,980,496)
53 Misc Rate Base Deductions	7,457	(3,238,463)	(8,104,430)
54			
55 Total Rate Base Deductions	<u>345,374</u>	<u>(1,986,623)</u>	<u>(674,652,347)</u>
56			
57 Total Rate Base:	<u>(783,072)</u>	<u>11,905,242</u>	<u>774,752,556</u>
58			
59 Return on Equity	0.06%	-4.34%	1.88%
60 Price Change	(430,489)	28,695,163	56,747,051
61			
62 TAX CALCULATION:			
63 Operating Revenue	310,066	(26,997,799)	27,628,480
64 Other Deductions	-	-	-
65 Interest (AFUDC)	-	217,013	(4,382,780)
66 Interest	-	(3,514,879)	21,721,273
67 Schedule "M" Additions	-	(517,510)	63,975,664
68 Schedule "M" Deductions	-	(536,588)	137,849,880
69 Income Before Tax	<u>310,066</u>	<u>(23,680,856)</u>	<u>(63,584,228)</u>
70			
71 State Income Taxes	-	-	-
72 Taxable Income	<u>310,066</u>	<u>(23,680,856)</u>	<u>(63,584,228)</u>
73			
74 Federal Income Taxes + Other	<u>108,523</u>	<u>(13,927,036)</u>	<u>(27,893,216)</u>