





PACIFICORP  
State of Washington - Electric Utility  
Actual, Adjusted & Normalized Results of Operations - West Control Area  
Twelve Months Ended December 2009

|                                 | (1)<br>Unadjusted<br>Results | (2)<br>Normalizing<br>Adjustments | (3)<br>Total Normalized<br>Results | (4)<br>Price Change | (5)<br>Results with<br>Price Change |
|---------------------------------|------------------------------|-----------------------------------|------------------------------------|---------------------|-------------------------------------|
| 1 Operating Revenues:           |                              |                                   |                                    |                     |                                     |
| 2 General Business Revenues     | 266,100,835                  | 5,664,590                         | 271,765,425                        | 56,747,051          | 328,512,475                         |
| 3 Interdepartmental             | -                            | -                                 | -                                  | -                   | -                                   |
| 4 Special Sales                 | 78,723,890                   | (39,752,892)                      | 38,970,998                         | -                   | -                                   |
| 5 Other Operating Revenues      | 12,554,857                   | (5,942,121)                       | 6,612,736                          | -                   | -                                   |
| 6 Total Operating Revenues      | 357,379,582                  | (40,030,423)                      | 317,349,159                        | -                   | -                                   |
| 7                               |                              |                                   |                                    |                     |                                     |
| 8 Operating Expenses:           |                              |                                   |                                    |                     |                                     |
| 9 Steam Production              | 48,371,133                   | 2,862,819                         | 51,233,952                         | -                   | -                                   |
| 10 Nuclear Production           | -                            | -                                 | -                                  | -                   | -                                   |
| 11 Hydro Production             | 6,349,038                    | 16,093                            | 6,365,130                          | -                   | -                                   |
| 12 Other Power Supply           | 125,305,885                  | (11,553,820)                      | 113,752,065                        | -                   | -                                   |
| 13 Transmission                 | 25,362,553                   | 3,197,288                         | 28,559,841                         | -                   | -                                   |
| 14 Distribution                 | 13,621,607                   | 98,475                            | 13,720,082                         | -                   | -                                   |
| 15 Customer Accounting          | 8,025,975                    | 62,200                            | 8,088,175                          | 318,351             | 8,406,526                           |
| 16 Customer Service & Info      | 5,423,426                    | (4,856,178)                       | 567,249                            | -                   | -                                   |
| 17 Sales                        | -                            | -                                 | -                                  | -                   | -                                   |
| 18 Administrative & General     | 12,167,263                   | (1,389,444)                       | 10,777,819                         | -                   | -                                   |
| 19 Total O&M Expenses           | 244,626,880                  | (11,562,568)                      | 233,064,313                        | -                   | -                                   |
| 20 Depreciation                 | 36,705,844                   | (444,461)                         | 36,261,383                         | -                   | -                                   |
| 21 Amortization                 | 4,017,010                    | (351,858)                         | 3,665,152                          | -                   | -                                   |
| 22 Taxes Other Than Income      | 17,744,812                   | (470,741)                         | 17,274,071                         | 2,311,307           | 19,585,379                          |
| 23 Income Taxes - Federal       | (13,966,180)                 | (13,927,036)                      | (27,893,216)                       | 18,941,087          | (8,952,129)                         |
| 24 Income Taxes - State         | -                            | -                                 | -                                  | -                   | -                                   |
| 25 Income Taxes - Def Net       | 22,359,798                   | 3,723,897                         | 26,083,695                         | -                   | -                                   |
| 26 Investment Tax Credit Adj.   | -                            | -                                 | -                                  | -                   | -                                   |
| 27 Misc Revenue & Expense       | (341,244)                    | (202,997)                         | (544,241)                          | -                   | -                                   |
| 28 Total Operating Expenses:    | 311,146,920                  | (23,235,763)                      | 287,911,158                        | 21,570,746          | 309,481,903                         |
| 29                              |                              |                                   |                                    |                     |                                     |
| 30 Operating Rev For Return:    | 46,232,662                   | (16,794,661)                      | 29,438,001                         | 35,176,305          | 64,614,306                          |
| 31                              |                              |                                   |                                    |                     |                                     |
| 32 Rate Base:                   |                              |                                   |                                    |                     |                                     |
| 33 Electric Plant In Service    | 1,398,743,841                | 7,022,563                         | 1,405,766,404                      | -                   | -                                   |
| 34 Plant Held for Future Use    | 37,310                       | -                                 | 37,310                             | -                   | -                                   |
| 35 Misc Deferred Debits         | 6,671,729                    | 12,477,362                        | 19,149,091                         | -                   | -                                   |
| 36 Elec Plant Acq Adj           | -                            | -                                 | -                                  | -                   | -                                   |
| 37 Nuclear Fuel                 | -                            | -                                 | -                                  | -                   | -                                   |
| 38 Prepayments                  | 2,850,428                    | (2,850,428)                       | (0)                                | -                   | -                                   |
| 39 Fuel Stock                   | 3,524,551                    | -                                 | 3,524,551                          | -                   | -                                   |
| 40 Material & Supplies          | 7,763,143                    | 12,560                            | 7,775,703                          | -                   | -                                   |
| 41 Working Capital              | 13,606,718                   | (2,461,567)                       | 11,145,151                         | -                   | -                                   |
| 42 Weatherization Loans         | 2,046,741                    | -                                 | 2,046,741                          | -                   | -                                   |
| 43 Misc Rate Base               | 268,577                      | (308,624)                         | (40,048)                           | -                   | -                                   |
| 44 Total Electric Plant:        | 1,435,513,037                | 13,891,865                        | 1,449,404,903                      | -                   | 1,449,404,903                       |
| 45                              |                              |                                   |                                    |                     |                                     |
| 46 Rate Base Deductions:        |                              |                                   |                                    |                     |                                     |
| 47 Accum Prov For Deprec        | (503,192,584)                | 16,084,595                        | (487,107,989)                      | -                   | -                                   |
| 48 Accum Prov For Amort         | (34,606,345)                 | -                                 | (34,606,345)                       | -                   | -                                   |
| 49 Accum Def Income Tax         | (128,569,574)                | (12,019,788)                      | (140,589,362)                      | -                   | -                                   |
| 50 Unamortized ITC              | (1,096,753)                  | 144,386                           | (952,367)                          | -                   | -                                   |
| 51 Customer Adv For Const       | (334,500)                    | 23,143                            | (311,357)                          | -                   | -                                   |
| 52 Customer Service Deposits    | -                            | (2,980,496)                       | (2,980,496)                        | -                   | -                                   |
| 53 Misc Rate Base Deductions    | (4,865,967)                  | (3,238,463)                       | (8,104,430)                        | -                   | -                                   |
| 54                              |                              |                                   |                                    |                     |                                     |
| 55 Total Rate Base Deductions   | (672,665,724)                | (1,986,623)                       | (674,652,347)                      | -                   | (674,652,347)                       |
| 56                              |                              |                                   |                                    |                     |                                     |
| 57 Total Rate Base:             | 762,847,314                  | 11,905,242                        | 774,752,556                        | -                   | 774,752,556                         |
| 58                              |                              |                                   |                                    |                     |                                     |
| 59 Return on Rate Base          | 6.06%                        |                                   | 3.80%                              |                     | 8.34%                               |
| 60 Return on Equity             | 6.22%                        | -4.34%                            | 1.88%                              |                     | 10.60%                              |
| 61                              |                              |                                   |                                    |                     |                                     |
| 62 TAX CALCULATION:             |                              |                                   |                                    |                     |                                     |
| 63 Operating Revenue            | 54,626,280                   | (26,997,799)                      | 27,628,480                         | 54,117,393          | 81,745,873                          |
| 64 Other Deductions             |                              |                                   |                                    |                     |                                     |
| 65 Interest (AFUDC)             | (4,599,793)                  | 217,013                           | (4,382,780)                        | -                   | (4,382,780)                         |
| 66 Interest                     | 25,236,151                   | (3,514,879)                       | 21,721,273                         | -                   | 21,721,273                          |
| 67 Schedule "M"                 | (73,893,294)                 | 19,078                            | (73,874,216)                       | -                   | (73,874,216)                        |
| 68 Income Before Tax            | (39,903,372)                 | (23,680,856)                      | (63,584,228)                       | 54,117,393          | (9,466,836)                         |
| 69                              |                              |                                   |                                    |                     |                                     |
| 70 State Income Taxes           | -                            | -                                 | -                                  | -                   | -                                   |
| 71 Taxable Income               | (39,903,372)                 | (23,680,856)                      | (63,584,228)                       | 54,117,393          | (9,466,836)                         |
| 72                              |                              |                                   |                                    |                     |                                     |
| 73 Federal Income Taxes + Other | (13,966,180)                 | (13,927,036)                      | (27,893,216)                       | 18,941,087          | (8,952,129)                         |

PACIFICORP  
State of Washington - Electric Utility  
Actual, Adjusted & Normalized Results of Operations - West Control Area  
Twelve Months Ended December 2009

|                                   | (1)<br>Unadjusted<br>Results | (2)<br>Restating<br>Adjustments | (3)<br>Total Restated<br>Actual Results | (4)<br>Pro Forma<br>Adjustments | (5)<br>Total Normalized<br>Results |
|-----------------------------------|------------------------------|---------------------------------|---|---------------------------------|------------------------------------|
| <b>Operating Revenues:</b>        |                              |                                 |   |                                 |                                    |
| General Business Revenues         | 266,100,835                  | (6,737,566)                     | 259,363,269                             | 12,402,155                      | 271,765,425                        |
| Interdepartmental                 | -                            | -                               | -                                       | -                               | -                                  |
| Special Sales                     | 78,723,890                   | 3,803,644                       | 82,527,534                              | (43,556,536)                    | 38,970,998                         |
| Other Operating Revenues          | 12,554,857                   | (4,108,989)                     | 8,445,868                               | (1,833,132)                     | 6,612,736                          |
| <b>Total Operating Revenues</b>   | <b>357,379,582</b>           | <b>(7,042,910)</b>              | <b>350,336,672</b>                      | <b>(32,987,513)</b>             | <b>317,349,159</b>                 |
| <b>Operating Expenses:</b>        |                              |                                 |   |                                 |                                    |
| Steam Production                  | 48,371,133                   | (1,302,039)                     | 47,069,093                              | 4,164,859                       | 51,233,952                         |
| Nuclear Production                | -                            | -                               | -                                       | -                               | -                                  |
| Hydro Production                  | 6,349,038                    | 1,965                           | 6,351,002                               | 14,128                          | 6,365,130                          |
| Other Power Supply                | 125,305,885                  | 2,206,562                       | 127,512,447                             | (13,760,382)                    | 113,752,065                        |
| Transmission                      | 25,362,553                   | (119,206)                       | 25,243,347                              | 3,316,494                       | 28,559,841                         |
| Distribution                      | 13,621,607                   | 6,969                           | 13,628,576                              | 91,505                          | 13,720,082                         |
| Customer Accounting               | 8,025,975                    | 4,466                           | 8,030,441                               | 57,733                          | 8,088,175                          |
| Customer Service & Info Sales     | 5,423,426                    | (4,858,857)                     | 564,569                                 | 2,679                           | 567,249                            |
| Administrative & General          | 12,167,263                   | (60,435)                        | 12,106,827                              | (1,329,009)                     | 10,777,819                         |
| <b>Total O&amp;M Expenses</b>     | <b>244,626,880</b>           | <b>(4,120,576)</b>              | <b>240,506,304</b>                      | <b>(7,441,992)</b>              | <b>233,064,313</b>                 |
| Depreciation                      | 36,705,844                   | (415,223)                       | 36,290,622                              | (29,238)                        | 36,261,383                         |
| Amortization                      | 4,017,010                    | (169,569)                       | 3,847,441                               | (182,289)                       | 3,665,152                          |
| Taxes Other Than Income           | 17,744,812                   | (42,124)                        | 17,702,688                              | (428,617)                       | 17,274,071                         |
| Income Taxes - Federal            | (13,966,180)                 | 371,525                         | (13,594,655)                            | (14,298,561)                    | (27,893,216)                       |
| Income Taxes - State              | -                            | -                               | -                                       | -                               | -                                  |
| Income Taxes - Def Net            | 22,359,798                   | 3,946,419                       | 26,306,217                              | (222,521)                       | 26,083,695                         |
| Investment Tax Credit Adj.        | -                            | -                               | -                                       | -                               | -                                  |
| Misc Revenue & Expense            | (341,244)                    | (203,946)                       | (545,190)                               | 949                             | (544,241)                          |
| <b>Total Operating Expenses:</b>  | <b>311,146,920</b>           | <b>(633,494)</b>                | <b>310,513,426</b>                      | <b>(22,602,269)</b>             | <b>287,911,158</b>                 |
| <b>Operating Rev For Return:</b>  | <b>46,232,662</b>            | <b>(6,409,416)</b>              | <b>39,823,245</b>                       | <b>(10,385,244)</b>             | <b>29,438,001</b>                  |
| <b>Rate Base:</b>                 |                              |                                 |   |                                 |                                    |
| Electric Plant In Service         | 1,398,743,841                | 8,151,008                       | 1,406,894,849                           | (1,128,445)                     | 1,405,766,404                      |
| Plant Held for Future Use         | 37,310                       | -                               | 37,310                                  | -                               | 37,310                             |
| Misc Deferred Debits              | 6,671,729                    | (3,461,549)                     | 3,210,180                               | 15,938,911                      | 19,149,091                         |
| Elec Plant Acq Adj                | -                            | -                               | -                                       | -                               | -                                  |
| Nuclear Fuel                      | -                            | -                               | -                                       | -                               | -                                  |
| Prepayments                       | 2,850,428                    | (2,850,428)                     | (0)                                     | -                               | (0)                                |
| Fuel Stock                        | 3,524,551                    | -                               | 3,524,551                               | -                               | 3,524,551                          |
| Material & Supplies               | 7,763,143                    | 12,560                          | 7,775,703                               | -                               | 7,775,703                          |
| Working Capital                   | 13,606,718                   | (2,737,866)                     | 10,868,852                              | 276,299                         | 11,145,151                         |
| Weatherization                    | 2,046,741                    | -                               | 2,046,741                               | -                               | 2,046,741                          |
| Misc Rate Base                    | 268,577                      | (308,624)                       | (40,048)                                | -                               | (40,048)                           |
| <b>Total Electric Plant:</b>      | <b>1,435,513,037</b>         | <b>(1,194,899)</b>              | <b>1,434,318,138</b>                    | <b>15,086,765</b>               | <b>1,449,404,903</b>               |
| <b>Rate Base Deductions:</b>      |                              |                                 |   |                                 |                                    |
| Accum Prov For Deprec             | (503,192,584)                | 16,002,757                      | (487,189,827)                           | 81,838                          | (487,107,989)                      |
| Accum Prov For Amort              | (34,606,345)                 | -                               | (34,606,345)                            | -                               | (34,606,345)                       |
| Accum Def Income Tax              | (128,569,574)                | (11,908,526)                    | (140,478,101)                           | (111,262)                       | (140,589,362)                      |
| Unamortized ITC                   | (1,096,753)                  | 144,386                         | (952,367)                               | -                               | (952,367)                          |
| Customer Adv For Const            | (334,500)                    | 23,143                          | (311,357)                               | -                               | (311,357)                          |
| Customer Service Deposits         | -                            | (2,980,496)                     | (2,980,496)                             | -                               | (2,980,496)                        |
| Misc Rate Base Deductions         | (4,865,967)                  | (3,245,919)                     | (8,111,886)                             | 7,457                           | (8,104,430)                        |
| <b>Total Rate Base Deductions</b> | <b>(672,665,724)</b>         | <b>(1,964,656)</b>              | <b>(674,630,380)</b>                    | <b>(21,967)</b>                 | <b>(674,652,347)</b>               |
| <b>Total Rate Base:</b>           | <b>762,847,314</b>           | <b>(3,159,556)</b>              | <b>759,687,758</b>                      | <b>15,064,798</b>               | <b>774,752,556</b>                 |
| Return on Rate Base               | 6.06%                        |                                 | 5.24%                                   |                                 | 3.80%                              |
| Return on Equity                  | 6.22%                        | -1.57%                          | 4.65%                                   | -2.77%                          | 1.88%                              |
| <b>TAX CALCULATION:</b>           |                              |                                 |   |                                 |                                    |
| Operating Revenue                 | 54,626,280                   | (2,091,473)                     | 52,534,807                              | (24,906,326)                    | 27,628,480                         |
| Other Deductions                  |                              |                                 |   |                                 |                                    |
| Interest (AFUDC)                  | (4,599,793)                  | 217,013                         | (4,382,780)                             | -                               | (4,382,780)                        |
| Interest                          | 25,236,151                   | (3,937,241)                     | 21,298,910                              | 422,363                         | 21,721,273                         |
| Schedule "M" Additions            | 64,493,174                   | (1,103,843)                     | 63,389,331                              | 586,333                         | 63,975,664                         |
| Schedule "M" Deductions           | 138,386,468                  | (536,588)                       | 137,849,880                             | -                               | 137,849,880                        |
| Income Before Tax                 | (39,903,372)                 | 1,061,500                       | (38,841,872)                            | (24,742,356)                    | (63,584,228)                       |
| State Income Taxes                | -                            | -                               | -                                       | -                               | -                                  |
| Taxable Income                    | (39,903,372)                 | 1,061,500                       | (38,841,872)                            | (24,742,356)                    | (63,584,228)                       |
| Federal Income Taxes + Other      | (13,966,180)                 | 371,525                         | (13,594,655)                            | (14,298,561)                    | (27,893,216)                       |

**PACIFICORP  
WASHINGTON**  
Normalized Results of Operations - West Control Area  
12 Months Ended DECEMBER 2009

|  |                      |               |
|--|----------------------|---------------|
| Net Rate Base - Washington Jurisdiction    | \$ 774,752,556       | Ref. Page 1.1 |
| Return on Rate Base Requested              | <u>8.340%</u>        | Ref. Page 2.1 |
| Revenues Required to Earn Requested Return | 64,614,306           |               |
| Less Current Operating Revenues            | <u>(29,438,001)</u>  |               |
| Increase to Current Revenues               | 35,176,305           |               |
| Net to Gross Bump-up                       | <u>161.322%</u>      |               |
| Price Change Required for Requested Return | <u>\$ 56,747,051</u> |               |
| Requested Price Change                     | \$ 56,747,051        |               |
| Uncollectible Percent                      | 0.561%               | Ref. Page 1.3 |
| Increased Uncollectible Expense            | <u>\$ 318,351</u>    |               |
| Requested Price Change                     | \$ 56,747,051        |               |
| WUTC Regulatory Fee                        | 0.200%               | Ref. Page 1.3 |
| Revenue Tax                                | 3.873%               | Ref. Page 1.3 |
| Resource Supplier Tax                      | 0.000%               | Ref. Page 1.3 |
| Gross Receipts                             | 0.000%               | Ref. Page 1.3 |
| Increase Taxes Other Than Income           | <u>\$ 2,311,307</u>  |               |
| Requested Price Change                     | \$ 56,747,051        |               |
| Uncollectible Expense                      | (318,351)            |               |
| Taxes Other Than Income                    | <u>(2,311,307)</u>   |               |
| Income Before Taxes                        | <u>\$ 54,117,393</u> |               |
| State Effective Tax Rate                   | 0.000%               | Ref. Page 2.1 |
| State Income Taxes                         | <u>\$ -</u>          |               |
| Taxable Income                             | \$ 54,117,393        |               |
| Federal Income Tax Rate                    | 35.00%               | Ref. Page 2.1 |
| Federal Income Taxes                       | <u>\$ 18,941,087</u> |               |
| Operating Income                           | 100.000%             |               |
| Net Operating Income                       | 61.988%              | Ref. Page 1.3 |
| Net to Gross Bump-Up                       | <u>161.3215%</u>     |               |

PACIFICORP  
WASHINGTON

Normalized Results of Operations - West Control Area  
12 Months Ended DECEMBER 2009

|                                 |                       |
|---------------------------------|-----------------------|
| Operating Revenue               | 100.000%              |
| Operating Deductions            |                       |
| Uncollectable Accounts          | 0.561% (1)            |
| WUTC Regulatory Fee             | 0.200%                |
| Taxes Other - Revenue Tax       | 3.873%                |
| Taxes Other - Resource Supplier | 0.000%                |
| Taxes Other - Gross Receipts    | <u>0.000%</u>         |
| Sub-Total                       | 95.366%               |
| State Income Tax @ 0.000%       | <u>0.000%</u>         |
| Sub-Total                       | 95.366%               |
| Federal Income Tax @ 35.00%     | <u>33.378%</u>        |
| Net Operating Income            | <u><u>61.988%</u></u> |

1 Uncollectible Accounts:

|   |                    |                     |
|---|--------------------|---------------------|
| (a) Uncollectible Accounts (FERC Account 904) | 1,523,298          | Ref. 2.14. Line 890 |
| (b) General Business Revenues                 | <u>271,765,425</u> | Ref. 2.2. Line 2    |
| Uncollectible Accounts %                      | <u>0.561%</u>      | (a) / (b)           |

WASHINGTON SUMMARY OF ADJUSTMENTS TOTAL

|                               | Total Adjustments | Revenue Adjustments<br>(Tab 3) | O&M Adjustments<br>(Tab 4) | Net Power Cost<br>Adjustments<br>(Tab 5) | Depreciation &<br>Amortization (Tab 6) | Tax Adjustments<br>(Tab 7) | Misc Rate Base<br>Adjustments (Tab 8) | Other Adjustments<br>(Tab 9) |
|-------------------------------|-------------------|--------------------------------|----------------------------|--|--|----------------------------|---------------------------------------|------------------------------|
| 1 Operating Revenues:         |                   |                                |                            |  |  |                            |                                       |                              |
| 2 General Business Revenues   | 5,664,590         | 5,664,590                      | -                          | -  | -                                      | -                          | -                                     | -                            |
| 3 Interdepartmental           | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 4 Special Sales               | (39,752,892)      | -                              | -                          | (39,683,882)                             | -                                      | -                          | -                                     | (69,009)                     |
| 5 Other Operating Revenues    | (5,942,121)       | (4,126,052)                    | -                          | 1,178,569                                | -                                      | -                          | (3,000,000)                           | 5,361                        |
| 6 Total Operating Revenues    | (40,030,423)      | 1,538,538                      | -                          | (38,505,313)                             | -                                      | -                          | (3,000,000)                           | (63,648)                     |
| 7                             |                   |                                |                            |  |  |                            |                                       |                              |
| 8 Operating Expenses:         |                   |                                |                            |  |  |                            |                                       |                              |
| 9 Steam Production            | 2,862,819         | -                              | 63,532                     | 2,890,012                                | -                                      | -                          | -                                     | (90,725)                     |
| 10 Nuclear Production         | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 11 Hydro Production           | 16,093            | -                              | 27,364                     | -  | -                                      | -                          | -                                     | (11,271)                     |
| 12 Other Power Supply         | (11,553,820)      | -                              | (49,972)                   | (11,302,417)                             | -                                      | -                          | -                                     | (201,431)                    |
| 13 Transmission               | 3,197,288         | (7,395)                        | (89,849)                   | 3,336,530                                | -                                      | -                          | -                                     | (41,998)                     |
| 14 Distribution               | 98,475            | -                              | 98,475                     | -  | -                                      | -                          | -                                     | -                            |
| 15 Customer Accounting        | 62,200            | -                              | 62,200                     | -  | -                                      | -                          | -                                     | -                            |
| 16 Customer Service & Info    | (4,856,178)       | -                              | (4,856,178)                | -  | -                                      | -                          | -                                     | -                            |
| 17 Sales                      | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 18 Administrative & General   | (1,389,444)       | -                              | (1,443,748)                | -  | -                                      | -                          | 54,304                                | -                            |
| 19 Total O&M Expenses         | (11,562,568)      | (7,395)                        | (6,188,176)                | (5,075,875)                              | -                                      | -                          | 54,304                                | (348,425)                    |
| 20 Depreciation               | (444,461)         | -                              | -                          | (397,232)                                | -                                      | -                          | (17,991)                              | (29,238)                     |
| 21 Amortization               | (351,858)         | -                              | -                          | -  | -                                      | -                          | (351,858)                             | -                            |
| 22 Taxes Other Than Income    | (470,741)         | -                              | -                          | (42,124)                                 | -                                      | (428,617)                  | -                                     | -                            |
| 23 Income Taxes: Federal      | (13,927,036)      | (128,384)                      | 2,094,922                  | (11,672,187)                             | -                                      | (4,334,468)                | 4,558                                 | 108,523                      |
| 24 State                      | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 25 Deferred Income Taxes      | 3,723,897         | 816,212                        | 76,921                     | 136,253                                  | -                                      | 3,737,966                  | (1,043,454)                           | -                            |
| 26 Investment Tax Credit Adj. | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 27 Misc Revenue & Expense     | (202,997)         | (237,951)                      | -                          | -  | -                                      | -                          | 34,005                                | 949                          |
| 28 Total Operating Expenses:  | (23,235,763)      | 442,481                        | (4,016,333)                | (17,051,165)                             | -                                      | (1,025,119)                | (1,320,436)                           | (265,191)                    |
| 29                            |                   |                                |                            |  |  |                            |                                       |                              |
| 30 Operating Rev For Return:  | (16,794,661)      | 1,096,056                      | 4,016,333                  | (21,454,148)                             | -                                      | 1,025,119                  | (1,679,564)                           | 201,543                      |
| 31                            |                   |                                |                            |  |  |                            |                                       |                              |
| 32 Rate Base:                 |                   |                                |                            |  |  |                            |                                       |                              |
| 33 Electric Plant In Service  | 7,022,563         | -                              | -                          | (26,125,928)                             | -                                      | -                          | 34,276,936                            | (1,128,445)                  |
| 34 Plant Held for Future Use  | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 35 Misc Deferred Debits       | 12,477,362        | -                              | (637,047)                  | -  | -                                      | -                          | 13,114,409                            | -                            |
| 36 Elec Plant Acq Adj         | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 37 Nuclear Fuel               | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 38 Prepayments                | (2,850,428)       | -                              | -                          | -  | -                                      | -                          | (2,850,428)                           | -                            |
| 39 Fuel Stock                 | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 40 Material & Supplies        | 12,560            | -                              | -                          | -  | -                                      | -                          | 12,560                                | -                            |
| 41 Working Capital            | (2,461,567)       | -                              | -                          | -  | -                                      | -                          | (2,461,567)                           | -                            |
| 42 Weatherization Loans       | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 43 Misc Rate Base             | (308,624)         | -                              | -                          | -  | -                                      | -                          | (308,624)                             | -                            |
| 44 Total Electric Plant:      | 13,891,865        | -                              | (637,047)                  | (26,125,928)                             | -                                      | -                          | 41,783,286                            | (1,128,445)                  |
| 45                            |                   |                                |                            |  |  |                            |                                       |                              |
| 46 Deductions:                |                   |                                |                            |  |  |                            |                                       |                              |
| 47 Accum Prov For Deprec      | 16,084,595        | -                              | -                          | 16,010,762                               | (264,084)                              | -                          | -                                     | 337,917                      |
| 48 Accum Prov For Amort       | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 49 Accum Def Income Tax       | (12,019,788)      | 4,352,244                      | 803,077                    | 1,810,649                                | -                                      | (14,745,818)               | (4,239,941)                           | -                            |
| 50 Unamortized ITC            | 144,386           | -                              | -                          | 144,386                                  | -                                      | -                          | -                                     | -                            |
| 51 Customer Adv For Const     | 23,143            | -                              | -                          | -  | -                                      | -                          | 23,143                                | -                            |
| 52 Customer Service Deposits  | (2,980,496)       | -                              | -                          | -  | -                                      | -                          | (2,980,496)                           | -                            |
| 53 Miscellaneous Deductions   | (3,238,463)       | (4,218,445)                    | -                          | (212,583)                                | -                                      | -                          | 1,185,109                             | 7,457                        |
| 54                            |                   |                                |                            |  |  |                            |                                       |                              |
| 55 Total Deductions:          | (1,986,623)       | 133,799                        | 803,077                    | 17,753,215                               | (264,084)                              | (14,745,818)               | (6,012,185)                           | 345,374                      |
| 56                            |                   |                                |                            |  |  |                            |                                       |                              |
| 57 Total Rate Base:           | 11,905,242        | 133,799                        | 166,030                    | (8,372,713)                              | (264,084)                              | (14,745,818)               | 35,771,101                            | (783,072)                    |
| 58                            |                   |                                |                            |  |  |                            |                                       |                              |
| 59                            |                   |                                |                            |  |  |                            |                                       |                              |
| 60 Estimated ROE impact       | -4.339%           | 0.274%                         | 1.008%                     | -5.329%                                  | 0.004%                                 | 0.492%                     | -0.925%                               | 0.063%                       |
| 61 Estimated Price Change     | 28,695,163        | (1,750,173)                    | (6,456,873)                | 33,483,680                               | (35,530)                               | (3,637,672)                | 7,522,219                             | (430,489)                    |
| 62                            |                   |                                |                            |  |  |                            |                                       |                              |
| 63                            |                   |                                |                            |  |  |                            |                                       |                              |
| 64 TAX CALCULATION:           |                   |                                |                            |  |  |                            |                                       |                              |
| 65                            |                   |                                |                            |  |  |                            |                                       |                              |
| 66 Operating Revenue          | (26,997,799)      | 1,783,884                      | 6,188,176                  | (32,990,082)                             | -                                      | 428,617                    | (2,718,460)                           | 310,066                      |
| 67 Other Deductions           | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 68 Interest (AFUDC)           | 217,013           | -                              | -                          | -  | -                                      | 217,013                    | -                                     | -                            |
| 69 Interest                   | (3,514,879)       | -                              | -                          | -  | -                                      | (3,514,879)                | -                                     | -                            |
| 70 Schedule "M" Additions     | (517,510)         | (1,624,239)                    | (637,047)                  | (449,420)                                | -                                      | -                          | 2,193,195                             | -                            |
| 72 Schedule "M" Deductions    | (536,588)         | 526,457                        | (434,363)                  | (90,396)                                 | -                                      | -                          | (538,287)                             | -                            |
| 73 Income Before Tax          | (23,680,856)      | (366,812)                      | 5,985,492                  | (33,349,106)                             | -                                      | 3,726,482                  | 13,022                                | 310,066                      |
| 74                            |                   |                                |                            |  |  |                            |                                       |                              |
| 75 State Income Taxes         | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 77 Taxable Income             | (23,680,856)      | (366,812)                      | 5,985,492                  | (33,349,106)                             | -                                      | 3,726,482                  | 13,022                                | 310,066                      |
| 78                            |                   |                                |                            |  |  |                            |                                       |                              |
| 79 Federal Income Taxes       | (13,927,036)      | (128,384)                      | 2,094,922                  | (11,672,187)                             | -                                      | (4,334,468)                | 4,558                                 | 108,523                      |

WASHINGTON SUMMARY OF ADJUSTMENTS RESTATING

|                               | Total Adjustments | Revenue Adjustments<br>(Tab 3) | O&M Adjustments<br>(Tab 4) | Net Power Cost<br>Adjustments<br>(Tab 5) | Depreciation &<br>Amortization (Tab 6) | Tax Adjustments<br>(Tab 7) | Misc Rate Base<br>Adjustments (Tab 8) | Other Adjustments<br>(Tab 9) |
|-------------------------------|-------------------|--------------------------------|----------------------------|--|--|----------------------------|---------------------------------------|------------------------------|
| 1 Operating Revenues:         |                   |                                |                            |  |  |                            |                                       |                              |
| 2 General Business Revenues   | (6,737,566)       | (6,737,566)                    | -                          | -  | -                                      | -                          | -                                     | -                            |
| 3 Interdepartmental           | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 4 Special Sales               | 3,803,644         | -                              | -                          | 3,803,644                                | -                                      | -                          | -                                     | -                            |
| 5 Other Operating Revenues    | (4,108,989)       | (4,108,989)                    | -                          | -  | -                                      | -                          | -                                     | -                            |
| 6 Total Operating Revenues    | (7,042,910)       | (10,846,555)                   | -                          | 3,803,644                                | -                                      | -                          | -                                     | -                            |
| 7                             |                   |                                |                            |  |  |                            |                                       |                              |
| 8 Operating Expenses:         |                   |                                |                            |  |  |                            |                                       |                              |
| 9 Steam Production            | (1,302,039)       | -                              | 4,477                      | (1,306,516)                              | -                                      | -                          | -                                     | -                            |
| 10 Nuclear Production         | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 11 Hydro Production           | 1,965             | -                              | 1,965                      | -  | -                                      | -                          | -                                     | -                            |
| 12 Other Power Supply         | 2,206,562         | -                              | (80,921)                   | 2,287,483                                | -                                      | -                          | -                                     | -                            |
| 13 Transmission               | (119,206)         | (7,395)                        | (111,811)                  | -  | -                                      | -                          | -                                     | -                            |
| 14 Distribution               | 6,969             | -                              | 6,969                      | -  | -                                      | -                          | -                                     | -                            |
| 15 Customer Accounting        | 4,466             | -                              | 4,466                      | -  | -                                      | -                          | -                                     | -                            |
| 16 Customer Service & Info    | (4,858,857)       | -                              | (4,858,857)                | -  | -                                      | -                          | -                                     | -                            |
| 17 Sales                      | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 18 Administrative & General   | (60,435)          | -                              | (114,739)                  | -  | -                                      | -                          | 54,304                                | -                            |
| 19 Total O&M Expenses         | (4,120,576)       | (7,395)                        | (5,148,451)                | 980,967                                  | -                                      | -                          | 54,304                                | -                            |
| 20 Depreciation               | (415,223)         | -                              | -                          | (397,232)                                | -                                      | -                          | (17,991)                              | -                            |
| 21 Amortization               | (169,569)         | -                              | -                          | -  | -                                      | -                          | (169,569)                             | -                            |
| 22 Taxes Other Than Income    | (42,124)          | -                              | -                          | (42,124)                                 | -                                      | -                          | -                                     | -                            |
| 23 Income Taxes: Federal      | 131,482           | (4,463,167)                    | 2,287,006                  | 1,016,054                                | -                                      | 1,241,407                  | 50,183                                | -                            |
| 24 State                      | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 25 Deferred Income Taxes      | 4,140,911         | 816,212                        | (525,945)                  | 136,253                                  | -                                      | 3,737,966                  | (23,574)                              | -                            |
| 26 Investment Tax Credit Adj. | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 27 Misc Revenue & Expense     | (203,946)         | (237,951)                      | -                          | -  | -                                      | -                          | 34,005                                | -                            |
| 28 Total Operating Expenses:  | (679,044)         | (3,892,301)                    | (3,387,390)                | 1,893,917                                | -                                      | 4,979,372                  | (72,643)                              | -                            |
| 29                            |                   |                                |                            |  |  |                            |                                       |                              |
| 30 Operating Rev For Return:  | (6,363,866)       | (6,954,254)                    | 3,387,390                  | 2,109,727                                | -                                      | (4,979,372)                | 72,643                                | -                            |
| 31                            |                   |                                |                            |  |  |                            |                                       |                              |
| 32 Rate Base:                 |                   |                                |                            |  |  |                            |                                       |                              |
| 33 Electric Plant In Service  | 8,151,008         | -                              | -                          | (26,125,928)                             | -                                      | -                          | 34,276,936                            | -                            |
| 34 Plant Held for Future Use  | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 35 Misc Deferred Debits       | (2,711,549)       | -                              | -                          | -  | -                                      | -                          | (2,711,549)                           | -                            |
| 36 Elec Plant Acq Adj         | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 37 Nuclear Fuel               | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 38 Prepayments                | (2,850,428)       | -                              | -                          | -  | -                                      | -                          | (2,850,428)                           | -                            |
| 39 Fuel Stock                 | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 40 Material & Supplies        | 12,560            | -                              | -                          | -  | -                                      | -                          | 12,560                                | -                            |
| 41 Working Capital            | (2,737,866)       | -                              | -                          | -  | -                                      | -                          | (2,737,866)                           | -                            |
| 42 Weatherization Loans       | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 43 Misc Rate Base             | (308,624)         | -                              | -                          | -  | -                                      | -                          | (308,624)                             | -                            |
| 44 Total Electric Plant:      | (444,899)         | -                              | -                          | (26,125,928)                             | -                                      | -                          | 25,681,029                            | -                            |
| 45                            |                   |                                |                            |  |  |                            |                                       |                              |
| 46 Deductions:                |                   |                                |                            |  |  |                            |                                       |                              |
| 47 Accum Prov For Deprec      | 16,002,757        | -                              | -                          | 16,010,762                               | (8,005)                                | -                          | -                                     | -                            |
| 48 Accum Prov For Amort       | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 49 Accum Def Income Tax       | (6,475,410)       | 4,352,244                      | 472,406                    | 1,810,649                                | -                                      | (14,745,818)               | 1,635,108                             | -                            |
| 50 Unamortized ITC            | 144,386           | -                              | -                          | 144,386                                  | -                                      | -                          | -                                     | -                            |
| 51 Customer Adv For Const     | 23,143            | -                              | -                          | -  | -                                      | -                          | 23,143                                | -                            |
| 52 Customer Service Deposits  | (2,980,496)       | -                              | -                          | -  | -                                      | -                          | (2,980,496)                           | -                            |
| 53 Miscellaneous Deductions   | (3,245,919)       | (4,218,445)                    | -                          | (212,583)                                | -                                      | -                          | 1,185,109                             | -                            |
| 54                            |                   |                                |                            |  |  |                            |                                       |                              |
| 55 Total Deductions:          | 3,468,460         | 133,799                        | 472,406                    | 17,753,215                               | (8,005)                                | (14,745,818)               | (137,136)                             | -                            |
| 56                            |                   |                                |                            |  |  |                            |                                       |                              |
| 57 Total Rate Base:           | 3,023,561         | 133,799                        | 472,406                    | (8,372,713)                              | (8,005)                                | (14,745,818)               | 25,543,892                            | -                            |
| 58                            |                   |                                |                            |  |  |                            |                                       |                              |
| 59                            |                   |                                |                            |  |  |                            |                                       |                              |
| 60 Estimated ROE impact       | -1.641%           | -1.751%                        | 0.845%                     | 0.666%                                   | 0.000%                                 | -1.048%                    | -0.359%                               | 0.000%                       |
| 61 Estimated Price Change     | 10,873,084        | 11,236,711                     | (5,401,031)                | (4,529,928)                              | (1,077)                                | 6,048,866                  | 3,319,542                             | -                            |
| 62                            |                   |                                |                            |  |  |                            |                                       |                              |
| 63                            |                   |                                |                            |  |  |                            |                                       |                              |
| 64 TAX CALCULATION:           |                   |                                |                            |  |  |                            |                                       |                              |
| 65                            |                   |                                |                            |  |  |                            |                                       |                              |
| 66 Operating Revenue          | (2,091,473)       | (10,601,209)                   | 5,148,451                  | 3,262,034                                | -                                      | -                          | 99,251                                | -                            |
| 67 Other Deductions           | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 68 Interest (AFUDC)           | 217,013           | -                              | -                          | -  | -                                      | 217,013                    | -                                     | -                            |
| 69 Interest                   | (3,763,889)       | -                              | -                          | -  | -                                      | (3,763,889)                | -                                     | -                            |
| 70 Schedule "M" Additions     | (2,567,817)       | (1,624,239)                    | -                          | (449,420)                                | -                                      | -                          | (494,158)                             | -                            |
| 72 Schedule "M" Deductions    | (1,488,078)       | 526,457                        | (1,385,852)                | (90,396)                                 | -                                      | -                          | (538,287)                             | -                            |
| 73 Income Before Tax          | 375,664           | (12,751,905)                   | 6,534,303                  | 2,903,010                                | -                                      | 3,546,876                  | 143,379                               | -                            |
| 74                            |                   |                                |                            |  |  |                            |                                       |                              |
| 75 State Income Taxes         | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 77 Taxable Income             | 375,664           | (12,751,905)                   | 6,534,303                  | 2,903,010                                | -                                      | 3,546,876                  | 143,379                               | -                            |
| 78                            |                   |                                |                            |  |  |                            |                                       |                              |
| 79 Federal Income Taxes       | 131,482           | (4,463,167)                    | 2,287,006                  | 1,016,054                                | -                                      | 1,241,407                  | 50,183                                | -                            |



WASHINGTON SUMMARY OF ADJUSTMENTS PROFORMA

|                               | Total Adjustments | Revenue Adjustments<br>(Tab 3) | O&M Adjustments<br>(Tab 4) | Net Power Cost<br>Adjustments<br>(Tab 5) | Depreciation &<br>Amortization (Tab 6) | Tax Adjustments<br>(Tab 7) | Misc Rate Base<br>Adjustments (Tab 8) | Other Adjustments<br>(Tab 9) |
|-------------------------------|-------------------|--------------------------------|----------------------------|--|--|----------------------------|---------------------------------------|------------------------------|
| Operating Revenues:           |                   |                                |                            |  |  |                            |                                       |                              |
| 2 General Business Revenues   | 12,402,155        | 12,402,155                     | -                          | -  | -                                      | -                          | -                                     | -                            |
| 3 Interdepartmental           | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 4 Special Sales               | (43,556,536)      | -                              | -                          | (43,487,527)                             | -                                      | -                          | -                                     | (69,009)                     |
| 5 Other Operating Revenues    | (1,833,132)       | (17,063)                       | -                          | 1,178,569                                | -                                      | -                          | (3,000,000)                           | 5,361                        |
| 6 Total Operating Revenues    | (32,987,513)      | 12,385,092                     | -                          | (42,308,957)                             | -                                      | -                          | (3,000,000)                           | (63,648)                     |
| Operating Expenses:           |                   |                                |                            |  |  |                            |                                       |                              |
| 9 Steam Production            | 4,164,859         | -                              | 59,055                     | 4,196,529                                | -                                      | -                          | -                                     | (90,725)                     |
| 10 Nuclear Production         | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 11 Hydro Production           | 14,128            | -                              | 25,399                     | -  | -                                      | -                          | -                                     | (11,271)                     |
| 12 Other Power Supply         | (13,760,382)      | -                              | 30,949                     | (13,589,900)                             | -                                      | -                          | -                                     | (201,431)                    |
| 13 Transmission               | 3,316,494         | -                              | 21,962                     | 3,336,530                                | -                                      | -                          | -                                     | (41,998)                     |
| 14 Distribution               | 91,505            | -                              | 91,505                     | -  | -                                      | -                          | -                                     | -                            |
| 15 Customer Accounting        | 57,733            | -                              | 57,733                     | -  | -                                      | -                          | -                                     | -                            |
| 16 Customer Service & Info    | 2,679             | -                              | 2,679                      | -  | -                                      | -                          | -                                     | -                            |
| 17 Sales                      | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 18 Administrative & General   | (1,329,009)       | -                              | (1,329,009)                | -  | -                                      | -                          | -                                     | -                            |
| 19 Total O&M Expenses         | (7,441,992)       | -                              | (1,039,725)                | (6,056,841)                              | -                                      | -                          | -                                     | (345,425)                    |
| 20 Depreciation               | (29,238)          | -                              | -                          | -  | -                                      | -                          | -                                     | (29,238)                     |
| 21 Amortization               | (182,289)         | -                              | -                          | -  | -                                      | -                          | (182,289)                             | -                            |
| 22 Taxes Other Than Income    | (428,617)         | -                              | -                          | -  | -                                      | (428,617)                  | -                                     | -                            |
| 23 Income Taxes: Federal      | (14,058,518)      | 4,334,782                      | (192,084)                  | (12,688,241)                             | -                                      | (5,575,874)                | (45,625)                              | 108,523                      |
| 24 State                      | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 25 Deferred Income Taxes      | (417,014)         | -                              | 602,866                    | -  | -                                      | -                          | (1,019,880)                           | -                            |
| 26 Investment Tax Credit Adj. | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 27 Misc Revenue & Expense     | 949               | -                              | -                          | -  | -                                      | -                          | -                                     | 949                          |
| 28 Total Operating Expenses:  | (22,556,719)      | 4,334,782                      | (628,944)                  | (18,745,082)                             | -                                      | (6,004,491)                | (1,247,794)                           | (265,191)                    |
| 30 Operating Rev For Return:  | (10,430,794)      | 8,050,310                      | 628,944                    | (23,563,875)                             | -                                      | 6,004,491                  | (1,752,208)                           | 201,543                      |
| Rate Base:                    |                   |                                |                            |  |  |                            |                                       |                              |
| 33 Electric Plant In Service  | (1,128,445)       | -                              | -                          | -  | -                                      | -                          | -                                     | (1,128,445)                  |
| 34 Plant Held for Future Use  | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 35 Misc Deferred Debits       | 15,188,911        | -                              | (637,047)                  | -  | -                                      | -                          | 15,825,958                            | -                            |
| Elec Plant Acq Adj            | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| Nuclear Fuel                  | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 38 Prepayments                | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 39 Fuel Stock                 | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 40 Material & Supplies        | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 41 Working Capital            | 276,299           | -                              | -                          | -  | -                                      | -                          | 276,299                               | -                            |
| 42 Weatherization Loans       | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 43 Misc Rate Base             | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 44 Total Electric Plant:      | 14,336,765        | -                              | (637,047)                  | -  | -                                      | -                          | 16,102,257                            | (1,128,445)                  |
| Deductions:                   |                   |                                |                            |  |  |                            |                                       |                              |
| 47 Accum Prov For Deprec      | 81,838            | -                              | -                          | -  | (256,078)                              | -                          | -                                     | 337,917                      |
| 48 Accum Prov For Amort       | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 49 Accum Def Income Tax       | (5,544,378)       | -                              | 330,671                    | -  | -                                      | -                          | (5,875,049)                           | -                            |
| 50 Unamortized ITC            | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 51 Customer Adv For Const     | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 52 Customer Service Deposits  | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 53 Miscellaneous Deductions   | 7,457             | -                              | -                          | -  | -                                      | -                          | -                                     | 7,457                        |
| 54 Total Deductions:          | (5,455,083)       | -                              | 330,671                    | -  | (256,078)                              | -                          | (5,875,049)                           | 345,374                      |
| 57 Total Rate Base:           | 8,881,682         | -                              | (306,376)                  | -  | (256,078)                              | -                          | 10,227,208                            | (783,072)                    |
| 60 Estimated ROE impact       | -2.699%           | 2.018%                         | 0.162%                     | -5.905%                                  | 0.003%                                 | 1.505%                     | -0.565%                               | 0.061%                       |
| 61 Estimated Price Change     | 18,022,079        | (12,986,885)                   | (1,055,842)                | 38,013,608                               | (34,453)                               | (9,666,537)                | 4,202,677                             | (430,489)                    |
| TAX CALCULATION:              |                   |                                |                            |  |  |                            |                                       |                              |
| 66 Operating Revenue          | (24,906,326)      | 12,385,092                     | 1,039,725                  | (36,252,116)                             | -                                      | 428,617                    | (2,817,711)                           | 310,066                      |
| 67 Other Deductions           | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 68 Interest (AFUDC)           | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 69 Interest                   | 249,010           | -                              | -                          | -  | -                                      | 249,010                    | -                                     | -                            |
| 70 Schedule "M" Additions     | 2,050,307         | -                              | (637,047)                  | -  | -                                      | -                          | 2,687,354                             | -                            |
| 72 Schedule "M" Deductions    | 951,490           | -                              | 951,490                    | -  | -                                      | -                          | -                                     | -                            |
| 73 Income Before Tax          | (24,056,520)      | 12,385,092                     | (548,811)                  | (36,252,116)                             | -                                      | 179,606                    | (130,357)                             | 310,066                      |
| 77 State Income Taxes         | -                 | -                              | -                          | -  | -                                      | -                          | -                                     | -                            |
| 77 Taxable Income             | (24,056,520)      | 12,385,092                     | (548,811)                  | (36,252,116)                             | -                                      | 179,606                    | (130,357)                             | 310,066                      |
| 79 Federal Income Taxes       | (14,058,518)      | 4,334,782                      | (192,084)                  | (12,688,241)                             | -                                      | (5,575,874)                | (45,625)                              | 108,523                      |



**PACIFICORP  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

|              |                                |
|--------------|--------------------------------|
| STATE:       | WASHINGTON                     |
| PERIOD:      | DECEMBER 2009                  |
| FILE:        | WA JAM DECEMBER 2009 GRC       |
| PREPARED BY: | Revenue Requirement Department |
| DATE:        | April 27, 2010                 |
| TIME:        | 12:50:44 PM                    |
| TYPE OF AVG: | AMA                            |
| METHODOLOGY: |                                |
| FACTOR:      | West Control Area              |
| FERC:        | Separate Jurisdiction          |
| 8 OR 12 CP:  | 12 Coincidental Peaks          |
| DEMAND %     | 75% Demand                     |
| ENERGY %     | 25% Energy                     |

TAX INFORMATION

| <u>TAX RATE ASSUMPTIONS:</u> | <u>TAX RATE</u> |
|------------------------------|-----------------|
| FEDERAL RATE                 | 35.00%          |
| STATE EFFECTIVE RATE         | 0.00%           |
| TAX GROSS UP FACTOR          | 1.613           |
| FEDERAL/STATE COMBINED RATE  | 35.000%         |

CAPITAL STRUCTURE INFORMATION

| <u>MERGED COMPANY CAPITAL STRUCTURE</u> |                              |                          |                          |
|---|------------------------------|--------------------------|--------------------------|
|   | <u>CAPITAL<br/>STRUCTURE</u> | <u>EMBEDDED<br/>COST</u> | <u>WEIGHTED<br/>COST</u> |
| DEBT                                    | 47.6%                        | 5.89%                    | 2.80%                    |
| PREFERRED                               | 0.3%                         | 5.41%                    | 0.02%                    |
| COMMON                                  | 52.1%                        | 10.60%                   | 5.52%                    |
|   | <u>100.00%</u>               |                          | <u>8.34%</u>             |

OTHER INFORMATION

|   |
|---|
| Notes:  |
| Total Company results only include West Control Area net power costs. |
| The overall rate of return above has been rounded to two decimals.    |

DECEMBER 2009 West Control Area  
AMA

## RESULTS OF OPERATIONS SUMMARY

| Description of Account Summary:       | Ref  | UNADJUSTED RESULTS |                 |               | WASHINGTON   |               |
|---------------------------------------|------|--------------------|-----------------|---------------|--------------|---------------|
|                                       |      | TOTAL              | OTHER           | WASHINGTON    | ADJUSTMENTS  | ADJ TOTAL     |
| 1 Operating Revenues                  |      |                    |                 |               |              |               |
| 2     General Business Revenues       | 2.3  | 3,484,413,798      | 3,218,312,963   | 266,100,835   | 5,664,590    | 271,765,425   |
| 3     Interdepartmental               | 2.3  | 0                  | 0               | 0             | 0            | 0             |
| 4     Special Sales                   | 2.3  | 364,777,685        | 286,053,795     | 78,723,890    | (39,752,892) | 38,970,998    |
| 5     Other Operating Revenues        | 2.4  | 226,031,658        | 213,476,801     | 12,554,857    | (5,942,121)  | 6,612,736     |
| 6     Total Operating Revenues        | 2.4  | 4,075,223,142      | 3,717,843,560   | 357,379,582   | (40,030,423) | 317,349,159   |
| 7                                     |      |                    |                 |               |              |               |
| 8 Operating Expenses:                 |      |                    |                 |               |              |               |
| 9     Steam Production                | 2.6  | 449,789,220        | 401,418,087     | 48,371,133    | 2,862,819    | 51,233,952    |
| 10     Nuclear Production             | 2.7  | 0                  | 0               | 0             | 0            | 0             |
| 11     Hydro Production               | 2.9  | 37,924,259         | 31,575,221      | 6,349,038     | 16,093       | 6,365,130     |
| 12     Other Power Supply             | 2.10 | 627,462,061        | 502,156,176     | 125,305,885   | (11,553,820) | 113,752,065   |
| 13     Transmission                   | 2.12 | 148,177,998        | 122,815,445     | 25,362,553    | 3,197,288    | 28,559,881    |
| 14     Distribution                   | 2.13 | 215,468,741        | 201,847,134     | 13,621,607    | 98,475       | 13,720,082    |
| 15     Customer Accounts              | 2.14 | 93,785,007         | 85,759,032      | 8,025,975     | 62,200       | 8,088,175     |
| 16     Customer Service               | 2.14 | 71,462,744         | 66,039,317      | 5,423,426     | (4,856,178)  | 567,249       |
| 17     Sales                          | 2.15 | 0                  | 0               | 0             | 0            | 0             |
| 18     Administrative & General       | 2.16 | 162,619,511        | 150,452,248     | 12,167,263    | (1,389,444)  | 10,777,819    |
| 19                                    |      |                    |                 |               |              |               |
| 20     Total O & M Expenses           | 2.16 | 1,806,689,540      | 1,562,062,660   | 244,626,880   | (11,562,568) | 233,064,313   |
| 21                                    |      |                    |                 |               |              |               |
| 22     Depreciation                   | 2.18 | 464,027,603        | 427,321,759     | 36,705,844    | (444,461)    | 36,261,383    |
| 23     Amortization Expense           | 2.19 | 43,698,570         | 39,681,560      | 4,017,010     | (351,858)    | 3,665,152     |
| 24     Taxes Other Than Income        | 2.19 | 123,877,487        | 106,132,674     | 17,744,812    | (470,741)    | 17,274,071    |
| 25     Income Taxes - Federal         | 2.22 | 27,716,695         | 41,682,876      | (13,966,180)  | (13,927,036) | (27,893,216)  |
| 26     Income Taxes - State           | 2.22 | 5,664,011          | 5,664,011       | 0             | 0            | -             |
| 27     Income Taxes - Def Net         | 2.21 | 477,328,444        | 454,968,646     | 22,359,798    | 3,723,897    | 26,083,695    |
| 28     Investment Tax Credit Adj.     | 2.20 | (1,874,204)        | (1,874,204)     | 0             | 0            | 0             |
| 29     Misc Revenue & Expense         | 2.6  | (5,975,707)        | (5,634,463)     | (341,244)     | (202,997)    | (544,241)     |
| 30                                    |      |                    |                 |               |              |               |
| 31     Total Operating Expenses       | 2.22 | 2,941,152,439      | 2,630,005,519   | 311,146,920   | (23,235,763) | 287,911,158   |
| 32                                    |      |                    |                 |               |              |               |
| 33     Operating Revenue for Return   |      | 1,134,070,703      | 1,087,838,041   | 46,232,662    | (16,794,661) | 29,438,001    |
| 34                                    |      |                    |                 |               |              |               |
| 35 Rate Base:                         |      |                    |                 |               |              |               |
| 36     Electric Plant in Service      | 2.33 | 18,880,589,015     | 17,481,845,174  | 1,398,743,841 | 7,022,563    | 1,405,766,404 |
| 37     Plant Held for Future Use      | 2.33 | 14,524,397         | 14,487,087      | 37,310        | 0            | 37,310        |
| 38     Misc Deferred Debits           | 2.35 | 143,957,822        | 137,286,093     | 6,671,729     | 12,477,362   | 19,149,091    |
| 39     Elec Plant Acq Adj             | 2.33 | 63,606,583         | 63,606,583      | 0             | 0            | 0             |
| 40     Nuclear Fuel                   | 2.33 | 0                  | 0               | 0             | 0            | 0             |
| 41     Prepayments                    | 2.35 | 40,613,171         | 37,762,743      | 2,850,428     | (2,850,428)  | (0)           |
| 42     Fuel Stock                     | 2.34 | 145,765,013        | 142,240,462     | 3,524,551     | 0            | 3,524,551     |
| 43     Material & Supplies            | 2.34 | 177,065,816        | 169,302,674     | 7,763,143     | 12,560       | 7,775,703     |
| 44     Working Capital                | 2.35 | 158,423,404        | 144,816,686     | 13,606,718    | (2,501,615)  | 11,105,103    |
| 45     Weatherization Loans           | 2.34 | 30,787,757         | 28,741,016      | 2,046,741     | 0            | 2,046,741     |
| 46     Miscellaneous Rate Base        | 2.36 | 2,644,176          | 2,375,599       | 268,577       | (268,577)    | (0)           |
| 47                                    |      |                    |                 |               |              |               |
| 48     Total Electric Plant           |      | 19,657,977,155     | 18,222,464,118  | 1,435,513,037 | 13,891,865   | 1,449,404,903 |
| 49                                    |      |                    |                 |               |              |               |
| 50 Rate Base Deductions:              |      |                    |                 |               |              |               |
| 51     Accum Prov For Depr            | 2.40 | (6,490,343,793)    | (5,987,151,210) | (503,192,584) | 16,084,595   | (487,107,989) |
| 52     Accum Prov For Amort           | 2.41 | (419,705,336)      | (385,098,991)   | (34,606,345)  | 0            | (34,606,345)  |
| 53     Accum Def Income Taxes         | 2.37 | (1,855,547,848)    | (1,726,978,274) | (128,569,574) | (12,019,788) | (140,589,362) |
| 54     Unamortized ITC                | 2.37 | (8,241,819)        | (7,145,066)     | (1,096,753)   | 144,386      | (952,367)     |
| 55     Customer Adv for Const         | 2.36 | (17,578,563)       | (17,244,063)    | (334,500)     | 23,143       | (311,357)     |
| 56     Customer Service Deposits      | 2.36 | 0                  | 0               | 0             | (2,980,496)  | (2,980,496)   |
| 57     Misc. Rate Base Deductions     | 2.36 | (58,668,592)       | (53,802,625)    | (4,865,967)   | (3,238,463)  | (8,104,430)   |
| 58                                    |      |                    |                 |               |              |               |
| 59     Total Rate Base Deductions     |      | (8,850,085,952)    | (8,177,420,228) | (672,665,724) | (1,986,623)  | (674,652,347) |
| 60                                    |      |                    |                 |               |              |               |
| 61     Total Rate Base                |      | 10,807,891,203     | 10,045,043,889  | 762,847,314   | 11,905,242   | 774,752,556   |
| 62                                    |      |                    |                 |               |              |               |
| 63     Return on Rate Base            |      |                    |                 | 6.06%         |              | 3.80%         |
| 64                                    |      |                    |                 |               |              |               |
| 65     Return on Equity               |      |                    |                 | 6.22%         |              | 1.88%         |
| 66     Net Power Costs                |      | 451,950,127        |                 | 102,440,020   |              | 128,642,825   |
| 67     100 Basis Points in Equity:    |      |                    |                 |               |              |               |
| 68         Revenue Requirement Impact |      |                    |                 | 6,114,515     |              | 6,209,940     |
| 69         Rate Base Decrease         |      |                    |                 | (60,387,613)  |              | (93,422,213)  |





DECEMBER 2009 West Control Area

AMA

| ACCT | FERC   | DESCRIP                             | BUS<br>FUNC | WCA<br>FACTOR | Ref | UNADJUSTED RESULTS |              |             | WASHINGTON |             |
|------|--------|-------------------------------------|-------------|---------------|-----|--------------------|--------------|-------------|------------|-------------|
|      |        |                                     |             |               |     | TOTAL              | OTHER        | WASHINGTON  | ADJUSTMENT | ADJ TOTAL   |
| 238  | 500    | Operation Supervision & Engineering |             |               |     |                    |              |             |            |             |
| 239  |        | P                                   |             | SG            |     | 9                  | 9            | 1           | 18         | 18          |
| 240  |        | P                                   |             | CAGW          |     | 17,204             | 13,404       | 3,800       | (16)       | 3,784       |
| 241  |        | P                                   |             | CAGE          |     | 3,353,258          | 3,353,258    | -           | -          | -           |
| 242  |        | P                                   |             | JBG           |     | 18,005,919         | 14,191,993   | 3,813,926   | 21,875     | 3,835,801   |
| 243  |        | P                                   |             | CAGE          |     | -                  | -            | -           | -          | -           |
| 244  |        |                                     |             |               | B2  | 21,376,391         | 17,558,664   | 3,817,726   | 21,877     | 3,839,603   |
| 245  |        |                                     |             |               |     |                    |              |             |            |             |
| 246  | 501    | Fuel Related                        |             |               |     |                    |              |             |            |             |
| 247  |        | P                                   |             | SE            |     | 29,515             | 27,186       | 2,329       | 70         | 2,399       |
| 248  |        | P                                   |             | SE            |     | -                  | -            | -           | -          | -           |
| 249  |        | P                                   |             | SE            |     | -                  | -            | -           | -          | -           |
| 250  |        | P                                   |             | CAGW          |     | 771,307            | 600,948      | 170,359     | (301)      | 170,058     |
| 251  |        | P                                   |             | CAGE          |     | -                  | -            | -           | -          | -           |
| 252  |        | P                                   |             | CAEW          |     | -                  | -            | -           | -          | -           |
| 253  |        | P                                   |             | CAEE          |     | 12,827,250         | 12,827,250   | -           | -          | -           |
| 254  |        | P                                   |             | JBE           |     | 743,242            | 584,504      | 158,738     | (4,251)    | 154,487     |
| 255  |        | P                                   |             | CAEE          |     | -                  | -            | -           | -          | -           |
| 256  |        | P                                   |             | JBG           |     | -                  | -            | -           | -          | -           |
| 257  |        |                                     |             |               | B2  | 14,371,314         | 14,039,888   | 331,426     | (4,482)    | 326,944     |
| 258  |        |                                     |             |               |     |                    |              |             |            |             |
| 259  | 501NPC | Fuel Related                        |             |               |     |                    |              |             |            |             |
| 260  |        |                                     |             | SE            |     | -                  | -            | -           | -          | -           |
| 261  |        |                                     |             | SE            |     | -                  | -            | -           | -          | -           |
| 262  |        |                                     |             | SE            |     | -                  | -            | -           | -          | -           |
| 263  |        |                                     |             | CAGW          |     | -                  | -            | -           | -          | -           |
| 264  |        |                                     |             | CAGE          |     | -                  | -            | -           | -          | -           |
| 265  |        |                                     |             | CAEW          |     | 160,980,674        | 125,129,393  | 35,851,281  | 2,821,531  | 38,672,812  |
| 266  |        |                                     |             | CAEE          |     | -                  | -            | -           | -          | -           |
| 267  |        |                                     |             | JBE           |     | -                  | -            | -           | -          | -           |
| 268  |        |                                     |             | CAEE          |     | -                  | -            | -           | -          | -           |
| 269  |        |                                     |             | JBG           |     | -                  | -            | -           | -          | -           |
| 270  |        |                                     |             |               | B2  | 160,980,674        | 125,129,393  | 35,851,281  | 2,821,531  | 38,672,812  |
| 271  |        |                                     |             |               |     |                    |              |             |            |             |
| 272  |        | Total Fuel Related                  |             |               |     | 175,351,988        | 139,169,282  | 36,182,706  | 2,817,049  | 38,999,755  |
| 273  |        |                                     |             |               |     |                    |              |             |            |             |
| 274  | 502    | Steam Expenses                      |             |               |     |                    |              |             |            |             |
| 275  |        | P                                   |             | SG            |     | -                  | -            | -           | -          | -           |
| 276  |        | P                                   |             | CAGW          |     | 788,274            | 614,167      | 174,107     | -          | 174,107     |
| 277  |        | P                                   |             | CAGE          |     | 30,764,897         | 30,764,897   | -           | -          | -           |
| 278  |        | P                                   |             | JBG           |     | 3,955,919          | 3,117,996    | 837,923     | -          | 837,923     |
| 279  |        | P                                   |             | CAGE          |     | -                  | -            | -           | -          | -           |
| 280  |        |                                     |             |               | B2  | 35,509,090         | 34,497,060   | 1,012,030   | -          | 1,012,030   |
| 281  |        |                                     |             |               |     |                    |              |             |            |             |
| 282  | 503    | Steam From Other Sources            |             |               |     |                    |              |             |            |             |
| 283  |        | P                                   |             | SE            |     | -                  | -            | -           | -          | -           |
| 284  |        | P                                   |             | CAEW          |     | -                  | -            | -           | -          | -           |
| 285  |        | P                                   |             | CAEE          |     | -                  | -            | -           | -          | -           |
| 286  |        |                                     |             |               | B2  | -                  | -            | -           | -          | -           |
| 287  |        |                                     |             |               |     |                    |              |             |            |             |
| 288  | 503NPC | Steam From Other Sources-NPC        |             |               |     |                    |              |             |            |             |
| 289  |        |                                     |             | SE            |     | -                  | -            | -           | -          | -           |
| 290  |        |                                     |             | CAEW          |     | -                  | -            | -           | -          | -           |
| 291  |        |                                     |             | CAEE          |     | -                  | -            | -           | -          | -           |
| 292  |        |                                     |             |               | B2  | -                  | -            | -           | -          | -           |
| 293  |        |                                     |             |               |     |                    |              |             |            |             |
| 294  | 505    | Electric Expenses                   |             |               |     |                    |              |             |            |             |
| 295  |        | P                                   |             | SG            |     | -                  | -            | -           | -          | -           |
| 296  |        | P                                   |             | CAGW          |     | 20,783             | 16,192       | 4,590       | -          | 4,590       |
| 297  |        | P                                   |             | CAGE          |     | 3,877,005          | 3,877,005    | -           | -          | -           |
| 298  |        | P                                   |             | JBG           |     | 6,741              | 5,313        | 1,428       | -          | 1,428       |
| 299  |        | P                                   |             | CAGE          |     | -                  | -            | -           | -          | -           |
| 300  |        |                                     |             |               | B2  | 3,904,528          | 3,898,510    | 6,018       | -          | 6,018       |
| 301  |        |                                     |             |               |     |                    |              |             |            |             |
| 302  | 506    | Misc. Steam Expense                 |             |               |     |                    |              |             |            |             |
| 303  |        | P                                   |             | SG            |     | 45,753             | 41,959       | 3,794       | -          | 3,794       |
| 304  |        | P                                   |             | SE            |     | -                  | -            | -           | -          | -           |
| 305  |        | P                                   |             | CAGW          |     | 1,457,012          | 1,135,201    | 321,811     | -          | 321,811     |
| 306  |        | P                                   |             | CAGE          |     | 56,931,034         | 56,931,034   | -           | -          | -           |
| 307  |        | P                                   |             | JBG           |     | (14,874,547)       | (11,723,893) | (3,150,654) | (92)       | (3,150,745) |
| 308  |        | P                                   |             | CAGE          |     | -                  | -            | -           | -          | -           |
| 309  |        |                                     |             |               | B2  | 43,559,253         | 46,384,301   | (2,825,049) | (92)       | (2,825,140) |

| DECEMBER 2009 West Control Area |         |                                     |                    |     |                    |                    |                   |                  |                   |
|---------------------------------|---------|-------------------------------------|--------------------|-----|--------------------|--------------------|-------------------|------------------|-------------------|
| AMA                             |         |                                     |                    |     |                    |                    |                   |                  |                   |
| FERC                            | BUS     | WCA                                 | UNADJUSTED RESULTS |     |                    |                    | WASHINGTON        |                  |                   |
| ACCT                            | DESCRIP | FUNC                                | FACTOR             | Ref | TOTAL              | OTHER              | WASHINGTON        | ADJUSTMENT       | ADJ TOTAL         |
| 310                             |         |                                     |                    |     |                    |                    |                   |                  |                   |
| 311                             | 507     | Rents                               |                    |     |                    |                    |                   |                  |                   |
| 312                             |         | P                                   | SG                 |     | -                  | -                  | -                 | -                | -                 |
| 313                             |         | P                                   | CAGW               |     | 21,677             | 16,889             | 4,788             | -                | 4,788             |
| 314                             |         | P                                   | CAGE               |     | 266,341            | 266,341            | -                 | -                | -                 |
| 315                             |         | P                                   | JBG                |     | 162,397            | 127,999            | 34,398            | -                | 34,398            |
| 316                             |         | P                                   | CAGE               |     | -                  | -                  | -                 | -                | -                 |
| 317                             |         |                                     |                    | B2  | 450,415            | 411,229            | 39,186            | -                | 39,186            |
| 318                             |         |                                     |                    |     |                    |                    |                   |                  |                   |
| 319                             | 510     | Maint Supervision & Engineering     |                    |     |                    |                    |                   |                  |                   |
| 320                             |         | P                                   | SG                 |     | -                  | -                  | -                 | -                | -                 |
| 321                             |         | P                                   | CAGW               |     | 261,059            | 203,398            | 57,660            | -                | 57,660            |
| 322                             |         | P                                   | CAGE               |     | 5,144,017          | 5,144,017          | -                 | -                | -                 |
| 323                             |         | P                                   | JBG                |     | 565,038            | 445,355            | 119,684           | -                | 119,684           |
| 324                             |         | P                                   | CAGE               |     | -                  | -                  | -                 | -                | -                 |
| 325                             |         |                                     |                    | B2  | 5,970,114          | 5,792,770          | 177,344           | -                | 177,344           |
| 326                             |         |                                     |                    |     |                    |                    |                   |                  |                   |
| 327                             |         |                                     |                    |     |                    |                    |                   |                  |                   |
| 328                             |         |                                     |                    |     |                    |                    |                   |                  |                   |
| 329                             | 511     | Maintenance of Structures           |                    |     |                    |                    |                   |                  |                   |
| 330                             |         | P                                   | SG                 |     | -                  | -                  | -                 | -                | -                 |
| 331                             |         | P                                   | CAGW               |     | 341,245            | 265,874            | 75,371            | -                | 75,371            |
| 332                             |         | P                                   | CAGE               |     | 14,469,777         | 14,469,777         | -                 | -                | -                 |
| 333                             |         | P                                   | JBG                |     | 8,014,043          | 6,316,548          | 1,697,495         | -                | 1,697,495         |
| 334                             |         | P                                   | CAGE               |     | -                  | -                  | -                 | -                | -                 |
| 335                             |         |                                     |                    | B2  | 22,825,065         | 21,052,199         | 1,772,866         | -                | 1,772,866         |
| 336                             |         |                                     |                    |     |                    |                    |                   |                  |                   |
| 337                             | 512     | Maintenance of Boiler Plant         |                    |     |                    |                    |                   |                  |                   |
| 338                             |         | P                                   | SG                 |     | -                  | -                  | -                 | (7)              | (7)               |
| 339                             |         | P                                   | CAGW               |     | 2,577,695          | 2,008,357          | 569,338           | (2,576)          | 566,762           |
| 340                             |         | P                                   | CAGE               |     | 67,848,101         | 67,848,101         | -                 | -                | -                 |
| 341                             |         | P                                   | JBG                |     | 24,007,785         | 18,922,573         | 5,085,212         | 26,567           | 5,111,779         |
| 342                             |         | P                                   | CAGE               |     | -                  | -                  | -                 | -                | -                 |
| 343                             |         |                                     |                    | B2  | 94,433,581         | 88,779,032         | 5,654,549         | 23,985           | 5,678,534         |
| 344                             |         |                                     |                    |     |                    |                    |                   |                  |                   |
| 345                             | 513     | Maintenance of Electric Plant       |                    |     |                    |                    |                   |                  |                   |
| 346                             |         | P                                   | SG                 |     | -                  | -                  | -                 | -                | -                 |
| 347                             |         | P                                   | CAGW               |     | 304,935            | 237,584            | 67,351            | -                | 67,351            |
| 348                             |         | P                                   | CAGE               |     | 25,095,815         | 25,095,815         | -                 | -                | -                 |
| 349                             |         | P                                   | JBG                |     | 8,326,771          | 6,563,035          | 1,763,736         | -                | 1,763,736         |
| 350                             |         | P                                   | CAGE               |     | -                  | -                  | -                 | -                | -                 |
| 351                             |         |                                     |                    | B2  | 33,727,522         | 31,896,434         | 1,831,087         | -                | 1,831,087         |
| 352                             |         |                                     |                    |     |                    |                    |                   |                  |                   |
| 353                             | 514     | Maintenance of Misc. Steam Plant    |                    |     |                    |                    |                   |                  |                   |
| 354                             |         | P                                   | SG                 |     | -                  | -                  | -                 | -                | -                 |
| 355                             |         | P                                   | CAGW               |     | 395,840            | 308,411            | 87,430            | -                | 87,430            |
| 356                             |         | P                                   | CAGE               |     | 9,380,833          | 9,380,833          | -                 | -                | -                 |
| 357                             |         | P                                   | JBG                |     | 2,904,601          | 2,289,363          | 615,238           | -                | 615,238           |
| 358                             |         | P                                   | CAGE               |     | -                  | -                  | -                 | -                | -                 |
| 359                             |         |                                     |                    | B2  | 12,681,274         | 11,978,606         | 702,668           | -                | 702,668           |
| 360                             |         |                                     |                    |     |                    |                    |                   |                  |                   |
| 361                             |         | <b>Total Steam Power Generation</b> |                    | B2  | <b>449,789,220</b> | <b>401,418,087</b> | <b>48,371,133</b> | <b>2,862,819</b> | <b>51,233,952</b> |



| DECEMBER 2009 West Control Area |      |                                       |      |        |     |       |                    |   |            |            |           |
|---------------------------------|------|---------------------------------------|------|--------|-----|-------|--------------------|---|------------|------------|-----------|
| AMA                             | FERC | DESCRIP                               | BUS  | WCA    | Ref | TOTAL | UNADJUSTED RESULTS |   | WASHINGTON | WASHINGTON | ADJ TOTAL |
| ACCT                            |      |                                       | FUNC | FACTOR |     |       | OTHER              |   | ADJUSTMENT |            |           |
| 362                             | 517  | Operation Super & Engineering         |      |        |     |       |                    |   |            |            |           |
| 363                             |      | P                                     |      | SG     |     | -     | -                  | - | -          | -          |           |
| 364                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 365                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 366                             | 518  | Nuclear Fuel Expense                  |      |        |     |       |                    |   |            |            |           |
| 367                             |      | P                                     |      | SE     |     | -     | -                  | - | -          | -          |           |
| 368                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 369                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 370                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 371                             | 519  | Coolants and Water                    |      |        |     |       |                    |   |            |            |           |
| 372                             |      | P                                     |      | SG     |     | -     | -                  | - | -          | -          |           |
| 373                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 374                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 375                             | 520  | Steam Expenses                        |      |        |     |       |                    |   |            |            |           |
| 376                             |      | P                                     |      | SG     |     | -     | -                  | - | -          | -          |           |
| 377                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 378                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 379                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 380                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 381                             | 523  | Electric Expenses                     |      |        |     |       |                    |   |            |            |           |
| 382                             |      | P                                     |      | SG     |     | -     | -                  | - | -          | -          |           |
| 383                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 384                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 385                             | 524  | Misc. Nuclear Expenses                |      |        |     |       |                    |   |            |            |           |
| 386                             |      | P                                     |      | SG     |     | -     | -                  | - | -          | -          |           |
| 387                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 388                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 389                             | 528  | Maintenance Super & Engineering       |      |        |     |       |                    |   |            |            |           |
| 390                             |      | P                                     |      | SG     |     | -     | -                  | - | -          | -          |           |
| 391                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 392                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 393                             | 529  | Maintenance of Structures             |      |        |     |       |                    |   |            |            |           |
| 394                             |      | P                                     |      | SG     |     | -     | -                  | - | -          | -          |           |
| 395                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 396                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 397                             | 530  | Maintenance of Reactor Plant          |      |        |     |       |                    |   |            |            |           |
| 398                             |      | P                                     |      | SG     |     | -     | -                  | - | -          | -          |           |
| 399                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 400                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 401                             | 531  | Maintenance of Electric Plant         |      |        |     |       |                    |   |            |            |           |
| 402                             |      | P                                     |      | SG     |     | -     | -                  | - | -          | -          |           |
| 403                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 404                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 405                             | 532  | Maintenance of Misc Nuclear           |      |        |     |       |                    |   |            |            |           |
| 406                             |      | P                                     |      | SG     |     | -     | -                  | - | -          | -          |           |
| 407                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 408                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 409                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
| 410                             |      |                                       |      |        |     | -     | -                  | - | -          | -          |           |
|                                 |      | <b>Total Nuclear Power Generation</b> |      |        |     | -     | -                  | - | -          | -          |           |













| DECEMBER 2009 West Control Area |         |   |            |     |                    |                   |                  |                    |                  |  |
|---------------------------------|---------|---|------------|-----|--------------------|-------------------|------------------|--------------------|------------------|--|
| AMA                             |         |   |            |     |                    |                   |                  |                    |                  |  |
| FERC ACCT                       | DESCRIP | BUS FUNC                                  | WCA FACTOR | Ref | UNADJUSTED RESULTS |                   |                  | WASHINGTON         |                  |  |
|                                 |         |   |            |     | TOTAL              | OTHER             | WASHINGTON       | ADJUSTMENT         | ADJ TOTAL        |  |
| 879                             | 902     | Meter Reading Expense                     |            |     |                    |                   |                  |                    |                  |  |
| 880                             |         | CUST                                      | S          |     | 20,750,177         | 18,658,004        | 2,092,173        | -                  | 2,092,173        |  |
| 881                             |         | CUST                                      | CN         |     | 1,770,041          | 1,644,488         | 125,554          | -                  | 125,554          |  |
| 882                             |         |   |            | B2  | 22,520,219         | 20,302,492        | 2,217,727        | -                  | 2,217,727        |  |
| 883                             |         |   |            |     |                    |                   |                  |                    |                  |  |
| 884                             | 903     | Customer Receipts & Collections           |            |     |                    |                   |                  |                    |                  |  |
| 885                             |         | CUST                                      | S          |     | 7,352,864          | 6,763,415         | 589,448          | 28,529             | 617,977          |  |
| 886                             |         | CUST                                      | CN         |     | 48,927,462         | 45,456,911        | 3,470,552        | 33,670             | 3,504,222        |  |
| 887                             |         |   |            | B2  | 56,280,326         | 52,220,326        | 4,060,000        | 62,200             | 4,122,200        |  |
| 888                             |         |   |            |     |                    |                   |                  |                    |                  |  |
| 889                             | 904     | Uncollectible Accounts                    |            |     |                    |                   |                  |                    |                  |  |
| 890                             |         | CUST                                      | S          |     | 12,149,005         | 10,625,708        | 1,523,298        | -                  | 1,523,298        |  |
| 891                             |         | P   | SG         |     | -                  | -                 | -                | -                  | -                |  |
| 892                             |         | CUST                                      | CN         |     | 26,790             | 24,889            | 1,900            | -                  | 1,900            |  |
| 893                             |         |   |            | B2  | 12,175,795         | 10,650,597        | 1,525,198        | -                  | 1,525,198        |  |
| 894                             |         |   |            |     |                    |                   |                  |                    |                  |  |
| 895                             | 905     | Misc. Customer Accounts Expense           |            |     |                    |                   |                  |                    |                  |  |
| 896                             |         | CUST                                      | S          |     | 12,390             | 12,390            | -                | -                  | -                |  |
| 897                             |         | CUST                                      | CN         |     | 242,182            | 225,004           | 17,179           | -                  | 17,179           |  |
| 898                             |         |   |            | B2  | 254,572            | 237,393           | 17,179           | -                  | 17,179           |  |
| 899                             |         |   |            |     |                    |                   |                  |                    |                  |  |
| 900                             |         | <b>TOTAL CUSTOMER ACCOUNTS EXP</b>        |            | B2  | <b>93,785,007</b>  | <b>85,759,032</b> | <b>8,025,975</b> | <b>62,200</b>      | <b>8,088,175</b> |  |
| 901                             |         |   |            |     |                    |                   |                  |                    |                  |  |
| 902                             |         | Summary of Customer Accts Exp by Factor   |            |     |                    |                   |                  |                    |                  |  |
| 903                             |         | S   |            |     | 40,367,241         | 36,130,327        | 4,236,915        | 28,529             | 4,265,444        |  |
| 904                             |         | CN  |            |     | 53,417,766         | 49,628,705        | 3,789,061        | 33,670             | 3,822,731        |  |
| 905                             |         | SG  |            |     | -                  | -                 | -                | -                  | -                |  |
| 906                             |         | Total Customer Accounts Expense by Factor |            | B2  | 93,785,007         | 85,759,032        | 8,025,975        | 62,200             | 8,088,175        |  |
| 907                             |         |   |            |     |                    |                   |                  |                    |                  |  |
| 908                             | 907     | Supervision                               |            |     |                    |                   |                  |                    |                  |  |
| 909                             |         | CUST                                      | S          |     | -                  | -                 | -                | -                  | -                |  |
| 910                             |         | CUST                                      | CN         |     | 286,417            | 266,100           | 20,316           | -                  | 20,316           |  |
| 911                             |         |   |            | B2  | 286,417            | 266,100           | 20,316           | -                  | 20,316           |  |
| 912                             |         |   |            |     |                    |                   |                  |                    |                  |  |
| 913                             | 908     | Customer Assistance                       |            |     |                    |                   |                  |                    |                  |  |
| 914                             |         | CUST                                      | S          |     | 63,240,907         | 58,382,448        | 4,858,459        | (4,858,459)        | -                |  |
| 915                             |         | CUST                                      | CN         |     | 2,861,099          | 2,658,154         | 202,945          | 2,887              | 205,832          |  |
| 916                             |         |   |            | B2  | 66,102,006         | 61,040,602        | 5,061,404        | (4,855,572)        | 205,832          |  |
| 917                             |         |   |            |     |                    |                   |                  |                    |                  |  |
| 918                             | 909     | Informational & Instructional Adv         |            |     |                    |                   |                  |                    |                  |  |
| 919                             |         | CUST                                      | S          |     | 349,724            | 343,146           | 6,578            | -                  | 6,578            |  |
| 920                             |         | CUST                                      | CN         |     | 4,574,542          | 4,250,058         | 324,484          | (605)              | 323,879          |  |
| 921                             |         |   |            | B2  | 4,924,267          | 4,593,204         | 331,062          | (605)              | 330,457          |  |
| 922                             |         |   |            |     |                    |                   |                  |                    |                  |  |
| 923                             | 910     | Misc. Customer Service                    |            |     |                    |                   |                  |                    |                  |  |
| 924                             |         | CUST                                      | S          |     | -                  | -                 | -                | -                  | -                |  |
| 925                             |         | CUST                                      | CN         |     | 150,055            | 139,411           | 10,644           | -                  | 10,644           |  |
| 926                             |         |   |            |     |                    |                   |                  |                    |                  |  |
| 927                             |         |   |            | B2  | 150,055            | 139,411           | 10,644           | -                  | 10,644           |  |
| 928                             |         |   |            |     |                    |                   |                  |                    |                  |  |
| 929                             |         | <b>TOTAL CUSTOMER SERVICE EXPENSE</b>     |            | B2  | <b>71,462,744</b>  | <b>66,039,317</b> | <b>5,423,426</b> | <b>(4,856,178)</b> | <b>567,249</b>   |  |
| 930                             |         |   |            |     |                    |                   |                  |                    |                  |  |
| 931                             |         |   |            |     |                    |                   |                  |                    |                  |  |
| 932                             |         | Summary of Customer Service Exp by Factor |            |     |                    |                   |                  |                    |                  |  |
| 933                             |         | S   |            |     | 63,590,631         | 58,725,594        | 4,865,037        | (4,858,459)        | 6,578            |  |
| 934                             |         | CN  |            |     | 7,872,112          | 7,313,723         | 558,389          | 2,281              | 560,670          |  |
| 935                             |         |   |            |     |                    |                   |                  |                    |                  |  |
| 936                             |         | Total Customer Service Expense by Factor  |            | B2  | 71,462,744         | 66,039,317        | 5,423,426        | (4,856,178)        | 567,249          |  |
| 937                             |         |   |            |     |                    |                   |                  |                    |                  |  |
| 938                             |         |   |            |     |                    |                   |                  |                    |                  |  |
| 939                             | 911     | Supervision                               |            |     |                    |                   |                  |                    |                  |  |
| 940                             |         | CUST                                      | S          |     | -                  | -                 | -                | -                  | -                |  |
| 941                             |         | CUST                                      | CN         |     | -                  | -                 | -                | -                  | -                |  |
| 942                             |         |   |            |     | -                  | -                 | -                | -                  | -                |  |
| 943                             |         |   |            |     |                    |                   |                  |                    |                  |  |
| 944                             | 912     | Demonstration & Selling Expense           |            |     |                    |                   |                  |                    |                  |  |
| 945                             |         | CUST                                      | S          |     | -                  | -                 | -                | -                  | -                |  |
| 946                             |         | CUST                                      | CN         |     | -                  | -                 | -                | -                  | -                |  |
| 947                             |         |   |            |     | -                  | -                 | -                | -                  | -                |  |
| 948                             |         |   |            |     |                    |                   |                  |                    |                  |  |
| 949                             | 913     | Advertising Expense                       |            |     |                    |                   |                  |                    |                  |  |
| 950                             |         | CUST                                      | S          |     | -                  | -                 | -                | -                  | -                |  |
| 951                             |         | CUST                                      | CN         |     | -                  | -                 | -                | -                  | -                |  |
| 952                             |         |   |            |     | -                  | -                 | -                | -                  | -                |  |
| 953                             |         |   |            |     | -                  | -                 | -                | -                  | -                |  |





| DECEMBER 2009 West Control Area |         |   |        |     |  |                      |                      |                    |                     |                    |
|---------------------------------|---------|---|--------|-----|--|----------------------|----------------------|--------------------|---------------------|--------------------|
| AMA                             |         |   |        |     |  | UNADJUSTED RESULTS   |                      |                    | WASHINGTON          |                    |
| FERC                            | BUS     | WCA                                       |        |     |  | TOTAL                | OTHER                | WASHINGTON         | ADJUSTMENT          | WASHINGTON         |
| ACCT                            | DESCRIP | FUNC                                      | FACTOR | Ref |  |                      |                      |                    |                     | ADJ TOTAL          |
| 1031                            | 931     | Rents                                     |        |     |  |                      |                      |                    |                     |                    |
| 1032                            |         | PTD                                       | S      |     |  | 961,066              | 961,066              | -                  | -                   | -                  |
| 1033                            |         | PTD                                       | SO     |     |  | 5,238,518            | 4,850,429            | 388,089            | -                   | 388,089            |
| 1034                            |         |   |        | B2  |  | 6,199,584            | 5,811,495            | 388,089            | -                   | 388,089            |
| 1035                            |         |   |        |     |  |                      |                      |                    |                     |                    |
| 1036                            | 935     | Maintenance of General Plant              |        |     |  |                      |                      |                    |                     |                    |
| 1037                            |         | G   | S      |     |  | 15,577               | 13,848               | 1,729              | -                   | 1,729              |
| 1038                            |         | CUST                                      | CN     |     |  | -                    | -                    | -                  | -                   | -                  |
| 1039                            |         | G   | SO     |     |  | 23,181,924           | 21,464,521           | 1,717,403          | -                   | 1,717,403          |
| 1040                            |         |   |        | B2  |  | 23,197,501           | 21,478,369           | 1,719,132          | -                   | 1,719,132          |
| 1041                            |         |   |        |     |  |                      |                      |                    |                     |                    |
| 1042                            |         | <b>TOTAL ADMINISTRATIVE &amp; GEN EXP</b> |        | B2  |  | <b>162,619,511</b>   | <b>150,452,248</b>   | <b>12,167,263</b>  | <b>(1,389,444)</b>  | <b>10,777,819</b>  |
| 1043                            |         |   |        |     |  |                      |                      |                    |                     |                    |
| 1044                            |         | Summary of A&G Expense by Factor          |        |     |  |                      |                      |                    |                     |                    |
| 1045                            |         | S   |        |     |  | 13,508,275           | 12,471,462           | 1,036,813          | (1,412,970)         | (376,157)          |
| 1046                            |         | SO  |        |     |  | 146,783,259          | 135,909,012          | 10,874,247         | 23,526              | 10,897,772         |
| 1047                            |         | SG  |        |     |  | 1,828,704            | 1,677,074            | 151,630            | -                   | 151,630            |
| 1048                            |         | CN  |        |     |  | 4,500                | 4,181                | 319                | -                   | 319                |
| 1049                            |         | CAGW                                      |        |     |  | 472,015              | 367,761              | 104,254            | -                   | 104,254            |
| 1050                            |         | CAGE                                      |        |     |  | 22,758               | 22,758               | -                  | -                   | -                  |
| 1051                            |         | Total A&G Expense by Factor               |        | B2  |  | 162,619,511          | 150,452,248          | 12,167,263         | (1,389,444)         | 10,777,819         |
| 1052                            |         |   |        |     |  |                      |                      |                    |                     |                    |
| 1053                            |         | <b>TOTAL O&amp;M EXPENSE</b>              |        | B2  |  | <b>1,806,689,540</b> | <b>1,562,062,660</b> | <b>244,626,880</b> | <b>(11,562,568)</b> | <b>233,064,313</b> |



| DECEMBER 2009 West Control Area |         |   |        |                    |                    |                    |                  |                   |            |  |
|---------------------------------|---------|---|--------|--------------------|--------------------|--------------------|------------------|-------------------|------------|--|
| AMA                             |         |   |        |                    |                    | UNADJUSTED RESULTS |                  |                   | WASHINGTON |  |
| FERC                            | BUS     | WCA                                       | Ref    | TOTAL              | OTHER              | WASHINGTON         | ADJUSTMENT       | ADJ TOTAL         |            |  |
| ACCT                            | DESCRIP | FUNC                                      | FACTOR |                    |                    |                    |                  |                   |            |  |
| 1131                            | 403GV0  | General Vehicles                          |        |                    |                    |                    |                  |                   |            |  |
| 1132                            |         | G-SG                                      | SG     | -                  | -                  | -                  | -                | -                 |            |  |
| 1133                            |         |   |        | -                  | -                  | -                  | -                | -                 |            |  |
| 1134                            |         |   |        | -                  | -                  | -                  | -                | -                 |            |  |
| 1135                            | 403MP   | Mining Depreciation                       |        |                    |                    |                    |                  |                   |            |  |
| 1136                            |         | P   | CAEE   | -                  | -                  | -                  | -                | -                 |            |  |
| 1137                            |         |   |        | -                  | -                  | -                  | -                | -                 |            |  |
| 1138                            |         |   |        | -                  | -                  | -                  | -                | -                 |            |  |
| 1139                            | 403EP   | Experimental Plant Depreciation           |        |                    |                    |                    |                  |                   |            |  |
| 1140                            |         | P   | DGP    | -                  | -                  | -                  | -                | -                 |            |  |
| 1141                            |         | P   | SG     | -                  | -                  | -                  | -                | -                 |            |  |
| 1142                            |         |   |        | -                  | -                  | -                  | -                | -                 |            |  |
| 1143                            | 4031    | ARO Depreciation                          |        |                    |                    |                    |                  |                   |            |  |
| 1144                            |         |   | S      | -                  | -                  | -                  | -                | -                 |            |  |
| 1145                            |         |   |        | -                  | -                  | -                  | -                | -                 |            |  |
| 1146                            |         |   |        | -                  | -                  | -                  | -                | -                 |            |  |
| 1147                            |         |   |        | -                  | -                  | -                  | -                | -                 |            |  |
| 1148                            |         | <b>TOTAL DEPRECIATION EXPENSE</b>         |        | <b>464,027,603</b> | <b>427,321,759</b> | <b>36,705,844</b>  | <b>(444,461)</b> | <b>36,261,383</b> |            |  |
| 1149                            |         |   |        |                    |                    |                    |                  |                   |            |  |
| 1150                            |         | Summary of Depreciation Expense by Factor |        |                    |                    |                    |                  |                   |            |  |
| 1151                            |         | S   |        | 155,654,113        | 142,364,342        | 13,289,772         | (17,991)         | 13,271,781        |            |  |
| 1152                            |         | DGP                                       |        | -                  | -                  | -                  | -                | -                 |            |  |
| 1153                            |         | DGU                                       |        | -                  | -                  | -                  | -                | -                 |            |  |
| 1154                            |         | SG  |        | 1,332,759          | 1,222,251          | 110,508            | -                | 110,508           |            |  |
| 1155                            |         | SO  |        | 14,946,453         | 13,839,165         | 1,107,289          | -                | 1,107,289         |            |  |
| 1156                            |         | CN  |        | 1,759,170          | 1,634,387          | 124,782            | -                | 124,782           |            |  |
| 1157                            |         | SE  |        | -                  | -                  | -                  | -                | -                 |            |  |
| 1158                            |         | CAGW                                      |        | 80,341,333         | 62,596,278         | 17,745,056         | (419,297)        | 17,325,759        |            |  |
| 1159                            |         | CAGE                                      |        | 189,533,561        | 189,533,561        | -                  | -                | -                 |            |  |
| 1160                            |         | CAEW                                      |        | -                  | -                  | -                  | -                | -                 |            |  |
| 1161                            |         | CAEE                                      |        | 25,239             | 25,239             | -                  | -                | -                 |            |  |
| 1162                            |         | JBG                                       |        | 20,433,978         | 16,105,753         | 4,328,225          | (7,173)          | 4,321,052         |            |  |
| 1163                            |         | JBE                                       |        | 997                | 784                | 213                | -                | 213               |            |  |
| 1164                            |         | Total Depreciation Expense By Factor      |        | 464,027,603        | 427,321,759        | 36,705,844         | (444,461)        | 36,261,383        |            |  |
| 1165                            |         |   |        |                    |                    |                    |                  |                   |            |  |
| 1166                            | 404GP   | Amort of LT Plant - Capital Lease Gen     |        |                    |                    |                    |                  |                   |            |  |
| 1167                            |         | I-SITUS                                   | S      | 1,345,062          | 1,246,376          | 98,687             | -                | 98,687            |            |  |
| 1168                            |         | I-SG                                      | SG     | -                  | -                  | -                  | -                | -                 |            |  |
| 1169                            |         | PTD                                       | SO     | 929,374            | 860,523            | 68,851             | -                | 68,851            |            |  |
| 1170                            |         | I-DGU                                     | DGU    | -                  | -                  | -                  | -                | -                 |            |  |
| 1171                            |         | CUST                                      | CN     | 249,571            | 231,868            | 17,703             | -                | 17,703            |            |  |
| 1172                            |         | I-SG                                      | CAGW   | -                  | -                  | -                  | -                | -                 |            |  |
| 1173                            |         | I-SG                                      | CAGE   | -                  | -                  | -                  | -                | -                 |            |  |
| 1174                            |         | I-DGP                                     | DGP    | -                  | -                  | -                  | -                | -                 |            |  |
| 1175                            |         |   |        | 2,524,007          | 2,338,767          | 185,241            | -                | 185,241           |            |  |
| 1176                            |         |   |        |                    |                    |                    |                  |                   |            |  |
| 1177                            | 404SP   | Amort of LT Plant - Cap Lease Steam       |        |                    |                    |                    |                  |                   |            |  |
| 1178                            |         | P   | SG     | -                  | -                  | -                  | -                | -                 |            |  |
| 1179                            |         | P   | DGP    | -                  | -                  | -                  | -                | -                 |            |  |
| 1180                            |         |   |        | -                  | -                  | -                  | -                | -                 |            |  |
| 1181                            |         |   |        | -                  | -                  | -                  | -                | -                 |            |  |
| 1182                            | 404IP   | Amort of LT Plant - Intangible Plant      |        |                    |                    |                    |                  |                   |            |  |
| 1183                            |         | I-SITUS                                   | S      | 94,304             | 93,841             | 463                | -                | 463               |            |  |
| 1184                            |         | P   | SE     | -                  | -                  | -                  | -                | -                 |            |  |
| 1185                            |         | I-SG                                      | SG     | 5,553,318          | 5,092,856          | 460,461            | -                | 460,461           |            |  |
| 1186                            |         | PTD                                       | SO     | 13,131,339         | 12,158,520         | 972,818            | -                | 972,818           |            |  |
| 1187                            |         | CUST                                      | CN     | 5,000,879          | 4,646,154          | 354,725            | -                | 354,725           |            |  |
| 1188                            |         | I-SG                                      | CAGW   | -                  | -                  | -                  | -                | -                 |            |  |
| 1189                            |         | I-SG                                      | CAGE   | -                  | -                  | -                  | -                | -                 |            |  |
| 1190                            |         | I-DGP                                     | DGP    | -                  | -                  | -                  | -                | -                 |            |  |
| 1191                            |         | I-SG                                      | CAGE   | -                  | -                  | -                  | -                | -                 |            |  |
| 1192                            |         | I-SG                                      | CAGE   | -                  | -                  | -                  | -                | -                 |            |  |
| 1193                            |         | I-SG                                      | CAGW   | 4,993,249          | 3,890,386          | 1,102,863          | -                | 1,102,863         |            |  |
| 1194                            |         | I-SG                                      | CAGE   | 1,399,391          | 1,399,391          | -                  | -                | -                 |            |  |
| 1195                            |         | P   | JBG    | 3,740              | 2,948              | 792                | -                | 792               |            |  |
| 1196                            |         | P   | CAEW   | -                  | -                  | -                  | -                | -                 |            |  |
| 1197                            |         | P   | CAEE   | 14,498             | 14,498             | -                  | -                | -                 |            |  |
| 1198                            |         | I-DGU                                     | DGU    | -                  | -                  | -                  | -                | -                 |            |  |
| 1199                            |         |   |        | 30,190,717         | 27,298,594         | 2,892,123          | -                | 2,892,123         |            |  |
| 1200                            |         |   |        |                    |                    |                    |                  |                   |            |  |
| 1201                            | 404MP   | Amort of LT Plant - Mining Plant          |        |                    |                    |                    |                  |                   |            |  |
| 1202                            |         | P   | SE     | -                  | -                  | -                  | -                | -                 |            |  |
| 1203                            |         |   |        | -                  | -                  | -                  | -                | -                 |            |  |
| 1204                            |         |   |        | -                  | -                  | -                  | -                | -                 |            |  |





| DECEMBER 2009 West Control Area |         |                                     |            |     |                    |               |              |            |              |            |
|---------------------------------|---------|-------------------------------------|------------|-----|--------------------|---------------|--------------|------------|--------------|------------|
| AMA                             |         |                                     |            |     |                    |               |              |            |              |            |
| FERC ACCT                       | DESCRIP | BUS FUNC                            | WCA FACTOR | Ref | UNADJUSTED RESULTS |               |              | WASHINGTON |              |            |
|                                 |         |                                     |            |     | TOTAL              | OTHER         | WASHINGTON   | ADJUSTMENT | ADJ TOTAL    |            |
| 1361                            | 41110   | Deferred Income Tax - Federal-CR    |            |     |                    |               |              |            |              |            |
| 1362                            |         | GP                                  | S          |     | (29,574,986)       | (22,674,573)  | (6,900,413)  | 3,424,092  | (3,476,321)  |            |
| 1363                            |         | DPW                                 | CIAC       |     | (20,332,444)       | (18,980,843)  | (1,351,601)  | -          | (1,351,601)  |            |
| 1364                            |         | GP                                  | SCHMDEXP   |     | (203,344,851)      | (187,259,721) | (16,085,130) | -          | (16,085,130) |            |
| 1365                            |         | GP                                  | SNP        |     | (31,616,890)       | (29,342,941)  | (2,273,949)  | -          | (2,273,949)  |            |
| 1366                            |         | PT                                  | SG         |     | (3,850,217)        | (3,530,971)   | (319,246)    | -          | (319,246)    |            |
| 1367                            |         | PT                                  | SNPD       |     | (1,949,167)        | (1,819,596)   | (129,571)    | -          | (129,571)    |            |
| 1368                            |         | LABOR                               | SO         |     | (28,202,710)       | (26,113,349)  | (2,089,361)  | 5,933      | (2,083,428)  |            |
| 1369                            |         | IBT                                 | IBT        |     | -                  | -             | -            | -          | -            |            |
| 1370                            |         | CUST                                | JBG        |     | -                  | -             | -            | -          | -            |            |
| 1371                            |         | CUST                                | BADDEBT    |     | -                  | -             | -            | -          | -            |            |
| 1372                            |         | GP                                  | GPS        |     | (4,192,614)        | (3,882,010)   | (310,604)    | -          | (310,604)    |            |
| 1373                            |         | P                                   | TROJD      |     | (1,332,481)        | (1,037,738)   | (294,743)    | 294,743    | -            |            |
| 1374                            |         | P                                   | JBE        |     | (7,716,181)        | (6,068,201)   | (1,647,980)  | -          | (1,647,980)  |            |
| 1375                            |         | PT                                  | CAGW       |     | (1,663,331)        | (1,295,950)   | (367,381)    | (30,360)   | (397,741)    |            |
| 1376                            |         | PT                                  | CAGE       |     | (900,461)          | (900,461)     | -            | -          | -            |            |
| 1377                            |         | P                                   | SE         |     | (371,835)          | (342,496)     | (29,339)     | -          | (29,339)     |            |
| 1378                            |         | P                                   | CAEE       |     | (10,283,302)       | (10,283,302)  | -            | -          | -            |            |
| 1379                            |         |                                     |            | B7  | (345,331,470)      | (313,532,151) | (31,799,320) | 3,694,409  | (28,104,911) |            |
| 1380                            |         |                                     |            |     |                    |               |              |            |              |            |
| 1381                            |         | <b>TOTAL DEFERRED INCOME TAXES</b>  |            |     | B7                 | 477,328,444   | 454,968,646  | 22,359,798 | 3,723,897    | 26,083,695 |
| 1382                            |         | SCHMAF Additions - Flow Through     |            |     |                    |               |              |            |              |            |
| 1383                            |         | SCHMAF                              | S          |     | -                  | -             | -            | -          | -            |            |
| 1384                            |         | SCHMAF                              | SNP        |     | -                  | -             | -            | -          | -            |            |
| 1385                            |         | SCHMAF                              | SO         |     | -                  | -             | -            | -          | -            |            |
| 1386                            |         | SCHMAF                              | SE         |     | -                  | -             | -            | -          | -            |            |
| 1387                            |         | SCHMAF                              | TROJP      |     | -                  | -             | -            | -          | -            |            |
| 1388                            |         | SCHMAF                              | DGP        |     | -                  | -             | -            | -          | -            |            |
| 1389                            |         |                                     |            | B6  | -                  | -             | -            | -          | -            |            |
| 1390                            |         |                                     |            |     |                    |               |              |            |              |            |
| 1391                            |         | SCHMAF Additions - Permanent        |            |     |                    |               |              |            |              |            |
| 1392                            |         | P                                   | S          |     | 20,000             | 20,000        | -            | -          | -            |            |
| 1393                            |         | P                                   | BADDEBT    |     | -                  | -             | -            | -          | -            |            |
| 1394                            |         | P                                   | JBE        |     | 23,884             | 18,783        | 5,101        | -          | 5,101        |            |
| 1395                            |         | P                                   | SG         |     | -                  | -             | -            | -          | -            |            |
| 1396                            |         | P                                   | CAEE       |     | 66,989             | 66,989        | -            | -          | -            |            |
| 1397                            |         | P                                   | CAGW       |     | -                  | -             | -            | -          | -            |            |
| 1398                            |         | P                                   | CAGE       |     | -                  | -             | -            | -          | -            |            |
| 1399                            |         | LABOR                               | SNP        |     | -                  | -             | -            | -          | -            |            |
| 1400                            |         | SCHMAP-SO                           | SO         |     | 12,568,198         | 11,637,100    | 931,099      | -          | 931,099      |            |
| 1401                            |         |                                     |            |     |                    |               |              |            |              |            |
| 1402                            |         |                                     |            | B6  | 12,679,071         | 11,742,871    | 936,200      | -          | 936,200      |            |
| 1403                            |         |                                     |            |     |                    |               |              |            |              |            |
| 1404                            |         | SCHMAT Additions - Temporary        |            |     |                    |               |              |            |              |            |
| 1405                            |         | SCHMAT-SITUS                        | S          |     | 58,826,648         | 56,288,477    | 2,538,171    | 624,793    | 3,162,964    |            |
| 1406                            |         | P                                   | JBE        |     | 20,331,953         | 15,989,565    | 4,342,388    | -          | 4,342,388    |            |
| 1407                            |         | DPW                                 | CIAC       |     | 53,575,515         | 50,014,077    | 3,561,438    | -          | 3,561,438    |            |
| 1408                            |         | SCHMAT-SNP                          | SNP        |     | 83,309,767         | 77,317,964    | 5,991,803    | -          | 5,991,803    |            |
| 1409                            |         | P                                   | TROJD      |     | 1,572,028          | 1,224,297     | 347,731      | (347,731)  | -            |            |
| 1410                            |         | P                                   | CN         |     | -                  | -             | -            | -          | -            |            |
| 1411                            |         | SCHMAT-SE                           | SE         |     | -                  | -             | -            | -          | -            |            |
| 1412                            |         | P                                   | SG         |     | 16,503,571         | 15,135,154    | 1,368,417    | -          | 1,368,417    |            |
| 1413                            |         | SCHMAT-GPS                          | GPS        |     | -                  | -             | -            | -          | -            |            |
| 1414                            |         | SCHMAT-SO                           | SO         |     | 23,130,941         | 21,417,315    | 1,713,626    | (15,632)   | 1,697,993    |            |
| 1415                            |         | SCHMAT-SNP                          | SNPD       |     | 5,136,011          | 4,794,594     | 341,417      | -          | 341,417      |            |
| 1416                            |         | P                                   | JBG        |     | -                  | -             | -            | -          | -            |            |
| 1417                            |         | CUST                                | BADDEBT    |     | -                  | -             | -            | -          | -            |            |
| 1418                            |         | P                                   | CAGW       |     | 4,382,839          | 3,414,798     | 968,041      | (778,940)  | 189,101      |            |
| 1419                            |         | P                                   | CAGE       |     | 954,107            | 954,107       | -            | -          | -            |            |
| 1420                            |         | SCHMAT-SE                           | CAEW       |     | -                  | -             | -            | -          | -            |            |
| 1421                            |         | SCHMAT-SE                           | CAEE       |     | 6,719,089          | 6,719,089     | -            | -          | -            |            |
| 1422                            |         | BOOKDEPR                            | SCHMDEXP   |     | 535,808,937        | 493,424,994   | 42,383,943   | -          | 42,383,943   |            |
| 1423                            |         |                                     |            | B6  | 810,251,406        | 746,694,432   | 63,556,975   | (517,510)  | 63,039,464   |            |
| 1424                            |         |                                     |            |     |                    |               |              |            |              |            |
| 1425                            |         | <b>TOTAL SCHEDULE - M ADDITIONS</b> |            |     | B6                 | 822,930,477   | 758,437,303  | 64,493,174 | (517,510)    | 63,975,664 |
| 1426                            |         |                                     |            |     |                    |               |              |            |              |            |
| 1427                            |         | SCHMDF Deductions - Flow Through    |            |     |                    |               |              |            |              |            |
| 1428                            |         | SCHMDF                              | S          |     | -                  | -             | -            | -          | -            |            |
| 1429                            |         | SCHMDF                              | CAGW       |     | -                  | -             | -            | -          | -            |            |
| 1430                            |         | SCHMDF                              | CAGE       |     | -                  | -             | -            | -          | -            |            |
| 1431                            |         | SCHMDF                              | DGP        |     | -                  | -             | -            | -          | -            |            |
| 1432                            |         | SCHMDF                              | DGU        |     | -                  | -             | -            | -          | -            |            |
| 1433                            |         |                                     |            | B6  | -                  | -             | -            | -          | -            |            |

| DECEMBER 2009 West Control Area |         |                                     |                |       |                    |                 |              |              |              |
|---------------------------------|---------|-------------------------------------|----------------|-------|--------------------|-----------------|--------------|--------------|--------------|
| AMA                             |         |                                     |                |       |                    |                 |              |              |              |
| FERC ACCT                       | DESCRIP | BUS FUNC                            | WCA FACTOR     | Ref   | UNADJUSTED RESULTS |                 |              | WASHINGTON   |              |
|                                 |         |                                     |                |       | TOTAL              | OTHER           | WASHINGTON   | ADJUSTMENT   | ADJ TOTAL    |
| 1434                            | SCHMDF  | Deductions - Permanent              |                |       |                    |                 |              |              |              |
| 1435                            |         | SCHMDP                              | S              |       | 904                | 904             | -            | -            | -            |
| 1436                            |         | P                                   | SE             |       | 373,123            | 343,682         | 29,441       | -            | 29,441       |
| 1437                            |         | P                                   | CAEW           |       | -                  | -               | -            | -            | -            |
| 1438                            |         | P                                   | CAEE           |       | 431,583            | 431,583         | -            | -            | -            |
| 1439                            |         | PTD                                 | SNP            |       | 381,063            | 353,656         | 27,407       | -            | 27,407       |
| 1440                            |         | SCHMDP                              | JBE            |       | 36,194             | 28,464          | 7,730        | -            | 7,730        |
| 1441                            |         | P                                   | SG             |       | -                  | -               | -            | -            | -            |
| 1442                            |         | SCHMDP-SO                           | SO             |       | 26,365,079         | 24,411,856      | 1,953,222    | -            | 1,953,222    |
| 1443                            |         |                                     |                | B6    | 27,587,945         | 25,570,145      | 2,017,800    | -            | 2,017,800    |
| 1444                            |         |                                     |                |       |                    |                 |              |              |              |
| 1445                            | SCHMDT  | Deductions - Temporary              |                |       |                    |                 |              |              |              |
| 1446                            |         | GP                                  | S              |       | 40,875,482         | 40,864,875      | 10,607       | 1,540,170    | 1,550,777    |
| 1447                            |         | CUST                                | BADDEBT        |       | 1,168,170          | 1,021,839       | 146,331      | -            | 146,331      |
| 1448                            |         | CUST                                | CN             |       | 60,323             | 56,044          | 4,279        | -            | 4,279        |
| 1449                            |         | SCHMDT-SNP                          | SNP            |       | 94,462,842         | 87,668,888      | 6,793,954    | -            | 6,793,954    |
| 1450                            |         | DPW                                 | SNPD           |       | 179,120            | 167,213         | 11,907       | -            | 11,907       |
| 1451                            |         | P                                   | JBE            |       | 30,160,552         | 23,719,025      | 6,441,527    | -            | 6,441,527    |
| 1452                            |         | P                                   | SE             |       | 2,075,206          | 1,911,466       | 163,740      | -            | 163,740      |
| 1453                            |         | SCHMDT-SG                           | SG             |       | 125,596,381        | 115,182,375     | 10,414,006   | -            | 10,414,006   |
| 1454                            |         | SCHMDT-GPS                          | GPS            |       | 82,386,340         | 76,282,855      | 6,103,485    | (346,778)    | 5,756,706    |
| 1455                            |         | SCHMDT-SO                           | SO             |       | 48,456,951         | 44,867,081      | 3,589,870    | (1,639,584)  | 1,950,286    |
| 1456                            |         | TAXDEPR                             | TAXDEPR        |       | 1,622,113,173      | 1,519,724,154   | 102,389,019  | -            | 102,389,019  |
| 1457                            |         | SCHMDT-SG                           | CAGW           |       | 1,358,007          | 1,058,063       | 299,944      | (90,396)     | 209,548      |
| 1458                            |         | SCHMDT-SG                           | CAGE           |       | 8,266,883          | 8,266,883       | -            | -            | -            |
| 1459                            |         | P                                   | JBG            |       | -                  | -               | -            | -            | -            |
| 1460                            |         | P                                   | CAEE           |       | 9,307,177          | 9,307,177       | -            | -            | -            |
| 1461                            |         | P                                   | TROJD          |       | -                  | -               | -            | -            | -            |
| 1462                            |         |                                     |                | B6    | 2,066,466,607      | 1,930,097,939   | 136,368,668  | (536,588)    | 135,832,080  |
| 1463                            |         |                                     |                |       |                    |                 |              |              |              |
| 1464                            |         | TOTAL SCHEDULE - M DEDUCTIONS       |                | B6    | 2,094,054,552      | 1,955,668,084   | 138,386,468  | (536,588)    | 137,849,880  |
| 1465                            |         |                                     |                |       |                    |                 |              |              |              |
| 1466                            |         | TOTAL SCHEDULE - M ADJUSTMENTS      |                | B6    | (1,271,124,075)    | (1,197,230,781) | (73,893,294) | 19,078       | (73,874,216) |
| 1467                            |         |                                     |                |       |                    |                 |              |              |              |
| 1468                            |         |                                     |                |       |                    |                 |              |              |              |
| 1469                            | 40911   | State Income Taxes                  |                |       |                    |                 |              |              |              |
| 1470                            |         | IBT                                 | IBT            |       | 5,664,011          | 5,664,011       | -            | -            | -            |
| 1471                            |         | IBT                                 | IBT            |       | -                  | -               | -            | -            | -            |
| 1472                            |         | IBT                                 | IBT            |       | -                  | -               | -            | -            | -            |
| 1473                            |         | IBT                                 | IBT            |       | -                  | -               | -            | -            | -            |
| 1474                            |         | TOTAL STATE TAXES                   |                | B6    | 5,664,011          | 5,664,011       | -            | -            | -            |
| 1475                            |         |                                     |                |       |                    |                 |              |              |              |
| 1476                            |         |                                     |                |       |                    |                 |              |              |              |
| 1477                            |         | Calculation of Taxable Income:      |                |       |                    |                 |              |              |              |
| 1478                            |         | Operating Revenues                  |                |       | 4,075,223,142      | 3,717,843,560   | 357,379,582  | (40,030,423) | 317,349,159  |
| 1479                            |         | Operating Deductions:               |                |       |                    |                 |              |              |              |
| 1480                            |         | O & M Expenses                      |                |       | 1,806,689,540      | 1,562,062,660   | 244,626,880  | (11,562,568) | 233,064,313  |
| 1481                            |         | Depreciation Expense                |                |       | 464,027,603        | 427,321,759     | 36,705,844   | (444,461)    | 36,261,383   |
| 1482                            |         | Amortization Expense                |                |       | 43,698,570         | 39,681,560      | 4,017,010    | (351,858)    | 3,665,152    |
| 1483                            |         | Taxes Other Than Income             |                |       | 123,877,487        | 106,132,674     | 17,744,812   | (470,741)    | 17,274,071   |
| 1484                            |         | Interest & Dividends (AFUDC-Equity) |                |       | (63,955,322)       | (59,355,529)    | (4,599,793)  | 217,013      | (4,382,780)  |
| 1485                            |         | Misc Revenue & Expense              |                |       | (5,975,707)        | (5,634,463)     | (341,244)    | (202,997)    | (544,241)    |
| 1486                            |         | Total Operating Deductions          |                |       | 2,368,362,171      | 2,070,208,662   | 298,153,509  | (12,815,611) | 285,337,898  |
| 1487                            |         | Other Deductions:                   |                |       |                    |                 |              |              |              |
| 1488                            |         | Interest Deductions                 |                |       | 350,882,327        | 325,646,176     | 25,236,151   | (3,514,879)  | 21,721,273   |
| 1489                            |         | Interest on PCRBS                   |                |       | -                  | -               | -            | -            | -            |
| 1490                            |         | Schedule M Adjustments              |                |       | (1,271,124,075)    | (1,197,230,781) | (73,893,294) | 19,078       | (73,874,216) |
| 1491                            |         |                                     |                |       |                    |                 |              |              |              |
| 1492                            |         | Income Before State Taxes           |                |       | 84,854,569         | 124,757,941     | (39,903,372) | (23,680,856) | (63,584,228) |
| 1493                            |         |                                     |                |       |                    |                 |              |              |              |
| 1494                            |         | State Income Taxes                  |                |       | 5,664,011          | 5,664,011       | -            | -            | -            |
| 1495                            |         |                                     |                |       |                    |                 |              |              |              |
| 1496                            |         | Total Taxable Income                |                |       | 79,190,558         | 119,093,930     | (39,903,372) | (23,680,856) | (63,584,228) |
| 1497                            |         |                                     |                |       |                    |                 |              |              |              |
| 1498                            |         | Tax Rate                            |                |       | 35.0%              | 35.0%           | 35.0%        | 35.0%        | 35.0%        |
| 1499                            |         |                                     |                |       |                    |                 |              |              |              |
| 1500                            |         | Federal Income Tax - Calculated     |                |       | 27,716,695         | 41,682,876      | (13,966,180) | (8,288,300)  | (22,254,480) |
| 1501                            |         |                                     |                |       |                    |                 |              |              |              |
| 1502                            |         | Adjustments to Calculated Tax:      |                |       |                    |                 |              |              |              |
| 1503                            |         | 40910                               | Energy Cred. P | SE    | -                  | -               | -            | -            | -            |
| 1504                            |         | 40910                               | Energy Cred. P | CAGW  | -                  | -               | -            | (5,638,736)  | (5,638,736)  |
| 1505                            |         | 40910                               | Energy Cred. P | CAEE  | -                  | -               | -            | -            | -            |
| 1506                            |         | 40910                               | DMD P          | SG    | -                  | -               | -            | -            | -            |
| 1507                            |         | FITOTH                              | FIT True-up    | NUTIL | OTH                | -               | -            | -            | -            |
| 1508                            |         | 40910                               | IRS Settle     | LABOR | S                  | -               | -            | -            | -            |
| 1509                            |         | FEDERAL INCOME TAX                  |                |       | 27,716,695         | 41,682,876      | (13,966,180) | (13,927,036) | (27,893,216) |
| 1510                            |         |                                     |                |       |                    |                 |              |              |              |
| 1511                            |         | TOTAL OPERATING EXPENSES            |                |       | 2,941,152,439      | 2,630,005,519   | 311,146,920  | (23,235,763) | 287,911,158  |





| DECEMBER 2009 West Control Area |   |                                       |        |     |    |                    |               |               |              |              |             |
|---------------------------------|---|---------------------------------------|--------|-----|----|--------------------|---------------|---------------|--------------|--------------|-------------|
| AMA                             |   |                                       |        |     |    | UNADJUSTED RESULTS |               |               | WASHINGTON   |              |             |
| FERC                            | BUS   | WCA                                   |        |     |    | TOTAL              | OTHER         | WASHINGTON    | ADJUSTMENT   | ADJ TOTAL    |             |
| ACCT                            | DESCRIP                                       | FUNC                                  | FACTOR | Ref |    |                    |               |               |              |              |             |
| 1589                            | Summary of Steam Production Plant by Factor   |                                       |        |     |    |                    |               |               |              |              |             |
| 1590                            | S   |                                       |        |     |    | -                  | -             | -             | (440,226)    | (440,226)    |             |
| 1591                            | JBG   |                                       |        |     |    | 967,530,720        | 762,593,093   | 204,937,627   | (362,260)    | 204,575,367  |             |
| 1592                            | JBE   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1593                            | SG  |                                       |        |     |    | 2,770,005          | 2,540,326     | 229,679       | (406)        | 229,273      |             |
| 1594                            | CAGW  |                                       |        |     |    | 245,147,436        | 191,001,522   | 54,145,914    | (26,175,458) | 27,970,456   |             |
| 1595                            | CAGE  |                                       |        |     |    | 3,974,178,742      | 3,974,178,742 | -             | -            | -            |             |
| 1596                            | SSGCH   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1597                            | Total Steam Production Plant by Factor        |                                       |        |     |    | B8                 | 5,189,626,903 | 4,930,313,683 | 259,313,220  | (26,978,350) | 232,334,870 |
| 1598                            | 320   | Land and Land Rights                  |        |     |    |                    |               |               |              |              |             |
| 1599                            |   | P                                     | DGP    |     |    | -                  | -             | -             | -            | -            |             |
| 1600                            |   | P                                     | SG     |     |    | -                  | -             | -             | -            | -            |             |
| 1601                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1602                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1603                            | 321   | Structures and Improvements           |        |     |    |                    |               |               |              |              |             |
| 1604                            |   | P                                     | DGP    |     |    | -                  | -             | -             | -            | -            |             |
| 1605                            |   | P                                     | SG     |     |    | -                  | -             | -             | -            | -            |             |
| 1606                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1607                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1608                            | 322   | Reactor Plant Equipment               |        |     |    |                    |               |               |              |              |             |
| 1609                            |   | P                                     | DGP    |     |    | -                  | -             | -             | -            | -            |             |
| 1610                            |   | P                                     | SG     |     |    | -                  | -             | -             | -            | -            |             |
| 1611                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1612                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1613                            | 323   | Turbogenerator Units                  |        |     |    |                    |               |               |              |              |             |
| 1614                            |   | P                                     | DGP    |     |    | -                  | -             | -             | -            | -            |             |
| 1615                            |   | P                                     | SG     |     |    | -                  | -             | -             | -            | -            |             |
| 1616                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1617                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1618                            | 324   | Land and Land Rights                  |        |     |    |                    |               |               |              |              |             |
| 1619                            |   | P                                     | DGP    |     |    | -                  | -             | -             | -            | -            |             |
| 1620                            |   | P                                     | SG     |     |    | -                  | -             | -             | -            | -            |             |
| 1621                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1622                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1623                            | 325   | Misc. Power Plant Equipment           |        |     |    |                    |               |               |              |              |             |
| 1624                            |   | P                                     | DGP    |     |    | -                  | -             | -             | -            | -            |             |
| 1625                            |   | P                                     | SG     |     |    | -                  | -             | -             | -            | -            |             |
| 1626                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1627                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1628                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1629                            | NP  | Unclassified Nuclear Plant - Acct 300 |        |     |    |                    |               |               |              |              |             |
| 1630                            |   | P                                     | SG     |     |    | -                  | -             | -             | -            | -            |             |
| 1631                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1632                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1633                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1634                            | <b>Total Nuclear Production Plant</b>         |                                       |        |     |    |                    |               |               |              |              |             |
| 1635                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1636                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1637                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1638                            | Summary of Nuclear Production Plant by Factor |                                       |        |     |    |                    |               |               |              |              |             |
| 1639                            |   | DGP                                   |        |     |    | -                  | -             | -             | -            | -            |             |
| 1640                            |   | DGU                                   |        |     |    | -                  | -             | -             | -            | -            |             |
| 1641                            |   | SG                                    |        |     |    | -                  | -             | -             | -            | -            |             |
| 1642                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1643                            | Total Nuclear Plant by Factor                 |                                       |        |     |    |                    |               |               |              |              |             |
| 1644                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1645                            | 330   | Land and Land Rights                  |        |     |    |                    |               |               |              |              |             |
| 1646                            |   | P                                     | DGP    |     |    | -                  | -             | -             | -            | -            |             |
| 1647                            |   | P                                     | DGU    |     |    | -                  | -             | -             | -            | -            |             |
| 1648                            |   | P                                     | CAGW   |     |    | 13,761,239         | 10,721,783    | 3,039,456     | -            | 3,039,456    |             |
| 1649                            |   | P                                     | CAGE   |     |    | 5,949,167          | 5,949,167     | -             | -            | -            |             |
| 1650                            |   | P                                     | CAGW   |     |    | -                  | -             | -             | -            | -            |             |
| 1651                            |   | P                                     | CAGE   |     |    | -                  | -             | -             | -            | -            |             |
| 1652                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |
| 1653                            |   |                                       |        |     | B8 | 19,710,407         | 16,670,950    | 3,039,456     | -            | 3,039,456    |             |
| 1654                            | 331   | Structures and Improvements           |        |     |    |                    |               |               |              |              |             |
| 1655                            |   | P                                     | DGP    |     |    | -                  | -             | -             | -            | -            |             |
| 1656                            |   | P                                     | DGU    |     |    | -                  | -             | -             | -            | -            |             |
| 1657                            |   | P                                     | CAGW   |     |    | 79,012,463         | 61,560,916    | 17,451,547    | -            | 17,451,547   |             |
| 1658                            |   | P                                     | CAGE   |     |    | 13,523,939         | 13,523,939    | -             | -            | -            |             |
| 1659                            |   | P                                     | CAGW   |     |    | -                  | -             | -             | -            | -            |             |
| 1660                            |   | P                                     | CAGE   |     |    | -                  | -             | -             | -            | -            |             |
| 1661                            |   |                                       |        |     | B8 | 92,536,403         | 75,084,856    | 17,451,547    | -            | 17,451,547   |             |
| 1662                            |   |                                       |        |     |    | -                  | -             | -             | -            | -            |             |



| DECEMBER 2009 West Control Area |         |   |        |               |               |                    |             |              |             |  |
|---------------------------------|---------|---|--------|---------------|---------------|--------------------|-------------|--------------|-------------|--|
| AMA                             |         |   |        |               |               | UNADJUSTED RESULTS |             |              | WASHINGTON  |  |
| FERC                            | BUS     | WCA                                       | Ref    | TOTAL         | OTHER         | WASHINGTON         | ADJUSTMENT  | ADJ TOTAL    |             |  |
| ACCT                            | DESCRIP | FUNC                                      | FACTOR |               |               |                    |             |              |             |  |
| 1742                            | 341     | Structures and Improvements               |        |               |               |                    |             |              |             |  |
| 1743                            |         | P   | SG     | -             | -             | -                  | -           | -            |             |  |
| 1744                            |         | P   | DGU    | -             | -             | -                  | -           | -            |             |  |
| 1745                            |         | P   | CAGW   | 47,385,481    | 36,919,411    | 10,466,070         | -           | 10,466,070   |             |  |
| 1746                            |         | P   | CAGE   | 79,945,344    | 79,945,344    | -                  | -           | -            |             |  |
| 1747                            |         | P   | CAGE   | -             | -             | -                  | -           | -            |             |  |
| 1748                            |         |   |        | B8            | 127,330,824   | 116,864,755        | 10,466,070  | -            | 10,466,070  |  |
| 1749                            |         |   |        |               |               |                    |             |              |             |  |
| 1750                            | 342     | Fuel Holders, Producers & Accessories     |        |               |               |                    |             |              |             |  |
| 1751                            |         | P   | SG     | -             | -             | -                  | -           | -            |             |  |
| 1752                            |         | P   | DGU    | -             | -             | -                  | -           | -            |             |  |
| 1753                            |         | P   | CAGW   | 1,023,663     | 797,565       | 226,097            | -           | 226,097      |             |  |
| 1754                            |         | P   | CAGE   | 9,181,483     | 9,181,483     | -                  | -           | -            |             |  |
| 1755                            |         | P   | CAGE   | -             | -             | -                  | -           | -            |             |  |
| 1756                            |         |   |        | B8            | 10,205,145    | 9,979,048          | 226,097     | -            | 226,097     |  |
| 1757                            |         |   |        |               |               |                    |             |              |             |  |
| 1758                            | 343     | Prime Movers                              |        |               |               |                    |             |              |             |  |
| 1759                            |         | P   | S      | -             | -             | -                  | -           | -            |             |  |
| 1760                            |         | P   | DGU    | -             | -             | -                  | -           | -            |             |  |
| 1761                            |         | P   | SG     | -             | -             | -                  | -           | -            |             |  |
| 1762                            |         | P   | CAGW   | 868,966,892   | 677,037,467   | 191,929,426        | (475,822)   | 191,453,603  |             |  |
| 1763                            |         | P   | CAGE   | 1,217,974,242 | 1,217,974,242 | -                  | -           | -            |             |  |
| 1764                            |         | P   | CAGE   | -             | -             | -                  | -           | -            |             |  |
| 1765                            |         |   |        | B8            | 2,086,941,134 | 1,895,011,708      | 191,929,426 | (475,822)    | 191,453,603 |  |
| 1766                            |         |   |        |               |               |                    |             |              |             |  |
| 1767                            | 344     | Generators                                |        |               |               |                    |             |              |             |  |
| 1768                            |         | P   | S      | -             | -             | -                  | -           | -            |             |  |
| 1769                            |         | P   | DGU    | -             | -             | -                  | -           | -            |             |  |
| 1770                            |         | P   | SG     | -             | -             | -                  | -           | -            |             |  |
| 1771                            |         | P   | CAGW   | 110,643,133   | 86,205,294    | 24,437,839         | -           | 24,437,839   |             |  |
| 1772                            |         | P   | CAGE   | 183,078,336   | 183,078,336   | -                  | -           | -            |             |  |
| 1773                            |         | P   | CAGE   | -             | -             | -                  | -           | -            |             |  |
| 1774                            |         |   |        | B8            | 293,721,469   | 269,283,630        | 24,437,839  | -            | 24,437,839  |  |
| 1775                            |         |   |        |               |               |                    |             |              |             |  |
| 1776                            | 345     | Accessory Electric Plant                  |        |               |               |                    |             |              |             |  |
| 1777                            |         | P   | SG     | -             | -             | -                  | -           | -            |             |  |
| 1778                            |         | P   | DGU    | -             | -             | -                  | -           | -            |             |  |
| 1779                            |         | P   | CAGW   | 68,865,665    | 53,655,249    | 15,210,415         | -           | 15,210,415   |             |  |
| 1780                            |         | P   | CAGE   | 102,751,379   | 102,751,379   | -                  | -           | -            |             |  |
| 1781                            |         | P   | CAGE   | -             | -             | -                  | -           | -            |             |  |
| 1782                            |         |   |        | B8            | 171,617,043   | 156,406,628        | 15,210,415  | -            | 15,210,415  |  |
| 1783                            |         |   |        |               |               |                    |             |              |             |  |
| 1784                            |         |   |        |               |               |                    |             |              |             |  |
| 1785                            |         |   |        |               |               |                    |             |              |             |  |
| 1786                            | 346     | Misc. Power Plant Equipment               |        |               |               |                    |             |              |             |  |
| 1787                            |         | P   | SG     | -             | -             | -                  | -           | -            |             |  |
| 1788                            |         | P   | DGU    | -             | -             | -                  | -           | -            |             |  |
| 1789                            |         | P   | CAGW   | 3,095,983     | 2,412,171     | 683,812            | -           | 683,812      |             |  |
| 1790                            |         | P   | CAGE   | 6,595,109     | 6,595,109     | -                  | -           | -            |             |  |
| 1791                            |         |   |        | B8            | 9,691,093     | 9,007,280          | 683,812     | -            | 683,812     |  |
| 1792                            |         |   |        |               |               |                    |             |              |             |  |
| 1793                            | 347     | Other Production ARO                      |        |               |               |                    |             |              |             |  |
| 1794                            |         | P   | S      | -             | -             | -                  | -           | -            |             |  |
| 1795                            |         |   |        |               |               |                    |             |              |             |  |
| 1796                            |         |   |        |               |               |                    |             |              |             |  |
| 1797                            | OP      | Unclassified Other Prod Plant-Acct 300    |        |               |               |                    |             |              |             |  |
| 1798                            |         | P   | S      | -             | -             | -                  | -           | -            |             |  |
| 1799                            |         | P   | SG     | -             | -             | -                  | -           | -            |             |  |
| 1800                            |         | P   | CAGW   | 116,673,687   | 90,903,875    | 25,769,812         | -           | 25,769,812   |             |  |
| 1801                            |         | P   | CAGE   | -             | -             | -                  | -           | -            |             |  |
| 1802                            |         |   |        |               |               |                    |             |              |             |  |
| 1803                            |         |   |        | B8            | 116,673,687   | 90,903,875         | 25,769,812  | -            | 25,769,812  |  |
| 1804                            |         |   |        |               |               |                    |             |              |             |  |
| 1805                            |         |   |        |               |               |                    |             |              |             |  |
| 1806                            |         |   |        |               |               |                    |             |              |             |  |
| 1807                            |         | S   |        | -             | -             | -                  | -           | -            |             |  |
| 1808                            |         | DGU                                       |        | -             | -             | -                  | -           | -            |             |  |
| 1809                            |         | SG  |        | -             | -             | -                  | -           | -            |             |  |
| 1810                            |         | CAGW                                      |        | 1,218,730,368 | 949,548,399   | 269,181,969        | (475,822)   | 268,706,147  |             |  |
| 1811                            |         | CAGE                                      |        | 1,620,226,564 | 1,620,226,564 | -                  | -           | -            |             |  |
| 1812                            |         | SSGCT                                     |        | -             | -             | -                  | -           | -            |             |  |
| 1813                            |         | Total of Other Production Plant by Factor |        | B8            | 2,838,956,932 | 2,569,774,962      | 269,181,969 | (475,822)    | 268,706,147 |  |
| 1814                            |         |   |        |               |               |                    |             |              |             |  |
| 1815                            |         | Experimental Plant                        |        |               |               |                    |             |              |             |  |
| 1816                            | 103     | Experimental Plant                        |        |               |               |                    |             |              |             |  |
| 1817                            |         | P   | DGP    | -             | -             | -                  | -           | -            |             |  |
| 1818                            |         | Total Experimental Plant                  |        |               |               |                    |             |              |             |  |
| 1819                            |         |   |        |               |               |                    |             |              |             |  |
| 1820                            |         | TOTAL PRODUCTION PLANT                    |        | B8            | 8,618,308,383 | 7,988,075,420      | 630,232,963 | (27,634,010) | 602,598,953 |  |













## DECEMBER 2009 West Control Area

## AMA

| FERC<br>ACCT | DESCRIP                                     | BUS<br>FUNC                              | WCA<br>FACTOR | Ref | UNADJUSTED RESULTS    |                       |                      | WASHINGTON       |                      |
|--------------|---|--|---------------|-----|-----------------------|-----------------------|----------------------|------------------|----------------------|
|              |   |  |               |     | TOTAL                 | OTHER                 | WASHINGTON           | ADJUSTMENT       | ADJ TOTAL            |
| 2190         | Summary of General Plant by Factor          |  |               |     |                       |                       |                      |                  |                      |
| 2191         | S   |  |               |     | 486,186,198           | 444,500,626           | 41,685,572           | -                | 41,685,572           |
| 2192         | JBG   |  |               |     | 15,154,772            | 11,944,762            | 3,210,010            | -                | 3,210,010            |
| 2193         | JBE   |  |               |     | 4,984                 | 3,919                 | 1,064                | 34,656,573       | 34,657,637           |
| 2194         | SG  |  |               |     | 138,644               | 127,148               | 11,496               | -                | 11,496               |
| 2195         | SO  |  |               |     | 252,994,078           | 234,251,341           | 18,742,737           | -                | 18,742,737           |
| 2196         | SE  |  |               |     | -                     | -                     | -                    | -                | -                    |
| 2197         | CN  |  |               |     | 25,502,496            | 23,693,538            | 1,808,958            | -                | 1,808,958            |
| 2198         | DEU   |  |               |     | -                     | -                     | -                    | -                | -                    |
| 2199         | CAGW  |  |               |     | 42,449,043            | 33,073,289            | 9,375,755            | -                | 9,375,755            |
| 2200         | CAGE  |  |               |     | 148,125,492           | 148,125,492           | -                    | -                | -                    |
| 2201         | CAEW  |  |               |     | -                     | -                     | -                    | -                | -                    |
| 2202         | CAEE  |  |               |     | 274,410,037           | 274,410,037           | -                    | -                | -                    |
| 2203         | SSGCT                                       |  |               |     | -                     | -                     | -                    | -                | -                    |
| 2204         | SSGCH                                       |  |               |     | -                     | -                     | -                    | -                | -                    |
| 2205         | Less Capital Leases                         |  |               |     | (48,811,908)          | (46,851,844)          | (1,960,064)          | -                | (1,960,064)          |
| 2206         | Total General Plant by Factor               |  |               | B8  | 1,196,153,835         | 1,123,278,307         | 72,875,527           | 34,656,573       | 107,532,100          |
| 2207         | 301   | Organization                             |               |     |                       |                       |                      |                  |                      |
| 2208         |   | I-SITUS                                  | S             |     | -                     | -                     | -                    | -                | -                    |
| 2209         |   | PTD                                      | SO            |     | -                     | -                     | -                    | -                | -                    |
| 2210         |   | I-SG                                     | CAGW          |     | -                     | -                     | -                    | -                | -                    |
| 2211         |   | I-SG                                     | CAGE          |     | -                     | -                     | -                    | -                | -                    |
| 2212         |   | I-SG                                     | SG            |     | -                     | -                     | -                    | -                | -                    |
| 2213         |   |  |               | B8  | -                     | -                     | -                    | -                | -                    |
| 2214         | 302   | Franchise & Consent                      |               |     |                       |                       |                      |                  |                      |
| 2215         |   | I-SITUS                                  | S             |     | 1,060,383             | 1,060,383             | -                    | -                | -                    |
| 2216         |   | I-SG                                     | SG            |     | -                     | -                     | -                    | -                | -                    |
| 2217         |   | I-SG                                     | CAGW          |     | -                     | -                     | -                    | -                | -                    |
| 2218         |   | I-SG                                     | CAGE          |     | -                     | -                     | -                    | -                | -                    |
| 2219         |   | I-SG                                     | CAGW          |     | 105,163,215           | 81,935,730            | 23,227,485           | -                | 23,227,485           |
| 2220         |   | I-SG                                     | CAGE          |     | 13,415,223            | 13,415,223            | -                    | -                | -                    |
| 2221         |   | I-DGP                                    | DGP           |     | -                     | -                     | -                    | -                | -                    |
| 2222         |   | I-DGU                                    | DGU           |     | -                     | -                     | -                    | -                | -                    |
| 2223         |   |  |               | B8  | 119,638,821           | 96,411,336            | 23,227,485           | -                | 23,227,485           |
| 2224         |   |  |               |     |                       |                       |                      |                  |                      |
| 2225         | 303   | Miscellaneous Intangible Plant           |               |     |                       |                       |                      |                  |                      |
| 2226         |   | I-SITUS                                  | S             |     | 3,029,060             | 2,914,958             | 114,102              | -                | 114,102              |
| 2227         |   | I-SG                                     | SG            |     | 1,582,463             | 1,451,251             | 131,212              | -                | 131,212              |
| 2228         |   | PTD                                      | SO            |     | 363,945,459           | 336,983,034           | 26,962,425           | -                | 26,962,425           |
| 2229         |   | P  | SE            |     | -                     | -                     | -                    | -                | -                    |
| 2230         |   | CUST                                     | CN            |     | 116,519,828           | 108,254,774           | 8,265,054            | -                | 8,265,054            |
| 2231         |   | I-SG                                     | CAGW          |     | 53,456,564            | 41,649,569            | 11,806,995           | -                | 11,806,995           |
| 2232         |   | I-SG                                     | CAGE          |     | 32,528,871            | 32,528,871            | -                    | -                | -                    |
| 2233         |   | P  | JBG           |     | 50,591                | 39,875                | 10,716               | -                | 10,716               |
| 2234         |   | P  | CAEW          |     | -                     | -                     | -                    | -                | -                    |
| 2235         |   | P  | CAEE          |     | 3,683,692             | 3,683,692             | -                    | -                | -                    |
| 2236         |   | I-SG                                     | CAGE          |     | -                     | -                     | -                    | -                | -                    |
| 2237         |   | I-SG                                     | CAGE          |     | -                     | -                     | -                    | -                | -                    |
| 2238         |   |  |               | B8  | 574,796,529           | 527,506,025           | 47,290,504           | -                | 47,290,504           |
| 2239         | 303   | Less Non-Utility Plant                   |               |     |                       |                       |                      |                  |                      |
| 2240         |   | I-SITUS                                  | S             |     | -                     | -                     | -                    | -                | -                    |
| 2241         |   |  |               | B8  | 574,796,529           | 527,506,025           | 47,290,504           | -                | 47,290,504           |
| 2242         | IP  | Unclassified Intangible Plant - Acct 300 |               |     |                       |                       |                      |                  |                      |
| 2243         |   | I-SITUS                                  | S             |     | -                     | -                     | -                    | -                | -                    |
| 2244         |   | I-SG                                     | SG            |     | -                     | -                     | -                    | -                | -                    |
| 2245         |   | I-DGU                                    | DGU           |     | -                     | -                     | -                    | -                | -                    |
| 2246         |   | PTD                                      | SO            |     | -                     | -                     | -                    | -                | -                    |
| 2247         |   |  |               |     | -                     | -                     | -                    | -                | -                    |
| 2248         |   |  |               |     | -                     | -                     | -                    | -                | -                    |
| 2249         |   |  |               | B8  | 694,435,350           | 623,917,361           | 70,517,989           | -                | 70,517,989           |
| 2250         |   |  |               |     |                       |                       |                      |                  |                      |
| 2251         | Summary of Intangible Plant by Factor       |  |               |     |                       |                       |                      |                  |                      |
| 2252         | S   |  |               |     | 4,089,444             | 3,975,341             | 114,102              | -                | 114,102              |
| 2253         | JBG   |  |               |     | 50,591                | 39,875                | 10,716               | -                | 10,716               |
| 2254         | JBE   |  |               |     | -                     | -                     | -                    | -                | -                    |
| 2255         | SG  |  |               |     | 1,582,463             | 1,451,251             | 131,212              | -                | 131,212              |
| 2256         | SO  |  |               |     | 363,945,459           | 336,983,034           | 26,962,425           | -                | 26,962,425           |
| 2257         | CN  |  |               |     | 116,519,828           | 108,254,774           | 8,265,054            | -                | 8,265,054            |
| 2258         | CAGW  |  |               |     | 158,619,779           | 123,585,299           | 35,034,480           | -                | 35,034,480           |
| 2259         | CAGE  |  |               |     | 45,944,094            | 45,944,094            | -                    | -                | -                    |
| 2260         | CAEW  |  |               |     | -                     | -                     | -                    | -                | -                    |
| 2261         | CAEE  |  |               |     | 3,683,692             | 3,683,692             | -                    | -                | -                    |
| 2262         | SSGCT                                       |  |               |     | -                     | -                     | -                    | -                | -                    |
| 2263         | SSGCH                                       |  |               |     | -                     | -                     | -                    | -                | -                    |
| 2264         | SE  |  |               |     | -                     | -                     | -                    | -                | -                    |
| 2265         | Total Intangible Plant by Factor            |  |               | B8  | 694,435,350           | 623,917,361           | 70,517,989           | -                | 70,517,989           |
| 2266         | Summary of Unclassified Plant (Account 106) |  |               |     |                       |                       |                      |                  |                      |
| 2267         | DP  |  |               |     | 19,304,202            | 17,897,828            | 1,406,374            | -                | 1,406,374            |
| 2268         | DS0   |  |               |     | -                     | -                     | -                    | -                | -                    |
| 2269         | GP  |  |               |     | (288,810)             | (268,611)             | (20,199)             | -                | (20,199)             |
| 2270         | HP  |  |               |     | -                     | -                     | -                    | -                | -                    |
| 2271         | NP  |  |               |     | -                     | -                     | -                    | -                | -                    |
| 2272         | OP  |  |               |     | 116,673,687           | 90,903,875            | 25,769,812           | -                | 25,769,812           |
| 2273         | TP  |  |               |     | 35,777,281            | 35,195,657            | 581,624              | -                | 581,624              |
| 2274         | TS0   |  |               |     | -                     | -                     | -                    | -                | -                    |
| 2275         | IP  |  |               |     | -                     | -                     | -                    | -                | -                    |
| 2276         | MP  |  |               |     | -                     | -                     | -                    | -                | -                    |
| 2277         | SP  |  |               |     | (3,024,555)           | (2,452,530)           | (572,025)            | -                | (572,025)            |
| 2278         | Total Unclassified Plant by Factor          |  |               |     | 168,441,806           | 141,276,220           | 27,165,586           | -                | 27,165,586           |
| 2279         |   |  |               |     |                       |                       |                      |                  |                      |
| 2280         | <b>TOTAL ELECTRIC PLANT IN SERVICE</b>      |  |               | B8  | <b>18,880,589,015</b> | <b>17,481,845,174</b> | <b>1,398,743,841</b> | <b>7,022,563</b> | <b>1,405,766,404</b> |

## DECEMBER 2009 West Control Area

| AMA  |                                     | WCA   |      | UNADJUSTED RESULTS |                | WASHINGTON    |               |
|------|-------------------------------------|---|------|--------------------|----------------|---------------|---------------|
| FERC | BUS                                 | WCA   |      | TOTAL              | OTHER          | WASHINGTON    | WASHINGTON    |
| ACCT | DESCRIP                             | FACTOR  | Ref  |                    |                | ADJUSTMENT    | ADJ TOTAL     |
| 2281 | Summary of Electric Plant by Factor |   |      |                    |                |               |               |
| 2282 | S                                   |   |      | 5,705,563,540      | 5,279,871,208  | 425,692,332   | 425,252,106   |
| 2283 | SE                                  |   |      | -                  | -              | -             | -             |
| 2284 | JBG                                 |   |      | 1,034,451,247      | 815,338,841    | 219,112,406   | 218,750,146   |
| 2285 | JBE                                 |   |      | 4,984              | 3,919          | 1,064         | 34,656,573    |
| 2286 | SG                                  |   |      | 41,001,528         | 37,601,827     | 3,399,701     | 3,399,295     |
| 2287 | SO                                  |   |      | 616,939,537        | 571,234,375    | 45,705,162    | 45,705,162    |
| 2288 | CN                                  |   |      | 142,022,323        | 131,948,311    | 10,074,012    | 10,074,012    |
| 2289 | DEU                                 |   |      | -                  | -              | -             | -             |
| 2290 | CAGW                                |   |      | 3,154,419,603      | 2,457,700,375  | 696,719,228   | 669,888,110   |
| 2291 | CAGE                                |   |      | 7,956,904,432      | 7,956,904,432  | -             | -             |
| 2292 | CAEW                                |   |      | -                  | -              | -             | -             |
| 2293 | CAEE                                |   |      | 278,093,729        | 278,093,729    | -             | -             |
| 2294 | SSGCH                               |   |      | -                  | -              | -             | -             |
| 2295 | SSGCT                               |   |      | -                  | -              | -             | -             |
| 2296 | Less Capital Leases                 |   |      | (48,811,908)       | (46,851,844)   | (1,960,064)   | (1,960,064)   |
| 2297 |                                     |   | B8   | 18,880,589,015     | 17,481,845,174 | 1,398,743,841 | 1,405,766,404 |
| 2298 | 105                                 | Plant Held For Future Use                         |      |                    |                |               |               |
| 2299 |                                     | DPW   | S    | 3,293,683          | 3,293,683      | -             | -             |
| 2300 |                                     | P   | SG   | -                  | -              | -             | -             |
| 2301 |                                     | T   | SG   | -                  | -              | -             | -             |
| 2302 |                                     | P   | SG   | -                  | -              | -             | -             |
| 2303 |                                     | P   | SE   | -                  | -              | -             | -             |
| 2304 |                                     | P   | SG   | -                  | -              | -             | -             |
| 2305 |                                     | P   | CAGW | 168,923            | 131,613        | 37,310        | 37,310        |
| 2306 |                                     | P   | CAGE | 10,108,777         | 10,108,777     | -             | -             |
| 2307 |                                     | P   | CAEW | -                  | -              | -             | -             |
| 2308 |                                     | P   | CAEE | 953,014            | 953,014        | -             | -             |
| 2309 |                                     | Total Plant Held For Future Use                   |      | 14,524,397         | 14,487,087     | 37,310        | 37,310        |
| 2310 |                                     |   | B10  |                    |                |               |               |
| 2311 | 114                                 | Electric Plant Acquisition Adjustments            |      |                    |                |               |               |
| 2312 |                                     | P   | S    | -                  | -              | -             | -             |
| 2313 |                                     | P   | SG   | -                  | -              | -             | -             |
| 2314 |                                     | P   | CAGW | -                  | -              | -             | -             |
| 2315 |                                     | P   | CAGE | 157,193,780        | 157,193,780    | -             | -             |
| 2316 |                                     | P   | DGP  | -                  | -              | -             | -             |
| 2317 |                                     | Total Electric Plant Acquisition Adjustments      |      | 157,193,780        | 157,193,780    | -             | -             |
| 2318 |                                     |   | B15  |                    |                |               |               |
| 2319 | 115                                 | Accum Provision for Asset Acquisition Adjustments |      |                    |                |               |               |
| 2320 |                                     | P   | S    | -                  | -              | -             | -             |
| 2321 |                                     | P   | SG   | -                  | -              | -             | -             |
| 2322 |                                     | P   | CAGW | -                  | -              | -             | -             |
| 2323 |                                     | P   | CAGE | (93,587,196)       | (93,587,196)   | -             | -             |
| 2324 |                                     | P   | DGP  | -                  | -              | -             | -             |
| 2325 |                                     | Total Electric Plant Acquisition Adjustments      |      | (93,587,196)       | (93,587,196)   | -             | -             |
| 2326 |                                     |   | B15  |                    |                |               |               |
| 2327 | 120                                 | Nuclear Fuel                                      |      |                    |                |               |               |
| 2328 |                                     | P   | SE   | -                  | -              | -             | -             |
| 2329 |                                     | Total Nuclear Fuel                                |      | -                  | -              | -             | -             |
| 2330 |                                     |   |      |                    |                |               |               |
| 2331 | 124                                 | Weatherization                                    |      |                    |                |               |               |
| 2332 |                                     | DMSC  | S    | 2,936,278          | 889,337        | 2,046,942     | 2,046,942     |
| 2333 |                                     | DMSC  | SO   | (2,713)            | (2,512)        | (201)         | (201)         |
| 2334 |                                     | Total Weatherization                              |      | 2,933,565          | 886,825        | 2,046,741     | 2,046,741     |
| 2335 |                                     |   | B16  |                    |                |               |               |
| 2336 | 182W                                | Weatherization                                    |      |                    |                |               |               |
| 2337 |                                     | DMSC  | S    | 27,854,192         | 27,854,192     | -             | -             |
| 2338 |                                     | DMSC  | SG   | -                  | -              | -             | -             |
| 2339 |                                     | DMSC  | SGCT | -                  | -              | -             | -             |
| 2340 |                                     | DMSC  | SO   | -                  | -              | -             | -             |
| 2341 |                                     | Total Weatherization                              |      | 27,854,192         | 27,854,192     | -             | -             |
| 2342 |                                     |   | B16  |                    |                |               |               |



| DECEMBER 2009 West Control Area |        |                                    |                    |                    |                    |                   |                    |                   |  |  |
|---------------------------------|--------|------------------------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-------------------|--|--|
| AMA                             |        |                                    |                    |                    |                    |                   |                    |                   |  |  |
| FERC                            | BUS    | WCA                                | UNADJUSTED RESULTS |                    |                    |                   | WASHINGTON         |                   |  |  |
| ACCT                            | FUNC   | FACTOR                             | Ref                | TOTAL              | OTHER              | WASHINGTON        | ADJUSTMENT         | ADJ TOTAL         |  |  |
| 2422                            | 165    | Prepayments                        |                    |                    |                    |                   |                    |                   |  |  |
| 2423                            |        | DMSC                               | S                  | 4,152,761          | 4,152,761          | -                 | -                  | -                 |  |  |
| 2424                            |        | GP                                 | GPS                | 3,705,731          | 3,431,197          | 274,534           | (274,534)          | (0)               |  |  |
| 2425                            |        | PT                                 | SG                 | 2,980,632          | 2,733,488          | 247,143           | (247,143)          | -                 |  |  |
| 2426                            |        | PT                                 | CAGW               | 1,421,122          | 1,107,238          | 313,884           | (313,884)          | -                 |  |  |
| 2427                            |        | PT                                 | CAGE               | 413,334            | 413,334            | -                 | -                  | -                 |  |  |
| 2428                            |        | P                                  | CAEW               | 4,055              | 3,152              | 903               | (903)              | (0)               |  |  |
| 2429                            |        | P                                  | CAEE               | 750,569            | 750,569            | -                 | -                  | -                 |  |  |
| 2430                            |        | P                                  | SE                 | -                  | -                  | -                 | -                  | -                 |  |  |
| 2431                            |        | PTD                                | SO                 | 27,184,967         | 25,171,004         | 2,013,963         | (2,013,963)        | (0)               |  |  |
| 2432                            |        | <b>Total Prepayments</b>           |                    | <b>40,613,171</b>  | <b>37,762,743</b>  | <b>2,850,428</b>  | <b>(2,850,428)</b> | <b>(0)</b>        |  |  |
| 2433                            |        |                                    |                    |                    |                    |                   |                    |                   |  |  |
| 2434                            | 182M   | Misc Regulatory Assets             |                    |                    |                    |                   |                    |                   |  |  |
| 2435                            |        | DDS2                               | S                  | 56,806,827         | 55,379,786         | 1,427,040         | 15,677,501         | 17,104,541        |  |  |
| 2436                            |        | DEFSG                              | SG                 | -                  | -                  | -                 | -                  | -                 |  |  |
| 2437                            |        | P                                  | CAGE               | -                  | -                  | -                 | -                  | -                 |  |  |
| 2438                            |        | P                                  | CAGE               | 9,072,936          | 9,072,936          | -                 | -                  | -                 |  |  |
| 2439                            |        | DEFSG                              | CAGW               | 3,981,962          | 3,102,463          | 879,499           | 75,958             | 955,458           |  |  |
| 2440                            |        | DEFSG                              | JBG                | -                  | -                  | -                 | -                  | -                 |  |  |
| 2441                            |        | P                                  | SE                 | 10,608,209         | 9,771,188          | 837,021           | (837,021)          | (0)               |  |  |
| 2442                            |        | P                                  | CAEW               | -                  | -                  | -                 | -                  | -                 |  |  |
| 2443                            |        | P                                  | CAEE               | (10,608,209)       | (10,608,209)       | -                 | -                  | -                 |  |  |
| 2444                            |        | DDSO2                              | SO                 | 7,188,267          | 6,655,733          | 532,533           | (408,982)          | 123,552           |  |  |
| 2445                            |        |                                    |                    | <b>77,049,992</b>  | <b>73,373,898</b>  | <b>3,676,094</b>  | <b>14,507,456</b>  | <b>18,183,550</b> |  |  |
| 2446                            |        |                                    |                    |                    |                    |                   |                    |                   |  |  |
| 2447                            | 186M   | Misc Deferred Debits               |                    |                    |                    |                   |                    |                   |  |  |
| 2448                            |        | LABOR                              | S                  | 20,518,695         | 20,424,813         | 93,882            | -                  | 93,882            |  |  |
| 2449                            |        | P                                  | CAEW               | -                  | -                  | -                 | -                  | -                 |  |  |
| 2450                            |        | P                                  | CAEE               | -                  | -                  | -                 | -                  | -                 |  |  |
| 2451                            |        | DEFSG                              | SG                 | 24,456,513         | 22,428,666         | 2,027,847         | (2,027,847)        | 0                 |  |  |
| 2452                            |        | LABOR                              | SO                 | 30,335             | 28,088             | 2,247             | (2,247)            | -                 |  |  |
| 2453                            |        | P                                  | SE                 | -                  | -                  | -                 | -                  | -                 |  |  |
| 2454                            |        | DEFSG                              | CAGW               | 3,946,465          | 3,074,806          | 871,659           | -                  | 871,659           |  |  |
| 2455                            |        | DEFSG                              | CAGE               | 8,843,885          | 8,843,885          | -                 | -                  | -                 |  |  |
| 2456                            |        | P                                  | CAEW               | -                  | -                  | -                 | -                  | -                 |  |  |
| 2457                            |        | P                                  | CAEE               | 9,111,937          | 9,111,937          | -                 | -                  | -                 |  |  |
| 2458                            |        | P                                  | SNPPS              | -                  | -                  | -                 | -                  | -                 |  |  |
| 2459                            |        | GP                                 | EXCTAX             | -                  | -                  | -                 | -                  | -                 |  |  |
| 2460                            |        | <b>Total Misc. Deferred Debits</b> |                    | <b>66,907,830</b>  | <b>63,912,195</b>  | <b>2,995,635</b>  | <b>(2,030,095)</b> | <b>965,541</b>    |  |  |
| 2461                            |        |                                    |                    |                    |                    |                   |                    |                   |  |  |
| 2462                            |        | Working Capital                    |                    |                    |                    |                   |                    |                   |  |  |
| 2463                            | CWC    | Cash Working Capital               |                    |                    |                    |                   |                    |                   |  |  |
| 2464                            |        | CWC                                | S                  | 138,697,701        | 127,250,274        | 11,447,427        | (342,323)          | 11,105,103        |  |  |
| 2465                            |        | CWC                                | SO                 | -                  | -                  | -                 | -                  | -                 |  |  |
| 2466                            |        | CWC                                | SE                 | -                  | -                  | -                 | -                  | -                 |  |  |
| 2467                            |        |                                    |                    | <b>138,697,701</b> | <b>127,250,274</b> | <b>11,447,427</b> | <b>(342,323)</b>   | <b>11,105,103</b> |  |  |
| 2468                            |        |                                    |                    |                    |                    |                   |                    |                   |  |  |
| 2469                            | OWC    | Other Work. Cap.                   |                    |                    |                    |                   |                    |                   |  |  |
| 2470                            | 131    | Cash                               | GP                 | -                  | -                  | -                 | -                  | -                 |  |  |
| 2471                            | 135    | Working Funds                      | GP                 | 1,920              | 1,761              | 159               | (159)              | -                 |  |  |
| 2472                            | 141    | Other A/R                          | GP                 | 540,572            | 500,524            | 40,048            | (40,048)           | -                 |  |  |
| 2473                            | 143    | Other A/R                          | GP                 | 33,985,372         | 31,467,610         | 2,517,762         | (2,517,762)        | -                 |  |  |
| 2474                            | 232    | A/P                                | PTD                | -                  | -                  | -                 | -                  | -                 |  |  |
| 2475                            | 232    | A/P                                | PTD                | (4,215,163)        | (3,902,888)        | (312,275)         | 312,275            | -                 |  |  |
| 2476                            | 232    | A/P                                | P                  | (1,408,497)        | (1,408,497)        | -                 | -                  | -                 |  |  |
| 2477                            | 232    | A/P                                | T                  | -                  | -                  | -                 | -                  | -                 |  |  |
| 2478                            | 2533   | Other Misc. Df. Crd.               | P                  | -                  | -                  | -                 | -                  | -                 |  |  |
| 2479                            | 2533   | Other Misc. Df. Crd.               | P                  | (1,105,340)        | (1,018,125)        | (87,215)          | 87,215             | -                 |  |  |
| 2480                            | 2533   | Other Misc. Df. Crd.               | P                  | -                  | -                  | -                 | -                  | -                 |  |  |
| 2481                            | 2533   | Other Misc. Df. Crd.               | P                  | (4,940,694)        | (4,940,694)        | -                 | -                  | -                 |  |  |
| 2482                            | 230    | Asset Retir. Oblig.                | P                  | 10,292             | 9,480              | 812               | (812)              | -                 |  |  |
| 2483                            | 230    | Asset Retir. Oblig.                | P                  | -                  | -                  | -                 | -                  | -                 |  |  |
| 2484                            | 230    | Asset Retir. Oblig.                | P                  | (2,426,164)        | (2,426,164)        | -                 | -                  | -                 |  |  |
| 2485                            | 230    | Asset Retir. Oblig.                | P                  | -                  | -                  | -                 | -                  | -                 |  |  |
| 2486                            | 254105 | ARO Reg Liability                  | P                  | -                  | -                  | -                 | -                  | -                 |  |  |
| 2487                            | 254105 | ARO Reg Liability                  | P                  | -                  | -                  | -                 | -                  | -                 |  |  |
| 2488                            | 254105 | ARO Reg Liability                  | P                  | (19,803)           | (19,803)           | -                 | -                  | -                 |  |  |
| 2489                            | 254105 | ARO Reg Liability                  | P                  | (696,791)          | (696,791)          | -                 | -                  | -                 |  |  |
| 2490                            | 2533   | Cholla Reclamation                 | P                  | -                  | -                  | -                 | -                  | -                 |  |  |
| 2491                            |        |                                    |                    | <b>19,725,703</b>  | <b>17,566,412</b>  | <b>2,159,291</b>  | <b>(2,159,291)</b> | <b>-</b>          |  |  |
| 2492                            |        |                                    |                    |                    |                    |                   |                    |                   |  |  |
| 2493                            |        | <b>Total Working Capital</b>       |                    | <b>158,423,404</b> | <b>144,816,686</b> | <b>13,606,718</b> | <b>(2,501,615)</b> | <b>11,105,103</b> |  |  |









| DECEMBER 2009 West Control Area |  |  |            |     |                 |                    |               |            |               |  |
|---------------------------------|--|--|------------|-----|-----------------|--------------------|---------------|------------|---------------|--|
| AMA                             |  |  |            |     |                 | UNADJUSTED RESULTS |               |            | WASHINGTON    |  |
| FERC ACCT                       | DESCRIP                                      | BUS FUNC                               | WCA FACTOR | Ref | TOTAL           | OTHER              | WASHINGTON    | ADJUSTMENT | ADJ TOTAL     |  |
| 2718                            | 108363                                       | Storage Battery Equipment              |            |     |                 |                    |               |            |               |  |
| 2719                            |  | DPW                                    | S          |     | (744,619)       | (744,619)          | -             | -          | -             |  |
| 2720                            |  |  |            | B17 | (744,619)       | (744,619)          | -             | -          | -             |  |
| 2721                            |  |  |            |     |                 |                    |               |            |               |  |
| 2722                            | 108364                                       | Poles, Towers & Fixtures               |            |     |                 |                    |               |            |               |  |
| 2723                            |  | DPW                                    | S          |     | (460,317,900)   | (416,755,178)      | (43,562,721)  | -          | (43,562,721)  |  |
| 2724                            |  |  |            | B17 | (460,317,900)   | (416,755,178)      | (43,562,721)  | -          | (43,562,721)  |  |
| 2725                            |  |  |            |     |                 |                    |               |            |               |  |
| 2726                            | 108365                                       | Overhead Conductors                    |            |     |                 |                    |               |            |               |  |
| 2727                            |  | DPW                                    | S          |     | (251,384,803)   | (224,994,421)      | (26,390,382)  | -          | (26,390,382)  |  |
| 2728                            |  |  |            | B17 | (251,384,803)   | (224,994,421)      | (26,390,382)  | -          | (26,390,382)  |  |
| 2729                            |  |  |            |     |                 |                    |               |            |               |  |
| 2730                            | 108366                                       | Underground Conduit                    |            |     |                 |                    |               |            |               |  |
| 2731                            |  | DPW                                    | S          |     | (118,087,607)   | (108,733,869)      | (9,353,738)   | -          | (9,353,738)   |  |
| 2732                            |  |  |            | B17 | (118,087,607)   | (108,733,869)      | (9,353,738)   | -          | (9,353,738)   |  |
| 2733                            |  |  |            |     |                 |                    |               |            |               |  |
| 2734                            | 108367                                       | Underground Conductors                 |            |     |                 |                    |               |            |               |  |
| 2735                            |  | DPW                                    | S          |     | (272,451,704)   | (264,503,247)      | (7,948,457)   | -          | (7,948,457)   |  |
| 2736                            |  |  |            | B17 | (272,451,704)   | (264,503,247)      | (7,948,457)   | -          | (7,948,457)   |  |
| 2737                            |  |  |            |     |                 |                    |               |            |               |  |
| 2738                            | 108368                                       | Line Transformers                      |            |     |                 |                    |               |            |               |  |
| 2739                            |  | DPW                                    | S          |     | (353,556,800)   | (313,835,611)      | (39,721,189)  | -          | (39,721,189)  |  |
| 2740                            |  |  |            | B17 | (353,556,800)   | (313,835,611)      | (39,721,189)  | -          | (39,721,189)  |  |
| 2741                            |  |  |            |     |                 |                    |               |            |               |  |
| 2742                            | 108369                                       | Services                               |            |     |                 |                    |               |            |               |  |
| 2743                            |  | DPW                                    | S          |     | (158,777,846)   | (143,288,343)      | (15,489,503)  | -          | (15,489,503)  |  |
| 2744                            |  |  |            | B17 | (158,777,846)   | (143,288,343)      | (15,489,503)  | -          | (15,489,503)  |  |
| 2745                            |  |  |            |     |                 |                    |               |            |               |  |
| 2746                            | 108370                                       | Meters                                 |            |     |                 |                    |               |            |               |  |
| 2747                            |  | DPW                                    | S          |     | (84,712,180)    | (76,947,443)       | (7,764,737)   | -          | (7,764,737)   |  |
| 2748                            |  |  |            | B17 | (84,712,180)    | (76,947,443)       | (7,764,737)   | -          | (7,764,737)   |  |
| 2749                            |  |  |            |     |                 |                    |               |            |               |  |
| 2750                            |  |  |            |     |                 |                    |               |            |               |  |
| 2751                            |  |  |            |     |                 |                    |               |            |               |  |
| 2752                            | 108371                                       | Installations on Customers' Premises   |            |     |                 |                    |               |            |               |  |
| 2753                            |  | DPW                                    | S          |     | (7,732,332)     | (7,457,767)        | (274,565)     | -          | (274,565)     |  |
| 2754                            |  |  |            | B17 | (7,732,332)     | (7,457,767)        | (274,565)     | -          | (274,565)     |  |
| 2755                            |  |  |            |     |                 |                    |               |            |               |  |
| 2756                            | 108372                                       | Leased Property                        |            |     |                 |                    |               |            |               |  |
| 2757                            |  | DPW                                    | S          |     | -               | -                  | -             | -          | -             |  |
| 2758                            |  |  |            | B17 | -               | -                  | -             | -          | -             |  |
| 2759                            |  |  |            |     |                 |                    |               |            |               |  |
| 2760                            | 108373                                       | Street Lights                          |            |     |                 |                    |               |            |               |  |
| 2761                            |  | DPW                                    | S          |     | (28,089,961)    | (26,060,228)       | (2,029,733)   | -          | (2,029,733)   |  |
| 2762                            |  |  |            | B17 | (28,089,961)    | (26,060,228)       | (2,029,733)   | -          | (2,029,733)   |  |
| 2763                            |  |  |            |     |                 |                    |               |            |               |  |
| 2764                            | 108D00                                       | Unclassified Dist Plant - Acct 300     |            |     |                 |                    |               |            |               |  |
| 2765                            |  | DPW                                    | S          |     | -               | -                  | -             | -          | -             |  |
| 2766                            |  |  |            |     | -               | -                  | -             | -          | -             |  |
| 2767                            |  |  |            |     |                 |                    |               |            |               |  |
| 2768                            | 108DS  | Unclassified Dist Sub Plant - Acct 300 |            |     |                 |                    |               |            |               |  |
| 2769                            |  | DPW                                    | S          |     | -               | -                  | -             | -          | -             |  |
| 2770                            |  |  |            |     | -               | -                  | -             | -          | -             |  |
| 2771                            |  |  |            |     |                 |                    |               |            |               |  |
| 2772                            | 108DP  | Unclassified Dist Sub Plant - Acct 300 |            |     |                 |                    |               |            |               |  |
| 2773                            |  | DPW                                    | S          |     | 283,996         | 261,729            | 22,267        | -          | 22,267        |  |
| 2774                            |  |  |            |     | 283,996         | 261,729            | 22,267        | -          | 22,267        |  |
| 2775                            |  |  |            |     |                 |                    |               |            |               |  |
| 2776                            |  |  |            |     |                 |                    |               |            |               |  |
| 2777                            |  |  |            |     |                 |                    |               |            |               |  |
| 2778                            |  |  |            |     |                 |                    |               |            |               |  |
| 2779                            |  |  |            |     |                 |                    |               |            |               |  |
| 2780                            | Summary of Distribution Plant Depr by Factor | S                                      |            |     | (1,957,145,418) | (1,789,838,104)    | (167,307,314) | -          | (167,307,314) |  |
| 2781                            |  |  |            |     |                 |                    |               |            |               |  |
| 2782                            | Total Distribution Depreciation by Factor    |  |            | B17 | (1,957,145,418) | (1,789,838,104)    | (167,307,314) | -          | (167,307,314) |  |

| DECEMBER 2009 West Control Area<br>AMA |         |   |               |     |               | UNADJUSTED RESULTS |              |            | WASHINGTON   |  |
|--|---------|---|---------------|-----|---------------|--------------------|--------------|------------|--------------|--|
| FERC<br>ACCT                           | DESCRIP | BUS<br>FUNC                               | WCA<br>FACTOR | Ref | TOTAL         | OTHER              | WASHINGTON   | ADJUSTMENT | ADJ TOTAL    |  |
| 2783                                   | 108GP   | General Plant Accumulated Depr            |               |     |               |                    |              |            |              |  |
| 2784                                   |         | G-SITUS                                   | S             |     | (151,596,163) | (136,194,965)      | (15,401,198) | -          | (15,401,198) |  |
| 2785                                   |         | G-DGP                                     | DGP           |     | -             | -                  | -            | -          | -            |  |
| 2786                                   |         | G-DGU                                     | DGU           |     | -             | -                  | -            | -          | -            |  |
| 2787                                   |         | G-SG                                      | SG            |     | -             | -                  | -            | -          | -            |  |
| 2788                                   |         | CUST                                      | CN            |     | (6,692,860)   | (6,218,118)        | (474,742)    | -          | (474,742)    |  |
| 2789                                   |         | PTD                                       | SO            |     | (78,960,463)  | (73,110,780)       | (5,849,683)  | -          | (5,849,683)  |  |
| 2790                                   |         | P   | SE            |     | -             | -                  | -            | -          | -            |  |
| 2791                                   |         | G-SG                                      | CAGW          |     | (14,879,368)  | (11,592,950)       | (3,286,418)  | -          | (3,286,418)  |  |
| 2792                                   |         | G-SG                                      | CAGE          |     | (46,805,278)  | (46,805,278)       | -            | -          | -            |  |
| 2793                                   |         | P   | JBG           |     | (4,585,542)   | (3,614,255)        | (971,287)    | -          | (971,287)    |  |
| 2794                                   |         | P   | CAEW          |     | -             | -                  | -            | -          | -            |  |
| 2795                                   |         | P   | CAEE          |     | (374,209)     | (374,209)          | -            | -          | -            |  |
| 2796                                   |         | G-SG                                      | CAGE          |     | -             | -                  | -            | -          | -            |  |
| 2797                                   |         | G-SG                                      | CAGE          |     | -             | -                  | -            | -          | -            |  |
| 2798                                   |         |   |               | B17 | (303,893,883) | (277,910,554)      | (25,983,329) | -          | (25,983,329) |  |
| 2799                                   |         |   |               |     |               |                    |              |            |              |  |
| 2800                                   |         |   |               |     |               |                    |              |            |              |  |
| 2801                                   | 108MP   | Mining Plant Accumulated Depr.            |               |     |               |                    |              |            |              |  |
| 2802                                   |         | P   | S             |     | -             | -                  | -            | -          | -            |  |
| 2803                                   |         | P   | CAEW          |     | -             | -                  | -            | -          | -            |  |
| 2804                                   |         | P   | CAEE          |     | (167,310,359) | (167,310,359)      | -            | -          | -            |  |
| 2805                                   |         | P   | SE            |     | -             | -                  | -            | -          | -            |  |
| 2806                                   |         |   |               | B17 | (167,310,359) | (167,310,359)      | -            | -          | -            |  |
| 2807                                   | 108MP   | Less Centralia Situs Depreciation         |               |     |               |                    |              |            |              |  |
| 2808                                   |         | P   | S             |     | -             | -                  | -            | -          | -            |  |
| 2809                                   |         |   |               | B17 | (167,310,359) | (167,310,359)      | -            | -          | -            |  |
| 2810                                   |         |   |               |     |               |                    |              |            |              |  |
| 2811                                   | 1081390 | Accum Depr - Capital Lease                |               |     |               |                    |              |            |              |  |
| 2812                                   |         | PTD                                       | SO            |     | -             | -                  | -            | -          | -            |  |
| 2813                                   |         |   |               |     | -             | -                  | -            | -          | -            |  |
| 2814                                   |         |   |               |     | -             | -                  | -            | -          | -            |  |
| 2815                                   |         | Remove Capital Leases                     |               |     |               |                    |              |            |              |  |
| 2816                                   |         |   |               |     | -             | -                  | -            | -          | -            |  |
| 2817                                   |         |   |               |     | -             | -                  | -            | -          | -            |  |
| 2818                                   | 1081399 | Accum Depr - Capital Lease                |               |     |               |                    |              |            |              |  |
| 2819                                   |         | P   | S             |     | -             | -                  | -            | -          | -            |  |
| 2820                                   |         | P   | SE            |     | -             | -                  | -            | -          | -            |  |
| 2821                                   |         |   |               |     | -             | -                  | -            | -          | -            |  |
| 2822                                   |         |   |               |     | -             | -                  | -            | -          | -            |  |
| 2823                                   |         | Remove Capital Leases                     |               |     |               |                    |              |            |              |  |
| 2824                                   |         |   |               |     | -             | -                  | -            | -          | -            |  |
| 2825                                   |         |   |               |     | -             | -                  | -            | -          | -            |  |
| 2826                                   |         |   |               |     | -             | -                  | -            | -          | -            |  |
| 2827                                   |         |   |               |     | -             | -                  | -            | -          | -            |  |
| 2828                                   |         |   |               |     | -             | -                  | -            | -          | -            |  |
| 2829                                   |         |   |               |     | -             | -                  | -            | -          | -            |  |
| 2830                                   |         |   |               |     | -             | -                  | -            | -          | -            |  |
| 2831                                   |         | Summary of General Depreciation by Factor |               |     |               |                    |              |            |              |  |
| 2832                                   |         | S   |               |     | (151,596,163) | (136,194,965)      | (15,401,198) | -          | (15,401,198) |  |
| 2833                                   |         | DGP                                       |               |     | -             | -                  | -            | -          | -            |  |
| 2834                                   |         | DGU                                       |               |     | -             | -                  | -            | -          | -            |  |
| 2835                                   |         | SE  |               |     | -             | -                  | -            | -          | -            |  |
| 2836                                   |         | SO  |               |     | (78,960,463)  | (73,110,780)       | (5,849,683)  | -          | (5,849,683)  |  |
| 2837                                   |         | CN  |               |     | (6,692,860)   | (6,218,118)        | (474,742)    | -          | (474,742)    |  |
| 2838                                   |         | SG  |               |     | -             | -                  | -            | -          | -            |  |
| 2839                                   |         | DEU                                       |               |     | -             | -                  | -            | -          | -            |  |
| 2840                                   |         | CAGW                                      |               |     | (14,879,368)  | (11,592,950)       | (3,286,418)  | -          | (3,286,418)  |  |
| 2841                                   |         | CAGE                                      |               |     | (46,805,278)  | (46,805,278)       | -            | -          | -            |  |
| 2842                                   |         | CAEW                                      |               |     | -             | -                  | -            | -          | -            |  |
| 2843                                   |         | CAEE                                      |               |     | (167,684,569) | (167,684,569)      | -            | -          | -            |  |
| 2844                                   |         | SSGCT                                     |               |     | -             | -                  | -            | -          | -            |  |
| 2845                                   |         | JBG                                       |               |     | (4,585,542)   | (3,614,255)        | (971,287)    | -          | (971,287)    |  |
| 2846                                   |         | Remove Capital Leases                     |               |     |               |                    |              |            |              |  |
| 2847                                   |         |   |               | B17 | (471,204,242) | (445,220,914)      | (25,983,329) | -          | (25,983,329) |  |
| 2848                                   |         |   |               |     |               |                    |              |            |              |  |
| 2849                                   |         |   |               |     |               |                    |              |            |              |  |
| 2850                                   |         |   |               |     |               |                    |              |            |              |  |
| 2851                                   | 111SP   | Accum Prov for Amort-Steam                |               |     |               |                    |              |            |              |  |
| 2852                                   |         | P   | CAGW          |     | -             | -                  | -            | -          | -            |  |
| 2853                                   |         | P   | CAGW          |     | -             | -                  | -            | -          | -            |  |
| 2854                                   |         | P   | CAGE          |     | -             | -                  | -            | -          | -            |  |
| 2855                                   |         | P   | SG            |     | -             | -                  | -            | -          | -            |  |
| 2856                                   |         |   |               |     | -             | -                  | -            | -          | -            |  |
| 2857                                   |         |   |               |     | -             | -                  | -            | -          | -            |  |
| 2858                                   |         |   |               |     | -             | -                  | -            | -          | -            |  |

| DECEMBER 2009 West Control Area |         |  |            |     |                      |                      |                     |            |                     |
|---------------------------------|---------|--|------------|-----|----------------------|----------------------|---------------------|------------|---------------------|
| AMA                             |         |  |            |     | UNADJUSTED RESULTS   |                      |                     | WASHINGTON |                     |
| FERC ACCT                       | DESCRIP | BUS FUNC                                   | WCA FACTOR | Ref | TOTAL                | OTHER                | WASHINGTON          | ADJUSTMENT | ADJ TOTAL           |
| 2859                            | 111GP   | Accum Prov for Amort-General               |            |     |                      |                      |                     |            |                     |
| 2860                            |         | G-SITUS                                    | S          |     | (15,202,633)         | (13,819,842)         | (1,382,791)         | -          | (1,382,791)         |
| 2861                            |         | CUST                                       | CN         |     | (2,325,108)          | (2,160,182)          | (164,926)           | -          | (164,926)           |
| 2862                            |         | I-SG                                       | SG         |     | -                    | -                    | -                   | -          | -                   |
| 2863                            |         | PTD  | SO         |     | (9,550,168)          | (8,842,656)          | (707,512)           | -          | (707,512)           |
| 2864                            |         | I-SG                                       | CAGW       |     | -                    | -                    | -                   | -          | -                   |
| 2865                            |         | I-SG                                       | CAGE       |     | -                    | -                    | -                   | -          | -                   |
| 2866                            |         | P  | CAEW       |     | -                    | -                    | -                   | -          | -                   |
| 2867                            |         | P  | CAEE       |     | -                    | -                    | -                   | -          | -                   |
| 2868                            |         | P  | SE         |     | -                    | -                    | -                   | -          | -                   |
| 2869                            |         |  |            | B18 | (27,077,909)         | (24,822,680)         | (2,255,229)         | -          | (2,255,229)         |
| 2870                            |         |  |            |     |                      |                      |                     |            |                     |
| 2871                            |         |  |            |     |                      |                      |                     |            |                     |
| 2872                            | 111HP   | Accum Prov for Amort-Hydro                 |            |     |                      |                      |                     |            |                     |
| 2873                            |         | P  | DGP        |     | -                    | -                    | -                   | -          | -                   |
| 2874                            |         | P  | DGU        |     | -                    | -                    | -                   | -          | -                   |
| 2875                            |         | P  | SG         |     | -                    | -                    | -                   | -          | -                   |
| 2876                            |         | P  | CAGW       |     | (251,839)            | (196,215)            | (55,624)            | -          | (55,624)            |
| 2877                            |         | P  | CAGE       |     | (369,972)            | (369,972)            | -                   | -          | -                   |
| 2878                            |         | P  | CAGE       |     | -                    | -                    | -                   | -          | -                   |
| 2879                            |         |  |            | B18 | (621,811)            | (566,187)            | (55,624)            | -          | (55,624)            |
| 2880                            |         |  |            |     |                      |                      |                     |            |                     |
| 2881                            |         |  |            |     |                      |                      |                     |            |                     |
| 2882                            | 111IP   | Accum Prov for Amort-Intangible Plant      |            |     |                      |                      |                     |            |                     |
| 2883                            |         | I-SITUS                                    | S          |     | (812,138)            | (810,914)            | (1,224)             | -          | (1,224)             |
| 2884                            |         | I-DGP                                      | DGP        |     | -                    | -                    | -                   | -          | -                   |
| 2885                            |         | I-DGU                                      | DGU        |     | -                    | -                    | -                   | -          | -                   |
| 2886                            |         | P  | CAEW       |     | -                    | -                    | -                   | -          | -                   |
| 2887                            |         | P  | CAEE       |     | (1,130,286)          | (1,130,286)          | -                   | -          | -                   |
| 2888                            |         | P  | SE         |     | -                    | -                    | -                   | -          | -                   |
| 2889                            |         | I-SG                                       | SG         |     | (17,682,987)         | (16,216,776)         | (1,466,210)         | -          | (1,466,210)         |
| 2890                            |         | I-SG                                       | CAGW       |     | -                    | -                    | -                   | -          | -                   |
| 2891                            |         | I-SG                                       | CAGE       |     | -                    | -                    | -                   | -          | -                   |
| 2892                            |         | CUST                                       | CN         |     | (86,993,346)         | (80,822,682)         | (6,170,664)         | -          | (6,170,664)         |
| 2893                            |         | P  | CAGE       |     | -                    | -                    | -                   | -          | -                   |
| 2894                            |         | P  | CAGE       |     | -                    | -                    | -                   | -          | -                   |
| 2895                            |         | I-SG                                       | CAGW       |     | (28,941,142)         | (22,548,889)         | (6,392,254)         | -          | (6,392,254)         |
| 2896                            |         | I-SG                                       | CAGE       |     | (9,925,212)          | (9,925,212)          | -                   | -          | -                   |
| 2897                            |         | PTD  | JBG        |     | (14,451)             | (11,390)             | (3,061)             | -          | (3,061)             |
| 2898                            |         | PTD  | SO         |     | (246,506,053)        | (228,243,974)        | (18,262,080)        | -          | (18,262,080)        |
| 2899                            |         |  |            | B18 | (392,005,616)        | (359,710,124)        | (32,295,492)        | -          | (32,295,492)        |
| 2900                            | 111IP   | Less Non-Utility Plant                     |            |     |                      |                      |                     |            |                     |
| 2901                            |         | NUTIL                                      | OTH        |     | -                    | -                    | -                   | -          | -                   |
| 2902                            |         |  |            | B18 | (392,005,616)        | (359,710,124)        | (32,295,492)        | -          | (32,295,492)        |
| 2903                            |         |  |            |     |                      |                      |                     |            |                     |
| 2904                            | 111390  | Accum Amtr - Capital Lease                 |            |     |                      |                      |                     |            |                     |
| 2905                            |         | G-SITUS                                    | S          |     | (2,774,093)          | (2,774,093)          | -                   | -          | -                   |
| 2906                            |         | P  | CAGE       |     | (1,158,933)          | (1,158,933)          | -                   | -          | -                   |
| 2907                            |         | PTD  | CAGW       |     | (32,077)             | (24,992)             | (7,085)             | 161,554    | 154,469             |
| 2908                            |         | PTD  | SO         |     | 2,085,064            | 1,930,595            | 154,469             | -          | 154,469             |
| 2909                            |         |  |            |     | (1,880,039)          | (2,027,423)          | 147,384             | 161,554    | 308,939             |
| 2910                            |         |  |            |     |                      |                      |                     |            |                     |
| 2911                            |         | Remove Capital Lease Amtr                  |            |     | 1,880,039            | 2,027,423            | (147,384)           | (161,554)  | (308,939)           |
| 2912                            |         |  |            |     |                      |                      |                     |            |                     |
| 2913                            |         | <b>TOTAL ACCUM PROV FOR AMORTIZ</b>        |            | B18 | <b>(419,705,336)</b> | <b>(385,098,991)</b> | <b>(34,606,345)</b> | <b>-</b>   | <b>(34,606,345)</b> |
| 2914                            |         | AMA  |            |     |                      |                      |                     |            |                     |
| 2915                            |         |  |            |     |                      |                      |                     |            |                     |
| 2916                            |         |  |            |     |                      |                      |                     |            |                     |
| 2917                            |         |  |            |     |                      |                      |                     |            |                     |
| 2918                            |         | Summary of Amortization by Factor          |            |     |                      |                      |                     |            |                     |
| 2919                            |         | S  |            |     | (18,788,864)         | (17,404,849)         | (1,384,015)         | -          | (1,384,015)         |
| 2920                            |         | DGP  |            |     | -                    | -                    | -                   | -          | -                   |
| 2921                            |         | DGU  |            |     | -                    | -                    | -                   | -          | -                   |
| 2922                            |         | SE   |            |     | -                    | -                    | -                   | -          | -                   |
| 2923                            |         | SO   |            |     | (253,971,157)        | (235,156,035)        | (18,815,122)        | -          | (18,815,122)        |
| 2924                            |         | CN   |            |     | (89,318,454)         | (82,982,864)         | (6,335,590)         | -          | (6,335,590)         |
| 2925                            |         | SSGCT                                      |            |     | -                    | -                    | -                   | -          | -                   |
| 2926                            |         | JBG  |            |     | (14,451)             | (11,390)             | (3,061)             | -          | (3,061)             |
| 2927                            |         | CAGW                                       |            |     | (29,225,058)         | (22,770,096)         | (6,454,962)         | 161,554    | (6,293,408)         |
| 2928                            |         | CAGE                                       |            |     | (11,454,117)         | (11,454,117)         | -                   | -          | -                   |
| 2929                            |         | CAEW                                       |            |     | -                    | -                    | -                   | -          | -                   |
| 2930                            |         | CAEE                                       |            |     | (1,130,286)          | (1,130,286)          | -                   | -          | -                   |
| 2931                            |         | SG   |            |     | (17,682,987)         | (16,216,776)         | (1,466,210)         | -          | (1,466,210)         |
| 2932                            |         | Less Capital Lease                         |            |     | 1,880,039            | 2,027,423            | (147,384)           | (161,554)  | (308,939)           |
| 2933                            |         | Total Provision For Amortization by Factor |            | B18 | <b>(419,705,336)</b> | <b>(385,098,991)</b> | <b>(34,606,345)</b> | <b>(0)</b> | <b>(34,606,345)</b> |



|                               | 3.1           | 3.2           | 3.3             | 3.4          | 3.5         | 3.6                | 0         |        |
|-------------------------------|---------------|---------------|-----------------|--------------|-------------|--------------------|-----------|--------|
|                               | Temperature   | Revenue       | Effective Price | SO2 Emission | Green Tag   | Wheeling           |           |        |
| Total Normalized              | Normalization | Normalization | Change          | Allowances   | Revenues    | Revenue Adjustment | 0         |        |
| 1 Operating Revenues:         |               |               |                 |              |             |                    |           |        |
| 2 General Business Revenues   | (6,737,566)   | (6,704,445)   | (33,121)        | -            | -           | -                  | -         |        |
| 3 Interdepartmental           | -             | -             | -               | -            | -           | -                  | -         |        |
| 4 Special Sales               | -             | -             | -               | -            | -           | -                  | -         |        |
| 5 Other Operating Revenues    | (4,108,989)   | -             | -               | -            | (4,211,639) | 102,649            | -         |        |
| 6 Total Operating Revenues    | (10,846,555)  | (6,704,445)   | (33,121)        | -            | (4,211,639) | 102,649            | -         |        |
| 7                             |               |               |                 |              |             |                    |           |        |
| 8 Operating Expenses:         |               |               |                 |              |             |                    |           |        |
| 9 Steam Production            | -             | -             | -               | -            | -           | -                  | -         |        |
| 10 Nuclear Production         | -             | -             | -               | -            | -           | -                  | -         |        |
| 11 Hydro Production           | -             | -             | -               | -            | -           | -                  | -         |        |
| 12 Other Power Supply         | -             | -             | -               | -            | -           | -                  | -         |        |
| 13 Transmission               | (7,395)       | -             | -               | -            | -           | (7,395)            | -         |        |
| 14 Distribution               | -             | -             | -               | -            | -           | -                  | -         |        |
| 15 Customer Accounting        | -             | -             | -               | -            | -           | -                  | -         |        |
| 16 Customer Service & Info    | -             | -             | -               | -            | -           | -                  | -         |        |
| 17 Sales                      | -             | -             | -               | -            | -           | -                  | -         |        |
| 18 Administrative & General   | -             | -             | -               | -            | -           | -                  | -         |        |
| 19 Total O&M Expenses         | (7,395)       | -             | -               | -            | -           | (7,395)            | -         |        |
| 20 Depreciation               | -             | -             | -               | -            | -           | -                  | -         |        |
| 21 Amortization               | -             | -             | -               | -            | -           | -                  | -         |        |
| 22 Taxes Other Than Income    | -             | -             | -               | -            | -           | -                  | -         |        |
| 23 Income Taxes: Federal      | (4,463,167)   | (2,346,556)   | (586,443)       | (94,610)     | (1,474,073) | 38,516             | -         |        |
| 24 State                      | -             | -             | -               | -            | -           | -                  | -         |        |
| 25 Deferred Income Taxes      | 816,212       | -             | 623,320         | 192,892      | -           | -                  | -         |        |
| 26 Investment Tax Credit Adj. | -             | -             | -               | -            | -           | -                  | -         |        |
| 27 Misc Revenue & Expense     | (237,951)     | -             | -               | (237,951)    | -           | -                  | -         |        |
| 28 Total Operating Expenses:  | (3,892,301)   | (2,346,556)   | 36,877          | (139,669)    | (1,474,073) | 31,121             | -         |        |
| 29                            |               |               |                 |              |             |                    |           |        |
| 30 Operating Rev For Return:  | (6,954,254)   | (4,357,889)   | (69,998)        | -            | 139,669     | (2,737,565)        | 71,529    |        |
| 31                            |               |               |                 |              |             |                    |           |        |
| 32 Rate Base:                 |               |               |                 |              |             |                    |           |        |
| 33 Electric Plant In Service  | -             | -             | -               | -            | -           | -                  | -         |        |
| 34 Plant Held for Future Use  | -             | -             | -               | -            | -           | -                  | -         |        |
| 35 Misc Deferred Debits       | -             | -             | -               | -            | -           | -                  | -         |        |
| 36 Elec Plant Acq Adj         | -             | -             | -               | -            | -           | -                  | -         |        |
| 37 Nuclear Fuel               | -             | -             | -               | -            | -           | -                  | -         |        |
| 38 Prepayments                | -             | -             | -               | -            | -           | -                  | -         |        |
| 39 Fuel Stock                 | -             | -             | -               | -            | -           | -                  | -         |        |
| 40 Material & Supplies        | -             | -             | -               | -            | -           | -                  | -         |        |
| 41 Working Capital            | -             | -             | -               | -            | -           | -                  | -         |        |
| 42 Weatherization Loans       | -             | -             | -               | -            | -           | -                  | -         |        |
| 43 Misc Rate Base             | -             | -             | -               | -            | -           | -                  | -         |        |
| 44 Total Electric Plant:      | -             | -             | -               | -            | -           | -                  | -         |        |
| 45                            |               |               |                 |              |             |                    |           |        |
| 46 Deductions:                |               |               |                 |              |             |                    |           |        |
| 47 Accum Prov For Deprec      | -             | -             | -               | -            | -           | -                  | -         |        |
| 48 Accum Prov For Amort       | -             | -             | -               | -            | -           | -                  | -         |        |
| 49 Accum Def Income Tax       | 4,352,244     | -             | 2,751,332       | -            | 1,600,912   | -                  | -         |        |
| 50 Unamortized ITC            | -             | -             | -               | -            | -           | -                  | -         |        |
| 51 Customer Adv For Const     | -             | -             | -               | -            | -           | -                  | -         |        |
| 52 Customer Service Deposits  | -             | -             | -               | -            | -           | -                  | -         |        |
| 53 Miscellaneous Deductions   | (4,218,445)   | -             | -               | (4,218,445)  | -           | -                  | -         |        |
| 54                            |               |               |                 |              |             |                    |           |        |
| 55 Total Deductions:          | 133,799       | -             | 2,751,332       | -            | (2,617,533) | -                  | -         |        |
| 56                            |               |               |                 |              |             |                    |           |        |
| 57 Total Rate Base:           | 133,799       | -             | 2,751,332       | -            | (2,617,533) | -                  | -         |        |
| 58                            |               |               |                 |              |             |                    |           |        |
| 59                            |               |               |                 |              |             |                    |           |        |
| 60 Estimated ROE impact       | -1.751%       | -1.096%       | -0.059%         | 0.000%       | 0.075%      | -0.689%            | 0.018%    | 0.000% |
| 61 Estimated Price Change     | 11,236,711    | 7,030,214     | 483,092         | -            | (577,485)   | 4,416,282          | (115,391) | -      |
| 62                            |               |               |                 |              |             |                    |           |        |
| 63                            |               |               |                 |              |             |                    |           |        |
| 64 TAX CALCULATION:           |               |               |                 |              |             |                    |           |        |
| 65                            |               |               |                 |              |             |                    |           |        |
| 66 Operating Revenue          | (10,601,209)  | (6,704,445)   | (33,121)        | -            | 237,951     | (4,211,639)        | 110,044   | -      |
| 67 Other Deductions           | -             | -             | -               | -            | -           | -                  | -         | -      |
| 68 Interest (AFUDC)           | -             | -             | -               | -            | -           | -                  | -         | -      |
| 69 Interest                   | -             | -             | -               | -            | -           | -                  | -         | -      |
| 70 Schedule "M" Additions     | (1,624,239)   | -             | (1,653,038)     | -            | 28,799      | -                  | -         | -      |
| 71 Schedule "M" Deductions    | 526,457       | -             | (10,607)        | -            | 537,064     | -                  | -         | -      |
| 72 Income Before Tax          | (12,751,905)  | (6,704,445)   | (1,675,552)     | -            | (270,314)   | (4,211,639)        | 110,044   | -      |
| 73                            |               |               |                 |              |             |                    |           |        |
| 74 State Income Taxes         | -             | -             | -               | -            | -           | -                  | -         | -      |
| 75                            |               |               |                 |              |             |                    |           |        |
| 76 Taxable Income             | (12,751,905)  | (6,704,445)   | (1,675,552)     | -            | (270,314)   | (4,211,639)        | 110,044   | -      |
| 77                            |               |               |                 |              |             |                    |           |        |
| 78 Federal Income Taxes       | (4,463,167)   | (2,346,556)   | (586,443)       | -            | (94,610)    | (1,474,073)        | 38,516    | -      |

|                               | 3.1           | 3.2           | 3.3             | 3.4          | 3.5       | 3.6                |
|-------------------------------|---------------|---------------|-----------------|--------------|-----------|--------------------|
|                               | Temperature   | Revenue       | Effective Price | SO2 Emission | Green Tag | Wheeling           |
| Total Normalized              | Normalization | Normalization | Change          | Allowances   | Revenues  | Revenue Adjustment |
| 1 Operating Revenues:         |               |               |                 |              |           |                    |
| 2 General Business Revenues   | 12,402,155    | -             | -               | 12,402,155   | -         | -                  |
| 3 Interdepartmental           | -             | -             | -               | -            | -         | -                  |
| 4 Special Sales               | -             | -             | -               | -            | -         | -                  |
| 5 Other Operating Revenues    | (17,063)      | -             | -               | -            | -         | (17,063)           |
| 6 Total Operating Revenues    | 12,385,092    | -             | -               | 12,402,155   | -         | (17,063)           |
| 7                             |               |               |                 |              |           |                    |
| 8 Operating Expenses:         |               |               |                 |              |           |                    |
| 9 Steam Production            | -             | -             | -               | -            | -         | -                  |
| 10 Nuclear Production         | -             | -             | -               | -            | -         | -                  |
| 11 Hydro Production           | -             | -             | -               | -            | -         | -                  |
| 12 Other Power Supply         | -             | -             | -               | -            | -         | -                  |
| 13 Transmission               | -             | -             | -               | -            | -         | -                  |
| 14 Distribution               | -             | -             | -               | -            | -         | -                  |
| 15 Customer Accounting        | -             | -             | -               | -            | -         | -                  |
| 16 Customer Service & Info    | -             | -             | -               | -            | -         | -                  |
| 17 Sales                      | -             | -             | -               | -            | -         | -                  |
| 18 Administrative & General   | -             | -             | -               | -            | -         | -                  |
| 19 Total O&M Expenses         | -             | -             | -               | -            | -         | -                  |
| 20 Depreciation               | -             | -             | -               | -            | -         | -                  |
| 21 Amortization               | -             | -             | -               | -            | -         | -                  |
| 22 Taxes Other Than Income    | -             | -             | -               | -            | -         | -                  |
| 23 Income Taxes: Federal      | 4,334,782     | -             | -               | 4,340,754    | -         | (5,972)            |
| 24 State                      | -             | -             | -               | -            | -         | -                  |
| 25 Deferred Income Taxes      | -             | -             | -               | -            | -         | -                  |
| 26 Investment Tax Credit Adj. | -             | -             | -               | -            | -         | -                  |
| 27 Misc Revenue & Expense     | -             | -             | -               | -            | -         | -                  |
| 28 Total Operating Expenses:  | 4,334,782     | -             | -               | 4,340,754    | -         | (5,972)            |
| 29                            |               |               |                 |              |           |                    |
| 30 Operating Rev For Return:  | 8,050,310     | -             | -               | 8,061,401    | -         | (11,091)           |
| 31                            |               |               |                 |              |           |                    |
| 32 Rate Base:                 |               |               |                 |              |           |                    |
| 33 Electric Plant In Service  | -             | -             | -               | -            | -         | -                  |
| 34 Plant Held for Future Use  | -             | -             | -               | -            | -         | -                  |
| 35 Misc Deferred Debits       | -             | -             | -               | -            | -         | -                  |
| 36 Elec Plant Acq Adj         | -             | -             | -               | -            | -         | -                  |
| 37 Nuclear Fuel               | -             | -             | -               | -            | -         | -                  |
| 38 Prepayments                | -             | -             | -               | -            | -         | -                  |
| 39 Fuel Stock                 | -             | -             | -               | -            | -         | -                  |
| 40 Material & Supplies        | -             | -             | -               | -            | -         | -                  |
| 41 Working Capital            | -             | -             | -               | -            | -         | -                  |
| 42 Weatherization Loans       | -             | -             | -               | -            | -         | -                  |
| 43 Misc Rate Base             | -             | -             | -               | -            | -         | -                  |
| 44 Total Electric Plant:      | -             | -             | -               | -            | -         | -                  |
| 45                            |               |               |                 |              |           |                    |
| 46 Deductions:                |               |               |                 |              |           |                    |
| 47 Accum Prov For Deprec      | -             | -             | -               | -            | -         | -                  |
| 48 Accum Prov For Amort       | -             | -             | -               | -            | -         | -                  |
| 49 Accum Def Income Tax       | -             | -             | -               | -            | -         | -                  |
| 50 Unamortized ITC            | -             | -             | -               | -            | -         | -                  |
| 51 Customer Adv For Const     | -             | -             | -               | -            | -         | -                  |
| 52 Customer Service Deposits  | -             | -             | -               | -            | -         | -                  |
| 53 Miscellaneous Deductions   | -             | -             | -               | -            | -         | -                  |
| 54                            |               |               |                 |              |           |                    |
| 55 Total Deductions:          | -             | -             | -               | -            | -         | -                  |
| 56                            |               |               |                 |              |           |                    |
| 57 Total Rate Base:           | -             | -             | -               | -            | -         | -                  |
| 58                            |               |               |                 |              |           |                    |
| 59                            |               |               |                 |              |           |                    |
| 60 Estimated ROE impact       | 2.018%        | 0.000%        | 0.000%          | 2.020%       | 0.000%    | 0.000%             |
| 61 Estimated Price Change     | (12,986,885)  | -             | -               | (13,004,776) | -         | -                  |
| 62                            |               |               |                 |              |           |                    |
| 63                            |               |               |                 |              |           |                    |
| 64 TAX CALCULATION:           |               |               |                 |              |           |                    |
| 65                            |               |               |                 |              |           |                    |
| 66 Operating Revenue          | 12,385,092    | -             | -               | 12,402,155   | -         | (17,063)           |
| 67 Other Deductions           | -             | -             | -               | -            | -         | -                  |
| 68 Interest (AFUDC)           | -             | -             | -               | -            | -         | -                  |
| 69 Interest                   | -             | -             | -               | -            | -         | -                  |
| 70 Schedule "M" Additions     | -             | -             | -               | -            | -         | -                  |
| 71 Schedule "M" Deductions    | -             | -             | -               | -            | -         | -                  |
| 72 Income Before Tax          | 12,385,092    | -             | -               | 12,402,155   | -         | (17,063)           |
| 73                            |               |               |                 |              |           |                    |
| 74 State Income Taxes         | -             | -             | -               | -            | -         | -                  |
| 75                            |               |               |                 |              |           |                    |
| 76 Taxable Income             | 12,385,092    | -             | -               | 12,402,155   | -         | (17,063)           |
| 77                            |               |               |                 |              |           |                    |
| 78 Federal Income Taxes       | 4,334,782     | -             | -               | 4,340,754    | -         | (5,972)            |

|                               | 3.1              | 3.2           | 3.3             | 3.4          | 3.5         | 3.6         | 0        |
|-------------------------------|------------------|---------------|-----------------|--------------|-------------|-------------|----------|
|                               | Temperature      | Revenue       | Effective Price | SO2 Emission | Green Tag   | Wheeling    | 0        |
|                               | Normalization    | Normalization | Change          | Allowances   | Revenues    | Revenue     |          |
|                               | Total Normalized |               |                 |              |             | Adjustment  |          |
| 1 Operating Revenues:         |                  |               |                 |              |             |             |          |
| 2 General Business Revenues   | 5,664,590        | (6,704,445)   | (33,121)        | 12,402,155   | -           | -           | -        |
| 3 Interdepartmental           | -                | -             | -               | -            | -           | -           | -        |
| 4 Special Sales               | -                | -             | -               | -            | -           | -           | -        |
| 5 Other Operating Revenues    | (4,126,052)      | -             | -               | -            | (4,211,639) | 85,587      | -        |
| 6 Total Operating Revenues    | 1,538,538        | (6,704,445)   | (33,121)        | 12,402,155   | -           | (4,211,639) | 85,587   |
| 7                             |                  |               |                 |              |             |             |          |
| 8 Operating Expenses:         |                  |               |                 |              |             |             |          |
| 9 Steam Production            | -                | -             | -               | -            | -           | -           | -        |
| 10 Nuclear Production         | -                | -             | -               | -            | -           | -           | -        |
| 11 Hydro Production           | -                | -             | -               | -            | -           | -           | -        |
| 12 Other Power Supply         | -                | -             | -               | -            | -           | -           | -        |
| 13 Transmission               | (7,395)          | -             | -               | -            | -           | (7,395)     | -        |
| 14 Distribution               | -                | -             | -               | -            | -           | -           | -        |
| 15 Customer Accounting        | -                | -             | -               | -            | -           | -           | -        |
| 16 Customer Service & Info    | -                | -             | -               | -            | -           | -           | -        |
| 17 Sales                      | -                | -             | -               | -            | -           | -           | -        |
| 18 Administrative & General   | -                | -             | -               | -            | -           | -           | -        |
| 19 Total O&M Expenses         | (7,395)          | -             | -               | -            | -           | (7,395)     | -        |
| 20 Depreciation               | -                | -             | -               | -            | -           | -           | -        |
| 21 Amortization               | -                | -             | -               | -            | -           | -           | -        |
| 22 Taxes Other Than Income    | -                | -             | -               | -            | -           | -           | -        |
| 23 Income Taxes: Federal      | (128,384)        | (2,346,556)   | (586,443)       | 4,340,754    | (94,610)    | (1,474,073) | 32,544   |
| 24 State                      | -                | -             | -               | -            | -           | -           | -        |
| 25 Deferred Income Taxes      | 816,212          | -             | 623,320         | -            | 192,892     | -           | -        |
| 26 Investment Tax Credit Adj. | -                | -             | -               | -            | -           | -           | -        |
| 27 Misc Revenue & Expense     | (237,951)        | -             | -               | -            | (237,951)   | -           | -        |
| 28 Total Operating Expenses:  | 442,481          | (2,346,556)   | 36,877          | 4,340,754    | (139,669)   | (1,474,073) | 25,149   |
| 29                            |                  |               |                 |              |             |             |          |
| 30 Operating Rev For Return:  | 1,096,056        | (4,357,889)   | (69,998)        | 8,061,401    | 139,669     | (2,737,565) | 60,438   |
| 31                            |                  |               |                 |              |             |             |          |
| 32 Rate Base:                 |                  |               |                 |              |             |             |          |
| 33 Electric Plant In Service  | -                | -             | -               | -            | -           | -           | -        |
| 34 Plant Held for Future Use  | -                | -             | -               | -            | -           | -           | -        |
| 35 Misc Deferred Debits       | -                | -             | -               | -            | -           | -           | -        |
| 36 Elec Plant Acq Adj         | -                | -             | -               | -            | -           | -           | -        |
| 37 Nuclear Fuel               | -                | -             | -               | -            | -           | -           | -        |
| 38 Prepayments                | -                | -             | -               | -            | -           | -           | -        |
| 39 Fuel Stock                 | -                | -             | -               | -            | -           | -           | -        |
| 40 Material & Supplies        | -                | -             | -               | -            | -           | -           | -        |
| 41 Working Capital            | -                | -             | -               | -            | -           | -           | -        |
| 42 Weatherization Loans       | -                | -             | -               | -            | -           | -           | -        |
| 43 Misc Rate Base             | -                | -             | -               | -            | -           | -           | -        |
| 44 Total Electric Plant:      | -                | -             | -               | -            | -           | -           | -        |
| 45                            |                  |               |                 |              |             |             |          |
| 46 Deductions:                |                  |               |                 |              |             |             |          |
| 47 Accum Prov For Deprec      | -                | -             | -               | -            | -           | -           | -        |
| 48 Accum Prov For Amort       | -                | -             | -               | -            | -           | -           | -        |
| 49 Accum Def Income Tax       | 4,352,244        | -             | 2,751,332       | -            | 1,600,912   | -           | -        |
| 50 Unamortized ITC            | -                | -             | -               | -            | -           | -           | -        |
| 51 Customer Adv For Const     | -                | -             | -               | -            | -           | -           | -        |
| 52 Customer Service Deposits  | -                | -             | -               | -            | -           | -           | -        |
| 53 Miscellaneous Deductions   | (4,218,445)      | -             | -               | -            | (4,218,445) | -           | -        |
| 54                            |                  |               |                 |              |             |             |          |
| 55 Total Deductions:          | 133,799          | -             | 2,751,332       | -            | (2,617,533) | -           | -        |
| 56                            |                  |               |                 |              |             |             |          |
| 57 Total Rate Base:           | 133,799          | -             | 2,751,332       | -            | (2,617,533) | -           | -        |
| 58                            |                  |               |                 |              |             |             |          |
| 59                            |                  |               |                 |              |             |             |          |
| 60 Estimated ROE impact       | 0.274%           | -1.096%       | -0.059%         | 2.028%       | 0.075%      | -0.689%     | 0.015%   |
| 61 Estimated Price Change     | (1,750,173)      | 7,030,214     | 483,092         | (13,004,776) | (577,485)   | 4,416,282   | (97,500) |
| 62                            |                  |               |                 |              |             |             |          |
| 63                            |                  |               |                 |              |             |             |          |
| 64 TAX CALCULATION:           |                  |               |                 |              |             |             |          |
| 65                            |                  |               |                 |              |             |             |          |
| 66 Operating Revenue          | 1,783,884        | (6,704,445)   | (33,121)        | 12,402,155   | 237,951     | (4,211,639) | 92,982   |
| 67 Other Deductions           | -                | -             | -               | -            | -           | -           | -        |
| 68 Interest (AFUDC)           | -                | -             | -               | -            | -           | -           | -        |
| 69 Interest                   | -                | -             | -               | -            | -           | -           | -        |
| 70 Schedule "M" Additions     | (1,624,239)      | -             | (1,653,038)     | -            | 28,799      | -           | -        |
| 71 Schedule "M" Deductions    | 526,457          | -             | (10,607)        | -            | 537,064     | -           | -        |
| 72 Income Before Tax          | (366,812)        | (6,704,445)   | (1,675,552)     | 12,402,155   | (270,314)   | (4,211,639) | 92,982   |
| 73                            |                  |               |                 |              |             |             |          |
| 74 State Income Taxes         | -                | -             | -               | -            | -           | -           | -        |
| 75                            |                  |               |                 |              |             |             |          |
| 76 Taxable Income             | (366,812)        | (6,704,445)   | (1,675,552)     | 12,402,155   | (270,314)   | (4,211,639) | 92,982   |
| 77                            |                  |               |                 |              |             |             |          |
| 78 Federal Income Taxes       | (128,384)        | (2,346,556)   | (586,443)       | 4,340,754    | (94,610)    | (1,474,073) | 32,544   |

|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Revenue:</b> |                |             |                          |               |                 |                                 |             |
| Residential                   | 440            | RES         | (5,577,662)              | WA            | Situs           | (5,577,662)                     | 3.1.1       |
| Commercial                    | 442            | RES         | (1,126,783)              | WA            | Situs           | (1,126,783)                     | 3.1.1       |
|                               |                |             | <u>(6,704,445)</u>       |               |                 | <u>(6,704,445)</u>              |             |

**Description of Adjustment**

This restating adjustment normalizes revenues in the test period by comparing actual sales to temperature normalized sales. Weather normalization reflects weather or temperature patterns which can be measurably different than normal, defined as the average weather over a 20-year rolling time period (currently 1990 through 2009). The time period was updated in early 2010, dropping off 1989 and adding 2009.



Table 1  
Revenue

**PacifiCorp  
State of Washington  
12 Months Ended December 2009**

|                  | A             | B                                 | C                      | D                                    | E                               | F                               | G                                   | H                        |
|------------------|---------------|-----------------------------------|------------------------|--------------------------------------|---------------------------------|---------------------------------|-------------------------------------|--------------------------|
|                  | Total Revenue | Chehalis Adjustments <sup>3</sup> | Total Tariff Revenues  | Normalizing Adjustments <sup>1</sup> | Temperature Normalization       | Total Restated Adjusted Revenue | Total Pro Forma Change <sup>2</sup> | Total Washington Revenue |
| Residential      | \$122,902,093 | (\$7,920,000)                     | \$114,982,093          | \$3,089,720                          | (\$5,577,662)                   | \$112,494,151                   | \$6,070,732                         | \$118,564,883            |
| Commercial       | \$100,680,890 | (\$6,120,000)                     | \$94,560,890           | (\$2,216,016)                        | (\$1,126,783)                   | \$91,218,091                    | \$4,739,696                         | \$95,957,787             |
| Industrial       | \$47,418,332  | (\$3,060,000)                     | \$44,358,332           | (\$1,113,131)                        | \$0                             | \$43,245,201                    | \$956,756                           | \$44,201,957             |
| Irrigation       | \$11,673,811  | (\$720,000)                       | \$10,953,811           | \$233,947                            | \$0                             | \$11,187,758                    | \$573,916                           | \$11,761,674             |
| Public St & Hwy  | \$1,425,709   | (\$180,000)                       | \$1,245,709            | (\$27,641)                           | \$0                             | \$1,218,068                     | \$61,056                            | \$1,279,124              |
| Total Washington | \$284,100,835 | (\$18,000,000)                    | \$266,100,835          | (\$33,121)                           | (\$6,704,445)                   | \$259,363,269                   | \$12,402,155                        | \$271,765,425            |
| Source / Formula | 305 Report    | Table 3                           | A + B<br>Ref. page 2.2 | Ref. page 3.2                        | Info. Services<br>Ref. page 3.1 | C + D + E                       | Ref. page 3.3                       | Ref. page 2.2            |

1 Removes Schedule 191 (System Benefits Charge)/Schedule 96 (Hydro) -\$7,317,257, tolerance and prior price change impacts \$242,558, Out-of-Period of -\$509,668, BPA removal \$8,025,121, SMUD -\$473,165, and Other -\$710.

2 Rate increase effective January 1, 2010 of \$13,605,491 and removal of TransAlta mine revenues of -\$1,203,336. On September 12, 2008, the Company received a retail service termination notice to become effective September 12, 2009.

3 Revenues associated with the booking of the Chehalis regulatory asset are included in unadjusted results on the 'other' factor. The treatment of this regulatory asset in the Test Period is reflected in adjustment 8.10.

**Pacific Power  
State of Washington  
WA General Rate Case - December 2009  
12 Months Ended December 2009**

**KWhs**

|                         | A                    | B   | C                         |
|-------------------------|----------------------|---|---------------------------|
|                         | Total<br>kWhs        | Total<br>Adjustments <sup>1</sup><br>kWhs | Total<br>Adjusted<br>KWhs |
| Residential             | 1,674,853,410        | (90,263,114)                              | 1,584,590,296             |
| Commercial              | 1,480,410,594        | (23,944,236)                              | 1,456,466,358             |
| Industrial              | 848,387,151          | (15,489,852)                              | 832,897,299               |
| Irrigation              | 168,916,064          | (338,065)                                 | 168,577,999               |
| Public St & Hwy         | 11,171,675           | (31,829)                                  | 11,139,846                |
| <b>Total Washington</b> | <b>4,183,738,894</b> | <b>(130,067,096)</b>                      | <b>4,053,671,798</b>      |
| Source / Formula        | 305 Report           | Table 2                                   | A + B + C                 |

<sup>1</sup> Temperature normalization -105,775,540 kWh, TransAlta load -17,243,346 kWh and Out-of-Period/Tolerance of -7,048,210 kWh .  
On September 12, 2008, the Company received a retail service termination notice from TransAlta to become effective September 12, 2009.

Table 2  
kWh & Rev

**PacifiCorp**  
**State of Washington**  
**Washington General Rate Case - December 2009**  
**12 Months Ended December 2009**

|                        | Average Customers |            | Average Customers |          | Booked kWhs   | Unbilled Adjustment | Restating Adjustments |             | Temperature Adjustments <sup>1</sup> kWhs | Total Adjustments kWhs | Proforma Load Loss <sup>2</sup> | Adjusted kWhs | Booked Revenues | Restating Adjustments | Proforma Adjustments | Total Adjustments | Adjusted Revenue |
|------------------------|-------------------|------------|-------------------|----------|---------------|---------------------|-----------------------|-------------|---|------------------------|---------------------------------|---------------|-----------------|-----------------------|----------------------|-------------------|------------------|
|                        | Booked            | Adjustment | Actual            | Adjusted |               |                     | Normalization         | Proforma    |   |                        |                                 |               |                 |                       |                      |                   |                  |
| <b>Residential</b>     |                   |            |                   |          |               |                     |                       |             |   |                        |                                 |               |                 |                       |                      |                   |                  |
| 02PESD0016             | 99,334            |            | 99,332            |          | 1,627,646,548 | -27,302,689         | -5,155,233            | -84,351,483 | -116,809,405                              | 1,510,837,143          |                                 | 1,510,837,143 | \$112,914,466   | -\$5,191,316          | \$5,782,908          | \$63,492          | \$112,978,058    |
| 02PESD0017             | 4,101             |            | 4,093             |          | 71,240,127    | -1,190,890          | -470,219              | -1,661,109  | -1,661,109                                | 69,579,018             |                                 | 69,579,018    | \$4,942,896     | -\$27,885             | \$266,863            | \$238,978         | \$5,181,874      |
| 02PESD0018             | 95                |            | 94                |          | 2,687,511     | -44,975             | 5,155                 | -115,637    | -155,357                                  | 2,512,154              |                                 | 2,512,154     | \$202,963       | -\$7,485              | \$19,658             | \$3,163           | \$206,127        |
| 02PESD0018X            | 23                |            | 23                |          | 593,442       | -9,818              | 0                     | -9,818      | 0   | 573,624                |                                 | 573,624       | \$43,628        | -\$9                  | \$4,376              | \$2,367           | \$45,995         |
| 02NETM135              | 9                 |            | 9                 |          | 175,507       | 0                   | -175,507              | 0           | -175,507                                  | 0                      |                                 | 0             | \$11,633        | -\$11,633             | \$0                  | \$0               | \$0              |
| Subtotal               | 103,561           |            | 103,542           |          | 1,702,313,135 | -28,548,372         | -5,795,804            | -84,467,020 | -118,811,186                              | 1,583,501,939          |                                 | 1,583,501,939 | \$118,115,587   | -\$5,766,338          | \$6,062,805          | \$286,467         | \$118,412,054    |
| 02OALTO15R             | 1,192             |            | 1,205             |          | 1,107,275     | -18,628             | -290                  | 0           | -18,918                                   | 1,088,357              |                                 | 1,088,357     | \$145,565       | -\$866                | \$7,927              | \$7,061           | \$152,626        |
| Subtotal               | 1,192             |            | 1,205             |          | 1,107,275     | -18,628             | -290                  | 0           | -18,918                                   | 1,088,357              |                                 | 1,088,357     | \$145,565       | -\$866                | \$7,927              | \$7,061           | \$152,626        |
| AGA                    | 0                 |            | 0                 |          | 0             | 0                   | 0                     | 0           | 0   | 0                      |                                 | 0             | \$203           | 0                     | 0                    | 0                 | \$203            |
| SMUD                   | 0                 |            | 0                 |          | 0             | 0                   | 0                     | 0           | 0   | 0                      |                                 | 0             | \$196,762       | 0                     | 0                    | 0                 | \$196,762        |
| Chobalis               | 0                 |            | 0                 |          | 0             | 0                   | 0                     | 0           | 0   | 0                      |                                 | 0             | \$7,920,000     | 0                     | 0                    | 0                 | \$7,920,000      |
| Acquisition Commitment | 0                 |            | 0                 |          | 0             | 0                   | 0                     | 0           | 0   | 0                      |                                 | 0             | \$275           | 0                     | 0                    | 0                 | \$275            |
| Centralia Refund       | 0                 |            | 0                 |          | 0             | 0                   | 0                     | 0           | 0   | 0                      |                                 | 0             | \$3             | 0                     | 0                    | 0                 | \$3              |
| Merger Credit          | 0                 |            | 0                 |          | 0             | 0                   | 0                     | 0           | 0   | 0                      |                                 | 0             | \$1             | 0                     | 0                    | 0                 | \$1              |
| BPA Balance Acct.      | 0                 |            | 0                 |          | 0             | 0                   | 0                     | 0           | 0   | 0                      |                                 | 0             | \$1,905,287     | \$1,905,287           | 0                    | \$1,905,287       |                  |
| Unbilled Sales         | 0                 |            | 0                 |          | -28,567,000   | 28,567,000          | 0                     | 28,567,000  | 0   | 0                      |                                 | 0             | -\$1,571,000    | \$1,571,000           | 0                    | 0                 | \$0              |
| <b>Total</b>           | 104,754           |            | 104,746           |          | 1,674,853,410 | 0                   | -5,796,094            | -84,467,020 | -90,263,114                               | 1,584,590,296          |                                 | 1,584,590,296 | \$122,902,093   | -\$10,407,942         | \$6,070,732          | -\$4,337,210      | \$118,564,883    |
| <b>Commercial</b>      |                   |            |                   |          |               |                     |                       |             |   |                        |                                 |               |                 |                       |                      |                   |                  |
| 02GNSV0024             | 17,321            |            | 17,303            |          | 521,421,428   | 9,052,071           | -1,029,834            | -12,975,278 | -4,953,041                                | 516,468,387            |                                 | 516,468,387   | \$37,053,203    | -\$1,040,203          | \$1,875,912          | \$835,709         | \$37,888,912     |
| 02GNSV024F             | 119               |            | 119               |          | 1,271,388     | 22,086              | -1,673                | 0           | 20,413                                    | 1,291,801              |                                 | 1,291,801     | \$134,004       | -\$151                | \$6,191              | \$6,040           | \$140,044        |
| 02GNSV24FP             | 101               |            | 101               |          | 184,987       | 3,436               | 12,529                | 0           | 15,965                                    | 12,529                 |                                 | 12,529        | \$94,671        | -\$3,215              | \$3,360              | \$6,575           | \$101,246        |
| 02NMT24135             | 3                 |            | 3                 |          | 71,365        | -71,365             | 0                     | -71,365     | 0   | 0                      |                                 | 0             | \$5,270         | -\$5,270              | 0                    | 0                 | \$0              |
| Subtotal               | 17,544            |            | 17,523            |          | 522,949,178   | 9,077,594           | -1,090,343            | -12,975,278 | -4,988,028                                | 517,961,150            |                                 | 517,961,150   | \$37,287,148    | -\$1,042,409          | \$1,885,463          | \$83,054          | \$38,130,202     |
| 02LGSV0036             | 930               |            | 928               |          | 794,455,620   | 13,762,953          | -2,091,880            | -8,333,242  | 3,557,832                                 | 797,813,452            |                                 | 797,813,452   | \$3,299         | -\$3,299              | 0                    | 0                 | \$0              |
| 02NMT136135            | 0                 |            | 0                 |          | 36,320        | -36,320             | 0                     | -36,320     | 0   | 0                      |                                 | 0             | \$47,426,518    | -\$69,556             | \$2,435,917          | \$1,846,561       | \$49,272,879     |
| Subtotal               | 930               |            | 928               |          | 794,491,940   | 13,726,633          | -2,128,200            | -8,333,242  | 3,321,512                                 | 797,813,452            |                                 | 797,813,452   | \$47,426,518    | -\$69,556             | \$2,435,917          | \$1,846,561       | \$49,272,879     |
| 02LGSV048T             | 25                |            | 24                |          | 135,160,620   | 2,361,285           | 596,500               | 0           | 2,947,785                                 | 138,108,405            |                                 | 138,108,405   | \$7,383,037     | \$821                 | \$401,932            | \$402,753         | \$7,785,790      |
| Subtotal               | 25                |            | 24                |          | 135,160,620   | 2,361,285           | 596,500               | 0           | 2,947,785                                 | 138,108,405            |                                 | 138,108,405   | \$7,383,037     | \$821                 | \$401,932            | \$402,753         | \$7,785,790      |
| 02OALTO15N             | 1,401             |            | 1,407             |          | 2,284,205     | 39,681              | -2,992                | 36,689      | 0   | 2,320,894              |                                 | 2,320,894     | \$287,755       | \$2,306               | \$15,285             | \$17,591          | \$305,345        |
| 02PCFL0054             | 1,293             |            | 1,293             |          | 258,651       | 4,487               | -681                  | 0           | 3,806                                     | 262,457                |                                 | 262,457       | \$21,297        | -\$399                | \$1,089              | \$700             | \$21,986         |
| Subtotal               | 1,430             |            | 1,436             |          | 2,542,856     | 44,168              | -3,673                | 40,495      | 0   | 2,583,351              |                                 | 2,583,351     | \$309,051       | \$1,907               | \$16,384             | \$18,290          | \$327,342        |
| AGA                    | 0                 |            | 0                 |          | 0             | 0                   | 0                     | 0           | 0   | 0                      |                                 | 0             | \$441,574       | 0                     | 0                    | 0                 | \$441,574        |
| SMUD                   | 0                 |            | 0                 |          | 0             | 0                   | 0                     | 0           | 0   | 0                      |                                 | 0             | \$170,832       | 0                     | 0                    | 0                 | \$170,832        |
| Chobalis               | 0                 |            | 0                 |          | 0             | 0                   | 0                     | 0           | 0   | 0                      |                                 | 0             | \$6,120,000     | 0                     | 0                    | 0                 | \$6,120,000      |
| Acquisition Commitment | 0                 |            | 0                 |          | 0             | 0                   | 0                     | 0           | 0   | 0                      |                                 | 0             | \$244           | 0                     | 0                    | 0                 | \$244            |
| Centralia Refund       | 0                 |            | 0                 |          | 0             | 0                   | 0                     | 0           | 0   | 0                      |                                 | 0             | \$5             | 0                     | 0                    | 0                 | \$5              |
| Merger Credit          | 0                 |            | 0                 |          | 0             | 0                   | 0                     | 0           | 0   | 0                      |                                 | 0             | \$2             | 0                     | 0                    | 0                 | \$2              |
| BPA Balance Acct       | 0                 |            | 0                 |          | 0             | 0                   | 0                     | 0           | 0   | 0                      |                                 | 0             | \$143,821       | \$143,821             | 0                    | \$143,821         |                  |
| Unbilled Sales         | 0                 |            | 0                 |          | 25,266,000    | -25,266,000         | 0                     | -25,266,000 | 0   | 0                      |                                 | 0             | \$1,683,000     | -\$1,683,000          | 0                    | 0                 | \$0              |
| <b>Total</b>           | 19,929            |            | 19,911            |          | 1,480,410,594 | 0                   | -2,635,716            | -21,308,520 | -23,944,236                               | 1,456,466,359          |                                 | 1,456,466,359 | \$100,680,890   | -\$9,462,799          | \$4,739,696          | -\$4,723,103      | \$95,957,787     |
| <b>Industrial</b>      |                   |            |                   |          |               |                     |                       |             |   |                        |                                 |               |                 |                       |                      |                   |                  |
| 02GNSV0024             | 468               |            | 466               |          | 19,342,423    | 391,466             | -66,207               | 0           | 325,259                                   | 19,667,682             |                                 | 19,667,682    | \$1,388,840     | \$6,000               | \$72,270             | \$80,350          | \$1,475,190      |
| 02GNSV024F             | 4                 |            | 4                 |          | 33,312        | 677                 | 0                     | 0           | 677                                       | 33,989                 |                                 | 33,989        | \$6,647         | \$130                 | \$210                | \$340             | \$6,987          |
| 02GNSV24FP             | 473               |            | 471               |          | 19,380,500    | 392,239             | -66,207               | 0           | 326,032                                   | 19,706,532             |                                 | 19,706,532    | \$1,407,373     | \$61                  | \$69                 | \$130             | \$2,017          |
| Subtotal               | 473               |            | 471               |          | 19,380,500    | 392,239             | -66,207               | 0           | 326,032                                   | 19,706,532             |                                 | 19,706,532    | \$1,407,373     | \$61                  | \$69                 | \$130             | \$2,017          |
| 02LGSV0036             | 152               |            | 152               |          | 132,941,502   | 2,700,038           | 11,400                | 0           | 2,711,438                                 | 135,652,940            |                                 | 135,652,940   | \$8,270,408     | \$45,599              | \$422,772            | \$468,371         | \$8,738,779      |
| Subtotal               | 152               |            | 152               |          | 132,941,502   | 2,700,038           | 11,400                | 0           | 2,711,438                                 | 135,652,940            |                                 | 135,652,940   | \$8,270,408     | \$45,599              | \$422,772            | \$468,371         | \$8,738,779      |

Table 2  
kWh & Rev

**PacifiCorp  
State of Washington  
Washington General Rate Case - December 2009  
12 Months Ended December 2009**

|   | Average Customers |            | Restating            |                           |                     | Temperature Adjustments <sup>1</sup> |                        |                      | Profumo Load <sup>2</sup> |    | Profumo Adjustments |    | Restating Adjustments |                     | Profumo Adjustments |                     | Total Adjustments |    | Adjusted Revenue |                      |
|---|-------------------|------------|----------------------|---------------------------|---------------------|--------------------------------------|------------------------|----------------------|---------------------------|----|---------------------|----|-----------------------|---------------------|---------------------|---------------------|-------------------|----|------------------|----------------------|
|   | Booked            | Actual     | Unbilled Adjustment  | Normalization Adjustments | kWhs                | Adjustments <sup>1</sup> kWhs        | Total Adjustments kWhs | Loss <sup>2</sup>    | \$                        | \$ | \$                  | \$ | \$                    | \$                  | \$                  | \$                  | \$                | \$ | \$               | \$                   |
| OPRSV/ATM                                   | 1                 | 0          | 36,961               | 280,000                   | 0                   | 316,961                              | 0                      | 1,866,861            |                           |    | \$7,036             |    |                       | \$24,713            |                     | \$191,746           |                   |    |                  |                      |
| 02LGSV/048M                                 | 1                 | 0          | 17,493,346           | 0                         | 0                   | 17,493,346                           | -17,243,346            | 0                    |                           |    | -\$1,250,000        |    |                       | -\$1,250,000        |                     | \$12,000            |                   |    |                  |                      |
| 02LGSV/048T                                 | 31                | 31         | 4,592,827            | 1,523,300                 | 0                   | 6,116,397                            | 0                      | 230,712,098          |                           |    | \$20,864            |    |                       | \$20,864            |                     | \$12,079,466        |                   |    |                  |                      |
| 02LGSV/048B                                 | 1                 | 1          | 8,253,658            | 0                         | 0                   | 8,253,658                            | 0                      | 444,812,653          |                           |    | \$626,660           |    |                       | \$626,660           |                     | \$12,079,466        |                   |    |                  |                      |
| Subtotal                                    | 34                | 33         | 13,462,615           | 1,803,300                 | 0                   | 15,265,915                           | -17,243,346            | 677,361,711          |                           |    | \$460,418           |    |                       | \$613,726           |                     | \$33,955,469        |                   |    |                  |                      |
| 02OAL/015N                                  | 60                | -1         | 3,107                | 5,001                     | 0                   | 8,108                                | 0                      | 156,115              |                           |    | \$943               |    |                       | \$943               |                     | \$19,495            |                   |    |                  |                      |
| Subtotal                                    | 60                | -1         | 3,107                | 5,001                     | 0                   | 8,108                                | 0                      | 156,115              |                           |    | \$943               |    |                       | \$943               |                     | \$19,495            |                   |    |                  |                      |
| AGA   | 0                 | 0          | 0                    | 0                         | 0                   | 0                                    | 0                      | 0                    |                           |    | \$0                 |    |                       | \$0                 |                     | \$0                 |                   |    |                  |                      |
| SMUD  | 0                 | 0          | 0                    | 0                         | 0                   | 0                                    | 0                      | 0                    |                           |    | \$0                 |    |                       | \$0                 |                     | \$0                 |                   |    |                  |                      |
| Chehalis                                    | 0                 | 0          | 0                    | 0                         | 0                   | 0                                    | 0                      | 0                    |                           |    | \$0                 |    |                       | \$0                 |                     | \$0                 |                   |    |                  |                      |
| Centralia Refund                            | 0                 | 0          | 0                    | 0                         | 0                   | 0                                    | 0                      | 0                    |                           |    | \$0                 |    |                       | \$0                 |                     | \$0                 |                   |    |                  |                      |
| Merger Credit                               | 0                 | 0          | 0                    | 0                         | 0                   | 0                                    | 0                      | 0                    |                           |    | \$0                 |    |                       | \$0                 |                     | \$0                 |                   |    |                  |                      |
| Accretion Commitment                        | 0                 | 0          | 0                    | 0                         | 0                   | 0                                    | 0                      | 0                    |                           |    | \$0                 |    |                       | \$0                 |                     | \$0                 |                   |    |                  |                      |
| BPA Balancing Act                           | 0                 | 0          | 0                    | 0                         | 0                   | 0                                    | 0                      | 0                    |                           |    | \$0                 |    |                       | \$0                 |                     | \$0                 |                   |    |                  |                      |
| Unbilled Sales                              | 0                 | 0          | -16,578,000          | -16,578,000               | 0                   | -16,578,000                          | 0                      | 0                    |                           |    | -\$1,224,000        |    |                       | -\$1,224,000        |                     | \$0                 |                   |    |                  |                      |
| <b>Total</b>                                | <b>718</b>        | <b>-3</b>  | <b>848,387,151</b>   | <b>1,753,494</b>          | <b>0</b>            | <b>1,753,494</b>                     | <b>-17,243,346</b>     | <b>832,897,299</b>   |                           |    | <b>\$47,418,332</b> |    |                       | <b>\$47,418,332</b> |                     | <b>\$3,216,375</b>  |                   |    |                  | <b>\$44,201,957</b>  |
| <b>Irrigation</b>                           |                   |            |                      |                           |                     |                                      |                        |                      |                           |    |                     |    |                       |                     |                     |                     |                   |    |                  |                      |
| 02APSV/0400                                 | 4,615             | 6          | 48,679               | -214,815                  | 0                   | -166,136                             | 0                      | 143,969,950          |                           |    | \$490,516           |    |                       | \$490,516           |                     | \$9,949,638         |                   |    |                  |                      |
| 02APSV/040X                                 | 698               | 4          | 8,321                | -123,250                  | 0                   | -114,929                             | 0                      | 24,698,749           |                           |    | \$31,691            |    |                       | \$31,691            |                     | \$1,691,347         |                   |    |                  |                      |
| Subtotal                                    | 5,313             | -10        | 57,000               | -338,065                  | 0                   | -281,065                             | 0                      | 168,668,700          |                           |    | \$522,207           |    |                       | \$522,207           |                     | \$11,641,025        |                   |    |                  |                      |
| AGA   | 0                 | 0          | 0                    | 0                         | 0                   | 0                                    | 0                      | 0                    |                           |    | \$0                 |    |                       | \$0                 |                     | \$0                 |                   |    |                  |                      |
| Chehalis                                    | 0                 | 0          | 0                    | 0                         | 0                   | 0                                    | 0                      | 0                    |                           |    | \$0                 |    |                       | \$0                 |                     | \$0                 |                   |    |                  |                      |
| Centralia Refund                            | 0                 | 0          | 0                    | 0                         | 0                   | 0                                    | 0                      | 0                    |                           |    | \$0                 |    |                       | \$0                 |                     | \$0                 |                   |    |                  |                      |
| Merger Credit                               | 0                 | 0          | 0                    | 0                         | 0                   | 0                                    | 0                      | 0                    |                           |    | \$0                 |    |                       | \$0                 |                     | \$0                 |                   |    |                  |                      |
| BPA Balancing Act                           | 0                 | 0          | 0                    | 0                         | 0                   | 0                                    | 0                      | 0                    |                           |    | \$0                 |    |                       | \$0                 |                     | \$0                 |                   |    |                  |                      |
| BPA Adjustment Fee                          | 0                 | 0          | 0                    | 0                         | 0                   | 0                                    | 0                      | 0                    |                           |    | \$0                 |    |                       | \$0                 |                     | \$0                 |                   |    |                  |                      |
| Unbilled Sales                              | 0                 | 0          | -57,000              | -57,000                   | 0                   | -57,000                              | 0                      | 0                    |                           |    | -\$3,000            |    |                       | -\$3,000            |                     | \$0                 |                   |    |                  |                      |
| <b>Total</b>                                | <b>5,313</b>      | <b>-10</b> | <b>168,916,064</b>   | <b>-338,065</b>           | <b>0</b>            | <b>-338,065</b>                      | <b>-17,243,346</b>     | <b>168,577,999</b>   |                           |    | <b>\$47,418,332</b> |    |                       | <b>\$47,418,332</b> |                     | <b>\$3,216,375</b>  |                   |    |                  | <b>\$44,201,957</b>  |
| <b>Public Street &amp; Highway Lighting</b> |                   |            |                      |                           |                     |                                      |                        |                      |                           |    |                     |    |                       |                     |                     |                     |                   |    |                  |                      |
| 02COSL/0052                                 | 19                | 1          | 33,360               | 31                        | 0                   | 33,391                               | 0                      | 476,438              |                           |    | \$3,605             |    |                       | \$3,605             |                     | \$65,579            |                   |    |                  |                      |
| 02COSL/053F                                 | 107               | 168        | 276,330              | -4,636                    | 0                   | 271,694                              | 0                      | 3,946,504            |                           |    | \$12,366            |    |                       | \$12,366            |                     | \$255,469           |                   |    |                  |                      |
| 02COSL/053M                                 | 93                | 0          | 87,075               | -1,750                    | 0                   | 85,325                               | 0                      | 1,246,584            |                           |    | \$1,566             |    |                       | \$1,566             |                     | \$37,405            |                   |    |                  |                      |
| 02APSV/0051                                 | 148               | 1          | 231,745              | -24,980                   | 0                   | 206,765                              | 0                      | 3,369,546            |                           |    | \$30,529            |    |                       | \$30,529            |                     | \$623,427           |                   |    |                  |                      |
| 02M/SL0057                                  | 46                | -13        | 161,491              | -94                       | 0                   | 160,997                              | 0                      | 2,153,572            |                           |    | \$11,725            |    |                       | \$11,725            |                     | \$250,920           |                   |    |                  |                      |
| Sub Total                                   | 413               | -10        | 780,000              | -31,829                   | 0                   | 748,171                              | 0                      | 11,139,646           |                           |    | \$62,359            |    |                       | \$62,359            |                     | \$123,415           |                   |    |                  |                      |
| AGA   | 0                 | 0          | 0                    | 0                         | 0                   | 0                                    | 0                      | 0                    |                           |    | \$0                 |    |                       | \$0                 |                     | \$0                 |                   |    |                  |                      |
| Chehalis                                    | 0                 | 0          | 0                    | 0                         | 0                   | 0                                    | 0                      | 0                    |                           |    | \$0                 |    |                       | \$0                 |                     | \$0                 |                   |    |                  |                      |
| Centralia Refund                            | 0                 | 0          | 0                    | 0                         | 0                   | 0                                    | 0                      | 0                    |                           |    | \$0                 |    |                       | \$0                 |                     | \$0                 |                   |    |                  |                      |
| Merger Credit                               | 0                 | 0          | 0                    | 0                         | 0                   | 0                                    | 0                      | 0                    |                           |    | \$0                 |    |                       | \$0                 |                     | \$0                 |                   |    |                  |                      |
| Unbilled Sales                              | 0                 | 0          | -780,000             | -780,000                  | 0                   | -780,000                             | 0                      | 0                    |                           |    | -\$90,000           |    |                       | -\$90,000           |                     | \$0                 |                   |    |                  |                      |
| <b>Total</b>                                | <b>413</b>        | <b>-10</b> | <b>11,171,675</b>    | <b>-31,829</b>            | <b>0</b>            | <b>-31,829</b>                       | <b>-17,243,346</b>     | <b>11,139,646</b>    |                           |    | <b>\$61,056</b>     |    |                       | <b>\$61,056</b>     |                     | <b>\$146,585</b>    |                   |    |                  | <b>\$1,279,033</b>   |
| <b>Total</b>                                | <b>131,126</b>    | <b>-4</b>  | <b>4,183,738,694</b> | <b>-7,048,210</b>         | <b>-105,775,540</b> | <b>-112,823,750</b>                  | <b>-17,243,346</b>     | <b>4,053,671,998</b> |                           |    | <b>\$24,737,566</b> |    |                       | <b>\$24,737,566</b> |                     | <b>\$12,402,155</b> |                   |    |                  | <b>\$271,765,425</b> |

<sup>1</sup> Temperature normalization.  
<sup>2</sup> Removes TransAlta load.

Table 3  
Revenue Detail

**PacificCorp**  
**State of Washington**  
**WA General Rate Case - December 2009**  
**12 Months Ended December 2009**

| 305                    | Booked Revenues | Restating           |                            |                | Total Adj.   |                |               | Load Loss <sup>2</sup> | Pro Forma                |             |                      | Total Adj. Rev. | Total Adjustments | Adjusted Revenue |
|------------------------|-----------------|---------------------|----------------------------|----------------|--------------|----------------|---------------|------------------------|--------------------------|-------------|----------------------|-----------------|-------------------|------------------|
|                        |                 | Unbilled Adjustment | Normalization <sup>1</sup> | BPA Adjustment | Temperature  | Restating Adj. | Total Rev.    |                        | Rate Change <sup>3</sup> | Total       | Effective 01/01/2010 |                 |                   |                  |
| <b>Residential</b>     |                 |                     |                            |                |              |                |               |                        |                          |             |                      |                 |                   |                  |
|                        | \$112,914,466   | \$-1,500,332        | \$-3,486,054               | \$4,816,545    | \$-5,868,475 | \$-5,719,316   | \$107,195,150 |                        | \$5,782,908              | \$5,782,908 | \$112,978,058        | \$63,592        | \$112,978,058     |                  |
| 02RES00016             | \$4,942,896     | \$-65,445           | \$-175,016                 | \$21,576       | \$0          | \$-27,885      | \$4,915,011   |                        | \$266,863                | \$266,863   | \$5,181,874          | \$3,163         | \$5,181,874       |                  |
| 02RES00017             | \$202,993       | \$-2,713            | \$-4,416                   | \$7,821        | \$-8,187     | \$-7,495       | \$195,469     |                        | \$10,658                 | \$10,658    | \$206,127            | \$2,367         | \$206,127         |                  |
| 02RES00018             | \$43,628        | \$-1,122            | \$1,684                    | \$0            | \$0          | \$-39          | \$43,619      |                        | \$2,376                  | \$2,376     | \$45,995             | \$0             | \$45,995          |                  |
| 02NEMT135              | \$11,633        | \$0                 | \$-12,189                  | \$358          | \$0          | \$-11,833      | \$0           |                        | \$0                      | \$0         | \$0                  | \$-11,633       | \$0               |                  |
| Subtotal               | \$116,115,567   | \$-1,569,071        | \$-3,688,797               | \$5,039,193    | \$-5,577,662 | \$-5,786,338   | \$112,349,249 |                        | \$6,062,805              | \$6,062,805 | \$118,412,054        | \$296,467       | \$118,412,054     |                  |
| 02OALT015R             | \$145,965       | \$1,929             | \$2,155                    | \$3,218        | \$0          | \$-866         | \$144,689     |                        | \$7,927                  | \$7,927     | \$152,626            | \$7,061         | \$152,626         |                  |
| Subtotal               | \$145,965       | \$1,929             | \$2,155                    | \$3,218        | \$0          | \$-866         | \$144,689     |                        | \$7,927                  | \$7,927     | \$152,626            | \$7,061         | \$152,626         |                  |
| AGA                    | \$203           | \$0                 | \$0                        | \$0            | \$0          | \$0            | \$203         |                        | \$0                      | \$0         | \$203                | \$0             | \$203             |                  |
| SMUD                   | \$196,762       | \$0                 | \$196,762                  | \$0            | \$0          | \$-196,762     | \$0           |                        | \$0                      | \$0         | \$0                  | \$-196,762      | \$0               |                  |
| Chenails               | \$7,920,000     | \$0                 | \$-7,920,000               | \$0            | \$0          | \$7,920,000    | \$0           |                        | \$0                      | \$0         | \$0                  | \$-7,920,000    | \$0               |                  |
| Acquisition Commitment | \$27            | \$-27               | \$0                        | \$0            | \$0          | \$27           | \$0           |                        | \$0                      | \$0         | \$0                  | \$-27           | \$0               |                  |
| Centralia Refund       | \$1             | \$-1                | \$0                        | \$0            | \$0          | \$1            | \$0           |                        | \$0                      | \$0         | \$0                  | \$-1            | \$0               |                  |
| Merger Credit          | \$1             | \$-1                | \$0                        | \$0            | \$0          | \$1            | \$0           |                        | \$0                      | \$0         | \$0                  | \$-1            | \$0               |                  |
| BPA Balancing Account  | \$-1,905,297    | \$1,905,297         | \$0                        | \$0            | \$0          | \$-1,905,297   | \$0           |                        | \$0                      | \$0         | \$0                  | \$1,905,297     | \$0               |                  |
| Unbilled Rev           | \$-1,571,000    | \$0                 | \$0                        | \$0            | \$0          | \$1,571,000    | \$0           |                        | \$0                      | \$0         | \$0                  | \$-1,571,000    | \$0               |                  |
| Total                  | \$122,902,093   | \$0                 | \$-11,777,988              | \$6,947,708    | \$-5,577,662 | \$-10,407,942  | \$112,484,151 | \$0                    | \$6,070,732              | \$6,070,732 | \$118,564,883        | \$3,779,552     | \$118,564,883     |                  |
| <b>Commercial</b>      |                 |                     |                            |                |              |                |               |                        |                          |             |                      |                 |                   |                  |
| 02GNSV0024             | \$37,053,203    | \$673,851           | \$-1,056,939               | \$123,173      | \$-780,289   | \$-1,040,203   | \$36,013,000  |                        | \$1,875,912              | \$1,875,912 | \$37,888,912         | \$835,709       | \$37,888,912      |                  |
| 02GNSV024F             | \$134,004       | \$2,453             | \$-2,607                   | \$2            | \$0          | \$-151         | \$133,853     |                        | \$6,181                  | \$6,181     | \$140,044            | \$6,040         | \$140,044         |                  |
| 02GNSV24FP             | \$94,671        | \$1,792             | \$952                      | \$570          | \$0          | \$3,215        | \$97,886      |                        | \$3,360                  | \$3,360     | \$101,246            | \$6,575         | \$101,246         |                  |
| 02NMT24135             | \$5,270         | \$0                 | \$-5,270                   | \$0            | \$0          | \$5,270        | \$0           |                        | \$0                      | \$0         | \$0                  | \$-5,270        | \$0               |                  |
| Subtotal               | \$37,287,148    | \$678,096           | \$-1,063,963               | \$123,146      | \$-780,289   | \$-1,042,409   | \$36,244,739  |                        | \$1,885,463              | \$1,885,463 | \$38,130,202         | \$843,054       | \$38,130,202      |                  |
| 02LGSV0036             | \$47,426,518    | \$663,865           | \$-1,348,163               | \$241,236      | \$-346,494   | \$-869,556     | \$46,836,962  |                        | \$2,435,917              | \$2,435,917 | \$49,272,879         | \$1,846,361     | \$49,272,879      |                  |
| 02NMT36135             | \$3,299         | \$0                 | \$-3,299                   | \$0            | \$0          | \$3,299        | \$0           |                        | \$0                      | \$0         | \$0                  | \$-3,299        | \$0               |                  |
| Subtotal               | \$47,429,817    | \$663,865           | \$-1,351,462               | \$241,236      | \$-346,494   | \$-869,556     | \$46,836,962  | \$0                    | \$2,435,917              | \$2,435,917 | \$49,272,879         | \$1,843,062     | \$49,272,879      |                  |
| 02LGSV048T             | \$7,383,037     | \$135,344           | \$-134,523                 | \$0            | \$0          | \$821          | \$7,383,858   |                        | \$401,932                | \$401,932   | \$7,785,790          | \$402,753       | \$7,785,790       |                  |
| Subtotal               | \$7,383,037     | \$135,344           | \$-134,523                 | \$0            | \$0          | \$821          | \$7,383,858   |                        | \$401,932                | \$401,932   | \$7,785,790          | \$402,753       | \$7,785,790       |                  |
| 02OALT015N             | \$287,755       | \$5,312             | \$-4,794                   | \$1,788        | \$0          | \$2,306        | \$290,061     |                        | \$15,285                 | \$15,285    | \$305,345            | \$17,591        | \$305,345         |                  |
| 02RCFL0054             | \$309,051       | \$383               | \$-783                     | \$1,788        | \$0          | \$-399         | \$290,897     |                        | \$1,099                  | \$1,099     | \$291,996            | \$700           | \$291,996         |                  |
| Subtotal               | \$309,051       | \$5,695             | \$-5,576                   | \$1,788        | \$0          | \$1,907        | \$310,958     |                        | \$16,384                 | \$16,384    | \$327,342            | \$18,290        | \$327,342         |                  |
| AGA                    | \$441,574       | \$0                 | \$0                        | \$0            | \$0          | \$0            | \$441,574     |                        | \$0                      | \$0         | \$441,574            | \$0             | \$441,574         |                  |
| SMUD                   | \$170,832       | \$-170,832          | \$0                        | \$0            | \$0          | \$170,832      | \$0           |                        | \$0                      | \$0         | \$0                  | \$-170,832      | \$0               |                  |
| Chenails               | \$6,120,000     | \$-6,120,000        | \$0                        | \$0            | \$0          | \$6,120,000    | \$0           |                        | \$0                      | \$0         | \$0                  | \$-6,120,000    | \$0               |                  |
| Acquisition Commitment | \$244           | \$-244              | \$0                        | \$0            | \$0          | \$244          | \$0           |                        | \$0                      | \$0         | \$0                  | \$-244          | \$0               |                  |
| Centralia Refund       | \$5             | \$-5                | \$0                        | \$0            | \$0          | \$5            | \$0           |                        | \$0                      | \$0         | \$0                  | \$-5            | \$0               |                  |
| Merger Credit          | \$2             | \$-2                | \$0                        | \$0            | \$0          | \$2            | \$0           |                        | \$0                      | \$0         | \$0                  | \$-2            | \$0               |                  |
| BPA Balance Acct       | \$-143,821      | \$143,821           | \$0                        | \$0            | \$0          | \$-143,821     | \$0           |                        | \$0                      | \$0         | \$0                  | \$143,821       | \$0               |                  |
| Unbilled Rev           | \$1,683,000     | \$-1,683,000        | \$0                        | \$0            | \$0          | \$1,683,000    | \$0           |                        | \$0                      | \$0         | \$0                  | \$-1,683,000    | \$0               |                  |
| Total                  | \$100,680,890   | \$0                 | \$8,846,608                | \$5,105,592    | \$-1,126,783 | \$-9,462,799   | \$91,218,091  | \$0                    | \$4,739,696              | \$4,739,696 | \$95,957,787         | \$4,723,103     | \$95,957,787      |                  |
| <b>Industrial</b>      |                 |                     |                            |                |              |                |               |                        |                          |             |                      |                 |                   |                  |
| 02GNSV0024             | \$1,389,840     | \$40,927            | \$-40,573                  | \$7,726        | \$0          | \$6,080        | \$1,406,920   |                        | \$72,270                 | \$72,270    | \$1,479,190          | \$80,350        | \$1,479,190       |                  |
| 02GNSV024F             | \$6,647         | \$197               | \$-67                      | \$0            | \$0          | \$130          | \$6,777       |                        | \$210                    | \$210       | \$6,987              | \$340           | \$6,987           |                  |
| 02GNSV24FP             | \$1,886         | \$57                | \$-1,886                   | \$13           | \$0          | \$1,948        | \$0           |                        | \$69                     | \$69        | \$2,017              | \$130           | \$2,017           |                  |
| Subtotal               | \$1,407,373     | \$41,181            | \$-40,648                  | \$7,739        | \$0          | \$6,272        | \$1,415,645   |                        | \$72,549                 | \$72,549    | \$1,488,194          | \$80,821        | \$1,488,194       |                  |
| 02LGSV0036             | \$8,270,408     | \$242,003           | \$-209,828                 | \$13,424       | \$0          | \$45,599       | \$8,316,007   |                        | \$422,772                | \$422,772   | \$8,738,779          | \$468,371       | \$8,738,779       |                  |
| Subtotal               | \$8,270,408     | \$242,003           | \$-209,828                 | \$13,424       | \$0          | \$45,599       | \$8,316,007   |                        | \$422,772                | \$422,772   | \$8,738,779          | \$468,371       | \$8,738,779       |                  |
| 02PRSV477M             | \$187,035       | \$5,379             | \$12,298                   | \$0            | \$0          | \$17,677       | \$184,712     |                        | \$7,036                  | \$7,036     | \$191,748            | \$24,713        | \$191,748         |                  |
| 02LGSV048M             | \$1,224,200     | \$0                 | \$-20,864                  | \$1,203,336    | \$-1,203,336 | \$0            | \$1,203,336   |                        | \$1,203,336              | \$1,203,336 | \$0                  | \$-1,224,200    | \$0               |                  |
| 02LGSV048T             | \$12,216,253    | \$359,778           | \$-223,225                 | \$0            | \$0          | \$136,553      | \$12,979,806  |                        | \$626,660                | \$626,660   | \$12,979,466         | \$63,213        | \$12,979,466      |                  |
| 02LGSV048B             | \$19,734,275    | \$575,118           | \$-555,237                 | \$0            | \$0          | \$19,882       | \$19,754,156  |                        | \$1,030,118              | \$1,030,118 | \$20,784,274         | \$1,050,000     | \$20,784,274      |                  |
| Subtotal               | \$33,341,763    | \$940,276           | \$-787,028                 | \$0            | \$0          | \$153,248      | \$33,495,010  | \$-1,203,336           | \$1,663,814              | \$1,663,814 | \$33,955,489         | \$613,726       | \$33,955,489      |                  |
| 02OALT015N             | \$17,595        | \$540               | \$322                      | \$81           | \$0          | \$943          | \$18,538      |                        | \$957                    | \$957       | \$19,495             | \$1,900         | \$19,495          |                  |
| Subtotal               | \$17,595        | \$540               | \$322                      | \$81           | \$0          | \$943          | \$18,538      |                        | \$957                    | \$957       | \$19,495             | \$1,900         | \$19,495          |                  |

Table 3  
Revenue Detail

PacificCorp  
State of Washington  
WA General Rate Case - December 2009  
12 Months Ended December 2009

| 305 | Booked Revenues                             | Restating           |                            |                | Total Adj. Rev. | Load Loss <sup>2</sup> | ProForma     |                          | Total Adj. Rev. | Total Adjustments | Adjusted Revenue |
|-----|---|---------------------|----------------------------|----------------|-----------------|------------------------|--------------|--------------------------|-----------------|-------------------|------------------|
|     |   | Unbilled Adjustment | Normalization <sup>1</sup> | BPA Adjustment |                 |                        | Temperature  | Rate Change <sup>3</sup> |                 |                   |                  |
|     | AGA   | \$0                 | \$0                        | \$0            | \$0             | \$0                    | \$0          | \$0                      | \$0             | \$0               | \$0              |
|     | SMUD  | \$105,570           | -\$105,570                 | \$0            | \$0             | \$0                    | \$0          | \$0                      | \$0             | \$0               | \$0              |
|     | Chehalis                                    | \$3,060,000         | -\$3,060,000               | \$0            | \$0             | \$0                    | \$0          | \$0                      | \$0             | \$0               | \$0              |
|     | Centralia Refund                            | \$0                 | \$0                        | \$0            | \$0             | \$0                    | \$0          | \$0                      | \$0             | \$0               | \$0              |
|     | Merger Credit                               | \$0                 | \$0                        | \$0            | \$0             | \$0                    | \$0          | \$0                      | \$0             | \$0               | \$0              |
|     | Acquisition Commitment                      | \$182               | -\$182                     | \$0            | \$0             | \$0                    | \$0          | \$0                      | \$0             | \$0               | \$0              |
|     | BPA Balancing Acct                          | -\$6,560            | \$6,560                    | \$0            | \$0             | \$0                    | \$0          | \$0                      | \$0             | \$0               | \$0              |
|     | Unbilled Rev.                               | \$1,224,000         | \$0                        | \$0            | \$0             | \$0                    | \$0          | \$0                      | \$0             | \$0               | \$0              |
|     | <b>Total</b>                                | \$0                 | -\$4,202,935               | \$29,804       | \$43,245,201    | -\$1,203,336           | \$2,160,092  | -\$956,756               | \$44,201,957    | -\$3,216,375      | \$44,201,957     |
|     | <b>Irrigation</b>                           |                     |                            |                |                 |                        |              |                          |                 |                   |                  |
|     | 02APSV0040                                  | \$2,564             | -\$254,640                 | \$384,070      | \$9,459,112     | \$0                    | \$490,516    | \$490,516                | \$9,949,628     | \$622,211         | \$9,949,628      |
|     | 02APSV040X                                  | \$436               | -\$48,127                  | \$0            | \$1,607,947     | \$0                    | \$83,400     | \$83,400                 | \$1,691,347     | \$35,708          | \$1,691,347      |
|     | Subtotal                                    | \$3,000             | -\$303,067                 | \$384,070      | \$11,067,059    | \$0                    | \$573,916    | \$573,916                | \$11,640,975    | \$657,919         | \$11,640,975     |
|     | AGA   | \$120,689           | \$0                        | \$0            | \$120,689       | \$0                    | \$0          | \$0                      | \$120,689       | \$0               | \$120,689        |
|     | Chehalis                                    | \$720,000           | -\$720,000                 | \$0            | \$0             | \$0                    | \$0          | \$0                      | \$0             | -\$720,000        | \$0              |
|     | Centralia Refund                            | \$0                 | \$0                        | \$0            | \$0             | \$0                    | \$0          | \$0                      | \$0             | \$0               | \$0              |
|     | Merger Credit                               | \$3                 | \$3                        | \$0            | \$0             | \$0                    | \$0          | \$0                      | \$0             | \$0               | \$0              |
|     | BPA Balancing Acct                          | -\$162,641          | \$162,641                  | \$0            | \$0             | \$0                    | \$0          | \$0                      | \$0             | \$162,641         | \$0              |
|     | BPA Adjustment Fee                          | -\$9,693            | \$9,693                    | \$0            | \$0             | \$0                    | \$0          | \$0                      | \$0             | -\$9,693          | \$0              |
|     | Unbilled Rev.                               | \$3,000             | \$0                        | \$0            | \$3,000         | \$0                    | \$0          | \$0                      | \$3,000         | -\$3,000          | \$0              |
|     | <b>Total</b>                                | \$0                 | -\$1,023,071               | \$537,018      | \$11,187,758    | \$0                    | \$573,916    | -\$573,916               | \$11,761,674    | -\$87,863         | \$11,761,674     |
|     | <b>Public Street &amp; Highway Lighting</b> |                     |                            |                |                 |                        |              |                          |                 |                   |                  |
|     | 02COSI0052                                  | \$59,009            | -\$1,020                   | \$0            | \$62,615        | \$0                    | \$2,964      | \$2,964                  | \$65,579        | \$6,569           | \$65,579         |
|     | 02CULSI053F                                 | \$234,714           | -\$6,834                   | \$0            | \$246,080       | \$0                    | \$12,390     | \$12,390                 | \$258,469       | \$23,755          | \$258,469        |
|     | 02CULSI053M                                 | \$73,232            | -\$2,153                   | \$0            | \$76,751        | \$0                    | \$3,886      | \$3,886                  | \$80,637        | \$7,406           | \$80,637         |
|     | 02HPSV0051                                  | \$562,958           | -\$13,313                  | \$0            | \$569,487       | \$0                    | \$29,940     | \$29,940                 | \$623,427       | \$60,469          | \$623,427        |
|     | 02MMSI0057                                  | \$225,704           | -\$4,320                   | \$0            | \$239,044       | \$0                    | \$11,876     | \$11,876                 | \$250,920       | \$25,216          | \$250,920        |
|     | Sub Total                                   | \$1,155,618         | -\$27,641                  | \$0            | \$1,217,977     | \$0                    | \$61,056     | \$61,056                 | \$1,279,033     | \$123,415         | \$1,279,033      |
|     | AGA   | \$91                | \$0                        | \$0            | \$91            | \$0                    | \$0          | \$0                      | \$91            | \$0               | \$91             |
|     | Chehalis                                    | \$180,000           | -\$180,000                 | \$0            | \$0             | \$0                    | \$0          | \$0                      | \$0             | -\$180,000        | \$0              |
|     | Centralia Refund                            | \$0                 | \$0                        | \$0            | \$0             | \$0                    | \$0          | \$0                      | \$0             | \$0               | \$0              |
|     | Merger Credit                               | \$0                 | \$0                        | \$0            | \$0             | \$0                    | \$0          | \$0                      | \$0             | \$0               | \$0              |
|     | Unbilled Rev.                               | \$90,000            | \$0                        | \$0            | \$90,000        | \$0                    | \$0          | \$0                      | \$90,000        | -\$90,000         | \$0              |
|     | <b>Total</b>                                | \$1,425,709         | -\$207,641                 | \$0            | \$1,218,068     | \$0                    | \$61,056     | -\$61,056                | \$1,279,124     | -\$146,585        | \$1,279,124      |
|     | <b>Washington Total</b>                     | \$284,100,835       | -\$26,058,242              | \$9,025,121    | \$259,363,269   | -\$1,203,336           | \$13,605,491 | -\$12,402,155            | \$271,765,425   | -\$4,218,648      | \$271,765,425    |

<sup>1</sup> Removes Schedule 191 (System Benefits Charge)(Schedule 96 (Hydro) -\$7,317,257, tolerance and prior price change impacts \$242,558, Out-of-Period of -\$509,668, Chehalis removal \$18,000,000, SMUD -\$473,165, and Other -\$710.

<sup>2</sup> Removal of TransAlta mine revenues. On September 12, 2008, the Company received a retail service termination notice to become effective September 12, 2009.

<sup>3</sup> ProForma Rate Increase effective date of January 1, 2010.

|  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Revenue:</b>              |                |             |                          |               |                 |                                 |             |
| Residential                                | 440            | RES         | 3,089,720                | WA            | Situs           | 3,089,720                       | 3.1.1       |
| Commercial                                 | 442            | RES         | (2,216,016)              | WA            | Situs           | (2,216,016)                     | 3.1.1       |
| Industrial <sup>1</sup>                    | 442            | RES         | (879,184)                | WA            | Situs           | (879,184)                       | 3.1.1       |
| Public Street & Highway                    | 444            | RES         | (27,641)                 | WA            | Situs           | (27,641)                        | 3.1.1       |
| Total                                      |                |             | <u>(33,121)</u>          |               |                 | <u>(33,121)</u>                 |             |
| <b>Adjustment to Tax:</b>                  |                |             |                          |               |                 |                                 |             |
| Schedule M Addition-WA Hydro Def NPC       | SCHMAT         | RES         | (1,653,038)              | WA            | Situs           | (1,653,038)                     | 3.2.1       |
| Deferred Tax Expense-WA Hydro Def NPC      | 41110          | RES         | 627,345                  | WA            | Situs           | 627,345                         | 3.2.1       |
| Accum Def Inc Tax Bal-WA Hydro Def NPC     | 283            | RES         | 2,257,541                | WA            | Situs           | 2,257,541                       | 3.2.1       |
| Accum Def Inc Tax Bal-BPA NW Pwr WA        | 283            | RES         | 479,232                  | WA            | Situs           | 479,232                         | 3.2.1       |
| Schedule M - WA Low Energy Program         | SCHMDT         | RES         | (10,607)                 | WA            | Situs           | (10,607)                        | 3.2.1       |
| Def Tax Exp-WA Low Energy Program          | 41010          | RES         | (130,443)                | WA            | Situs           | (130,443)                       | 3.2.1       |
| Def Tax Exp-WA Low Energy Program          | 41110          | RES         | 126,418                  | WA            | Situs           | 126,418                         | 3.2.1       |
| Accum Def Inc Tax Bal - WA Low Energy Prgm | 283            | RES         | 14,559                   | WA            | Situs           | 14,559                          | 3.2.1       |
| Accum Def Inc Tax Bal - WA Low Energy Prgm | 190            | RES         | 52,970                   | OTHER         | 0.000%          | -                               | 3.2.1       |

<sup>1</sup> Includes Irrigation

**Description of Adjustment**

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12 months ended December 2009 are normalized by removing Schedule 191 (System Benefits Charge)/Schedule 96 (Hydro) -\$7,317,257, tolerance and prior price change impacts \$242,558, Out-of-Period of -\$509,668, BPA removal \$8,025,121, SMUD -\$473,165, and Other -\$710. The associated tax impacts of these items are also removed through this adjustment.

PacifiCorp  
 Washington General Rate Case - December 2009  
 Tax Data for CY 2009

| FERC Account | SAP Account | Description                              | Allocation Factor | Total Co. Amount |          |
|--------------|-------------|--|-------------------|------------------|----------|
| 4098300      | 415873      | Deferred Excess Net Power Costs - WA Hyd | WA                | 1,653,038        | Ref. 3.2 |
| 4111000      | 415873      | Deferred Excess Net Power Costs - WA Hyd | WA                | (627,345)        | Ref. 3.2 |
| 2831000      | 287573      | DTL 415.873 Deferred Excess NPC-WA Hydro | WA                | (2,257,541)      | Ref. 3.2 |
| 2831000      | 287763      | DTL 715.720 NW Power                     | WA                | (479,232)        | Ref. 3.2 |
| 4099300      | 610143      | REG LIABILITY - WA LOW ENERGY PROGRA     | WA                | 10,607           | Ref. 3.2 |
| 4101000      | 610143      | 283Reg Liability-WA Low Energy Program   | WA                | 130,443          | Ref. 3.2 |
| 4111000      | 610143      | 283Reg Liability-WA Low Energy Program   | WA                | (126,418)        | Ref. 3.2 |
| 283100       | 287730      | 283Reg Liability-WA Low Energy Program   | WA                | (14,559)         | Ref. 3.2 |
| 1901000      | 287453      | DTA 610.143 WA PRGRM                     | OTHER             | (52,970)         | Ref. 3.2 |



|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Revenue:</b> |                |             |                          |               |                 |                                 |             |
| Residential                   | 440            | PRO         | 6,070,732                | WA            | Situs           | 6,070,732                       | 3.1.1       |
| Commercial                    | 442            | PRO         | 4,739,696                | WA            | Situs           | 4,739,696                       | 3.1.1       |
| Industrial <sup>1</sup>       | 442            | PRO         | 1,530,672                | WA            | Situs           | 1,530,672                       | 3.1.1       |
| Public Street & Highway       | 444            | PRO         | 61,056                   | WA            | Situs           | 61,056                          | 3.1.1       |
|                               |                |             | 12,402,155               |               |                 | 12,402,155                      |             |

<sup>1</sup>Includes Irrigation

**Description of Adjustment**

This pro forma adjustment normalizes retail revenues for known and measurable changes that have occurred since the historical period. First, this adjustment adds approximately \$13.5 million of revenues for the rate increase ordered in the rate case Docket No. UE-090205 effective January 1, 2010. Second, this adjustment removes approximately \$1.2 million of TransAlta mine revenues from the results of operations due to a retail service termination notice effective September 12, 2009.

|   | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Operating Revenues:</b>  |                |             |                          |               |                 |                                 |             |
| Remove CY 09 Actual Allowance Revenues    | 4118           | RES         | 3,790,891                | SE            | 7.890%          | 299,113                         | 3.4.3       |
| Add CY 2010 Amortization                  | 4118           | RES         | (537,064)                | WA            | Situs           | (537,064)                       | 3.4.3       |
|   |                |             | <u>3,253,827</u>         |               |                 | <u>(237,951)</u>                |             |
| <b>Adjustment to Rate Base:</b>           |                |             |                          |               |                 |                                 |             |
| Accum Deferred Income Taxes               | 190            | RES         | 1,600,912                | WA            | Situs           | 1,600,912                       | 3.4.3       |
| Regulatory Deferred Sales (Unamort. Bal.) | 25398          | RES         | (4,218,445)              | WA            | Situs           | (4,218,445)                     | 3.4.3       |
|   |                |             | <u>(2,617,533)</u>       |               |                 | <u>(2,617,533)</u>              |             |
| <b>Adjustment to Tax:</b>                 |                |             |                          |               |                 |                                 |             |
| Schedule M Additions                      | SCHMAT         | RES         | 28,799                   | WA            | Situs           | 28,799                          | 3.4.3       |
| Schedule M Deduction                      | SCHMDT         | RES         | 537,064                  | WA            | Situs           | 537,064                         | 3.4.3       |
| DIT Expense                               | 41110          | RES         | (10,930)                 | WA            | Situs           | (10,930)                        | 3.4.3       |
| DIT Expense                               | 41010          | RES         | 203,821                  | WA            | Situs           | 203,821                         | 3.4.3       |

**Description of Adjustment**

This restating adjustment removes the sales occurring in the historical period and includes amortization of sales over a fifteen-year period. This treatment was approved in Docket UE-940947. Washington's allocation of revenues is determined by allowances provided by the Jim Bridger Coal and Colstrip Coal Unit 4 generating resources. These revenues have been adjusted back to the Test Period using the production factor as outlined on adjustment page 9.1.

PacificCorp  
 WA General Rate Case - December 2009  
 SO2 Allowance Sales

| Description                                 | Date Booked | Ref. | Beginning of the Period |           | Accumulated Amortization | End Unamort Balance | Current Period Amortization | Beg Unamort Balance | Unrealized Gain |                 | Realized Gain   |                 | D.I.T. Expense | Accumulated Deferred |        |
|---|-------------|------|-------------------------|-----------|--------------------------|---------------------|-----------------------------|---------------------|-----------------|-----------------|-----------------|-----------------|----------------|----------------------|--------|
|   |             |      | Ending of the Period    |           |                          |                     |                             |                     | SCHMAT          |                 | SCHMOT          |                 |                | Income Tax           |        |
|   |             |      | Dec-10                  | Dec-09    |                          |                     |                             |                     | 12 Months Ended | 12 Months Ended | 12 Months Ended | 12 Months Ended |                | Dec-09               | Dec-10 |
| Illinois Power, Centre Financial, & Auction | Sep-94      | 1    | 9,284,419               | 0         | 9,284,419                | 0                   | 0                           | 0                   | 0               | 0               | 0               | 0               | 0              | 0                    | (29)   |
| EPA Auction                                 | Dec-94      | 2    | 29,041                  | 0         | 29,041                   | 0                   | 0                           | 0                   | 0               | 0               | 0               | 0               | 0              | 0                    | (0)    |
| Cantor, Emission Exchange & Auction         | Apr-95      | 3    | 2,294,650               | 0         | 2,294,650                | 0                   | 38,254                      | 38,254              | 0               | 38,254          | 0               | 14,518          | 14,507         | 14,507               | (11)   |
| EPA Auction                                 | May-95      | 4    | 25,252                  | 0         | 25,252                   | 0                   | 612                         | 612                 | 0               | 612             | 0               | 232             | 232            | 232                  | (0)    |
| Cantor Fitzgerald Brokerage                 | Jun-95      | 5    | 1,086,300               | 0         | 1,086,300                | 0                   | 30,175                      | 30,175              | 0               | 30,175          | 0               | 11,452          | 11,447         | 11,447               | (5)    |
| Cantor Fitzgerald and Enron                 | Jul-95      | 6    | 2,746,523               | 0         | 2,746,523                | 0                   | 91,631                      | 91,631              | 0               | 91,631          | 0               | 34,775          | 34,762         | 34,762               | (13)   |
| EPA Auction                                 | Sep-95      | 7    | 3,674                   | 0         | 3,674                    | 0                   | 234                         | 234                 | 0               | 234             | 0               | 89              | 89             | 89                   | (0)    |
| EPA Auction                                 | Oct-95      | 8    | 14,096                  | 0         | 14,096                   | 0                   | 758                         | 758                 | 0               | 758             | 0               | 288             | 288            | 288                  | (0)    |
| EPA Auction                                 | Dec-95      | 9    | 5,374                   | 0         | 5,374                    | 0                   | 304                         | 304                 | 0               | 304             | 0               | 115             | 115            | 115                  | (0)    |
| Cantor Fitzgerald Brokerage                 | Feb-96      | 10   | 1,315,000               | 7,226     | 1,307,774                | 7,226               | 94,898                      | 94,898              | 0               | 87,672          | 0               | 33,272          | 36,008         | 2,736                |        |
| Enron                                       | Mar-96      | 11   | 2,096,250               | 23,262    | 2,072,988                | 23,262              | 163,014                     | 163,014             | 0               | 139,752         | 0               | 53,037          | 61,854         | 8,817                |        |
| Cantor Fitzgerald Brokerage                 | Apr-96      | 12   | 268,000                 | 4,447     | 263,553                  | 4,447               | 17,868                      | 17,868              | 0               | 17,868          | 0               | 6,781           | 8,467          | 1,686                |        |
| EPA Auction                                 | Jun-96      | 13   | 150,288                 | 4,163     | 146,125                  | 4,163               | 10,020                      | 10,020              | 0               | 10,020          | 0               | 3,803           | 5,382          | 1,579                |        |
| Cantor Fitzgerald & EPA Auction             | Jul-96      | 14   | 1,265,449               | 42,229    | 1,223,220                | 42,229              | 84,360                      | 126,589             | 0               | 84,360          | 0               | 32,015          | 48,035         | 16,019               |        |
| EPA Auction                                 | Aug-96      | 15   | 3,308                   | 194       | 3,114                    | 194                 | 216                         | 410                 | 0               | 216             | 0               | 82              | 156            | 74                   |        |
| Enron                                       | Sep-96      | 16   | 1,600,000               | 71,092    | 1,528,908                | 71,092              | 106,668                     | 177,760             | 0               | 106,668         | 0               | 40,482          | 67,453         | 26,971               |        |
| Clean Air Cap. Mkts Settlement & Auction    | Dec-96      | 17   | (927,450)               | (56,593)  | (870,857)                | (56,593)            | (61,836)                    | (118,429)           | 0               | (61,836)        | 0               | (23,467)        | (44,940)       | (21,472)             |        |
| Cantor Fitzgerald and Enron                 | Feb-97      | 18   | 6,883,388               | 439,289   | 5,444,099                | 439,289             | 405,564                     | 844,853             | 0               | 405,564         | 0               | 153,916         | 320,595        | 166,679              |        |
| Enron                                       | Apr-97      | 19   | 1,588,800               | 132,345   | 1,456,455                | 132,345             | 105,924                     | 238,269             | 0               | 105,924         | 0               | 40,199          | 90,416         | 50,217               |        |
| AIG Trading Corporation                     | May-97      | 20   | 1,100,000               | 97,796    | 1,002,204                | 97,796              | 73,332                      | 171,128             | 0               | 73,332          | 0               | 27,830          | 64,938         | 37,108               |        |
| Duke Energy & AIG Trading Corp.             | Jun-97      | 21   | 2,182,250               | 206,038   | 1,976,212                | 206,038             | 145,488                     | 351,526             | 0               | 145,488         | 0               | 55,214          | 133,394        | 78,180               |        |
| Enron & AIG Trading Corp.                   | Jul-97      | 22   | 1,175,500               | 117,478   | 1,058,022                | 117,478             | 78,372                      | 195,850             | 0               | 78,372          | 0               | 29,743          | 74,320         | 44,577               |        |
| Virginia Electric Power & EPA Auction       | Sep-97      | 23   | 2,070,215               | 230,055   | 1,840,160                | 230,055             | 138,012                     | 368,067             | 0               | 138,012         | 0               | 53,377          | 139,672        | 87,295               |        |
| Enron                                       | Oct-97      | 24   | (225,898)               | (26,353)  | (199,545)                | (26,353)            | (15,060)                    | (41,413)            | 0               | (15,060)        | 0               | (5,715)         | (15,715)       | (10,000)             |        |
| AIG & AIG Trading Corp.                     | Nov-97      | 25   | 2,852,500               | 348,674   | 2,503,826                | 348,674             | 190,164                     | 538,838             | 0               | 190,164         | 0               | 72,169          | 204,476        | 132,307              |        |
| AIG Trading Corporation                     | Dec-97      | 26   | 3,500,000               | 447,292   | 3,052,708                | 447,292             | 233,328                     | 680,620             | 0               | 233,328         | 0               | 88,550          | 259,280        | 169,729              |        |
| PSE&G                                       | Jun-98      | 27   | 1,165,289               | 155,345   | 1,009,944                | 155,345             | 77,688                      | 233,033             | 0               | 77,688          | 0               | 29,483          | 88,431         | 58,947               |        |
| Enron                                       | Feb-98      | 28   | 945,000                 | 131,250   | 813,750                  | 131,250             | 63,000                      | 194,250             | 0               | 63,000          | 0               | 23,909          | 73,714         | 49,805               |        |
| Sempra & Cantor Fitzgerald                  | Mar-98      | 29   | 2,875,000               | 415,312   | 2,459,688                | 415,312             | 191,664                     | 606,976             | 0               | 191,664         | 0               | 72,738          | 230,335        | 157,596              |        |
| Sempra, APS, LG&E, & Cantor Fitzgerald      | Apr-98      | 30   | 6,362,308               | 5,232,023 | 930,285                  | 930,285             | 417,492                     | 1,356,777           | 0               | 417,492         | 0               | 158,442         | 514,869        | 356,427              |        |

PacificCorp

WA General Rate Case - December 2009  
SO2 Allowance Sales

| Description  | Date Booked | Ref. | Beginning of the Period |             | End of the Period    |           | Accumulated Amortization | End Unamort Balance | Current Period Amortization | Beg Unamort Balance | Unrealized Gain SCHMAT | Realized Gain SCHIMDT | D.I.T. Expense | Accumulated         |        |
|--|-------------|------|-------------------------|-------------|----------------------|-----------|--------------------------|---------------------|-----------------------------|---------------------|------------------------|-----------------------|----------------|---------------------|--------|
|  |             |      | Sales To Date           |             | Ending of the Period |           |                          |                     |                             |                     |                        |                       |                | Deferred Income Tax |        |
|  |             |      | Dec-10                  | Dec-09      | Dec-10               | Dec-09    |                          |                     |                             |                     |                        |                       |                | Dec-09              | Dec-10 |
| EPA Auction  | May 98      | 31   | 271,483                 | 229,216     | 42,267               | 18,096    | 60,363                   | 18,096              | 0                           | 18,096              | 0                      | 5,868                 | 22,907         | 16,039              |        |
| EPA Auction  | Jul-98      | 32   | 4,800                   | 4,800       | 901                  | 384       | 1,285                    | 384                 | 0                           | 384                 | 0                      | 146                   | 488            | 342                 |        |
| EPA Auction  | Aug-98      | 33   | 4,049                   | 3,278       | 771                  | 264       | 1,035                    | 264                 | 0                           | 264                 | 0                      | 100                   | 393            | 293                 |        |
| EPA Auction  | Jun-99      | 34   | 426,713                 | 229,569     | 97,144               | 28,452    | 125,596                  | 28,452              | 0                           | 28,452              | 0                      | 10,798                | 47,662         | 36,864              |        |
| EPA Auction  | Jul-99      | 35   | 7,655                   | 5,934       | 1,721                | 516       | 2,237                    | 516                 | 0                           | 516                 | 0                      | 196                   | 849            | 653                 |        |
| EPA Auction  | Aug-99      | 36   | 27,204                  | 20,687      | 6,517                | 1,812     | 8,329                    | 1,812               | 0                           | 1,812               | 0                      | 688                   | 3,161          | 2,473               |        |
| EPA Auction  | Sep-99      | 37   | 1,743                   | 1,360       | 383                  | 120       | 503                      | 120                 | 0                           | 120                 | 0                      | 46                    | 191            | 145                 |        |
| EPA Auction  | Jun-00      | 38   | 498,302                 | 351,536     | 146,766              | 33,216    | 179,982                  | 33,216              | 0                           | 33,216              | 0                      | 12,606                | 68,301         | 55,695              |        |
| EPA Auction  | Aug-00      | 39   | 2,202,000               | 1,529,125   | 672,875              | 146,796   | 819,671                  | 146,796             | 0                           | 146,796             | 0                      | 55,711                | 311,055        | 255,345             |        |
| PS&G   | Sep-00      | 40   | 2,269,500               | 1,563,392   | 706,108              | 151,296   | 857,404                  | 151,296             | 0                           | 151,296             | 0                      | 57,418                | 325,375        | 267,956             |        |
| AEP #1, Greys Harbor, and Colstrip                   | Oct-00      | 41   | 2,341,624               | 1,600,107   | 741,517              | 156,108   | 897,625                  | 156,108             | 0                           | 156,108             | 0                      | 59,245                | 340,638        | 281,394             |        |
| AEP #2, Snohomish                                    | Nov-00      | 42   | 2,178,932               | 1,476,810   | 702,122              | 145,260   | 847,382                  | 145,260             | 0                           | 145,260             | 0                      | 55,128                | 321,572        | 266,444             |        |
| Tacoma, Seattle, Avista, PGE, Aquila Svc. Co, Hayden | Dec-00      | 43   | 1,329,249               | 893,585     | 435,664              | 88,620    | 524,284                  | 88,620              | 0                           | 88,620              | 0                      | 33,632                | 198,960        | 165,328             |        |
| APS, AEP and Dynegy                                  | Jan-01      | 44   | 5,065,500               | 3,377,040   | 1,688,460            | 337,704   | 2,026,164                | 337,704             | 0                           | 337,704             | 0                      | 128,162               | 768,907        | 640,745             |        |
| Coral Energy, Panda Brandywine                       | Mar-01      | 45   | 2,400                   | 1,534       | 866                  | 156       | 1,022                    | 156                 | 0                           | 156                 | 0                      | 59                    | 388            | 329                 |        |
| EPA Auction  | May-01      | 46   | 602,638                 | 388,368     | 214,270              | 40,176    | 254,446                  | 40,176              | 0                           | 40,176              | 0                      | 15,247                | 96,560         | 81,312              |        |
| EPA Auction  | Jun-01      | 47   | 32,161                  | 20,585      | 11,576               | 2,148     | 13,724                   | 2,148               | 0                           | 2,148               | 0                      | 815                   | 5,208          | 4,393               |        |
| EPA Auction and Kern River-NOx                       | Jul-01      | 48   | 43,171                  | 27,360      | 15,811               | 2,880     | 18,691                   | 2,880               | 0                           | 2,880               | 0                      | 1,093                 | 7,093          | 6,000               |        |
| EPA Auction  | Dec-01      | 49   | (2,111,250)             | (1,278,461) | (832,789)            | (140,748) | (972,537)                | (140,748)           | 0                           | (140,748)           | 0                      | (53,415)              | (369,448)      | (316,033)           |        |
| EPA Auction - Yampa                                  | May-02      | 50   | 10,485                  | 6,032       | 4,453                | 696       | 5,149                    | 696                 | 0                           | 696                 | 0                      | 264                   | 1,954          | 1,690               |        |
| EPA Auction  | Jun-02      | 51   | 519,013                 | 296,949     | 222,064              | 34,596    | 256,660                  | 34,596              | 0                           | 34,596              | 0                      | 13,130                | 97,400         | 84,271              |        |
| EPA Auction - APS                                    | Jul-02      | 52   | 28,130                  | 15,912      | 12,218               | 1,872     | 14,090                   | 1,872               | 0                           | 1,872               | 0                      | 710                   | 5,347          | 4,637               |        |
| EPA Auction - Hayden                                 | Nov-02      | 53   | 9,132                   | 4,988       | 4,134                | 612       | 4,746                    | 612                 | 0                           | 612                 | 0                      | 232                   | 1,801          | 1,569               |        |
| EPA Auction-APS, Tri-State, Colstrip                 | Jul-03      | 54   | 575,605                 | 287,820     | 287,785              | 36,376    | 326,161                  | 36,376              | 0                           | 36,376              | 0                      | 14,564                | 123,782        | 109,217             |        |
| EPA Auction - Hayden                                 | Oct-03      | 55   | 9,431                   | 4,524       | 4,907                | 624       | 5,531                    | 624                 | 0                           | 624                 | 0                      | 237                   | 2,099          | 1,862               |        |
| EPA Auction  | May-04      | 56   | 827,812                 | 367,920     | 459,892              | 55,188    | 515,080                  | 55,188              | 0                           | 55,188              | 0                      | 20,944                | 195,478        | 174,534             |        |
| EPA Auction - APS/Colstrip/Yampa/Hayden              | Jun-04      | 57   | 80,369                  | 35,234      | 45,135               | 5,352     | 50,487                   | 5,352               | 0                           | 5,352               | 0                      | 2,031                 | 19,160         | 17,129              |        |
| EPA Auction  | May-05      | 58   | 2,065,357               | 780,232     | 1,285,125            | 137,688   | 1,422,813                | 137,688             | 0                           | 137,688             | 0                      | 52,254                | 539,972        | 487,718             |        |
| EPA Auction  | Jun-05      | 59   | 200,914                 | 74,772      | 126,142              | 13,392    | 139,534                  | 13,392              | 0                           | 13,392              | 0                      | 5,082                 | 52,954         | 47,872              |        |
| JP Morgan Sale                                       | Dec-05      | 60   | 13,959,500              | 4,730,367   | 9,228,133            | 930,564   | 10,158,697               | 930,564             | 0                           | 930,564             | 0                      | 353,158               | 3,855,327      | 3,502,169           |        |

**PacificCorp**  
**WA General Rate Case - December 2009**  
**SO2 Allowance Sales**

| Description  | Date Booked | Beginning of the Period |                    | Accumulated Amortization | End Unamort Balance | Current Period Amortization | Beg Unamort Balance | Unrealized Gain SCHIMAT | Realized Gain SCHIMDT | D.I.T. Expense   | Accumulated Deferred |                   |
|--|-------------|-------------------------|--------------------|--------------------------|---------------------|-----------------------------|---------------------|-------------------------|-----------------------|------------------|----------------------|-------------------|
|  |             | Dec-09                  | Dec-10             |                          |                     |                             |                     |                         |                       |                  | Dec-09               | Dec-10            |
| JP Morgan Sale   | Feb-06      | 61                      | 12,995,000         | 4,259,446                | 8,735,554           | 866,328                     | 9,601,882           | 0                       | 866,328               | 328,780          | 3,644,010            | 3,315,230         |
| EPA Auction  | May-06      | 62                      | 2,392,408          | 744,296                  | 1,648,112           | 159,492                     | 1,807,604           | 0                       | 159,492               | 60,529           | 686,004              | 624,475           |
| EPA Auction  | Jun-06      | 63                      | 232,244            | 70,950                   | 161,294             | 15,480                      | 176,774             | 0                       | 15,480                | 5,875            | 67,088               | 61,213            |
| Saracen Energy   | Mar-07      | 64                      | 2,322,500          | 593,538                  | 1,728,962           | 154,836                     | 1,883,798           | 0                       | 154,836               | 58,762           | 714,920              | 656,158           |
| EPA Auction / Louis Dreyfus                            | Apr-07      | 65                      | 3,727,548          | 931,905                  | 2,795,643           | 248,508                     | 3,044,151           | 0                       | 248,508               | 94,311           | 1,155,286            | 1,060,974         |
| Alpha Energy   | May-07      | 66                      | 2,897,500          | 708,268                  | 2,189,232           | 193,164                     | 2,382,396           | 0                       | 193,164               | 73,308           | 904,143              | 830,835           |
| Alpha & Fortis   | Oct-07      | 67                      | 2,872,500          | 622,362                  | 2,250,138           | 191,496                     | 2,441,634           | 0                       | 191,496               | 72,675           | 926,625              | 853,950           |
| Saracen / DTE Coal Services                            | Dec-07      | 68                      | 2,843,450          | 584,489                  | 2,258,961           | 189,564                     | 2,448,525           | 0                       | 189,564               | 71,941           | 929,240              | 857,298           |
| EPA Auction  | Apr-08      | 69                      | 1,192,027          | 218,526                  | 973,501             | 79,464                      | 1,052,965           | 0                       | 79,464                | 30,157           | 399,611              | 369,454           |
| Sempra #1  | Oct-08      | 70                      | 149,500            | 22,437                   | 127,063             | 9,972                       | 137,035             | 0                       | 9,972                 | 3,784            | 52,006               | 48,222            |
| Various  | Nov-08      | 71                      | 1,393,500          | 201,292                  | 1,192,208           | 92,904                      | 1,285,112           | 0                       | 92,904                | 35,258           | 487,713              | 452,455           |
| Shell  | Dec-08      | 72                      | 2,154,000          | 299,175                  | 1,854,825           | 143,604                     | 1,998,429           | 0                       | 143,604               | 54,499           | 758,424              | 703,925           |
| Shell  | Jan-09      | 73                      | 194,500            | 25,944                   | 168,556             | 12,972                      | 181,528             | 0                       | 12,972                | 4,923            | 68,882               | 63,969            |
| EPA Auction  | Apr-09      | 74                      | 173,141            | 20,202                   | 152,939             | 11,544                      | 164,483             | 0                       | 11,544                | 4,381            | 62,423               | 58,042            |
| Various*   | Jun-09      | 75                      | 1,017,500          | 107,407                  | 910,093             | 67,836                      | 977,929             | 0                       | 67,836                | 25,744           | 371,134              | 345,389           |
| Vitol, Inc; Edison Mission                             | Aug-09      | 76                      | 1,455,000          | 169,743                  | 1,285,257           | 96,996                      | 1,382,253           | 0                       | 96,996                | 36,811           | 524,579              | 487,768           |
| Koch Supply and Trading, LP; Vitol, Inc; AES Deepwater | Sep-09      | 77                      | 950,750            | 100,358                  | 850,392             | 63,384                      | 913,776             | 0                       | 63,384                | 24,055           | 346,787              | 322,732           |
| Barclays Bank PLC                                      | Feb-10      | 78                      | 402,500            | 24,596                   | 377,904             | 24,596                      | 402,500             | 0                       | 24,596                | (143,418)        | 0                    | 143,418           |
| <b>Totals</b>  |             |                         | <b>125,683,619</b> | <b>75,960,219</b>        | <b>49,723,400</b>   | <b>7,506,012</b>            | <b>56,826,912</b>   | <b>402,500</b>          | <b>7,506,012</b>      | <b>2,695,854</b> | <b>21,565,955</b>    | <b>18,870,101</b> |

| Actual Sales 12 ME Dec 2009          |           | SO2 credit/unamortized Balance |            | DIT Expense |            | Beginning Balance           |            | DIT Unamort Balance |            |
|--------------------------------------|-----------|--------------------------------|------------|-------------|------------|-----------------------------|------------|---------------------|------------|
|                                      | Ref # 3.4 | Total Co.                      | WA Portion | Total Co.   | WA Portion | Jan-09                      | Feb-09     | Total Co.           | WA Portion |
| CEZ Environmental Opportunities I LP | 93,125    | 56,826,912                     | 4,066,034  | 2,848,607   | 2,848,607  | 23,004,838                  | 22,746,280 | 23,004,838          | 1,646,024  |
| NRG Environmental Markets LP         | 645,000   | 60,618,334                     | 4,337,314  | 7,155%      | 7,155%     | 22,746,280                  | 22,491,722 | 22,746,280          | 1,627,667  |
| Ohio Valley                          | 186,250   | 59,942,310                     | 4,288,944  | 203,821     | 203,821    | 22,491,722                  | 22,849,637 | 22,491,722          | 1,609,310  |
|                                      | 1,017,500 | 60,209,358                     | 4,240,574  | Ref # 3.4   | Ref # 3.4  | 22,849,637                  | 22,589,637 | 22,849,637          | 1,634,918  |
|                                      |           | 59,524,289                     | 4,259,034  | (152,753)   | (152,753)  | 22,589,637                  | 23,072,467 | 22,589,637          | 1,616,316  |
|                                      |           | 60,796,535                     | 4,350,065  | (10,930)    | (10,930)   | 23,072,467                  | 22,808,326 | 23,072,467          | 1,650,863  |
|                                      |           | 60,100,531                     | 4,300,265  | Ref # 3.4   | Ref # 3.4  | 22,808,326                  | 22,544,179 | 22,808,326          | 1,631,963  |
|                                      |           | 59,404,508                     | 4,250,464  |             |            | 22,544,179                  | 22,299,652 | 22,544,179          | 1,613,063  |
|                                      |           | 58,760,084                     | 4,204,354  |             |            | 22,299,652                  | 22,055,087 | 22,299,652          | 1,595,567  |
|                                      |           | 58,115,660                     | 4,158,245  |             |            | 22,055,087                  | 21,810,499 | 22,055,087          | 1,578,068  |
|                                      |           | 57,471,175                     | 4,117,131  |             |            | 21,810,499                  | 21,560,567 | 21,810,499          | 1,560,567  |
|                                      |           | 49,723,400                     | 3,557,769  |             |            | 21,560,567                  | 21,350,178 | 21,560,567          | 1,550,178  |
|                                      |           | 58,957,018                     | 4,218,445  |             |            | 21,350,178                  | 22,374,362 | 21,350,178          | 1,600,912  |
|                                      |           | Ref # 3.4                      | Ref # 3.4  |             |            | Average of Monthly Averages |            |                     | Ref # 3.4  |

Note: Washington's share of emission allowance sales is based on allowances provided by the Jim Bridger and Colstrip generation plants.

WA General Rate Case - December 2009

SO2 Emission Allowances

SAP Account 301947 - 12ME Dec 2009

| Year | Month | Amount      | Balance                      |
|------|-------|-------------|------------------------------|
| 2009 | 1     | (194,500)   | (194,500)                    |
| 2009 | 2     | -           | (194,500)                    |
| 2009 | 3     | -           | (194,500)                    |
| 2009 | 4     | (173,141)   | (367,641)                    |
| 2009 | 5     | -           | (367,641)                    |
| 2009 | 6     | (1,017,500) | (1,385,141)                  |
| 2009 | 7     | -           | (1,385,141)                  |
| 2009 | 8     | (1,455,000) | (2,840,141)                  |
| 2009 | 9     | (950,750)   | (3,790,891)                  |
| 2009 | 10    | -           | (3,790,891)                  |
| 2009 | 11    | -           | (3,790,891)                  |
| 2009 | 12    | -           | <b>(3,790,891) Pg. 3.4.3</b> |

|  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Revenue:</b>          |                |             |                          |               |                 |                                 |             |
| Reverse Booked Green Tag Rev - CY 2009 | 456            | RES         | (50,793,765)             | SG            | 8.292%          | (4,211,639)                     | (1)         |

(1) Refer to Confidential REC Revenue Workpaper

**Description of Adjustment**

In order to help meet jurisdiction-specific renewable portfolio standards, a market for green tags or Renewable Energy Credits (RECs) is developing where the tag or green attributes of qualifying power production facilities can be detached and sold separately from the power itself. Generally, wind, solar, geothermal and some other resources qualify as renewable resources, although each state may have a different definition. This restating adjustment removes actual green tag revenues booked during the historical period. Pursuant to the Washington Administrative Code (WAC) 480-109-020, the Company is banking all RECs generated during the 12-months ending March 2012, the same period used in determining proforma net power costs in this filing.

|                                   | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Revenues:</b>    |                |             |                          |               |                 |                                 |             |
| Other Electric Revenues           | 456            | RES         | 1,510,392                | WRG           | 6.796%          | 102,649                         | 3.6.2       |
| Other Electric Revenues           | 456            | PRO         | (251,061)                | WRG           | 6.796%          | (17,063)                        |             |
| Total Wheeling Revenue Adjustment |                |             | <u>1,259,331</u>         |               |                 | <u>85,587</u>                   | 3.6.2       |
| Wheeling Imbalance Expense        | 566            | RES         | (89,186)                 | SG            | 8.292%          | (7,395)                         |             |

**Adjustment Detail:**

|   |                   |       |
|---|-------------------|-------|
| Actual Wheeling Revenues 12 ME Dec 2009 | 63,697,983        |       |
| Total Adjustments                       | <u>1,259,331</u>  | 3.6.2 |
| Normalized Wheeling Revenues            | <u>64,957,314</u> | 3.6.2 |

**Description of Adjustment**

This restating and proforma adjustment reflects known and measurable changes to actual wheeling revenue for the twelve months ended December 2009. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results.



PacificCorp  
Washington General Rate Case - December 2009  
Wheeling Revenue Adjustment

| Adj Type | Customer                                 | Post Merger Pt to Pt<br>301912 | Pre-Merger Wheeling<br>301916 | Pre-Merger Wheeling<br>301917 | Wheeling<br>301918 | Ancillary - C&T<br>301970 | Ancillary<br>302902 | Use of Facilities<br>302901 | Non Firm Wheeling<br>301922 | ST Firm Wheeling<br>301926 | Penalties<br>505981 | Penalties<br>505983 | Total        |
|----------|--|--------------------------------|-------------------------------|-------------------------------|--------------------|---------------------------|---------------------|-----------------------------|-----------------------------|----------------------------|---------------------|---------------------|--------------|
|          | BPA                                      | (4,711,230)                    | (1,000)                       |                               |                    |                           |                     |                             |                             |                            |                     |                     | (4,711,230)  |
|          | WAPA Folsom                              |                                |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (1,000)      |
|          | Powder River Energy Corp                 |                                |                               |                               |                    |                           |                     | (175)                       |                             |                            |                     |                     | (175)        |
|          | South Columbia Basin Irrigation District |                                |                               |                               |                    |                           |                     | (2,379)                     |                             |                            |                     |                     | (2,379)      |
|          | Cowlitz County PUD                       |                                |                               |                               |                    |                           |                     | (109,196)                   |                             |                            |                     |                     | (109,196)    |
|          | Basin Electric Network                   | (442,215)                      |                               |                               |                    | (18,980)                  | (30,347)            |                             |                             |                            |                     |                     | (653,139)    |
|          | Black Hills                              | (1,896,794)                    |                               |                               |                    |                           |                     |                             |                             | (152)                      | (23,385)            |                     | (2,025,175)  |
|          | Bonneville Power Administration          | (983,532)                      |                               | (1,044,070)                   |                    | (213,342)                 | (295,328)           | (1,171,506)                 |                             |                            | (6,575)             |                     | (3,714,365)  |
|          | Cargill                                  |                                |                               |                               |                    |                           |                     |                             |                             | (6,420)                    |                     |                     | (1,598,011)  |
|          | Constellation                            | (90,874)                       |                               |                               |                    | (903)                     | (317)               |                             |                             | (372)                      |                     | (8,093)             | (742,689)    |
|          | Coral Power/Shell                        |                                |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (29,299)     |
|          | Deseret Generation and Trans.            |                                |                               | (2,380,987)                   |                    | (1,003,296)               | (392,972)           |                             |                             |                            |                     |                     | (3,777,255)  |
|          | Fall River                               |                                |                               |                               |                    |                           |                     | (151,308)                   |                             |                            |                     |                     | (151,308)    |
|          | Flathead Electric                        | (905)                          |                               |                               |                    | (50)                      | (2,119)             |                             |                             |                            |                     |                     | (3,074)      |
|          | SeaWest Windpower                        |                                |                               |                               |                    |                           |                     | (36,182)                    |                             |                            |                     |                     | (36,182)     |
|          | Idaho Power Company                      | (663,209)                      |                               |                               |                    |                           |                     | (90,108)                    |                             | (1,012,646)                |                     |                     | (1,924,556)  |
|          | Morgan Stanley                           |                                |                               |                               |                    |                           |                     |                             |                             | (619)                      |                     |                     | (658,253)    |
|          | PG&E                                     |                                |                               |                               |                    |                           |                     | (20,327,547)                |                             |                            |                     |                     | (20,328,528) |
|          | Portland General Electric                |                                |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (2,756)      |
|          | Powerex                                  | (1,822,500)                    |                               |                               |                    | (23,732)                  | (8,338)             |                             |                             | (2,638)                    |                     |                     | (4,245,785)  |
|          | Iberdrola (PPM)                          | (1,195,254)                    |                               |                               |                    | (233,948)                 | (82,198)            |                             |                             | (290,229)                  |                     |                     | (3,140,753)  |
|          | Public Service Company of Colorado       |                                |                               |                               |                    |                           |                     |                             |                             | (139,742)                  |                     | (46,427)            | (160,696)    |
|          | Rainbow Energy Marketing                 |                                |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (268,021)    |
|          | Sempra Energy Trading Corp               |                                |                               |                               |                    |                           |                     |                             |                             |                            | 1,628               |                     | -1,628       |
|          | Sierra Pacific Power                     | (97,200)                       |                               |                               |                    |                           |                     |                             | (34,196)                    | (221,856)                  |                     |                     | (256,051)    |
|          | State of South Dakota                    |                                |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (97,200)     |
|          | Tri-State Generation and Trans.          |                                | (95,370)                      |                               |                    |                           |                     |                             |                             |                            |                     |                     | (115,528)    |
|          | UAMPS                                    | (2,232)                        |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (190,072)    |
|          | Utah Municipal Power Agency              |                                |                               | (7,551,139)                   |                    | (371,535)                 | (210,732)           |                             |                             |                            |                     |                     | (8,135,638)  |
|          | Warm Springs                             | (119,700)                      |                               | (2,041,848)                   |                    | (71,340)                  | (36,000)            |                             |                             |                            |                     |                     | (2,149,188)  |
|          | WAPA                                     | (22,434)                       |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (119,700)    |
|          | WAPA                                     | (162,000)                      |                               | (2,796,035)                   |                    |                           | (39,266)            |                             |                             |                            |                     |                     | (61,700)     |
|          | NextEra                                  |                                |                               |                               |                    | (964)                     | (349)               |                             | (995,307)                   |                            |                     |                     | (3,791,342)  |
|          | Southern Calif Edison Com Direct         |                                |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (167,806)    |
|          | PP&L Montana                             |                                |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (327,547)    |
|          | US Bureau of Reclamation                 | (10,049)                       |                               |                               |                    |                           |                     |                             | (56,847)                    |                            |                     |                     | (56,847)     |
|          | Moon Lake Electric Association           |                                |                               | (25,187)                      |                    |                           |                     |                             |                             |                            |                     |                     | (57,969)     |
|          | Eugene Water & Electric Board            |                                |                               | (19,784)                      |                    |                           |                     |                             |                             |                            |                     |                     | (19,784)     |
|          | Sempra Energy Solutions                  |                                |                               |                               |                    |                           |                     |                             | (30,899)                    |                            |                     |                     | (30,899)     |
|          | Enel                                     | (112,327)                      |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (125,564)    |
|          | Raser (Intermountain Renewables)         | (131,625)                      |                               |                               |                    | (9,796)                   | (3,442)             |                             |                             |                            |                     |                     | (131,625)    |
|          | Seattle City Light                       | (184,073)                      |                               |                               |                    |                           |                     |                             |                             | (3,720)                    |                     |                     | (204,326)    |
|          | Bear Energy                              | (50,625)                       |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (50,625)     |
|          | Citigroup Energy                         |                                |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (6)          |
|          | JPM Ventures Energy                      |                                |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (882)        |
|          | Integrus/Raser                           |                                |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (292)        |
|          | Colorado Springs Utilities               |                                |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (2,073)      |
|          | Macquarie Cook Power, Inc.               |                                |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (6)          |
|          | Endure Energy, LLC                       |                                |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (6)          |
|          | Salt River Project                       |                                |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (6)          |
|          | Gila River Power                         |                                |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (6)          |
|          | Black Hills/Colorado Electric            | (138,998)                      |                               |                               |                    |                           |                     |                             |                             |                            |                     |                     | (6,331)      |
|          | Accruals and Adjustments                 | (8,126,544)                    | (23,181)                      | 98,372                        | 6,374              | (1,959,315)               | (12,391)            | 6,374                       | 828,916                     | 217,578                    |                     |                     | (2,797)      |
|          | Total Revenue 12 ME Dec 2009             | (8,126,544)                    | (4,844,033)                   | (15,760,678)                  | (1,127,285)        | (1,959,315)               | (1,127,285)         | (22,209,574)                | (8,005,386)                 | (1,575,960)                | (28,333)            | (60,855)            | (63,897,983) |





|                               | 4.1  | 4.2   | 4.3                               | 4.4                    | 4.5                         | 4.6                       |
|-------------------------------|--|---|-----------------------------------|------------------------|-----------------------------|---------------------------|
|                               | Miscellaneous<br>General Expense<br>Adjustment | General Wage<br>Increase -<br>Annualization | Proforma General<br>Wage Increase | Pension<br>Curtailment | Affiliate<br>Management Fee | DSM Removal<br>Adjustment |
|                               | Total Normalized                               |   |                                   |                        |                             |                           |
| 1 Operating Revenues:         |  |   |                                   |                        |                             |                           |
| 2 General Business Revenues   | -  | -   | -                                 | -                      | -                           | -                         |
| 3 Interdepartmental           | -  | -   | -                                 | -                      | -                           | -                         |
| 4 Special Sales               | -  | -   | -                                 | -                      | -                           | -                         |
| 5 Other Operating Revenues    | -  | -   | -                                 | -                      | -                           | -                         |
| 6 Total Operating Revenues    | -  | -   | -                                 | -                      | -                           | -                         |
| 7                             |  |   |                                   |                        |                             |                           |
| 8 Operating Expenses:         |  |   |                                   |                        |                             |                           |
| 9 Steam Production            | 4,477  | -   | 4,568                             | -                      | -                           | -                         |
| 10 Nuclear Production         | -  | -   | -                                 | -                      | -                           | -                         |
| 11 Hydro Production           | 1,965  | -   | 1,965                             | -                      | -                           | -                         |
| 12 Other Power Supply         | (80,921)                                       | (399)                                       | 2,394                             | -                      | -                           | -                         |
| 13 Transmission               | (111,811)                                      | -   | 1,699                             | -                      | -                           | -                         |
| 14 Distribution               | 6,969  | -   | 7,079                             | -                      | -                           | -                         |
| 15 Customer Accounting        | 4,466  | -   | 4,466                             | -                      | -                           | -                         |
| 16 Customer Service & Info    | (4,858,857)                                    | (605)                                       | 207                               | -                      | -                           | (4,858,459)               |
| 17 Sales                      | -  | -   | -                                 | -                      | -                           | -                         |
| 18 Administrative & General   | (114,739)                                      | (43,272)                                    | 6,545                             | -                      | (78,012)                    | -                         |
| 19 Total O&M Expenses         | (5,148,451)                                    | (44,276)                                    | 28,924                            | -                      | (78,012)                    | (4,858,459)               |
| 20 Depreciation               | -  | -   | -                                 | -                      | -                           | -                         |
| 21 Amortization               | -  | -   | -                                 | -                      | -                           | -                         |
| 22 Taxes Other Than Income    | -  | -   | -                                 | -                      | -                           | -                         |
| 23 Income Taxes: Federal      | 2,287,006                                      | 15,497                                      | (10,123)                          | -                      | 27,304                      | 2,185,509                 |
| 24 State                      | -  | -   | -                                 | -                      | -                           | -                         |
| 25 Deferred Income Taxes      | (525,945)                                      | -   | -                                 | -                      | -                           | (525,945)                 |
| 26 Investment Tax Credit Adj. | -  | -   | -                                 | -                      | -                           | -                         |
| 27 Misc Revenue & Expense     | -  | -   | -                                 | -                      | -                           | -                         |
| 28 Total Operating Expenses:  | (3,387,390)                                    | (28,780)                                    | 18,800                            | -                      | (50,708)                    | (3,198,895)               |
| 29                            |  |   |                                   |                        |                             |                           |
| 30 Operating Rev For Return:  | 3,387,390                                      | 28,780                                      | (18,800)                          | -                      | 50,708                      | 3,198,895                 |
| 31                            |  |   |                                   |                        |                             |                           |
| 32 Rate Base:                 |  |   |                                   |                        |                             |                           |
| 33 Electric Plant In Service  | -  | -   | -                                 | -                      | -                           | -                         |
| 34 Plant Held for Future Use  | -  | -   | -                                 | -                      | -                           | -                         |
| 35 Misc Deferred Debits       | -  | -   | -                                 | -                      | -                           | -                         |
| 36 Elec Plant Acq Adj         | -  | -   | -                                 | -                      | -                           | -                         |
| 37 Nuclear Fuel               | -  | -   | -                                 | -                      | -                           | -                         |
| 38 Prepayments                | -  | -   | -                                 | -                      | -                           | -                         |
| 39 Fuel Stock                 | -  | -   | -                                 | -                      | -                           | -                         |
| 40 Material & Supplies        | -  | -   | -                                 | -                      | -                           | -                         |
| 41 Working Capital            | -  | -   | -                                 | -                      | -                           | -                         |
| 42 Weatherization Loans       | -  | -   | -                                 | -                      | -                           | -                         |
| 43 Misc Rate Base             | -  | -   | -                                 | -                      | -                           | -                         |
| 44 Total Electric Plant:      | -  | -   | -                                 | -                      | -                           | -                         |
| 45                            |  |   |                                   |                        |                             |                           |
| 46 Deductions:                |  |   |                                   |                        |                             |                           |
| 47 Accum Prov For Deprec      | -  | -   | -                                 | -                      | -                           | -                         |
| 48 Accum Prov For Amort       | -  | -   | -                                 | -                      | -                           | -                         |
| 49 Accum Def Income Tax       | 472,406  | -   | -                                 | -                      | -                           | 472,406                   |
| 50 Unamortized ITC            | -  | -   | -                                 | -                      | -                           | -                         |
| 51 Customer Adv For Const     | -  | -   | -                                 | -                      | -                           | -                         |
| 52 Customer Service Deposits  | -  | -   | -                                 | -                      | -                           | -                         |
| 53 Miscellaneous Deductions   | -  | -   | -                                 | -                      | -                           | -                         |
| 54                            |  |   |                                   |                        |                             |                           |
| 55 Total Deductions:          | 472,406  | -   | -                                 | -                      | -                           | 472,406                   |
| 56                            |  |   |                                   |                        |                             |                           |
| 57 Total Rate Base:           | 472,406  | -   | -                                 | -                      | -                           | 472,406                   |
| 58                            |  |   |                                   |                        |                             |                           |
| 59                            |  |   |                                   |                        |                             |                           |
| 60 Estimated ROE impact       | 0.845%   | 0.007%                                      | -0.005%                           | 0.000%                 | 0.000%                      | 0.797%                    |
| 61 Estimated Price Change     | (5,401,031)                                    | (46,428)                                    | 30,329                            | -                      | (81,803)                    | (5,096,948)               |
| 62                            |  |   |                                   |                        |                             |                           |
| 63                            |  |   |                                   |                        |                             |                           |
| 64 TAX CALCULATION:           |  |   |                                   |                        |                             |                           |
| 65                            |  |   |                                   |                        |                             |                           |
| 66 Operating Revenue          | 5,148,451                                      | 44,276                                      | (28,924)                          | -                      | 78,012                      | 4,858,459                 |
| 67 Other Deductions           | -  | -   | -                                 | -                      | -                           | -                         |
| 68 Interest (AFUDC)           | -  | -   | -                                 | -                      | -                           | -                         |
| 69 Interest                   | -  | -   | -                                 | -                      | -                           | -                         |
| 70 Schedule "M" Additions     | -  | -   | -                                 | -                      | -                           | -                         |
| 71 Schedule "M" Deductions    | (1,385,852)                                    | -   | -                                 | -                      | -                           | (1,385,852)               |
| 72 Income Before Tax          | 6,534,303                                      | 44,276                                      | (28,924)                          | -                      | 78,012                      | 6,244,311                 |
| 73                            |  |   |                                   |                        |                             |                           |
| 74 State Income Taxes         | -  | -   | -                                 | -                      | -                           | -                         |
| 75                            |  |   |                                   |                        |                             |                           |
| 76 Taxable Income             | 6,534,303                                      | 44,276                                      | (28,924)                          | -                      | 78,012                      | 6,244,311                 |
| 77                            |  |   |                                   |                        |                             |                           |
| 78 Federal Income Taxes       | 2,287,006                                      | 15,497                                      | (10,123)                          | -                      | 27,304                      | 2,185,509                 |

|                               | 4.7                              | 4.8                      | 0      | 0      | 0      | 0      | 0      |
|-------------------------------|----------------------------------|--------------------------|--------|--------|--------|--------|--------|
|                               | Remove Non-<br>Recurring Entries | Remove MEHC<br>Severance | 0      | 0      | 0      | 0      | 0      |
| 1 Operating Revenues:         |                                  |                          |        |        |        |        |        |
| 2 General Business Revenues   | -                                | -                        | -      | -      | -      | -      | -      |
| 3 Interdepartmental           | -                                | -                        | -      | -      | -      | -      | -      |
| 4 Special Sales               | -                                | -                        | -      | -      | -      | -      | -      |
| 5 Other Operating Revenues    | -                                | -                        | -      | -      | -      | -      | -      |
| 6 Total Operating Revenues    | -                                | -                        | -      | -      | -      | -      | -      |
| 7                             |                                  |                          |        |        |        |        |        |
| 8 Operating Expenses:         |                                  |                          |        |        |        |        |        |
| 9 Steam Production            | (92)                             | -                        | -      | -      | -      | -      | -      |
| 10 Nuclear Production         | -                                | -                        | -      | -      | -      | -      | -      |
| 11 Hydro Production           | -                                | -                        | -      | -      | -      | -      | -      |
| 12 Other Power Supply         | (82,916)                         | -                        | -      | -      | -      | -      | -      |
| 13 Transmission               | (113,510)                        | -                        | -      | -      | -      | -      | -      |
| 14 Distribution               | (109)                            | -                        | -      | -      | -      | -      | -      |
| 15 Customer Accounting        | -                                | -                        | -      | -      | -      | -      | -      |
| 16 Customer Service & Info    | -                                | -                        | -      | -      | -      | -      | -      |
| 17 Sales                      | -                                | -                        | -      | -      | -      | -      | -      |
| 18 Administrative & General   | -                                | -                        | -      | -      | -      | -      | -      |
| 19 Total O&M Expenses         | (196,627)                        | -                        | -      | -      | -      | -      | -      |
| 20 Depreciation               | -                                | -                        | -      | -      | -      | -      | -      |
| 21 Amortization               | -                                | -                        | -      | -      | -      | -      | -      |
| 22 Taxes Other Than Income    | -                                | -                        | -      | -      | -      | -      | -      |
| 23 Income Taxes: Federal      | 68,819                           | -                        | -      | -      | -      | -      | -      |
| 24 State                      | -                                | -                        | -      | -      | -      | -      | -      |
| 25 Deferred Income Taxes      | -                                | -                        | -      | -      | -      | -      | -      |
| 26 Investment Tax Credit Adj. | -                                | -                        | -      | -      | -      | -      | -      |
| 27 Misc Revenue & Expense     | -                                | -                        | -      | -      | -      | -      | -      |
| 28 Total Operating Expenses:  | (127,808)                        | -                        | -      | -      | -      | -      | -      |
| 29                            |                                  |                          |        |        |        |        |        |
| 30 Operating Rev For Return:  | 127,808                          | -                        | -      | -      | -      | -      | -      |
| 31                            |                                  |                          |        |        |        |        |        |
| 32 Rate Base:                 |                                  |                          |        |        |        |        |        |
| 33 Electric Plant In Service  | -                                | -                        | -      | -      | -      | -      | -      |
| 34 Plant Held for Future Use  | -                                | -                        | -      | -      | -      | -      | -      |
| 35 Misc Deferred Debits       | -                                | -                        | -      | -      | -      | -      | -      |
| 36 Elec Plant Acq Adj         | -                                | -                        | -      | -      | -      | -      | -      |
| 37 Nuclear Fuel               | -                                | -                        | -      | -      | -      | -      | -      |
| 38 Prepayments                | -                                | -                        | -      | -      | -      | -      | -      |
| 39 Fuel Stock                 | -                                | -                        | -      | -      | -      | -      | -      |
| 40 Material & Supplies        | -                                | -                        | -      | -      | -      | -      | -      |
| 41 Working Capital            | -                                | -                        | -      | -      | -      | -      | -      |
| 42 Weatherization Loans       | -                                | -                        | -      | -      | -      | -      | -      |
| 43 Misc Rate Base             | -                                | -                        | -      | -      | -      | -      | -      |
| 44 Total Electric Plant:      | -                                | -                        | -      | -      | -      | -      | -      |
| 45                            |                                  |                          |        |        |        |        |        |
| 46 Deductions:                |                                  |                          |        |        |        |        |        |
| 47 Accum Prov For Deprec      | -                                | -                        | -      | -      | -      | -      | -      |
| 48 Accum Prov For Amort       | -                                | -                        | -      | -      | -      | -      | -      |
| 49 Accum Def Income Tax       | -                                | -                        | -      | -      | -      | -      | -      |
| 50 Unamortized ITC            | -                                | -                        | -      | -      | -      | -      | -      |
| 51 Customer Adv For Const     | -                                | -                        | -      | -      | -      | -      | -      |
| 52 Customer Service Deposits  | -                                | -                        | -      | -      | -      | -      | -      |
| 53 Miscellaneous Deductions   | -                                | -                        | -      | -      | -      | -      | -      |
| 54                            |                                  |                          |        |        |        |        |        |
| 55 Total Deductions:          | -                                | -                        | -      | -      | -      | -      | -      |
| 56                            |                                  |                          |        |        |        |        |        |
| 57 Total Rate Base:           | -                                | -                        | -      | -      | -      | -      | -      |
| 58                            |                                  |                          |        |        |        |        |        |
| 59                            |                                  |                          |        |        |        |        |        |
| 60 Estimated ROE impact       | 0.032%                           | 0.000%                   | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change     | (206,181)                        | -                        | -      | -      | -      | -      | -      |
| 62                            |                                  |                          |        |        |        |        |        |
| 63                            |                                  |                          |        |        |        |        |        |
| 64 TAX CALCULATION:           |                                  |                          |        |        |        |        |        |
| 65                            |                                  |                          |        |        |        |        |        |
| 66 Operating Revenue          | 196,627                          | -                        | -      | -      | -      | -      | -      |
| 67 Other Deductions           | -                                | -                        | -      | -      | -      | -      | -      |
| 68 Interest (AFUDC)           | -                                | -                        | -      | -      | -      | -      | -      |
| 69 Interest                   | -                                | -                        | -      | -      | -      | -      | -      |
| 70 Schedule "M" Additions     | -                                | -                        | -      | -      | -      | -      | -      |
| 71 Schedule "M" Deductions    | -                                | -                        | -      | -      | -      | -      | -      |
| 72 Income Before Tax          | 196,627                          | -                        | -      | -      | -      | -      | -      |
| 73                            |                                  |                          |        |        |        |        |        |
| 74 State Income Taxes         | -                                | -                        | -      | -      | -      | -      | -      |
| 75                            |                                  |                          |        |        |        |        |        |
| 76 Taxable Income             | 196,627                          | -                        | -      | -      | -      | -      | -      |
| 77                            |                                  |                          |        |        |        |        |        |
| 78 Federal Income Taxes       | 68,819                           | -                        | -      | -      | -      | -      | -      |

|                               | 4.1  | 4.2   | 4.3                               | 4.4                    | 4.5                         | 4.6                       |
|-------------------------------|--|---|-----------------------------------|------------------------|-----------------------------|---------------------------|
|                               | Miscellaneous<br>General Expense<br>Adjustment | General Wage<br>Increase -<br>Annualization | Proforma General<br>Wage Increase | Pension<br>Curtailment | Affiliate<br>Management Fee | DSM Removal<br>Adjustment |
|                               | Total Normalized                               |   |                                   |                        |                             |                           |
| 1 Operating Revenues:         |  |   |                                   |                        |                             |                           |
| 2 General Business Revenues   | -  | -   | -                                 | -                      | -                           | -                         |
| 3 Interdepartmental           | -  | -   | -                                 | -                      | -                           | -                         |
| 4 Special Sales               | -  | -   | -                                 | -                      | -                           | -                         |
| 5 Other Operating Revenues    | -  | -   | -                                 | -                      | -                           | -                         |
| 6 Total Operating Revenues    | -  | -   | -                                 | -                      | -                           | -                         |
| 7                             |  |   |                                   |                        |                             |                           |
| 8 Operating Expenses:         |  |   |                                   |                        |                             |                           |
| 9 Steam Production            | 59,055   | -   | 59,055                            | -                      | -                           | -                         |
| 10 Nuclear Production         | -  | -   | -                                 | -                      | -                           | -                         |
| 11 Hydro Production           | 25,399   | -   | 25,399                            | -                      | -                           | -                         |
| 12 Other Power Supply         | 30,949   | -   | 30,949                            | -                      | -                           | -                         |
| 13 Transmission               | 21,962   | -   | 21,962                            | -                      | -                           | -                         |
| 14 Distribution               | 91,505   | -   | 91,505                            | -                      | -                           | -                         |
| 15 Customer Accounting        | 57,733   | -   | 57,733                            | -                      | -                           | -                         |
| 16 Customer Service & Info    | 2,679  | -   | 2,679                             | -                      | -                           | -                         |
| 17 Sales                      | -  | -   | -                                 | -                      | -                           | -                         |
| 18 Administrative & General   | (1,329,009)                                    | -   | 84,611                            | (776,573)              | -                           | -                         |
| 19 Total O&M Expenses         | (1,039,725)                                    | -   | 373,895                           | (776,573)              | -                           | -                         |
| 20 Depreciation               | -  | -   | -                                 | -                      | -                           | -                         |
| 21 Amortization               | -  | -   | -                                 | -                      | -                           | -                         |
| 22 Taxes Other Than Income    | -  | -   | -                                 | -                      | -                           | -                         |
| 23 Income Taxes: Federal      | (192,084)                                      | -   | (130,863)                         | (82,999)               | -                           | -                         |
| 24 State                      | -  | -   | -                                 | -                      | -                           | -                         |
| 25 Deferred Income Taxes      | 602,866  | -   | -                                 | 384,714                | -                           | -                         |
| 26 Investment Tax Credit Adj. | -  | -   | -                                 | -                      | -                           | -                         |
| 27 Misc Revenue & Expense     | -  | -   | -                                 | -                      | -                           | -                         |
| 28 Total Operating Expenses:  | (628,944)                                      | -   | 243,032                           | (474,858)              | -                           | -                         |
| 29                            |  |   |                                   |                        |                             |                           |
| 30 Operating Rev For Return:  | 628,944  | -   | (243,032)                         | 474,858                | -                           | -                         |
| 31                            |  |   |                                   |                        |                             |                           |
| 32 Rate Base:                 |  |   |                                   |                        |                             |                           |
| 33 Electric Plant In Service  | -  | -   | -                                 | -                      | -                           | -                         |
| 34 Plant Held for Future Use  | -  | -   | -                                 | -                      | -                           | -                         |
| 35 Misc Deferred Debits       | (637,047)                                      | -   | -                                 | -                      | -                           | -                         |
| 36 Elec Plant Acq Adj         | -  | -   | -                                 | -                      | -                           | -                         |
| 37 Nuclear Fuel               | -  | -   | -                                 | -                      | -                           | -                         |
| 38 Prepayments                | -  | -   | -                                 | -                      | -                           | -                         |
| 39 Fuel Stock                 | -  | -   | -                                 | -                      | -                           | -                         |
| 40 Material & Supplies        | -  | -   | -                                 | -                      | -                           | -                         |
| 41 Working Capital            | -  | -   | -                                 | -                      | -                           | -                         |
| 42 Weatherization Loans       | -  | -   | -                                 | -                      | -                           | -                         |
| 43 Misc Rate Base             | -  | -   | -                                 | -                      | -                           | -                         |
| 44 Total Electric Plant:      | (637,047)                                      | -   | -                                 | -                      | -                           | -                         |
| 45                            |  |   |                                   |                        |                             |                           |
| 46 Deductions:                |  |   |                                   |                        |                             |                           |
| 47 Accum Prov For Deprec      | -  | -   | -                                 | -                      | -                           | -                         |
| 48 Accum Prov For Amort       | -  | -   | -                                 | -                      | -                           | -                         |
| 49 Accum Def Income Tax       | 330,671  | -   | -                                 | -                      | -                           | -                         |
| 50 Unamortized ITC            | -  | -   | -                                 | -                      | -                           | -                         |
| 51 Customer Adv For Const     | -  | -   | -                                 | -                      | -                           | -                         |
| 52 Customer Service Deposits  | -  | -   | -                                 | -                      | -                           | -                         |
| 53 Miscellaneous Deductions   | -  | -   | -                                 | -                      | -                           | -                         |
| 54                            |  |   |                                   |                        |                             |                           |
| 55 Total Deductions:          | 330,671  | -   | -                                 | -                      | -                           | -                         |
| 56                            |  |   |                                   |                        |                             |                           |
| 57 Total Rate Base:           | (306,376)                                      | -   | -                                 | -                      | -                           | -                         |
| 58                            |  |   |                                   |                        |                             |                           |
| 59                            |  |   |                                   |                        |                             |                           |
| 60 Estimated ROE impact       | 0.162%   | 0.000%                                      | 0.000%                            | -0.061%                | 0.119%                      | 0.000%                    |
| 61 Estimated Price Change     | (1,055,842)                                    | -   | -                                 | 392,062                | (766,048)                   | -                         |
| 62                            |  |   |                                   |                        |                             |                           |
| 63                            |  |   |                                   |                        |                             |                           |
| 64 TAX CALCULATION:           |  |   |                                   |                        |                             |                           |
| 65                            |  |   |                                   |                        |                             |                           |
| 66 Operating Revenue          | 1,039,725                                      | -   | (373,895)                         | 776,573                | -                           | -                         |
| 67 Other Deductions           | -  | -   | -                                 | -                      | -                           | -                         |
| 68 Interest (AFUDC)           | -  | -   | -                                 | -                      | -                           | -                         |
| 69 Interest                   | -  | -   | -                                 | -                      | -                           | -                         |
| 70 Schedule "M" Additions     | (637,047)                                      | -   | -                                 | -                      | -                           | -                         |
| 71 Schedule "M" Deductions    | 951,490  | -   | -                                 | 1,013,713              | -                           | -                         |
| 72 Income Before Tax          | (548,811)                                      | -   | (373,895)                         | (237,140)              | -                           | -                         |
| 73                            |  |   |                                   |                        |                             |                           |
| 74 State Income Taxes         | -  | -   | -                                 | -                      | -                           | -                         |
| 75                            |  |   |                                   |                        |                             |                           |
| 76 Taxable Income             | (548,811)                                      | -   | (373,895)                         | (237,140)              | -                           | -                         |
| 77                            |  |   |                                   |                        |                             |                           |
| 78 Federal Income Taxes       | (192,084)                                      | -   | (130,863)                         | (82,999)               | -                           | -                         |

|                               | 4.7                          | 4.8                   | 0      | 0      | 0      | 0      | 0      |
|-------------------------------|------------------------------|-----------------------|--------|--------|--------|--------|--------|
|                               | Remove Non-Recurring Entries | Remove MEHC Severance | 0      | 0      | 0      | 0      | 0      |
| 1 Operating Revenues:         |                              |                       |        |        |        |        |        |
| 2 General Business Revenues   | -                            | -                     | -      | -      | -      | -      | -      |
| 3 Interdepartmental           | -                            | -                     | -      | -      | -      | -      | -      |
| 4 Special Sales               | -                            | -                     | -      | -      | -      | -      | -      |
| 5 Other Operating Revenues    | -                            | -                     | -      | -      | -      | -      | -      |
| 6 Total Operating Revenues    | -                            | -                     | -      | -      | -      | -      | -      |
| 7                             |                              |                       |        |        |        |        |        |
| 8 Operating Expenses:         |                              |                       |        |        |        |        |        |
| 9 Steam Production            | -                            | -                     | -      | -      | -      | -      | -      |
| 10 Nuclear Production         | -                            | -                     | -      | -      | -      | -      | -      |
| 11 Hydro Production           | -                            | -                     | -      | -      | -      | -      | -      |
| 12 Other Power Supply         | -                            | -                     | -      | -      | -      | -      | -      |
| 13 Transmission               | -                            | -                     | -      | -      | -      | -      | -      |
| 14 Distribution               | -                            | -                     | -      | -      | -      | -      | -      |
| 15 Customer Accounting        | -                            | -                     | -      | -      | -      | -      | -      |
| 16 Customer Service & Info    | -                            | -                     | -      | -      | -      | -      | -      |
| 17 Sales                      | -                            | -                     | -      | -      | -      | -      | -      |
| 18 Administrative & General   | -                            | (637,047)             | -      | -      | -      | -      | -      |
| 19 Total O&M Expenses         | -                            | (637,047)             | -      | -      | -      | -      | -      |
| 20 Depreciation               | -                            | -                     | -      | -      | -      | -      | -      |
| 21 Amortization               | -                            | -                     | -      | -      | -      | -      | -      |
| 22 Taxes Other Than Income    | -                            | -                     | -      | -      | -      | -      | -      |
| 23 Income Taxes: Federal      | -                            | 21,778                | -      | -      | -      | -      | -      |
| 24 State                      | -                            | -                     | -      | -      | -      | -      | -      |
| 25 Deferred Income Taxes      | -                            | 218,152               | -      | -      | -      | -      | -      |
| 26 Investment Tax Credit Adj. | -                            | -                     | -      | -      | -      | -      | -      |
| 27 Misc Revenue & Expense     | -                            | -                     | -      | -      | -      | -      | -      |
| 28 Total Operating Expenses:  | -                            | (397,117)             | -      | -      | -      | -      | -      |
| 29                            |                              |                       |        |        |        |        |        |
| 30 Operating Rev For Return:  | -                            | 397,117               | -      | -      | -      | -      | -      |
| 31                            |                              |                       |        |        |        |        |        |
| 32 Rate Base:                 |                              |                       |        |        |        |        |        |
| 33 Electric Plant In Service  | -                            | -                     | -      | -      | -      | -      | -      |
| 34 Plant Held for Future Use  | -                            | -                     | -      | -      | -      | -      | -      |
| 35 Misc Deferred Debits       | -                            | (637,047)             | -      | -      | -      | -      | -      |
| 36 Elec Plant Acq Adj         | -                            | -                     | -      | -      | -      | -      | -      |
| 37 Nuclear Fuel               | -                            | -                     | -      | -      | -      | -      | -      |
| 38 Prepayments                | -                            | -                     | -      | -      | -      | -      | -      |
| 39 Fuel Stock                 | -                            | -                     | -      | -      | -      | -      | -      |
| 40 Material & Supplies        | -                            | -                     | -      | -      | -      | -      | -      |
| 41 Working Capital            | -                            | -                     | -      | -      | -      | -      | -      |
| 42 Weatherization Loans       | -                            | -                     | -      | -      | -      | -      | -      |
| 43 Misc Rate Base             | -                            | -                     | -      | -      | -      | -      | -      |
| 44 Total Electric Plant:      | -                            | (637,047)             | -      | -      | -      | -      | -      |
| 45                            |                              |                       |        |        |        |        |        |
| 46 Deductions:                |                              |                       |        |        |        |        |        |
| 47 Accum Prov For Deprec      | -                            | -                     | -      | -      | -      | -      | -      |
| 48 Accum Prov For Amort       | -                            | -                     | -      | -      | -      | -      | -      |
| 49 Accum Def Income Tax       | -                            | 330,671               | -      | -      | -      | -      | -      |
| 50 Unamortized ITC            | -                            | -                     | -      | -      | -      | -      | -      |
| 51 Customer Adv For Const     | -                            | -                     | -      | -      | -      | -      | -      |
| 52 Customer Service Deposits  | -                            | -                     | -      | -      | -      | -      | -      |
| 53 Miscellaneous Deductions   | -                            | -                     | -      | -      | -      | -      | -      |
| 54                            |                              |                       |        |        |        |        |        |
| 55 Total Deductions:          | -                            | 330,671               | -      | -      | -      | -      | -      |
| 56                            |                              |                       |        |        |        |        |        |
| 57 Total Rate Base:           | -                            | (306,376)             | -      | -      | -      | -      | -      |
| 58                            |                              |                       |        |        |        |        |        |
| 59                            |                              |                       |        |        |        |        |        |
| 60 Estimated ROE impact       | 0.000%                       | 0.104%                | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change     | -                            | (681,856)             | -      | -      | -      | -      | -      |
| 62                            |                              |                       |        |        |        |        |        |
| 63                            |                              |                       |        |        |        |        |        |
| 64 TAX CALCULATION:           |                              |                       |        |        |        |        |        |
| 65                            |                              |                       |        |        |        |        |        |
| 66 Operating Revenue          | -                            | 637,047               | -      | -      | -      | -      | -      |
| 67 Other Deductions           | -                            | -                     | -      | -      | -      | -      | -      |
| 68 Interest (AFUDC)           | -                            | -                     | -      | -      | -      | -      | -      |
| 69 Interest                   | -                            | -                     | -      | -      | -      | -      | -      |
| 70 Schedule "M" Additions     | -                            | (637,047)             | -      | -      | -      | -      | -      |
| 71 Schedule "M" Deductions    | -                            | (62,223)              | -      | -      | -      | -      | -      |
| 72 Income Before Tax          | -                            | 62,224                | -      | -      | -      | -      | -      |
| 73                            |                              |                       |        |        |        |        |        |
| 74 State Income Taxes         | -                            | -                     | -      | -      | -      | -      | -      |
| 75                            |                              |                       |        |        |        |        |        |
| 76 Taxable Income             | -                            | 62,224                | -      | -      | -      | -      | -      |
| 77                            |                              |                       |        |        |        |        |        |
| 78 Federal Income Taxes       | -                            | 21,778                | -      | -      | -      | -      | -      |

|                               | 4.1  | 4.2   | 4.3                               | 4.4                    | 4.5                         | 4.6                       |
|-------------------------------|--|---|-----------------------------------|------------------------|-----------------------------|---------------------------|
|                               | Miscellaneous<br>General Expense<br>Adjustment | General Wage<br>Increase -<br>Annualization | Proforma General<br>Wage Increase | Pension<br>Curtailment | Affiliate<br>Management Fee | DSM Removal<br>Adjustment |
| Total Normalized              |  |   |                                   |                        |                             |                           |
| 1 Operating Revenues:         |  |   |                                   |                        |                             |                           |
| 2 General Business Revenues   | -  | -   | -                                 | -                      | -                           | -                         |
| 3 Interdepartmental           | -  | -   | -                                 | -                      | -                           | -                         |
| 4 Special Sales               | -  | -   | -                                 | -                      | -                           | -                         |
| 5 Other Operating Revenues    | -  | -   | -                                 | -                      | -                           | -                         |
| 6 Total Operating Revenues    | -  | -   | -                                 | -                      | -                           | -                         |
| 7                             |  |   |                                   |                        |                             |                           |
| 8 Operating Expenses:         |  |   |                                   |                        |                             |                           |
| 9 Steam Production            | 63,532   | -   | 4,568                             | 59,055                 | -                           | -                         |
| 10 Nuclear Production         | -  | -   | -                                 | -                      | -                           | -                         |
| 11 Hydro Production           | 27,364   | -   | 1,965                             | 25,399                 | -                           | -                         |
| 12 Other Power Supply         | (49,972)                                       | (399)                                       | 2,394                             | 30,949                 | -                           | -                         |
| 13 Transmission               | (89,849)                                       | -   | 1,699                             | 21,962                 | -                           | -                         |
| 14 Distribution               | 98,475   | -   | 7,079                             | 91,505                 | -                           | -                         |
| 15 Customer Accounting        | 62,200   | -   | 4,466                             | 57,733                 | -                           | -                         |
| 16 Customer Service & Info    | (4,856,178)                                    | (605)                                       | 207                               | 2,679                  | -                           | (4,858,459)               |
| 17 Sales                      | -  | -   | -                                 | -                      | -                           | -                         |
| 18 Administrative & General   | (1,443,748)                                    | (43,272)                                    | 6,545                             | 84,611                 | (776,573)                   | (78,012)                  |
| 19 Total O&M Expenses         | (6,188,176)                                    | (44,276)                                    | 28,924                            | 373,895                | (776,573)                   | (78,012)                  |
| 20 Depreciation               | -  | -   | -                                 | -                      | -                           | -                         |
| 21 Amortization               | -  | -   | -                                 | -                      | -                           | -                         |
| 22 Taxes Other Than Income    | -  | -   | -                                 | -                      | -                           | -                         |
| 23 Income Taxes: Federal      | 2,094,922                                      | 15,497                                      | (10,123)                          | (130,863)              | (82,999)                    | 27,304                    |
| 24 State                      | -  | -   | -                                 | -                      | -                           | -                         |
| 25 Deferred Income Taxes      | 76,921   | -   | -                                 | -                      | 384,714                     | (525,945)                 |
| 26 Investment Tax Credit Adj. | -  | -   | -                                 | -                      | -                           | -                         |
| 27 Misc Revenue & Expense     | -  | -   | -                                 | -                      | -                           | -                         |
| 28 Total Operating Expenses:  | (4,016,333)                                    | (28,780)                                    | 18,800                            | 243,032                | (474,858)                   | (50,708)                  |
| 29                            |  |   |                                   |                        |                             |                           |
| 30 Operating Rev For Return:  | 4,016,333                                      | 28,780                                      | (18,800)                          | (243,032)              | 474,858                     | 50,708                    |
| 31                            |  |   |                                   |                        |                             |                           |
| 32 Rate Base:                 |  |   |                                   |                        |                             |                           |
| 33 Electric Plant In Service  | -  | -   | -                                 | -                      | -                           | -                         |
| 34 Plant Held for Future Use  | -  | -   | -                                 | -                      | -                           | -                         |
| 35 Misc Deferred Debits       | (637,047)                                      | -   | -                                 | -                      | -                           | -                         |
| 36 Elec Plant Acq Adj         | -  | -   | -                                 | -                      | -                           | -                         |
| 37 Nuclear Fuel               | -  | -   | -                                 | -                      | -                           | -                         |
| 38 Prepayments                | -  | -   | -                                 | -                      | -                           | -                         |
| 39 Fuel Stock                 | -  | -   | -                                 | -                      | -                           | -                         |
| 40 Material & Supplies        | -  | -   | -                                 | -                      | -                           | -                         |
| 41 Working Capital            | -  | -   | -                                 | -                      | -                           | -                         |
| 42 Weatherization Loans       | -  | -   | -                                 | -                      | -                           | -                         |
| 43 Misc Rate Base             | -  | -   | -                                 | -                      | -                           | -                         |
| 44 Total Electric Plant:      | (637,047)                                      | -   | -                                 | -                      | -                           | -                         |
| 45                            |  |   |                                   |                        |                             |                           |
| 46 Deductions:                |  |   |                                   |                        |                             |                           |
| 47 Accum Prov For Deprec      | -  | -   | -                                 | -                      | -                           | -                         |
| 48 Accum Prov For Amort       | -  | -   | -                                 | -                      | -                           | -                         |
| 49 Accum Def Income Tax       | 803,077  | -   | -                                 | -                      | -                           | 472,406                   |
| 50 Unamortized ITC            | -  | -   | -                                 | -                      | -                           | -                         |
| 51 Customer Adv For Const     | -  | -   | -                                 | -                      | -                           | -                         |
| 52 Customer Service Deposits  | -  | -   | -                                 | -                      | -                           | -                         |
| 53 Miscellaneous Deductions   | -  | -   | -                                 | -                      | -                           | -                         |
| 54                            |  |   |                                   |                        |                             |                           |
| 55 Total Deductions:          | 803,077  | -   | -                                 | -                      | -                           | 472,406                   |
| 56                            |  |   |                                   |                        |                             |                           |
| 57 Total Rate Base:           | 166,030  | -   | -                                 | -                      | -                           | 472,406                   |
| 58                            |  |   |                                   |                        |                             |                           |
| 59                            |  |   |                                   |                        |                             |                           |
| 60 Estimated ROE impact       | 1.008%   | 0.007%                                      | -0.005%                           | -0.061%                | 0.119%                      | 0.013%                    |
| 61 Estimated Price Change     | (6,456,873)                                    | (46,428)                                    | 30,329                            | 392,062                | (766,048)                   | (81,803)                  |
| 62                            |  |   |                                   |                        |                             |                           |
| 63                            |  |   |                                   |                        |                             |                           |
| 64 TAX CALCULATION:           |  |   |                                   |                        |                             |                           |
| 65                            |  |   |                                   |                        |                             |                           |
| 66 Operating Revenue          | 6,188,176                                      | 44,276                                      | (28,924)                          | (373,895)              | 776,573                     | 78,012                    |
| 67 Other Deductions           | -  | -   | -                                 | -                      | -                           | -                         |
| 68 Interest (AFUDC)           | -  | -   | -                                 | -                      | -                           | -                         |
| 69 Interest                   | -  | -   | -                                 | -                      | -                           | -                         |
| 70 Schedule "M" Additions     | (637,047)                                      | -   | -                                 | -                      | -                           | -                         |
| 71 Schedule "M" Deductions    | (434,363)                                      | -   | -                                 | -                      | 1,013,713                   | (1,385,852)               |
| 72 Income Before Tax          | 5,985,492                                      | 44,276                                      | (28,924)                          | (373,895)              | (237,140)                   | 78,012                    |
| 73                            |  |   |                                   |                        |                             |                           |
| 74 State Income Taxes         | -  | -   | -                                 | -                      | -                           | -                         |
| 75                            |  |   |                                   |                        |                             |                           |
| 76 Taxable Income             | 5,985,492                                      | 44,276                                      | (28,924)                          | (373,895)              | (237,140)                   | 78,012                    |
| 77                            |  |   |                                   |                        |                             |                           |
| 78 Federal Income Taxes       | 2,094,922                                      | 15,497                                      | (10,123)                          | (130,863)              | (82,999)                    | 27,304                    |



|                               | 4.7                          | 4.8                   | 0      | 0      | 0      | 0      | 0      |
|-------------------------------|------------------------------|-----------------------|--------|--------|--------|--------|--------|
|                               | Remove Non-Recurring Entries | Remove MEHC Severance | 0      | 0      | 0      | 0      | 0      |
| 1 Operating Revenues:         |                              |                       |        |        |        |        |        |
| 2 General Business Revenues   | -                            | -                     | -      | -      | -      | -      | -      |
| 3 Interdepartmental           | -                            | -                     | -      | -      | -      | -      | -      |
| 4 Special Sales               | -                            | -                     | -      | -      | -      | -      | -      |
| 5 Other Operating Revenues    | -                            | -                     | -      | -      | -      | -      | -      |
| 6 Total Operating Revenues    | -                            | -                     | -      | -      | -      | -      | -      |
| 7                             |                              |                       |        |        |        |        |        |
| 8 Operating Expenses:         |                              |                       |        |        |        |        |        |
| 9 Steam Production            | (92)                         | -                     | -      | -      | -      | -      | -      |
| 10 Nuclear Production         | -                            | -                     | -      | -      | -      | -      | -      |
| 11 Hydro Production           | -                            | -                     | -      | -      | -      | -      | -      |
| 12 Other Power Supply         | (82,916)                     | -                     | -      | -      | -      | -      | -      |
| 13 Transmission               | (113,510)                    | -                     | -      | -      | -      | -      | -      |
| 14 Distribution               | (109)                        | -                     | -      | -      | -      | -      | -      |
| 15 Customer Accounting        | -                            | -                     | -      | -      | -      | -      | -      |
| 16 Customer Service & Info    | -                            | -                     | -      | -      | -      | -      | -      |
| 17 Sales                      | -                            | -                     | -      | -      | -      | -      | -      |
| 18 Administrative & General   | -                            | (637,047)             | -      | -      | -      | -      | -      |
| 19 Total O&M Expenses         | (196,627)                    | (637,047)             | -      | -      | -      | -      | -      |
| 20 Depreciation               | -                            | -                     | -      | -      | -      | -      | -      |
| 21 Amortization               | -                            | -                     | -      | -      | -      | -      | -      |
| 22 Taxes Other Than Income    | -                            | -                     | -      | -      | -      | -      | -      |
| 23 Income Taxes: Federal      | 68,819                       | 21,778                | -      | -      | -      | -      | -      |
| 24 State                      | -                            | -                     | -      | -      | -      | -      | -      |
| 25 Deferred Income Taxes      | -                            | 218,152               | -      | -      | -      | -      | -      |
| 26 Investment Tax Credit Adj. | -                            | -                     | -      | -      | -      | -      | -      |
| 27 Misc Revenue & Expense     | -                            | -                     | -      | -      | -      | -      | -      |
| 28 Total Operating Expenses:  | (127,808)                    | (397,117)             | -      | -      | -      | -      | -      |
| 29                            |                              |                       |        |        |        |        |        |
| 30 Operating Rev For Return:  | 127,808                      | 397,117               | -      | -      | -      | -      | -      |
| 31                            |                              |                       |        |        |        |        |        |
| 32 Rate Base:                 |                              |                       |        |        |        |        |        |
| 33 Electric Plant In Service  | -                            | -                     | -      | -      | -      | -      | -      |
| 34 Plant Held for Future Use  | -                            | -                     | -      | -      | -      | -      | -      |
| 35 Misc Deferred Debits       | -                            | (637,047)             | -      | -      | -      | -      | -      |
| 36 Elec Plant Acq Adj         | -                            | -                     | -      | -      | -      | -      | -      |
| 37 Nuclear Fuel               | -                            | -                     | -      | -      | -      | -      | -      |
| 38 Prepayments                | -                            | -                     | -      | -      | -      | -      | -      |
| 39 Fuel Stock                 | -                            | -                     | -      | -      | -      | -      | -      |
| 40 Material & Supplies        | -                            | -                     | -      | -      | -      | -      | -      |
| 41 Working Capital            | -                            | -                     | -      | -      | -      | -      | -      |
| 42 Weatherization Loans       | -                            | -                     | -      | -      | -      | -      | -      |
| 43 Misc Rate Base             | -                            | -                     | -      | -      | -      | -      | -      |
| 44 Total Electric Plant:      | -                            | (637,047)             | -      | -      | -      | -      | -      |
| 45                            |                              |                       |        |        |        |        |        |
| 46 Deductions:                |                              |                       |        |        |        |        |        |
| 47 Accum Prov For Deprec      | -                            | -                     | -      | -      | -      | -      | -      |
| 48 Accum Prov For Amort       | -                            | -                     | -      | -      | -      | -      | -      |
| 49 Accum Def Income Tax       | -                            | 330,671               | -      | -      | -      | -      | -      |
| 50 Unamortized ITC            | -                            | -                     | -      | -      | -      | -      | -      |
| 51 Customer Adv For Const     | -                            | -                     | -      | -      | -      | -      | -      |
| 52 Customer Service Deposits  | -                            | -                     | -      | -      | -      | -      | -      |
| 53 Miscellaneous Deductions   | -                            | -                     | -      | -      | -      | -      | -      |
| 54                            |                              |                       |        |        |        |        |        |
| 55 Total Deductions:          | -                            | 330,671               | -      | -      | -      | -      | -      |
| 56                            |                              |                       |        |        |        |        |        |
| 57 Total Rate Base:           | -                            | (306,376)             | -      | -      | -      | -      | -      |
| 58                            |                              |                       |        |        |        |        |        |
| 59                            |                              |                       |        |        |        |        |        |
| 60 Estimated ROE impact       | 0.032%                       | 0.105%                | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change     | (206,181)                    | (681,856)             | -      | -      | -      | -      | -      |
| 62                            |                              |                       |        |        |        |        |        |
| 63                            |                              |                       |        |        |        |        |        |
| 64 TAX CALCULATION:           |                              |                       |        |        |        |        |        |
| 65                            |                              |                       |        |        |        |        |        |
| 66 Operating Revenue          | 196,627                      | 637,047               | -      | -      | -      | -      | -      |
| 67 Other Deductions           | -                            | -                     | -      | -      | -      | -      | -      |
| 68 Interest (AFUDC)           | -                            | -                     | -      | -      | -      | -      | -      |
| 69 Interest                   | -                            | -                     | -      | -      | -      | -      | -      |
| 70 Schedule "M" Additions     | -                            | (637,047)             | -      | -      | -      | -      | -      |
| 71 Schedule "M" Deductions    | -                            | (62,223)              | -      | -      | -      | -      | -      |
| 72 Income Before Tax          | 196,627                      | 62,224                | -      | -      | -      | -      | -      |
| 73                            |                              |                       |        |        |        |        |        |
| 74 State Income Taxes         | -                            | -                     | -      | -      | -      | -      | -      |
| 75                            |                              |                       |        |        |        |        |        |
| 76 Taxable Income             | 196,627                      | 62,224                | -      | -      | -      | -      | -      |
| 77                            |                              |                       |        |        |        |        |        |
| 78 Federal Income Taxes       | 68,819                       | 21,778                | -      | -      | -      | -      | -      |

|   | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u><br><u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u><br><u>ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| <b>Adjustment to Expense:</b>               |                |             |                                |               |                 |                                       |             |
| Non-utility Flights                         | 557            | RES         | (4,810)                        | SG            | 8.29%           | (399)                                 |             |
| Non-utility Flights                         | 921            | RES         | (1,637)                        | SO            | 7.41%           | (121)                                 |             |
| Advertising Expense                         | 909            | RES         | (8,535)                        | CN            | 7.09%           | (605)                                 |             |
| Office Supplies & Exp                       | 921            | RES         | (581,208)                      | SO            | 7.41%           | (43,058)                              |             |
| Office Supplies & Exp                       | 921            | RES         | 569,225                        | UT            | Situs           | -                                     |             |
| Miscellaneous General Expense               | 930            | RES         | (8,500)                        | ID            | Situs           | -                                     |             |
| Miscellaneous General Expense               | 930            | RES         | (129,400)                      | OR            | Situs           | -                                     |             |
| Miscellaneous General Expense               | 930            | RES         | (157,822)                      | UT            | Situs           | -                                     |             |
| Miscellaneous General Expense               | 930            | RES         | (1,250)                        | SO            | 7.41%           | (93)                                  |             |
| Total Miscellaneous General Expense Removal |                |             | <u>(323,938)</u>               |               |                 | <u>(44,276)</u>                       | 4.1.1       |

**Description of Adjustment**

This restating adjustment removes certain miscellaneous expenses that should have been charged below-the-line to non-regulated expenses.

PacifiCorp  
Washington General Rate Case - December 2009  
Miscellaneous General Expense

| <b>Description</b>                                      | <b>FERC</b> | <b>Factor</b> | <b>Amt to Exclude</b> |
|---|-------------|---------------|-----------------------|
| <b>Non-utility Flights</b>                              |             |               |                       |
| Other Power Supply                                      | 557         | SG            | 4,810                 |
| Office Supplies and Expenses                            | 921         | SO            | 1,637                 |
|   |             |               | <u>6,447</u>          |
| <b>FERC 909 - Informational &amp; Instructional Adv</b> |             |               |                       |
| Festivals   | 909         | CN            | 6,613                 |
| Miscellaneous   | 909         | CN            | 971                   |
| Donations   | 909         | CN            | 672                   |
| Public Relations  | 909         | CN            | 279                   |
|   |             |               | <u>8,535</u>          |
| <b>FERC 921 - Office Supplies &amp; Expenses</b>        |             |               |                       |
| Charitable Donations and Sponsorships                   | 921         | SO            | 2,278                 |
| Employee Expenses                                       | 921         | SO            | 2,341                 |
| Legislative & Lobbyist                                  | 921         | SO            | 2,914                 |
| Misc Expense  | 921         | SO            | 4,450                 |
| Reclassify Utah sales tax credits                       | 921         | UT            | (569,225)             |
| Reclassify Utah sales tax credits                       | 921         | SO            | 569,225               |
|   |             |               | <u>11,984</u>         |
| <b>FERC 930 - Misc General Expense</b>                  |             |               |                       |
| Challenge Grant - Idaho                                 | 930         | IDU           | 8,500                 |
| Challenge Grant - Oregon                                | 930         | OR            | 129,400               |
| EDCU Rent Contribution                                  | 930         | UT            | 100,000               |
| Utah Sports Authority Rent Contribution                 | 930         | UT            | 57,072                |
| EDCU Other Contribution                                 | 930         | SO            | 1,250                 |
| EDCU Other Contribution                                 | 930         | UT            | 750                   |
|   |             |               | <u>296,972</u>        |
| <b>TOTAL MISC GENERAL EXPENSE REMOVED</b>               |             |               | <u>323,938</u>        |
|   |             |               | Ref 4.1               |

|                              | ACCOUNT | Type | TOTAL<br>COMPANY | FACTOR | FACTOR % | WASHINGTON<br>ALLOCATED | REF#  |
|------------------------------|---------|------|------------------|--------|----------|-------------------------|-------|
| <b>Adjustment to Expense</b> |         |      |                  |        |          |                         |       |
| Steam Operations             | 500     | RES  | 47               | CAEE   | 0.000%   | -                       |       |
| Steam Operations             | 500     | RES  | 56,452           | CAGE   | 0.000%   | -                       |       |
| Steam Operations             | 500     | RES  | (5)              | CAGW   | 22.087%  | (1)                     |       |
| Steam Operations             | 500     | RES  | 7,415            | JBG    | 21.182%  | 1,571                   |       |
| Steam Operations             | 500     | RES  | 15               | SG     | 8.292%   | 1                       |       |
| Fuel Related - Non-NPC       | 501     | RES  | 1,609            | CAEE   | 0.000%   | -                       |       |
| Fuel Related - Non-NPC       | 501     | RES  | (1,337)          | JBE    | 21.357%  | (286)                   |       |
| Fuel Related - Non-NPC       | 501     | RES  | 68               | SE     | 7.890%   | 5                       |       |
| Steam Maintenance            | 512     | RES  | 26,219           | CAGE   | 0.000%   | -                       |       |
| Steam Maintenance            | 512     | RES  | (52)             | CAGW   | 22.087%  | (12)                    |       |
| Steam Maintenance            | 512     | RES  | 15,529           | JBG    | 21.182%  | 3,289                   |       |
| Hydro Operations             | 535     | RES  | 7,066            | CAGE   | 0.000%   | -                       |       |
| Hydro Operations             | 535     | RES  | 7,641            | CAGW   | 22.087%  | 1,688                   |       |
| Hydro Maintenance            | 545     | RES  | 524              | CAGE   | 0.000%   | -                       |       |
| Hydro Maintenance            | 545     | RES  | 1,255            | CAGW   | 22.087%  | 277                     |       |
| Other Operations             | 548     | RES  | 4,488            | CAGE   | 0.000%   | -                       |       |
| Other Operations             | 548     | RES  | 1,578            | CAGW   | 22.087%  | 349                     |       |
| Other Operations             | 548     | RES  | 883              | SG     | 8.292%   | 73                      |       |
| Other Maintenance            | 553     | RES  | 1,762            | CAGE   | 0.000%   | -                       |       |
| Other Maintenance            | 553     | RES  | 491              | CAGW   | 22.087%  | 109                     |       |
| Other Expenses               | 557     | RES  | 8,608            | CAGE   | 0.000%   | -                       |       |
| Other Expenses               | 557     | RES  | 124              | CAGW   | 22.087%  | 27                      |       |
| Other Expenses               | 557     | RES  | 1,654            | JBG    | 21.182%  | 350                     |       |
| Other Expenses               | 557     | RES  | 17,923           | SG     | 8.292%   | 1,486                   |       |
| Transmission Operations      | 560     | RES  | 893              | CAGE   | 0.000%   | -                       |       |
| Transmission Operations      | 560     | RES  | 319              | CAGW   | 22.087%  | 70                      |       |
| Transmission Operations      | 560     | RES  | (7)              | JBG    | 21.182%  | (2)                     |       |
| Transmission Operations      | 560     | RES  | 10,955           | SG     | 8.292%   | 908                     |       |
| Transmission Maintenance     | 571     | RES  | 5,032            | CAGE   | 0.000%   | -                       |       |
| Transmission Maintenance     | 571     | RES  | 2,442            | CAGW   | 22.087%  | 539                     |       |
| Transmission Maintenance     | 571     | RES  | 68               | JBG    | 21.182%  | 14                      |       |
| Transmission Maintenance     | 571     | RES  | 2,025            | SG     | 8.292%   | 168                     |       |
| Distribution Operations      | 580     | RES  | 18,135           | WA     | Situs    | 1,453                   |       |
| Distribution Operations      | 580     | RES  | 27,386           | SNPD   | 6.648%   | 1,820                   |       |
| Distribution Maintenance     | 593     | RES  | 42,828           | WA     | Situs    | 3,191                   |       |
| Distribution Maintenance     | 593     | RES  | 9,245            | SNPD   | 6.648%   | 615                     |       |
| Customer Accounts            | 903     | RES  | 34,084           | CN     | 7.093%   | 2,418                   |       |
| Customer Accounts            | 903     | RES  | 21,319           | WA     | Situs    | 2,048                   |       |
| Customer Services            | 908     | RES  | 2,922            | CN     | 7.093%   | 207                     |       |
| Customer Services            | 908     | RES  | 25               | OTHER  | 0.000%   | -                       |       |
| Customer Services            | 908     | RES  | 3,760            | WA     | Situs    | -                       |       |
| Administrative & General     | 920     | RES  | 987              | WA     | Situs    | 47                      |       |
| Administrative & General     | 920     | RES  | 87,720           | SO     | 7.408%   | 6,499                   |       |
|                              |         |      | <u>430,094</u>   |        |          | <u>28,924</u>           | 4.3.2 |

**Description of Adjustment:**

The Company has several labor groups, each with different effective contract renewal dates. This adjustment annualizes the wage increases that occurred during 2009 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

|                               | ACCOUNT | Type | TOTAL<br>COMPANY | FACTOR | FACTOR % | WASHINGTON<br>ALLOCATED | REF#  |
|-------------------------------|---------|------|------------------|--------|----------|-------------------------|-------|
| <b>Adjustment to Expense:</b> |         |      |                  |        |          |                         |       |
| Steam Operations              | 500     | PRO  | 604              | CAEE   | 0.000%   | -                       |       |
| Steam Operations              | 500     | PRO  | 729,749          | CAGE   | 0.000%   | -                       |       |
| Steam Operations              | 500     | PRO  | (67)             | CAGW   | 22.087%  | (15)                    |       |
| Steam Operations              | 500     | PRO  | 95,859           | JBG    | 21.182%  | 20,304                  |       |
| Steam Operations              | 500     | PRO  | 198              | SG     | 8.292%   | 16                      |       |
| Fuel Related - Non-NPC        | 501     | PRO  | 20,798           | CAEE   | 0.000%   | -                       |       |
| Fuel Related - Non-NPC        | 501     | PRO  | (17,285)         | JBE    | 21.357%  | (3,692)                 |       |
| Fuel Related - Non-NPC        | 501     | PRO  | 876              | SE     | 7.890%   | 69                      |       |
| Steam Maintenance             | 512     | PRO  | 338,930          | CAGE   | 0.000%   | -                       |       |
| Steam Maintenance             | 512     | PRO  | (677)            | CAGW   | 22.087%  | (150)                   |       |
| Steam Maintenance             | 512     | PRO  | 200,745          | JBG    | 21.182%  | 42,521                  |       |
| Hydro Operations              | 535     | PRO  | 91,346           | CAGE   | 0.000%   | -                       |       |
| Hydro Operations              | 535     | PRO  | 98,774           | CAGW   | 22.087%  | 21,816                  |       |
| Hydro Maintenance             | 545     | PRO  | 6,777            | CAGE   | 0.000%   | -                       |       |
| Hydro Maintenance             | 545     | PRO  | 16,222           | CAGW   | 22.087%  | 3,583                   |       |
| Other Operations              | 548     | PRO  | 58,019           | CAGE   | 0.000%   | -                       |       |
| Other Operations              | 548     | PRO  | 20,403           | CAGW   | 22.087%  | 4,507                   |       |
| Other Operations              | 548     | PRO  | 11,417           | SG     | 8.292%   | 947                     |       |
| Other Maintenance             | 553     | PRO  | 22,782           | CAGE   | 0.000%   | -                       |       |
| Other Maintenance             | 553     | PRO  | 6,351            | CAGW   | 22.087%  | 1,403                   |       |
| Other Expenses                | 557     | PRO  | 111,271          | CAGE   | 0.000%   | -                       |       |
| Other Expenses                | 557     | PRO  | 1,597            | CAGW   | 22.087%  | 353                     |       |
| Other Expenses                | 557     | PRO  | 21,385           | JBG    | 21.182%  | 4,530                   |       |
| Other Expenses                | 557     | PRO  | 231,692          | SG     | 8.292%   | 19,211                  |       |
| Transmission Operations       | 560     | PRO  | 11,541           | CAGE   | 0.000%   | -                       |       |
| Transmission Operations       | 560     | PRO  | 4,123            | CAGW   | 22.087%  | 911                     |       |
| Transmission Operations       | 560     | PRO  | (96)             | JBG    | 21.182%  | (20)                    |       |
| Transmission Operations       | 560     | PRO  | 141,611          | SG     | 8.292%   | 11,742                  |       |
| Transmission Maintenance      | 571     | PRO  | 65,049           | CAGE   | 0.000%   | -                       |       |
| Transmission Maintenance      | 571     | PRO  | 31,568           | CAGW   | 22.087%  | 6,972                   |       |
| Transmission Maintenance      | 571     | PRO  | 884              | JBG    | 21.182%  | 187                     |       |
| Transmission Maintenance      | 571     | PRO  | 26,171           | SG     | 8.292%   | 2,170                   |       |
| Distribution Operations       | 580     | PRO  | 234,436          | WA     | Situs    | 18,783                  |       |
| Distribution Operations       | 580     | PRO  | 354,015          | SNPD   | 6.648%   | 23,533                  |       |
| Distribution Maintenance      | 593     | PRO  | 553,636          | WA     | Situs    | 41,244                  |       |
| Distribution Maintenance      | 593     | PRO  | 119,514          | SNPD   | 6.648%   | 7,945                   |       |
| Customer Accounts             | 903     | PRO  | 440,599          | CN     | 7.093%   | 31,253                  |       |
| Customer Accounts             | 903     | PRO  | 275,589          | WA     | Situs    | 26,481                  |       |
| Customer Services             | 908     | PRO  | 37,772           | CN     | 7.093%   | 2,679                   |       |
| Customer Services             | 908     | PRO  | 321              | OTHER  | 0.000%   | -                       |       |
| Customer Services             | 908     | PRO  | 48,607           | WA     | Situs    | -                       |       |
| Administrative & General      | 920     | PRO  | 12,756           | WA     | Situs    | 603                     |       |
| Administrative & General      | 920     | PRO  | 1,133,961        | SO     | 7.408%   | 84,008                  |       |
|                               |         |      | <u>5,559,820</u> |        |          | <u>373,895</u>          | 4.3.2 |

**Description of Adjustment**

The Company has several labor groups, each with different effective contract renewal dates. This adjustment recognizes increases that have occurred, or will occur through December 2010. See page 4.3.1 for more information on how this adjustment was calculated.

**PacifiCorp**  
**Washington General Rate Case - December 2009**  
**General Wage Increase Adjustment**

The unadjusted, annualized (12 months ended December 2009), and pro forma period (12 months ending December 2010) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the proforma labor expenses.

1. Actual December 2009 total labor related expenses are identified on page 4.3.2.
2. Actual December 2009 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.3.3.
3. The annualized December 2009 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2010 (see page 4.3.4). Union costs were escalated using the contractual rates found on page 4.3.5. Non-union costs were escalated using the actual wage increases effective in January 2009 and January 2010.
4. Payroll tax calculations can be found on page 4.3.6.

PacifiCorp  
 Washington General Rate Case - December 2009  
 General Wage Increase Adjustment

| Account | Description                         | 12 Months Ended<br>December 2009 | Annualized                       |                | Proforma                          |                  | Ref.  |
|---------|-------------------------------------|----------------------------------|----------------------------------|----------------|-----------------------------------|------------------|-------|
|         |                                     |                                  | 12 Months Ended<br>December 2009 | Adjustment     | 12 Months Ending<br>December 2010 | Adjustment       |       |
| 5001XX  | Regular Ordinary Time               | 418,399,378                      | 418,893,878                      | 494,500        | 425,287,985                       | 6,394,107        | 4.3.3 |
| 5002XX  | Overtime                            | 51,932,555                       | 51,993,934                       | 61,378         | 52,787,583                        | 793,649          | 4.3.3 |
| 5003XX  | Premium Pay                         | 5,481,914                        | 5,488,393                        | 6,479          | 5,572,169                         | 83,776           | 4.3.3 |
|         | <b>Labor for Escalation</b>         | <b>475,813,847</b>               | <b>476,376,204</b>               | <b>562,357</b> | <b>483,647,737</b>                | <b>7,271,533</b> | 4.3.3 |
| 580500  | Payroll Tax Expense                 | 35,045,109                       | 35,085,693                       | 40,584         | 35,608,374                        | 522,681          | 4.3.6 |
| 580700  | Payroll Tax Expense-Unemployment    | 3,352,222                        | 3,352,222                        | -              | 3,352,222                         | -                | 4.3.6 |
|         | <b>Payroll Taxes</b>                | <b>38,397,330</b>                | <b>38,437,915</b>                | <b>40,584</b>  | <b>38,960,596</b>                 | <b>522,681</b>   |       |
| XXXXX   | All Other Labor and Benefit Items   | 189,739,605                      | 189,739,605                      | -              | 189,739,605                       | -                |       |
|         | <b>Other Items Not Adjusted For</b> | <b>189,739,605</b>               | <b>189,739,605</b>               | <b>-</b>       | <b>189,739,605</b>                | <b>-</b>         |       |
|         | <b>Total Labor</b>                  | <b>703,950,783</b>               | <b>704,553,724</b>               | <b>602,941</b> | <b>712,347,938</b>                | <b>7,794,214</b> | 4.3.7 |
|         | Non-Utility and Capitalized Labor   | 201,804,020                      | 201,976,867                      | 172,847        | 204,211,261                       | 2,234,394        | 4.3.7 |
|         | <b>Total Utility Labor</b>          | <b>502,146,763</b>               | <b>502,576,857</b>               | <b>430,094</b> | <b>508,136,677</b>                | <b>5,559,820</b> | 4.3.7 |

Page 4.2

Page 4.3

Labor (12 months ended December 2009)

| Acct               | Account Desc.     | Jan-09        | Feb-09        | Mar-09        | Apr-09        | May-09        | Jun-09        | Jul-09        | Aug-09        | Sep-09        | Oct-09        | Nov-09        | Dec-09        | Total          |
|--------------------|-------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 500XX              | Res/Ordinary Time | 34,710        | 33,179        | 35,767        | 36,069        | 33,676        | 34,914        | 36,946        | 33,434        | 35,093        | 34,720        | 33,472        | 36,521        | 418,389        |
| 500XX              | Overtime          | 4,437         | 3,688         | 4,084         | 5,233         | 3,623         | 4,442         | 4,225         | 3,766         | 4,145         | 4,626         | 3,758         | 4,488         | 51,933         |
| 5003XX             | Premium Pay       | 334           | 404           | 404           | 412           | 402           | 500           | 363           | 431           | 431           | 460           | 420           | 490           | 5,452          |
| <b>Grand Total</b> |                   | <b>39,541</b> | <b>37,261</b> | <b>40,255</b> | <b>41,774</b> | <b>38,006</b> | <b>39,856</b> | <b>41,733</b> | <b>38,122</b> | <b>39,290</b> | <b>39,805</b> | <b>37,650</b> | <b>42,499</b> | <b>475,814</b> |

Ref. 4.3.2  
 Ref. 4.3.2  
 Ref. 4.3.2

Labor (12 months ended December 2009)

| Group Code         | Labor Group           | Jan-09        | Feb-09        | Mar-09        | Apr-09        | May-09        | Jun-09        | Jul-09        | Aug-09        | Sep-09        | Oct-09        | Nov-09        | Dec-09        | Total          |
|--------------------|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 2                  | Officer/Exempt        | 15,551        | 13,693        | 16,112        | 15,814        | 14,716        | 14,560        | 16,253        | 13,973        | 14,663        | 15,623        | 13,797        | 15,760        | 180,514        |
| 3                  | IBEW 125              | 3,420         | 2,824         | 2,916         | 3,144         | 2,940         | 3,280         | 3,197         | 3,176         | 3,280         | 3,188         | 3,283         | 3,433         | 37,960         |
| 4                  | IBEW 659              | 3,420         | 3,420         | 3,325         | 3,509         | 3,147         | 3,708         | 3,588         | 3,519         | 3,490         | 3,363         | 3,560         | 3,639         | 41,795         |
| 5                  | UWUJA 197             | 188           | 166           | 165           | 164           | 168           | 167           | 161           | 177           | 177           | 181           | 184           | 229           | 2,127          |
| 8                  | UWUJA 127 Wyoming     | 3,793         | 3,433         | 4,053         | 4,526         | 4,000         | 3,836         | 3,745         | 3,581         | 3,675         | 3,692         | 3,461         | 4,471         | 46,257         |
| 9                  | IBEW 415 (Laramie 57) | 51            | 52            | 43            | 43            | 55            | 67            | 66            | 66            | 66            | 66            | 55            | 59            | 718            |
| 11                 | IBEW 57 PD            | 7,623         | 7,844         | 7,869         | 8,544         | 7,793         | 8,435         | 9,032         | 8,454         | 8,454         | 8,019         | 7,952         | 8,919         | 99,177         |
| 12                 | IBEW 57 PS            | 3,589         | 4,050         | 3,880         | 4,146         | 3,443         | 3,673         | 3,712         | 3,561         | 3,671         | 3,712         | 3,561         | 4,034         | 44,763         |
| 13                 | PCCC Non-Exempt       | 663           | 696           | 654           | 673           | 689           | 653           | 689           | 667           | 689           | 651           | 674           | 674           | 8,125          |
| 15                 | IBEW 57 CT            | 235           | 228           | 231           | 231           | 228           | 239           | 238           | 242           | 242           | 246           | 246           | 246           | 2,940          |
| 18                 | Non-Exempt            | 999           | 865           | 1,009         | 964           | 905           | 984           | 1,054         | 922           | 937           | 964           | 866           | 964           | 11,473         |
| <b>Grand Total</b> |                       | <b>39,541</b> | <b>37,261</b> | <b>40,255</b> | <b>41,774</b> | <b>38,006</b> | <b>39,856</b> | <b>41,733</b> | <b>38,122</b> | <b>39,290</b> | <b>39,805</b> | <b>37,650</b> | <b>42,499</b> | <b>475,814</b> |

Annualization Increase

| Group Code | Labor Group           | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Jul-09 | Aug-09 | Sep-09 | Oct-09 | Nov-09 | Dec-09 |
|------------|-----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2          | Officer/Exempt        | 3.50%  |        |        |        |        |        |        |        |        |        |        |        |
| 3          | IBEW 125              |        | 2.50%  |        |        |        |        |        |        |        |        |        |        |
| 4          | IBEW 659              |        | 2.50%  |        |        |        |        |        |        |        |        |        |        |
| 5          | UWUJA 197             |        |        |        |        |        |        |        |        | 1.25%  |        |        |        |
| 8          | UWUJA 127 Wyoming     |        |        |        |        |        |        |        |        |        |        |        |        |
| 9          | IBEW 415 (Laramie 57) |        |        |        |        |        |        | 1.50%  |        |        |        |        |        |
| 11         | IBEW 57 PD            |        |        |        |        |        |        |        |        |        |        |        |        |
| 12         | IBEW 57 PS            |        | 3.00%  |        |        |        |        |        |        |        |        |        |        |
| 13         | PCCC Non-Exempt       |        | 3.00%  |        |        |        |        |        |        |        |        |        |        |
| 15         | IBEW 57 CT            |        |        |        |        |        |        |        |        |        |        |        |        |
| 18         | Non-Exempt            | 3.50%  |        |        |        |        |        |        |        |        |        |        |        |

December 2009 Annualized Labor

| Group Code         | Labor Group           | Jan-09        | Feb-09        | Mar-09        | Apr-09        | May-09        | Jun-09        | Jul-09        | Aug-09        | Sep-09        | Oct-09        | Nov-09        | Dec-09        | Total          |
|--------------------|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 2                  | Officer/Exempt        | 15,551        | 13,693        | 16,112        | 15,814        | 14,716        | 14,560        | 16,253        | 13,973        | 14,663        | 15,623        | 13,797        | 15,760        | 180,514        |
| 3                  | IBEW 125              | 3,505         | 2,824         | 2,916         | 3,144         | 2,940         | 3,280         | 3,197         | 3,176         | 3,280         | 3,188         | 3,283         | 3,433         | 38,083         |
| 4                  | IBEW 659              | 3,508         | 3,420         | 3,325         | 3,509         | 3,147         | 3,708         | 3,588         | 3,519         | 3,490         | 3,363         | 3,560         | 3,639         | 41,795         |
| 5                  | UWUJA 197             | 188           | 166           | 165           | 164           | 168           | 167           | 161           | 177           | 177           | 181           | 184           | 229           | 2,127          |
| 8                  | UWUJA 127 Wyoming     | 3,793         | 3,433         | 4,053         | 4,526         | 4,000         | 3,836         | 3,745         | 3,581         | 3,675         | 3,692         | 3,461         | 4,471         | 46,257         |
| 9                  | IBEW 415 (Laramie 57) | 51            | 52            | 44            | 44            | 56            | 68            | 63            | 66            | 66            | 66            | 55            | 59            | 723            |
| 11                 | IBEW 57 PD            | 7,852         | 7,844         | 7,869         | 8,554         | 7,793         | 8,683         | 9,032         | 8,454         | 8,454         | 8,019         | 7,952         | 8,919         | 99,406         |
| 12                 | IBEW 57 PS            | 3,707         | 4,050         | 3,880         | 4,146         | 3,443         | 3,673         | 3,684         | 3,561         | 3,671         | 3,712         | 3,561         | 4,034         | 44,901         |
| 13                 | PCCC Non-Exempt       | 663           | 696           | 654           | 673           | 689           | 653           | 689           | 667           | 689           | 651           | 674           | 674           | 8,125          |
| 15                 | IBEW 57 CT            | 242           | 228           | 238           | 234           | 239           | 242           | 239           | 242           | 242           | 246           | 246           | 246           | 2,973          |
| 18                 | Non-Exempt            | 999           | 865           | 1,009         | 964           | 905           | 984           | 1,054         | 922           | 937           | 964           | 866           | 964           | 11,473         |
| <b>Grand Total</b> |                       | <b>40,059</b> | <b>37,291</b> | <b>40,265</b> | <b>41,784</b> | <b>38,015</b> | <b>39,859</b> | <b>41,735</b> | <b>38,125</b> | <b>39,290</b> | <b>39,805</b> | <b>37,650</b> | <b>42,499</b> | <b>476,376</b> |

Ref. 4.3.2



Proforma Increase to December 2010

| Group Code | Labor Group           | Jan-10 | Feb-10 | Mar-10 | Apr-10 | May-10 | Jun-10 | Jul-10 | Aug-10 | Sep-10 | Oct-10 | Nov-10 | Dec-10 |
|------------|-----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2          | Officer/Exempt        | 0.88%  |        |        |        |        |        |        |        |        |        |        |        |
| 3          | IBEW 125              |        | 2.50%  |        |        |        |        |        |        |        |        |        |        |
| 4          | IBEW 659              |        | 2.50%  |        |        |        |        |        |        |        |        |        |        |
| 5          | LIVUA 197             |        |        |        |        |        | 1.50%  |        |        |        |        |        |        |
| 8          | LIVUA 127 Wyoming     |        | 1.25%  |        |        |        |        | 1.50%  |        |        |        |        |        |
| 9          | IBEW 415 (Laramie 57) |        |        |        |        |        |        |        |        |        |        |        |        |
| 11         | IBEW 57 PD            |        | 2.25%  |        |        |        |        |        |        |        |        |        |        |
| 12         | IBEW 57 PS            |        | 2.25%  |        |        |        |        |        |        |        |        |        |        |
| 13         | PCCC Non-Exempt       |        |        |        |        |        | 2.25%  |        |        |        |        |        |        |
| 15         | IBEW57 CT             |        |        |        |        |        |        |        |        |        |        |        |        |
| 16         | Non-Exempt            | 0.88%  |        |        |        |        |        |        |        |        |        |        |        |

December 2010 Pro Forma Labor

| Group Code         | Labor Group           | Jan-10        | Feb-10        | Mar-10        | Apr-10        | May-10        | Jun-10        | Jul-10        | Aug-10        | Sep-10        | Oct-10        | Nov-10        | Dec-10        | Total          |
|--------------------|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 2                  | Officer/Exempt        | 15,668        | 13,814        | 16,254        | 15,953        | 14,845        | 14,096        | 16,396        | 14,792        | 14,792        | 15,760        | 13,918        | 15,898        | 182,103        |
| 3                  | IBEW 125              | 3,505         | 2,894         | 2,889         | 3,222         | 3,014         | 3,362         | 3,277         | 3,274         | 3,258         | 3,268         | 3,365         | 3,519         | 38,947         |
| 4                  | IBEW 659              | 3,508         | 3,505         | 3,408         | 3,597         | 3,225         | 3,800         | 3,678         | 3,607         | 3,577         | 3,447         | 3,669         | 3,730         | 42,752         |
| 5                  | LIVUA 197             | 188           | 166           | 165           | 166           | 168           | 170           | 164           | 178           | 179           | 183           | 187           | 232           | 2,147          |
| 8                  | LIVUA 127 Wyoming     | 3,793         | 3,476         | 4,104         | 4,583         | 4,050         | 3,884         | 3,792         | 3,626         | 3,721         | 3,784         | 3,557         | 4,595         | 46,964         |
| 9                  | IBEW 415 (Laramie 57) | 51            | 52            | 44            | 53            | 56            | 68            | 84            | 75            | 67            | 63            | 55            | 60            | 729            |
| 11                 | IBEW 57 PD            | 7,852         | 8,020         | 8,047         | 8,747         | 7,969         | 8,878         | 9,235         | 8,624         | 8,645         | 8,200         | 8,130         | 9,120         | 101,466        |
| 12                 | IBEW 57 PS            | 3,707         | 4,141         | 3,967         | 4,239         | 3,520         | 3,767         | 3,418         | 3,418         | 3,754         | 3,795         | 3,641         | 4,125         | 45,828         |
| 13                 | PCCC Non-Exempt       | 663           | 696           | 654           | 673           | 653           | 679           | 699           | 667           | 689           | 651           | 674           | 727           | 8,125          |
| 15                 | IBEW57 CT             | 242           | 228           | 238           | 234           | 194           | 227           | 234           | 244           | 297           | 242           | 242           | 252           | 3,014          |
| 18                 | Non-Exempt            | 1,008         | 893           | 1,017         | 973           | 913           | 992           | 1,064         | 930           | 946           | 973           | 874           | 991           | 11,574         |
| <b>Grand Total</b> |                       | <b>40,204</b> | <b>37,886</b> | <b>40,886</b> | <b>42,440</b> | <b>38,607</b> | <b>40,504</b> | <b>42,399</b> | <b>38,742</b> | <b>39,923</b> | <b>40,493</b> | <b>38,314</b> | <b>43,248</b> | <b>483,648</b> |

Ref. 4.3.2

PacifiCorp  
 Washington General Rate Case - December 2009  
 General Wage Increase Adjustment

Labor Increases - January 2009 through December 2010

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2009 is shown as effective on January 1, 2010.

| 12 Months Ended | December 2009         | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Jul-09 | Aug-09 | Sep-09 | Oct-09 | Nov-09 | Dec-09 |
|-----------------|-----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Group Code      | Labor Group           |        |        |        |        |        |        |        |        |        |        |        |        |
| 2               | Officer/Exempt        | 3.50%  |        |        |        |        |        |        |        |        |        |        |        |
| 3               | IBEW 125              |        | 2.50%  |        |        |        |        |        |        |        |        |        |        |
| 4               | IBEW 659              |        | 2.50%  |        |        |        |        |        |        |        |        |        |        |
| 5               | UWUA 197              |        |        |        |        |        |        |        |        | 1.25%  |        |        |        |
| 8               | UWUA 127 Wyoming      |        |        |        |        |        |        |        |        |        |        |        |        |
| 9               | IBEW 415 (Laramie 57) |        |        |        |        |        | 1.50%  |        |        |        |        |        |        |
| 11              | IBEW 57 PD            |        | 3.00%  |        |        |        |        |        |        |        |        |        |        |
| 12              | IBEW 57 PS            |        | 3.00%  |        |        |        |        |        |        |        |        |        |        |
| 13              | PCCC Non-Exempt       |        |        |        |        |        |        |        |        |        |        |        |        |
| 15              | IBEW57 CT             |        |        |        |        |        | 3.00%  |        |        |        |        |        |        |
| 18              | Non-Exempt            | 3.50%  |        |        |        |        |        |        |        |        |        |        |        |

| 12 Months Ended | December 2010         | Jan-10 | Feb-10 | Mar-10 | Apr-10 | May-10 | Jun-10 | Jul-10 | Aug-10 | Sep-10 | Oct-10 | Nov-10 | Dec-10 |
|-----------------|-----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Group Code      | Labor Group           |        |        |        |        |        |        |        |        |        |        |        |        |
| 2               | Officer/Exempt        | 0.88%  |        |        |        |        |        |        |        |        |        |        |        |
| 3               | IBEW 125              |        | 2.50%  |        |        |        |        |        |        |        |        |        |        |
| 4               | IBEW 659              |        | 2.50%  |        |        |        |        |        |        |        |        |        |        |
| 5               | UWUA 197              |        |        |        |        |        | 1.50%  |        |        |        |        |        |        |
| 8               | UWUA 127 Wyoming      |        |        |        |        |        |        |        |        |        | 1.50%  |        |        |
| 9               | IBEW 415 (Laramie 57) |        |        |        |        |        |        | 1.50%  |        |        |        |        |        |
| 11              | IBEW 57 PD            |        | 2.25%  |        |        |        |        |        |        |        |        |        |        |
| 12              | IBEW 57 PS            |        | 2.25%  |        |        |        |        |        |        |        |        |        |        |
| 13              | PCCC Non-Exempt       |        |        |        |        |        |        |        |        |        |        |        |        |
| 15              | IBEW57 CT             |        |        |        |        |        |        |        |        |        |        |        |        |
| 18              | Non-Exempt            | 0.88%  |        |        |        |        | 2.25%  |        |        |        |        |        |        |

**PacifiCorp**  
**Washington General Rate Case - December 2009**  
**General Wage Increase Adjustment**  
**Payroll Tax Adjustment Calculation**

| <b>FICA Calculated on December 2009 Annualized Labor</b> |                       | <b>Reference</b> |
|--|-----------------------|------------------|
| Annualized Wages Adjustment                              | 562,357               | 4.3.2            |
| Medicare Rate (no cap)                                   | 1.45%                 |                  |
|  | <u>8,154</u>          |                  |
| Social Security Rate                                     | 6.20%                 |                  |
|  | <u>34,866</u>         |                  |
| Percentage of Social Security Eligible Wages             | 93.01%                |                  |
|  | <u>32,430</u>         |                  |
| <b>Total FICA Tax</b>                                    | <u><b>40,584</b></u>  | 4.3.2            |
|  |                       |                  |
| <b>FICA Calculated on December 2010 Pro Forma Labor</b>  |                       |                  |
| Pro Forma Wages Adjustment                               | 7,271,533             | 4.3.2            |
| Medicare Rate (no cap)                                   | 1.45%                 |                  |
|  | <u>105,437</u>        |                  |
| Social Security Rate                                     | 6.20%                 |                  |
|  | <u>450,835</u>        |                  |
| Percentage of Social Security Eligible Wages             | 92.55%                |                  |
|  | <u>417,244</u>        |                  |
| <b>Total FICA Tax</b>                                    | <u><b>522,681</b></u> | 4.3.2            |

**PacifiCorp**  
**Washington General Rate Case - December 2009**  
**General Wage Increase Adjustment**  
Adjustment by FERC Account and West Control Area Factor

| Indicator            | Actuals<br>12 Months<br>Ended |                | Annualization<br>Adjustment | Annualized<br>12 Months Ended<br>December 2009 | Proforma<br>Adjustment | Proforma<br>12 Months Ending<br>December 2010 |                 |
|----------------------|-------------------------------|----------------|-----------------------------|--|------------------------|---|-----------------|
|                      | December 2009                 | % Of Total     |                             |  |                        |   |                 |
| 500CAEE              | 54,509                        | 0.01%          | 47                          | 54,556   | 604                    | 55,159  |                 |
| 500CAGE              | 65,908,823                    | 9.36%          | 56,452                      | 65,965,274                                     | 729,749                | 66,695,024                                    |                 |
| 500CAGW              | (6,019)                       | 0.00%          | (5)                         | (6,024)  | (67)                   | (6,091)                                       |                 |
| 500JBG               | 8,657,717                     | 1.23%          | 7,415                       | 8,665,132                                      | 95,859                 | 8,760,991                                     |                 |
| 500SG                | 17,845                        | 0.00%          | 15                          | 17,861   | 198                    | 18,058  |                 |
| 501CAEE              | 1,878,417                     | 0.27%          | 1,609                       | 1,880,026                                      | 20,798                 | 1,900,824                                     |                 |
| 501JBE               | (1,561,160)                   | -0.22%         | (1,337)                     | (1,562,498)                                    | (17,285)               | (1,579,783)                                   |                 |
| 501SE                | 79,126                        | 0.01%          | 68                          | 79,193   | 876                    | 80,069  |                 |
| 512CAGE              | 30,611,134                    | 4.35%          | 26,219                      | 30,637,353                                     | 338,930                | 30,976,282                                    |                 |
| 512CAGW              | (61,167)                      | -0.01%         | (52)                        | (61,219)                                       | (677)                  | (61,896)                                      |                 |
| 512JBG               | 18,130,692                    | 2.58%          | 15,529                      | 18,146,221                                     | 200,745                | 18,346,966                                    |                 |
| 535CAGE              | 8,250,145                     | 1.17%          | 7,066                       | 8,257,212                                      | 91,346                 | 8,348,558                                     |                 |
| 535CAGW              | 8,921,003                     | 1.27%          | 7,641                       | 8,928,644                                      | 98,774                 | 9,027,418                                     |                 |
| 545CAGE              | 612,054                       | 0.09%          | 524                         | 612,578  | 6,777                  | 619,355                                       |                 |
| 545CAGW              | 1,465,159                     | 0.21%          | 1,255                       | 1,466,414                                      | 16,222                 | 1,482,636                                     |                 |
| 548CAGE              | 5,240,070                     | 0.74%          | 4,488                       | 5,244,559                                      | 58,019                 | 5,302,577                                     |                 |
| 548CAGW              | 1,842,779                     | 0.26%          | 1,578                       | 1,844,358                                      | 20,403                 | 1,864,761                                     |                 |
| 548SG                | 1,031,118                     | 0.15%          | 883                         | 1,032,002                                      | 11,417                 | 1,043,418                                     |                 |
| 553CAGE              | 2,057,583                     | 0.29%          | 1,762                       | 2,059,345                                      | 22,782                 | 2,082,127                                     |                 |
| 553CAGW              | 573,593                       | 0.08%          | 491                         | 574,084  | 6,351                  | 580,435                                       |                 |
| 557CAGE              | 10,049,662                    | 1.43%          | 8,608                       | 10,058,269                                     | 111,271                | 10,169,540                                    |                 |
| 557CAGW              | 144,196                       | 0.02%          | 124                         | 144,320  | 1,597                  | 145,916                                       |                 |
| 557JBG               | 1,931,437                     | 0.27%          | 1,654                       | 1,933,091                                      | 21,385                 | 1,954,477                                     |                 |
| 557SG                | 20,925,742                    | 2.97%          | 17,923                      | 20,943,665                                     | 231,692                | 21,175,357                                    |                 |
| 560CAGE              | 1,042,389                     | 0.15%          | 893                         | 1,043,282                                      | 11,541                 | 1,054,823                                     |                 |
| 560CAGW              | 372,387                       | 0.05%          | 319                         | 372,706  | 4,123                  | 376,829                                       |                 |
| 560JBG               | (8,636)                       | 0.00%          | (7)                         | (8,643)  | (96)                   | (8,739)                                       |                 |
| 560SG                | 12,789,868                    | 1.82%          | 10,955                      | 12,800,823                                     | 141,611                | 12,942,433                                    |                 |
| 571CAGE              | 5,875,000                     | 0.83%          | 5,032                       | 5,880,032                                      | 65,049                 | 5,945,080                                     |                 |
| 571CAGW              | 2,851,102                     | 0.41%          | 2,442                       | 2,853,544                                      | 31,568                 | 2,885,112                                     |                 |
| 571JBG               | 79,817                        | 0.01%          | 68                          | 79,886   | 884                    | 80,770  |                 |
| 571SG                | 2,363,706                     | 0.34%          | 2,025                       | 2,365,730                                      | 26,171                 | 2,391,901                                     |                 |
| 580CA                | 1,134,363                     | 0.16%          | 972                         | 1,135,335                                      | 12,560                 | 1,147,895                                     |                 |
| 580IDU               | 910,105                       | 0.13%          | 780                         | 910,884  | 10,077                 | 920,961                                       |                 |
| 580OR                | 8,659,219                     | 1.23%          | 7,417                       | 8,666,636                                      | 95,876                 | 8,762,511                                     |                 |
| 580SNPD              | 31,973,569                    | 4.54%          | 27,386                      | 32,000,955                                     | 354,015                | 32,354,969                                    |                 |
| 580UT                | 7,095,893                     | 1.01%          | 6,078                       | 7,101,970                                      | 78,566                 | 7,180,537                                     |                 |
| 580WA                | 1,696,459                     | 0.24%          | 1,453                       | 1,697,912                                      | 18,783                 | 1,716,695                                     |                 |
| 580WYP               | 1,497,625                     | 0.21%          | 1,283                       | 1,498,908                                      | 16,582                 | 1,515,490                                     |                 |
| 580WYU               | 179,887                       | 0.03%          | 154                         | 180,041  | 1,992                  | 182,033                                       |                 |
| 593CA                | 2,929,507                     | 0.42%          | 2,509                       | 2,932,016                                      | 32,436                 | 2,964,452                                     |                 |
| 593IDU               | 3,880,770                     | 0.55%          | 3,324                       | 3,884,094                                      | 42,968                 | 3,927,062                                     |                 |
| 593OR                | 17,547,487                    | 2.49%          | 15,030                      | 17,562,516                                     | 194,288                | 17,756,804                                    |                 |
| 593SNPD              | 10,794,156                    | 1.53%          | 9,245                       | 10,803,401                                     | 119,514                | 10,922,915                                    |                 |
| 593UT                | 17,485,654                    | 2.48%          | 14,977                      | 17,500,631                                     | 193,603                | 17,694,234                                    |                 |
| 593WA                | 3,725,059                     | 0.53%          | 3,191                       | 3,728,250                                      | 41,244                 | 3,769,494                                     |                 |
| 593WYP               | 3,632,299                     | 0.52%          | 3,111                       | 3,635,410                                      | 40,217                 | 3,675,627                                     |                 |
| 593WYU               | 802,002                       | 0.11%          | 687                         | 802,689  | 8,880                  | 811,569                                       |                 |
| 903CA                | 871,245                       | 0.12%          | 746                         | 871,991  | 9,647                  | 881,637                                       |                 |
| 903CN                | 39,793,578                    | 5.65%          | 34,084                      | 39,827,662                                     | 440,599                | 40,268,260                                    |                 |
| 903IDU               | 1,722,850                     | 0.24%          | 1,476                       | 1,724,326                                      | 19,076                 | 1,743,402                                     |                 |
| 903OR                | 9,757,009                     | 1.39%          | 8,357                       | 9,765,366                                      | 108,031                | 9,873,397                                     |                 |
| 903UT                | 7,655,123                     | 1.09%          | 6,557                       | 7,661,680                                      | 84,758                 | 7,746,438                                     |                 |
| 903WA                | 2,391,650                     | 0.34%          | 2,048                       | 2,393,699                                      | 26,481                 | 2,420,179                                     |                 |
| 903WYP               | 2,211,752                     | 0.31%          | 1,894                       | 2,213,646                                      | 24,489                 | 2,238,135                                     |                 |
| 903WYU               | 280,788                       | 0.04%          | 240                         | 281,029  | 3,109                  | 284,138                                       |                 |
| 908CA                | 2,581                         | 0.00%          | 2                           | 2,584  | 29                     | 2,612   |                 |
| 908CN                | 3,411,491                     | 0.48%          | 2,922                       | 3,414,413                                      | 37,772                 | 3,452,185                                     |                 |
| 908IDU               | 422,972                       | 0.06%          | 362                         | 423,334  | 4,683                  | 428,017                                       |                 |
| 908OR                | 1,159,520                     | 0.16%          | 993                         | 1,160,514                                      | 12,838                 | 1,173,352                                     |                 |
| 908OTHER             | 28,976                        | 0.00%          | 25                          | 29,001   | 321                    | 29,321  |                 |
| 908UT                | 1,958,624                     | 0.28%          | 1,678                       | 1,960,302                                      | 21,686                 | 1,981,988                                     |                 |
| 908WYP               | 846,330                       | 0.12%          | 725                         | 847,055  | 9,371                  | 856,426                                       |                 |
| 920CA                | 159,423                       | 0.02%          | 137                         | 159,560  | 1,765                  | 161,325                                       |                 |
| 920IDU               | 6,994                         | 0.00%          | 6                           | 7,000  | 77                     | 7,077   |                 |
| 920OR                | 240,907                       | 0.03%          | 206                         | 241,113  | 2,667                  | 243,781                                       |                 |
| 920SO                | 102,416,028                   | 14.55%         | 87,720                      | 102,503,748                                    | 1,133,961              | 103,637,709                                   |                 |
| 920UT                | 471,051                       | 0.07%          | 403                         | 471,455  | 5,216                  | 476,670                                       |                 |
| 920WA                | 54,495                        | 0.01%          | 47                          | 54,542   | 603                    | 55,145  |                 |
| 920WYP               | 219,229                       | 0.03%          | 188                         | 219,417  | 2,427                  | 221,844                                       |                 |
| <b>Utility Labor</b> | <b>502,146,763</b>            | <b>71.33%</b>  | <b>430,094</b>              | <b>502,576,857</b>                             | <b>5,559,820</b>       | <b>508,136,677</b>                            | Ref. Page 4.3.2 |
| Non-Utility/Capital  | 201,804,020                   | 28.67%         | 172,847                     | 201,976,867                                    | 2,234,394              | 204,211,261                                   | Ref. Page 4.3.2 |
| <b>Total</b>         | <b>703,950,783</b>            | <b>100.00%</b> | <b>602,941</b>              | <b>704,553,724</b>                             | <b>7,794,214</b>       | <b>712,347,938</b>                            | Ref. Page 4.3.2 |

|   | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b>             |                |             |                          |               |                 |                                 |             |
| Remove amortization in unadjusted results | 920            | PRO         | 237,141                  | WA            | Situs           | 237,141                         | 4.4.1       |
| Proforma amortization                     | 920            | PRO         | (1,013,713)              | WA            | Situs           | (1,013,713)                     | 4.4.2       |
|   |                |             | <u>(776,573)</u>         |               |                 | <u>(776,573)</u>                |             |
| <b>Adjustment to Tax:</b>                 |                |             |                          |               |                 |                                 |             |
| Schedule M Deduction                      | SCHMDT         | PRO         | 1,013,713                | WA            | Situs           | 1,013,713                       | 4.4.2       |
| Deferred Income Tax Expense               | 41010          | PRO         | 384,714                  | WA            | Situs           | 384,714                         | 4.4.2       |

**Description of Adjustment:**

Order No. 09 of Docket UE-090205 permits deferral and amortization of the Pension Curtailment Gain resulting from employee participation in the 401(k) retirement plan option. Amortization began on the Company's books effective January 1, 2009, but the Commission order calls for the amortization to begin on January 1, 2010. This pro forma adjustment removes the actual amortization in the base period and replaces it with the amortization for the twelve-months ending December 2010.

**PacifiCorp**  
**Washington General Rate Case - December 2009**  
**Pension and Postretirement Curtailment**

**Pension and Postretirement Curtailment Amortization -**  
**12 Months Ended December 2009 included in Unadjusted Results**

**Pension Curtailment and Date Change**

| <u>FERC Acct</u> | <u>Location</u> | <u>Factor</u> | <u>Amount</u>      |
|------------------|-----------------|---------------|--------------------|
| 920              | 103 CA          |               | (84,718)           |
| 920              | 108 OR          |               | (979,620)          |
| 920              | 109 UT          |               | (5,529,032)        |
| 920              | 110 WA          |               | (237,141)          |
| 920              | 114 WYP         |               | (1,367,611)        |
| 502              | 385 SG          |               | (3)                |
| 590              | 1 SG            |               | 463                |
|                  |                 |               | <u>(8,197,663)</u> |

Total base period amort to remove

**(237,141)** Ref 4.4

**PacifiCorp  
Washington General Rate Case - December 2009  
Pension and Postretirement Curtailment**

Deferral and Amortization of Pension Curtailment

|  | <u>Original Amount</u>   | <u>Additional Local 127</u> | <u>Schedule M</u>     | <u>Def Tax Exp</u> |
|--|--------------------------|-----------------------------|-----------------------|--------------------|
| Washington portion per Stipulation UE - 090205 | (2,901,000)              | (148,633)                   |                       |                    |
| Amortization Period                            | 36 months                | 23 months                   |                       |                    |
|  | Pro Forma Amort          |                             | 1,013,713             | Ref 4.4            |
|  | <u>Beginning Balance</u> | <u>Amortization</u>         | <u>Ending Balance</u> |                    |
| 2010 January                                   | (2,901,000)              | 80,583                      | (2,820,417)           |                    |
| Add Local 127                                  | (148,633)                |                             |                       |                    |
| February                                       | (2,969,050)              | 84,830                      | (2,884,220)           |                    |
| March  | (2,884,220)              | 84,830                      | (2,799,390)           |                    |
| April  | (2,799,390)              | 84,830                      | (2,714,560)           |                    |
| May  | (2,714,560)              | 84,830                      | (2,629,730)           |                    |
| June   | (2,629,730)              | 84,830                      | (2,544,900)           |                    |
| July   | (2,544,900)              | 84,830                      | (2,460,070)           |                    |
| August   | (2,460,070)              | 84,830                      | (2,375,240)           |                    |
| September                                      | (2,375,240)              | 84,830                      | (2,290,410)           |                    |
| October  | (2,290,410)              | 84,830                      | (2,205,580)           |                    |
| November                                       | (2,205,580)              | 84,830                      | (2,120,750)           |                    |
| December                                       | (2,120,750)              | 84,830                      | (2,035,920)           |                    |
|  |                          |                             | (1,013,713)           | 384,714            |
| 2011 January                                   | (2,035,920)              | 84,830                      | (1,951,090)           | Ref 4.4            |
| February                                       | (1,951,090)              | 84,830                      | (1,866,260)           | Ref 4.4            |
| March  | (1,866,260)              | 84,830                      | (1,781,430)           |                    |
| April  | (1,781,430)              | 84,830                      | (1,696,600)           |                    |
| May  | (1,696,600)              | 84,830                      | (1,611,770)           |                    |
| June   | (1,611,770)              | 84,830                      | (1,526,940)           |                    |
| July   | (1,526,940)              | 84,830                      | (1,442,110)           |                    |
| August   | (1,442,110)              | 84,830                      | (1,357,280)           |                    |
| September                                      | (1,357,280)              | 84,830                      | (1,272,450)           |                    |
| October  | (1,272,450)              | 84,830                      | (1,187,620)           |                    |
| November                                       | (1,187,620)              | 84,830                      | (1,102,790)           |                    |
| December                                       | (1,102,790)              | 84,830                      | (1,017,960)           |                    |
|  |                          |                             | (1,017,960)           | 386,326            |
| 2012 January                                   | (1,017,960)              | 84,830                      | (933,130)             |                    |
| February                                       | (933,130)                | 84,830                      | (848,300)             |                    |
| March  | (848,300)                | 84,830                      | (763,470)             |                    |
| April  | (763,470)                | 84,830                      | (678,640)             |                    |
| May  | (678,640)                | 84,830                      | (593,810)             |                    |
| June   | (593,810)                | 84,830                      | (508,980)             |                    |
| July   | (508,980)                | 84,830                      | (424,150)             |                    |
| August   | (424,150)                | 84,830                      | (339,320)             |                    |
| September                                      | (339,320)                | 84,830                      | (254,490)             |                    |
| October  | (254,490)                | 84,830                      | (169,660)             |                    |
| November                                       | (169,660)                | 84,830                      | (84,830)              |                    |
| December                                       | (84,830)                 | 84,830                      | 0                     |                    |
|  |                          |                             | (1,017,960)           | 386,326            |

|                                 | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b>   |                |             |                          |               |                 |                                 |             |
| Operation & Maintenance expense | 930            | RES         | (1,053,029)              | SO            | 7.408%          | (78,012)                        | Below       |

**Adjustment Detail:**

|   |                    |       |
|---|--------------------|-------|
| MEHC Management Fee Limit per Commitment WA 4 | 7,300,000          |       |
| MEHC Mangement Fee Booked 12 ME December 2009 | <u>(8,353,029)</u> |       |
| Adjustment Required                           | <u>(1,053,029)</u> | Above |

**Description of Adjustment**

This restating adjustment complies with the Mid-American Energy Holdings Company ("MEHC") acquisition commitment WA 4 which states: "MEHC and PacifiCorp will hold customers harmless for increases in costs retained by PacifiCorp that were previously assigned to affiliates relating to management fees... This commitment is offsetable to the extent PacifiCorp demonstrates to the Commission's satisfaction, in the context of a general rate case the following:

i) Corporate allocations from MEHC to PacifiCorp included in PacifiCorp's rates are less than \$7.3 million..." (Order 07, Docket UE-051090). This adjustment limits the MEHC corporate charge to PacifiCorp to \$7.3 million. This commitment expires in December 2010.



|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b> |                |             |                          |               |                 |                                 |             |
| Customer Assistance           | 908            | RES         | (816,551)                | CA            | Situs           | -                               |             |
| Customer Assistance           | 908            | RES         | (5,010,486)              | ID            | Situs           | -                               |             |
| Customer Assistance           | 908            | RES         | (8,579,678)              | OR            | Situs           | -                               |             |
| Customer Assistance           | 908            | RES         | (36,046,587)             | UT            | Situs           | -                               |             |
| Customer Assistance           | 908            | RES         | (4,858,459)              | WA            | Situs           | (4,858,459)                     |             |
| Customer Assistance           | 908            | RES         | (1,403,092)              | WY-All        | Situs           | -                               |             |
|                               |                |             | <u>(56,714,853)</u>      |               |                 | <u>(4,858,459)</u>              | 4.6.1       |
| <b>Adjustment to Tax:</b>     |                |             |                          |               |                 |                                 |             |
| Schedule M Deduction          | SCHMDT         | RES         | (18,706,576)             | SO            | 7.408%          | (1,385,852)                     |             |
| Def Inc Tax Expense           | 41010          | RES         | (7,099,332)              | SO            | 7.408%          | (525,945)                       |             |
| Accum Def Inc Tax Balance     | 283            | RES         | 6,376,651                | SO            | 7.408%          | 472,406                         |             |

**Description of Adjustment**

This restating adjustment removes Demand Side Management ("DSM") expenses from regulated results since they are recovered through a separate tariff rider (Schedule 191). Actual DSM revenues for Washington are included in retail revenues and are removed from the results in the Revenue Normalization adjustment, page 3.2.

PacifiCorp  
 Washington General Rate Case - December 2009  
 DSM Removal Adjustment  
 SAP Unadjusted YE December 2009

**Remove DSM Amortization Expense:**

| FERC Account                      | Description       | Allocation | Unadjusted Actuals          |
|-----------------------------------|-------------------|------------|-----------------------------|
| 9085100                           | DSM AMORT-SBC/ECC | CA         | (816,551)                   |
| 9085100                           | DSM AMORT-SBC/ECC | ID         | (5,010,486)                 |
| 9085100                           | DSM AMORT-SBC/ECC | OR         | (8,579,678)                 |
| 9085100                           | DSM AMORT-SBC/ECC | UT         | (36,046,587)                |
| 9085100                           | DSM AMORT-SBC/ECC | WA         | (4,858,459)                 |
| 9085100                           | DSM AMORT-SBC/ECC | WY-All     | (1,403,092)                 |
| <b>Total FERC Account 9085100</b> |                   |            | <b>(56,714,853)</b> Ref 4.6 |



|                                    | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b>      |                |             |                          |               |                 |                                 |             |
| 1) Transmission Reclass            | 566            | RES         | (1,368,968)              | SG            | 8.292%          | (113,510)                       | 4.7.1       |
| 2) Settlement Fees:                |                |             |                          |               |                 |                                 |             |
|                                    | 557            | RES         | (1,000,000)              | SG            | 8.292%          | (82,916)                        |             |
|                                    | 583            | RES         | (9)                      | CA            | Situs           | -                               |             |
|                                    | 583            | RES         | (47)                     | WA            | Situs           | (47)                            |             |
|                                    | 506            | RES         | (432)                    | JBG           | 21.182%         | (92)                            |             |
|                                    | 580            | RES         | (935)                    | SNPD          | 6.648%          | (62)                            |             |
| Total Settlement Fees              |                |             | <u>(1,001,423)</u>       |               |                 | <u>(83,117)</u>                 | 4.7.1       |
| <b>Total Non-Recurring Entries</b> |                |             | <u>(2,370,391)</u>       |               |                 | <u>(196,627)</u>                | 4.7.1       |

**Description of Adjustment**

A variety of accounting entries were made during the twelve-months ended December 31, 2009 that are non-recurring in nature or relate to prior periods. This restating adjustment removes these items from the Test Period to reflect normalized results. Details on the specific items in the adjustment can be found on page 4.7.1.

PacifiCorp  
 Washington General Rate Case - December 2009  
 Remove Non-Recurring Entries

| No.          | Postg Date | Text   | FERC Acct | Amount as Booked        | Reference |
|--------------|------------|--|-----------|-------------------------|-----------|
| 1            | Various    | <b>Settlement Fees:</b> A variety of accounting entries were made to expense accounts during the twelve months ended December 2009 for settlement fees involving possible compliance violations. These transactions are removed from results of operations to normalize the test period results. | Various   | 1,001,423               | Ref 4.7   |
| 2            | 12/31/2009 | <b>Transmission Re-class:</b> A reclass was done to properly account for 2009 transmission costs from FERC 565 to FERC 566. Because these costs are already included in FERC 565 normalized results as modeled by GRID, this adjustment is necessary to remove the effect of a double count.     | 5660000   | 1,368,968               | Ref 4.7   |
| <b>Total</b> |            |  |           | <u><u>2,370,391</u></u> | Ref 4.7   |

|   | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b>               |                |             |                          |               |                 |                                 |             |
| Remove CY 2009 amortization                 | 920            | PRO         | (637,047)                | WA            | Situs           | (637,047)                       | 4.8.1       |
| <b>Adjustment to Rate Base:</b>             |                |             |                          |               |                 |                                 |             |
| Remove CY 2009 average rate base            | 182M           | PRO         | (637,047)                | WA            | Situs           | (637,047)                       | 4.8.1       |
| <b>Adjustments to Tax:</b>                  |                |             |                          |               |                 |                                 |             |
| Schedule M Addition- Mar 06 Transition Plan | SCHMAT         | PRO         | (637,047)                | WA            | Situs           | (637,047)                       | 4.8.2       |
| Deferred Inc Tax Expense                    | 41110          | PRO         | 241,766                  | WA            | Situs           | 241,766                         | 4.8.2       |
| Accumulated Def Inc Tax Bal                 | 283            | PRO         | 352,575                  | WA            | Situs           | 352,575                         | 4.8.2       |
| Sched M Deduction-Accrued CIC Severance     | SCHMDT         | PRO         | (839,908)                | SO            | 7.408%          | (62,223)                        | 4.8.2       |
| Deferred Inc Tax Expense                    | 41010          | PRO         | (318,753)                | SO            | 7.408%          | (23,614)                        | 4.8.2       |
| Accumulated Def Inc Tax Bal                 | 190            | PRO         | (295,666)                | SO            | 7.408%          | (21,904)                        | 4.8.2       |

**Description of Adjustment**

MEHC severance cost is being amortized to expense in unadjusted results in accordance with Docket UE-060546. This amortization expires June 30, 2010. This pro forma adjustment removes the base period amortization expense and associated rate base balance.

PacifiCorp  
 Washington General Rate Case - December 2009  
 Remove MEHC Severance

Amortization expense in CY 2009

**637,047** Ref 4.8

| Month  | Begin Balance | Adjustments/<br>Amortization | Balance   | Monthly<br>Beg/End Avg | Annual Average<br>of Mo avg |
|--------|---------------|------------------------------|-----------|------------------------|-----------------------------|
| Jun-07 |               |                              | 1,911,142 |                        |                             |
| Jul-07 | 1,911,142     | (53,087)                     | 1,858,055 |                        |                             |
| Aug-07 | 1,858,055     | (53,087)                     | 1,804,967 |                        |                             |
| Sep-07 | 1,804,967     | (53,087)                     | 1,751,880 |                        |                             |
| Oct-07 | 1,751,880     | (53,087)                     | 1,698,793 |                        |                             |
| Nov-07 | 1,698,793     | (53,087)                     | 1,645,706 |                        |                             |
| Dec-07 | 1,645,706     | (53,087)                     | 1,592,618 |                        |                             |
| Jan-08 | 1,592,618     | (53,087)                     | 1,539,531 |                        |                             |
| Feb-08 | 1,539,531     | (53,087)                     | 1,486,444 |                        |                             |
| Mar-08 | 1,486,444     | (53,087)                     | 1,433,356 |                        |                             |
| Apr-08 | 1,433,356     | (53,087)                     | 1,380,269 |                        |                             |
| May-08 | 1,380,269     | (53,087)                     | 1,327,182 |                        |                             |
| Jun-08 | 1,327,182     | (53,087)                     | 1,274,095 |                        |                             |
| Jul-08 | 1,274,095     | (53,087)                     | 1,221,007 |                        |                             |
| Aug-08 | 1,221,007     | (53,087)                     | 1,167,920 |                        |                             |
| Sep-08 | 1,167,920     | (53,087)                     | 1,114,833 |                        |                             |
| Oct-08 | 1,114,833     | (53,087)                     | 1,061,746 |                        |                             |
| Nov-08 | 1,061,746     | (53,087)                     | 1,008,658 |                        |                             |
| Dec-08 | 1,008,658     | (53,087)                     | 955,571   |                        |                             |
| Jan-09 | 955,571       | (53,087)                     | 902,484   | 929,027                | <b>637,047</b> Ref 4.8      |
| Feb-09 | 902,484       | (53,087)                     | 849,396   | 875,940                |                             |
| Mar-09 | 849,396       | (53,087)                     | 796,309   | 822,853                |                             |
| Apr-09 | 796,309       | (53,087)                     | 743,222   | 769,765                |                             |
| May-09 | 743,222       | (53,087)                     | 690,135   | 716,678                |                             |
| Jun-09 | 690,135       | (53,087)                     | 637,047   | 663,591                |                             |
| Jul-09 | 637,047       | (53,087)                     | 583,960   | 610,504                |                             |
| Aug-09 | 583,960       | (53,087)                     | 530,873   | 557,416                |                             |
| Sep-09 | 530,873       | (53,087)                     | 477,785   | 504,329                |                             |
| Oct-09 | 477,785       | (53,087)                     | 424,698   | 451,242                |                             |
| Nov-09 | 424,698       | (53,087)                     | 371,611   | 398,155                |                             |
| Dec-09 | 371,611       | (53,087)                     | 318,524   | 345,067                |                             |
| Jan-10 | 318,524       | (53,087)                     | 265,436   | 291,980                |                             |
| Feb-10 | 265,436       | (53,087)                     | 212,349   | 238,893                |                             |
| Mar-10 | 212,349       | (53,087)                     | 159,262   | 185,805                |                             |
| Apr-10 | 159,262       | (53,087)                     | 106,175   | 132,718                |                             |
| May-10 | 106,175       | (53,087)                     | 53,087    | 79,631                 |                             |
| Jun-10 | 53,087        | (53,087)                     | (0)       | 26,544                 |                             |

| FERC Account | SAP Account | Description | Allocation Factor | Total Co. Amount | Balance Type |
|--------------|-------------|-------------|-------------------|------------------|--------------|
|--------------|-------------|-------------|-------------------|------------------|--------------|

|         |        |                                     |    |           |     |
|---------|--------|-------------------------------------|----|-----------|-----|
| 4098300 | 705260 | March 2006 Transition Plan costs-WA | WA | 637.047   |     |
| 4111000 | 705260 | MEHC Transition Costs-WA            | WA | (241.766) |     |
| 2831000 | 287762 | DTL 705.260 Reg Asset               | WA | (352.575) | AMA |

Ref. 4.8

|         |        |                                   |    |         |     |
|---------|--------|-----------------------------------|----|---------|-----|
| 4099300 | 720550 | Accrued CIC Severance             | SO | 839.908 |     |
| 4101000 | 720550 | 190Accrued CIC Severance          | SO | 318.753 |     |
| 1901000 | 287413 | DTA 720.550 ACCRUED CIC SEVERANCE | SO | 295.666 | AMA |

Ref. 4.8





|                               | Total Normalized | 5.1<br>Net Power Costs -<br>Restating | 5.2<br>Net Power Costs -<br>Proforma | 5.3<br>Electric Lake<br>Settlement | 5.4<br>BPA Residential<br>Exchange | 5.5<br>James River<br>Royalty Offset | 5.6<br>Removal of<br>Colstrip #3 | 0      | 0 |
|-------------------------------|------------------|---------------------------------------|--------------------------------------|------------------------------------|------------------------------------|--------------------------------------|----------------------------------|--------|---|
| 1 Operating Revenues:         |                  |                                       |                                      |                                    |                                    |                                      |                                  |        |   |
| 2 General Business Revenues   | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 3 Interdepartmental           | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 4 Special Sales               | 3,803,644        | 3,803,644                             | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 5 Other Operating Revenues    | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 6 Total Operating Revenues    | 3,803,644        | 3,803,644                             | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 7                             |                  |                                       |                                      |                                    |                                    |                                      |                                  |        |   |
| 8 Operating Expenses:         |                  |                                       |                                      |                                    |                                    |                                      |                                  |        |   |
| 9 Steam Production            | (1,306,516)      | (1,306,516)                           | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 10 Nuclear Production         | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 11 Hydro Production           | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 12 Other Power Supply         | 2,287,483        | (5,889,920)                           | -                                    | 152,282                            | 8,025,121                          | -                                    | -                                | -      | - |
| 13 Transmission               | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 14 Distribution               | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 15 Customer Accounting        | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 16 Customer Service & Info    | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 17 Sales                      | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 18 Administrative & General   | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 19 Total O&M Expenses         | 980,967          | (7,196,437)                           | -                                    | 152,282                            | 8,025,121                          | -                                    | -                                | -      | - |
| 20 Depreciation               | (397,232)        | -                                     | -                                    | -                                  | -                                  | -                                    | (397,232)                        | -      | - |
| 21 Amortization               | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 22 Taxes Other Than Income    | (42,124)         | -                                     | -                                    | -                                  | -                                  | -                                    | (42,124)                         | -      | - |
| 23 Income Taxes: Federal      | 1,016,054        | 3,850,028                             | -                                    | (53,299)                           | (2,808,792)                        | -                                    | 28,116                           | -      | - |
| 24 State                      | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 25 Deferred Income Taxes      | 136,253          | -                                     | -                                    | -                                  | -                                  | -                                    | 136,253                          | -      | - |
| 26 Investment Tax Credit Adj. | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 27 Misc Revenue & Expense     | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 28 Total Operating Expenses:  | 1,693,917        | (3,346,408)                           | -                                    | 98,983                             | 5,216,329                          | -                                    | (274,987)                        | -      | - |
| 29                            |                  |                                       |                                      |                                    |                                    |                                      |                                  |        |   |
| 30 Operating Rev For Return:  | 2,109,727        | 7,150,053                             | -                                    | (98,983)                           | (5,216,329)                        | -                                    | 274,987                          | -      | - |
| 31                            |                  |                                       |                                      |                                    |                                    |                                      |                                  |        |   |
| 32 Rate Base:                 |                  |                                       |                                      |                                    |                                    |                                      |                                  |        |   |
| 33 Electric Plant In Service  | (26,125,928)     | -                                     | -                                    | -                                  | -                                  | -                                    | (26,125,928)                     | -      | - |
| 34 Plant Held for Future Use  | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 35 Misc Deferred Debits       | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 36 Elec Plant Acq Adj         | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 37 Nuclear Fuel               | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 38 Prepayments                | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 39 Fuel Stock                 | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 40 Material & Supplies        | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 41 Working Capital            | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 42 Weatherization Loans       | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 43 Misc Rate Base             | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 44 Total Electric Plant:      | (26,125,928)     | -                                     | -                                    | -                                  | -                                  | -                                    | (26,125,928)                     | -      | - |
| 45                            |                  |                                       |                                      |                                    |                                    |                                      |                                  |        |   |
| 46 Deductions:                |                  |                                       |                                      |                                    |                                    |                                      |                                  |        |   |
| 47 Accum Prov For Deprec      | 16,010,762       | -                                     | -                                    | -                                  | -                                  | -                                    | 16,010,762                       | -      | - |
| 48 Accum Prov For Amort       | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 49 Accum Def Income Tax       | 1,810,649        | -                                     | -                                    | -                                  | -                                  | -                                    | 1,810,649                        | -      | - |
| 50 Unamortized ITC            | 144,386          | -                                     | -                                    | -                                  | -                                  | -                                    | 144,386                          | -      | - |
| 51 Customer Adv For Const     | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 52 Customer Service Deposits  | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 53 Miscellaneous Deductions   | (212,583)        | -                                     | -                                    | (212,583)                          | -                                  | -                                    | -                                | -      | - |
| 54                            |                  |                                       |                                      |                                    |                                    |                                      |                                  |        |   |
| 55 Total Deductions:          | 17,753,215       | -                                     | -                                    | (212,583)                          | -                                  | -                                    | 17,965,798                       | -      | - |
| 56                            |                  |                                       |                                      |                                    |                                    |                                      |                                  |        |   |
| 57 Total Rate Base:           | (8,372,713)      | -                                     | -                                    | (212,583)                          | -                                  | -                                    | (8,160,130)                      | -      | - |
| 58                            |                  |                                       |                                      |                                    |                                    |                                      |                                  |        |   |
| 59                            |                  |                                       |                                      |                                    |                                    |                                      |                                  |        |   |
| 60 Estimated ROE impact       | 0.666%           | 1.799%                                | 0.000%                               | -0.022%                            | -1.312%                            | 0.000%                               | 0.196%                           | 0.000% |   |
| 61 Estimated Price Change     | (4,529,928)      | (11,534,575)                          | -                                    | 131,080                            | 8,415,062                          | -                                    | (1,541,495)                      | -      |   |
| 62                            |                  |                                       |                                      |                                    |                                    |                                      |                                  |        |   |
| 63                            |                  |                                       |                                      |                                    |                                    |                                      |                                  |        |   |
| 64 TAX CALCULATION:           |                  |                                       |                                      |                                    |                                    |                                      |                                  |        |   |
| 65                            |                  |                                       |                                      |                                    |                                    |                                      |                                  |        |   |
| 66 Operating Revenue          | 3,262,034        | 11,000,081                            | -                                    | (152,282)                          | (8,025,121)                        | -                                    | 439,356                          | -      | - |
| 67 Other Deductions           | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 68 Interest (AFUDC)           | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 69 Interest                   | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 70 Schedule "M" Additions     | (449,420)        | -                                     | -                                    | -                                  | -                                  | -                                    | (449,420)                        | -      | - |
| 71 Schedule "M" Deductions    | (90,396)         | -                                     | -                                    | -                                  | -                                  | -                                    | (90,396)                         | -      | - |
| 72 Income Before Tax          | 2,903,010        | 11,000,081                            | -                                    | (152,282)                          | (8,025,121)                        | -                                    | 80,333                           | -      | - |
| 73                            |                  |                                       |                                      |                                    |                                    |                                      |                                  |        |   |
| 74 State Income Taxes         | -                | -                                     | -                                    | -                                  | -                                  | -                                    | -                                | -      | - |
| 75                            |                  |                                       |                                      |                                    |                                    |                                      |                                  |        |   |
| 76 Taxable Income             | 2,903,010        | 11,000,081                            | -                                    | (152,282)                          | (8,025,121)                        | -                                    | 80,333                           | -      | - |
| 77                            |                  |                                       |                                      |                                    |                                    |                                      |                                  |        |   |
| 78 Federal Income Taxes       | 1,016,054        | 3,850,028                             | -                                    | (53,299)                           | (2,808,792)                        | -                                    | 28,116                           | -      | - |

|                               | 5.1               | 5.2               | 5.3           | 5.4             | 5.5            | 5.6         |
|-------------------------------|-------------------|-------------------|---------------|-----------------|----------------|-------------|
|                               | Net Power Costs - | Net Power Costs - | Electric Lake | BPA Residential | James River    | Removal of  |
| Total Normalized              | Restating         | Proforma          | Settlement    | Exchange        | Royalty Offset | Colstrip #3 |
| 1 Operating Revenues:         |                   |                   |               |                 |                |             |
| 2 General Business Revenues   | -                 | -                 | -             | -               | -              | -           |
| 3 Interdepartmental           | -                 | -                 | -             | -               | -              | -           |
| 4 Special Sales               | (43,487,527)      | (43,487,527)      | -             | -               | -              | -           |
| 5 Other Operating Revenues    | 1,178,569         | -                 | -             | -               | 1,178,569      | -           |
| 6 Total Operating Revenues    | (42,308,957)      | (43,487,527)      | -             | -               | 1,178,569      | -           |
| 7                             |                   |                   |               |                 |                |             |
| 8 Operating Expenses:         |                   |                   |               |                 |                |             |
| 9 Steam Production            | 4,196,529         | 4,196,529         | -             | -               | -              | -           |
| 10 Nuclear Production         | -                 | -                 | -             | -               | -              | -           |
| 11 Hydro Production           | -                 | -                 | -             | -               | -              | -           |
| 12 Other Power Supply         | (13,589,900)      | (13,589,900)      | -             | -               | -              | -           |
| 13 Transmission               | 3,336,530         | 3,336,530         | -             | -               | -              | -           |
| 14 Distribution               | -                 | -                 | -             | -               | -              | -           |
| 15 Customer Accounting        | -                 | -                 | -             | -               | -              | -           |
| 16 Customer Service & Info    | -                 | -                 | -             | -               | -              | -           |
| 17 Sales                      | -                 | -                 | -             | -               | -              | -           |
| 18 Administrative & General   | -                 | -                 | -             | -               | -              | -           |
| 19 Total O&M Expenses         | (6,056,841)       | (6,056,841)       | -             | -               | -              | -           |
| 20 Depreciation               | -                 | -                 | -             | -               | -              | -           |
| 21 Amortization               | -                 | -                 | -             | -               | -              | -           |
| 22 Taxes Other Than Income    | -                 | -                 | -             | -               | -              | -           |
| 23 Income Taxes: Federal      | (12,688,241)      | (13,100,740)      | -             | -               | 412,499        | -           |
| 24 State                      | -                 | -                 | -             | -               | -              | -           |
| 25 Deferred Income Taxes      | -                 | -                 | -             | -               | -              | -           |
| 26 Investment Tax Credit Adj. | -                 | -                 | -             | -               | -              | -           |
| 27 Misc Revenue & Expense     | -                 | -                 | -             | -               | -              | -           |
| 28 Total Operating Expenses:  | (18,745,082)      | (19,157,581)      | -             | -               | 412,499        | -           |
| 29                            |                   |                   |               |                 |                |             |
| 30 Operating Rev For Return:  | (23,563,875)      | (24,329,945)      | -             | -               | 766,070        | -           |
| 31                            |                   |                   |               |                 |                |             |
| 32 Rate Base:                 |                   |                   |               |                 |                |             |
| 33 Electric Plant In Service  | -                 | -                 | -             | -               | -              | -           |
| 34 Plant Held for Future Use  | -                 | -                 | -             | -               | -              | -           |
| 35 Misc Deferred Debits       | -                 | -                 | -             | -               | -              | -           |
| 36 Elec Plant Acq Adj         | -                 | -                 | -             | -               | -              | -           |
| 37 Nuclear Fuel               | -                 | -                 | -             | -               | -              | -           |
| 38 Prepayments                | -                 | -                 | -             | -               | -              | -           |
| 39 Fuel Stock                 | -                 | -                 | -             | -               | -              | -           |
| 40 Material & Supplies        | -                 | -                 | -             | -               | -              | -           |
| 41 Working Capital            | -                 | -                 | -             | -               | -              | -           |
| 42 Weatherization Loans       | -                 | -                 | -             | -               | -              | -           |
| 43 Misc Rate Base             | -                 | -                 | -             | -               | -              | -           |
| 44 Total Electric Plant:      | -                 | -                 | -             | -               | -              | -           |
| 45                            |                   |                   |               |                 |                |             |
| 46 Deductions:                |                   |                   |               |                 |                |             |
| 47 Accum Prov For Deprec      | -                 | -                 | -             | -               | -              | -           |
| 48 Accum Prov For Amort       | -                 | -                 | -             | -               | -              | -           |
| 49 Accum Def Income Tax       | -                 | -                 | -             | -               | -              | -           |
| 50 Unamortized ITC            | -                 | -                 | -             | -               | -              | -           |
| 51 Customer Adv For Const     | -                 | -                 | -             | -               | -              | -           |
| 52 Customer Service Deposits  | -                 | -                 | -             | -               | -              | -           |
| 53 Miscellaneous Deductions   | -                 | -                 | -             | -               | -              | -           |
| 54                            |                   |                   |               |                 |                |             |
| 55 Total Deductions:          | -                 | -                 | -             | -               | -              | -           |
| 56                            |                   |                   |               |                 |                |             |
| 57 Total Rate Base:           | -                 | -                 | -             | -               | -              | -           |
| 58                            |                   |                   |               |                 |                |             |
| 59                            |                   |                   |               |                 |                |             |
| 60 Estimated ROE impact       | -5.905%           | 0.000%            | -6.097%       | 0.000%          | 0.000%         | 0.192%      |
| 61 Estimated Price Change     | 38,013,608        | -                 | 39,249,444    | -               | -              | (1,235,836) |
| 62                            |                   |                   |               |                 |                |             |
| 63                            |                   |                   |               |                 |                |             |
| 64 TAX CALCULATION:           |                   |                   |               |                 |                |             |
| 65                            |                   |                   |               |                 |                |             |
| 66 Operating Revenue          | (36,252,116)      | (37,430,685)      | -             | -               | 1,178,569      | -           |
| 67 Other Deductions           | -                 | -                 | -             | -               | -              | -           |
| 68 Interest (AFUDC)           | -                 | -                 | -             | -               | -              | -           |
| 69 Interest                   | -                 | -                 | -             | -               | -              | -           |
| 70 Schedule "M" Additions     | -                 | -                 | -             | -               | -              | -           |
| 71 Schedule "M" Deductions    | -                 | -                 | -             | -               | -              | -           |
| 72 Income Before Tax          | (36,252,116)      | (37,430,685)      | -             | -               | 1,178,569      | -           |
| 73                            |                   |                   |               |                 |                |             |
| 74 State Income Taxes         | -                 | -                 | -             | -               | -              | -           |
| 75                            |                   |                   |               |                 |                |             |
| 76 Taxable Income             | (36,252,116)      | (37,430,685)      | -             | -               | 1,178,569      | -           |
| 77                            |                   |                   |               |                 |                |             |
| 78 Federal Income Taxes       | (12,688,241)      | (13,100,740)      | -             | -               | 412,499        | -           |

|                               | 5.1               | 5.2               | 5.3           | 5.4             | 5.5            | 5.6          | 0           |        |
|-------------------------------|-------------------|-------------------|---------------|-----------------|----------------|--------------|-------------|--------|
|                               | Net Power Costs - | Net Power Costs - | Electric Lake | BPA Residential | James River    | Removal of   | 0           |        |
| Total Normalized              | Restating         | Proforma          | Settlement    | Exchange        | Royalty Offset | Colstrip #3  |             |        |
| 1 Operating Revenues:         |                   |                   |               |                 |                |              |             |        |
| 2 General Business Revenues   | -                 | -                 | -             | -               | -              | -            | -           |        |
| 3 Interdepartmental           | -                 | -                 | -             | -               | -              | -            | -           |        |
| 4 Special Sales               | (39,683,882)      | 3,803,644         | (43,487,527)  | -               | -              | -            | -           |        |
| 5 Other Operating Revenues    | 1,178,569         | -                 | -             | -               | 1,178,569      | -            | -           |        |
| 6 Total Operating Revenues    | (38,505,313)      | 3,803,644         | (43,487,527)  | -               | 1,178,569      | -            | -           |        |
| 7                             |                   |                   |               |                 |                |              |             |        |
| 8 Operating Expenses:         |                   |                   |               |                 |                |              |             |        |
| 9 Steam Production            | 2,890,012         | (1,306,516)       | 4,196,529     | -               | -              | -            | -           |        |
| 10 Nuclear Production         | -                 | -                 | -             | -               | -              | -            | -           |        |
| 11 Hydro Production           | -                 | -                 | -             | -               | -              | -            | -           |        |
| 12 Other Power Supply         | (11,302,417)      | (5,889,920)       | (13,589,900)  | 152,282         | 8,025,121      | -            | -           |        |
| 13 Transmission               | 3,336,530         | -                 | 3,336,530     | -               | -              | -            | -           |        |
| 14 Distribution               | -                 | -                 | -             | -               | -              | -            | -           |        |
| 15 Customer Accounting        | -                 | -                 | -             | -               | -              | -            | -           |        |
| 16 Customer Service & Info    | -                 | -                 | -             | -               | -              | -            | -           |        |
| 17 Sales                      | -                 | -                 | -             | -               | -              | -            | -           |        |
| 18 Administrative & General   | -                 | -                 | -             | -               | -              | -            | -           |        |
| 19 Total O&M Expenses         | (5,075,875)       | (7,196,437)       | (6,056,841)   | 152,282         | 8,025,121      | -            | -           |        |
| 20 Depreciation               | (397,232)         | -                 | -             | -               | -              | (397,232)    | -           |        |
| 21 Amortization               | -                 | -                 | -             | -               | -              | -            | -           |        |
| 22 Taxes Other Than Income    | (42,124)          | -                 | -             | -               | -              | (42,124)     | -           |        |
| 23 Income Taxes: Federal      | (11,672,187)      | 3,850,028         | (13,100,740)  | (53,299)        | (2,808,792)    | 412,499      | 28,116      |        |
| 24 State                      | -                 | -                 | -             | -               | -              | -            | -           |        |
| 25 Deferred Income Taxes      | 136,253           | -                 | -             | -               | -              | -            | 136,253     |        |
| 26 Investment Tax Credit Adj. | -                 | -                 | -             | -               | -              | -            | -           |        |
| 27 Misc Revenue & Expense     | -                 | -                 | -             | -               | -              | -            | -           |        |
| 28 Total Operating Expenses:  | (17,051,165)      | (3,346,408)       | (19,157,581)  | 98,983          | 5,216,329      | 412,499      | (274,987)   |        |
| 29                            |                   |                   |               |                 |                |              |             |        |
| 30 Operating Rev For Return:  | (21,454,148)      | 7,150,053         | (24,329,945)  | (98,983)        | (5,216,329)    | 766,070      | 274,987     |        |
| 31                            |                   |                   |               |                 |                |              |             |        |
| 32 Rate Base:                 |                   |                   |               |                 |                |              |             |        |
| 33 Electric Plant In Service  | (26,125,928)      | -                 | -             | -               | -              | (26,125,928) | -           |        |
| 34 Plant Held for Future Use  | -                 | -                 | -             | -               | -              | -            | -           |        |
| 35 Misc Deferred Debits       | -                 | -                 | -             | -               | -              | -            | -           |        |
| 36 Elec Plant Acq Adj         | -                 | -                 | -             | -               | -              | -            | -           |        |
| 37 Nuclear Fuel               | -                 | -                 | -             | -               | -              | -            | -           |        |
| 38 Prepayments                | -                 | -                 | -             | -               | -              | -            | -           |        |
| 39 Fuel Stock                 | -                 | -                 | -             | -               | -              | -            | -           |        |
| 40 Material & Supplies        | -                 | -                 | -             | -               | -              | -            | -           |        |
| 41 Working Capital            | -                 | -                 | -             | -               | -              | -            | -           |        |
| 42 Weatherization Loans       | -                 | -                 | -             | -               | -              | -            | -           |        |
| 43 Misc Rate Base             | -                 | -                 | -             | -               | -              | -            | -           |        |
| 44 Total Electric Plant:      | (26,125,928)      | -                 | -             | -               | -              | (26,125,928) | -           |        |
| 45                            |                   |                   |               |                 |                |              |             |        |
| 46 Deductions:                |                   |                   |               |                 |                |              |             |        |
| 47 Accum Prov For Deprec      | 16,010,762        | -                 | -             | -               | -              | 16,010,762   | -           |        |
| 48 Accum Prov For Amort       | -                 | -                 | -             | -               | -              | -            | -           |        |
| 49 Accum Def Income Tax       | 1,810,649         | -                 | -             | -               | -              | 1,810,649    | -           |        |
| 50 Unamortized ITC            | 144,386           | -                 | -             | -               | -              | 144,386      | -           |        |
| 51 Customer Adv For Const     | -                 | -                 | -             | -               | -              | -            | -           |        |
| 52 Customer Service Deposits  | -                 | -                 | -             | -               | -              | -            | -           |        |
| 53 Miscellaneous Deductions   | (212,583)         | -                 | -             | (212,583)       | -              | -            | -           |        |
| 54                            |                   |                   |               |                 |                |              |             |        |
| 55 Total Deductions:          | 17,753,215        | -                 | -             | (212,583)       | -              | 17,965,798   | -           |        |
| 56                            |                   |                   |               |                 |                |              |             |        |
| 57 Total Rate Base:           | (8,372,713)       | -                 | -             | (212,583)       | -              | (8,160,130)  | -           |        |
| 58                            |                   |                   |               |                 |                |              |             |        |
| 59                            |                   |                   |               |                 |                |              |             |        |
| 60 Estimated ROE impact       | -5.329%           | 1.799%            | -6.122%       | -0.022%         | -1.312%        | 0.193%       | 0.196%      | 0.000% |
| 61 Estimated Price Change     | 33,483,680        | (11,534,575)      | 39,249,444    | 131,080         | 8,415,062      | (1,235,836)  | (1,541,495) | -      |
| 62                            |                   |                   |               |                 |                |              |             |        |
| 63                            |                   |                   |               |                 |                |              |             |        |
| 64 TAX CALCULATION:           |                   |                   |               |                 |                |              |             |        |
| 65                            |                   |                   |               |                 |                |              |             |        |
| 66 Operating Revenue          | (32,990,082)      | 11,000,081        | (37,430,685)  | (152,282)       | (8,025,121)    | 1,178,569    | 439,356     | -      |
| 67 Other Deductions           | -                 | -                 | -             | -               | -              | -            | -           | -      |
| 68 Interest (AFUDC)           | -                 | -                 | -             | -               | -              | -            | -           | -      |
| 69 Interest                   | -                 | -                 | -             | -               | -              | -            | -           | -      |
| 70 Schedule "M" Additions     | (449,420)         | -                 | -             | -               | -              | -            | (449,420)   | -      |
| 71 Schedule "M" Deductions    | (90,396)          | -                 | -             | -               | -              | -            | (90,396)    | -      |
| 72 Income Before Tax          | (33,349,106)      | 11,000,081        | (37,430,685)  | (152,282)       | (8,025,121)    | 1,178,569    | 80,333      | -      |
| 73                            |                   |                   |               |                 |                |              |             |        |
| 74 State Income Taxes         | -                 | -                 | -             | -               | -              | -            | -           | -      |
| 75                            |                   |                   |               |                 |                |              |             |        |
| 76 Taxable Income             | (33,349,106)      | 11,000,081        | (37,430,685)  | (152,282)       | (8,025,121)    | 1,178,569    | 80,333      | -      |
| 77                            |                   |                   |               |                 |                |              |             |        |
| 78 Federal Income Taxes       | (11,672,187)      | 3,850,028         | (13,100,740)  | (53,299)        | (2,808,792)    | 412,499      | 28,116      | -      |

|   | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Sales for Resale (Account 447)</b>       |                |             |                          |               |                 |                                 |             |
| Existing Firm Sales - Pacific               | 447NPC         | RES         | -                        | CAGW          | 22.087%         | -                               | 5.2.1       |
| Post-Merger Firm Sales                      | 447NPC         | RES         | 17,221,126               | CAGW          | 22.087%         | 3,803,644                       | 5.2.1       |
| Total Sales for Resale                      |                |             | <u>17,221,126</u>        |               |                 | <u>3,803,644</u>                |             |
| <b>Purchased Power (Account 555)</b>        |                |             |                          |               |                 |                                 |             |
| Existing Firm Demand - Pacific              | 555NPC         | RES         | -                        | CAGW          | 22.087%         | -                               | 5.2.1       |
| Existing Firm Energy                        | 555NPC         | RES         | -                        | CAEW          | 22.271%         | -                               | 5.2.1       |
| WA Qualifying Facilities                    | 555NPC         | RES         | -                        | WA            | Situs           | -                               | 5.2.1       |
| Post-Merger Firm Energy                     | 555NPC         | RES         | (21,587,718)             | CAGW          | 22.087%         | (4,768,097)                     | 5.2.1       |
| Other Generation Expenses                   | 555NPC         | RES         | 2,412,047                | CAGW          | 22.087%         | 532,751                         | 5.2.1       |
| Total Purchased Power                       |                |             | <u>(19,175,670)</u>      |               |                 | <u>(4,235,346)</u>              |             |
| <b>Wheeling (Account 565)</b>               |                |             |                          |               |                 |                                 |             |
| Existing Firm - Pacific                     | 565NPC         | RES         | -                        | CAGW          | 22.087%         | -                               | 5.2.1       |
| Post Merger Firm                            | 565NPC         | RES         | -                        | CAGW          | 22.087%         | -                               | 5.2.1       |
| Total Wheeling Expense                      |                |             | <u>-</u>                 |               |                 | <u>-</u>                        |             |
| <b>Fuel Expense (Accounts 501 and 547)</b>  |                |             |                          |               |                 |                                 |             |
| Fuel Consumed - Coal                        | 501NPC         | RES         | (5,866,565)              | CAEW          | 22.271%         | (1,306,516)                     | 5.2.1       |
| Fuel Consumed - Natural Gas                 | 547NPC         | RES         | (7,429,428)              | CAEW          | 22.271%         | (1,654,574)                     | 5.2.1       |
| Total Fuel and Other Expense                |                |             | <u>(13,295,993)</u>      |               |                 | <u>(2,961,091)</u>              |             |
| Total Net Power Cost Adjustment - Restating |                |             | <u>(49,692,790)</u>      |               |                 | <u>(11,000,081)</u>             |             |

**Description of Adjustment**

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the twelve months ended December 2009.

|   | ACCOUNT | Type | TOTAL<br>COMPANY     | FACTOR | FACTOR % | WASHINGTON<br>ALLOCATED | REF#  |
|---|---------|------|----------------------|--------|----------|-------------------------|-------|
| <b>Sales for Resale (Account 447)</b>       |         |      |                      |        |          |                         |       |
| Existing Firm Sales - Pacific               | 447NPC  | PRO  | 3,942,544            | CAGW   | 22.087%  | 870,793                 | 5.2.1 |
| Post-Merger Firm Sales                      | 447NPC  | PRO  | (200,833,774)        | CAGW   | 22.087%  | (44,358,319)            | 5.2.1 |
| Total Sales for Resale                      |         |      | <u>(196,891,231)</u> |        |          | <u>(43,487,527)</u>     |       |
| <b>Purchased Power (Account 555)</b>        |         |      |                      |        |          |                         |       |
| Existing Firm Demand - Pacific              | 555NPC  | PRO  | (30,937,256)         | CAGW   | 22.087%  | (6,833,137)             | 5.2.1 |
| Existing Firm Energy                        | 555NPC  | PRO  | (12,341,338)         | CAEW   | 22.271%  | (2,748,484)             | 5.2.1 |
| WA Qualifying Facilities                    | 555NPC  | PRO  | 550,720              | WA     | Situs    | 550,720                 | 5.2.1 |
| Post-Merger Firm Energy                     | 555NPC  | PRO  | (1,365,893)          | CAGW   | 22.087%  | (301,686)               | 5.2.1 |
| Other Generation Expenses                   | 555NPC  | PRO  | 3,154,179            | CAGW   | 22.087%  | 696,666                 | 5.2.1 |
| Total Purchased Power                       |         |      | <u>(40,939,589)</u>  |        |          | <u>(8,635,921)</u>      |       |
| <b>Wheeling (Account 565)</b>               |         |      |                      |        |          |                         |       |
| Existing Firm - Pacific                     | 565NPC  | PRO  | (1,252,972)          | CAGW   | 22.087%  | (276,745)               | 5.2.1 |
| Post Merger Firm                            | 565NPC  | PRO  | 16,359,225           | CAGW   | 22.087%  | 3,613,275               | 5.2.1 |
| Total Wheeling Expense                      |         |      | <u>15,106,253</u>    |        |          | <u>3,336,530</u>        | 5.2.1 |
| <b>Fuel Expense (Accounts 501 and 547)</b>  |         |      |                      |        |          |                         |       |
| Fuel Consumed - Coal                        | 501NPC  | PRO  | 18,843,400           | CAEW   | 22.271%  | 4,196,529               | 5.2.1 |
| Fuel Consumed - Natural Gas                 | 547NPC  | PRO  | (22,244,531)         | CAEW   | 22.271%  | (4,953,979)             | 5.2.1 |
| Total Fuel and Other Expense                |         |      | <u>(3,401,131)</u>   |        |          | <u>(757,451)</u>        |       |
| Total Net Power Cost Adjustment - Pro Forma |         |      | <u>167,656,764</u>   |        |          | <u>37,430,685</u>       |       |

**Description of Adjustment**

The proforma net power cost adjustment normalizes power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects proforma power costs for the twelve months ended March 2012. These net power costs have been adjusted back to the Test Period using the production factor as outlined on adjustment page 9.1.

PacifiCorp  
Washington General Rate Case - December 2009  
Net Power Costs - West Control Area

| Description                         | FERC Account | From 5.2.2<br>WCA           |                             | From 5.2.3<br>WCA       |                         | Adj.<br>Type*      | Restating<br>Adjustment | From 5.2.4 - 5.2.5<br>WCA |      | WCA<br>Allocation<br>Factor | Washington<br>Allocation<br>Percentage | Washington<br>Allocated<br>Normalized Costs |
|-------------------------------------|--------------|-----------------------------|-----------------------------|-------------------------|-------------------------|--------------------|-------------------------|---------------------------|------|-----------------------------|--|---|
|                                     |              | Unadjusted<br>December 2009 | Normalized<br>December 2009 | Pro Forma<br>March 2012 | Pro Forma<br>March 2012 |                    |                         | Pro Forma<br>Adjustment   |      |                             |  |   |
| Sales for Resale (Account 447)      |              |                             |                             |                         |                         |                    |                         |                           |      |                             |  |   |
| Existing Firm Sales - Pacific       | 447NPC       | 9,373,756                   | 9,373,756                   | RES                     | -                       | 13,316,300         | PRO                     | 3,942,544                 | CAGW | 22.0871%                    | 2,941,182                              |   |
| Post-Merger Firm Sales              | 447NPC       | 347,051,288                 | 364,272,415                 | RES                     | 17,221,126              | 163,438,640        | PRO                     | (200,833,774)             | CAGW | 22.0871%                    | 36,098,826                             |   |
| Non-Firm Sales                      | 447NPC       | -                           | -                           |                         |                         | -                  |                         |                           | CAEW | 22.2705%                    | 0                                      |   |
| <b>Total Sales for Resale</b>       |              | <b>356,425,044</b>          | <b>373,646,171</b>          |                         | <b>17,221,126</b>       | <b>176,754,940</b> |                         | <b>(196,891,231)</b>      |      |                             | <b>39,040,008</b>                      |   |
| Purchased Power (Account 555)       |              |                             |                             |                         |                         |                    |                         |                           |      |                             |  |   |
| Existing Firm Demand - Pacific      | 555NPC       | 57,512,986                  | 57,512,986                  | RES                     | -                       | 26,575,730         | PRO                     | (30,937,256)              | CAGW | 22.0871%                    | 5,869,803                              |   |
| Existing Firm Energy                | 555NPC       | 20,290,447                  | 20,290,447                  | RES                     | -                       | 7,949,109          | PRO                     | (12,341,338)              | CAEW | 22.2705%                    | 1,770,310                              |   |
| WA Qualifying Facilities            | 555NPC       | 2,503,683                   | 2,503,683                   | RES                     | -                       | 3,054,403          | PRO                     | 550,720                   | WA   | 100.0000%                   | 3,054,403                              |   |
| Post-Merger Firm Energy             | 555NPC       | 286,673,714                 | 265,085,996                 | RES                     | (21,587,718)            | 263,720,103        | PRO                     | (1,365,893)               | CAGW | 22.0871%                    | 58,248,074                             |   |
| Other Generation Expenses           | 555NPC       | 5,813,377                   | 8,225,424                   | RES                     | 2,412,047               | 11,379,603         | PRO                     | 3,154,179                 | CAGW | 22.0871%                    | 2,513,422                              |   |
| <b>Total Purchased Power</b>        |              | <b>372,794,207</b>          | <b>353,618,536</b>          |                         | <b>(19,175,670)</b>     | <b>312,678,948</b> |                         | <b>(40,939,589)</b>       |      |                             | <b>71,456,012</b>                      |   |
| Wheeling (Account 565)              |              |                             |                             |                         |                         |                    |                         |                           |      |                             |  |   |
| Existing Firm - Pacific             | 565NPC       | 28,745,296                  | 28,745,296                  | RES                     | -                       | 27,492,324         | PRO                     | (1,252,972)               | CAGW | 22.0871%                    | 6,072,252                              |   |
| Post Merger Firm                    | 565NPC       | 63,719,390                  | 63,719,390                  | RES                     | -                       | 80,078,615         | PRO                     | 16,359,225                | CAGW | 22.0871%                    | 17,687,029                             |   |
| Non Firm                            |              | -                           | -                           |                         |                         | -                  |                         | 0                         | CAEW | 22.2705%                    | 0                                      |   |
| <b>Total Wheeling Expense</b>       |              | <b>92,464,686</b>           | <b>92,464,686</b>           |                         | <b>0</b>                | <b>107,570,939</b> |                         | <b>15,106,253</b>         |      |                             | <b>23,759,281</b>                      |   |
| Fuel Expense (Accounts 501 and 547) |              |                             |                             |                         |                         |                    |                         |                           |      |                             |  |   |
| Fuel Consumed - Coal                | 501NPC       | 160,980,674                 | 155,114,109                 | RES                     | (5,866,565)             | 173,957,509        | PRO                     | 18,843,400                | CAEW | 22.2705%                    | 38,741,293                             |   |
| Fuel Consumed - Natural Gas         | 547NPC       | 182,135,605                 | 174,706,177                 | RES                     | (7,429,428)             | 152,461,646        | PRO                     | (22,244,531)              | CAEW | 22.2705%                    | 33,954,046                             |   |
| <b>Total Fuel and Other Expense</b> |              | <b>343,116,279</b>          | <b>329,820,285</b>          |                         | <b>(13,295,993)</b>     | <b>326,419,154</b> |                         | <b>(3,401,131)</b>        |      |                             | <b>72,695,339</b>                      |   |
| <b>Total Net Power Cost</b>         |              | <b>451,950,127</b>          | <b>402,257,337</b>          |                         | <b>(49,692,790)</b>     | <b>569,914,101</b> |                         | <b>167,656,764</b>        |      |                             | <b>128,870,625</b>                     |   |

Ref. 5.2.2

Ref. 5.1

Ref. 5.2.4

Ref. 5.2

\*RES = Restating, PRO = Proforma

| UNADJUSTED* DECEMBER 2009                    |                    |                   |                   |                    |                    |
|--|--------------------|-------------------|-------------------|--------------------|--------------------|
| PacifiCorp                                   |                    |                   |                   |                    |                    |
| Study Results                                |                    |                   |                   |                    |                    |
| MERGED PEAK/ENERGY SPLIT                     |                    |                   |                   |                    |                    |
| (\$)   |                    |                   |                   |                    |                    |
| Period Ending                                | Merged             | Pre-Merger        | Pre-Merger        | Non-Firm           | Post-Merger        |
| 12 months ended December 2009                | 01/09-12/09        | Demand            | Energy            |                    |                    |
| <b>SPECIAL SALES FOR RESALE</b>              |                    |                   |                   |                    |                    |
| Pacific Pre Merger                           | 9,373,756          | 9,373,756         |                   |                    |                    |
| Post Merger                                  | 347,051,288        |                   |                   |                    | 347,051,288        |
| <b>TOTAL SPECIAL SALES</b>                   | <b>356,425,044</b> | <b>9,373,756</b>  | <b>-</b>          | <b>-</b>           | <b>347,051,288</b> |
| <b>PURCHASED POWER &amp; NET INTERCHANGE</b> |                    |                   |                   |                    |                    |
| BPA Peak Purchase                            | 49,697,250         | 49,697,250        |                   |                    |                    |
| Pacific Capacity                             | -                  | 600,000           | (600,000)         |                    |                    |
| Mid Columbia                                 | 21,455,301         | 6,436,590         | 15,018,711        |                    |                    |
| Misc/Pacific                                 | 6,650,882          | 1,379,145         | 5,271,736         |                    |                    |
| Q.F. Contracts/PPL                           | 2,503,683          | 426,366           | 2,077,317         |                    |                    |
| <b>Pacific Sub Total</b>                     | <b>80,307,116</b>  | <b>58,539,352</b> | <b>21,767,764</b> | <b>-</b>           | <b>-</b>           |
| Combine Hills                                | 3,631,783          |                   |                   |                    | 3,631,783          |
| Georgia-Pacific Camas                        | 6,333,675          |                   |                   |                    | 6,333,675          |
| Hermiston Purchase                           | 85,868,317         |                   |                   |                    | 85,868,317         |
| Morgan Stanley p189046                       | 10,683,774         |                   |                   |                    | 10,683,774         |
| Roseburg Forest Products                     | 9,337,270          |                   |                   |                    | 9,337,270          |
| Weyerhaeuser Reserve                         | 291,600            |                   |                   |                    | 291,600            |
| TransAlta p371343/s371344                    | (1,643,604)        |                   |                   |                    | (1,643,604)        |
| <b>Short Term Firm Purchases</b>             | <b>172,170,898</b> | <b>-</b>          | <b>-</b>          | <b>-</b>           | <b>172,170,898</b> |
| <b>New Firm Sub Total</b>                    | <b>286,673,714</b> | <b>-</b>          | <b>-</b>          | <b>-</b>           | <b>286,673,714</b> |
| <b>Non Firm Sub Total</b>                    | <b>-</b>           | <b>-</b>          | <b>-</b>          | <b>-</b>           | <b>-</b>           |
| <b>TOTAL PURCHASED PW &amp; NET INT.</b>     | <b>366,980,830</b> | <b>58,539,352</b> | <b>21,767,764</b> | <b>-</b>           | <b>286,673,714</b> |
| <b>WHEELING &amp; U. OF F. EXPENSE</b>       |                    |                   |                   |                    |                    |
| Pacific Firm Wheeling and Use of Facilities  | 28,745,296         | 28,745,296        |                   |                    |                    |
| Post Merger                                  | 63,719,390         |                   |                   | 0                  | 63,719,390         |
| <b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b> | <b>92,464,686</b>  | <b>28,745,296</b> | <b>-</b>          | <b>-</b>           | <b>63,719,390</b>  |
| <b>THERMAL FUEL BURN EXPENSE</b>             |                    |                   |                   |                    |                    |
| Colstrip                                     | 2,931,454          |                   |                   | 2,931,454          |                    |
| Chehalis                                     | 132,538,670        |                   |                   | 132,538,670        |                    |
| Hermiston                                    | 49,596,934         |                   |                   | 49,596,934         |                    |
| Jim Bridger                                  | 158,049,220        |                   |                   | 158,049,220        |                    |
| <b>TOTAL FUEL BURN EXPENSE</b>               | <b>343,116,279</b> | <b>-</b>          | <b>-</b>          | <b>343,116,279</b> | <b>-</b>           |
| <b>OTHER GENERATION EXPENSE</b>              |                    |                   |                   |                    |                    |
| Wind Integration Charge                      | 5,813,377          |                   |                   | 5,813,377          |                    |
| <b>TOTAL OTHER GEN. EXPENSE</b>              | <b>5,813,377</b>   | <b>-</b>          | <b>-</b>          | <b>5,813,377</b>   | <b>-</b>           |
| <b>NET POWER COST</b>                        | <b>451,950,127</b> | <b>77,910,892</b> | <b>21,767,764</b> | <b>348,929,655</b> | <b>3,341,815</b>   |

Ref. 5.2.1

\*Unadjusted as modeled by GRID.



| NORMALIZED DECEMBER 2009                     |                       |                      |                      |                    |                     |
|--|-----------------------|----------------------|----------------------|--------------------|---------------------|
| Study Results                                |                       |                      |                      |                    |                     |
| MERGED PEAK/ENERGY SPLIT                     |                       |                      |                      |                    |                     |
| (\$)   |                       |                      |                      |                    |                     |
| Period Ending<br>Dec-09                      | Merged<br>01/09-12/09 | Pre-Merger<br>Demand | Pre-Merger<br>Energy | Non-Firm           | Post-Merger         |
| <b>SPECIAL SALES FOR RESALE</b>              |                       |                      |                      |                    |                     |
| Pacific Pre Merger                           | 9,373,756             | 9,373,756            |                      |                    |                     |
| Post Merger                                  | 364,272,415           |                      |                      |                    | 364,272,415         |
| <b>TOTAL SPECIAL SALES</b>                   | <b>373,646,171</b>    | <b>9,373,756</b>     | -                    | -                  | <b>364,272,415</b>  |
| <b>PURCHASED POWER &amp; NET INTERCHANGE</b> |                       |                      |                      |                    |                     |
| BPA Peak Purchase                            | 49,697,250            | 49,697,250           |                      |                    |                     |
| Pacific Capacity                             | -                     | 600,000              | (600,000)            |                    |                     |
| Mid Columbia                                 | 21,455,301            | 6,436,590            | 15,018,711           |                    |                     |
| Misc/Pacific                                 | 6,650,882             | 1,379,145            | 5,271,736            |                    |                     |
| Q.F. Contracts/PPL                           | 2,503,683             | -                    | -                    |                    | 2,503,683           |
| <b>Pacific Sub Total</b>                     | <b>80,307,116</b>     | <b>58,112,986</b>    | <b>19,690,447</b>    | -                  | <b>2,503,683</b>    |
| Combine Hills Wind p160595                   | 3,631,783             |                      |                      |                    | 3,631,783           |
| Georgia-Pacific Camas                        | 6,333,675             |                      |                      |                    | 6,333,675           |
| Hermiston Purchase p99563                    | 85,339,303            |                      |                      |                    | 85,339,303          |
| Morgan Stanley p189046                       | 10,683,774            |                      |                      |                    | 10,683,774          |
| Roseburg Forest Products p312292             | 9,337,270             |                      |                      |                    | 9,337,270           |
| Weyerhaeuser Reserve p356685                 | 291,600               |                      |                      |                    | 291,600             |
| TransAlta p371343/s371344                    | (1,643,604)           |                      |                      |                    | (1,643,604)         |
| <b>Short Term Firm Purchases</b>             | <b>151,112,195</b>    |                      |                      |                    | <b>151,112,195</b>  |
| <b>New Firm Sub Total</b>                    | <b>265,085,996</b>    | -                    | -                    | -                  | <b>265,085,996</b>  |
| Wind Integration Charge                      | 8,225,424             |                      |                      | 8,225,424          |                     |
| <b>TOTAL PURCHASED PW &amp; NET INT.</b>     | <b>353,618,536</b>    | <b>58,112,986</b>    | <b>19,690,447</b>    | <b>8,225,424</b>   | <b>267,589,679</b>  |
| <b>WHEELING &amp; U. OF F. EXPENSE</b>       |                       |                      |                      |                    |                     |
| Pacific Firm Wheeling and Use of Facilities  | 28,745,296            | 28,745,296           |                      |                    |                     |
| Post Merger                                  | 63,719,390            |                      |                      |                    | 63,719,390          |
| <b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b> | <b>92,464,686</b>     | <b>28,745,296</b>    | -                    | -                  | <b>63,719,390</b>   |
| <b>THERMAL FUEL BURN EXPENSE</b>             |                       |                      |                      |                    |                     |
| Colstrip                                     | 5,760,338             |                      |                      | 5,760,338          |                     |
| Chehalis                                     | 125,620,771           |                      |                      | 125,620,771        |                     |
| Hermiston                                    | 49,085,406            |                      |                      | 49,085,406         |                     |
| Jim Bridger                                  | 149,353,770           |                      |                      | 149,353,770        |                     |
| <b>TOTAL FUEL BURN EXPENSE</b>               | <b>329,820,285</b>    | -                    | -                    | <b>329,820,285</b> | -                   |
| <b>NET POWER COST</b>                        | <b>402,257,337</b>    | <b>77,484,526</b>    | <b>19,690,447</b>    | <b>338,045,710</b> | <b>(32,963,346)</b> |

Ref. 5.2.1

| PROFORMA MARCH 2012                        |             |            |            |             |             |
|--|-------------|------------|------------|-------------|-------------|
| Study Results                              |             |            |            |             |             |
| MERGED PEAK/ENERGY SPLIT                   |             |            |            |             |             |
| (\$)                                       |             |            |            |             |             |
| PacificCorp                                | Merged      | Pre-Merger | Pre-Merger | Non-Firm    | Post-Merger |
| Period Ending                              | 04/11-03/12 | Demand     | Energy     |             |             |
| Mar-12                                     |             |            |            |             |             |
| SPECIAL SALES FOR RESALE                   |             |            |            |             |             |
| Pacific Pre Merger                         | 13,316,300  | 13,316,300 |            |             |             |
| Post Merger                                | 163,438,640 |            |            |             | 163,438,640 |
| TOTAL SPECIAL SALES                        | 176,754,940 | 13,316,300 | -          | -           | 163,438,640 |
| PURCHASED POWER & NET INTERCHANGE          |             |            |            |             |             |
| BPA Peak Purchase                          | 24,006,250  | 24,006,250 |            |             |             |
| Pacific Capacity                           | -           | -          | -          |             |             |
| Mid Columbia                               | 4,191,789   | 1,257,537  | 2,934,252  |             |             |
| Misc/Pacific                               | 6,326,800   | 1,311,943  | 5,014,857  |             |             |
| Q.F. Contracts/PPL                         | 3,054,403   | -          | -          |             | 3,054,403   |
| Pacific Sub Total                          | 37,579,241  | 26,575,730 | 7,949,109  | -           | 3,054,403   |
| BPA Reserve Purchase                       | 240,496     |            |            |             | 240,496     |
| Chehalis Station Service                   | 138,194     |            |            |             | 138,194     |
| Combine Hills Wind p160595                 | 4,676,841   |            |            |             | 4,676,841   |
| Georgia-Pacific Camas                      | 6,908,389   |            |            |             | 6,908,389   |
| Hermiston Purchase p99563                  | 94,202,856  |            |            |             | 94,202,856  |
| Roseburg Forest Products p312292           | 5,041,533   |            |            |             | 5,041,533   |
| Short Term Firm Purchases                  | 152,511,794 |            |            |             | 152,511,794 |
| New Firm Sub Total                         | 263,720,103 | -          | -          | -           | 263,720,103 |
| Wind Integration Charge                    | 11,379,603  |            |            |             | 11,379,603  |
| Non Firm Sub Total                         | -           |            |            | -           | -           |
| TOTAL PURCHASED PW & NET INT.              | 312,678,948 | 26,575,730 | 7,949,109  | -           | 278,154,109 |
| WHEELING & U. OF F. EXPENSE                |             |            |            |             |             |
| Pacific Firm Wheeling and Use of Facilitie | 27,492,324  | 27,492,324 |            |             |             |
| Post Merger                                | 80,078,615  |            |            |             | 80,078,615  |
| TOTAL WHEELING & U. OF F. EXPENSE          | 107,570,939 | 27,492,324 | -          | -           | 80,078,615  |
| THERMAL FUEL BURN EXPENSE                  |             |            |            |             |             |
| Colstrip                                   | 6,515,113   |            |            | 6,515,113   |             |
| Chehalis                                   | 79,960,709  |            |            | 79,960,709  |             |
| Hermiston                                  | 72,500,936  |            |            | 72,500,936  |             |
| Jim Bridger                                | 167,442,396 |            |            | 167,442,396 |             |
| TOTAL FUEL BURN EXPENSE                    | 326,419,154 | -          | -          | 326,419,154 | -           |
| NET POWER COST                             | 569,914,101 | 40,751,754 | 7,949,109  | 326,419,154 | 194,794,084 |

Ref. 5.2.1

|                            | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|----------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Settlement of Costs</b> |                |             |                          |               |                 |                                 |             |
| Amortization O&M Portion   | 557            | RES         | 1,836,574                | SG            | 8.292%          | 152,282                         | 5.3.1       |
| Regulatory Liability       | 254            | RES         | (2,694,225)              | SE            | 7.890%          | (212,583)                       | 5.3.2       |
| <b>Tax Adjustments</b>     |                |             |                          |               |                 |                                 |             |
| Fuel Amortization          |                |             |                          |               |                 |                                 |             |
| Sch M                      | SCHMAT         | RES         | (2,587,363)              | CAEE          | 0.000%          | -                               |             |
| DIT Exp.                   | 41110          | RES         | 3,078,734                | CAEE          | 0.000%          | -                               |             |
| DIT Exp.                   | 41010          | RES         | (2,096,804)              | CAEE          | 0.000%          | -                               |             |
| Accum Def Inc Tax Bal      | 190            | RES         | (786,302)                | CAEE          | 0.000%          | -                               |             |
| Accum Def Inc Tax Bal      | 283            | RES         | (191,328)                | CAEE          | 0.000%          | -                               |             |
| Coal Supply Adjustment     |                |             |                          |               |                 |                                 |             |
| Sch M                      | SCHMDT         | RES         | (1,836,574)              | CAEE          | 0.000%          | -                               |             |
| DIT Exp.                   | 41010          | RES         | (2,185,328)              | CAEE          | 0.000%          | -                               |             |
| DIT Exp.                   | 41110          | RES         | 1,488,330                | CAEE          | 0.000%          | -                               |             |
| Accum Def Inc Tax Bal      | 283            | RES         | 558,124                  | CAEE          | 0.000%          | -                               |             |
| Accum Def Inc Tax Bal      | 190            | RES         | 135,786                  | CAGE          | 0.000%          | -                               |             |

**Description of Adjustment**

Canyon Fuel Company ("CFC") own the Skyline mine located near Electric Lake, Utah. Electric Lake is owned by the Company and provides water for the Huntington Power Plant. The two companies disputed the claim made by the Company that CFC's mining operations punctured the lake and caused water to flow into the Skyline mine. The two companies negotiated a settlement and release agreement for the claims made by the Company. The entries associated with this settlement relate to east side resources and are not included in the west control area. As a result, this restating adjustment removes these entries from the Test Period.





**Washington General Rate Case - December 2009**

**Miscellaneous Rate Base (Actuals)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account       | Secondary Account | Total          | Calif.      | Oregon       | Wash.        | Wy-PPL       | Utah           | Idaho        | Wyo-UPL     | FERC       |
|-----------------------|-------------------|----------------|-------------|--------------|--------------|--------------|----------------|--------------|-------------|------------|
| 2540000               | REGULATORY LIAB   | \$2,694        | \$44        | \$700        | \$203        | \$378        | \$1,113        | \$161        | \$86        | \$9        |
| 2540000               | REGULATORY LIAB   | \$2,694        | \$44        | \$700        | \$203        | \$378        | \$1,113        | \$161        | \$86        | \$9        |
| <b>Overall Result</b> |                   | <b>\$2,694</b> | <b>\$44</b> | <b>\$700</b> | <b>\$203</b> | <b>\$378</b> | <b>\$1,113</b> | <b>\$161</b> | <b>\$86</b> | <b>\$9</b> |

Ref 5.3

|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b> |                |             |                          |               |                 |                                 |             |
| Purchased Power Expense       | 555            | RES         | 25,337,357               | OR            | Situs           | -                               |             |
| Purchased Power Expense       | 555            | RES         | 8,025,121                | WA            | Situs           | 8,025,121                       | 5.4.1       |
| Purchased Power Expense       | 555            | RES         | (154,710)                | ID            | Situs           | -                               |             |
|                               |                |             | <u>33,207,768</u>        |               |                 | <u>8,025,121</u>                |             |

**Description of Adjustment**

The Company receives a monthly purchase power credit from BPA. This credit is treated as a 100 percent pass-through to eligible customers. Both a revenue credit and a purchase power expense credit are posted to unadjusted results. This restating adjustment reverses the BPA purchase power expense credit recorded in unadjusted results. The revenue credit is removed from Test Period results in the Revenue Normalization adjustment, page 3.2.

SAP GUI - SAP NetWeaver Portal - Microsoft Internet Explorer

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency Document currency Document currency Business area Business area Business area Single account

Account number: 505202 Reg Bill Intchg Rec/  
 Company code: 1000 PacifiCorp  
 Business area:  
 Fiscal year: 2010  
 All documents in currency: \* Display currency: USD

| Period       | Debit        | Credit        | Balance       | Cum. balance |
|--------------|--------------|---------------|---------------|--------------|
| Balance C... |              |               |               |              |
| 1            | 554,800.00   | 1,271,600.00  | 716,800.00    | 716,800.00   |
| 2            | 716,800.00   | 1,381,179.00  | 664,379.00    | 1,381,179.00 |
| 3            | 1,328,758.00 | 1,875,126.00  | 546,368.00    | 1,927,547.00 |
| 4            | 546,368.00   | 1,009,999.00  | 462,621.00    | 2,390,168.00 |
| 5            | 462,620.00   | 809,370.00    | 346,750.00    | 2,736,918.00 |
| 6            | 1,135,687.00 | 2,403,915.00  | 1,268,228.00  | 4,005,146.00 |
| 7            | 1,268,228.00 | 1,801,641.00  | 533,413.00    | 4,538,559.00 |
| 8            | 533,413.00   | 1,162,411.00  | 628,998.00    | 5,167,557.00 |
| 9            | 628,998.00   | 1,187,572.00  | 558,574.00    | 5,726,131.00 |
| 10           | 1,185,118.00 | 1,810,326.00  | 625,208.00    | 6,351,339.00 |
| 11           | 625,208.00   | 1,267,148.00  | 641,940.00    | 6,993,279.00 |
| 12           | 641,940.00   | 1,673,782.00  | -1,031,842.00 | 8,025,121.00 |
| 13           |              |               |               | 8,025,121.00 |
| 14           |              |               |               | 8,025,121.00 |
| 15           |              |               |               | 8,025,121.00 |
| 16           |              |               |               | 8,025,121.00 |
| Total        | 9,627,938.00 | 17,653,059.00 | 8,025,121.00  | 8,025,121.00 |

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|     |                    |
|-----|--------------------|
| Jan | (716,800)          |
| Feb | (664,379)          |
| mar | (546,368)          |
| Apr | (462,621)          |
| May | (346,750)          |
| Jun | (1,268,228)        |
| Jul | (533,413)          |
| Aug | (628,998)          |
| Sep | (558,574)          |
| Oct | (625,208)          |
| Nov | (641,940)          |
| Dec | (1,031,842)        |
|     | <b>(8,025,121)</b> |
|     | <b>Ref# 5.4</b>    |

|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Revenue:</b> |                |             |                          |               |                 |                                 |             |
| Other Electric Revenue        | 456            | PRO         | 5,336,012                | CAGW          | 22.087%         | 1,178,569                       | Below       |

Adjustment Detail:

|                             | <u>12 Months Ended<br/>3/31/2012</u> |       |
|-----------------------------|--------------------------------------|-------|
| James River Offset          |                                      |       |
| Capital Recovery            | 4,790,327                            |       |
| Major Maintenance Allowance | 545,685                              |       |
| Total Offset                | <u>5,336,012</u>                     | Above |

**Description of Adjustment**

On January 13, 1993, the Company executed a contract with James River Paper Company with respect to the Camas mill, later acquired by Georgia Pacific. Under the agreement, the Company built a steam turbine and is recovering the capital investment over the twenty-year operational term of the agreement as an offset to royalties paid to James River based on contract provisions. The contract costs of energy for the Camas unit are included in the Company's net power costs as purchased power expense, but GRID does not include an offsetting revenue credit for the capital and maintenance cost recovery. This pro forma adjustment adds the royalty offset to FERC account 456, other electric revenue, for the twelve-month period ending March 2012, the same period used in determining proforma net power costs in this filing. These revenues have been adjusted back to the Test Period using the production factor as outlined on adjustment page 9.1.



|   | ACCOUNT | Type | TOTAL<br>COMPANY | FACTOR | FACTOR % | WASHINGTON<br>ALLOCATED | REF#  |
|---|---------|------|------------------|--------|----------|-------------------------|-------|
| <b>Adjustment to Expense:</b>                       |         |      |                  |        |          |                         |       |
| Pre-merger Depreciation Expense                     | 403SP   | RES  | (1,676,302)      | CAGW   | 22.087%  | (370,246)               | 5.6.2 |
| Post-merger Depreciation Expense                    | 403SP   | RES  | (122,180)        | CAGW   | 22.087%  | (26,986)                | 5.6.2 |
| Taxes Other   | 408     | RES  | (568,606)        | GPS    | 7.408%   | (42,124)                | 5.6.1 |
| Tax Depreciation Expense - Sch M                    | SCHMDT  | RES  | (409,271)        | CAGW   | 22.087%  | (90,396)                | 5.6.2 |
| Pre-merger Book Depr Exp - Sch M                    | SCHMAT  | RES  | (1,676,302)      | CAGW   | 22.087%  | (370,246)               | Above |
| Post-merger Book Depr Exp - Sch M                   | SCHMAT  | RES  | (122,180)        | CAGW   | 22.087%  | (26,986)                | Above |
| Deferred Income Tax Expense                         | 41110   | RES  | 527,219          | CAGW   | 22.087%  | 116,447                 | 5.6.2 |
| <b>Adjustment to Rate Base:</b>                     |         |      |                  |        |          |                         |       |
| Pre-merger Plant                                    | 310     | RES  | (110,283,000)    | CAGW   | 22.087%  | (24,358,296)            | 5.6.2 |
| Post-merger Plant                                   | 310     | RES  | (8,003,013)      | CAGW   | 22.087%  | (1,767,632)             | 5.6.2 |
| Pre-merger Depreciation Reserve                     | 108SP   | RES  | 71,055,042       | CAGW   | 22.087%  | 15,693,985              | 5.6.2 |
| Post-merger Depreciation Reserve                    | 108SP   | RES  | 1,434,220        | CAGW   | 22.087%  | 316,777                 | 5.6.2 |
| Deferred Income Tax Balance                         | 282     | RES  | 7,117,928        | CAGW   | 22.087%  | 1,572,142               | Below |
| Deferred ITC  | 255     | RES  | 1,018,236        | ITC84  | 14.180%  | 144,386                 | 5.6.2 |
| <b>Remove Base Data:</b>                            |         |      |                  |        |          |                         |       |
| Schedule M Addition                                 | SCHMAT  | RES  | (52,188)         | WA     | Situs    | (52,188)                | 5.6.3 |
| Deferred Income Tax Expense                         | 41110   | RES  | 19,806           | WA     | Situs    | 19,806                  | 5.6.3 |
| Deferred Income Tax Balance                         | 283     | RES  | 238,507          | WA     | Situs    | 238,507                 | 5.6.3 |
| <b>Calculation of Deferred Income Tax Balance :</b> |         |      |                  |        |          |                         |       |
| Beginning Balance                                   |         |      | 7,381,537        |        |          |                         |       |
| Ending Balance                                      |         |      | 6,854,318        |        |          |                         |       |
| Average Balance                                     |         |      | 7,117,928        |        |          |                         | Above |

**Description of Adjustment**

As directed by the Commission in Cause U-83-57, this restating adjustment removes the costs and balances of the Colstrip Unit No. 3 resource from the results of operations.

**PacifiCorp**  
**Washington General Rate Case - December 2009**  
**Removal of Colstrip #3**  
**Property Tax Calculation**

|   | Dec-09         | Ref. |
|---|----------------|------|
| Total Colstrip Property Taxes                     | 1,293,984      |      |
| Colstrip #3 as a percentage of Total Colstrip NBV | 43.9423%       |      |
| Property Tax expense to remove                    | <u>568,606</u> | 5.6  |

|                              |                      |
|------------------------------|----------------------|
| Total Colstrip Book Value    | 219,934,743          |
| Total Colstrip Book Reserve  | <u>(114,579,185)</u> |
| Total Colstrip NBV           | <u>105,355,558</u>   |
| Colstrip Unit 3 Book Value   | 119,685,020          |
| Colstrip Unit 3 Book Reserve | <u>(73,389,381)</u>  |
| Colstrip Unit 3 NBV          | <u>46,295,638</u>    |
| Colstrip Unit 3 NBV %        | 43.9423%             |

**PacifiCorp**  
**Washington General Rate Case - December 2009**  
**Removal of Colstrip #3**

5.6.2

|                                   | AMA                | Ref. |
|-----------------------------------|--------------------|------|
| Depreciation Exp- Pre Merger      | (1,676,302)        | 5.6  |
| Depreciation Exp - Post Merger    | <u>(122,180)</u>   | 5.6  |
|                                   | (1,798,481)        |      |
| Plant - Pre Merger                | 110,283,000        | 5.6  |
| Plant - Post Merger               | <u>8,003,013</u>   | 5.6  |
|                                   | 118,286,013        |      |
| Depreciation Reserve - Pre Merger | (71,055,042)       | 5.6  |
| Depreciation Res - Post Merger    | <u>(1,434,220)</u> | 5.6  |
|                                   | (72,489,262)       |      |
| Deferred ITC                      | 1,018,236          | 5.6  |
| Tax Depreciation                  | (409,271)          | 5.6  |
| Deferred Income Tax Expense       | (527,219)          | 5.6  |

| FERC Account | SAP Account | Description                              | Allocation Factor | Total Co. Amount | Balance Type |          |
|--------------|-------------|--|-------------------|------------------|--------------|----------|
| 4098300      | 415510      | WA Disallowed Colstrip #3 Write-off      | WA                | 52.188           |              | Ref. 5.6 |
| 4111000      | 415510      | 283 WA Disallowed Colstrip #3 Write-off  | WA                | (19.806)         |              | Ref. 5.6 |
| 2831000      | 287639      | 'DTL 415.510 WA Disallowed Colstrip #3 W | WA                | (238.507)        | AMA          | Ref. 5.6 |





|                               | 6.1             | 0         | 0      | 0      | 0      | 0      |
|-------------------------------|-----------------|-----------|--------|--------|--------|--------|
|                               | Hydro           |           |        |        |        |        |
| Total Normalized              | Decommissioning | 0         | 0      | 0      | 0      | 0      |
| 1 Operating Revenues:         |                 |           |        |        |        |        |
| 2 General Business Revenues   | -               | -         | -      | -      | -      | -      |
| 3 Interdepartmental           | -               | -         | -      | -      | -      | -      |
| 4 Special Sales               | -               | -         | -      | -      | -      | -      |
| 5 Other Operating Revenues    | -               | -         | -      | -      | -      | -      |
| 6 Total Operating Revenues    | -               | -         | -      | -      | -      | -      |
| 7                             |                 |           |        |        |        |        |
| 8 Operating Expenses:         |                 |           |        |        |        |        |
| 9 Steam Production            | -               | -         | -      | -      | -      | -      |
| 10 Nuclear Production         | -               | -         | -      | -      | -      | -      |
| 11 Hydro Production           | -               | -         | -      | -      | -      | -      |
| 12 Other Power Supply         | -               | -         | -      | -      | -      | -      |
| 13 Transmission               | -               | -         | -      | -      | -      | -      |
| 14 Distribution               | -               | -         | -      | -      | -      | -      |
| 15 Customer Accounting        | -               | -         | -      | -      | -      | -      |
| 16 Customer Service & Info    | -               | -         | -      | -      | -      | -      |
| 17 Sales                      | -               | -         | -      | -      | -      | -      |
| 18 Administrative & General   | -               | -         | -      | -      | -      | -      |
| 19 Total O&M Expenses         | -               | -         | -      | -      | -      | -      |
| 20 Depreciation               | -               | -         | -      | -      | -      | -      |
| 21 Amortization               | -               | -         | -      | -      | -      | -      |
| 22 Taxes Other Than Income    | -               | -         | -      | -      | -      | -      |
| 23 Income Taxes: Federal      | -               | -         | -      | -      | -      | -      |
| 24 State                      | -               | -         | -      | -      | -      | -      |
| 25 Deferred Income Taxes      | -               | -         | -      | -      | -      | -      |
| 26 Investment Tax Credit Adj. | -               | -         | -      | -      | -      | -      |
| 27 Misc Revenue & Expense     | -               | -         | -      | -      | -      | -      |
| 28 Total Operating Expenses:  | -               | -         | -      | -      | -      | -      |
| 29                            |                 |           |        |        |        |        |
| 30 Operating Rev For Return:  | -               | -         | -      | -      | -      | -      |
| 31                            |                 |           |        |        |        |        |
| 32 Rate Base:                 |                 |           |        |        |        |        |
| 33 Electric Plant In Service  | -               | -         | -      | -      | -      | -      |
| 34 Plant Held for Future Use  | -               | -         | -      | -      | -      | -      |
| 35 Misc Deferred Debits       | -               | -         | -      | -      | -      | -      |
| 36 Elec Plant Acq Adj         | -               | -         | -      | -      | -      | -      |
| 37 Nuclear Fuel               | -               | -         | -      | -      | -      | -      |
| 38 Prepayments                | -               | -         | -      | -      | -      | -      |
| 39 Fuel Stock                 | -               | -         | -      | -      | -      | -      |
| 40 Material & Supplies        | -               | -         | -      | -      | -      | -      |
| 41 Working Capital            | -               | -         | -      | -      | -      | -      |
| 42 Weatherization Loans       | -               | -         | -      | -      | -      | -      |
| 43 Misc Rate Base             | -               | -         | -      | -      | -      | -      |
| 44 Total Electric Plant:      | -               | -         | -      | -      | -      | -      |
| 45                            |                 |           |        |        |        |        |
| 46 Deductions:                |                 |           |        |        |        |        |
| 47 Accum Prov For Deprec      | (256,078)       | (256,078) | -      | -      | -      | -      |
| 48 Accum Prov For Amort       | -               | -         | -      | -      | -      | -      |
| 49 Accum Def Income Tax       | -               | -         | -      | -      | -      | -      |
| 50 Unamortized ITC            | -               | -         | -      | -      | -      | -      |
| 51 Customer Adv For Const     | -               | -         | -      | -      | -      | -      |
| 52 Customer Service Deposits  | -               | -         | -      | -      | -      | -      |
| 53 Miscellaneous Deductions   | -               | -         | -      | -      | -      | -      |
| 54                            |                 |           |        |        |        |        |
| 55 Total Deductions:          | (256,078)       | (256,078) | -      | -      | -      | -      |
| 56                            |                 |           |        |        |        |        |
| 57 Total Rate Base:           | (256,078)       | (256,078) | -      | -      | -      | -      |
| 58                            |                 |           |        |        |        |        |
| 59                            |                 |           |        |        |        |        |
| 60 Estimated ROE impact       | 0.003%          | 0.003%    | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change     | (34,453)        | (34,453)  | -      | -      | -      | -      |
| 62                            |                 |           |        |        |        |        |
| 63                            |                 |           |        |        |        |        |
| 64 TAX CALCULATION:           |                 |           |        |        |        |        |
| 65                            |                 |           |        |        |        |        |
| 66 Operating Revenue          | -               | -         | -      | -      | -      | -      |
| 67 Other Deductions           | -               | -         | -      | -      | -      | -      |
| 68 Interest (AFUDC)           | -               | -         | -      | -      | -      | -      |
| 69 Interest                   | -               | -         | -      | -      | -      | -      |
| 70 Schedule "M" Additions     | -               | -         | -      | -      | -      | -      |
| 71 Schedule "M" Deductions    | -               | -         | -      | -      | -      | -      |
| 72 Income Before Tax          | -               | -         | -      | -      | -      | -      |
| 73                            |                 |           |        |        |        |        |
| 74 State Income Taxes         | -               | -         | -      | -      | -      | -      |
| 75                            |                 |           |        |        |        |        |
| 76 Taxable Income             | -               | -         | -      | -      | -      | -      |
| 77                            |                 |           |        |        |        |        |
| 78 Federal Income Taxes       | -               | -         | -      | -      | -      | -      |





|  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Allocation Correction to Booked Reserve</b> |                |             |                          |               |                 |                                 |             |
| Depreciation Reserve                           | 108HP          | RES         | (36,245)                 | CAGW          | 22.087%         | (8,005)                         | 6.1.3       |
| Depreciation Reserve                           | 108HP          | RES         | <u>36,245</u>            | CAGE          | 0.000%          | -                               | 6.1.3       |
|  |                |             | <u>-</u>                 |               |                 | <u>(8,005)</u>                  |             |
| Adjustment to Reserve                          |                |             |                          |               |                 |                                 |             |
| Depreciation Reserve                           | 108HP          | PRO         | (1,159,404)              | CAGW          | 22.087%         | (256,078)                       | Below       |
| Depreciation Reserve                           | 108HP          | PRO         | <u>(1,350,550)</u>       | CAGE          | 0.000%          | -                               | Below       |
|  |                |             | <u>(2,509,954)</u>       |               |                 | <u>(256,078)</u>                | 6.1.1       |

**Adjustment to Rate Base Detail:**

|   |                     |       |
|---|---------------------|-------|
| December 2010 AMA Balance - West Control Area   | (16,449,374)        | 6.1.1 |
| December 2009 AMA Balance - West Control Area   | <u>(15,289,971)</u> | 6.1.1 |
| Total West Control Area Adjustment to Rate Base | <u>(1,159,404)</u>  | Above |
|   |                     |       |
| December 2010 AMA Balance - East Control Area   | 2,427,167           | 6.1.1 |
| December 2009 AMA Balance - East Control Area   | <u>3,777,717</u>    | 6.1.1 |
| Total East Control Area Adjustment to Rate Base | <u>(1,350,550)</u>  | Above |

**Description of Adjustment**

Based on the Company's latest depreciation study approved in Docket UE-071795, an additional \$19.4 million is required for the decommissioning of various hydro facilities. This adjustment has both restating and proforma components. The restating component of this adjustment makes a small correction to the booked accumulated reserve so that the proper balances are reflected for the east and west control areas. The pro forma aspect of the adjustment walks forward the depreciation accrual and decommissioning expenditures through December 2010. The reserve does not include funds for Powerdale, which was reclassified to unrecovered plant. A separate order was received to recover the estimated decommissioning costs of Powerdale as seen in adjustment 8.7.

PacifiCorp  
 Washington General Rate Case - December 2009  
 Hydro Decommissioning - Washington  
 Spending, Accruals, and Balances - East-Side, West Side, and Total Resources

| West Side Resources       |          |           |                     |
|---------------------------|----------|-----------|---------------------|
| December-08               | 79,976   | (185,352) | (14,687,234)        |
| January-09                | 125,572  | (185,352) | (14,747,014)        |
| February-09               | (37,556) | (185,352) | (14,969,922)        |
| March-09                  | 189,347  | (185,352) | (14,965,928)        |
| April-09                  | 53,930   | (185,352) | (15,097,350)        |
| May-09                    | 59,853   | (185,352) | (15,222,850)        |
| June-09                   | 100,860  | (185,352) | (15,307,342)        |
| July-09                   | 45,031   | (185,352) | (15,447,663)        |
| August-09                 | 142,008  | (185,352) | (15,491,008)        |
| September-09              | 136,997  | (185,352) | (15,539,363)        |
| October-09                | 105,517  | (185,352) | (15,619,199)        |
| November-09               | 34,374   | (185,352) | (15,770,177)        |
| December-09               | 39,099   | (185,352) | (15,916,430)        |
| <b>Dec-09 AMA Balance</b> |          |           | <b>(15,289,971)</b> |

| West         |         |           |              |
|--------------|---------|-----------|--------------|
| January-10   | 26,880  | (185,352) | (16,074,903) |
| February-10  | 51,350  | (185,352) | (16,208,905) |
| March-10     | 156,250 | (185,352) | (16,238,008) |
| April-10     | 156,250 | (185,352) | (16,267,110) |
| May-10       | 156,250 | (185,352) | (16,296,212) |
| June-10      | 128,750 | (185,352) | (16,352,815) |
| July-10      | 77,500  | (185,352) | (16,460,667) |
| August-10    | 66,500  | (185,352) | (16,579,520) |
| September-10 | 63,750  | (185,352) | (16,701,122) |
| October-10   | 73,750  | (185,352) | (16,812,724) |
| November-10  | 73,750  | (185,352) | (16,924,327) |
| December-10  | 73,750  | (185,352) | (17,035,929) |

| West                  |           | Dec-2010 AMA |                     |
|-----------------------|-----------|--------------|---------------------|
| Spending              | 1,104,730 | Accruals     | Balance             |
| Adjustment to Reserve |           | (2,224,229)  | <b>(16,449,374)</b> |
|                       |           |              | <b>(1,159,404)</b>  |

| East Side Resources       |           |           |                  |
|---------------------------|-----------|-----------|------------------|
| December-08               | 4,452,992 | (112,546) | -                |
| January-09                | 4,340,446 | (112,546) | -                |
| February-09               | 4,227,900 | (112,546) | -                |
| March-09                  | 4,115,354 | (112,546) | -                |
| April-09                  | 4,002,809 | (112,546) | -                |
| May-09                    | 3,890,263 | (112,546) | -                |
| June-09                   | 3,777,717 | (112,546) | -                |
| July-09                   | 3,665,171 | (112,546) | -                |
| August-09                 | 3,552,625 | (112,546) | -                |
| September-09              | 3,440,079 | (112,546) | -                |
| October-09                | 3,327,534 | (112,546) | -                |
| November-09               | 3,214,988 | (112,546) | -                |
| December-09               | 3,102,442 | (112,546) | -                |
| <b>Dec-09 AMA Balance</b> |           |           | <b>3,777,717</b> |

| East         |           |           |   |
|--------------|-----------|-----------|---|
| January-10   | 2,989,896 | (112,546) | - |
| February-10  | 2,877,350 | (112,546) | - |
| March-10     | 2,764,804 | (112,546) | - |
| April-10     | 2,652,259 | (112,546) | - |
| May-10       | 2,539,713 | (112,546) | - |
| June-10      | 2,427,167 | (112,546) | - |
| July-10      | 2,314,621 | (112,546) | - |
| August-10    | 2,202,075 | (112,546) | - |
| September-10 | 2,089,529 | (112,546) | - |
| October-10   | 1,976,984 | (112,546) | - |
| November-10  | 1,864,438 | (112,546) | - |
| December-10  | 1,751,892 | (112,546) | - |

| East                  |   | Dec-2010 AMA |                    |
|-----------------------|---|--------------|--------------------|
| Spending              | - | Accruals     | Balance            |
| Adjustment to Reserve |   | (1,350,550)  | <b>2,427,167</b>   |
|                       |   |              | <b>(1,350,550)</b> |

| Total Resources           |          |           |                     |
|---------------------------|----------|-----------|---------------------|
| December-08               | 79,976   | (297,898) | (10,234,242)        |
| January-09                | 125,572  | (297,898) | (10,406,568)        |
| February-09               | (37,556) | (297,898) | (10,742,022)        |
| March-09                  | 189,347  | (297,898) | (10,850,573)        |
| April-09                  | 53,930   | (297,898) | (11,094,542)        |
| May-09                    | 59,853   | (297,898) | (11,332,587)        |
| June-09                   | 100,860  | (297,898) | (11,529,625)        |
| July-09                   | 45,031   | (297,898) | (11,782,492)        |
| August-09                 | 142,008  | (297,898) | (11,938,382)        |
| September-09              | 136,997  | (297,898) | (12,099,284)        |
| October-09                | 105,517  | (297,898) | (12,291,665)        |
| November-09               | 34,374   | (297,898) | (12,555,189)        |
| December-09               | 39,099   | (297,898) | (12,813,989)        |
| <b>Dec-09 AMA Balance</b> |          |           | <b>(11,512,254)</b> |

| Total Resources |         |           |              |
|-----------------|---------|-----------|--------------|
| January-10      | 26,880  | (297,898) | (13,085,007) |
| February-10     | 51,350  | (297,898) | (13,331,555) |
| March-10        | 156,250 | (297,898) | (13,473,203) |
| April-10        | 156,250 | (297,898) | (13,614,852) |
| May-10          | 156,250 | (297,898) | (13,756,500) |
| June-10         | 128,750 | (297,898) | (13,925,648) |
| July-10         | 77,500  | (297,898) | (14,146,046) |
| August-10       | 66,500  | (297,898) | (14,377,444) |
| September-10    | 63,750  | (297,898) | (14,611,593) |
| October-10      | 73,750  | (297,898) | (14,835,741) |
| November-10     | 73,750  | (297,898) | (15,059,689) |
| December-10     | 73,750  | (297,898) | (15,284,037) |

| Total Resources       |           | Dec-2010 AMA |                     |
|-----------------------|-----------|--------------|---------------------|
| Spending              | 1,104,730 | Accruals     | Balance             |
| Adjustment to Reserve |           | (3,574,779)  | <b>(14,022,208)</b> |
|                       |           |              | <b>(2,609,954)</b>  |

**PacifiCorp**  
**Washington General Rate Case - December 2009**  
**Hydro Decommissioning - Washington**  
**Corrections to booked data**  
**12 Months ended December 2009**

| Accumulated Depreciation |      | Dec 2009<br>AMA Balance<br>Booked | Ref.     | Dec 2009<br>AMA Balance<br>Actuals | Adjustment to<br>Dec 2009<br>Balance |        |
|--------------------------|------|-----------------------------------|----------|------------------------------------|--------------------------------------|--------|
| 108                      | CAGW | (15,253,726)                      | B17 pg13 | (15,289,971)                       | <b>(36,245)</b>                      | To 6.1 |
| 108                      | CAGE | 3,741,472                         | B17 pg13 | 3,777,717                          | <b>36,245</b>                        | To 6.1 |
| -                        |      |                                   |          |                                    |                                      |        |

During 2008 several entries were made to FERC locations that incorrectly assigned the balance on an East/West basis. This adjustment is necessary to correctly assign accumulated depreciation related to Hydro Decommissioning.



|                                    | 7.1              | 7.2              | 7.3  | 7.4                            | 7.5                          | 7.6                          |                |
|------------------------------------|------------------|------------------|--|--------------------------------|------------------------------|------------------------------|----------------|
|                                    | Total Normalized | Interest True Up | Accumulated<br>Deferred Income<br>Tax Factor<br>Correction | Renewable Energy<br>Tax Credit | Malin Midpoint<br>Adjustment | WA - FAS 109<br>Flow-Through | AFUDC - Equity |
| 1 Operating Revenues:              |                  |                  |  |                                |                              |                              |                |
| 2 General Business Revenues        | -                | -                | -  | -                              | -                            | -                            | -              |
| 3 Interdepartmental                | -                | -                | -  | -                              | -                            | -                            | -              |
| 4 Special Sales                    | -                | -                | -  | -                              | -                            | -                            | -              |
| 5 Other Operating Revenues         | -                | -                | -  | -                              | -                            | -                            | -              |
| 6 Total Operating Revenues         | -                | -                | -  | -                              | -                            | -                            | -              |
| 7                                  |                  |                  |  |                                |                              |                              |                |
| 8 Operating Expenses:              |                  |                  |  |                                |                              |                              |                |
| 9 Steam Production                 | -                | -                | -  | -                              | -                            | -                            | -              |
| 10 Nuclear Production              | -                | -                | -  | -                              | -                            | -                            | -              |
| 11 Hydro Production                | -                | -                | -  | -                              | -                            | -                            | -              |
| 12 Other Power Supply              | -                | -                | -  | -                              | -                            | -                            | -              |
| 13 Transmission                    | -                | -                | -  | -                              | -                            | -                            | -              |
| 14 Distribution                    | -                | -                | -  | -                              | -                            | -                            | -              |
| 15 Customer Accounting             | -                | -                | -  | -                              | -                            | -                            | -              |
| 16 Customer Service & Info         | -                | -                | -  | -                              | -                            | -                            | -              |
| 17 Sales                           | -                | -                | -  | -                              | -                            | -                            | -              |
| 18 Administrative & General        | -                | -                | -  | -                              | -                            | -                            | -              |
| 19 Total O&M Expenses              | -                | -                | -  | -                              | -                            | -                            | -              |
| 20 Depreciation                    | -                | -                | -  | -                              | -                            | -                            | -              |
| 21 Amortization                    | -                | -                | -  | -                              | -                            | -                            | -              |
| 22 Taxes Other Than Income         | -                | -                | -  | -                              | -                            | -                            | -              |
| 23 Income Taxes: Federal           | 1,241,407        | 1,317,361        | -  | -                              | -                            | -                            | (75,955)       |
| 24 State                           | -                | -                | -  | -                              | -                            | -                            | -              |
| 25 Deferred Income Taxes           | 3,737,966        | -                | -  | (291,667)                      | 5,532,834                    | -                            | -              |
| 26 Investment Tax Credit Adj.      | -                | -                | -  | -                              | -                            | -                            | -              |
| 27 Misc Revenue & Expense          | -                | -                | -  | -                              | -                            | -                            | -              |
| 28 Total Operating Expenses:       | 4,979,372        | 1,317,361        | -  | (291,667)                      | 5,532,834                    | (75,955)                     |                |
| 29                                 |                  |                  |  |                                |                              |                              |                |
| 30 Operating Rev For Return:       | (4,979,372)      | (1,317,361)      | -  | 291,667                        | (5,532,834)                  | 75,955                       |                |
| 31                                 |                  |                  |  |                                |                              |                              |                |
| 32 Rate Base:                      |                  |                  |  |                                |                              |                              |                |
| 33 Electric Plant In Service       | -                | -                | -  | -                              | -                            | -                            | -              |
| 34 Plant Held for Future Use       | -                | -                | -  | -                              | -                            | -                            | -              |
| 35 Misc Deferred Debits            | -                | -                | -  | -                              | -                            | -                            | -              |
| 36 Elec Plant Acq Adj              | -                | -                | -  | -                              | -                            | -                            | -              |
| 37 Nuclear Fuel                    | -                | -                | -  | -                              | -                            | -                            | -              |
| 38 Prepayments                     | -                | -                | -  | -                              | -                            | -                            | -              |
| 39 Fuel Stock                      | -                | -                | -  | -                              | -                            | -                            | -              |
| 40 Material & Supplies             | -                | -                | -  | -                              | -                            | -                            | -              |
| 41 Working Capital                 | -                | -                | -  | -                              | -                            | -                            | -              |
| 42 Weatherization Loans            | -                | -                | -  | -                              | -                            | -                            | -              |
| 43 Misc Rate Base                  | -                | -                | -  | -                              | -                            | -                            | -              |
| 44 Total Electric Plant:           | -                | -                | -  | -                              | -                            | -                            | -              |
| 45                                 |                  |                  |  |                                |                              |                              |                |
| 46 Deductions:                     |                  |                  |  |                                |                              |                              |                |
| 47 Accum Prov For Deprec           | -                | -                | -  | -                              | -                            | -                            | -              |
| 48 Accum Prov For Amort            | -                | -                | -  | -                              | -                            | -                            | -              |
| 49 Accum Def Income Tax            | (14,745,818)     | -                | (5,199,035)  | -                              | (510,417)                    | -                            | -              |
| 50 Unamortized ITC                 | -                | -                | -  | -                              | -                            | -                            | -              |
| 51 Customer Adv For Const          | -                | -                | -  | -                              | -                            | -                            | -              |
| 52 Customer Service Deposits       | -                | -                | -  | -                              | -                            | -                            | -              |
| 53 Miscellaneous Deductions        | -                | -                | -  | -                              | -                            | -                            | -              |
| 54                                 |                  |                  |  |                                |                              |                              |                |
| 55 Total Deductions:               | (14,745,818)     | -                | (5,199,035)  | -                              | (510,417)                    | -                            | -              |
| 56                                 |                  |                  |  |                                |                              |                              |                |
| 57 Total Rate Base:                | (14,745,818)     | -                | (5,199,035)  | -                              | (510,417)                    | -                            | -              |
| 58                                 |                  |                  |  |                                |                              |                              |                |
| 59                                 |                  |                  |  |                                |                              |                              |                |
| 60 Estimated ROE impact            | -1.048%          | -0.331%          | 0.080%   | 0.000%                         | 0.081%                       | -1.392%                      | 0.019%         |
| 61 Estimated Price Change          | 6,048,866        | 2,125,187        | (699,489)  | -                              | (539,194)                    | 8,925,653                    | (122,531)      |
| 62                                 |                  |                  |  |                                |                              |                              |                |
| 63                                 |                  |                  |  |                                |                              |                              |                |
| 64 TAX CALCULATION:                |                  |                  |  |                                |                              |                              |                |
| 65                                 |                  |                  |  |                                |                              |                              |                |
| 66 Operating Revenue               | -                | -                | -  | -                              | -                            | -                            | -              |
| 67 Other Deductions                | -                | -                | -  | -                              | -                            | -                            | -              |
| 68 Interest (AFUDC)                | 217,013          | -                | -  | -                              | -                            | -                            | 217,013        |
| 69 Interest                        | (3,763,889)      | (3,763,889)      | -  | -                              | -                            | -                            | -              |
| 70 Schedule "M" Additions          | -                | -                | -  | -                              | -                            | -                            | -              |
| 71 Schedule "M" Deductions         | -                | -                | -  | -                              | -                            | -                            | -              |
| 72 Income Before Tax               | 3,546,876        | 3,763,889        | -  | -                              | -                            | -                            | (217,013)      |
| 73                                 |                  |                  |  |                                |                              |                              |                |
| 74 State Income Taxes              | -                | -                | -  | -                              | -                            | -                            | -              |
| 75                                 |                  |                  |  |                                |                              |                              |                |
| 76 Taxable Income                  | 3,546,876        | 3,763,889        | -  | -                              | -                            | -                            | (217,013)      |
| 77                                 |                  |                  |  |                                |                              |                              |                |
| 78 Federal Income Tax - Calculated | 1,241,407        | 1,317,361        | -  | -                              | -                            | -                            | (75,955)       |
| 79 Adjustments to Calculated Tax:  |                  |                  |  |                                |                              |                              |                |
| 80 Wyoming Wind Tax Credit         | -                | -                | -  | -                              | -                            | -                            | -              |
| 81 Federal Income Taxes            | 1,241,407        | 1,317,361        | -  | -                              | -                            | -                            | (75,955)       |

|                                    | 7.7                              | 7.8                                     | 7.9  | 7.10                             | 7.11   | 7.12                        | 0      |
|------------------------------------|----------------------------------|---|--|----------------------------------|--|-----------------------------|--------|
|                                    | Public Utility Tax<br>Adjustment | Remove Deferred<br>State Tax<br>Expense | Current Year Def<br>Inc Tax<br>Normalization | Medicare Deferred<br>Tax Expense | Avg Balance for<br>Accum Def Inc<br>Tax - Property | WA Low Income<br>Tax Credit | 0      |
| 1 Operating Revenues:              |                                  |   |  |                                  |  |                             |        |
| 2 General Business Revenues        | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 3 Interdepartmental                | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 4 Special Sales                    | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 5 Other Operating Revenues         | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 6 Total Operating Revenues         | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 7                                  |                                  |   |  |                                  |  |                             |        |
| 8 Operating Expenses:              |                                  |   |  |                                  |  |                             |        |
| 9 Steam Production                 | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 10 Nuclear Production              | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 11 Hydro Production                | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 12 Other Power Supply              | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 13 Transmission                    | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 14 Distribution                    | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 15 Customer Accounting             | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 16 Customer Service & Info         | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 17 Sales                           | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 18 Administrative & General        | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 19 Total O&M Expenses              | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 20 Depreciation                    | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 21 Amortization                    | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 22 Taxes Other Than Income         | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 23 Income Taxes: Federal           | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 24 State                           | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 25 Deferred Income Taxes           | -                                | (2,199,228)                             | 525,562                                      | 170,464                          | -  | -                           | -      |
| 26 Investment Tax Credit Adj.      | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 27 Misc Revenue & Expense          | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 28 Total Operating Expenses:       | -                                | (2,199,228)                             | 525,562                                      | 170,464                          | -  | -                           | -      |
| 29                                 |                                  |   |  |                                  |  |                             |        |
| 30 Operating Rev For Return:       | -                                | 2,199,228                               | (525,562)                                    | (170,464)                        | -  | -                           | -      |
| 31                                 |                                  |   |  |                                  |  |                             |        |
| 32 Rate Base:                      |                                  |   |  |                                  |  |                             |        |
| 33 Electric Plant In Service       | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 34 Plant Held for Future Use       | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 35 Misc Deferred Debits            | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 36 Elec Plant Acq Adj              | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 37 Nuclear Fuel                    | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 38 Prepayments                     | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 39 Fuel Stock                      | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 40 Material & Supplies             | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 41 Working Capital                 | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 42 Weatherization Loans            | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 43 Misc Rate Base                  | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 44 Total Electric Plant:           | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 45                                 |                                  |   |  |                                  |  |                             |        |
| 46 Deductions:                     |                                  |   |  |                                  |  |                             |        |
| 47 Accum Prov For Deprec           | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 48 Accum Prov For Amort            | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 49 Accum Def Income Tax            | -                                | 1,099,614                               | (262,781)                                    | -                                | (9,873,199)  | -                           | -      |
| 50 Unamortized ITC                 | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 51 Customer Adv For Const          | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 52 Customer Service Deposits       | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 53 Miscellaneous Deductions        | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 54                                 |                                  |   |  |                                  |  |                             |        |
| 55 Total Deductions:               | -                                | 1,099,614                               | (262,781)                                    | -                                | (9,873,199)  | -                           | -      |
| 56                                 |                                  |   |  |                                  |  |                             |        |
| 57 Total Rate Base:                | -                                | 1,099,614                               | (262,781)                                    | -                                | (9,873,199)  | -                           | -      |
| 58                                 |                                  |   |  |                                  |  |                             |        |
| 59                                 |                                  |   |  |                                  |  |                             |        |
| 60 Estimated ROE impact            | 0.000%                           | 0.536%                                  | -0.128%                                      | -0.043%                          | 0.153%   | 0.000%                      | 0.000% |
| 61 Estimated Price Change          | -                                | (3,399,884)                             | 812,490                                      | 274,996                          | (1,328,362)  | -                           | -      |
| 62                                 |                                  |   |  |                                  |  |                             |        |
| 63                                 |                                  |   |  |                                  |  |                             |        |
| 64 TAX CALCULATION:                |                                  |   |  |                                  |  |                             |        |
| 65                                 |                                  |   |  |                                  |  |                             |        |
| 66 Operating Revenue               | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 67 Other Deductions                | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 68 Interest (AFUDC)                | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 69 Interest                        | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 70 Schedule "M" Additions          | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 71 Schedule "M" Deductions         | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 72 Income Before Tax               | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 73                                 |                                  |   |  |                                  |  |                             |        |
| 74 State Income Taxes              | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 75                                 |                                  |   |  |                                  |  |                             |        |
| 76 Taxable Income                  | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 77                                 |                                  |   |  |                                  |  |                             |        |
| 78 Federal Income Tax - Calculated | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 79 Adjustments to Calculated Tax:  |                                  |   |  |                                  |  |                             |        |
| 80 Wyoming Wind Tax Credit         | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 81 Federal Income Taxes            | -                                | -                                       | -  | -                                | -  | -                           | -      |

|                                    | 7.1              | 7.2              | 7.3  | 7.4                            | 7.5                          | 7.6                          |                |
|------------------------------------|------------------|------------------|--|--------------------------------|------------------------------|------------------------------|----------------|
|                                    | Total Normalized | Interest True Up | Accumulated<br>Deferred Income<br>Tax Factor<br>Correction | Renewable Energy<br>Tax Credit | Malin Midpoint<br>Adjustment | WA - FAS 109<br>Flow-Through | AFUDC - Equity |
| 1 Operating Revenues:              |                  |                  |  |                                |                              |                              |                |
| 2 General Business Revenues        | -                | -                | -  | -                              | -                            | -                            | -              |
| 3 Interdepartmental                | -                | -                | -  | -                              | -                            | -                            | -              |
| 4 Special Sales                    | -                | -                | -  | -                              | -                            | -                            | -              |
| 5 Other Operating Revenues         | -                | -                | -  | -                              | -                            | -                            | -              |
| 6 Total Operating Revenues         | -                | -                | -  | -                              | -                            | -                            | -              |
| 7                                  |                  |                  |  |                                |                              |                              |                |
| 8 Operating Expenses:              |                  |                  |  |                                |                              |                              |                |
| 9 Steam Production                 | -                | -                | -  | -                              | -                            | -                            | -              |
| 10 Nuclear Production              | -                | -                | -  | -                              | -                            | -                            | -              |
| 11 Hydro Production                | -                | -                | -  | -                              | -                            | -                            | -              |
| 12 Other Power Supply              | -                | -                | -  | -                              | -                            | -                            | -              |
| 13 Transmission                    | -                | -                | -  | -                              | -                            | -                            | -              |
| 14 Distribution                    | -                | -                | -  | -                              | -                            | -                            | -              |
| 15 Customer Accounting             | -                | -                | -  | -                              | -                            | -                            | -              |
| 16 Customer Service & Info         | -                | -                | -  | -                              | -                            | -                            | -              |
| 17 Sales                           | -                | -                | -  | -                              | -                            | -                            | -              |
| 18 Administrative & General        | -                | -                | -  | -                              | -                            | -                            | -              |
| 19 Total O&M Expenses              | -                | -                | -  | -                              | -                            | -                            | -              |
| 20 Depreciation                    | -                | -                | -  | -                              | -                            | -                            | -              |
| 21 Amortization                    | -                | -                | -  | -                              | -                            | -                            | -              |
| 22 Taxes Other Than Income         | (428,617)        | -                | -  | -                              | -                            | -                            | -              |
| 23 Income Taxes: Federal           | (5,575,874)      | (87,154)         | -  | (5,638,736)                    | -                            | -                            | -              |
| 24 State                           | -                | -                | -  | -                              | -                            | -                            | -              |
| 25 Deferred Income Taxes           | -                | -                | -  | -                              | -                            | -                            | -              |
| 26 Investment Tax Credit Adj.      | -                | -                | -  | -                              | -                            | -                            | -              |
| 27 Misc Revenue & Expense          | -                | -                | -  | -                              | -                            | -                            | -              |
| 28 Total Operating Expenses:       | (6,004,491)      | (87,154)         | -  | (5,638,736)                    | -                            | -                            | -              |
| 29                                 |                  |                  |  |                                |                              |                              |                |
| 30 Operating Rev For Return:       | 6,004,491        | 87,154           | -  | 5,638,736                      | -                            | -                            | -              |
| 31                                 |                  |                  |  |                                |                              |                              |                |
| 32 Rate Base:                      |                  |                  |  |                                |                              |                              |                |
| 33 Electric Plant In Service       | -                | -                | -  | -                              | -                            | -                            | -              |
| 34 Plant Held for Future Use       | -                | -                | -  | -                              | -                            | -                            | -              |
| 35 Misc Deferred Debits            | -                | -                | -  | -                              | -                            | -                            | -              |
| 36 Elec Plant Acq Adj              | -                | -                | -  | -                              | -                            | -                            | -              |
| 37 Nuclear Fuel                    | -                | -                | -  | -                              | -                            | -                            | -              |
| 38 Prepayments                     | -                | -                | -  | -                              | -                            | -                            | -              |
| 39 Fuel Stock                      | -                | -                | -  | -                              | -                            | -                            | -              |
| 40 Material & Supplies             | -                | -                | -  | -                              | -                            | -                            | -              |
| 41 Working Capital                 | -                | -                | -  | -                              | -                            | -                            | -              |
| 42 Weatherization Loans            | -                | -                | -  | -                              | -                            | -                            | -              |
| 43 Misc Rate Base                  | -                | -                | -  | -                              | -                            | -                            | -              |
| 44 Total Electric Plant:           | -                | -                | -  | -                              | -                            | -                            | -              |
| 45                                 |                  |                  |  |                                |                              |                              |                |
| 46 Deductions:                     |                  |                  |  |                                |                              |                              |                |
| 47 Accum Prov For Deprec           | -                | -                | -  | -                              | -                            | -                            | -              |
| 48 Accum Prov For Amort            | -                | -                | -  | -                              | -                            | -                            | -              |
| 49 Accum Def Income Tax            | -                | -                | -  | -                              | -                            | -                            | -              |
| 50 Unamortized ITC                 | -                | -                | -  | -                              | -                            | -                            | -              |
| 51 Customer Adv For Const          | -                | -                | -  | -                              | -                            | -                            | -              |
| 52 Customer Service Deposits       | -                | -                | -  | -                              | -                            | -                            | -              |
| 53 Miscellaneous Deductions        | -                | -                | -  | -                              | -                            | -                            | -              |
| 54                                 |                  |                  |  |                                |                              |                              |                |
| 55 Total Deductions:               | -                | -                | -  | -                              | -                            | -                            | -              |
| 56                                 |                  |                  |  |                                |                              |                              |                |
| 57 Total Rate Base:                | -                | -                | -  | -                              | -                            | -                            | -              |
| 58                                 |                  |                  |  |                                |                              |                              |                |
| 59                                 |                  |                  |  |                                |                              |                              |                |
| 60 Estimated ROE impact            | 1.505%           | 0.022%           | 0.000%   | 1.413%                         | 0.000%                       | 0.000%                       | 0.000%         |
| 61 Estimated Price Change          | (9,686,537)      | (140,598)        | -  | (9,096,497)                    | -                            | -                            | -              |
| 62                                 |                  |                  |  |                                |                              |                              |                |
| 63                                 |                  |                  |  |                                |                              |                              |                |
| 64 TAX CALCULATION:                |                  |                  |  |                                |                              |                              |                |
| 65                                 |                  |                  |  |                                |                              |                              |                |
| 66 Operating Revenue               | 428,617          | -                | -  | -                              | -                            | -                            | -              |
| 67 Other Deductions                | -                | -                | -  | -                              | -                            | -                            | -              |
| 68 Interest (AFUDC)                | -                | -                | -  | -                              | -                            | -                            | -              |
| 69 Interest                        | 249,010          | 249,010          | -  | -                              | -                            | -                            | -              |
| 70 Schedule "M" Additions          | -                | -                | -  | -                              | -                            | -                            | -              |
| 71 Schedule "M" Deductions         | -                | -                | -  | -                              | -                            | -                            | -              |
| 72 Income Before Tax               | 179,606          | (249,010)        | -  | -                              | -                            | -                            | -              |
| 73                                 |                  |                  |  |                                |                              |                              |                |
| 74 State Income Taxes              | -                | -                | -  | -                              | -                            | -                            | -              |
| 75                                 |                  |                  |  |                                |                              |                              |                |
| 76 Taxable Income                  | 179,606          | (249,010)        | -  | -                              | -                            | -                            | -              |
| 77                                 |                  |                  |  |                                |                              |                              |                |
| 78 Federal Income Tax - Calculated | 62,862           | (87,154)         | -  | -                              | -                            | -                            | -              |
| 79 Adjustments to Calculated Tax:  |                  |                  |  |                                |                              |                              |                |
| 80 Wyoming Wind Tax Credit         | (5,638,736)      | -                | -  | (5,638,736)                    | -                            | -                            | -              |
| 81 Federal Income Taxes            | (5,575,874)      | (87,154)         | -  | (5,638,736)                    | -                            | -                            | -              |

|                                    | 7.7                              | 7.8                                     | 7.9  | 7.10                             | 7.11   | 7.12                        | 0      |
|------------------------------------|----------------------------------|---|--|----------------------------------|--|-----------------------------|--------|
|                                    | Public Utility Tax<br>Adjustment | Remove Deferred<br>State Tax<br>Expense | Current Year Def<br>Inc Tax<br>Normalization | Medicare Deferred<br>Tax Expense | Avg Balance for<br>Accum Def Inc<br>Tax - Property | WA Low Income<br>Tax Credit | 0      |
| 1 Operating Revenues:              |                                  |   |  |                                  |  |                             |        |
| 2 General Business Revenues        | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 3 Interdepartmental                | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 4 Special Sales                    | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 5 Other Operating Revenues         | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 6 Total Operating Revenues         | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 7                                  |                                  |   |  |                                  |  |                             |        |
| 8 Operating Expenses:              |                                  |   |  |                                  |  |                             |        |
| 9 Steam Production                 | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 10 Nuclear Production              | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 11 Hydro Production                | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 12 Other Power Supply              | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 13 Transmission                    | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 14 Distribution                    | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 15 Customer Accounting             | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 16 Customer Service & Info         | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 17 Sales                           | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 18 Administrative & General        | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 19 Total O&M Expenses              | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 20 Depreciation                    | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 21 Amortization                    | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 22 Taxes Other Than Income         | (396,368)                        | -                                       | -  | -                                | -  | (32,249)                    | -      |
| 23 Income Taxes: Federal           | 138,729                          | -                                       | -  | -                                | -  | 11,287                      | -      |
| 24 State                           | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 25 Deferred Income Taxes           | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 26 Investment Tax Credit Adj.      | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 27 Misc Revenue & Expense          | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 28 Total Operating Expenses:       | (257,639)                        | -                                       | -  | -                                | -  | (20,962)                    | -      |
| 29                                 |                                  |   |  |                                  |  |                             |        |
| 30 Operating Rev For Return:       | 257,639                          | -                                       | -  | -                                | -  | 20,962                      | -      |
| 31                                 |                                  |   |  |                                  |  |                             |        |
| 32 Rate Base:                      |                                  |   |  |                                  |  |                             |        |
| 33 Electric Plant In Service       | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 34 Plant Held for Future Use       | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 35 Misc Deferred Debits            | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 36 Elec Plant Acq Adj              | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 37 Nuclear Fuel                    | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 38 Prepayments                     | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 39 Fuel Stock                      | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 40 Material & Supplies             | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 41 Working Capital                 | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 42 Weatherization Loans            | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 43 Misc Rate Base                  | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 44 Total Electric Plant:           | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 45                                 |                                  |   |  |                                  |  |                             |        |
| 46 Deductions:                     |                                  |   |  |                                  |  |                             |        |
| 47 Accum Prov For Deprec           | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 48 Accum Prov For Amort            | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 49 Accum Def Income Tax            | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 50 Unamortized ITC                 | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 51 Customer Adv For Const          | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 52 Customer Service Deposits       | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 53 Miscellaneous Deductions        | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 54                                 |                                  |   |  |                                  |  |                             |        |
| 55 Total Deductions:               | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 56                                 |                                  |   |  |                                  |  |                             |        |
| 57 Total Rate Base:                | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 58                                 |                                  |   |  |                                  |  |                             |        |
| 59                                 |                                  |   |  |                                  |  |                             |        |
| 60 Estimated ROE impact            | 0.065%                           | 0.000%                                  | 0.000%                                       | 0.000%                           | 0.000%   | 0.005%                      | 0.000% |
| 61 Estimated Price Change          | (415,628)                        | -                                       | -  | -                                | -  | (33,815)                    | -      |
| 62                                 |                                  |   |  |                                  |  |                             |        |
| 63                                 |                                  |   |  |                                  |  |                             |        |
| 64 TAX CALCULATION:                |                                  |   |  |                                  |  |                             |        |
| 65                                 |                                  |   |  |                                  |  |                             |        |
| 66 Operating Revenue               | 396,368                          | -                                       | -  | -                                | -  | 32,249                      | -      |
| 67 Other Deductions                | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 68 Interest (AFUDC)                | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 69 Interest                        | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 70 Schedule "M" Additions          | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 71 Schedule "M" Deductions         | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 72 Income Before Tax               | 396,368                          | -                                       | -  | -                                | -  | 32,249                      | -      |
| 73                                 |                                  |   |  |                                  |  |                             |        |
| 74 State Income Taxes              | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 75                                 |                                  |   |  |                                  |  |                             |        |
| 76 Taxable Income                  | 396,368                          | -                                       | -  | -                                | -  | 32,249                      | -      |
| 77                                 |                                  |   |  |                                  |  |                             |        |
| 78 Federal Income Tax - Calculated | 138,729                          | -                                       | -  | -                                | -  | 11,287                      | -      |
| 79 Adjustments to Calculated Tax:  |                                  |   |  |                                  |  |                             |        |
| 80 Wyoming Wind Tax Credit         | -                                | -                                       | -  | -                                | -  | -                           | -      |
| 81 Federal Income Taxes            | 138,729                          | -                                       | -  | -                                | -  | 11,287                      | -      |



|                                    | 7.1              | 7.2              | 7.3  | 7.4                            | 7.5                          | 7.6                          |                |
|------------------------------------|------------------|------------------|--|--------------------------------|------------------------------|------------------------------|----------------|
|                                    | Total Normalized | Interest True Up | Accumulated<br>Deferred Income<br>Tax Factor<br>Correction | Renewable Energy<br>Tax Credit | Malin Midpoint<br>Adjustment | WA - FAS 109<br>Flow-Through | AFUDC - Equity |
| 1 Operating Revenues:              |                  |                  |  |                                |                              |                              |                |
| 2 General Business Revenues        | -                | -                | -  | -                              | -                            | -                            | -              |
| 3 Interdepartmental                | -                | -                | -  | -                              | -                            | -                            | -              |
| 4 Special Sales                    | -                | -                | -  | -                              | -                            | -                            | -              |
| 5 Other Operating Revenues         | -                | -                | -  | -                              | -                            | -                            | -              |
| 6 Total Operating Revenues         | -                | -                | -  | -                              | -                            | -                            | -              |
| 7                                  |                  |                  |  |                                |                              |                              |                |
| 8 Operating Expenses:              |                  |                  |  |                                |                              |                              |                |
| 9 Steam Production                 | -                | -                | -  | -                              | -                            | -                            | -              |
| 10 Nuclear Production              | -                | -                | -  | -                              | -                            | -                            | -              |
| 11 Hydro Production                | -                | -                | -  | -                              | -                            | -                            | -              |
| 12 Other Power Supply              | -                | -                | -  | -                              | -                            | -                            | -              |
| 13 Transmission                    | -                | -                | -  | -                              | -                            | -                            | -              |
| 14 Distribution                    | -                | -                | -  | -                              | -                            | -                            | -              |
| 15 Customer Accounting             | -                | -                | -  | -                              | -                            | -                            | -              |
| 16 Customer Service & Info         | -                | -                | -  | -                              | -                            | -                            | -              |
| 17 Sales                           | -                | -                | -  | -                              | -                            | -                            | -              |
| 18 Administrative & General        | -                | -                | -  | -                              | -                            | -                            | -              |
| 19 Total O&M Expenses              | -                | -                | -  | -                              | -                            | -                            | -              |
| 20 Depreciation                    | -                | -                | -  | -                              | -                            | -                            | -              |
| 21 Amortization                    | -                | -                | -  | -                              | -                            | -                            | -              |
| 22 Taxes Other Than Income         | (428,617)        | -                | -  | -                              | -                            | -                            | -              |
| 23 Income Taxes: Federal           | (4,334,468)      | 1,230,208        | -  | (5,638,736)                    | -                            | -                            | (75,955)       |
| 24 State                           | -                | -                | -  | -                              | -                            | -                            | -              |
| 25 Deferred Income Taxes           | 3,737,966        | -                | -  | -                              | (291,667)                    | 5,532,834                    | -              |
| 26 Investment Tax Credit Adj.      | -                | -                | -  | -                              | -                            | -                            | -              |
| 27 Misc Revenue & Expense          | -                | -                | -  | -                              | -                            | -                            | -              |
| 28 Total Operating Expenses:       | (1,025,119)      | 1,230,208        | -  | (5,638,736)                    | (291,667)                    | 5,532,834                    | (75,955)       |
| 29                                 |                  |                  |  |                                |                              |                              |                |
| 30 Operating Rev For Return:       | 1,025,119        | (1,230,208)      | -  | 5,638,736                      | 291,667                      | (5,532,834)                  | 75,955         |
| 31                                 |                  |                  |  |                                |                              |                              |                |
| 32 Rate Base:                      |                  |                  |  |                                |                              |                              |                |
| 33 Electric Plant In Service       | -                | -                | -  | -                              | -                            | -                            | -              |
| 34 Plant Held for Future Use       | -                | -                | -  | -                              | -                            | -                            | -              |
| 35 Misc Deferred Debits            | -                | -                | -  | -                              | -                            | -                            | -              |
| 36 Elec Plant Acq Adj              | -                | -                | -  | -                              | -                            | -                            | -              |
| 37 Nuclear Fuel                    | -                | -                | -  | -                              | -                            | -                            | -              |
| 38 Prepayments                     | -                | -                | -  | -                              | -                            | -                            | -              |
| 39 Fuel Stock                      | -                | -                | -  | -                              | -                            | -                            | -              |
| 40 Material & Supplies             | -                | -                | -  | -                              | -                            | -                            | -              |
| 41 Working Capital                 | -                | -                | -  | -                              | -                            | -                            | -              |
| 42 Weatherization Loans            | -                | -                | -  | -                              | -                            | -                            | -              |
| 43 Misc Rate Base                  | -                | -                | -  | -                              | -                            | -                            | -              |
| 44 Total Electric Plant:           | -                | -                | -  | -                              | -                            | -                            | -              |
| 45                                 |                  |                  |  |                                |                              |                              |                |
| 46 Deductions:                     |                  |                  |  |                                |                              |                              |                |
| 47 Accum Prov For Deprec           | -                | -                | -  | -                              | -                            | -                            | -              |
| 48 Accum Prov For Amort            | -                | -                | -  | -                              | -                            | -                            | -              |
| 49 Accum Def Income Tax            | (14,745,818)     | -                | (5,199,035)  | -                              | (510,417)                    | -                            | -              |
| 50 Unamortized ITC                 | -                | -                | -  | -                              | -                            | -                            | -              |
| 51 Customer Adv For Const          | -                | -                | -  | -                              | -                            | -                            | -              |
| 52 Customer Service Deposits       | -                | -                | -  | -                              | -                            | -                            | -              |
| 53 Miscellaneous Deductions        | -                | -                | -  | -                              | -                            | -                            | -              |
| 54                                 |                  |                  |  |                                |                              |                              |                |
| 55 Total Deductions:               | (14,745,818)     | -                | (5,199,035)  | -                              | (510,417)                    | -                            | -              |
| 56                                 |                  |                  |  |                                |                              |                              |                |
| 57 Total Rate Base:                | (14,745,818)     | -                | (5,199,035)  | -                              | (510,417)                    | -                            | -              |
| 58                                 |                  |                  |  |                                |                              |                              |                |
| 59                                 |                  |                  |  |                                |                              |                              |                |
| 60 Estimated ROE Impact            | 0.492%           | -0.310%          | 0.080%   | 1.419%                         | 0.081%                       | -1.392%                      | 0.019%         |
| 61 Estimated Price Change          | (3,637,672)      | 1,984,590        | (699,489)  | (9,096,497)                    | (539,194)                    | 8,925,653                    | (122,531)      |
| 62                                 |                  |                  |  |                                |                              |                              |                |
| 63                                 |                  |                  |  |                                |                              |                              |                |
| 64 TAX CALCULATION:                |                  |                  |  |                                |                              |                              |                |
| 65                                 |                  |                  |  |                                |                              |                              |                |
| 66 Operating Revenue               | 428,617          | -                | -  | -                              | -                            | -                            | -              |
| 67 Other Deductions                | -                | -                | -  | -                              | -                            | -                            | -              |
| 68 Interest (AFUDC)                | 217,013          | -                | -  | -                              | -                            | -                            | 217,013        |
| 69 Interest                        | (3,514,879)      | (3,514,879)      | -  | -                              | -                            | -                            | -              |
| 70 Schedule "M" Additions          | -                | -                | -  | -                              | -                            | -                            | -              |
| 71 Schedule "M" Deductions         | -                | -                | -  | -                              | -                            | -                            | -              |
| 72 Income Before Tax               | 3,726,482        | 3,514,879        | -  | -                              | -                            | -                            | (217,013)      |
| 73                                 |                  |                  |  |                                |                              |                              |                |
| 74 State Income Taxes              | -                | -                | -  | -                              | -                            | -                            | -              |
| 75                                 |                  |                  |  |                                |                              |                              |                |
| 76 Taxable Income                  | 3,726,482        | 3,514,879        | -  | -                              | -                            | -                            | (217,013)      |
| 77                                 |                  |                  |  |                                |                              |                              |                |
| 78 Federal Income Tax - Calculated | 1,304,269        | 1,230,208        | -  | -                              | -                            | -                            | (75,955)       |
| 79 Adjustments to Calculated Tax:  |                  |                  |  |                                |                              |                              |                |
| 80 Wyoming Wind Tax Credit         | (5,638,736)      | -                | -  | (5,638,736)                    | -                            | -                            | -              |
| 81 Federal Income Taxes            | (4,334,468)      | 1,230,208        | -  | (5,638,736)                    | -                            | -                            | (75,955)       |

|                                    | 7.7                              | 7.8                                      | 7.9  | 7.10                             | 7.11   | 7.12                        | 0      |
|------------------------------------|----------------------------------|--|--|----------------------------------|--|-----------------------------|--------|
|                                    | Public Utility Tax<br>Adjustment | Removal Deferred<br>State Tax<br>Expense | Current Year Def<br>Inc Tax<br>Normalization | Medicare Deferred<br>Tax Expense | Avg Balance for<br>Accum Def Inc<br>Tax - Property | WA Low Income<br>Tax Credit | 0      |
| 1 Operating Revenues:              |                                  |  |  |                                  |  |                             |        |
| 2 General Business Revenues        | -                                | -  | -  | -                                | -  | -                           | -      |
| 3 Interdepartmental                | -                                | -  | -  | -                                | -  | -                           | -      |
| 4 Special Sales                    | -                                | -  | -  | -                                | -  | -                           | -      |
| 5 Other Operating Revenues         | -                                | -  | -  | -                                | -  | -                           | -      |
| 6 Total Operating Revenues         | -                                | -  | -  | -                                | -  | -                           | -      |
| 7                                  |                                  |  |  |                                  |  |                             |        |
| 8 Operating Expenses:              |                                  |  |  |                                  |  |                             |        |
| 9 Steam Production                 | -                                | -  | -  | -                                | -  | -                           | -      |
| 10 Nuclear Production              | -                                | -  | -  | -                                | -  | -                           | -      |
| 11 Hydro Production                | -                                | -  | -  | -                                | -  | -                           | -      |
| 12 Other Power Supply              | -                                | -  | -  | -                                | -  | -                           | -      |
| 13 Transmission                    | -                                | -  | -  | -                                | -  | -                           | -      |
| 14 Distribution                    | -                                | -  | -  | -                                | -  | -                           | -      |
| 15 Customer Accounting             | -                                | -  | -  | -                                | -  | -                           | -      |
| 16 Customer Service & Info         | -                                | -  | -  | -                                | -  | -                           | -      |
| 17 Sales                           | -                                | -  | -  | -                                | -  | -                           | -      |
| 18 Administrative & General        | -                                | -  | -  | -                                | -  | -                           | -      |
| 19 Total O&M Expenses              | -                                | -  | -  | -                                | -  | -                           | -      |
| 20 Depreciation                    | -                                | -  | -  | -                                | -  | -                           | -      |
| 21 Amortization                    | -                                | -  | -  | -                                | -  | -                           | -      |
| 22 Taxes Other Than Income         | (396,368)                        | -  | -  | -                                | -  | (32,249)                    | -      |
| 23 Income Taxes: Federal           | 138,729                          | -  | -  | -                                | -  | 11,287                      | -      |
| 24 State                           | -                                | -  | -  | -                                | -  | -                           | -      |
| 25 Deferred Income Taxes           | -                                | (2,199,228)                              | 525,562                                      | 170,464                          | -  | -                           | -      |
| 26 Investment Tax Credit Adj.      | -                                | -  | -  | -                                | -  | -                           | -      |
| 27 Misc Revenue & Expense          | -                                | -  | -  | -                                | -  | -                           | -      |
| 28 Total Operating Expenses:       | (257,639)                        | (2,199,228)                              | 525,562                                      | 170,464                          | -  | (20,962)                    | -      |
| 29                                 |                                  |  |  |                                  |  |                             |        |
| 30 Operating Rev For Return:       | 257,639                          | 2,199,228                                | (525,562)                                    | (170,464)                        | -  | 20,962                      | -      |
| 31                                 |                                  |  |  |                                  |  |                             |        |
| 32 Rate Base:                      |                                  |  |  |                                  |  |                             |        |
| 33 Electric Plant In Service       | -                                | -  | -  | -                                | -  | -                           | -      |
| 34 Plant Held for Future Use       | -                                | -  | -  | -                                | -  | -                           | -      |
| 35 Misc Deferred Debits            | -                                | -  | -  | -                                | -  | -                           | -      |
| 36 Elec Plant Acq Adj              | -                                | -  | -  | -                                | -  | -                           | -      |
| 37 Nuclear Fuel                    | -                                | -  | -  | -                                | -  | -                           | -      |
| 38 Prepayments                     | -                                | -  | -  | -                                | -  | -                           | -      |
| 39 Fuel Stock                      | -                                | -  | -  | -                                | -  | -                           | -      |
| 40 Material & Supplies             | -                                | -  | -  | -                                | -  | -                           | -      |
| 41 Working Capital                 | -                                | -  | -  | -                                | -  | -                           | -      |
| 42 Weatherization Loans            | -                                | -  | -  | -                                | -  | -                           | -      |
| 43 Misc Rate Base                  | -                                | -  | -  | -                                | -  | -                           | -      |
| 44 Total Electric Plant:           | -                                | -  | -  | -                                | -  | -                           | -      |
| 45                                 |                                  |  |  |                                  |  |                             |        |
| 46 Deductions:                     |                                  |  |  |                                  |  |                             |        |
| 47 Accum Prov For Deprec           | -                                | -  | -  | -                                | -  | -                           | -      |
| 48 Accum Prov For Amort            | -                                | -  | -  | -                                | -  | -                           | -      |
| 49 Accum Def Income Tax            | -                                | 1,099,614                                | (262,781)                                    | -                                | (9,873,199)  | -                           | -      |
| 50 Unamortized ITC                 | -                                | -  | -  | -                                | -  | -                           | -      |
| 51 Customer Adv For Const          | -                                | -  | -  | -                                | -  | -                           | -      |
| 52 Customer Service Deposits       | -                                | -  | -  | -                                | -  | -                           | -      |
| 53 Miscellaneous Deductions        | -                                | -  | -  | -                                | -  | -                           | -      |
| 54                                 |                                  |  |  |                                  |  |                             |        |
| 55 Total Deductions:               | -                                | 1,099,614                                | (262,781)                                    | -                                | (9,873,199)  | -                           | -      |
| 56                                 |                                  |  |  |                                  |  |                             |        |
| 57 Total Rate Base:                | -                                | 1,099,614                                | (262,781)                                    | -                                | (9,873,199)  | -                           | -      |
| 58                                 |                                  |  |  |                                  |  |                             |        |
| 59                                 |                                  |  |  |                                  |  |                             |        |
| 60 Estimated ROE impact            | 0.065%                           | 0.536%                                   | -0.128%                                      | -0.043%                          | 0.153%   | 0.005%                      | 0.000% |
| 61 Estimated Price Change          | (415,628)                        | (3,399,884)                              | 812,490                                      | 274,996                          | (1,328,362)  | (33,815)                    | -      |
| 62                                 |                                  |  |  |                                  |  |                             |        |
| 63                                 |                                  |  |  |                                  |  |                             |        |
| 64 TAX CALCULATION:                |                                  |  |  |                                  |  |                             |        |
| 65                                 |                                  |  |  |                                  |  |                             |        |
| 66 Operating Revenue               | 396,368                          | -  | -  | -                                | -  | 32,249                      | -      |
| 67 Other Deductions                | -                                | -  | -  | -                                | -  | -                           | -      |
| 68 Interest (AFUDC)                | -                                | -  | -  | -                                | -  | -                           | -      |
| 69 Interest                        | -                                | -  | -  | -                                | -  | -                           | -      |
| 70 Schedule "M" Additions          | -                                | -  | -  | -                                | -  | -                           | -      |
| 71 Schedule "M" Deductions         | -                                | -  | -  | -                                | -  | -                           | -      |
| 72 Income Before Tax               | 396,368                          | -  | -  | -                                | -  | 32,249                      | -      |
| 73                                 |                                  |  |  |                                  |  |                             |        |
| 74 State Income Taxes              | -                                | -  | -  | -                                | -  | -                           | -      |
| 75                                 |                                  |  |  |                                  |  |                             |        |
| 76 Taxable Income                  | 396,368                          | -  | -  | -                                | -  | 32,249                      | -      |
| 77                                 |                                  |  |  |                                  |  |                             |        |
| 78 Federal Income Tax - Calculated | 138,729                          | -  | -  | -                                | -  | 11,287                      | -      |
| 79 Adjustments to Calculated Tax:  |                                  |  |  |                                  |  |                             |        |
| 80 Wyoming Wind Tax Credit         | -                                | -  | -  | -                                | -  | -                           | -      |
| 81 Federal Income Taxes            | 138,729                          | -  | -  | -                                | -  | 11,287                      | -      |

|                                    | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b>      |                |             |                          |               |                 |                                 |             |
| Other Interest Expense - Restating | 427            | RES         | (3,763,889)              | WA            | Situs           | (3,763,889)                     | Below       |
| Other Interest Expense - Proforma  | 427            | PRO         | 249,010                  | WA            | Situs           | 249,010                         | Below       |
|                                    |                |             | <u>(3,514,879)</u>       |               |                 | <u>(3,514,879)</u>              | 2.20        |

**Adjustment Detail:**

Restating:

|  |  |  |  |  |  |                    |      |
|--|--|--|--|--|--|--------------------|------|
| Jurisdiction Specific Adjusted Rate Base |  |  |  |  |  | 765,870,874        | 1.1  |
| Weighted Cost of Debt:                   |  |  |  |  |  | 2.804%             | 2.1  |
| Trued-up Interest Expense                |  |  |  |  |  | <u>21,472,262</u>  | 1.1  |
| Unadjusted Interest Expense              |  |  |  |  |  | 25,236,151         | 2.20 |
| Restating Interest True-up Adjustment    |  |  |  |  |  | <u>(3,763,889)</u> | 1.1  |

Proforma:

|  |  |  |  |  |  |                   |      |
|--|--|--|--|--|--|-------------------|------|
| Jurisdiction Specific Adjusted Rate Base   |  |  |  |  |  | 774,752,556       | 2.2  |
| Weighted Cost of Debt:                     |  |  |  |  |  | 2.804%            | 2.1  |
| Trued-up Interest Expense                  |  |  |  |  |  | <u>21,721,273</u> | 2.20 |
| Restated Interest Expense                  |  |  |  |  |  | <u>21,472,262</u> | 1.1  |
| Total Proforma Interest True-up Adjustment |  |  |  |  |  | <u>249,010</u>    | 1.1  |

**Description of Adjustment**

This restating and proforma adjustment details the adjustment to interest expense required to synchronize the test period expense with rate base. This is done by multiplying normalized Washington net rate base by the Company's weighted cost of debt in this case. This adjustment is calculated in two parts. First, the interest expense is calculated for all of the restating adjustments included in this filing. Second, the interest expense is calculated for all of the adjustments within the filing, including those that are proforma in nature.

**PacifiCorp**  
**Washington General Rate Case December 2009**  
**Accumulated Deferred Income Tax Factor Correction**

|                                 | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense</b>    |                |             |                          |               |                 |                                 |             |
| Accumulated Deferred Income Tax | 190            | RES         | (4,716,314)              | SO            | 7.4084%         | (349,402)                       | 7.2.1       |
| Accumulated Deferred Income Tax | 190            | RES         | 4,716,314                | NUTIL         | 0.0000%         | -                               |             |
| Accumulated Deferred Income Tax | 190            | RES         | 30,347                   | SE            | 7.8903%         | 2,394                           | 7.2.1       |
| Accumulated Deferred Income Tax | 190            | RES         | (30,437)                 | JBE           | 21.3575%        | (6,501)                         | 7.2.1       |
| Accumulated Deferred Income Tax | 190            | RES         | 1,038,799                | SO            | 7.4084%         | 76,958                          | 7.2.1       |
| Accumulated Deferred Income Tax | 190            | RES         | (1,038,799)              | OTHER         | 0.0000%         | -                               |             |
| Accumulated Deferred Income Tax | 283            | RES         | (9,589,576)              | SO            | 7.4084%         | (710,431)                       | 7.2.1       |
| Accumulated Deferred Income Tax | 283            | RES         | 9,589,576                | OTHER         | 0.0000%         | -                               |             |
| Accumulated Deferred Income Tax | 283            | RES         | (19,721,700)             | JBE           | 21.3575%        | (4,212,054)                     | 7.2.1       |
| Accumulated Deferred Income Tax | 283            | RES         | 19,721,700               | NUTIL         | 0.0000%         | -                               |             |

**Description of Adjustment**

This adjustment corrects allocation factors on certain accumulated deferred tax balances in the historical period so that deferred tax balances are reflected appropriately in the Test Period. See page 7.2.1 for additional details.

PacifiCorp  
 Washington General Rate Case - December 2009  
 Correct Allocation Factor on Rate Base  
 Actual Tax Data

| AMA Balance At December 2009 |        |                 | Booked<br>Allocation<br>Factor | Corrected<br>Allocation<br>Factor | Amount    |          |
|------------------------------|--------|-----------------|--------------------------------|-----------------------------------|-----------|----------|
| 1901000                      | 287203 | DTA for AMT Tax | SO                             | NUTIL                             | 4,716.314 | Ref. 7.2 |

In interim tax provisions, the Company accrued for the possibility of federal alternative minimum tax, that ultimately was not incurred. Accordingly, this accumulated deferred tax asset is being reclassified NUTIL.

|         |        |                                  |    |     |          |          |
|---------|--------|----------------------------------|----|-----|----------|----------|
| 1901000 | 287719 | DTL 910.910 PMI Sec. 471 Inv Adj | SE | JBE | (30.437) | Ref. 7.2 |
|---------|--------|----------------------------------|----|-----|----------|----------|

This bridger coal company related accumulated deferred tax liability was inadvertently classified as SE. The proper classification for is JBE under the WCA allocation methodology.

|         |        |                                    |    |       |             |          |
|---------|--------|------------------------------------|----|-------|-------------|----------|
| 1901000 | 287396 | DTA425.110 Tenant Lease Allowances | SO | OTHER | (1,038.799) | Ref. 7.2 |
|---------|--------|------------------------------------|----|-------|-------------|----------|

This accumulated deferred income tax liability is associated with deferred revenue for tenant construction allowances. The deferred revenue is not included in the results of operations. Accordingly, this accumulated deferred income tax liability is being reclassified as OTHER.

|         |        |   |    |       |           |          |
|---------|--------|---|----|-------|-----------|----------|
| 2831000 | 287616 | DTL Interim provision reg assets/Liabil | SO | NUTIL | 9,589.576 | Ref. 7.2 |
|---------|--------|---|----|-------|-----------|----------|

This account is used for interim accounting purposes only and is used to estimate the combined annual income tax activity of regulatory assets and regulatory liabilities and should be classified as non-utility for ratemaking purposes. Actual income tax activity on individual regulatory assets/regulatory liability basis is properly reflected in accumulated deferred income taxes.

|         |        |  |     |       |            |          |
|---------|--------|--|-----|-------|------------|----------|
| 2831000 | 287725 | DTL 920.100 PMI RECLAMATION TRUST EARN | JBE | NUTIL | 19,721.700 | Ref. 7.2 |
|---------|--------|--|-----|-------|------------|----------|

This accumulated deferred income tax liability is associated with Bridger Coal Company reclamation trust earnings. Reclamation trust earnings are not included in the results of operations. Accordingly, this accumulated deferred income tax asset is being reclassified as NUTIL.

|                                 | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b>   |                |             |                          |               |                 |                                 |             |
| FED Renewable Energy Tax Credit | 40910          | PRO         | (25,529,567)             | CAGW          | 22.0871%        | (5,638,736)                     | 7.3.1       |

**Description of Adjustment**

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. The credits are utilized in the year of production to the extent current federal income taxes are due, or, should the credits not be fully utilized in the year they are generated, they are carried back one year and forward 20 years to offset taxes in those years. This pro forma adjustment reflects this credit based on the qualifying production as modeled in GRID for the pro forma net power cost study. These credits have been adjusted back to the Test Period using the production factor as outlined on adjustment page 9.1.

**PacifiCorp**  
**Washington General Rate Case - December 2009**  
**Renewable Energy Tax Credit Calculation**

| <b>Description</b>                         |      |          | <b>Amount<br/>Total</b> |
|--|------|----------|-------------------------|
| Hydro                                      | Type | Proforma | 9,143,862               |
| JC Boyle<br>Factor (inflated tax per unit) |      |          | 0.011                   |
|  |      |          | 100,582                 |
| Wind/ GeoThermal                           |      |          |                         |
| Total KWh Production                       |      |          | 1,155,862,964           |
| Factor (inflated tax per unit)             | Type | Proforma | 0.022                   |
|  |      |          | 25,428,985              |
| <b>Total Federal</b>                       |      |          | <b>25,529,567</b>       |

Ref. 7.3

|                                 | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b>   |                |             |                          |               |                 |                                 |             |
| Deferred Income Tax - Federal   | 41110          | RES         | (1,320,531)              | CAGW          | 22.0871%        | (291,667)                       | 7.4.2       |
| <b>Adjustment to Rate Base:</b> |                |             |                          |               |                 |                                 |             |
| Accumulated DIT                 | 282            | RES         | (2,310,931)              | CAGW          | 22.0871%        | (510,417)                       | 7.4.2       |

**Description of Adjustment**

In 1981, the Company built and placed in service the Malin-Midpoint transmission line. The Company was eligible for investment tax credits and accelerated tax depreciation associated with this investment. The Company entered into a safe harbor lease transaction to transfer these tax benefits to an unrelated third party. As ordered in Docket UE-050684, the Company has treated this transaction as a sale of part of the benefits associated with the property and is amortizing the cash receipts over the life of the assets. The gain is being amortized over 30 years (composite book life of the plant) with a rate base deduction for the unamortized balance. In 1988, the substation was sold to Amoco and therefore the only amortization remaining is on the transmission line which is reflected in this restating adjustment.



PacifiCorp  
Washington General Rate Case - December 2009  
Malin Line Amortization  
Unamortized Balance of Gain

| Transmission Line Gain |                    |                     |                     |             |  |
|------------------------|--------------------|---------------------|---------------------|-------------|--|
|                        | A                  | B                   | C                   | D           |  |
|                        | \$39,615,936/30yrs | sum of A (1yr)      | A + C(PY)           |             |  |
| Year                   | Amortization       | Annual Amortization | Unamortized Balance | AMA Balance |  |
|                        |                    |                     | (39,615,936)        |             |  |
| 1982                   | 1,320,531          |                     | (38,295,405)        |             |  |
| 1983                   | 1,320,531          |                     | (36,974,874)        |             |  |
| 1984                   | 1,320,531          |                     | (35,654,343)        |             |  |
| 1985                   | 1,320,531          |                     | (34,333,811)        |             |  |
| 1986                   | 1,320,531          |                     | (33,013,280)        |             |  |
| 1987                   | 1,320,531          |                     | (31,692,749)        |             |  |
| 1988                   | 1,320,531          |                     | (30,372,218)        |             |  |
| 1989                   | 1,320,531          |                     | (29,051,687)        |             |  |
| 1990                   | 1,320,531          |                     | (27,731,155)        |             |  |
| 1991                   | 1,320,531          |                     | (26,410,624)        |             |  |
| 1992                   | 1,320,531          |                     | (25,090,093)        |             |  |
| 1993                   | 1,320,531          |                     | (23,769,562)        |             |  |
| 1994                   | 1,320,531          |                     | (22,449,031)        |             |  |
| 1995                   | 1,320,531          |                     | (21,128,499)        |             |  |
| 1996                   | 1,320,531          |                     | (19,807,968)        |             |  |
| 1997                   | 1,320,531          |                     | (18,487,437)        |             |  |
| 1998                   | 1,320,531          |                     | (17,166,906)        |             |  |
| 1999                   | 1,320,531          |                     | (15,846,375)        |             |  |
| 2000                   | 1,320,531          |                     | (14,525,843)        |             |  |
| 2001                   | 1,320,531          |                     | (13,205,312)        |             |  |
| 2002                   | 1,320,531          |                     | (11,884,781)        |             |  |
| 2003                   | 1,320,531          |                     | (10,564,250)        |             |  |
| 2004                   | 1,320,531          |                     | (9,243,719)         |             |  |
| Mar-2005               | 1,320,531          |                     | (7,923,187)         |             |  |
| Oct-2005               | 770,310            |                     | (7,152,878)         |             |  |
| Nov-2005               | 110,044            |                     | (7,042,833)         |             |  |
| Dec-2005               | 110,044            |                     | (6,932,789)         |             |  |
| Jan-2006               | 110,044            |                     | (6,822,745)         |             |  |
| Feb-2006               | 110,044            |                     | (6,712,701)         |             |  |
| Mar-2006               | 110,044            |                     | (6,602,656)         |             |  |
| Apr-2006               | 110,044            |                     | (6,492,612)         |             |  |
| May-2006               | 110,044            |                     | (6,382,568)         |             |  |
| Jun-2006               | 110,044            |                     | (6,272,524)         |             |  |
| Jul-2006               | 110,044            |                     | (6,162,479)         |             |  |
| Aug-2006               | 110,044            |                     | (6,052,435)         |             |  |
| Sep-2006               | 110,044            |                     | (5,942,391)         |             |  |
| Oct-2006               | 110,044            | 1,320,531           | (5,832,347)         | (6,492,612) |  |
| Nov-2006               | 110,044            | 1,320,531           | (5,722,302)         | (6,382,568) |  |
| Dec-2006               | 110,044            | 1,320,531           | (5,612,258)         | (6,272,524) |  |
| Jan-2007               | 110,044            | 1,320,531           | (5,502,214)         | (6,162,479) |  |
| Feb-2007               | 110,044            | 1,320,531           | (5,392,170)         | (6,052,435) |  |
| Mar-2007               | 110,044            | 1,320,531           | (5,282,125)         | (5,942,391) |  |
| Apr-2007               | 110,044            | 1,320,531           | (5,172,081)         | (5,832,347) |  |

Washington General Rate Case - December 2009  
 Malin Line Amortization  
 Unamortized Balance of Gain

Transmission Line Gain

| Year     | A                   | B                       | C                   | D                         |
|----------|---------------------|-------------------------|---------------------|---------------------------|
|          | \$39,615,936/30yrs  | sum of A (1yr)          | A + C(PY)           |                           |
|          | Annual Amortization | Annual Amortization     | Unamortized Balance | AMA Balance               |
| May-2007 | 110,044             | 1,320,531               | (5,062,037)         | (5,722,302)               |
| Jun-2007 | 110,044             | 1,320,531               | (4,951,993)         | (5,612,258)               |
| Jul-2007 | 110,044             | 1,320,531               | (4,841,948)         | (5,502,214)               |
| Aug-2007 | 110,044             | 1,320,531               | (4,731,904)         | (5,392,170)               |
| Sep-2007 | 110,044             | 1,320,531               | (4,621,860)         | (5,282,125)               |
| Oct-2007 | 110,044             | 1,320,531               | (4,511,816)         | (5,172,081)               |
| Nov-2007 | 110,044             | 1,320,531               | (4,401,771)         | (5,062,037)               |
| Dec-2007 | 110,044             | 1,320,531               | (4,291,727)         | (4,951,993)               |
| Jan-2008 | 110,044             | 1,320,531               | (4,181,683)         | (4,841,948)               |
| Feb-2008 | 110,044             | 1,320,531               | (4,071,639)         | (4,731,904)               |
| Mar-2008 | 110,044             | 1,320,531               | (3,961,594)         | (4,621,860)               |
| Apr-2008 | 110,044             | 1,320,531               | (3,851,550)         | (4,511,816)               |
| May-2008 | 110,044             | 1,320,531               | (3,741,506)         | (4,401,771)               |
| Jun-2008 | 110,044             | 1,320,531               | (3,631,462)         | (4,291,727)               |
| Jul-2008 | 110,044             | 1,320,531               | (3,521,417)         | (4,181,683)               |
| Aug-2008 | 110,044             | 1,320,531               | (3,411,373)         | (4,071,639)               |
| Sep-2008 | 110,044             | 1,320,531               | (3,301,329)         | (3,961,594)               |
| Oct-2008 | 110,044             | 1,320,531               | (3,191,285)         | (3,851,550)               |
| Nov-2008 | 110,044             | 1,320,531               | (3,081,240)         | (3,741,506)               |
| Dec-2008 | 110,044             | 1,320,531               | (2,971,196)         | (3,631,462)               |
| Jan-2009 | 110,044             | 1,320,531               | (2,861,152)         | (3,521,417)               |
| Feb-2009 | 110,044             | 1,320,531               | (2,751,108)         | (3,411,373)               |
| Mar-2009 | 110,044             | 1,320,531               | (2,641,063)         | (3,301,329)               |
| Apr-2009 | 110,044             | 1,320,531               | (2,531,019)         | (3,191,285)               |
| May-2009 | 110,044             | 1,320,531               | (2,420,975)         | (3,081,240)               |
| Jun-2009 | 110,044             | 1,320,531               | (2,310,931)         | (2,971,196)               |
| Jul-2009 | 110,044             | 1,320,531               | (2,200,886)         | (2,861,152)               |
| Aug-2009 | 110,044             | 1,320,531               | (2,090,842)         | (2,751,108)               |
| Sep-2009 | 110,044             | 1,320,531               | (1,980,798)         | (2,641,063)               |
| Oct-2009 | 110,044             | 1,320,531               | (1,870,754)         | (2,531,019)               |
| Nov-2009 | 110,044             | 1,320,531               | (1,760,709)         | (2,420,975)               |
| Dec-2009 | 110,044             | <b>1,320,531 to 7.4</b> | (1,650,665)         | <b>(2,310,931) to 7.4</b> |

|                                 | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Rate Base:</b> |                |             |                          |               |                 |                                 |             |
| Def Inc Tax Expense             | 41110          | RES         | 5,532,834                | WA            | Situs           | 5,532,834                       | 7.5.1       |

**Description of Adjustment**

As described in the testimony and exhibits of Company witness Ryan Fuller, the income taxes in this case have been presented on a fully normalized basis. Accordingly, this adjustment removes base period Washington allocated income tax flow-through associated with non-property related book-tax differences.

| FERC<br>Account | Tax<br>M-1 # | Description                      | Allocation<br>Factor | Total Co.<br>Amount |
|-----------------|--------------|----------------------------------|----------------------|---------------------|
| 4111000         | 100105       | 283FAS 109 Def Tax Liab WA-NUTIL | NUTIL                | (5,532.834)         |

Ref. 7.5

|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b> |                |             |                          |               |                 |                                 |             |
| AFUDC - Equity                | 419            | RES         | 3,017,342                | SNP           | 7.1922%         | 217,013                         | Below       |
| Base :                        |                |             | (63,955,322)             |               |                 |                                 |             |
|                               |                |             | 3,017,342                |               |                 |                                 | Above       |
| Normalized :                  |                |             | <u>(60,937,980)</u>      |               |                 |                                 |             |

**Description of Adjustment**

This adjustment reflects the appropriate level of allowances for funds used during construction (AFUDC) – Equity into regulated results to align the tax Schedule M with regulatory income.

PacifiCorp  
 Washington General Rate Case - December 2009  
 AFUDC Equity for 12 Months Ended December 2009

| <u>Date</u>      | <u>Description</u>        | <u>Equity</u>           | <u>Debt</u>         | <u>Total</u>        | <u>Allocation Factor</u> |
|------------------|---------------------------|-------------------------|---------------------|---------------------|--------------------------|
| Dec-09 12 months | Account 419               | (63,955,322)            | (35,186,532)        | (99,141,854)        | SNP                      |
| Dec-09 12 months | AFUDC-Equity SCHMDT       | (60,937,980)            | (33,524,862)        | (94,462,842)        | SNP                      |
| Dec-09 12 months | AFUDC-Intangible Basis    | -                       |                     |                     | SO                       |
|                  | <b>Total</b>              | <u>(60,937,980)</u>     | <u>(33,524,862)</u> | <u>(94,462,842)</u> |                          |
| Dec-09 12 months | Account 419               | (60,937,980)            |                     |                     |                          |
|                  | Adjustment to Account 419 | <u><b>3,017,342</b></u> |                     |                     | Ref. 7.6                 |

PacifiCorp  
 Washington General Rate Case December 2009  
 Public Utility Tax Adjustment

|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b> |                |             |                          |               |                 |                                 |             |
| Taxes - Other                 | 408            | PRO         | (396,368)                | WA            | Situs           | (396,368)                       | Below       |

Calculation:

|   |  |  |                   |  |  |                  |       |
|---|--|--|-------------------|--|--|------------------|-------|
| Base period WA Public Utility Tax   |  |  |                   |  |  | 10,921,843       |       |
| Normalized Revenues   |  |  | 271,765,425       |  |  |                  | 3.1.1 |
| WA Public Utility Tax Rate  |  |  | 3.873%            |  |  |                  |       |
| Normalized WA Public Utility Tax  |  |  | <u>10,525,475</u> |  |  | 10,525,475       |       |
| Normalized Adjustment to bring WA Public Utility Tax in line with Normalized Revenues |  |  |                   |  |  | <u>(396,368)</u> | Above |

**Description of Adjustment**

This proforma adjustment recalculates the Washington Public Utility Tax expense based on the normalized revenues included in this filing, as discussed in adjustments 3.1, 3.2, and 3.3 above.

|                           | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Tax:</b> |                |             |                          |               |                 |                                 |             |
| Def Inc Tax Expense       | 41110          | RES         | (2,199,228)              | WA            | Situs           | (2,199,228)                     | 7.8.1       |
| ADIT                      | 283            | RES         | 1,099,614                | WA            | Situs           | 1,099,614                       | 7.8.1       |

**Description of Adjustment**

The Company's base period accumulated deferred income taxes and deferred income tax expense are computed using the Company's federal and state blended statutory income tax rate of 37.951%. Since state income taxes are excluded under the WCA allocation methodology, this adjustment removes state deferred income tax expense from the Washington allocated deferred income tax expense and a corresponding amount from the accumulated deferred income taxes.



PacifiCorp  
 Washington General Rate Case - December 2009  
 Remove Deferred State Tax Expense

| Book-Tax Difference   |          |       |                          |
|---|----------|-------|--------------------------|
| Description   | #        |       | Amount                   |
| 30% capitalized labor costs for Powertax input  | 105.100  |       | (578,588)                |
| Depreciation Flow-Through ~ WA  | 105.115  |       | 259,869                  |
| Book Depreciation   | 105.120  |       | (16,085,130)             |
| Book Depreciation ~ PMI   | 105.121  |       | (1,240,064)              |
| Repairs Deduction   | 105.122  |       | 3,900,673                |
| Section 481a Adjustment - Repair Deduction  | 105.123  |       | (513,440)                |
| Tax Depreciation  | 105.125  |       | 38,857,656               |
| Tax Depreciation ~ PMI  | 105.126  |       | 2,039,389                |
| CIAC  | 105.130  |       | (1,351,601)              |
| Capitalized Depreciation  | 105.137  |       | 140,296                  |
| Highway Relocation  | 105.140  |       | (129,554)                |
| AFUDC Debt  | 105.141  |       | 915,065                  |
| AFUDC Equity  | 105.141  |       | 1,663,309                |
| Avoided Costs   | 105.142  |       | (2,197,929)              |
| Basis Intangible Difference   | 105.143  |       | 130,619                  |
| Capitalization of Test Energy   | 105.146  |       | (5,888)                  |
| Gain / (Loss) on Prop. Disposition  | 105.152  |       | 703,185                  |
| Coal Mine Development   | 105.165  |       | 12,972                   |
| Coal Mine Extension   | 105.170  |       | 49,169                   |
| Coal Mine Extension Costs-PP&E-PMI  | 105.171  |       | 59,267                   |
| Removal Cost  | 105.175  |       | 1,451,241                |
| Book Gain/Loss on Land Sales  | 105.470  |       | 30,301                   |
| Willow Wind Account Receivable  | 120.105  |       | (39,930)                 |
| Distribution O&M Amort of Writeoff  | 145.030  |       | (17)                     |
| Sec. 263A Inventory Change - PMI  | 205.411  |       | 24,955                   |
| Bad Debts Allowance - Cash Basis  | 220.100  |       | 55,534                   |
| R & E - Sec.174 Deduction   | 320.210  |       | 256,623                  |
| Def Reg Asset-Transmission Srvc Deposit   | 415.110  |       | 51,536                   |
| Environmental Clean-up Accrual  | 415.300  |       | (9,662)                  |
| Contra - RTO Grid West N/R Allowance  | 415.801  |       | 4,457                    |
| RTO Grid West Note Receivable - w/o- WA   | 415.803  |       | (17,815)                 |
| Unrecovered Plant-Powerdale   | 415.850  |       | (222,520)                |
| WA - Chehalis Plant Revenue Requirement   | 415.896  |       | (1,138,530)              |
| Tenant Lease Allow - PSU Call Cntr  | 425.110  |       | 1,624                    |
| Unearned Joint Use Pole Contact Revenue   | 425.215  |       | 4,519                    |
| Duke/Hermiston Contract Renegotiation   | 425.225  |       | 63,273                   |
| Reg Asset Balance Reclass   | 430.110  |       | 73,638                   |
| Misc Non-Current and Accrued Liability  | 505.145  |       | 23,441                   |
| Misc Current and Accrued Liability  | 505.150  |       | 51,898                   |
| Bonus Liability - Electric - Cash Basis (2.5 months)  | 505.400  |       | (1,079)                  |
| Vacation Accrual - PMI  | 505.510  |       | (5,459)                  |
| Vacation Accrual-Cash Basis(2.5 mos)  | 505.600  |       | 14,971                   |
| Coal Mine Development-PMI   | 610.000  |       | (360,218)                |
| PMI Devt Cost Amort   | 610.100  |       | 284,326                  |
| Bridger Coal Company Gain/Loss on Assets Disposed   | 610.111  |       | 150                      |
| PMI EITF Pre-Stripping Costs  | 610.114  |       | 17,925                   |
| Property Insurance(same as Injuries & Damages)  | 705.210  |       | (3,080)                  |
| U of WY Contract Amort - Prepaid  | 715.100  |       | 10                       |
| Redding Renegotiated Contract - Prepaid   | 715.800  |       | 46,102                   |
| Deferred Compensation Accrual - Cash Basis  | 720.200  |       | 4,778                    |
| Pension / Retirement Accrual - Cash Basis   | 720.300  |       | (1,797)                  |
| Severance Accrual - Cash Basis  | 720.500  |       | 6,552                    |
| Post Merger Loss-Reacq Debt - Addback   | 740.100  |       | (76,020)                 |
| Injuries and Damages Accrual - Cash Basis   | 910.530  |       | 28,501                   |
| Wasach workers comp reserve   | 910.580  |       | 7,195                    |
| Bridger Coal Company Underground Mine Cost Depletion  | 910.905  |       | 10,931                   |
| Bridger Coal Company Section 471 Adjustment - PMI   | 910.910  |       | (42,239)                 |
| Bridger Coal Company Extraction Taxes Payable-PMI   | 920.110  |       | 7,681                    |
| FAS 112 Book Reserve  | 920.150  |       | (50,199)                 |
| SO2 Emission Allowances   | -----    |       | (10,930)                 |
| SO2 Emission Allowances   | -----    |       | 203,821                  |
| Contra Pension Reg Asset CTG - WA   | -----    |       | 384,714                  |
| Book Depreciation: Removal of Colstrip #3   | -----    |       | 150,754                  |
| Tax Depreciation: Removal of Colstrip #3  | -----    |       | (34,306)                 |
| Medicare Subsidy Receivable   | -----    |       | 170,464                  |
| Malin Line Amortization   | -----    |       | (291,667)                |
| Depreciation Flow-Through ~ WA  | -----    |       | 525,562                  |
| Book Depreciation: Removal of AFUDC on Colstrip #4  | -----    |       | 6,828                    |
| Depreciation Flow-Through ~ WA  | -----    |       | (6,828)                  |
| Amort NOPAs 99-00 RAR   | 610.100N |       | 1,643                    |
| <b>Washington Allocated Federal &amp; State Deferred Income Tax Expense</b>                         |          |       | <b>28,282,927</b> B      |
| Percentage of Deferred Income Tax Attributable to State Income Taxes                                |          | A     | 7.776%                   |
| <b>Adjustment to Remove State Deferred Income Tax Expense</b>                                       |          |       | <b>(2,199,228)</b> C 7.8 |
| <b>Washington Allocated Deferred Income Tax Expense</b>   |          | B - C | <b>26,083,699</b>        |
| <b>Adjustment to Remove State Deferred Income Tax Expense from Rate Base (Beginnig/Ending Avg.)</b> |          | C / 2 | <b>1,099,614</b> 7.8     |

| Item   | Tax Rate       | % of Total      |
|--|----------------|-----------------|
| Federal Statutory Tax Rate   | 35.000%        | 92.224%         |
| State Blended Statutory Tax Rate, Net of Federal Benefit for State Income Taxes (4.54% X 35% = 2.951%) | 2.951%         | 7.776% A        |
| <b>Federal &amp; State Blended Statutory Tax Rate</b>  | <b>37.951%</b> | <b>100.000%</b> |

|                              | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense</b> |                |             |                          |               |                 |                                 |             |
| Deferred Income Tax Expense  | 41010          | RES         | 525,562                  | WA            | Situs           | 525,562                         | 7.9.1       |
| Accum Def Income Tax Balance | 282            | RES         | (262,781)                | WA            | Situs           | (262,781)                       | 7.9.1       |

**Description of Adjustment**

As described in the testimony and exhibits of Company witness Ryan Fuller, the income taxes in this case have been presented on a fully normalized basis. Accordingly, this adjustment removes base period Washington allocated income tax flow-through associated with property related book-tax differences.

| Schedule M Type                                | Tax Year Ended December 31, 2009: FLOW-THROUGH |                                       |                   |                                   |
|--|--|---------------------------------------|-------------------|-----------------------------------|
|  | Current Book-Tax Difference                    | Current Allocated Book-Tax Difference |                   | Current Deferred Tax At Statutory |
|  |  | Flow-Through                          | Normalized        |                                   |
| ACRS Fed                                       | 726,401,665                                    | 28,573,715                            | 28,573,715        | 10,844,011                        |
| AFUDC_Debl_Fed                                 | 32,211,634                                     | 1,894,114                             | 0                 | 718,835                           |
| AFUDC_Equity_Fed                               | 57,991,763                                     | 3,410,041                             | 0                 | 1,294,145                         |
| Avoid_Cost_Fed                                 | (68,867,187)                                   | (3,034,964)                           | (3,034,964)       | (1,151,799)                       |
| Cap Labor-M&E/Medicare                         | (1,802,106)                                    | (76,365)                              | 0                 | 0                                 |
| Cap Tax Depr                                   | (4,899,295)                                    | (303,543)                             | 0                 | (115,198)                         |
| Capitalized Sick Leave                         | (26,914,849)                                   | (1,140,532)                           | 0                 | (432,843)                         |
| CIAC_Fed                                       | (49,049,089)                                   | (3,288,055)                           | (3,288,055)       | (1,247,850)                       |
| Coal_Ext_Dev_Fed                               | 2,140,857                                      | 0                                     | 0                 | 0                                 |
| Highway Reloc                                  | 1,949,868                                      | 120,518                               | 0                 | 45,738                            |
| Section 174                                    | 9,528,629                                      | 814,288                               | 0                 | 309,030                           |
| TEST POWER                                     | (149,681)                                      | 0                                     | 0                 | 0                                 |
| <b>Subtotal: Property-Related Flow-Through</b> | <b>678,542,209</b>                             | <b>4,718,521</b>                      | <b>22,250,896</b> | <b>10,264,069</b>                 |
|  |  |                                       | <b>8,444,362</b>  | <b>(1,819,707)</b>                |

| Schedule M Type                                | Tax Year Ended December 31, 2009: NORMALIZED |                                       |                   |                                   |
|--|--|---------------------------------------|-------------------|-----------------------------------|
|  | Current Book-Tax Difference                  | Current Allocated Book-Tax Difference |                   | Current Deferred Tax At Statutory |
|  |  | Flow-Through                          | Normalized        |                                   |
| ACRS Fed                                       | 726,401,665                                  | 28,573,715                            | 28,573,715        | 10,844,011                        |
| AFUDC_Debl_Fed                                 | 32,211,634                                   | 1,894,114                             | 1,894,114         | 718,835                           |
| AFUDC_Equity_Fed                               | 57,991,763                                   | 3,410,041                             | 0                 | 1,294,145                         |
| Avoid_Cost_Fed                                 | (68,867,187)                                 | (3,034,964)                           | (3,034,964)       | (1,151,799)                       |
| Cap Labor-M&E/Medicare                         | (1,802,106)                                  | (76,365)                              | (76,365)          | 0                                 |
| Cap Tax Depr                                   | (4,899,295)                                  | (303,543)                             | (303,543)         | (115,198)                         |
| Capitalized Sick Leave                         | (26,914,849)                                 | (1,140,532)                           | (1,140,532)       | (432,843)                         |
| CIAC_Fed                                       | (49,049,089)                                 | (3,288,055)                           | (3,288,055)       | (1,247,850)                       |
| Coal_Ext_Dev_Fed                               | 2,140,857                                    | 0                                     | 0                 | 0                                 |
| Highway Reloc                                  | 1,949,868                                    | 120,518                               | 120,518           | 45,738                            |
| Section 174                                    | 9,528,629                                    | 814,288                               | 814,288           | 309,030                           |
| TEST POWER                                     | (149,681)                                    | 0                                     | 0                 | 0                                 |
| <b>Subtotal: Property-Related Flow-Through</b> | <b>678,542,209</b>                           | <b>3,410,041</b>                      | <b>23,559,176</b> | <b>10,264,069</b>                 |
|  |  |                                       | <b>8,969,924</b>  | <b>(1,294,145)</b>                |

| Schedule M Type                                | Tax Year Ended December 31, 2009: DIFFERENCE |                                       |                  |                                   |
|--|--|---------------------------------------|------------------|-----------------------------------|
|  | Current Book-Tax Difference                  | Current Allocated Book-Tax Difference |                  | Current Deferred Tax At Statutory |
|  |  | Flow-Through                          | Normalized       |                                   |
| ACRS Fed                                       | 0  | 0                                     | 0                | 0                                 |
| AFUDC_Debl_Fed                                 | 0  | (1,894,114)                           | 1,894,114        | 0                                 |
| AFUDC_Equity_Fed                               | 0  | 0                                     | 0                | 0                                 |
| Avoid_Cost_Fed                                 | 0  | 0                                     | 0                | 0                                 |
| Cap Labor-M&E/Medicare                         | 0  | 0                                     | (76,365)         | 0                                 |
| Cap Tax Depr                                   | 0  | 0                                     | (303,543)        | (115,198)                         |
| Capitalized Sick Leave                         | 0  | 0                                     | (1,140,532)      | (432,843)                         |
| CIAC_Fed                                       | 0  | 0                                     | (1,140,532)      | (1,247,850)                       |
| Coal_Ext_Dev_Fed                               | 0  | 0                                     | 0                | 0                                 |
| Highway Reloc                                  | 0  | 0                                     | 120,518          | 45,738                            |
| Section 174                                    | 0  | 0                                     | 814,288          | 309,030                           |
| TEST POWER                                     | 0  | 0                                     | 0                | 0                                 |
| <b>Subtotal: Property-Related Flow-Through</b> | <b>0</b>                                     | <b>(1,308,480)</b>                    | <b>1,308,480</b> | <b>0</b>                          |
|  |  |                                       | <b>525,562</b>   | <b>525,562</b>                    |

Adjustment to Base Period Deferred Income Tax Expense to Remove Property Related Flow-Through A 525,562 7.9

Adjustment to Base Period Accumulated Deferred Income Taxes to Remove Property Related Flow-Through A/2 (262,781) 7.9

|                              | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense</b> |                |             |                          |               |                 |                                 |             |
| Deferred Income Tax Expense  | 41010          | RES         | 2,300,969                | SO            | 7.4084%         | 170,464                         | 7.10.1      |

**Description of Adjustment**

On March 23, 2010, the Patient Protection and Affordable Care Act was signed into law. The Act, including a subsequent amendment to the Act (the amendment is known as the Health Care and Education Reconciliation Act signed into law March 30, 2010), changes the deductibility of certain costs incurred for post-retirement prescription drug coverage.

Designed to encourage employers to continue providing high quality prescription drug coverage, the Medicare Prescription Drug, Improvement, and Modernization Act of 2003 contains provisions for a federal subsidy for employers offering post-retirement prescription drug coverage to its retirees that is at least as valuable as the Medicare Part D standard drug benefit. Under the current rules, employers are permitted to deduct the entire cost of providing the coverage, even though a portion is offset by the subsidy.

For taxable years beginning after December 31, 2012, the Act repeals the current rule permitting deduction of the portion of the expense that is offset by the subsidy.

The employer's promise to provide post-retirement prescription drug coverage is recorded as a component of the other post-employment benefit ("OPEB") obligation reflecting this future liability. On a gross basis, the OPEB obligation includes a pre-subsidy liability for the future benefits to retirees, which is offset by a subsidy receivable from the federal government to arrive at the net OPEB obligations. The net amount is actuarially determined.

For ratemaking purposes, the Company does not include the OPEB obligation (liability) in rate base. However, the actuarially determined level of OPEB expense is included in the Company's annual expenses in the results of operations, and the Company has treated the OPEB expense as deductible for income tax purposes, including the portion that is offset by the federal subsidy.

With the change in law, the subsidy receivable will remain not taxable, but a corresponding amount of OPEB related costs will become non-deductible for income tax purposes. This restating adjustment increases deferred income tax expense associated with this change in law.

PacifiCorp  
Washington General Rate Case - December 2009  
Medicare Deferred Tax Expense

|        |  |         |                  |             |
|--------|--|---------|------------------|-------------|
| SCHMPD | Base Period Medicare Subsidy Receivable        | 720.105 | (6,063,000)      |             |
|        | Federal & State Blended Statutory Tax Rate     |         | 37.951%          |             |
|        | <b>Non-Deductible Post-Retirement Benefits</b> |         | <b>2,300,969</b> | <b>7.10</b> |

|                           | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Tax:</b> |                |             |                          |               |                 |                                 |             |
| ADIT Balance              | 282            | RES         | 3,885,432                | CAEE          | 0.0000%         | -                               | 7.11.1      |
| ADIT Balance              | 190            | RES         | (34,770,206)             | CAGE          | 0.0000%         | -                               | 7.11.1      |
| ADIT Balance              | 282            | RES         | 1,845,519,345            | DITBAL        | 6.9317%         | 127,926,774                     | 7.11.1      |
| ADIT Balance              | 282            | RES         | 4,059,471                | SG            | 8.2916%         | 336,597                         | 7.11.1      |
|                           |                |             |                          |               |                 |                                 | 7.11.1      |
| ADIT Balance              | 282            | RES         | (48,678,619)             | CA            | Situs           | -                               | 7.11.1      |
| ADIT Balance              | 282            | RES         | 1,359,850                | FERC          | Situs           | -                               | 7.11.1      |
| ADIT Balance              | 282            | RES         | (119,069,703)            | ID            | Situs           | -                               | 7.11.1      |
| ADIT Balance              | 282            | RES         | (553,267,407)            | OR            | Situs           | -                               | 7.11.1      |
| ADIT Balance              | 282            | RES         | 161,714                  | OTHER         | 0.0000%         | -                               | 7.11.1      |
| ADIT Balance              | 282            | RES         | (847,583,899)            | UT            | Situs           | -                               | 7.11.1      |
| ADIT Balance              | 282            | RES         | (138,136,570)            | WA            | Situs           | (138,136,570)                   | 7.11.1      |
| ADIT Balance              | 282            | RES         | (252,021,215)            | WYE           | Situs           | -                               | 7.11.1      |
|                           |                |             | <u>(138,541,807)</u>     |               |                 | <u>(9,873,199)</u>              |             |

**Description of Adjustment**

This adjustment allocates on a jurisdictional basis the base period property-related accumulated deferred income tax liability. The net increase to the accumulated deferred income tax liability is primarily attributable to the use of a beginning-ending average as opposed to a the AMA methodology used in reporting the base period data.

PacifiCorp  
Washington General Rate Case - December 2009  
Beg/End Avg Balance for ADIT - Property

| Remove: Base Period Amounts               |      |  |          |               |                             |
|---|------|--|----------|---------------|-----------------------------|
| Account                                   |      | Book Tax Difference                            |          | Factor        | Average of Monthly Averages |
| SAP                                       | FERC | Description                                    | #        |               |                             |
| 287788                                    | 282  | Book depletion -SRC                            | 110.105  | CAEE          | (732,195)                   |
| 287788                                    | 282  | Book depletion for step up basis - SRC         | 110.105a | CAEE          | (3,153,237)                 |
| <b>Subtotal: CAEE Allocation Factor</b>   |      |  |          | <b>CAEE</b>   | <b>(3,885,432)</b>          |
| 287479                                    | 190  | Cholla SHL (Tax Int. - Tax Rent)               | 105.221  | CAGE          | 34,770,206                  |
| <b>Subtotal: CAGE Allocation Factor</b>   |      |  |          | <b>CAGE</b>   | <b>34,770,206</b>           |
| 287605                                    | 282  | 30% capitalized labor costs for Powertax input | 105.100  | DITBAL        | 2,713,015                   |
| 287605                                    | 282  | Regulatory Adj: Depreciation Flow-Through      | 105.115  | DITBAL        | (99,177,337)                |
| 287605                                    | 282  | Book Depreciation                              | 105.120  | DITBAL        | 1,012,650,545               |
| 287605                                    | 282  | Tax Depreciation                               | 105.125  | DITBAL        | (2,672,765,851)             |
| 287605                                    | 282  | CIAC   | 105.130  | DITBAL        | 158,404,988                 |
| 287605                                    | 282  | Capitalized Depreciation                       | 105.137  | DITBAL        | (8,362,477)                 |
| 287605                                    | 282  | Highway relocation                             | 105.140  | DITBAL        | 21,554,873                  |
| 287605                                    | 282  | AFUDC  | 105.141  | DITBAL        | (112,238,673)               |
| 287605                                    | 282  | Avoided Costs                                  | 105.142  | DITBAL        | 97,301,248                  |
| 287605                                    | 282  | Gain / (Loss) on Prop. Disposition             | 105.152  | DITBAL        | (62,767,878)                |
| 287605                                    | 282  | Coal Mine Development                          | 105.165  | DITBAL        | (4,360,534)                 |
| 287605                                    | 282  | Coal Mine Extension                            | 105.170  | DITBAL        | (3,183,341)                 |
| 287605                                    | 282  | Removal Costs                                  | 105.175  | DITBAL        | (88,794,317)                |
| 287605                                    | 282  | ADR Repair Allowance 3115                      | 105.185  | DITBAL        | 2,163,207                   |
| 287605                                    | 282  | Book Gain/Loss on Land Sales                   | 105.470  | DITBAL        | 2,989,807                   |
| 287605                                    | 282  | R & E - Sec.174 Deduction                      | 320.210  | DITBAL        | (7,085,293)                 |
| 287605                                    | 282  | Repairs Deduction                              | 105.122  | DITBAL        | (22,868,311)                |
| 287605                                    | 282  | Sec. 481a Adjustment - Repair Deduction        | 105.123  | DITBAL        | (62,320,716)                |
| 287605                                    | 282  | Capitalization of Test Energy Sales            | 105.146  | DITBAL        | 634,664                     |
| 287605                                    | 282  | 1031 Exchange - CWIP                           | 105.147  | DITBAL        | (6,964)                     |
| <b>Subtotal: DITBAL Allocation Factor</b> |      |  |          | <b>DITBAL</b> | <b>(1,845,519,345)</b>      |
| 287008                                    | 282  | Book/Tax Gain on Disposal                      | 305.010  | SG            | (1,242)                     |
| 287008                                    | 282  | Fixed Assets - Book/Tax.                       | 310.102  | SG            | (6,947,672)                 |
| 287008                                    | 282  | Fixed Assets (Energy Credit Basis Adj.)        | 310.102b | SG            | (97,639)                    |
| 287008                                    | 282  | Book Amort. - Abandoned Proj. - Lease Rights   | 605.120a | SG            | 2,908,679                   |
| 287008                                    | 282  | Book Amort. - Abandoned Proj. - Lease Rental   | 605.120b | SG            | 78,403                      |
| <b>Subtotal: SG Allocation Factor</b>     |      |  |          | <b>SG</b>     | <b>(4,059,471)</b>          |
| <b>Total</b>                              |      |  |          | <b>TOTAL</b>  | <b>(1,818,694,042)</b>      |

| Add: Jurisdictionally Allocated Balances             |                         |                        |                          |
|--|-------------------------|------------------------|--------------------------|
| Jurisdiction   | PowerTax Report No. 170 |                        | Beginning/Ending Average |
|  | 12/31/2008              | 12/31/2009             |                          |
| Accumulated Deferred Income Taxes ~ Property (CA)    | (40,886,900)            | (56,470,338)           | (48,678,619)             |
| Accumulated Deferred Income Taxes ~ Property (FERC)  | 3,752,076               | (1,032,376)            | 1,359,850                |
| Accumulated Deferred Income Taxes ~ Property (ID)    | (99,919,672)            | (138,219,734)          | (119,069,703)            |
| Accumulated Deferred Income Taxes ~ Property (OR)    | (458,107,932)           | (648,426,881)          | (553,267,407)            |
| Accumulated Deferred Income Taxes ~ Property (OTHER) | 5,575,848               | (5,252,421)            | 161,714                  |
| Accumulated Deferred Income Taxes ~ Property (UT)    | (708,581,229)           | (986,586,568)          | (847,583,899)            |
| Accumulated Deferred Income Taxes ~ Property (WA)    | (117,124,701)           | (159,148,238)          | (138,136,470)            |
| Accumulated Deferred Income Taxes ~ Property (WYP)   | (169,706,882)           | (245,809,941)          | (207,758,412)            |
| Accumulated Deferred Income Taxes ~ Property (WYU)   | (33,540,239)            | (54,985,367)           | (44,262,803)             |
| <b>Total</b>   | <b>(1,618,539,631)</b>  | <b>(2,295,931,864)</b> | <b>(1,957,235,749)</b>   |

|                        | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Expense: |                |             |                          |               |                 |                                 |             |
| Taxes - Other          | 408            | PRO         | (32,249)                 | WA            | Situs           | (32,249)                        | 7.12.1      |

**Description of Adjustment**

This pro forma adjustment reflects the known and measurable change to the Public Utility Tax Credit for Low Income Home Energy Assistance Program (LIHEAP) for the 2010 authorized credit amount, per a July 23, 2009 letter from the Washington Department of Revenue, shown on page 7.12.2.



**PacifiCorp**  
**Washington General Rate Case - December 2009**  
**WA Low Income Tax Credit**

|  |                         | <u>Ref #</u> |
|--|-------------------------|--------------|
| July to June FY Ending 2010                    | 139,536.47              |              |
| 2010 Credit Utilized by December 2009          | (107,287.93)            |              |
| Additional Credit to be recognized in Results: | <u><u>32,248.54</u></u> | 7.12         |



July 23, 2009

DAVID HIPPS  
PACIFICORP  
ATTN: TAX DEPT  
825 NE MULTNOMAH ST #1900  
PORTLAND, OR 97232-2135

**2010 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit  
Certificate Enclosed**  
Tax Registration Number: 409-000-070

Dear DAVID HIPPS,

**Your Public Utility Tax Credit Application for LIHEAP has been approved**

- Your approved credit amount is **\$139,536.47**.
- You may take this credit on your July 2009 thru June 2010 returns.
- Any unused credit expires on June 30, 2010 and cannot be carried forward.

**The credit amount does not match the amount you calculated on Line 11 of your application**

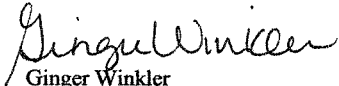
- Your approved credit is a result of recalculation process based on all businesses that qualified and applied for the LIHEAP credit

**How to use this credit**

- This credit is reported on page 2 of your tax return, in the following credit section:
  - Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund.
- Please make a copy of the certificate and attach a copy with each return that you are taking the credit.
  - Fill in the amount you are taking on the current return in the space provided.
- The credit cannot exceed 50% of the combined total of your actual billing discounts and qualifying contributions during the same period for which it is reported.

If you have any questions regarding this credit, please contact me at (360) 902-7162.

Sincerely,

  
Ginger Winkler  
Excise Tax Examiner  
Taxpayer Account Administration

Enclosure



|                               | 8.1          | 8.2              | 8.3           | 8.4          | 8.5           | 8.5.1         |
|-------------------------------|--------------|------------------|---------------|--------------|---------------|---------------|
|                               | Cash Working | Jim Bridger Mine | Environmental | Customer     | Miscellaneous | (Cont)        |
| Total Normalized              | Capital      | Rate Base        | Remediation   | Advances for | Rate Base     | Miscellaneous |
|                               |              | Adjustment       |               | Construction |               | Rate Base     |
| 1 Operating Revenues:         |              |                  |               |              |               |               |
| 2 General Business Revenues   | -            | -                | -             | -            | -             | -             |
| 3 Interdepartmental           | -            | -                | -             | -            | -             | -             |
| 4 Special Sales               | -            | -                | -             | -            | -             | -             |
| 5 Other Operating Revenues    | -            | -                | -             | -            | -             | -             |
| 6 Total Operating Revenues    | -            | -                | -             | -            | -             | -             |
| 7                             |              |                  |               |              |               |               |
| 8 Operating Expenses:         |              |                  |               |              |               |               |
| 9 Steam Production            | -            | -                | -             | -            | -             | -             |
| 10 Nuclear Production         | -            | -                | -             | -            | -             | -             |
| 11 Hydro Production           | -            | -                | -             | -            | -             | -             |
| 12 Other Power Supply         | -            | -                | -             | -            | -             | -             |
| 13 Transmission               | -            | -                | -             | -            | -             | -             |
| 14 Distribution               | -            | -                | -             | -            | -             | -             |
| 15 Customer Accounting        | -            | -                | -             | -            | -             | -             |
| 16 Customer Service & Info    | -            | -                | -             | -            | -             | -             |
| 17 Sales                      | -            | -                | -             | -            | -             | -             |
| 18 Administrative & General   | 54,304       | -                | 54,304        | -            | -             | -             |
| 19 Total O&M Expenses         | 54,304       | -                | 54,304        | -            | -             | -             |
| 20 Depreciation               | (17,991)     | -                | -             | -            | -             | -             |
| 21 Amortization               | (169,569)    | -                | -             | -            | -             | -             |
| 22 Taxes Other Than Income    | -            | -                | -             | -            | -             | -             |
| 23 Income Taxes: Federal      | 50,183       | -                | (39,788)      | -            | -             | 164,229       |
| 24 State                      | -            | -                | -             | -            | -             | -             |
| 25 Deferred Income Taxes      | (23,574)     | -                | 22,534        | -            | -             | (178,075)     |
| 26 Investment Tax Credit Adj. | -            | -                | -             | -            | -             | -             |
| 27 Misc Revenue & Expense     | 34,005       | -                | -             | -            | -             | -             |
| 28 Total Operating Expenses:  | (72,643)     | -                | 37,050        | -            | -             | (13,847)      |
| 29                            |              |                  |               |              |               |               |
| 30 Operating Rev For Return:  | 72,643       | -                | (37,050)      | -            | -             | 13,847        |
| 31                            |              |                  |               |              |               |               |
| 32 Rate Base:                 |              |                  |               |              |               |               |
| 33 Electric Plant In Service  | 34,276,936   | 34,717,942       | -             | -            | -             | -             |
| 34 Plant Held for Future Use  | -            | -                | -             | -            | -             | -             |
| 35 Misc Deferred Debits       | (2,711,549)  | -                | 155,566       | -            | (2,867,116)   | -             |
| 36 Elec Plant Acq Adj         | -            | -                | -             | -            | -             | -             |
| 37 Nuclear Fuel               | -            | -                | -             | -            | -             | -             |
| 38 Prepayments                | (2,850,428)  | -                | -             | -            | (2,850,428)   | -             |
| 39 Fuel Stock                 | -            | -                | -             | -            | -             | -             |
| 40 Material & Supplies        | 12,560       | -                | -             | -            | 12,560        | -             |
| 41 Working Capital            | (2,737,866)  | (618,622)        | -             | -            | (2,119,244)   | -             |
| 42 Weatherization Loans       | -            | -                | -             | -            | -             | -             |
| 43 Misc Rate Base             | (308,624)    | -                | -             | -            | (40,048)      | -             |
| 44 Total Electric Plant:      | 25,681,029   | (618,622)        | 34,717,942    | 155,566      | (7,864,275)   | -             |
| 45                            |              |                  |               |              |               |               |
| 46 Deductions:                |              |                  |               |              |               |               |
| 47 Accum Prov For Deprec      | -            | -                | -             | -            | -             | -             |
| 48 Accum Prov For Amort       | -            | -                | -             | -            | -             | -             |
| 49 Accum Def Income Tax       | 1,635,108    | -                | 105,943       | -            | -             | 1,697,440     |
| 50 Unamortized ITC            | -            | -                | -             | -            | -             | -             |
| 51 Customer Adv For Const     | 23,143       | -                | -             | 23,143       | -             | -             |
| 52 Customer Service Deposits  | (2,980,496)  | -                | -             | -            | -             | -             |
| 53 Miscellaneous Deductions   | 1,185,109    | -                | -             | -            | -             | -             |
| 54                            |              |                  |               |              |               |               |
| 55 Total Deductions:          | (137,136)    | -                | 105,943       | 23,143       | -             | 1,697,440     |
| 56                            |              |                  |               |              |               |               |
| 57 Total Rate Base:           | 25,543,892   | (618,622)        | 34,717,942    | 261,509      | (7,864,275)   | 1,697,440     |
| 58                            |              |                  |               |              |               |               |
| 59                            |              |                  |               |              |               |               |
| 60 Estimated ROE impact       | -0.359%      | 0.009%           | -0.506%       | -0.013%      | 0.000%        | 0.121%        |
| 61 Estimated Price Change     | 3,319,542    | (83,231)         | 4,671,027     | 94,954       | 3,114         | (1,058,077)   |
| 62                            |              |                  |               |              |               |               |
| 63                            |              |                  |               |              |               |               |
| 64 TAX CALCULATION:           |              |                  |               |              |               |               |
| 65                            |              |                  |               |              |               |               |
| 66 Operating Revenue          | 99,251       | -                | (54,304)      | -            | -             | -             |
| 67 Other Deductions           | -            | -                | -             | -            | -             | -             |
| 68 Interest (AFUDC)           | -            | -                | -             | -            | -             | -             |
| 69 Interest                   | -            | -                | -             | -            | -             | -             |
| 70 Schedule "M" Additions     | (494,158)    | -                | (59,375)      | -            | -             | (69,062)      |
| 71 Schedule "M" Deductions    | (538,287)    | -                | -             | -            | -             | (538,287)     |
| 72 Income Before Tax          | 143,379      | -                | (113,679)     | -            | -             | 469,225       |
| 73                            |              |                  |               |              |               |               |
| 74 State Income Taxes         | -            | -                | -             | -            | -             | -             |
| 75                            |              |                  |               |              |               |               |
| 76 Taxable Income             | 143,379      | -                | (113,679)     | -            | -             | 469,225       |
| 77                            |              |                  |               |              |               |               |
| 78 Federal Income Taxes       | 50,183       | -                | (39,788)      | -            | -             | 164,229       |

|                               | 8.6<br>Removal of<br>Colstrip #4<br>AFUDC | 8.7<br>Powderdale Hydro<br>Removal | 8.8<br>Trojan<br>Unrecovered Plant<br>Adjustment | 8.9<br>Customer Service<br>Deposits | 8.10<br>Chehalis Reg<br>Asset - WA | 0      | 0      |
|-------------------------------|---|------------------------------------|--|-------------------------------------|------------------------------------|--------|--------|
| 1 Operating Revenues:         |   |                                    |  |                                     |                                    |        |        |
| 2 General Business Revenues   | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 3 Interdepartmental           | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 4 Special Sales               | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 5 Other Operating Revenues    | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 6 Total Operating Revenues    | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 7                             |   |                                    |  |                                     |                                    |        |        |
| 8 Operating Expenses:         |   |                                    |  |                                     |                                    |        |        |
| 9 Steam Production            | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 10 Nuclear Production         | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 11 Hydro Production           | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 12 Other Power Supply         | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 13 Transmission               | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 14 Distribution               | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 15 Customer Accounting        | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 16 Customer Service & Info    | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 17 Sales                      | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 18 Administrative & General   | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 19 Total O&M Expenses         | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 20 Depreciation               | (17,991)                                  | -                                  | -  | -                                   | -                                  | -      | -      |
| 21 Amortization               | -   | -                                  | (169,569)  | -                                   | -                                  | -      | -      |
| 22 Taxes Other Than Income    | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 23 Income Taxes: Federal      | -   | -                                  | (62,357)   | (11,902)                            | -                                  | -      | -      |
| 24 State                      | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 25 Deferred Income Taxes      | -   | -                                  | 131,967  | -                                   | -                                  | -      | -      |
| 26 Investment Tax Credit Adj. | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 27 Misc Revenue & Expense     | -   | -                                  | -  | 34,005                              | -                                  | -      | -      |
| 28 Total Operating Expenses:  | (17,991)                                  | -                                  | (99,958)   | 22,103                              | -                                  | -      | -      |
| 29                            |   |                                    |  |                                     |                                    |        |        |
| 30 Operating Rev For Return:  | 17,991                                    | -                                  | 99,958   | (22,103)                            | -                                  | -      | -      |
| 31                            |   |                                    |  |                                     |                                    |        |        |
| 32 Rate Base:                 |   |                                    |  |                                     |                                    |        |        |
| 33 Electric Plant In Service  | (441,006)                                 | -                                  | -  | -                                   | -                                  | -      | -      |
| 34 Plant Held for Future Use  | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 35 Misc Deferred Debits       | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 36 Elec Plant Acq Adj         | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 37 Nuclear Fuel               | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 38 Prepayments                | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 39 Fuel Stock                 | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 40 Material & Supplies        | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 41 Working Capital            | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 42 Weatherization Loans       | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 43 Misc Rate Base             | -   | -                                  | (268,577)  | -                                   | -                                  | -      | -      |
| 44 Total Electric Plant:      | (441,006)                                 | -                                  | (268,577)  | -                                   | -                                  | -      | -      |
| 45                            |   |                                    |  |                                     |                                    |        |        |
| 46 Deductions:                |   |                                    |  |                                     |                                    |        |        |
| 47 Accum Prov For Deprec      | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 48 Accum Prov For Amort       | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 49 Accum Def Income Tax       | -   | -                                  | (168,275)  | -                                   | -                                  | -      | -      |
| 50 Unamortized ITC            | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 51 Customer Adv For Const     | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 52 Customer Service Deposits  | -   | -                                  | -  | (2,980,496)                         | -                                  | -      | -      |
| 53 Miscellaneous Deductions   | -   | -                                  | 1,185,109  | -                                   | -                                  | -      | -      |
| 54                            |   |                                    |  |                                     |                                    |        |        |
| 55 Total Deductions:          | -   | -                                  | 1,016,834  | (2,980,496)                         | -                                  | -      | -      |
| 56                            |   |                                    |  |                                     |                                    |        |        |
| 57 Total Rate Base:           | (441,006)                                 | -                                  | 748,258  | (2,980,496)                         | -                                  | -      | -      |
| 58                            |   |                                    |  |                                     |                                    |        |        |
| 59                            |   |                                    |  |                                     |                                    |        |        |
| 60 Estimated ROE impact       | 0.011%                                    | 0.000%                             | 0.014%   | 0.040%                              | 0.000%                             | 0.000% | 0.000% |
| 61 Estimated Price Change     | (88,357)                                  | -                                  | (60,582)   | (365,345)                           | -                                  | -      | -      |
| 62                            |   |                                    |  |                                     |                                    |        |        |
| 63                            |   |                                    |  |                                     |                                    |        |        |
| 64 TAX CALCULATION:           |   |                                    |  |                                     |                                    |        |        |
| 65                            |   |                                    |  |                                     |                                    |        |        |
| 66 Operating Revenue          | 17,991                                    | -                                  | 169,569  | (34,005)                            | -                                  | -      | -      |
| 67 Other Deductions           | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 68 Interest (AFUDC)           | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 69 Interest                   | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 70 Schedule "M" Additions     | (17,991)                                  | -                                  | (347,731)  | -                                   | -                                  | -      | -      |
| 71 Schedule "M" Deductions    | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 72 Income Before Tax          | -   | -                                  | (178,162)  | (34,005)                            | -                                  | -      | -      |
| 73                            |   |                                    |  |                                     |                                    |        |        |
| 74 State Income Taxes         | -   | -                                  | -  | -                                   | -                                  | -      | -      |
| 75                            |   |                                    |  |                                     |                                    |        |        |
| 76 Taxable Income             | -   | -                                  | (178,162)  | (34,005)                            | -                                  | -      | -      |
| 77                            |   |                                    |  |                                     |                                    |        |        |
| 78 Federal Income Taxes       | -   | -                                  | (62,357)   | (11,902)                            | -                                  | -      | -      |

|                               | 8.1          | 8.2              | 8.3           | 8.4          | 8.5           | 8.5.1               |
|-------------------------------|--------------|------------------|---------------|--------------|---------------|---------------------|
|                               | Cash Working | Jim Bridger Mine | Environmental | Customer     | Miscellaneous | Miscellaneous       |
| Total Normalized              | Capital      | Rate Base        | Remediation   | Advances for | Rate Base     | (Cont)<br>Rate Base |
| 1 Operating Revenues:         |              |                  |               |              |               |                     |
| 2 General Business Revenues   | -            | -                | -             | -            | -             | -                   |
| 3 Interdepartmental           | -            | -                | -             | -            | -             | -                   |
| 4 Special Sales               | -            | -                | -             | -            | -             | -                   |
| 5 Other Operating Revenues    | (3,000,000)  | -                | -             | -            | -             | -                   |
| 6 Total Operating Revenues    | (3,000,000)  | -                | -             | -            | -             | -                   |
| 7                             |              |                  |               |              |               |                     |
| 8 Operating Expenses:         |              |                  |               |              |               |                     |
| 9 Steam Production            | -            | -                | -             | -            | -             | -                   |
| 10 Nuclear Production         | -            | -                | -             | -            | -             | -                   |
| 11 Hydro Production           | -            | -                | -             | -            | -             | -                   |
| 12 Other Power Supply         | -            | -                | -             | -            | -             | -                   |
| 13 Transmission               | -            | -                | -             | -            | -             | -                   |
| 14 Distribution               | -            | -                | -             | -            | -             | -                   |
| 15 Customer Accounting        | -            | -                | -             | -            | -             | -                   |
| 16 Customer Service & Info    | -            | -                | -             | -            | -             | -                   |
| 17 Sales                      | -            | -                | -             | -            | -             | -                   |
| 18 Administrative & General   | -            | -                | -             | -            | -             | -                   |
| 19 Total O&M Expenses         | -            | -                | -             | -            | -             | -                   |
| 20 Depreciation               | -            | -                | -             | -            | -             | -                   |
| 21 Amortization               | (182,289)    | -                | -             | -            | -             | -                   |
| 22 Taxes Other Than Income    | -            | -                | -             | -            | -             | -                   |
| 23 Income Taxes: Federal      | (45,625)     | -                | -             | -            | -             | -                   |
| 24 State                      | -            | -                | -             | -            | -             | -                   |
| 25 Deferred Income Taxes      | (1,019,880)  | -                | -             | -            | -             | -                   |
| 26 Investment Tax Credit Adj. | -            | -                | -             | -            | -             | -                   |
| 27 Misc Revenue & Expense     | -            | -                | -             | -            | -             | -                   |
| 28 Total Operating Expenses:  | (1,247,794)  | -                | -             | -            | -             | -                   |
| 29                            |              |                  |               |              |               |                     |
| 30 Operating Rev For Return:  | (1,752,206)  | -                | -             | -            | -             | -                   |
| 31                            |              |                  |               |              |               |                     |
| 32 Rate Base:                 |              |                  |               |              |               |                     |
| 33 Electric Plant In Service  | -            | -                | -             | -            | -             | -                   |
| 34 Plant Held for Future Use  | -            | -                | -             | -            | -             | -                   |
| 35 Misc Deferred Debits       | 15,825,958   | -                | -             | -            | -             | -                   |
| 36 Elec Plant Acq Adj         | -            | -                | -             | -            | -             | -                   |
| 37 Nuclear Fuel               | -            | -                | -             | -            | -             | -                   |
| 38 Prepayments                | -            | -                | -             | -            | -             | -                   |
| 39 Fuel Stock                 | -            | -                | -             | -            | -             | -                   |
| 40 Material & Supplies        | -            | -                | -             | -            | -             | -                   |
| 41 Working Capital            | 276,299      | 276,299          | -             | -            | -             | -                   |
| 42 Weatherization Loans       | -            | -                | -             | -            | -             | -                   |
| 43 Misc Rate Base             | -            | -                | -             | -            | -             | -                   |
| 44 Total Electric Plant:      | 16,102,257   | 276,299          | -             | -            | -             | -                   |
| 45                            |              |                  |               |              |               |                     |
| 46 Deductions:                |              |                  |               |              |               |                     |
| 47 Accum Prov For Deprec      | -            | -                | -             | -            | -             | -                   |
| 48 Accum Prov For Amort       | -            | -                | -             | -            | -             | -                   |
| 49 Accum Def Income Tax       | (5,875,049)  | -                | -             | -            | -             | -                   |
| 50 Unamortized ITC            | -            | -                | -             | -            | -             | -                   |
| 51 Customer Adv For Const     | -            | -                | -             | -            | -             | -                   |
| 52 Customer Service Deposits  | -            | -                | -             | -            | -             | -                   |
| 53 Miscellaneous Deductions   | -            | -                | -             | -            | -             | -                   |
| 54                            |              |                  |               |              |               |                     |
| 55 Total Deductions:          | (5,875,049)  | -                | -             | -            | -             | -                   |
| 56                            |              |                  |               |              |               |                     |
| 57 Total Rate Base:           | 10,227,208   | 276,299          | -             | -            | -             | -                   |
| 58                            |              |                  |               |              |               |                     |
| 59                            |              |                  |               |              |               |                     |
| 60 Estimated ROE impact       | -0.565%      | -0.004%          | 0.000%        | 0.000%       | 0.000%        | 0.000%              |
| 61 Estimated Price Change     | 4,202,677    | 37,174           | -             | -            | -             | -                   |
| 62                            |              |                  |               |              |               |                     |
| 63                            |              |                  |               |              |               |                     |
| 64 TAX CALCULATION:           |              |                  |               |              |               |                     |
| 65                            |              |                  |               |              |               |                     |
| 66 Operating Revenue          | (2,817,711)  | -                | -             | -            | -             | -                   |
| 67 Other Deductions           | -            | -                | -             | -            | -             | -                   |
| 68 Interest (AFUDC)           | -            | -                | -             | -            | -             | -                   |
| 69 Interest                   | -            | -                | -             | -            | -             | -                   |
| 70 Schedule "M" Additions     | 2,687,354    | -                | -             | -            | -             | -                   |
| 71 Schedule "M" Deductions    | -            | -                | -             | -            | -             | -                   |
| 72 Income Before Tax          | (130,357)    | -                | -             | -            | -             | -                   |
| 73                            |              |                  |               |              |               |                     |
| 74 State Income Taxes         | -            | -                | -             | -            | -             | -                   |
| 75                            |              |                  |               |              |               |                     |
| 76 Taxable Income             | (130,357)    | -                | -             | -            | -             | -                   |
| 77                            |              |                  |               |              |               |                     |
| 78 Federal Income Taxes       | (45,625)     | -                | -             | -            | -             | -                   |

|                               | 8.6<br>Removal of<br>Colstrip #4<br>AFUDC | 8.7<br>Powerdale Hydro<br>Removal | 8.8<br>Trojan<br>Unrecovered Plant<br>Adjustment | 8.9<br>Customer Service<br>Deposits | 8.10<br>Chehalis Reg<br>Asset - WA | 0      | 0      |
|-------------------------------|---|-----------------------------------|--|-------------------------------------|------------------------------------|--------|--------|
| 1 Operating Revenues:         |   |                                   |  |                                     |                                    |        |        |
| 2 General Business Revenues   | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 3 Interdepartmental           | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 4 Special Sales               | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 5 Other Operating Revenues    | -   | -                                 | -  | -                                   | (3,000,000)                        | -      | -      |
| 6 Total Operating Revenues    | -   | -                                 | -  | -                                   | (3,000,000)                        | -      | -      |
| 7                             |   |                                   |  |                                     |                                    |        |        |
| 8 Operating Expenses:         |   |                                   |  |                                     |                                    |        |        |
| 9 Steam Production            | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 10 Nuclear Production         | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 11 Hydro Production           | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 12 Other Power Supply         | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 13 Transmission               | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 14 Distribution               | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 15 Customer Accounting        | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 16 Customer Service & Info    | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 17 Sales                      | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 18 Administrative & General   | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 19 Total O&M Expenses         | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 20 Depreciation               | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 21 Amortization               | -   | (182,289)                         | -  | -                                   | -                                  | -      | -      |
| 22 Taxes Other Than Income    | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 23 Income Taxes: Federal      | -   | (45,625)                          | -  | -                                   | -                                  | -      | -      |
| 24 State                      | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 25 Deferred Income Taxes      | -   | 118,650                           | -  | -                                   | (1,138,530)                        | -      | -      |
| 26 Investment Tax Credit Adj. | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 27 Misc Revenue & Expense     | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 28 Total Operating Expenses:  | -   | (109,264)                         | -  | -                                   | (1,138,530)                        | -      | -      |
| 29                            |   |                                   |  |                                     |                                    |        |        |
| 30 Operating Rev For Return:  | -   | 109,264                           | -  | -                                   | (1,861,470)                        | -      | -      |
| 31                            |   |                                   |  |                                     |                                    |        |        |
| 32 Rate Base:                 |   |                                   |  |                                     |                                    |        |        |
| 33 Electric Plant In Service  | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 34 Plant Held for Future Use  | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 35 Misc Deferred Debits       | -   | 75,958                            | -  | -                                   | 15,750,000                         | -      | -      |
| 36 Elec Plant Acq Adj         | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 37 Nuclear Fuel               | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 38 Prepayments                | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 39 Fuel Stock                 | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 40 Material & Supplies        | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 41 Working Capital            | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 42 Weatherization Loans       | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 43 Misc Rate Base             | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 44 Total Electric Plant:      | -   | 75,958                            | -  | -                                   | 15,750,000                         | -      | -      |
| 45                            |   |                                   |  |                                     |                                    |        |        |
| 46 Deductions:                |   |                                   |  |                                     |                                    |        |        |
| 47 Accum Prov For Deprec      | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 48 Accum Prov For Amort       | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 49 Accum Def Income Tax       | -   | 386,866                           | -  | -                                   | (6,261,915)                        | -      | -      |
| 50 Unamortized ITC            | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 51 Customer Adv For Const     | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 52 Customer Service Deposits  | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 53 Miscellaneous Deductions   | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 54                            |   |                                   |  |                                     |                                    |        |        |
| 55 Total Deductions:          | -   | 386,866                           | -  | -                                   | (6,261,915)                        | -      | -      |
| 56                            |   |                                   |  |                                     |                                    |        |        |
| 57 Total Rate Base:           | -   | 462,824                           | -  | -                                   | 9,488,085                          | -      | -      |
| 58                            |   |                                   |  |                                     |                                    |        |        |
| 59                            |   |                                   |  |                                     |                                    |        |        |
| 60 Estimated ROE impact       | 0.000%                                    | 0.021%                            | 0.000%   | 0.000%                              | -0.583%                            | 0.000% | 0.000% |
| 61 Estimated Price Change     | -   | (113,997)                         | -  | -                                   | 4,279,500                          | -      | -      |
| 62                            |   |                                   |  |                                     |                                    |        |        |
| 63                            |   |                                   |  |                                     |                                    |        |        |
| 64 TAX CALCULATION:           |   |                                   |  |                                     |                                    |        |        |
| 65                            |   |                                   |  |                                     |                                    |        |        |
| 66 Operating Revenue          | -   | 182,289                           | -  | -                                   | (3,000,000)                        | -      | -      |
| 67 Other Deductions           | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 68 Interest (AFUDC)           | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 69 Interest                   | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 70 Schedule "M" Additions     | -   | (312,646)                         | -  | -                                   | 3,000,000                          | -      | -      |
| 71 Schedule "M" Deductions    | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 72 Income Before Tax          | -   | (130,357)                         | -  | -                                   | -                                  | -      | -      |
| 73                            |   |                                   |  |                                     |                                    |        |        |
| 74 State Income Taxes         | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 75                            |   |                                   |  |                                     |                                    |        |        |
| 76 Taxable Income             | -   | (130,357)                         | -  | -                                   | -                                  | -      | -      |
| 77                            |   |                                   |  |                                     |                                    |        |        |
| 78 Federal Income Taxes       | -   | (45,625)                          | -  | -                                   | -                                  | -      | -      |

|                               | 8.1          | 8.2              | 8.3           | 8.4          | 8.5           | 8.5.1         |
|-------------------------------|--------------|------------------|---------------|--------------|---------------|---------------|
|                               | Cash Working | Jim Bridger Mine | Environmental | Customer     | Miscellaneous | (Cont)        |
| Total Normalized              | Capital      | Rate Base        | Remediation   | Advances for | Rate Base     | Miscellaneous |
|                               |              | Adjustment       |               | Construction |               | Rate Base     |
| 1 Operating Revenues:         |              |                  |               |              |               |               |
| 2 General Business Revenues   | -            | -                | -             | -            | -             | -             |
| 3 Interdepartmental           | -            | -                | -             | -            | -             | -             |
| 4 Special Sales               | -            | -                | -             | -            | -             | -             |
| 5 Other Operating Revenues    | (3,000,000)  | -                | -             | -            | -             | -             |
| 6 Total Operating Revenues    | (3,000,000)  | -                | -             | -            | -             | -             |
| 7                             |              |                  |               |              |               |               |
| 8 Operating Expenses:         |              |                  |               |              |               |               |
| 9 Steam Production            | -            | -                | -             | -            | -             | -             |
| 10 Nuclear Production         | -            | -                | -             | -            | -             | -             |
| 11 Hydro Production           | -            | -                | -             | -            | -             | -             |
| 12 Other Power Supply         | -            | -                | -             | -            | -             | -             |
| 13 Transmission               | -            | -                | -             | -            | -             | -             |
| 14 Distribution               | -            | -                | -             | -            | -             | -             |
| 15 Customer Accounting        | -            | -                | -             | -            | -             | -             |
| 16 Customer Service & Info    | -            | -                | -             | -            | -             | -             |
| 17 Sales                      | -            | -                | -             | -            | -             | -             |
| 18 Administrative & General   | 54,304       | -                | 54,304        | -            | -             | -             |
| 19 Total O&M Expenses         | 54,304       | -                | 54,304        | -            | -             | -             |
| 20 Depreciation               | (17,991)     | -                | -             | -            | -             | -             |
| 21 Amortization               | (351,858)    | -                | -             | -            | -             | -             |
| 22 Taxes Other Than Income    | -            | -                | -             | -            | -             | -             |
| 23 Income Taxes: Federal      | 4,558        | -                | (39,788)      | -            | -             | 164,229       |
| 24 State                      | -            | -                | -             | -            | -             | -             |
| 25 Deferred Income Taxes      | (1,043,454)  | -                | 22,534        | -            | -             | (178,075)     |
| 26 Investment Tax Credit Adj. | -            | -                | -             | -            | -             | -             |
| 27 Misc Revenue & Expense     | 34,005       | -                | -             | -            | -             | -             |
| 28 Total Operating Expenses:  | (1,320,436)  | -                | 37,050        | -            | -             | (13,847)      |
| 29                            |              |                  |               |              |               |               |
| 30 Operating Rev For Return:  | (1,679,564)  | -                | (37,050)      | -            | -             | 13,847        |
| 31                            |              |                  |               |              |               |               |
| 32 Rate Base:                 |              |                  |               |              |               |               |
| 33 Electric Plant in Service  | 34,276,936   | 34,717,942       | -             | -            | -             | -             |
| 34 Plant Held for Future Use  | -            | -                | -             | -            | -             | -             |
| 35 Misc Deferred Debits       | 13,114,409   | -                | 155,566       | -            | (2,867,116)   | -             |
| 36 Elec Plant Acq Adj         | -            | -                | -             | -            | -             | -             |
| 37 Nuclear Fuel               | -            | -                | -             | -            | -             | -             |
| 38 Prepayments                | (2,850,428)  | -                | -             | -            | (2,850,428)   | -             |
| 39 Fuel Stock                 | -            | -                | -             | -            | -             | -             |
| 40 Material & Supplies        | 12,560       | -                | -             | -            | 12,560        | -             |
| 41 Working Capital            | (2,461,567)  | (342,323)        | -             | -            | (2,119,244)   | -             |
| 42 Weatherization Loans       | -            | -                | -             | -            | -             | -             |
| 43 Misc Rate Base             | (308,624)    | -                | -             | -            | (40,048)      | -             |
| 44 Total Electric Plant:      | 41,783,286   | (342,323)        | 34,717,942    | 155,566      | (7,864,275)   | -             |
| 45                            |              |                  |               |              |               |               |
| 46 Deductions:                |              |                  |               |              |               |               |
| 47 Accum Prov For Deprec      | -            | -                | -             | -            | -             | -             |
| 48 Accum Prov For Amort       | -            | -                | -             | -            | -             | -             |
| 49 Accum Def Income Tax       | (4,239,941)  | -                | 105,943       | -            | -             | 1,697,440     |
| 50 Unamortized ITC            | -            | -                | -             | -            | -             | -             |
| 51 Customer Adv For Const     | 23,143       | -                | -             | 23,143       | -             | -             |
| 52 Customer Service Deposits  | (2,980,496)  | -                | -             | -            | -             | -             |
| 53 Miscellaneous Deductions   | 1,185,109    | -                | -             | -            | -             | -             |
| 54                            |              |                  |               |              |               |               |
| 55 Total Deductions:          | (6,012,185)  | -                | 105,943       | 23,143       | -             | 1,697,440     |
| 56                            |              |                  |               |              |               |               |
| 57 Total Rate Base:           | 35,771,101   | (342,323)        | 34,717,942    | 261,509      | (7,864,275)   | 1,697,440     |
| 58                            |              |                  |               |              |               |               |
| 59                            |              |                  |               |              |               |               |
| 60 Estimated ROE impact       | -0.925%      | 0.005%           | -0.506%       | -0.013%      | 0.000%        | 0.121%        |
| 61 Estimated Price Change     | 7,522,219    | (46,057)         | 4,671,027     | 94,954       | 3,114         | (1,058,077)   |
| 62                            |              |                  |               |              |               | 206,039       |
| 63                            |              |                  |               |              |               |               |
| 64 TAX CALCULATION:           |              |                  |               |              |               |               |
| 65                            |              |                  |               |              |               |               |
| 66 Operating Revenue          | (2,718,460)  | -                | (54,304)      | -            | -             | -             |
| 67 Other Deductions           | -            | -                | -             | -            | -             | -             |
| 68 Interest (AFUDC)           | -            | -                | -             | -            | -             | -             |
| 69 Interest                   | -            | -                | -             | -            | -             | -             |
| 70 Schedule "M" Additions     | 2,193,195    | -                | (59,375)      | -            | -             | (69,062)      |
| 71 Schedule "M" Deductions    | (538,287)    | -                | -             | -            | -             | (538,287)     |
| 72 Income Before Tax          | 13,022       | -                | (113,679)     | -            | -             | 469,225       |
| 73                            |              |                  |               |              |               |               |
| 74 State Income Taxes         | -            | -                | -             | -            | -             | -             |
| 75                            |              |                  |               |              |               |               |
| 76 Taxable Income             | 13,022       | -                | (113,679)     | -            | -             | 469,225       |
| 77                            |              |                  |               |              |               |               |
| 78 Federal Income Taxes       | 4,558        | -                | (39,788)      | -            | -             | 164,229       |



|                               | 8.6<br>Removal of<br>Colstrip #4<br>AFUDC | 8.7<br>Powerdale Hydro<br>Removal | 8.8<br>Trojan<br>Unrecovered Plant<br>Adjustment | 8.9<br>Customer Service<br>Deposits | 8.10<br>Chehalis Reg<br>Asset - WA | 0      | 0      |
|-------------------------------|---|-----------------------------------|--|-------------------------------------|------------------------------------|--------|--------|
| 1 Operating Revenues:         |   |                                   |  |                                     |                                    |        |        |
| 2 General Business Revenues   | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 3 Interdepartmental           | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 4 Special Sales               | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 5 Other Operating Revenues    | -   | -                                 | -  | -                                   | (3,000,000)                        | -      | -      |
| 6 Total Operating Revenues    | -   | -                                 | -  | -                                   | (3,000,000)                        | -      | -      |
| 7                             |   |                                   |  |                                     |                                    |        |        |
| 8 Operating Expenses:         |   |                                   |  |                                     |                                    |        |        |
| 9 Steam Production            | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 10 Nuclear Production         | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 11 Hydro Production           | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 12 Other Power Supply         | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 13 Transmission               | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 14 Distribution               | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 15 Customer Accounting        | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 16 Customer Service & Info    | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 17 Sales                      | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 18 Administrative & General   | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 19 Total O&M Expenses         | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 20 Depreciation               | (17,991)                                  | -                                 | -  | -                                   | -                                  | -      | -      |
| 21 Amortization               | -   | (182,289)                         | (169,569)  | -                                   | -                                  | -      | -      |
| 22 Taxes Other Than Income    | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 23 Income Taxes: Federal      | -   | (45,625)                          | (62,357)   | (11,902)                            | -                                  | -      | -      |
| 24 State                      | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 25 Deferred Income Taxes      | -   | 118,650                           | 131,967  | -                                   | (1,138,530)                        | -      | -      |
| 26 Investment Tax Credit Adj. | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 27 Misc Revenue & Expense     | -   | -                                 | -  | 34,005                              | -                                  | -      | -      |
| 28 Total Operating Expenses:  | (17,991)                                  | (109,264)                         | (99,958)   | 22,103                              | (1,138,530)                        | -      | -      |
| 29                            |   |                                   |  |                                     |                                    |        |        |
| 30 Operating Rev For Return:  | 17,991                                    | 109,264                           | 99,958   | (22,103)                            | (1,861,470)                        | -      | -      |
| 31                            |   |                                   |  |                                     |                                    |        |        |
| 32 Rate Base:                 |   |                                   |  |                                     |                                    |        |        |
| 33 Electric Plant In Service  | (441,006)                                 | -                                 | -  | -                                   | -                                  | -      | -      |
| 34 Plant Held for Future Use  | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 35 Misc Deferred Debits       | -   | 75,958                            | -  | -                                   | 15,750,000                         | -      | -      |
| 36 Elec Plant Acq Adj         | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 37 Nuclear Fuel               | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 38 Prepayments                | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 39 Fuel Stock                 | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 40 Material & Supplies        | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 41 Working Capital            | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 42 Weatherization Loans       | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 43 Misc Rate Base             | -   | -                                 | (268,577)  | -                                   | -                                  | -      | -      |
| 44 Total Electric Plant:      | (441,006)                                 | 75,958                            | (268,577)  | -                                   | 15,750,000                         | -      | -      |
| 45                            |   |                                   |  |                                     |                                    |        |        |
| 46 Deductions:                |   |                                   |  |                                     |                                    |        |        |
| 47 Accum Prov For Deprec      | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 48 Accum Prov For Amort       | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 49 Accum Def Income Tax       | -   | 386,866                           | (168,275)  | -                                   | (6,261,915)                        | -      | -      |
| 50 Unamortized ITC            | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 51 Customer Adv For Const     | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 52 Customer Service Deposits  | -   | -                                 | -  | (2,980,496)                         | -                                  | -      | -      |
| 53 Miscellaneous Deductions   | -   | -                                 | 1,185,109  | -                                   | -                                  | -      | -      |
| 54                            |   |                                   |  |                                     |                                    |        |        |
| 55 Total Deductions:          | -   | 386,866                           | 1,016,834  | (2,980,496)                         | (6,261,915)                        | -      | -      |
| 56                            |   |                                   |  |                                     |                                    |        |        |
| 57 Total Rate Base:           | (441,006)                                 | 462,824                           | 748,258  | (2,980,496)                         | 9,488,085                          | -      | -      |
| 58                            |   |                                   |  |                                     |                                    |        |        |
| 59                            |   |                                   |  |                                     |                                    |        |        |
| 60 Estimated ROE impact       | 0.011%                                    | 0.020%                            | 0.014%   | 0.040%                              | -0.606%                            | 0.000% | 0.000% |
| 61 Estimated Price Change     | (88,357)                                  | (113,997)                         | (60,582)   | (365,345)                           | 4,279,500                          | -      | -      |
| 62                            |   |                                   |  |                                     |                                    |        |        |
| 63                            |   |                                   |  |                                     |                                    |        |        |
| 64 TAX CALCULATION:           |   |                                   |  |                                     |                                    |        |        |
| 65                            |   |                                   |  |                                     |                                    |        |        |
| 66 Operating Revenue          | 17,991                                    | 182,289                           | 169,569  | (34,005)                            | (3,000,000)                        | -      | -      |
| 67 Other Deductions           | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 68 Interest (AFUDC)           | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 69 Interest                   | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 70 Schedule "M" Additions     | (17,991)                                  | (312,646)                         | (347,731)  | -                                   | 3,000,000                          | -      | -      |
| 71 Schedule "M" Deductions    | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 72 Income Before Tax          | -   | (130,357)                         | (178,162)  | (34,005)                            | -                                  | -      | -      |
| 73                            |   |                                   |  |                                     |                                    |        |        |
| 74 State Income Taxes         | -   | -                                 | -  | -                                   | -                                  | -      | -      |
| 75                            |   |                                   |  |                                     |                                    |        |        |
| 76 Taxable Income             | -   | (130,357)                         | (178,162)  | (34,005)                            | -                                  | -      | -      |
| 77                            |   |                                   |  |                                     |                                    |        |        |
| 78 Federal Income Taxes       | -   | (45,625)                          | (62,357)   | (11,902)                            | -                                  | -      | -      |

|                                      | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|--------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Rate Base:</b>      |                |             |                          |               |                 |                                 |             |
| Cash Working Capital Adj - Restating | CWC            | RES         | (618,622)                | WA            | Situs           | (618,622)                       | Below       |
|                                      |                |             | -                        | WA            | Situs           | -                               |             |
| Cash Working Capital Adj- Proforma   | CWC            | PRO         | 276,299                  | WA            | Situs           | 276,299                         | Below       |
|                                      |                |             | <u>(342,323)</u>         |               |                 | <u>(342,323)</u>                |             |
| <b>Unadjusted</b>                    |                |             |                          |               |                 | <u>WA Allocated</u>             |             |
| Total Unadjusted O&M Expenses        |                |             |                          |               |                 | 244,626,880                     | 1.1         |
| Less Fuel (501 and 547)              |                |             |                          |               |                 | (76,745,306)                    | 2.5, 2.9    |
| Less Purchased Power Expenses (555)  |                |             |                          |               |                 | (76,302,158)                    | 2.10        |
|                                      |                |             |                          |               |                 | <u>91,579,416</u>               |             |
|                                      |                |             |                          |               |                 | 1/8                             |             |
| <b>Unadjusted CWC</b>                |                |             |                          |               |                 | <u>11,447,427</u>               | 2.35        |
| <b>Restated CWC:</b>                 |                |             |                          |               |                 | <u>WA Allocated</u>             |             |
| Total Restated O&M Expenses          |                |             |                          |               |                 | 240,506,304                     | 1.1         |
| Less Fuel (501 and 547)              |                |             |                          |               |                 | (73,783,935)                    |             |
| Less Purchased Power Expenses (555)  |                |             |                          |               |                 | (80,091,933)                    |             |
|                                      |                |             |                          |               |                 | <u>86,630,436</u>               |             |
|                                      |                |             |                          |               |                 | 1/8                             |             |
| <b>Restated CWC</b>                  |                |             |                          | (618,622)     |                 | <u>10,828,804</u>               |             |
| <b>Proforma CWC:</b>                 |                |             |                          |               |                 |                                 |             |
| Total Proforma O&M Expenses          |                |             |                          |               |                 | 233,064,313                     | 1.1         |
| Less Fuel (501 and 547)              |                |             |                          |               |                 | (72,893,782)                    | 2.5, 2.9    |
| Less Purchased Power Expenses (555)  |                |             |                          |               |                 | (71,329,702)                    | 2.10        |
|                                      |                |             |                          |               |                 | <u>88,840,828</u>               |             |
|                                      |                |             |                          |               |                 | 1/8                             |             |
| <b>Proforma CWC</b>                  |                |             |                          | 276,299       |                 | <u>11,105,103</u>               | 2.35        |

**Description of Adjustment**

This is the Washington cash working capital calculation based on the one-eighth (45-day) O&M methodology.

This is the methodology used by the Bonneville Power Administration to calculate investor-owned utilities' average system costs for the regional exchange credit.

|                                 | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Rate Base:</b> |                |             |                          |               |                 |                                 |             |
| Other Tangible Property         | 399            | RES         | 162,556,537              | JBE           | 21.357%         | 34,717,942                      | 8.2         |
|                                 |                |             | <u>162,556,537</u>       |               |                 | <u>34,717,942</u>               |             |

**Description of Adjustment**

PacifiCorp owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 -Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This adjustment is necessary to properly reflect the BCC plant investment in the 12-month period. The Bridger Mine adjustment was stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since. The Bridger Mine balance has been adjusted by the production factor as outlined on adjustment page 9.1.

PacifiCorp  
 WA General Rate Case - December 2009  
 Bridger Mine Rate Base  
 WCA Average of Monthly Averages  
 (000's)

| Bridger Total                     | Actual    | Actual    | Actual    | Actual    | Actual    | Actual    | Actual    | Actual    | Actual    | Actual    | Actual    | Actual    |           |
|-----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Description                       | Dec-08    | Jan-09    | Feb-09    | Mar-09    | Apr-09    | May-09    | Jun-09    | Jul-09    | Aug-09    | Sep-09    | Oct-09    | Nov-09    | Dec-09    |
| 1 Structure, Equipment, Mine Dev. | 367,484   | 368,206   | 371,941   | 374,897   | 374,811   | 376,324   | 376,377   | 377,078   | 377,686   | 378,018   | 378,545   | 385,551   | 390,747   |
| 2 Materials & Supplies            | 14,350    | 14,614    | 14,752    | 14,111    | 14,157    | 14,326    | 13,895    | 14,468    | 14,222    | 13,661    | 13,625    | 13,295    | 13,463    |
| 4 Pit Inventory                   | 17,860    | 16,142    | 15,677    | 17,497    | 13,722    | 11,587    | 14,514    | 13,307    | 14,448    | 15,398    | 12,124    | 9,969     | 16,213    |
| 5 Deferred Long Wall Costs        | 3,757     | 3,470     | 3,709     | 4,874     | 6,163     | 5,854     | 4,947     | 4,097     | 3,737     | 3,204     | 2,344     | 1,817     | 1,445     |
| 6 Reclamation Liability           | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         |
| 7 Accumulated Depreciation        | (153,234) | (155,162) | (157,057) | (158,859) | (160,657) | (162,660) | (164,613) | (166,599) | (168,528) | (170,528) | (172,374) | (174,468) | (176,428) |
| 8 Bonus Bid / Lease Payable       | (1,391)   | (1,391)   | (1,391)   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         |
| TOTAL RATE BASE                   | 248,825   | 245,880   | 247,630   | 252,521   | 248,195   | 245,430   | 245,121   | 242,351   | 241,575   | 239,754   | 234,263   | 236,165   | 245,440   |
| PacifiCorp Share (66.67%)         | 165,854   | 163,920   | 165,087   | 168,347   | 165,464   | 163,620   | 163,414   | 161,567   | 161,050   | 159,836   | 156,175   | 157,443   | 163,627   |

|                           |         |         |
|---------------------------|---------|---------|
| Dec 2008-2009 AMA Balance | 162,557 | Ref 8.2 |
|---------------------------|---------|---------|

|                                       | ACCOUNT | Type | TOTAL<br>COMPANY | FACTOR | FACTOR % | WASHINGTON<br>ALLOCATED | REF#  |
|---------------------------------------|---------|------|------------------|--------|----------|-------------------------|-------|
| <b>Adjustment to Expense:</b>         |         |      |                  |        |          |                         |       |
| Remove Environ. Cost Amort. as Booked | 925     | RES  | (1,364,157)      | SO     | 7.408%   | (101,062)               | 8.3.1 |
| Add back Third West Amortization      | 925     | RES  | 343,657          | SO     | 7.408%   | 25,459                  | 8.3.1 |
| Add back Minor Remed. Projects Cost   | 925     | RES  | 1,753,502        | SO     | 7.408%   | 129,906                 | 8.3.1 |
| Total Adjustment to Expense           |         |      | <u>733,003</u>   |        |          | <u>54,304</u>           | 8.3.1 |
| <b>Adjustment to Rate Base:</b>       |         |      |                  |        |          |                         |       |
| Remove Environ. Reg. Asset as Booked  | 182M    | RES  | (7,188,267)      | SO     | 7.408%   | (532,533)               | 8.3.1 |
| Remove Environ. Reg. Asset as Booked  | 182M    | RES  | 564,548          | WA     | Situs    | 564,548                 | 8.3.1 |
| Add back Third West Regulatory Asset  | 182M    | RES  | 1,667,731        | SO     | 7.408%   | 123,552                 | 8.3.1 |
| <b>Adjustment to Tax:</b>             |         |      |                  |        |          |                         |       |
| Schedule M Addition                   | SCHMAT  | RES  | (554,665)        | SO     | 7.408%   | (41,092)                | 8.3.4 |
| Deferred Tax Expense                  | 41110   | RES  | 210,501          | SO     | 7.408%   | 15,595                  | 8.3.4 |
| Accum Def Inc Tax Balance             | 283     | RES  | 4,360,220        | SG     | 8.292%   | 361,534                 | 8.3.4 |
| Schedule M Addition                   | SCHMAT  | RES  | (43,743)         | WA     | Situs    | (43,743)                | 8.3.4 |
| Deferred Tax Expense                  | 41110   | RES  | 224,611          | WA     | Situs    | 224,611                 | 8.3.4 |
| Deferred Tax Expense                  | 41010   | RES  | (208,010)        | WA     | Situs    | (208,010)               | 8.3.4 |
| Accum Def Inc Tax Balance             | 190     | RES  | (43,335)         | WA     | Situs    | (43,335)                | 8.3.4 |
| Accum Def Inc Tax Balance             | 283     | RES  | (165,366)        | WA     | Situs    | (165,366)               | 8.3.4 |
| Schedule M Addition                   | SCHMAT  | RES  | 343,657          | SO     | 7.408%   | 25,459                  |       |
| Deferred Tax Expense                  | 41110   | RES  | (130,416)        | SO     | 7.408%   | (9,662)                 |       |
| Accum Def Inc Tax Balance             | 283     | RES  | (632,938)        | SO     | 7.408%   | (46,890)                |       |

**Description of Adjustment**

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the treatment of environmental remediation costs in Docket UE-031658. The Commission authorized the Company to record and defer costs prudently incurred in connection with its environmental remediation program. Costs of projects in excess of \$3 million system-wide, incurred from October 2003 through March 2005, are to be deferred and amortized over a ten-year period. Only one project, the Third West Substation Cleanup, qualifies for this treatment. This restating adjustment removes the balance and amortization from FERC accounts 182.391 and 925, except for the Third West Substation Cleanup, and adds the cost for small remediation projects that cannot be deferred, per the Commission's 2005 order.

**PacifiCorp**  
**Washington General Rate Case - December 2009**  
**Environmental Remediation - WA Only**

Page 8.3.1

**Detail of Adjustment to Amortization Expense:**

|   |                       |           |
|---|-----------------------|-----------|
| Remove All Booked Environmental Amortization - GL 566700 & 566710 | (1,364,157)           | Ref 8.3   |
| Add Third West Amortization                                       | <b>343,657</b>        | Ref 8.3.2 |
| Add back minor remediation projects from GL 566700 & 566710       | <b>1,753,502</b>      | Ref 8.3.5 |
| Adjustment to Acct 925  | <u><b>733,003</b></u> | Ref 8.3   |

**Detail of Adjustment to Rate Base:**

|  |             |           |
|--|-------------|-----------|
| Remove Actual FERC Acct 1823910 - Dec 2009 WA AMA Balance - SO | (7,188,267) | B16 pg. 3 |
| Remove Actual FERC Acct 1823910 - Dec 2009 WA AMA Balance - WA | 564,548     | B16 pg. 3 |
| Add Third West - Average of Monthly Averages (Dec 2009)        | 1,667,731   | Ref 8.3.2 |

PacifiCorp  
 Washington General Rate Case - December 2009  
 Environmental Remediation - WA Only

Amortization 12ME Dec 2009

343,657 Ref 8.3

| Description            | Date   | Amortization      | Balance         |
|------------------------|--------|-------------------|-----------------|
| 3rd West Sub. Clean-up | Mar-05 |                   | \$ 4,291,773.25 |
|                        | Apr-05 |                   |                 |
|                        | May-05 |                   |                 |
|                        | Jun-05 |                   |                 |
| Transfers              | Jul-05 | \$ (1,212,815.31) |                 |
| Activity               | Aug-05 | \$ 357,614.60     |                 |
|                        | Sep-05 |                   |                 |
|                        | Oct-05 |                   |                 |
|                        | Nov-05 |                   |                 |
|                        | Dec-05 |                   |                 |
|                        | Jan-06 |                   |                 |
|                        | Feb-06 |                   |                 |
| Amortization           | Mar-06 | \$ (651,954.98)   | \$ 2,784,617.56 |
|                        | Apr-06 | (28,638.11)       | \$ 2,755,979.46 |
|                        | May-06 | (28,638.11)       | \$ 2,727,341.35 |
|                        | Jun-06 | (28,638.11)       | \$ 2,698,703.25 |
|                        | Jul-06 | (28,638.11)       | \$ 2,670,065.14 |
|                        | Aug-06 | (28,638.11)       | \$ 2,641,427.04 |
|                        | Sep-06 | (28,638.11)       | \$ 2,612,788.93 |
|                        | Oct-06 | (28,638.11)       | \$ 2,584,150.83 |
|                        | Nov-06 | (28,638.11)       | \$ 2,555,512.72 |
|                        | Dec-06 | (28,638.11)       | \$ 2,526,874.62 |
|                        | Jan-07 | (28,638.11)       | \$ 2,498,236.51 |
|                        | Feb-07 | (28,638.11)       | \$ 2,469,598.41 |
|                        | Mar-07 | (28,638.11)       | \$ 2,440,960.30 |
|                        | Apr-07 | (28,638.11)       | \$ 2,412,322.20 |
|                        | May-07 | (28,638.11)       | \$ 2,383,684.09 |
|                        | Jun-07 | (28,638.11)       | \$ 2,355,045.99 |
|                        | Jul-07 | (28,638.11)       | \$ 2,326,407.88 |
|                        | Aug-07 | (28,638.11)       | \$ 2,297,769.78 |
|                        | Sep-07 | (28,638.11)       | \$ 2,269,131.67 |
|                        | Oct-07 | (28,638.11)       | \$ 2,240,493.57 |
|                        | Nov-07 | (28,638.11)       | \$ 2,211,855.46 |
|                        | Dec-07 | (28,638.11)       | \$ 2,183,217.36 |
|                        | Jan-08 | (28,638.11)       | \$ 2,154,579.25 |
|                        | Feb-08 | (28,638.11)       | \$ 2,125,941.15 |
|                        | Mar-08 | (28,638.11)       | \$ 2,097,303.04 |
|                        | Apr-08 | (28,638.11)       | \$ 2,068,664.94 |
|                        | May-08 | (28,638.11)       | \$ 2,040,026.83 |
|                        | Jun-08 | (28,638.11)       | \$ 2,011,388.73 |
|                        | Jul-08 | (28,638.11)       | \$ 1,982,750.62 |
|                        | Aug-08 | (28,638.11)       | \$ 1,954,112.52 |
|                        | Sep-08 | (28,638.11)       | \$ 1,925,474.41 |
|                        | Oct-08 | (28,638.11)       | \$ 1,896,836.31 |
|                        | Nov-08 | (28,638.11)       | \$ 1,868,198.20 |
|                        | Dec-08 | (28,638.11)       | \$ 1,839,560.10 |
|                        | Jan-09 | (28,638.11)       | \$ 1,810,921.99 |
|                        | Feb-09 | (28,638.11)       | \$ 1,782,283.89 |
|                        | Mar-09 | (28,638.11)       | \$ 1,753,645.78 |
|                        | Apr-09 | (28,638.11)       | \$ 1,725,007.68 |
|                        | May-09 | (28,638.11)       | \$ 1,696,369.57 |
|                        | Jun-09 | (28,638.11)       | \$ 1,667,731.47 |
|                        | Jul-09 | (28,638.11)       | \$ 1,639,093.36 |
|                        | Aug-09 | (28,638.11)       | \$ 1,610,455.26 |
|                        | Sep-09 | (28,638.11)       | \$ 1,581,817.15 |
|                        | Oct-09 | (28,638.11)       | \$ 1,553,179.05 |
|                        | Nov-09 | (28,638.11)       | \$ 1,524,540.94 |
|                        | Dec-09 | (28,638.11)       | \$ 1,495,902.84 |
|                        | Jan-10 | (28,638.11)       | \$ 1,467,264.73 |

Dec 2009 AMA  
 1,667,731  
 Ref 8.3

| Description            | Date   | Amortization   | Balance      |
|------------------------|--------|----------------|--------------|
| Amortization continued | Feb-10 | (28,638.11) \$ | 1,438,626.63 |
|                        | Mar-10 | (28,638.11) \$ | 1,409,988.52 |
|                        | Apr-10 | (28,638.11) \$ | 1,381,350.42 |
|                        | May-10 | (28,638.11) \$ | 1,352,712.31 |
|                        | Jun-10 | (28,638.11) \$ | 1,324,074.21 |
|                        | Jul-10 | (28,638.11) \$ | 1,295,436.10 |
|                        | Aug-10 | (28,638.11) \$ | 1,266,798.00 |
|                        | Sep-10 | (28,638.11) \$ | 1,238,159.89 |
|                        | Oct-10 | (28,638.11) \$ | 1,209,521.79 |
|                        | Nov-10 | (28,638.11) \$ | 1,180,883.68 |
|                        | Dec-10 | (28,638.11) \$ | 1,152,245.58 |
|                        | Jan-11 | (28,638.11) \$ | 1,123,607.47 |
|                        | Feb-11 | (28,638.11) \$ | 1,094,969.37 |
|                        | Mar-11 | (28,638.11) \$ | 1,066,331.26 |
|                        | Apr-11 | (28,638.11) \$ | 1,037,693.16 |
|                        | May-11 | (28,638.11) \$ | 1,009,055.05 |
|                        | Jun-11 | (28,638.11) \$ | 980,416.95   |
|                        | Jul-11 | (28,638.11) \$ | 951,778.84   |
|                        | Aug-11 | (28,638.11) \$ | 923,140.74   |
|                        | Sep-11 | (28,638.11) \$ | 894,502.63   |
|                        | Oct-11 | (28,638.11) \$ | 865,864.53   |
|                        | Nov-11 | (28,638.11) \$ | 837,226.42   |
|                        | Dec-11 | (28,638.11) \$ | 808,588.32   |
|                        | Jan-12 | (28,638.11) \$ | 779,950.21   |
|                        | Feb-12 | (28,638.11) \$ | 751,312.11   |
|                        | Mar-12 | (28,638.11) \$ | 722,674.00   |
|                        | Apr-12 | (28,638.11) \$ | 694,035.90   |
|                        | May-12 | (28,638.11) \$ | 665,397.79   |
|                        | Jun-12 | (28,638.11) \$ | 636,759.69   |
|                        | Jul-12 | (28,638.11) \$ | 608,121.58   |
|                        | Aug-12 | (28,638.11) \$ | 579,483.48   |
|                        | Sep-12 | (28,638.11) \$ | 550,845.37   |
|                        | Oct-12 | (28,638.11) \$ | 522,207.27   |
|                        | Nov-12 | (28,638.11) \$ | 493,569.16   |
|                        | Dec-12 | (28,638.11) \$ | 464,931.06   |
|                        | Jan-13 | (28,638.11) \$ | 436,292.95   |
|                        | Feb-13 | (28,638.11) \$ | 407,654.85   |
|                        | Mar-13 | (28,638.11) \$ | 379,016.74   |
|                        | Apr-13 | (28,638.11) \$ | 350,378.64   |
|                        | May-13 | (28,638.11) \$ | 321,740.53   |
|                        | Jun-13 | (28,638.11) \$ | 293,102.43   |
|                        | Jul-13 | (28,638.11) \$ | 264,464.32   |
|                        | Aug-13 | (28,638.11) \$ | 235,826.22   |
|                        | Sep-13 | (28,638.11) \$ | 207,188.11   |
|                        | Oct-13 | (28,638.11) \$ | 178,550.01   |
|                        | Nov-13 | (28,638.11) \$ | 149,911.90   |
|                        | Dec-13 | (28,638.11) \$ | 121,273.80   |
|                        | Jan-14 | (28,638.11) \$ | 92,635.69    |
|                        | Feb-14 | (28,638.11) \$ | 63,997.59    |
|                        | Mar-14 | (28,638.11) \$ | 35,359.48    |
|                        | Apr-14 | (28,638.11) \$ | 6,721.38     |
|                        | May-14 | (6,721.38) \$  | -            |



PacifiCorp  
 Washington General Rate Case - December 2009  
 Environmental Remediation WA  
 Adjustment to Taxes Detail

**Remove Actual Tax Data:**

| <u>Account</u> | <u>Secondary</u> | <u>Description</u>                       |        | <u>Unadjusted<br/>Tax Data</u> |         |         |
|----------------|------------------|--|--------|--------------------------------|---------|---------|
| 4098300        | 415300           | Environmental Cleanup Accrual            | SCHMAT | 554,665                        |         | To. 8.3 |
| 4111000        | 415300           | 283Hazardous Waste/Envir. Cleanup        | SO     | (210,501)                      |         | To. 8.3 |
| 2831000        | 287634           | DTL 415.300 Environmental Clean-up Accru | SG     | (4,360,220)                    | AMA Bal | To. 8.3 |

|         |        |   |        |           |         |         |
|---------|--------|---|--------|-----------|---------|---------|
| 4098300 | 415301 | Environmental Costs WA                  | SCHMAT | 43,743    |         | To. 8.3 |
| 4101000 | 415301 | 190Hazardous Waste/Environmental-WA     | WA     | 208,010   |         | To. 8.3 |
| 4111000 | 415301 | 190Hazardous Waste/Environmental-WA     | WA     | (224,611) |         | To. 8.3 |
| 2831000 | 287591 | DTL 415.301 Environmental Clean-up Accr | WA     | 165,366   | AMA Bal | To. 8.3 |
| 1901000 | 287454 | DTA 415.310 ENVN WA                     | WA     | 43,335    | AMA Bal | To. 8.3 |

PacifiCorp  
 Washington General Rate Case - December 2009  
 Environmental Remediation - WA Only  
 Minor Remediation Projects from GL 566700 & 566710

| Non-PERCO                          | Internal Order | State    | Jan-09   | Feb-09 | Mar-09  | Apr-09  | May-09  | Jun-09   | Jul-09  | Aug-09    | Sep-09   | Oct-09  | Nov-09  | Dec-09  |
|------------------------------------|----------------|----------|----------|--------|---------|---------|---------|----------|---------|-----------|----------|---------|---------|---------|
| <b>Total Environmental Expense</b> |                |          |          |        |         |         |         |          |         |           |          |         |         |         |
|                                    |                |          | 41,484   | 65,210 | 301,566 | 145,671 | 69,784  | 384,974  | 117,980 | (463,471) | 48,084   | 490,885 | 339,311 | 212,025 |
| <b>Detail By Project:</b>          |                |          |          |        |         |         |         |          |         |           |          |         |         |         |
|                                    | 405762         | OR       | 15,792   | 21,611 | 180,542 | 46,252  | 17,759  | 2,588    | 5,682   | (681,521) | 50,541   | 67,275  | 55,101  | 11,665  |
|                                    | 406192         | CO       | 32,804   | 16,841 | 5,601   | 4,453   | 31,028  | 9,688    | 1,130   | (147,863) | 31,276   | 195,792 | 60,886  | 15,125  |
|                                    | 406203         | OR       | (38,389) | 1,900  | 884     | 29,293  | (5,564) | (29,254) |         |           |          |         |         |         |
|                                    | 406240         | OR/WA/CA | 34,537   | 3,211  | 44,738  | 13,255  | 13,034  | 171,972  | 33,737  | 244,601   | (64,332) | 113,658 | 122,219 | 26,566  |
|                                    | 406241         | UT/ID/WY | (3,259)  | 21,648 | 69,801  | 52,419  | 13,526  | 228,686  | 77,431  | 120,233   | 30,443   | 113,691 | 101,027 | 158,571 |
|                                    | 406501         | OR       | 492      | 44,182 | 3,166   | 230     | 148     | 1,139    |         |           |          |         |         |         |
|                                    | 406502         | OR       |          |        | 66      |         |         | 156      |         | 1,078     | 156      | 469     | 79      | 78      |
|                                    | 406560         | UT       |          |        |         |         |         |          |         |           |          |         |         |         |
|                                    | <b>Total</b>   |          | 41,484   | 65,210 | 301,566 | 145,671 | 69,784  | 384,974  | 117,980 | (463,471) | 48,084   | 490,885 | 339,311 | 212,025 |

\*\* These two line items include a variety of small projects that are not tracked in the Company's accounting system by project.

Total CY 09 1,753,502  
 To page 8.3.1

|                                 | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Rate Base:</b> |                |             |                          |               |                 |                                 |             |
| Customer Advances               | 252            | RES         | (45,528)                 | CA            | Situs           | -                               |             |
| Customer Advances               | 252            | RES         | (78,093)                 | ID            | Situs           | -                               |             |
| Customer Advances               | 252            | RES         | (610,138)                | OR            | Situs           | -                               |             |
| Customer Advances               | 252            | RES         | (560,860)                | UT            | Situs           | -                               |             |
| Customer Advances               | 252            | RES         | (224,223)                | WA            | Situs           | (224,223)                       |             |
| Customer Advances               | 252            | RES         | 279,756                  | WYE           | Situs           | -                               |             |
| Customer Advances               | 252            | RES         | 219,515                  | WYW           | Situs           | -                               |             |
| Customer Advances               | 252            | RES         | 1,083,164                | SG            | 8.292%          | 89,812                          |             |
| Customer Advances               | 252            | RES         | 1,069,313                | CAGE          | 0.000%          | -                               |             |
| Customer Advances               | 252            | RES         | (3,354,074)              | NUTIL         | 0.000%          | -                               |             |
| Customer Advances               | 252            | RES         | 2,221,169                | CN            | 7.093%          | 157,553                         |             |
|                                 |                |             | 0                        |               |                 | 23,143                          | 8.4.1       |

**Description of Adjustment**

Customer advances were recorded in the historical period using a corporate cost center location rather than state-specific locations. This restating adjustment corrects the WCA allocation of customer advances.

**Average of Monthly Averages Basis:**

| <b>Account</b> | <b>Booked Allocation</b> | <b>Correct Allocation</b> | <b>Adjustment</b> |
|----------------|--------------------------|---------------------------|-------------------|
| 252CN          | (2,221,169)              | -                         | 2,221,169         |
| 252IDU         | (139,208)                | (217,301)                 | (78,093)          |
| 252OR          | (256,300)                | (866,438)                 | (610,138)         |
| 252UT          | (3,581,564)              | (4,142,425)               | (560,860)         |
| 252WYP         | (5,989,011)              | (5,709,255)               | 279,756           |
| 252WYU         | (219,515)                | -                         | 219,515           |
| 252CA          | (4,456)                  | (49,984)                  | (45,528)          |
| 252WA          | (29,330)                 | (253,553)                 | (224,223)         |
| 252CAGE        | (3,357,704)              | (2,288,392)               | 1,069,313         |
| 252NUTIL       | -                        | (3,354,074)               | (3,354,074)       |
| 252SG          | (1,780,306)              | (697,142)                 | 1,083,164         |
| <b>Total</b>   | <b>(17,578,563)</b>      | <b>(17,578,563)</b>       | <b>0</b>          |

|                                      | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|--------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Rate Base:</b>      |                |             |                          |               |                 |                                 |             |
| <b>Current Assets:</b>               |                |             |                          |               |                 |                                 |             |
| Working Funds                        | OWC135         | RES         | (1,920)                  | SG            | 8.292%          | (159)                           |             |
| Notes Receivable                     | 141            | RES         | (540,572)                | SO            | 7.408%          | (40,048)                        |             |
| Other A/R                            | OWC143         | RES         | (33,985,372)             | SO            | 7.408%          | (2,517,762)                     |             |
| Accounts Payable                     | OWC232         | RES         | 4,215,163                | SO            | 7.408%          | 312,275                         |             |
| Accounts Payable                     | OWC232         | RES         | 1,408,497                | CAEE          | 0.000%          | -                               |             |
| Other Msc. Df. Crd.                  | OWC25330       | RES         | 1,105,340                | SE            | 7.890%          | 87,215                          |             |
| Other Msc. Df. Crd.                  | OWC25330       | RES         | 4,940,694                | CAEE          | 0.000%          | -                               |             |
| Asset Retir. Oblig.                  | OWC230         | RES         | (10,292)                 | SE            | 7.890%          | (812)                           |             |
| Asset Retir. Oblig.                  | OWC230         | RES         | 2,426,164                | CAEE          | 0.000%          | -                               |             |
| ARO Reg Liability                    | OWC254105      | RES         | 19,803                   | CAGE          | 0.000%          | -                               |             |
| ARO Reg Liability                    | OWC254105      | RES         | 696,791                  | CAEE          | 0.000%          | -                               |             |
|                                      |                |             | <u>(19,725,703)</u>      |               |                 | <u>(2,159,291)</u>              | 8.5.2       |
| <b>Prepayments:</b>                  |                |             |                          |               |                 |                                 |             |
| Prepaid Insurance                    | 165            | RES         | (17,873,635)             | SO            | 7.408%          | (1,324,145)                     |             |
| Prepaid Taxes                        | 165            | RES         | (3,547,497)              | GPS           | 7.408%          | (262,812)                       |             |
| Prepaid Taxes                        | 165            | RES         | (2,686)                  | SO            | 7.408%          | (199)                           |             |
| Prepayments - Hardware and Software  | 165            | RES         | (6,319,669)              | SO            | 7.408%          | (468,184)                       |             |
| Prepayments - Other                  | 165            | RES         | (2,988,978)              | SO            | 7.408%          | (221,435)                       |             |
| Prepayments - Other                  | 165            | RES         | (2,980,632)              | SG            | 8.292%          | (247,143)                       |             |
| Prepayments - Other                  | 165            | RES         | (158,234)                | GPS           | 7.408%          | (11,723)                        |             |
| Prepayments - Other                  | 165            | RES         | (4,152,761)              | WA            | Situs           | -                               |             |
| Prepayments - Other                  | 165            | RES         | (413,334)                | CAGE          | 0.000%          | -                               |             |
| Prepayments - Other                  | 165            | RES         | (750,569)                | CAEE          | 0.000%          | -                               |             |
| Prepayments - Other                  | 165            | RES         | (4,055)                  | CAEW          | 22.271%         | (903)                           |             |
| Prepayments - Other                  | 165            | RES         | (1,421,122)              | CAGW          | 22.087%         | (313,884)                       |             |
|                                      |                |             | <u>(40,613,171)</u>      |               |                 | <u>(2,850,428)</u>              | 8.5.2       |
| <b>Miscellaneous Deferred Debits</b> |                |             |                          |               |                 |                                 |             |
| Miscellaneous Deferred Debits        | 186M           | RES         | (24,456,513)             | SG            | 8.292%          | (2,027,847)                     |             |
| Miscellaneous Deferred Debits        | 186M           | RES         | (30,335)                 | SO            | 7.408%          | (2,247)                         |             |
| Miscellaneous Deferred Debits        | 186M           | RES         | (9,111,937)              | CAEE          | 0.000%          | -                               |             |
| Miscellaneous Deferred Debits        | 186M           | RES         | (8,843,885)              | CAGE          | 0.000%          | -                               |             |
| Miscellaneous Deferred Debits        | 186M           | RES         | (20,424,813)             | OTHER         | 0.000%          | -                               |             |
|                                      |                |             | <u>(62,867,484)</u>      |               |                 | <u>(2,030,095)</u>              | 8.5.2       |
| <b>Miscellaneous Rate Base</b>       |                |             |                          |               |                 |                                 |             |
| Miscellaneous Rate Base              | 182M           | RES         | (55,379,786)             | WA            | Situs           | -                               |             |
| Miscellaneous Rate Base              | 182M           | RES         | (10,608,209)             | SE            | 7.890%          | (837,021)                       |             |
| Miscellaneous Rate Base              | 182M           | RES         | (9,072,936)              | CAGE          | 0.000%          | -                               |             |
| Miscellaneous Rate Base              | 182M           | RES         | 10,608,209               | CAEE          | 0.000%          | -                               |             |
| Miscellaneous Rate Base              | 18222          | RES         | 107,593                  | OR            | Situs           | -                               |             |
|                                      |                |             | <u>(64,345,129)</u>      |               |                 | <u>(837,021)</u>                | 8.5.2       |
| Provo Working Capital                | 25318          | RES         | 273,000                  | SNPPS         | 4.601%          | 12,560                          |             |

**Description of Adjustment**

This restating adjustment removes prepayments and other miscellaneous rate base balances from the Test Period. The associated tax impacts related to these balances are also removed in this adjustment.

|   | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustments to Tax:</b>                  |                |             |                          |               |                 |                                 |             |
| Schedule M Add - Joseph Settlement          | SCHMAT         | RES         | (137,381)                | CAGW          | 22.087%         | (30,343)                        | 8.5.3       |
| Def Tax Exp                                 | 41110          | RES         | 52,137                   | CAGW          | 22.087%         | 11,516                          | 8.5.3       |
| AMA ADIT Balance                            | 283            | RES         | 471,409                  | CAGW          | 22.087%         | 104,120                         | 8.5.3       |
| Schedule M Add - Hermiston                  | SCHMAT         | RES         | (171,693)                | CAGW          | 22.087%         | (37,922)                        | 8.5.3       |
| Def Tax Exp                                 | 41110          | RES         | 65,159                   | CAGW          | 22.087%         | 14,392                          | 8.5.3       |
| AMA ADIT Balance                            | 283            | RES         | 1,794,595                | CAGW          | 22.087%         | 396,374                         | 8.5.3       |
| Schedule M Deduct - Prepaid Property taxes: | SCHMDT         | RES         | (4,680,901)              | GPS           | 7.408%          | (346,778)                       | 8.5.3       |
| Def Tax Exp                                 | 41010          | RES         | (1,776,449)              | GPS           | 7.408%          | (131,606)                       | 8.5.3       |
| AMA ADIT Balance                            | 283            | RES         | 15,492,973               | GPS           | 7.408%          | 1,147,777                       | 8.5.3       |
| Schedule M Deduct - Other Prepays           | SCHMDT         | RES         | (1,877,954)              | SO            | 7.408%          | (139,126)                       | 8.5.3       |
| Def Tax Exp                                 | 41010          | RES         | (712,702)                | SO            | 7.408%          | (52,800)                        | 8.5.3       |
| AMA ADIT Balance                            | 283            | RES         | 916,943                  | SO            | 7.408%          | 67,931                          | 8.5.3       |
| Schedule M Deduct - Self Insured Benefits   | SCHMDT         | RES         | (707,070)                | SO            | 7.408%          | (52,382)                        | 8.5.3       |
| Def Tax Exp                                 | 41010          | RES         | (268,340)                | SO            | 7.408%          | (19,880)                        | 8.5.3       |
| AMA ADIT Balance                            | 190            | RES         | (257,159)                | SO            | 7.408%          | (19,051)                        | 8.5.3       |
| Schedule M Add - Lakeview                   | SCHMAT         | RES         | (3,606)                  | CAGW          | 22.087%         | (796)                           | 8.5.3       |
| Def Tax Exp                                 | 41110          | RES         | 1,369                    | CAGW          | 22.087%         | 302                             | 8.5.3       |
| AMA ADIT Balance                            | 283            | RES         | 1,312                    | CAGW          | 22.087%         | 290                             | 8.5.3       |

**Description of Adjustment**

This restating adjustment removes prepayments and other miscellaneous rate base balances from the Test Period. The associated tax impacts related to these balances are also removed in this adjustment.

| Description                                | Account | Factor | Booked                   | Ref.   |
|--|---------|--------|--------------------------|--------|
|  |         |        | Dec 2009 AMA Balance     |        |
| <b>Current Assets:</b>                     |         |        |                          |        |
| Working Funds                              | 135     | SG     | 1,920                    |        |
| Notes Receivable                           | 141     | SO     | 540,572                  |        |
| Other A/R                                  | 143     | SO     | 33,985,372               |        |
| Accounts Payable                           | 232     | SO     | (4,215,163)              |        |
| Accounts Payable                           | 232     | CAEE   | (1,408,497)              |        |
| Other Msc. Df. Crd.                        | 2533    | SE     | (1,105,340)              |        |
| Other Msc. Df. Crd.                        | 2533    | CAEE   | (4,940,694)              |        |
| Asset Retir. Oblig.                        | 230     | SE     | 10,292                   |        |
| Asset Retir. Oblig.                        | 230     | CAEE   | (2,426,164)              |        |
| ARO Reg Liability                          | 254105  | CAGE   | (19,803)                 |        |
| ARO Reg Liability                          | 254105  | CAEE   | (696,791)                |        |
| <b>Total Current Assets</b>                |         |        | <u><u>19,725,703</u></u> | To 8.5 |
| <b>Prepayments:</b>                        |         |        |                          |        |
| Prepaid Insurance                          | 165     | SO     | 17,873,635               |        |
| Prepaid Taxes                              | 165     | GPS    | 3,547,497                |        |
| Prepaid Taxes                              | 165     | SO     | 2,686                    |        |
| Prepayments - Hardware and Software        | 165     | SO     | 6,319,669                |        |
| Prepayments - Other                        | 165     | SO     | 2,988,978                |        |
| Prepayments - Other                        | 165     | SG     | 2,980,632                |        |
| Prepayments - Other                        | 165     | GPS    | 158,234                  |        |
| Prepayments - Other                        | 165     | OTHER  | 194                      |        |
| Prepayments - Other                        | 165     | UT     | 2,134,010                |        |
| Prepayments - Other                        | 165     | ID     | 139,668                  |        |
| Prepayments - Other                        | 165     | OR     | 1,781,082                |        |
| Prepayments - Other                        | 165     | WY     | 97,808                   |        |
| Prepayments - Other                        | 165     | CAGE   | 413,334                  |        |
| Prepayments - Other                        | 165     | CAEE   | 750,569                  |        |
| Prepayments - Other                        | 165     | CAEW   | 4,055                    |        |
| Prepayments - Other                        | 165     | CAGW   | 1,421,122                |        |
| <b>Total Prepayments</b>                   |         |        | <u><u>40,613,171</u></u> | To 8.5 |
| <b>Miscellaneous Deferred Debits:</b>      |         |        |                          |        |
| Miscellaneous Deferred Debits              | 186M    | SG     | 24,456,513               |        |
| Miscellaneous Deferred Debits              | 186M    | SO     | 30,335                   |        |
| Miscellaneous Deferred Debits              | 186M    | CAEE   | 9,111,937                |        |
| Miscellaneous Deferred Debits              | 186M    | CAGE   | 8,843,885                |        |
| Miscellaneous Deferred Debits              | 186M    | OTHER  | 20,424,813               |        |
| <b>Total Miscellaneous Deferred Debits</b> |         |        | <u><u>62,867,484</u></u> | To 8.5 |
| <b>Miscellaneous Rate Base:</b>            |         |        |                          |        |
| Miscellaneous Rate Base                    | 182M    | ID     | (216,858)                |        |
| Miscellaneous Rate Base                    | 182M    | OR     | (434,989)                |        |
| Miscellaneous Rate Base                    | 182M    | UT     | 492,412                  |        |
| Miscellaneous Rate Base                    | 182M    | WYP    | (1,743,080)              |        |
| Miscellaneous Rate Base                    | 182M    | OTHER  | 57,282,302               |        |
| Miscellaneous Rate Base                    | 182M    | SE     | 10,608,209               |        |
| Miscellaneous Rate Base                    | 182M    | CAGE   | 9,072,936                |        |
| Miscellaneous Rate Base                    | 182M    | CAEE   | (10,608,209)             |        |
| Miscellaneous Rate Base                    | 18222   | OR     | (107,593)                |        |
| <b>Total Miscellaneous Rate Base</b>       |         |        | <u><u>64,345,129</u></u> | To 8.5 |

**Remove Actual Tax Data:**

| FERC Account | Tax M-1 # | Description                         | Allocation Factor | Total Co. Amount | Balance Type |            |
|--------------|-----------|-------------------------------------|-------------------|------------------|--------------|------------|
| 4098300      | 425280    | Joseph Settlement-SG                | CAGW              | 137.381          |              | Ref. 8.5.1 |
| 4111000      | 425280    | 283JOSEPH SETTLEMENT-SG             | CAGW              | (52.137)         |              | Ref. 8.5.1 |
| 2831000      | 287656    | DTL 425.280 Joseph Settlement       | CAGW              | (471.409)        | AMA          | Ref. 8.5.1 |
| 4098300      | 425360    | Hermiston Swap                      | CAGW              | 171.693          |              | Ref. 8.5.1 |
| 4111000      | 425360    | 190Hermiston Swap                   | CAGW              | (65.159)         |              | Ref. 8.5.1 |
| 2831000      | 287661    | DTL 425.360 Hermiston Swap          | CAGW              | (1,794.595)      | AMA          | Ref. 8.5.1 |
| 4099300      | 210200    | Prepaid Taxes-property taxes        | GPS               | 4,680.901        |              | Ref. 8.5.1 |
| 4101000      | 210200    | 283Prepaid Taxes-Property Taxes     | GPS               | 1,776.449        |              | Ref. 8.5.1 |
| 2831000      | 287708    | DTL 210.200 PREPAID PROPERTY TAXES  | GPS               | (15,492.973)     | AMA          | Ref. 8.5.1 |
| 4099300      | 210180    | OTHER PREPAIDS                      | SO                | 1,877.954        |              | Ref. 8.5.1 |
| 4101000      | 210180    | 283Prepaid Membership Fees-EEI WSCC | SO                | 712.702          |              | Ref. 8.5.1 |
| 2831000      | 287669    | DTL 210.180 PRE MEM                 | SO                | (916.943)        | AMA          | Ref. 8.5.1 |
| 4099300      | 210105    | Self Insured Health Benefit         | SO                | 707.070          |              | Ref. 8.5.1 |
| 4101000      | 210105    | Self Insured Health Benefit         | SO                | 268.340          |              | Ref. 8.5.1 |
| 1901000      | 287647    | DTA 210.105 Self Ins                | SO                | 257.159          | AMA          | Ref. 8.5.1 |
| 4098300      | 425260    | Lakeview Buyout-SG                  | CAGW              | 3.606            |              | Ref. 8.5.1 |
| 4111000      | 425260    | Lakeview Buyout-SG                  | CAGW              | (1.369)          |              | Ref. 8.5.1 |
| 2831000      | 287654    | DTL 425.260 Lakeview Buyout         | CAGW              | (1.312)          | AMA          | Ref. 8.5.1 |



|                                 | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b>   |                |             |                          |               |                 |                                 |             |
| Depreciation                    | 403GP          | RES         | (17,991)                 | WA            | Situs           | (17,991)                        | 8.6.2       |
| <b>Adjustment to Tax:</b>       |                |             |                          |               |                 |                                 |             |
| Schedule M Adjustment           | SCHMAT         | RES         | (17,991)                 | WA            | Situs           | (17,991)                        | 8.6.2       |
| <b>Adjustment to Rate Base:</b> |                |             |                          |               |                 |                                 |             |
| Remove Unamortized AMA Balance  | 310            | RES         | (441,006)                | WA            | Situs           | (441,006)                       | 8.6.2       |

**Description of Adjustment**

This restating adjustment removes AFUDC from electric plant in service for the period that Colstrip construction work in progress (CWIP) was allowed in rate base. This treatment was authorized in Cause U-81-17 and has been included in all the Company's rate case filings since its inception in July 1984.

**PacifiCorp**  
**Washington General Rate Case - December 2009**  
**Depreciation Schedule - Colstrip #4 AFUDC**

Total Company Balance (7,772,000)  
Allocation Factor 1A - DGP 15.2289%

WA Balance (1,183,589)

|                           | Depr<br>Rate | Depreciation | Balance     | AMA<br>Balance | Schedule M<br>Deduction | To<br>Page | 12 Month<br>Rolling<br>Exp/Sch M. |
|---------------------------|--------------|--------------|-------------|----------------|-------------------------|------------|-----------------------------------|
| Beginning Balance (above) |              |              | (1,183,589) |                |                         |            |                                   |
| Jun 1984 - May 1985       |              | (17,000)     | (1,166,589) |                | (17,000)                |            |                                   |
| Jun 1985 - Dec 1985       |              | (33,000)     | (1,133,589) |                | (33,000)                |            |                                   |
| 1986                      |              | (33,000)     | (1,100,589) |                | (33,000)                |            |                                   |
| 1987                      | 2.66%        | (31,483)     | (1,069,106) |                | (31,483)                |            |                                   |
| 1988                      |              | (31,483)     | (1,037,622) |                | (31,483)                |            |                                   |
| 1989                      |              | (31,483)     | (1,006,139) |                | (31,483)                |            |                                   |
| 1990                      |              | (31,483)     | (974,655)   |                | (31,483)                |            |                                   |
| 1991                      |              | (31,483)     | (943,172)   |                | (31,483)                |            |                                   |
| 1992                      |              | (31,483)     | (911,688)   |                | (31,483)                |            |                                   |
| 1993                      | 2.60%        | (30,773)     | (880,915)   |                | (30,773)                |            |                                   |
| 1994                      |              | (30,773)     | (850,142)   |                | (30,773)                |            |                                   |
| 1995                      |              | (30,773)     | (819,368)   |                | (30,773)                |            |                                   |
| 1996                      |              | (30,773)     | (788,595)   |                | (30,773)                |            |                                   |
| Jun-97                    |              | (15,387)     | (773,208)   |                | (15,387)                |            |                                   |
| Dec-97                    |              | (15,387)     | (757,822)   |                | (15,387)                |            |                                   |
| Jun-98                    | 2.32%        | (13,730)     | (744,092)   |                | (13,730)                |            |                                   |
| Dec-98                    |              | (13,730)     | (730,362)   |                | (13,730)                |            |                                   |
| Jan 1999 - Mar 1999       |              | (6,865)      | (723,498)   |                | (6,865)                 |            |                                   |
| Apr 1999 - Dec 1999       |              | (20,594)     | (702,903)   |                | (20,594)                |            |                                   |
| Mar-00                    |              | (6,865)      | (696,038)   |                | (6,865)                 |            |                                   |
| Sep-00                    |              | (13,730)     | (682,309)   |                | (13,730)                |            |                                   |
| Mar-01                    |              | (13,730)     | (668,579)   |                | (13,730)                |            |                                   |
| Sep-01                    |              | (13,730)     | (654,849)   |                | (13,730)                |            |                                   |
| Mar-02                    |              | (13,730)     | (641,120)   |                | (13,730)                |            |                                   |
| Sep-02                    |              | (13,730)     | (627,390)   |                | (13,730)                |            |                                   |
| Mar-03                    | 2.32%        | (13,730)     | (613,660)   |                | (13,730)                |            |                                   |
| Sep-03                    |              | (13,730)     | (599,931)   |                | (13,730)                |            |                                   |
| Mar-04                    |              | (13,730)     | (586,201)   |                | (13,730)                |            |                                   |
| Sep-04                    |              | (13,730)     | (572,472)   |                | (13,730)                |            |                                   |
| Mar-05                    |              | (13,730)     | (558,742)   |                | (13,730)                |            |                                   |
| Apr-05                    |              | (2,750)      | (555,992)   |                | (2,750)                 |            |                                   |
| May-05                    |              | (2,750)      | (553,242)   |                | (2,750)                 |            |                                   |
| Jun-05                    |              | (2,750)      | (550,492)   |                | (2,750)                 |            |                                   |
| Jul-05                    |              | (2,750)      | (547,742)   |                | (2,750)                 |            |                                   |
| Aug-05                    |              | (2,750)      | (544,992)   |                | (2,750)                 |            |                                   |
| Sep-05                    |              | (2,750)      | (542,242)   |                | (2,750)                 |            |                                   |
| Oct-05                    |              | (2,750)      | (539,492)   |                | (2,750)                 |            |                                   |
| Nov-05                    |              | (2,750)      | (536,742)   |                | (2,750)                 |            |                                   |
| Dec-05                    |              | (2,750)      | (533,992)   |                | (2,750)                 |            |                                   |
| Jan-06                    |              | (2,750)      | (531,242)   |                | (2,750)                 |            |                                   |
| Feb-06                    |              | (2,750)      | (528,492)   |                | (2,750)                 |            |                                   |
| Mar-06                    |              | (2,750)      | (525,742)   |                | (2,750)                 |            |                                   |
| Apr-06                    |              | (2,750)      | (522,992)   | (539,492)      | (2,750)                 |            |                                   |
| May-06                    |              | (2,750)      | (520,242)   | (536,742)      | (2,750)                 |            |                                   |
| Jun-06                    |              | (2,750)      | (517,492)   | (533,992)      | (2,750)                 |            |                                   |
| Jul-06                    |              | (2,750)      | (514,742)   | (531,242)      | (2,750)                 |            |                                   |
| Aug-06                    |              | (2,750)      | (511,992)   | (528,492)      | (2,750)                 |            |                                   |
| Sep-06                    |              | (2,750)      | (509,242)   | (525,742)      | (2,750)                 |            |                                   |
| Oct-06                    |              | (2,750)      | (506,492)   | (522,992)      | (2,750)                 |            |                                   |
| Nov-06                    |              | (2,750)      | (503,742)   | (520,242)      | (2,750)                 |            |                                   |

**PacifiCorp**  
**Washington General Rate Case - December 2009**  
**Depreciation Schedule - Colstrip #4 AFUDC**

Total Company Balance (7,772,000)  
Allocation Factor 1A - DGP 15.2289%

WA Balance (1,183,589)

|        | Depr<br>Rate | Depreciation | Balance   | AMA<br>Balance   | Schedule M<br>Deduction | To<br>Page | 12 Month<br>Rolling<br>Exp/Sch M. |
|--------|--------------|--------------|-----------|------------------|-------------------------|------------|-----------------------------------|
| Dec-06 |              | (2,750)      | (500,992) | (517,492)        | (2,750)                 |            |                                   |
| Jan-07 |              | (2,750)      | (498,242) | (514,742)        | (2,750)                 |            |                                   |
| Feb-07 |              | (2,750)      | (495,492) | (511,992)        | (2,750)                 |            |                                   |
| Mar-07 |              | (2,750)      | (492,742) | (509,242)        | (2,750)                 |            |                                   |
| Apr-07 |              | (2,750)      | (489,992) | (506,492)        | (2,750)                 |            |                                   |
| May-07 |              | (2,750)      | (487,242) | (503,742)        | (2,750)                 |            |                                   |
| Jun-07 |              | (2,750)      | (484,492) | (500,992)        | (2,750)                 |            | (33,000)                          |
| Jul-07 |              | (2,750)      | (481,742) | (498,242)        | (2,750)                 |            | (33,000)                          |
| Aug-07 |              | (2,750)      | (478,992) | (495,492)        | (2,750)                 |            | (33,000)                          |
| Sep-07 |              | (2,750)      | (476,242) | (492,742)        | (2,750)                 |            | (33,000)                          |
| Oct-07 |              | (2,750)      | (473,492) | (489,992)        | (2,750)                 |            | (33,000)                          |
| Nov-07 |              | (2,750)      | (470,742) | (487,242)        | (2,750)                 |            | (33,000)                          |
| Dec-07 |              | (2,750)      | (467,992) | (484,492)        | (2,750)                 |            | (33,000)                          |
| Jan-08 | 1.52%        | (1,499)      | (466,493) | (481,794)        | (1,499)                 |            | (31,749)                          |
| Feb-08 |              | (1,499)      | (464,994) | (479,200)        | (1,499)                 |            | (30,498)                          |
| Mar-08 |              | (1,499)      | (463,494) | (476,711)        | (1,499)                 |            | (29,248)                          |
| Apr-08 |              | (1,499)      | (461,995) | (474,326)        | (1,499)                 |            | (27,997)                          |
| May-08 |              | (1,499)      | (460,496) | (472,045)        | (1,499)                 |            | (26,746)                          |
| Jun-08 |              | (1,499)      | (458,997) | (469,868)        | (1,499)                 |            | (25,495)                          |
| Jul-08 |              | (1,499)      | (457,497) | (467,796)        | (1,499)                 |            | (24,244)                          |
| Aug-08 |              | (1,499)      | (455,998) | (465,827)        | (1,499)                 |            | (22,994)                          |
| Sep-08 |              | (1,499)      | (454,499) | (463,963)        | (1,499)                 |            | (21,743)                          |
| Oct-08 |              | (1,499)      | (453,000) | (462,204)        | (1,499)                 |            | (20,492)                          |
| Nov-08 |              | (1,499)      | (451,501) | (460,548)        | (1,499)                 |            | (19,241)                          |
| Dec-08 |              | (1,499)      | (450,001) | (458,997)        | (1,499)                 |            | (17,991)                          |
| Jan-09 |              | (1,499)      | (448,502) | (457,497)        | (1,499)                 |            | (17,991)                          |
| Feb-09 |              | (1,499)      | (447,003) | (455,998)        | (1,499)                 |            | (17,991)                          |
| Mar-09 |              | (1,499)      | (445,504) | (454,499)        | (1,499)                 |            | (17,991)                          |
| Apr-09 |              | (1,499)      | (444,005) | (453,000)        | (1,499)                 |            | (17,991)                          |
| May-09 |              | (1,499)      | (442,505) | (451,501)        | (1,499)                 |            | (17,991)                          |
| Jun-09 |              | (1,499)      | (441,006) | (450,001)        | (1,499)                 |            | (17,991)                          |
| Jul-09 |              | (1,499)      | (439,507) | (448,502)        | (1,499)                 |            | (17,991)                          |
| Aug-09 |              | (1,499)      | (438,008) | (447,003)        | (1,499)                 |            | (17,991)                          |
| Sep-09 |              | (1,499)      | (436,508) | (445,504)        | (1,499)                 |            | (17,991)                          |
| Oct-09 |              | (1,499)      | (435,009) | (444,005)        | (1,499)                 |            | (17,991)                          |
| Nov-09 |              | (1,499)      | (433,510) | (442,505)        | (1,499)                 |            | (17,991)                          |
| Dec-09 |              | (1,499)      | (432,011) | <b>(441,006)</b> | (1,499)                 | <b>8.6</b> | <b>(17,991)</b>                   |

|  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b>              |                |             |                          |               |                 |                                 |             |
| Remove Booked Amortization                 | 407            | PRO         | (3,479,961)              | CAGW          | 22.087%         | (768,622)                       | 8.7.1       |
| Unrecovered Plant Amortization             | 407            | PRO         | 2,654,642                | CAGW          | 22.087%         | 586,333                         | 8.7.2       |
| <b>Unrecovered Plant Regulatory Asset:</b> |                |             |                          |               |                 |                                 |             |
| Adjust Reg Asset to AMA Dec 2010           | 182M           | PRO         | (2,654,642)              | CAGW          | 22.087%         | (586,333)                       | 8.7.3       |
| <b>Decommissioning Reg Asset:</b>          |                |             |                          |               |                 |                                 |             |
| Powerdale Decommissioning Reg Asset        | 182M           | PRO         | 4,819,040                | CAGW          | 22.087%         | 1,064,385                       | 8.7.4       |
| Regulatory Offset                          | 182M           | PRO         | (1,820,494)              | CAGW          | 22.087%         | (402,094)                       | 8.7.4       |
| Schedule M Addition                        | SCHMAT         | PRO         | (4,070,159)              | CAGW          | 22.087%         | (898,979)                       | 8.7.6       |
| Deferred Tax Expense                       | 41110          | PRO         | 1,544,666                | CAGW          | 22.087%         | 341,172                         | 8.7.6       |
| AMA ADIT Def Inc Tax Balance               | 283            | PRO         | 2,255,291                | CAGW          | 22.087%         | 498,128                         | 8.7.6       |
| Schedule M Addition                        | SCHMAT         | PRO         | 2,654,642                | CAGW          | 22.087%         | 586,333                         |             |
| Deferred Tax Expense                       | 41110          | PRO         | (1,007,473)              | CAGW          | 22.087%         | (222,521)                       | 8.7.4       |
| AMA ADIT Def Inc Tax Balance               | 283            | PRO         | (503,742)                | CAGW          | 22.087%         | (111,262)                       | 8.7.4       |

**Description of Adjustment**

Powerdale is a hydroelectric generating facility located on the Hood River in Oregon. This facility was scheduled to be decommissioned in 2010; however, in 2006 a flash flood washed out a major section of the flow line. The Company determined that the cost to repair this facility was not economical and determined it was in the customers' best interest to cease operation of the facility. This restating and pro forma adjustment reflects the treatment approved by the Commission in Docket UE-070624. During 2007, the net book value (including an offset for insurance proceeds) of the assets to be retired was transferred to the unrecovered plant regulatory asset. In addition, future decommissioning costs are deferred in a regulatory asset, offset by a credit reflecting the pro forma amounts not yet incurred through December 2010. The Company proposes to begin amortizing the decommissioning costs once included in rates.

| Date         | Amortization     |
|--------------|------------------|
| Jan 2009     | 289,997          |
| Feb 2009     | 289,997          |
| Mar 2009     | 289,997          |
| Apr 2009     | 289,997          |
| May 2009     | 289,997          |
| June 2009    | 289,997          |
| July 2009    | 289,997          |
| Aug 2009     | 289,997          |
| Sept 2009    | 289,997          |
| Oct 2009     | 289,997          |
| Nov 2009     | 289,997          |
| Dec 2009     | 289,997          |
| <b>Total</b> | <b>3,479,961</b> |

Ref 8.7

**G/L Account Balance Display**

Document currency | Document currency | Document currency | Busi

Account number: 566930 Amrt Of Prprty Leses  
 Company code: 1000 PacifiCorp  
 Business area:  
 Fiscal year: 2010  
 All documents in currency: \* Display currency: USD

| Period       | Debit      | Credit | Balance    | Cum. balance |
|--------------|------------|--------|------------|--------------|
| Balance C... |            |        |            |              |
| 1            | 289,996.76 |        | 289,996.76 | 289,996.76   |
| 2            | 289,996.76 |        | 289,996.76 | 579,993.52   |
| 3            | 289,996.76 |        | 289,996.76 | 869,990.28   |
| 4            | 289,996.76 |        | 289,996.76 | 1,159,987.04 |
| 5            | 289,996.76 |        | 289,996.76 | 1,449,983.80 |
| 6            | 289,996.77 |        | 289,996.77 | 1,739,980.57 |
| 7            | 289,996.76 |        | 289,996.76 | 2,029,977.33 |
| 8            | 289,996.76 |        | 289,996.76 | 2,319,974.09 |
| 9            | 289,996.76 |        | 289,996.76 | 2,609,970.85 |
| 10           | 289,996.76 |        | 289,996.76 | 2,899,967.61 |
| 11           | 289,996.76 |        | 289,996.76 | 3,189,964.37 |
| 12           | 289,996.77 |        | 289,996.77 | 3,479,961.14 |
| 13           |            |        |            | 3,479,961.14 |

|                               |           |
|-------------------------------|-----------|
| Beg Balance                   | 8,796,061 |
| Amort May 07 - Dec 07         | (832,136) |
| Balance Remaining to Amortize | 7,963,925 |
| Monthly Amort Exp             | 221,220   |

|        | Amort   | Balance   | Sch M    | 41110<br>Def Tax Exp | 283<br>ADIT Bal | AMA Bal   |
|--------|---------|-----------|----------|----------------------|-----------------|-----------|
| May-07 | 104,017 | 8,692,044 |          |                      | (3,298,718)     |           |
| Jun-07 | 104,017 | 8,588,027 | 104,017  | (39,475)             | (3,259,243)     |           |
| Jul-07 | 104,017 | 8,484,010 | 104,017  | (39,475)             | (3,219,768)     |           |
| Aug-07 | 104,017 | 8,379,993 | 104,017  | (39,475)             | (3,180,293)     |           |
| Sep-07 | 104,017 | 8,275,976 | 104,017  | (39,475)             | (3,140,818)     |           |
| Oct-07 | 104,017 | 8,171,959 | 104,017  | (39,475)             | (3,101,343)     |           |
| Nov-07 | 104,017 | 8,067,942 | 104,017  | (39,475)             | (3,061,868)     |           |
| Dec-07 | 104,017 | 7,963,925 | 104,017  | (39,475)             | (3,022,393)     |           |
| Jan-08 | 221,220 | 7,742,705 | 221,220  | (83,955)             | (2,938,438)     |           |
| Feb-08 | 221,220 | 7,521,485 | 221,220  | (83,955)             | (2,854,483)     |           |
| Mar-08 | 221,220 | 7,300,265 | 221,220  | (83,955)             | (2,770,528)     |           |
| Apr-08 | 221,220 | 7,079,044 | 221,220  | (83,955)             | (2,686,573)     |           |
| May-08 | 221,220 | 6,857,824 | 221,220  | (83,955)             | (2,602,618)     |           |
| Jun-08 | 221,220 | 6,636,604 | 221,220  | (83,955)             | (2,518,663)     |           |
| Jul-08 | 221,220 | 6,415,384 | 221,220  | (83,955)             | (2,434,708)     |           |
| Aug-08 | 221,220 | 6,194,164 | 221,220  | (83,955)             | (2,350,753)     |           |
| Sep-08 | 221,220 | 5,972,944 | 221,220  | (83,955)             | (2,266,798)     |           |
| Oct-08 | 221,220 | 5,751,724 | 221,220  | (83,955)             | (2,182,843)     |           |
| Nov-08 | 221,220 | 5,530,503 | 221,220  | (83,955)             | (2,098,888)     |           |
| Dec-08 | 221,220 | 5,309,283 | 221,220  | (83,955)             | (2,014,933)     |           |
| Jan-09 | 221,220 | 5,088,063 | 221,220  | (83,955)             | (1,930,978)     |           |
| Feb-09 | 221,220 | 4,866,843 | 221,220  | (83,955)             | (1,847,023)     |           |
| Mar-09 | 221,220 | 4,645,623 | 221,220  | (83,955)             | (1,763,068)     |           |
| Apr-09 | 221,220 | 4,424,403 | 221,220  | (83,955)             | (1,679,113)     |           |
| May-09 | 221,220 | 4,203,183 | 221,220  | (83,955)             | (1,595,158)     |           |
| Jun-09 | 221,220 | 3,981,963 | 221,220  | (83,955)             | (1,511,203)     |           |
| Jul-09 | 221,220 | 3,760,742 | 221,220  | (83,955)             | (1,427,248)     |           |
| Aug-09 | 221,220 | 3,539,522 | 221,220  | (83,955)             | (1,343,293)     |           |
| Sep-09 | 221,220 | 3,318,302 | 221,220  | (83,955)             | (1,259,338)     |           |
| Oct-09 | 221,220 | 3,097,082 | 221,220  | (83,955)             | (1,175,383)     |           |
| Nov-09 | 221,220 | 2,875,862 | 221,220  | (83,955)             | (1,091,428)     |           |
| Dec-09 | 221,220 | 2,654,642 | 221,220  | (83,955)             | (1,007,473)     |           |
| Jan-10 | 221,220 | 2,433,422 | 221,220  | (83,955)             | (923,518)       |           |
| Feb-10 | 221,220 | 2,212,201 | 221,220  | (83,955)             | (839,563)       |           |
| Mar-10 | 221,220 | 1,990,981 | 221,220  | (83,955)             | (755,608)       |           |
| Apr-10 | 221,220 | 1,769,761 | 221,220  | (83,955)             | (671,653)       |           |
| May-10 | 221,220 | 1,548,541 | 221,220  | (83,955)             | (587,698)       |           |
| Jun-10 | 221,220 | 1,327,321 | 221,220  | (83,955)             | (503,743)       |           |
| Jul-10 | 221,220 | 1,106,101 | 221,220  | (83,955)             | (419,788)       |           |
| Aug-10 | 221,220 | 884,881   | 221,220  | (83,955)             | (335,833)       |           |
| Sep-10 | 221,220 | 663,660   | 221,220  | (83,955)             | (251,878)       |           |
| Oct-10 | 221,220 | 442,440   | 221,220  | (83,955)             | (167,923)       |           |
| Nov-10 | 221,220 | 221,220   | 221,220  | (83,955)             | (83,968)        |           |
| Dec-10 | 221,220 | (0)       | 221,220  | (83,968)             | -               | (503,742) |
|        |         |           | Subtotal | 2,654,642            | (1,007,473)     | Ref 8.7   |
|        |         |           |          | Ref 8.7              | Ref 8.7         |           |

8,796,061

12 ME Dec 2010 Amort =

2,654,642

Ref 8.7

(503,742)

Ref 8.7

| <u>Month</u>   | <u>Ending RB Balances</u> |         | <u>Monthly Averages</u> | <u>Ref.</u>             |
|--|---------------------------|---------|-------------------------|-------------------------|
| 12/31/2008   | 5,309,283                 |         |                         |                         |
|  |                           | Average | 5,198,673               |                         |
| 1/31/2009  | 5,088,063                 |         |                         |                         |
|  |                           | Average | 4,977,453               |                         |
| 2/29/2009  | 4,866,843                 |         |                         |                         |
|  |                           | Average | 4,756,233               |                         |
| 3/31/2009  | 4,645,623                 |         |                         |                         |
|  |                           | Average | 4,535,013               |                         |
| 4/30/2009  | 4,424,403                 |         |                         |                         |
|  |                           | Average | 4,313,793               |                         |
| 5/31/2009  | 4,203,183                 |         |                         |                         |
|  |                           | Average | 4,092,573               |                         |
| 6/30/2009  | 3,981,963                 |         |                         |                         |
|  |                           | Average | 3,871,352               |                         |
| 7/31/2009  | 3,760,742                 |         |                         |                         |
|  |                           | Average | 3,650,132               |                         |
| 8/31/2009  | 3,539,522                 |         |                         |                         |
|  |                           | Average | 3,428,912               |                         |
| 9/30/2009  | 3,318,302                 |         |                         |                         |
|  |                           | Average | 3,207,692               |                         |
| 10/31/2009   | 3,097,082                 |         |                         |                         |
|  |                           | Average | 2,986,472               |                         |
| 11/30/2009   | 2,875,862                 |         |                         |                         |
|  |                           | Average | 2,765,252               |                         |
| 12/31/2009   | 2,654,642                 |         |                         |                         |
| <b>Dec 31, 2009 Average of the Monthly Averages</b>  |                           |         | <b>3,981,963</b>        | <b>Tab B-16, Page 2</b> |
| 12/31/2009   | 2,654,642                 |         |                         |                         |
|  |                           | Average | 2,544,032               |                         |
| 1/31/2010  | 2,433,422                 |         |                         |                         |
|  |                           | Average | 2,322,811               |                         |
| 2/28/2010  | 2,212,201                 |         |                         |                         |
|  |                           | Average | 2,101,591               |                         |
| 3/31/2010  | 1,990,981                 |         |                         |                         |
|  |                           | Average | 1,880,371               |                         |
| 4/30/2010  | 1,769,761                 |         |                         |                         |
|  |                           | Average | 1,659,151               |                         |
| 5/31/2010  | 1,548,541                 |         |                         |                         |
|  |                           | Average | 1,437,931               |                         |
| 6/30/2010  | 1,327,321                 |         |                         |                         |
|  |                           | Average | 1,216,711               |                         |
| 7/31/2010  | 1,106,101                 |         |                         |                         |
|  |                           | Average | 995,491                 |                         |
| 8/31/2010  | 884,881                   |         |                         |                         |
|  |                           | Average | 774,270                 |                         |
| 9/30/2010  | 663,660                   |         |                         |                         |
|  |                           | Average | 553,050                 |                         |
| 10/31/2010   | 442,440                   |         |                         |                         |
|  |                           | Average | 331,830                 |                         |
| 11/30/2010   | 221,220                   |         |                         |                         |
|  |                           | Average | 110,610                 |                         |
| 12/31/2010   | (0)                       |         |                         |                         |
| <b>Dec 31, 2010 Average of the Monthly Averages</b>  |                           |         | <b>1,327,321</b>        |                         |
| <b>Adj to Dec 2010 AMA Unrecovered Plant Balance</b> |                           |         | <b>(2,654,642)</b>      |                         |

PacifiCorp  
**Regulatory Treatment of Decommissioning Costs**  
 Washington

The Company proposes to amortize the decommissioning regulatory asset once included in rates

|                          | Total     | Ref |
|--------------------------|-----------|-----|
| Dec 31, 2009 AMA Balance | 6,323,966 |     |

Amortization

-

|                          |                  |           |
|--------------------------|------------------|-----------|
| Dec 31, 2010 AMA Balance | <b>4,819,040</b> | Ref 8.7.5 |
|--------------------------|------------------|-----------|

| Cash Spend     | Annual    | Accumulated |
|----------------|-----------|-------------|
| 12 ME Dec 2007 | 38,236    | 38,236      |
| 12 ME Dec 2008 | 360,854   | 399,090     |
| 12 ME Dec 2009 | 651,264   | 1,050,354   |
| 12 ME Dec 2010 | 3,104,316 | 4,154,670   |
| 12 ME Dec 2011 | 43,555    | 4,198,225   |
| 12 ME Dec 2012 | 204,382   | 4,402,607   |
| 12 ME Dec 2013 | 20,399    | 4,423,006   |

Regulatory offset for decommissioning costs not yet incurred

| Date  | Monthly Cash Spend | Accumulated Cash Spend | Regulatory Offset Balance | Average            | Ref     |
|---|--------------------|------------------------|---------------------------|--------------------|---------|
| 1/31/2009   | 54,272             | 453,362                | (3,969,644)               |                    |         |
| 2/28/2009   | 54,272             | 507,634                | (3,915,372)               | (3,942,508)        |         |
| 3/31/2009   | 54,272             | 561,906                | (3,861,100)               | (3,888,236)        |         |
| 4/30/2009   | 54,272             | 616,178                | (3,806,828)               | (3,833,964)        |         |
| 5/31/2009   | 54,272             | 670,450                | (3,752,556)               | (3,779,692)        |         |
| 6/30/2009   | 54,272             | 724,722                | (3,698,284)               | (3,725,420)        |         |
| 7/31/2009   | 54,272             | 778,994                | (3,644,012)               | (3,671,148)        |         |
| 8/31/2009   | 54,272             | 833,266                | (3,589,740)               | (3,616,876)        |         |
| 9/30/2009   | 54,272             | 887,538                | (3,535,468)               | (3,562,604)        |         |
| 10/31/2009  | 54,272             | 941,810                | (3,481,196)               | (3,508,332)        |         |
| 11/30/2009  | 54,272             | 996,082                | (3,426,924)               | (3,454,060)        |         |
| 12/31/2009  | 54,272             | 1,050,354              | (3,372,652)               | (3,399,788)        |         |
| 1/31/2010   | 258,693            | 1,309,047              | (3,113,959)               | (3,243,306)        |         |
| 2/28/2010   | 258,693            | 1,567,740              | (2,855,266)               | (2,984,613)        |         |
| 3/31/2010   | 258,693            | 1,826,433              | (2,596,573)               | (2,725,920)        |         |
| 4/30/2010   | 258,693            | 2,085,126              | (2,337,880)               | (2,467,227)        |         |
| 5/31/2010   | 258,693            | 2,343,819              | (2,079,187)               | (2,208,534)        |         |
| 6/30/2010   | 258,693            | 2,602,512              | (1,820,494)               | (1,949,841)        |         |
| 7/31/2010   | 258,693            | 2,861,205              | (1,561,801)               | (1,691,148)        |         |
| 8/31/2010   | 258,693            | 3,119,898              | (1,303,108)               | (1,432,455)        |         |
| 9/30/2010   | 258,693            | 3,378,591              | (1,044,415)               | (1,173,762)        |         |
| 10/31/2010  | 258,693            | 3,637,284              | (785,722)                 | (915,069)          |         |
| 11/30/2010  | 258,693            | 3,895,977              | (527,029)                 | (656,376)          |         |
| 12/31/2010  | 258,693            | 4,154,670              | (268,336)                 | (397,683)          |         |
| <b>Dec 31, 2010 Average of the Monthly Averages</b> |                    |                        |                           | <b>(1,820,494)</b> | Ref 8.7 |



PacifiCorp  
 Washington General Rate Case - December 2009  
 Regulatory Treatment of Decommissioning Costs  
 Amortization Schedule - Washington

Decommissioning Expense Original Estimate as of June 2008 6,323,966

|               | TOTAL     |                    | Cumm Bal         |
|---------------|-----------|--------------------|------------------|
|               | Amort Exp | Updated Estimate   |                  |
| Jan-10        | -         |                    | 6,323,966        |
| Feb-10        | -         |                    | 6,323,966        |
| <b>Mar-10</b> | -         | <b>(1,900,960)</b> | <b>4,423,006</b> |
| Apr-10        | -         |                    | 4,423,006        |
| May-10        | -         |                    | 4,423,006        |
| Jun-10        | -         |                    | 4,423,006        |
| Jul-10        | -         |                    | 4,423,006        |
| Aug-10        | -         |                    | 4,423,006        |
| Sep-10        | -         |                    | 4,423,006        |
| Oct-10        | -         |                    | 4,423,006        |
| Nov-10        | -         |                    | 4,423,006        |
| Dec-10        | -         |                    | 4,423,006        |
|               |           |                    | <b>4,819,040</b> |

In March 2010, the Company modified the decommissioning expense estimate to \$4.4 million.

AMA  
 December  
 2010

PacifiCorp  
 Washington General Rate Case - December 2009  
 Powerdale Removal  
 Tax Data Detail

| FERC<br>Account | Tax<br>M-1 # | Description                 | Allocation<br>Factor | Total Co.<br>Amount | Balance<br>Type |
|-----------------|--------------|-----------------------------|----------------------|---------------------|-----------------|
| 4098300         | 415850       | UNRECOVERED PLANT-POWERDALE | CAGW                 | 4,070.159           | SCHMAT          |
| 4111000         | 415850       | Unrecovered Plant-Powerdale | CAGW                 | (1,544.666)         |                 |
| 2831000         | 287779       | DTL 415.850 Unrec Plt       | CAGW                 | (2,255.291)         |                 |

Ref. 8.7

|                                   | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b>     |                |             |                          |               |                 |                                 |             |
| Trojan Amort of Unrecovered Plant | 407            | RES         | (2,013,725)              | TROJP         | 22.115%         | (445,334)                       | 8.8.1       |
| Trojan Amort of Unrecovered Plant | 407            | RES         | 275,765                  | WA            | Situs           | 275,765                         |             |
| Total Adjustment to Expense       |                |             | <u>(1,737,960)</u>       |               |                 | <u>(169,569)</u>                |             |
| <b>Adjustment to Rate Base:</b>   |                |             |                          |               |                 |                                 |             |
| Trojan Unrecovered Plant          | 18222          | RES         | 436,629                  | WA            | Situs           | 436,629                         | 8.8.1       |
| Trojan Unrecovered Plant          | 18222          | RES         | (1,894,550)              | TROJD         | 22.120%         | (419,072)                       | 8.8.1       |
| Trojan Unrecovered Plant          | 18222          | RES         | (1,293,849)              | TROJP         | 22.115%         | (286,134)                       | 8.8.1       |
| Accum Prov for Decommissioning    | 22842          | RES         | -                        | TROJD         | 22.120%         | -                               | 8.8.1       |
| Asset Retirement Obligations      | 230            | RES         | 2,014,213                | TROJP         | 22.115%         | 445,442                         | 8.8.1       |
| FAS 143 ARO Regulatory Liability  | 254105         | RES         | 3,344,645                | TROJP         | 22.115%         | 739,667                         | 8.8.1       |
| Total Adjustment to Rate Base     |                |             | <u>2,607,089</u>         |               |                 | <u>916,532</u>                  |             |
| <b>Adjustment to Tax:</b>         |                |             |                          |               |                 |                                 |             |
| Schedule M Addition               | SCHMAT         | RES         | (1,572,028)              | TROJD         | 22.120%         | (347,731)                       |             |
| Deferred Tax Expense              | 41010          | RES         | (735,881)                | TROJD         | 22.120%         | (162,776)                       |             |
| Deferred Tax Expense              | 41110          | RES         | 1,332,481                | TROJD         | 22.120%         | 294,743                         |             |
| Accum Def Income Tax Balance      | 190            | RES         | (607,431)                | TROJD         | 22.120%         | (134,363)                       |             |
| Accum Def Income Tax Balance      | 283            | RES         | (153,308)                | TROJD         | 22.120%         | (33,912)                        |             |

**Description of Adjustment**

This restating adjustment removes the Trojan amortization expense, balances, and tax impacts from the Test Period as ordered by the Commission in the Third Supplemental Order, Docket UE-991832.

PacifiCorp  
Washington General Rate Case - December 2009  
Trojan Removal Adjustment  
Adjustment Summary

| Account          | Description                              | Factor | Total Rate Base<br>AMA Avg | Total Expense<br>12 mos. | Adjustment         | To Page |
|------------------|--|--------|----------------------------|--------------------------|--------------------|---------|
| <b>Expense</b>   |  |        |                            |                          |                    |         |
| 407              | Trojan Amortization of Unrecovered Plant | TROJP  |                            | 2,013,725                | (2,013,725)        | 8.8     |
| 407              | Trojan Amortization of Unrecovered Plant | WA     |                            | (275,765)                | 275,765            | 8.8     |
|                  |  |        |                            |                          | <u>(1,737,960)</u> |         |
| <b>Rate Base</b> |  |        |                            |                          |                    |         |
| 18222            | Trojan Unrecovered Plant                 | WA     | (436,629)                  |                          | 436,629            | 8.8     |
| 18222            | Trojan Unrecovered Plant                 | TROJD  | 1,894,550                  |                          | (1,894,550)        | 8.8     |
| 18222            | Trojan Unrecovered Plant                 | TROJP  | 1,293,849                  |                          | (1,293,849)        | 8.8     |
| 230              | Asset Retirement Obligations             | TROJP  | (2,014,213)                |                          | 2,014,213          | 8.8     |
| 254105           | FAS 143 ARO Regulatory Liability         | TROJP  | (3,344,645)                |                          | 3,344,645          | 8.8     |
|                  |  |        | <u>(2,607,089)</u>         |                          | <u>2,607,089</u>   |         |
| <b>Tax</b>       |  |        |                            |                          |                    |         |
| SCHMAT           | Trojan Decommissioning Costs             | TROJD  |                            | 1,572,028                | (1,572,028)        | 8.8     |
| 4101000          | 190Trojan Decommissioning Amort          | TROJD  |                            | 735,881                  | (735,881)          | 8.8     |
| 4111000          | 283TROJAN DECOMMISSIONING AMORT          | TROJD  |                            | (1,332,481)              | 1,332,481          | 8.8     |
| 1901000          | DTA 605.100 Trojan Decom Cost-Regulatory | TROJD  | 607,431                    |                          | (607,431)          | 8.8     |
| 2831000          | DTA 605.100 Trojan Decom Cost-Regulatory | TROJD  | 153,308                    |                          | (153,308)          | 8.8     |

|                                      | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|--------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense</b>         |                |             |                          |               |                 |                                 |             |
| WA Customer Service Deposit Interest | 4311           | RES         | 34,005                   | WA            | Situs           | 34,005                          | 8.9.1       |
| <b>Adjustment to Rate Base</b>       |                |             |                          |               |                 |                                 |             |
| WA Customer Service Deposits         | 235            | RES         | (2,980,496)              | WA            | Situs           | (2,980,496)                     | 8.9.1       |

**Description of Adjustment**

This adjustment includes customer service deposits as a reduction to rate base. It also reflects the interest paid on the customer service deposits. This adjustment was included in the Company's rebuttal case and accepted by the Washington Commission in its final order in Docket No. UE-061546 and also is consistent with the last two cases, Docket Nos. UE-080220 and UE-090205.

PacifiCorp  
WA Customer Service Deposits  
12 Months Ended December 2009

8.9.1

Interest Expense on CSS Customer Deposits  
GL 585100

Dec-09 Washington State Total

34,005 Ref # 8.9

GL Accounts 230140, 115050

| Month                                       | Balance                             |
|---|-------------------------------------|
| Dec-08                                      | (2,842,829)                         |
| Jan-09                                      | (2,845,700)                         |
| Feb-09                                      | (2,866,416)                         |
| Mar-09                                      | (2,894,107)                         |
| Apr-09                                      | (2,960,103)                         |
| May-09                                      | (2,981,766)                         |
| Jun-09                                      | (2,989,010)                         |
| Jul-09                                      | (3,009,553)                         |
| Aug-09                                      | (3,043,123)                         |
| Sep-09                                      | (3,079,639)                         |
| Oct-09                                      | (3,066,804)                         |
| Nov-09                                      | (3,067,441)                         |
| Dec-09                                      | (3,081,744)                         |
| <b>Average WA Customer Service Deposits</b> | <u><u>(2,980,496)</u></u> Ref # 8.9 |

|                                     | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Revenue:</b>       |                |             |                          |               |                 |                                 |             |
| CY 2010 Amortization                | 456            | PRO         | (3,000,000)              | WA            | Situs           | (3,000,000)                     | 8.10.1      |
| <b>Adjustment to Rate Base:</b>     |                |             |                          |               |                 |                                 |             |
| Remove Unadjusted Reg Asset Balance | 182M           | PRO         | (750,000)                | WA            | Situs           | (750,000)                       | 8.10.1      |
| Add CY 2010 AMA Balance             | 182M           | PRO         | 16,500,000               | WA            | Situs           | 16,500,000                      | 8.10.1      |
| <b>Adjustment to Tax:</b>           |                |             |                          |               |                 |                                 |             |
| Sch Schedule M Deduction            | SCHMAT         | PRO         | 3,000,000                | WA            | Situs           | 3,000,000                       | 8.10.1      |
| Deferred Tax Expense                | 41110          | PRO         | (1,138,530)              | WA            | Situs           | (1,138,530)                     | 8.10.1      |
| Add CY 2010 AMA Balance             | 283            | PRO         | (6,261,915)              | WA            | Situs           | (6,261,915)                     | 8.10.1      |

**Description of Adjustment**

The Chehalis regulatory asset was created on the Company's books in December 2009 in accordance with Docket UE-090205. This pro forma adjustment replaces the regulatory asset amount in unadjusted results with the calendar year 2010 AMA balance and amortization.

PacifiCorp  
 Washington General Rate Case - December 2009  
 Chehalis Reg Asset - Washington

| Month    | Begin Balance | Adjustments/<br>Amortization | Balance    | Monthly<br>Beg/End Avg | Annual Average<br>of Mo avg | SCHMAT<br>Sch M | 41110<br>DIT Exp | 283<br>ADIT | AMA<br>ADIT |
|----------|---------------|------------------------------|------------|------------------------|-----------------------------|-----------------|------------------|-------------|-------------|
| Dec-09   |               |                              | 18,000,000 | 9,000,000              | 750,000                     | (18,000,000)    | 6,831,180        | (6,831,180) | (569,265)   |
| Jan-10   | 18,000,000    | (250,000)                    | 17,750,000 | 17,875,000             | 750,000<br>to 8.10          | 250,000         | (94,878)         | (6,736,302) |             |
| Feb-10   | 17,750,000    | (250,000)                    | 17,500,000 | 17,625,000             |                             | 250,000         | (94,878)         | (6,641,424) |             |
| Mar-10   | 17,500,000    | (250,000)                    | 17,250,000 | 17,375,000             |                             | 250,000         | (94,878)         | (6,546,546) |             |
| Apr-10   | 17,250,000    | (250,000)                    | 17,000,000 | 17,125,000             |                             | 250,000         | (94,878)         | (6,451,668) |             |
| May-10   | 17,000,000    | (250,000)                    | 16,750,000 | 16,875,000             |                             | 250,000         | (94,878)         | (6,356,790) |             |
| Jun-10   | 16,750,000    | (250,000)                    | 16,500,000 | 16,625,000             |                             | 250,000         | (94,878)         | (6,261,912) |             |
| Jul-10   | 16,500,000    | (250,000)                    | 16,250,000 | 16,375,000             |                             | 16,500,000      | 250,000          | (94,878)    | (6,167,034) |
| Aug-10   | 16,250,000    | (250,000)                    | 16,000,000 | 16,125,000             |                             | to 8.10         | 250,000          | (94,878)    | (6,072,156) |
| Sep-10   | 16,000,000    | (250,000)                    | 15,750,000 | 15,875,000             |                             |                 | 250,000          | (94,878)    | (5,977,278) |
| Oct-10   | 15,750,000    | (250,000)                    | 15,500,000 | 15,625,000             |                             |                 | 250,000          | (94,878)    | (5,882,400) |
| Nov-10   | 15,500,000    | (250,000)                    | 15,250,000 | 15,375,000             |                             |                 | 250,000          | (94,878)    | (5,787,522) |
| Dec-10   | 15,250,000    | (250,000)                    | 15,000,000 | 15,125,000             |                             |                 | 250,000          | (94,878)    | (5,692,644) |
| Subtotal |               |                              |            |                        |                             | 3,000,000       | (1,138,530)      |             | (6,261,912) |
|          |               |                              |            |                        |                             | to 8.10         | to 8.10          |             | to 8.10     |







|                               | 9.1              | 9.1.1                        | 0                                   | 0      | 0      | 0      |
|-------------------------------|------------------|------------------------------|-------------------------------------|--------|--------|--------|
|                               | Total Normalized | Production Factor Adjustment | (Cont) Production Factor Adjustment | 0      | 0      | 0      |
| 1 Operating Revenues:         |                  |                              |                                     |        |        |        |
| 2 General Business Revenues   | -                | -                            | -                                   | -      | -      | -      |
| 3 Interdepartmental           | -                | -                            | -                                   | -      | -      | -      |
| 4 Special Sales               | (69,009)         | -                            | (69,009)                            | -      | -      | -      |
| 5 Other Operating Revenues    | 5,361            | -                            | 5,361                               | -      | -      | -      |
| 6 Total Operating Revenues    | (63,648)         | -                            | (63,648)                            | -      | -      | -      |
| 7                             |                  |                              |                                     |        |        |        |
| 8 Operating Expenses:         |                  |                              |                                     |        |        |        |
| 9 Steam Production            | (90,725)         | (22,243)                     | (68,481)                            | -      | -      | -      |
| 10 Nuclear Production         | -                | -                            | -                                   | -      | -      | -      |
| 11 Hydro Production           | (11,271)         | (11,271)                     | -                                   | -      | -      | -      |
| 12 Other Power Supply         | (201,431)        | (15,102)                     | (186,329)                           | -      | -      | -      |
| 13 Transmission               | (41,998)         | -                            | (41,998)                            | -      | -      | -      |
| 14 Distribution               | -                | -                            | -                                   | -      | -      | -      |
| 15 Customer Accounting        | -                | -                            | -                                   | -      | -      | -      |
| 16 Customer Service & Info    | -                | -                            | -                                   | -      | -      | -      |
| 17 Sales                      | -                | -                            | -                                   | -      | -      | -      |
| 18 Administrative & General   | -                | -                            | -                                   | -      | -      | -      |
| 19 Total O&M Expenses         | (345,425)        | (48,616)                     | (296,809)                           | -      | -      | -      |
| 20 Depreciation               | (29,238)         | (29,238)                     | -                                   | -      | -      | -      |
| 21 Amortization               | -                | -                            | -                                   | -      | -      | -      |
| 22 Taxes Other Than Income    | -                | -                            | -                                   | -      | -      | -      |
| 23 Income Taxes: Federal      | 108,523          | 27,249                       | 81,274                              | -      | -      | -      |
| 24 State                      | -                | -                            | -                                   | -      | -      | -      |
| 25 Deferred Income Taxes      | -                | -                            | -                                   | -      | -      | -      |
| 26 Investment Tax Credit Adj. | -                | -                            | -                                   | -      | -      | -      |
| 27 Misc Revenue & Expense     | 949              | -                            | 949                                 | -      | -      | -      |
| 28 Total Operating Expenses:  | (265,191)        | (50,606)                     | (214,586)                           | -      | -      | -      |
| 29                            |                  |                              |                                     |        |        |        |
| 30 Operating Rev For Return:  | 201,543          | 50,806                       | 150,937                             | -      | -      | -      |
| 31                            |                  |                              |                                     |        |        |        |
| 32 Rate Base:                 |                  |                              |                                     |        |        |        |
| 33 Electric Plant In Service  | (1,128,445)      | (1,067,076)                  | (61,370)                            | -      | -      | -      |
| 34 Plant Held for Future Use  | -                | -                            | -                                   | -      | -      | -      |
| 35 Misc Deferred Debits       | -                | -                            | -                                   | -      | -      | -      |
| 36 Elec Plant Acq Adj         | -                | -                            | -                                   | -      | -      | -      |
| 37 Nuclear Fuel               | -                | -                            | -                                   | -      | -      | -      |
| 38 Prepayments                | -                | -                            | -                                   | -      | -      | -      |
| 39 Fuel Stock                 | -                | -                            | -                                   | -      | -      | -      |
| 40 Material & Supplies        | -                | -                            | -                                   | -      | -      | -      |
| 41 Working Capital            | -                | -                            | -                                   | -      | -      | -      |
| 42 Weatherization Loans       | -                | -                            | -                                   | -      | -      | -      |
| 43 Misc Rate Base             | -                | -                            | -                                   | -      | -      | -      |
| 44 Total Electric Plant:      | (1,128,445)      | (1,067,076)                  | (61,370)                            | -      | -      | -      |
| 45                            |                  |                              |                                     |        |        |        |
| 46 Deductions:                |                  |                              |                                     |        |        |        |
| 47 Accum Prov For Deprec      | 337,917          | 337,917                      | -                                   | -      | -      | -      |
| 48 Accum Prov For Amort       | -                | -                            | -                                   | -      | -      | -      |
| 49 Accum Def Income Tax       | -                | -                            | -                                   | -      | -      | -      |
| 50 Unamortized ITC            | -                | -                            | -                                   | -      | -      | -      |
| 51 Customer Adv For Const     | -                | -                            | -                                   | -      | -      | -      |
| 52 Customer Service Deposits  | -                | -                            | -                                   | -      | -      | -      |
| 53 Miscellaneous Deductions   | 7,457            | -                            | 7,457                               | -      | -      | -      |
| 54                            |                  |                              |                                     |        |        |        |
| 55 Total Deductions:          | 345,374          | 337,917                      | 7,457                               | -      | -      | -      |
| 56                            |                  |                              |                                     |        |        |        |
| 57 Total Rate Base:           | (783,072)        | (729,159)                    | (53,913)                            | -      | -      | -      |
| 58                            |                  |                              |                                     |        |        |        |
| 59                            |                  |                              |                                     |        |        |        |
| 60 Estimated ROE impact       | 0.061%           | 0.022%                       | 0.039%                              | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change     | (430,489)        | (179,740)                    | (250,748)                           | -      | -      | -      |
| 62                            |                  |                              |                                     |        |        |        |
| 63                            |                  |                              |                                     |        |        |        |
| 64 TAX CALCULATION:           |                  |                              |                                     |        |        |        |
| 65                            |                  |                              |                                     |        |        |        |
| 66 Operating Revenue          | 310,066          | 77,855                       | 232,212                             | -      | -      | -      |
| 67 Other Deductions           | -                | -                            | -                                   | -      | -      | -      |
| 68 Interest (AFUDC)           | -                | -                            | -                                   | -      | -      | -      |
| 69 Interest                   | -                | -                            | -                                   | -      | -      | -      |
| 70 Schedule "M" Additions     | -                | -                            | -                                   | -      | -      | -      |
| 71 Schedule "M" Deductions    | -                | -                            | -                                   | -      | -      | -      |
| 72 Income Before Tax          | 310,066          | 77,855                       | 232,212                             | -      | -      | -      |
| 73                            |                  |                              |                                     |        |        |        |
| 74 State Income Taxes         | -                | -                            | -                                   | -      | -      | -      |
| 75                            |                  |                              |                                     |        |        |        |
| 76 Taxable Income             | 310,066          | 77,855                       | 232,212                             | -      | -      | -      |
| 77                            |                  |                              |                                     |        |        |        |
| 78 Federal Income Taxes       | 108,523          | 27,249                       | 81,274                              | -      | -      | -      |

|                               | 9.1              | 9.1.1                        | 0                                   | 0      | 0      | 0      | 0      | 0      |
|-------------------------------|------------------|------------------------------|-------------------------------------|--------|--------|--------|--------|--------|
|                               | Total Normalized | Production Factor Adjustment | (Cont) Production Factor Adjustment | 0      | 0      | 0      | 0      | 0      |
| 1 Operating Revenues:         |                  |                              |                                     |        |        |        |        |        |
| 2 General Business Revenues   | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 3 Interdepartmental           | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 4 Special Sales               | (69,009)         | -                            | (69,009)                            | -      | -      | -      | -      | -      |
| 5 Other Operating Revenues    | 5,361            | -                            | 5,361                               | -      | -      | -      | -      | -      |
| 6 Total Operating Revenues    | (63,648)         | -                            | (63,648)                            | -      | -      | -      | -      | -      |
| 7                             |                  |                              |                                     |        |        |        |        |        |
| 8 Operating Expenses:         |                  |                              |                                     |        |        |        |        |        |
| 9 Steam Production            | (90,725)         | (22,243)                     | (68,481)                            | -      | -      | -      | -      | -      |
| 10 Nuclear Production         | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 11 Hydro Production           | (11,271)         | (11,271)                     | -                                   | -      | -      | -      | -      | -      |
| 12 Other Power Supply         | (201,431)        | (15,102)                     | (186,329)                           | -      | -      | -      | -      | -      |
| 13 Transmission               | (41,998)         | -                            | (41,998)                            | -      | -      | -      | -      | -      |
| 14 Distribution               | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 15 Customer Accounting        | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 16 Customer Service & Info    | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 17 Sales                      | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 18 Administrative & General   | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 19 Total O&M Expenses         | (345,425)        | (48,616)                     | (296,809)                           | -      | -      | -      | -      | -      |
| 20 Depreciation               | (29,238)         | (29,238)                     | -                                   | -      | -      | -      | -      | -      |
| 21 Amortization               | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 22 Taxes Other Than Income    | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 23 Income Taxes: Federal      | 108,523          | 27,249                       | 81,274                              | -      | -      | -      | -      | -      |
| 24 State                      | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 25 Deferred Income Taxes      | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 26 Investment Tax Credit Adj. | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 27 Misc Revenue & Expense     | 949              | -                            | 949                                 | -      | -      | -      | -      | -      |
| 28 Total Operating Expenses:  | (265,191)        | (50,606)                     | (214,586)                           | -      | -      | -      | -      | -      |
| 29                            |                  |                              |                                     |        |        |        |        |        |
| 30 Operating Rev For Return:  | 201,543          | 50,606                       | 150,937                             | -      | -      | -      | -      | -      |
| 31                            |                  |                              |                                     |        |        |        |        |        |
| 32 Rate Base:                 |                  |                              |                                     |        |        |        |        |        |
| 33 Electric Plant In Service  | (1,128,445)      | (1,067,076)                  | (61,370)                            | -      | -      | -      | -      | -      |
| 34 Plant Held for Future Use  | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 35 Misc Deferred Debits       | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 36 Elec Plant Acq Adj         | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 37 Nuclear Fuel               | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 38 Prepayments                | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 39 Fuel Stock                 | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 40 Material & Supplies        | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 41 Working Capital            | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 42 Weatherization Loans       | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 43 Misc Rate Base             | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 44 Total Electric Plant:      | (1,128,445)      | (1,067,076)                  | (61,370)                            | -      | -      | -      | -      | -      |
| 45                            |                  |                              |                                     |        |        |        |        |        |
| 46 Deductions:                |                  |                              |                                     |        |        |        |        |        |
| 47 Accum Prov For Deprec      | 337,917          | 337,917                      | -                                   | -      | -      | -      | -      | -      |
| 48 Accum Prov For Amort       | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 49 Accum Def Income Tax       | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 50 Unamortized ITC            | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 51 Customer Adv For Const     | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 52 Customer Service Deposits  | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 53 Miscellaneous Deductions   | 7,457            | -                            | 7,457                               | -      | -      | -      | -      | -      |
| 54                            |                  |                              |                                     |        |        |        |        |        |
| 55 Total Deductions:          | 345,374          | 337,917                      | 7,457                               | -      | -      | -      | -      | -      |
| 56                            |                  |                              |                                     |        |        |        |        |        |
| 57 Total Rate Base:           | (783,072)        | (729,159)                    | (53,913)                            | -      | -      | -      | -      | -      |
| 58                            |                  |                              |                                     |        |        |        |        |        |
| 59                            |                  |                              |                                     |        |        |        |        |        |
| 60 Estimated ROE impact       | 0.063%           | 0.024%                       | 0.039%                              | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change     | (430,489)        | (179,740)                    | (250,748)                           | -      | -      | -      | -      | -      |
| 62                            |                  |                              |                                     |        |        |        |        |        |
| 63                            |                  |                              |                                     |        |        |        |        |        |
| 64 TAX CALCULATION:           |                  |                              |                                     |        |        |        |        |        |
| 65                            |                  |                              |                                     |        |        |        |        |        |
| 66 Operating Revenue          | 310,066          | 77,855                       | 232,212                             | -      | -      | -      | -      | -      |
| 67 Other Deductions           | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 68 Interest (AFUDC)           | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 69 Interest                   | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 70 Schedule "M" Additions     | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 71 Schedule "M" Deductions    | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 72 Income Before Tax          | 310,066          | 77,855                       | 232,212                             | -      | -      | -      | -      | -      |
| 73                            |                  |                              |                                     |        |        |        |        |        |
| 74 State Income Taxes         | -                | -                            | -                                   | -      | -      | -      | -      | -      |
| 75                            |                  |                              |                                     |        |        |        |        |        |
| 76 Taxable Income             | 310,066          | 77,855                       | 232,212                             | -      | -      | -      | -      | -      |
| 77                            |                  |                              |                                     |        |        |        |        |        |
| 78 Federal Income Taxes       | 108,523          | 27,249                       | 81,274                              | -      | -      | -      | -      | -      |

|   | ACCOUNT | Type | TOTAL<br>COMPANY   | FACTOR | FACTOR % | WASHINGTON<br>ALLOCATED | REF#  |
|---|---------|------|--------------------|--------|----------|-------------------------|-------|
| <b>Electric Plant In Service</b>                      |         |      |                    |        |          |                         |       |
| Steam Production                                      | 312     | PRO  | (1,710,265)        | JBG    | 21.182%  | (362,260)               | 9.1.2 |
| Steam Production                                      | 312     | PRO  | (4,896)            | SG     | 8.292%   | (406)                   | 9.1.2 |
| Steam Production                                      | 312     | PRO  | (224,248)          | CAGW   | 22.087%  | (49,530)                | 9.1.2 |
| Steam Production                                      | 312     | PRO  | 780                | WA     | Situs    | 780                     | 9.1.2 |
| Hydro Production                                      | 332     | PRO  | (814,222)          | CAGW   | 22.087%  | (179,838)               | 9.1.2 |
| Other Production                                      | 343     | PRO  | (2,154,301)        | CAGW   | 22.087%  | (475,822)               | 9.1.2 |
|   |         |      | <u>(4,907,152)</u> |        |          | <u>(1,067,076)</u>      |       |
| <b>Depreciation Reserve</b>                           |         |      |                    |        |          |                         |       |
| Steam Production                                      | 108SP   | PRO  | 110,698            | CAGW   | 22.087%  | 24,450                  | 9.1.2 |
| Steam Production                                      | 108SP   | PRO  | 869,739            | JBG    | 21.182%  | 184,224                 | 9.1.2 |
| Hydro Production                                      | 108HP   | PRO  | 361,755            | CAGW   | 22.087%  | 79,901                  | 9.1.2 |
| Other Production                                      | 108OP   | PRO  | 223,396            | CAGW   | 22.087%  | 49,342                  | 9.1.2 |
|   |         |      | <u>1,565,589</u>   |        |          | <u>337,917</u>          |       |
| <b>Depreciation Expense</b>                           |         |      |                    |        |          |                         |       |
| Steam Production                                      | 403SP   | PRO  | (5,756)            | CAGW   | 22.087%  | (1,271)                 | 9.1.2 |
| Steam Production                                      | 403SP   | PRO  | (33,866)           | JBG    | 21.182%  | (7,173)                 | 9.1.2 |
| Hydro Production                                      | 403HP   | PRO  | (19,306)           | CAGW   | 22.087%  | (4,264)                 | 9.1.2 |
| Other Production                                      | 403OP   | PRO  | (74,839)           | CAGW   | 22.087%  | (16,530)                | 9.1.2 |
|   |         |      | <u>(133,766)</u>   |        |          | <u>(29,238)</u>         |       |
| <b>Operating Expenses (excluding Net Power Costs)</b> |         |      |                    |        |          |                         |       |
| Steam Production - Fuel                               | 501     | PRO  | (54)               | SE     | 7.890%   | (4)                     | 9.1.2 |
| Steam Production - Fuel                               | 501     | PRO  | (1,363)            | CAGW   | 22.087%  | (301)                   | 9.1.2 |
| Steam Production - Fuel                               | 501     | PRO  | (1,281)            | JBE    | 21.357%  | (274)                   | 9.1.2 |
| Steam Production - Other                              | 512     | PRO  | (81)               | SG     | 8.292%   | (7)                     | 9.1.2 |
| Steam Production - Other                              | 512     | PRO  | (10,933)           | CAGW   | 22.087%  | (2,415)                 | 9.1.2 |
| Steam Production - Other                              | 512     | PRO  | (90,847)           | JBG    | 21.182%  | (19,243)                | 9.1.2 |
| Hydro Production                                      | 539     | PRO  | (51,031)           | CAGW   | 22.087%  | (11,271)                | 9.1.2 |
| Other Production - Other                              | 549     | PRO  | (2,454)            | SG     | 8.292%   | (204)                   | 9.1.2 |
| Other Production - Other                              | 549     | PRO  | (42,887)           | CAGW   | 22.087%  | (9,472)                 | 9.1.2 |
| System Control & Load Dispatch                        | 556     | PRO  | (2,677)            | SG     | 8.292%   | (222)                   | 9.1.2 |
| Other Power Supply                                    | 557     | PRO  | 171                | WA     | Situs    | 171                     | 9.1.2 |
| Other Power Supply                                    | 557     | PRO  | (53,260)           | SG     | 8.292%   | (4,416)                 | 9.1.2 |
| Other Power Supply                                    | 557     | PRO  | (296)              | CAGW   | 22.087%  | (65)                    | 9.1.2 |
| Other Power Supply                                    | 557     | PRO  | (4,221)            | JBG    | 21.182%  | (894)                   | 9.1.2 |
|   |         |      | <u>(261,213)</u>   |        |          | <u>(48,616)</u>         |       |

**Description of Adjustment:**

The production factor is a means of adjusting the production component of the revenue requirement to test year expense and balance levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the rate effective period. This calculation is detailed on page 9.1.3. This factor is then applied to all of the generation related components of the revenue requirement.

|                                      | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u><br><u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u><br><u>ALLOCATED</u> | <u>REF#</u> |
|--------------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| <b>Net Power Costs</b>               |                |             |                                |               |                 |                                       |             |
| Sales for Resale                     | 447NPC         | PRO         | (312,443)                      | CAGW          | 22.087%         | (69,009)                              | 9.1.2       |
| Purchased Power                      | 555NPC         | PRO         | (533,260)                      | CAGW          | 22.087%         | (117,781)                             | 9.1.2       |
| Purchased Power                      | 555NPC         | PRO         | (14,051)                       | CAEW          | 22.271%         | (3,129)                               | 9.1.2       |
| Purchased Power                      | 555NPC         | PRO         | (5,399)                        | WA            | Situs           | (5,399)                               | 9.1.2       |
| Wheeling Expenses                    | 565NPC         | PRO         | (190,149)                      | CAGW          | 22.087%         | (41,998)                              | 9.1.2       |
| Fuel Expenses                        | 501NPC         | PRO         | (307,498)                      | CAEW          | 22.271%         | (68,481)                              | 9.1.2       |
| Fuel Expenses                        | 547NPC         | PRO         | (269,500)                      | CAEW          | 22.271%         | (60,019)                              | 9.1.2       |
|                                      |                |             | <u>(1,007,414)</u>             |               |                 | <u>(227,799)</u>                      |             |
| <b>James River Royalty Offset</b>    |                |             |                                |               |                 |                                       |             |
| Other Electric Revenue               | 456            | PRO         | (9,432)                        | CAGW          | 22.087%         | (2,083)                               | 9.1.2       |
| <b>Jim Bridger Mine Rate Base</b>    |                |             |                                |               |                 |                                       |             |
| Other Tangible Property              | 399            | PRO         | (287,345)                      | JBE           | 21.357%         | (61,370)                              | 9.1.2       |
| <b>SO2 Emission Allowance Sales</b>  |                |             |                                |               |                 |                                       |             |
| Gain fr Emission Allow. Sales        | 4118           | PRO         | 949                            | WA            | Situs           | 949                                   | 9.1.2       |
| Regulatory Deferred Sales            | 25398          | PRO         | 7,457                          | WA            | Situs           | 7,457                                 | 9.1.2       |
| <b>Renewable Energy Credit Sales</b> |                |             |                                |               |                 |                                       |             |
| Other Electric Revenue               | 456            | PRO         | 89,786                         | SG            | 8.292%          | 7,445                                 | 9.1.2       |

**Description of Adjustment:**

The production factor is a means of adjusting the production component of the revenue requirement to test year expense and balance levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the rate effective period. This calculation is detailed on page 9.1.3. This factor is then applied to all of the generation related components of the revenue requirement.

| FERC Function   | FERC Account | WCA Factor     | Ref.  | Before Production    | Before Production    | Production | After Production     | Washington         |                    | Ref.       |
|---|--------------|----------------|-------|----------------------|----------------------|------------|----------------------|--------------------|--------------------|------------|
|   |              |                |       | Factor               | Factor               |            | Factor               | Total Company      | Allocated          |            |
|   |              |                |       | Total Company        | Washington           |            | Total Company        | Total Company      | Production         |            |
|   |              |                |       | Normalized           | Normalized           | Factor     | Normalized           | Production Factor  | Adjustment         | Adjustment |
| <b>Electric Plant in Service</b>                          |              |                |       |                      |                      |            |                      |                    |                    |            |
| Steam Production  | 312          | JBG            | 2.24  | 967,530,720          | 204,937,627          | 99.823%    | 965,820,455          | (1,710,265)        | (362,260)          | 9.1        |
| Steam Production  | 312          | SG             | 2.24  | 2,770,005            | 229,679              | 99.823%    | 2,765,109            | (4,896)            | (406)              | 9.1        |
| Steam Production  | 312          | CAGW           | 2.24  | 126,861,424          | 28,019,986           | 99.823%    | 126,637,176          | (224,248)          | (49,530)           | 9.1        |
| Steam Production  | 312          | WA             | 2.24  | (441,006)            | (441,006)            | 99.823%    | (440,227)            | 780                | 780                | 9.1        |
| Hydro Production  | 332          | CAGW           | 2.25  | 460,621,170          | 101,737,773          | 99.823%    | 459,806,949          | (814,222)          | (179,838)          | 9.1        |
| Other Production  | 343          | CAGW           | 2.26  | 1,218,730,368        | 269,181,969          | 99.823%    | 1,216,576,067        | (2,154,301)        | (475,822)          | 9.1        |
|   |              |                |       | <b>2,776,072,681</b> | <b>603,666,029</b>   |            | <b>2,771,165,529</b> | <b>(4,907,153)</b> | <b>(1,067,076)</b> | 9.1        |
| <b>Depreciation Reserve</b>                               |              |                |       |                      |                      |            |                      |                    |                    |            |
| Steam Production  | 108SP        | CAGW           | 2.38  | (62,624,222)         | (13,831,863)         | 99.823%    | (62,513,523)         | 110,698            | 24,450             | 9.1        |
| Steam Production  | 108SP        | JBG            | 2.38  | (492,028,573)        | (104,219,087)        | 99.823%    | (491,158,834)        | 869,739            | 184,224            | 9.1        |
| Hydro Production  | 108HP        | CAGW           | 2.38  | (204,661,804)        | (45,201,611)         | 99.823%    | (204,290,049)        | 361,755            | 79,901             | 9.1        |
| Other Production  | 108OP        | CAGW           | 2.38  | (126,379,716)        | (27,913,591)         | 99.823%    | (126,156,320)        | 223,396            | 49,342             | 9.1        |
|   |              |                |       | <b>(885,684,315)</b> | <b>(191,166,152)</b> |            | <b>(884,118,726)</b> | <b>1,565,589</b>   | <b>337,917</b>     | 9.1        |
| <b>Depreciation Expense</b>                               |              |                |       |                      |                      |            |                      |                    |                    |            |
| Steam Production  | 403SP        | CAGW           | 2.17  | 3,256,111            | 719,180              | 99.823%    | 3,250,355            | (5,756)            | (1,271)            | 9.1        |
| Steam Production  | 403SP        | JBG            | 2.17  | 19,158,715           | 4,058,105            | 99.823%    | 19,124,848           | (33,866)           | (7,173)            | 9.1        |
| Hydro Production  | 403HP        | CAGW           | 2.17  | 10,921,650           | 2,412,274            | 99.823%    | 10,902,344           | (19,306)           | (4,264)            | 9.1        |
| Other Production  | 403OP        | CAGW           | 2.17  | 42,337,662           | 9,351,154            | 99.823%    | 42,262,823           | (74,839)           | (16,530)           | 9.1        |
|   |              |                |       | <b>75,674,137</b>    | <b>16,540,713</b>    |            | <b>75,540,371</b>    | <b>(133,766)</b>   | <b>(29,238)</b>    | 9.1        |
| <b>Operating Expenses (excluding Net Power Costs)</b>     |              |                |       |                      |                      |            |                      |                    |                    |            |
| Steam Production - Fuel                                   | 501          | SE             | 2.5   | 30,459               | 2,403                | 99.823%    | 30,405               | (54)               | (4)                | 9.1        |
| Steam Production - Fuel                                   | 501          | CAGW           | 2.5   | 771,307              | 170,359              | 99.823%    | 769,943              | (1,363)            | (301)              | 9.1        |
| Steam Production - Fuel                                   | 501          | JBE            | 2.5   | 724,620              | 154,760              | 99.823%    | 723,339              | (1,281)            | (274)              | 9.1        |
| Steam Production - Other                                  | 512          | SG             | 2.6   | 45,975               | 3,812                | 99.823%    | 45,894               | (81)               | (7)                | 9.1        |
| Steam Production - Other                                  | 512          | CAGW           | 2.6   | 6,184,922            | 1,366,069            | 99.823%    | 6,173,989            | (10,933)           | (2,415)            | 9.1        |
| Steam Production - Other                                  | 512          | JBG            | 2.6   | 51,393,784           | 10,885,980           | 99.823%    | 51,302,937           | (90,847)           | (19,243)           | 9.1        |
| Hydro Production  | 539          | CAGW           | 2.9   | 28,869,372           | 6,376,402            | 99.823%    | 28,818,341           | (51,031)           | (11,271)           | 9.1        |
| Other Production - Other                                  | 549          | SG             | 2.10  | 1,388,457            | 116,126              | 99.823%    | 1,386,003            | (2,454)            | (204)              | 9.1        |
| Other Production - Other                                  | 549          | CAGW           | 2.10  | 24,261,777           | 5,358,719            | 99.823%    | 24,218,891           | (42,887)           | (9,472)            | 9.1        |
| System Control & Load Dispatch                            | 556          | SG             | 2.10  | 1,514,461            | 125,574              | 99.823%    | 1,511,784            | (2,677)            | (222)              | 9.1        |
| Other Power Supply  | 557          | WA             | 2.10  | (97,006)             | (97,006)             | 99.823%    | (96,835)             | 171                | 171                | 9.1        |
| Other Power Supply  | 557          | SG             | 2.10  | 30,130,054           | 2,498,277            | 99.823%    | 30,076,795           | (53,260)           | (4,416)            | 9.1        |
| Other Power Supply  | 557          | CAGW           | 2.10  | 167,574              | 37,012               | 99.823%    | 167,278              | (296)              | (65)               | 9.1        |
| Other Power Supply  | 557          | JBG            | 2.10  | 2,387,630            | 605,736              | 99.823%    | 2,383,410            | (4,221)            | (894)              | 9.1        |
|   |              |                |       | <b>147,773,386</b>   | <b>27,503,223</b>    |            | <b>147,512,173</b>   | <b>(261,213)</b>   | <b>(48,616)</b>    | 9.1        |
| <b>Net Power Costs</b>                                    |              |                |       |                      |                      |            |                      |                    |                    |            |
| Sales for Resale  | 447NPC       | CAGW           | 2.3   | 176,754,940          | 39,040,008           | 99.823%    | 176,442,498          | (312,443)          | (69,009)           | 9.1.1      |
| Purchased Power   | 555NPC       | CAGW           | 2.10  | 301,675,436          | 66,631,299           | 99.823%    | 301,142,177          | (533,260)          | (117,781)          | 9.1.1      |
| Purchased Power   | 555NPC       | CAEW           | 2.10  | 7,949,109            | 1,770,310            | 99.823%    | 7,935,058            | (14,051)           | (3,129)            | 9.1.1      |
| Purchased Power   | 555NPC       | WA             | 2.10  | 3,054,403            | 3,054,403            | 99.823%    | 3,049,003            | (5,399)            | (5,399)            | 9.1.1      |
| Wheeling Expenses   | 565NPC       | CAGW           | 2.11  | 107,570,939          | 23,759,281           | 99.823%    | 107,380,790          | (190,149)          | (41,998)           | 9.1.1      |
| Fuel Expenses   | 501NPC       | CAEW           | 2.5   | 173,957,509          | 38,741,293           | 99.823%    | 173,650,011          | (307,498)          | (68,481)           | 9.1.1      |
| Fuel Expenses   | 547NPC       | CAEW           | 2.9   | 152,461,646          | 33,954,046           | 99.823%    | 152,192,145          | (269,500)          | (60,019)           | 9.1.1      |
|   |              |                |       | <b>569,914,101</b>   | <b>128,870,625</b>   |            | <b>568,906,686</b>   | <b>(1,007,414)</b> | <b>(227,799)</b>   | 9.1.1      |
| <b>James River Royalty Offset</b>                         |              |                |       |                      |                      |            |                      |                    |                    |            |
| Other Electric Revenue                                    | 456          | CAGW           | 5.5   | 5,336,012            | 1,178,569            | 99.823%    | 5,326,580            | (9,432)            | (2,083)            | 9.1.1      |
| <b>Jim Bridger Mine Rate Base</b>                         |              |                |       |                      |                      |            |                      |                    |                    |            |
| Other Tangible Property                                   | 399          | JBE            | 8.2   | 162,556,537          | 34,717,942           | 99.823%    | 162,269,193          | (287,345)          | (61,370)           | 9.1.1      |
| <b>SO2 Emission Allowance Sales</b>                       |              |                |       |                      |                      |            |                      |                    |                    |            |
| Gain from Emission Allowance Sales                        | 4118         | WA             | 2.4   | (537,064)            | (537,064)            | 99.823%    | (536,115)            | 949                | 949                | 9.1.1      |
| Regulatory Deferred Sales                                 | 25398        | WA             | 2.4   | (4,218,445)          | (4,218,445)          | 99.823%    | (4,210,989)          | 7,457              | 7,457              | 9.1.1      |
| <b>Renewable Energy Credit Sales</b>                      |              |                |       |                      |                      |            |                      |                    |                    |            |
| Other Electric Revenue                                    | 456          | SG             | 3.5   | (50,793,765)         | (4,211,639)          | 99.823%    | (50,703,979)         | 89,786             | 7,445              | 9.1.1      |
|   |              |                |       | Reference            |                      |            |                      |                    |                    |            |
| Washington Historical Temperature Adjusted Load (@ Sales) |              | 4,053,672      | 9.1.3 |                      |                      |            |                      |                    |                    |            |
| Washington Proforma 12 month Ending March 2012            |              | 4,060,850      | 9.1.3 |                      |                      |            |                      |                    |                    |            |
| <b>Production Factor</b>                                  |              | <b>99.823%</b> |       |                      |                      |            |                      |                    |                    |            |

**Washington Historical Normalized Load for Revenues (CY 2009)**

|                           | <b>Washington</b> |
|---------------------------|-------------------|
| Actual MWH                | 4,183,739         |
| Normalizing Adjustments   | (7,048)           |
| Temperature Normalization | (105,776)         |
| Remove Transalta          | <u>(17,243)</u>   |

Normalized Energy                      4,053,672    *Numerator in Production Factor Calculation*                      Ref. 3.1.2

**Forecast Loads Used for Production Factor (12 Months Ending March 2012)**

|        | <b>Washington</b>   |
|--------|---|
| Energy | 4,060,850 <i>Denominator in Production Factor Calculation</i> |

**Production Factor**                      **99.823%**                      Ref. 9.1.2

|                          |
|--------------------------|
| <b>Production Factor</b> |
|--------------------------|

|   |                |     |
|---|----------------|-----|
| Washington Historical Temperature Adjusted Load (@ Sales) | 4,053,672      | MWh |
| Washington Proforma 12 Month Ending March 2012            | 4,060,850      | MWh |
| Production Factor   | <u>99.823%</u> |     |





PacifiCorp  
WA General Rate Case December 2009  
Historical Factors

AVERAGE OF MONTHLY AVERAGE FACTORS

| DESCRIPTION                            | West Control FACTOR | California | Oregon   | Washington | Utah     | Idaho    | Wyoming  | FERC-UPL | OTHER     | NON-UTILITY | Ref # |
|--|---------------------|------------|----------|------------|----------|----------|----------|----------|-----------|-------------|-------|
| Situs                                  | S                   | -          | -        | -          | -        | -        | 0.0000%  | -        | 0.0000%   | 0.0000%     | Situs |
| System Generation                      | SG                  | 1.7383%    | 27.4926% | 8.2916%    | 41.6920% | 5.0781%  | 15.3396% | 0.3677%  | 0.0000%   | 0.0000%     | 10.4  |
| System Capacity                        | SC                  | 1.7612%    | 28.0277% | 8.4254%    | 41.8441% | 4.8780%  | 14.6810% | 0.3765%  | 0.0000%   | 0.0000%     | 10.3  |
| System Energy                          | SE                  | 1.6517%    | 25.8873% | 7.8903%    | 41.2359% | 5.6782%  | 17.3155% | 0.3412%  | 0.0000%   | 0.0000%     | 10.4  |
| Control Area Energy - West             | CAEW                | 4.6620%    | 73.0674% | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%     | 10.4  |
| Control Area Energy - East             | CAEE                | 0.0000%    | 0.0000%  | 0.0000%    | 63.8617% | 8.7938%  | 26.8161% | 0.5284%  | 0.0000%   | 0.0000%     | 10.4  |
| System Overhead                        | SO                  | 2.2708%    | 26.6828% | 7.4084%    | 43.3647% | 5.3744%  | 14.6272% | 0.2717%  | 0.0000%   | 0.0000%     | 10.13 |
| Gross Plant-System                     | GPS                 | 2.2708%    | 26.6828% | 7.4084%    | 43.3647% | 5.3744%  | 14.6272% | 0.2717%  | 0.0000%   | 0.0000%     | 10.13 |
| System Net Plant                       | SNP                 | 2.1249%    | 25.8231% | 7.1922%    | 44.7317% | 5.2923%  | 14.5592% | 0.2765%  | 0.0000%   | 0.0000%     | 10.13 |
| Division Net Plant Distribution        | SNPD                | 3.5660%    | 28.5663% | 6.6475%    | 47.0464% | 4.6376%  | 9.5362%  | 0.0000%  | 0.0000%   | 0.0000%     | 10.13 |
| Control Area Generation - West         | CAGW                | 4.5593%    | 73.3537% | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%     | 10.5  |
| Control Area Generation - East         | CAGE                | 0.0000%    | 0.0000%  | 0.0000%    | 66.2359% | 8.2165%  | 24.9461% | 0.6015%  | 0.0000%   | 0.0000%     | 10.5  |
| Jim Bridger Generation                 | JBG                 | 4.3723%    | 70.3462% | 21.1815%   | 2.7157%  | 0.3369%  | 1.0228%  | 0.0247%  | 0.0000%   | 0.0000%     | 10.18 |
| Jim Bridger Energy                     | JBE                 | 4.4709%    | 70.0716% | 21.3575%   | 2.6183%  | 0.3605%  | 1.0995%  | 0.0217%  | 0.0000%   | 0.0000%     | 10.18 |
| Wheeling Revenue - Generation          | WRG                 | 1.4029%    | 22.5710% | 6.7962%    | 45.8551% | 5.6883%  | 17.2701% | 0.4164%  | 0.0000%   | 0.0000%     | 10.18 |
| Wheeling Revenue - Energy              | WRE                 | 1.4345%    | 22.4829% | 6.8527%    | 44.2114% | 6.0879%  | 18.5648% | 0.3658%  | 0.0000%   | 0.0000%     | 10.18 |
| Customer - System                      | CN                  | 2.5605%    | 31.0403% | 7.0933%    | 47.7997% | 3.8777%  | 7.6285%  | 0.0000%  | 0.0000%   | 0.0000%     | 10.16 |
| CIAC                                   | CIAC                | 3.5660%    | 28.5663% | 6.6475%    | 47.0464% | 4.6376%  | 9.5362%  | 0.0000%  | 0.0000%   | 0.0000%     | 10.16 |
| Bad Debt Expense                       | BADDEBT             | 3.0441%    | 34.6639% | 12.5265%   | 38.8044% | 3.8787%  | 7.0824%  | 0.0000%  | 0.0000%   | 0.0000%     | 10.16 |
| Accumulated Investment Tax Credit 1984 | ITC84               | 3.2870%    | 70.9760% | 14.1800%   | 0.0000%  | 0.0000%  | 10.9460% | 0.0000%  | 0.0000%   | 0.6110%     | Fixed |
| Accumulated Investment Tax Credit 1985 | ITC85               | 5.4200%    | 67.6900% | 13.3600%   | 0.0000%  | 0.0000%  | 11.6100% | 0.0000%  | 0.0000%   | 1.9200%     | Fixed |
| Accumulated Investment Tax Credit 1986 | ITC86               | 4.7890%    | 64.6080% | 13.1260%   | 0.0000%  | 0.0000%  | 15.5000% | 0.0000%  | 0.0000%   | 1.9770%     | Fixed |
| Accumulated Investment Tax Credit 1988 | ITC88               | 4.2700%    | 61.2000% | 14.9600%   | 0.0000%  | 0.0000%  | 16.7100% | 0.0000%  | 0.0000%   | 2.8600%     | Fixed |
| Accumulated Investment Tax Credit 1989 | ITC89               | 4.8806%    | 56.3558% | 15.2688%   | 0.0000%  | 0.0000%  | 20.6776% | 0.0000%  | 0.0000%   | 2.8172%     | Fixed |
| Accumulated Investment Tax Credit 1990 | ITC90               | 1.5047%    | 15.9355% | 3.9132%    | 46.9355% | 13.9815% | 17.3435% | 0.0000%  | 0.0000%   | 0.3860%     | Fixed |
| Other Electric                         | OTHER               | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | 100.0000% | 0.0000%     | Situs |
| Non-Utility                            | NUTIL               | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 100.0000%   | Situs |
| System Net Transmission Plant          | SNPT                | 1.4032%    | 22.5707% | 6.7963%    | 45.8581% | 5.6877%  | 17.2677% | 0.4164%  | 0.0000%   | 0.0000%     | 10.12 |
| Trojan Plant Allocator                 | TROJP               | 4.5749%    | 73.3102% | 22.1150%   | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%     | 10.17 |
| Trojan Decommissioning Allocator       | TROJD               | 4.5776%    | 73.3025% | 22.1199%   | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%     | 10.17 |
| DIT Expense                            | DITEXP              | 2.2926%    | 28.0935% | 6.1837%    | 41.0160% | 5.6677%  | 14.4469% | 0.3078%  | 0.0000%   | 1.9919%     | 10.14 |
| DIT Balance                            | DITBAL              | 2.4596%    | 28.2424% | 6.9317%    | 42.9711% | 6.0202%  | 13.1012% | 0.2635%  | 0.0000%   | 0.0000%     | 10.15 |
| Tax Depreciation                       | TAXDEPR             | 2.0131%    | 27.1899% | 6.3121%    | 42.7494% | 5.0686%  | 14.2077% | 0.2927%  | 0.0000%   | 2.1665%     | 10.18 |
| SCHMAT Depreciation Expense            | SCHMDEXP            | 2.8050%    | 27.7688% | 7.9103%    | 41.6101% | 5.1767%  | 14.4726% | 0.2566%  | 0.0000%   | 0.0000%     | 10.17 |

PacifiCorp  
 WA General Rate Case December 2009  
 CP ALLOCATION FACTOR

75.00% Demand Percentage  
 25.00% Energy Percentage

| MONTH                  | CALIFORNIA | OREGON   | WASHINGTON | MONTANA | WYOMING  | UTAH     | IDAHO   | WYOMING | FERC    | TOTAL    |
|------------------------|------------|----------|------------|---------|----------|----------|---------|---------|---------|----------|
| Jan-09                 | 164.1      | 2,671.0  | 836.8      | 0.0     | 1,077.1  | 3,077.1  | 457.9   | 239.0   | 25.4    | 8,548.3  |
| Jan-09                 | 156.9      | 2,415.2  | 648.3      | 0.0     | 1,012.6  | 3,205.2  | 423.8   | 220.6   | 25.3    | 8,107.9  |
| Jan-09                 | 153.1      | 2,409.1  | 660.4      | 0.0     | 1,007.0  | 2,763.6  | 359.0   | 228.1   | 24.6    | 7,604.9  |
| Jan-09                 | 131.5      | 2,084.2  | 577.4      | 0.0     | 959.4    | 2,714.1  | 326.6   | 242.6   | 26.0    | 7,061.7  |
| Jan-09                 | 125.6      | 2,019.6  | 638.5      | 0.0     | 931.1    | 3,391.7  | 502.1   | 211.9   | 29.3    | 7,850.0  |
| Jan-09                 | 144.6      | 1,982.5  | 596.1      | 0.0     | 955.3    | 4,170.1  | 338.4   | 204.2   | 27.6    | 8,418.8  |
| Jan-09                 | 148.8      | 2,404.0  | 771.9      | 0.0     | 861.3    | 4,374.1  | 311.6   | 149.4   | 43.1    | 9,064.3  |
| Jan-09                 | 133.3      | 2,296.0  | 767.8      | 0.0     | 944.3    | 4,225.4  | 373.7   | 158.4   | 42.2    | 8,941.0  |
| Jan-09                 | 131.9      | 2,079.6  | 681.9      | 0.0     | 967.8    | 3,769.3  | 392.8   | 157.4   | 41.1    | 8,221.9  |
| Jan-09                 | 128.6      | 2,106.6  | 593.5      | 0.0     | 999.7    | 2,816.7  | 391.3   | 237.0   | 27.2    | 7,300.6  |
| Jan-09                 | 129.3      | 2,200.6  | 674.6      | 0.0     | 1,018.1  | 3,287.0  | 438.8   | 259.8   | 29.1    | 8,037.4  |
| Jan-09                 | 183.1      | 2,782.6  | 804.6      | 0.0     | 1,074.4  | 3,188.6  | 461.9   | 262.1   | 27.8    | 8,785.1  |
| Load Curtailment       | 0.0        | 0.0      | 0.0        | 0.0     | 0.0      | 0.0      | 0.0     | 0.0     | 0.0     | 0.0      |
| Total                  | 1,730.8    | 27,450.9 | 8,252.0    | 0.0     | 11,808.3 | 40,982.9 | 4,777.6 | 2,570.5 | 368.8   | 97,941.9 |
| System Capacity Factor | 1.7672%    | 28.0277% | 8.4254%    | 0.0000% | 12.0565% | 41.8441% | 4.8780% | 2.6245% | 0.3765% | 100.00%  |

PacifiCorp  
WA General Rate Case December 2009

| MONTH                              | CALIFORNIA | OREGON     | WASHINGTON | MONTANA | WYOMING   | UTAH       | IDAHO     | WYOMING   | FERC    | TOTAL      |
|------------------------------------|------------|------------|------------|---------|-----------|------------|-----------|-----------|---------|------------|
| Jan-09                             | 81,954     | 1,397,808  | 438,497    | 0       | 729,011   | 2,054,366  | 273,739   | 163,844   | 16,333  | 5,155,551  |
| Jan-09                             | 74,916     | 1,199,624  | 355,930    | 0       | 641,482   | 1,807,362  | 246,335   | 143,781   | 13,386  | 4,482,817  |
| Jan-09                             | 78,215     | 1,269,781  | 363,324    | 0       | 676,593   | 1,815,225  | 233,800   | 172,132   | 14,557  | 4,623,626  |
| Jan-09                             | 73,694     | 1,120,482  | 323,012    | 0       | 619,519   | 1,722,240  | 210,570   | 165,131   | 13,674  | 4,248,321  |
| Jan-09                             | 82,328     | 1,124,598  | 333,389    | 0       | 632,100   | 1,818,355  | 267,547   | 156,776   | 14,452  | 4,429,545  |
| Jan-09                             | 71,703     | 1,129,297  | 335,465    | 0       | 624,221   | 1,990,995  | 234,992   | 148,546   | 14,190  | 4,549,409  |
| Jan-09                             | 91,287     | 1,244,579  | 391,279    | 0       | 620,633   | 2,293,645  | 425,154   | 138,550   | 20,708  | 5,225,835  |
| Jan-09                             | 82,597     | 1,231,768  | 384,790    | 0       | 667,237   | 2,261,977  | 283,649   | 119,154   | 20,038  | 5,051,210  |
| Jan-09                             | 72,794     | 1,120,973  | 356,153    | 0       | 645,663   | 1,872,793  | 225,988   | 139,555   | 17,994  | 4,451,913  |
| Jan-09                             | 70,716     | 1,180,421  | 367,402    | 0       | 696,977   | 1,829,210  | 256,879   | 158,568   | 15,334  | 4,575,506  |
| Jan-09                             | 73,884     | 1,255,679  | 384,909    | 0       | 689,101   | 1,899,927  | 271,335   | 173,005   | 15,276  | 4,763,115  |
| Jan-09                             | 84,813     | 1,440,184  | 450,961    | 0       | 736,273   | 2,073,731  | 297,684   | 184,753   | 17,995  | 5,286,394  |
| Load Curtailment                   | 0          | 0          | 0          | 0       | 0         | 0          | 0         | 0         | 0       | 0          |
| Total                              | 938,899    | 14,715,193 | 4,485,111  | 0       | 7,978,808 | 23,439,826 | 3,227,672 | 1,863,795 | 193,936 | 56,843,241 |
| System Energy Factor               | 1.6517%    | 25.8873%   | 7.8903%    | 0.0000% | 14.0365%  | 41.2359%   | 5.6782%   | 3.2788%   | 0.3412% | 100.00%    |
| System Generation(75% SC , 25% SE) | 1.7383%    | 27.4926%   | 8.2916%    | 0.0000% | 12.5515%  | 41.6920%   | 5.0781%   | 2.7881%   | 0.3677% | 100.00%    |
| Control Area Energy Factors        |            |            |            |         |           |            |           |           |         |            |
| Control Area Energy - West<br>CAEW | 4.6620%    | 73.0674%   | 22.2705%   | 0.0000% | 0.0000%   | 0.0000%    | 0.0000%   | 0.0000%   | 0.0000% | 100.0000%  |
| Control Area Energy - East<br>CAEE | 0.0000%    | 0.0000%    | 0.0000%    | 0.0000% | 21.7382%  | 63.8617%   | 8.7938%   | 5.0779%   | 0.5284% | 100.0000%  |

PacifiCorp

WA General Rate Case December 2009

**WESTERN CONTROL AREA - COINCIDENTAL PEAKS (Normalized)**

| MONTH                   | Pac CAL        | Pac ORE         | Pac WASH       | WCA             | WYP             | UT              | IDA            | WYU            | FERC         | ECA             |
|-------------------------|----------------|-----------------|----------------|-----------------|-----------------|-----------------|----------------|----------------|--------------|-----------------|
| Jan-09                  | 164.1          | 2,670.5         | 836.8          | 3,671.4         | 1,077.0         | 3,077.1         | 457.9          | 239.0          | 26.0         | 4,876.9         |
| Feb-09                  | 160.7          | 2,493.2         | 668.9          | 3,322.7         | 997.9           | 3,020.0         | 408.2          | 220.6          | 24.7         | 4,671.3         |
| Mar-09                  | 149.9          | 2,387.0         | 717.5          | 3,254.4         | 993.1           | 2,754.1         | 366.5          | 227.6          | 25.6         | 4,367.0         |
| Apr-09                  | 137.9          | 2,234.8         | 578.6          | 2,951.3         | 869.6           | 2,573.7         | 315.3          | 212.4          | 24.9         | 3,996.0         |
| May-09                  | 123.9          | 2,009.6         | 644.9          | 2,778.4         | 921.6           | 3,267.7         | 527.5          | 207.6          | 30.4         | 4,954.9         |
| Jun-09                  | 120.9          | 2,220.9         | 608.6          | 2,950.5         | 948.4           | 4,053.4         | 192.5          | 201.7          | 30.9         | 5,427.0         |
| Jul-09                  | 152.0          | 2,439.8         | 791.5          | 3,383.4         | 898.1           | 4,096.1         | 311.6          | 157.4          | 41.9         | 5,505.1         |
| Aug-09                  | 144.2          | 2,437.4         | 773.1          | 3,354.6         | 945.1           | 3,764.6         | 419.1          | 165.7          | 38.8         | 5,333.3         |
| Sep-09                  | 131.3          | 2,096.7         | 695.7          | 2,923.7         | 947.2           | 3,721.4         | 397.2          | 166.6          | 41.7         | 5,274.1         |
| Oct-09                  | 132.1          | 2,116.8         | 616.1          | 2,865.1         | 997.5           | 2,774.4         | 402.6          | 232.3          | 27.2         | 4,434.0         |
| Nov-09                  | 135.2          | 2,281.3         | 711.5          | 3,128.0         | 1,018.3         | 2,953.3         | 437.7          | 259.9          | 26.0         | 4,695.2         |
| Dec-09                  | 183.1          | 2,782.1         | 804.6          | 3,769.8         | 1,074.2         | 3,188.6         | 461.9          | 262.1          | 28.4         | 5,015.3         |
| <b>Total Coin. Peak</b> | <b>1,735.5</b> | <b>28,170.2</b> | <b>8,447.7</b> | <b>38,353.4</b> | <b>11,688.1</b> | <b>39,244.6</b> | <b>4,698.1</b> | <b>2,552.9</b> | <b>366.5</b> | <b>58,550.1</b> |

West. Contrl CP Factor  
East. Contrl CP Factor

19.9626% 67.0274% 8.0240% 4.3601% 0.6259% 100.0000%

Control Area Generation Factors  
**Control Area Generation - West**

CAGW 4.5593% 73.3537% 22.0871% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 100.0000%

**Control Area Generation - East**  
CAGE

0.0000% 0.0000% 0.0000% 0.0000% 20.4065% 66.2359% 8.2165% 4.5396% 0.6015% 0.0000%

SYSTEM COINCIDENTAL PEAKS

|        |     |      | METERED LOADS (CP) |        |       |        |          |       |       |     |        |        |
|--------|-----|------|--------------------|--------|-------|--------|----------|-------|-------|-----|--------|--------|
|        |     |      | Non-FERC           |        |       |        |          | FERC  |       |     |        |        |
| Month  | Day | Time | CA                 | OR     | WA    | E. WY  | Total UT | ID    | W. WY | UT  | NET UT | Total  |
| Jan-09 | 27  | 800  | 169                | 2,661  | 796   | 1,075  | 3,120    | 462   | 241   | 25  | 3,094  | 8,524  |
| Feb-09 | 10  | 1900 | 158                | 2,456  | 683   | 1,008  | 3,230    | 431   | 221   | 25  | 3,204  | 8,187  |
| Mar-09 | 11  | 800  | 159                | 2,526  | 732   | 998    | 2,822    | 360   | 231   | 25  | 2,798  | 7,828  |
| Apr-09 | 1   | 900  | 132                | 2,099  | 611   | 965    | 2,836    | 327   | 244   | 26  | 2,809  | 7,213  |
| May-09 | 29  | 1600 | 137                | 2,090  | 654   | 932    | 3,383    | 504   | 212   | 29  | 3,354  | 7,912  |
| Jun-09 | 29  | 1700 | 144                | 1,984  | 642   | 959    | 3,929    | 478   | 203   | 28  | 3,902  | 8,340  |
| Jul-09 | 27  | 1700 | 153                | 2,574  | 795   | 839    | 4,394    | 517   | 148   | 43  | 4,351  | 9,420  |
| Aug-09 | 3   | 1700 | 134                | 2,332  | 789   | 934    | 4,335    | 362   | 157   | 42  | 4,292  | 9,042  |
| Sep-09 | 2   | 1600 | 132                | 2,053  | 716   | 976    | 4,055    | 411   | 157   | 41  | 4,014  | 8,499  |
| Oct-09 | 28  | 900  | 134                | 2,128  | 610   | 1,010  | 2,902    | 389   | 240   | 27  | 2,875  | 7,414  |
| Nov-09 | 30  | 1800 | 132                | 2,208  | 654   | 1,016  | 3,310    | 439   | 257   | 29  | 3,281  | 8,015  |
| Dec-09 | 9   | 800  | 193                | 3,121  | 891   | 1,095  | 3,304    | 466   | 266   | 28  | 3,277  | 9,336  |
|        |     |      | 1,776              | 28,232 | 8,573 | 11,807 | 41,619   | 5,146 | 2,577 | 369 | 41,251 | 99,730 |

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)

|        |    |      | Non-FERC |    |      |       |       | FERC  |       |    |        |       |
|--------|----|------|----------|----|------|-------|-------|-------|-------|----|--------|-------|
|        |    |      | CA       | OR | WA   | E. WY | UT    | ID    | W. WY | UT | NET UT | Total |
| Jan-09 | 27 | 800  |          |    | (5)  | -     | -     | -     | -     | -  | -      | (5)   |
| Feb-09 | 10 | 1900 |          |    | (4)  | -     | -     | -     | -     | -  | -      | (4)   |
| Mar-09 | 11 | 800  |          |    | (3)  | -     | -     | -     | -     | -  | -      | (3)   |
| Apr-09 | 1  | 900  |          |    | (4)  | -     | -     | -     | -     | -  | -      | (4)   |
| May-09 | 29 | 1600 |          |    | (1)  | -     | -     | -     | -     | -  | -      | (1)   |
| Jun-09 | 29 | 1700 |          |    | (2)  | -     | (163) | -     | -     | -  | -      | (165) |
| Jul-09 | 27 | 1700 |          |    | (2)  | -     | (213) | -     | -     | -  | -      | (214) |
| Aug-09 | 3  | 1700 |          |    | (2)  | -     | -     | -     | -     | -  | -      | (2)   |
| Sep-09 | 2  | 1600 |          |    | (1)  | (84)  | -     | -     | -     | -  | (84)   | (85)  |
| Oct-09 | 28 | 900  |          |    | -    | -     | -     | -     | -     | -  | -      | -     |
| Nov-09 | 30 | 1800 |          |    | -    | -     | -     | -     | -     | -  | -      | -     |
| Dec-09 | 9  | 800  |          |    | -    | -     | -     | -     | -     | -  | -      | -     |
|        |    |      | -        | -  | (24) | -     | (84)  | (376) | -     | -  | (84)   | (484) |

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|        |     |      | COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES |        |       |        |        |       |       |     |        |        |
|--------|-----|------|---|--------|-------|--------|--------|-------|-------|-----|--------|--------|
|        |     |      | Non-FERC  |        |       |        |        | FERC  |       |     |        |        |
| Month  | Day | Time | CA  | OR     | WA    | E. WY  | UT     | ID    | W. WY | UT  | NET UT | Total  |
| Jan-09 | 27  | 800  | 169   | 2,661  | 791   | 1,075  | 3,120  | 462   | 241   | 25  | 3,094  | 8,519  |
| Feb-09 | 10  | 1900 | 158   | 2,456  | 679   | 1,008  | 3,230  | 431   | 221   | 25  | 3,204  | 8,183  |
| Mar-09 | 11  | 800  | 159   | 2,526  | 728   | 998    | 2,822  | 360   | 231   | 25  | 2,798  | 7,825  |
| Apr-09 | 1   | 900  | 132   | 2,099  | 607   | 965    | 2,836  | 327   | 244   | 26  | 2,809  | 7,209  |
| May-09 | 29  | 1600 | 137   | 2,090  | 653   | 932    | 3,383  | 504   | 212   | 29  | 3,354  | 7,911  |
| Jun-09 | 29  | 1700 | 144   | 1,984  | 641   | 959    | 3,929  | 314   | 203   | 28  | 3,902  | 8,174  |
| Jul-09 | 27  | 1700 | 153   | 2,574  | 793   | 839    | 4,394  | 305   | 148   | 43  | 4,351  | 9,205  |
| Aug-09 | 3   | 1700 | 134   | 2,332  | 787   | 934    | 4,335  | 362   | 157   | 42  | 4,292  | 9,040  |
| Sep-09 | 2   | 1600 | 132   | 2,053  | 714   | 976    | 3,971  | 411   | 157   | 41  | 3,930  | 8,414  |
| Oct-09 | 28  | 900  | 134   | 2,128  | 610   | 1,010  | 2,902  | 389   | 240   | 27  | 2,875  | 7,414  |
| Nov-09 | 30  | 1800 | 132   | 2,208  | 654   | 1,016  | 3,310  | 439   | 257   | 29  | 3,281  | 8,015  |
| Dec-09 | 9   | 800  | 193   | 3,121  | 891   | 1,095  | 3,304  | 466   | 266   | 28  | 3,277  | 9,336  |
|        |     |      | 1,776   | 28,232 | 8,550 | 11,807 | 41,535 | 4,770 | 2,577 | 369 | 41,167 | 99,246 |

+ plus

**SYSTEM COINCIDENTAL PEAKS**

**Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)**

| Month  | Day | Time | Non-FERC |    |    |       |    |    | FERC  |    | NET UT | Total |
|--------|-----|------|----------|----|----|-------|----|----|-------|----|--------|-------|
|        |     |      | CA       | OR | WA | E. WY | UT | ID | W. WY | UT |        |       |
| Jan-09 | 27  | 800  |          |    |    |       |    |    |       |    |        |       |
| Feb-09 | 10  | 1900 |          |    |    |       |    |    |       |    |        |       |
| Mar-09 | 11  | 800  |          |    |    |       |    |    |       |    |        |       |
| Apr-09 | 1   | 900  |          |    |    |       |    |    |       |    |        |       |
| May-09 | 29  | 1600 |          |    |    |       |    |    |       |    |        |       |
| Jun-09 | 29  | 1700 |          |    |    |       |    |    |       |    |        |       |
| Jul-09 | 27  | 1700 |          |    |    |       |    |    |       |    |        |       |
| Aug-09 | 3   | 1700 |          |    |    |       |    |    |       |    |        |       |
| Sep-09 | 2   | 1600 |          |    |    |       |    |    |       |    |        |       |
| Oct-09 | 28  | 900  |          |    |    |       |    |    |       |    |        |       |
| Nov-09 | 30  | 1800 |          |    |    |       |    |    |       |    |        |       |
| Dec-09 | 9   | 800  |          |    |    |       |    |    |       |    |        |       |
|        |     |      | -        | -  | -  | -     | -  | -  | -     | -  | -      | -     |

**= equals**

**LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment**

| Month  | Day | Time | Non-FERC |        |       |        |        |       | FERC  |     | NET UT | Total  |
|--------|-----|------|----------|--------|-------|--------|--------|-------|-------|-----|--------|--------|
|        |     |      | CA       | OR     | WA    | E. WY  | UT     | ID    | W. WY | UT  |        |        |
| Jan-09 | 27  | 800  | 169      | 2,661  | 791   | 1,075  | 3,120  | 462   | 241   | 25  | 3,094  | 8,519  |
| Feb-09 | 10  | 1900 | 158      | 2,456  | 679   | 1,008  | 3,230  | 431   | 221   | 25  | 3,204  | 8,183  |
| Mar-09 | 11  | 800  | 159      | 2,526  | 728   | 998    | 2,822  | 360   | 231   | 25  | 2,798  | 7,825  |
| Apr-09 | 1   | 900  | 132      | 2,099  | 607   | 965    | 2,836  | 327   | 244   | 26  | 2,809  | 7,209  |
| May-09 | 29  | 1600 | 137      | 2,090  | 653   | 932    | 3,383  | 504   | 212   | 29  | 3,354  | 7,911  |
| Jun-09 | 29  | 1700 | 144      | 1,984  | 641   | 959    | 3,929  | 314   | 203   | 28  | 3,902  | 8,174  |
| Jul-09 | 27  | 1700 | 153      | 2,574  | 793   | 839    | 4,394  | 305   | 148   | 43  | 4,351  | 9,205  |
| Aug-09 | 3   | 1700 | 134      | 2,332  | 787   | 934    | 4,335  | 362   | 157   | 42  | 4,292  | 9,040  |
| Sep-09 | 2   | 1600 | 132      | 2,053  | 714   | 976    | 3,971  | 411   | 157   | 41  | 3,930  | 8,414  |
| Oct-09 | 28  | 900  | 134      | 2,128  | 610   | 1,010  | 2,902  | 389   | 240   | 27  | 2,875  | 7,414  |
| Nov-09 | 30  | 1800 | 132      | 2,208  | 654   | 1,016  | 3,310  | 439   | 257   | 29  | 3,281  | 8,015  |
| Dec-09 | 9   | 800  | 193      | 3,121  | 891   | 1,095  | 3,304  | 466   | 266   | 28  | 3,277  | 9,336  |
|        |     |      | 1,776    | 28,232 | 8,550 | 11,807 | 41,535 | 4,770 | 2,577 | 369 | 41,167 | 99,246 |

**- less**

**Adjustment for Coincidental System Peaks Temperature Adjustment**

| Month  | Day | Time | Non-FERC |       |       |       |       |      | FERC  |    | NET UT | Total   |
|--------|-----|------|----------|-------|-------|-------|-------|------|-------|----|--------|---------|
|        |     |      | CA       | OR    | WA    | E. WY | UT    | ID   | W. WY | UT |        |         |
| Jan-09 | 27  | 800  | (5)      | 10    | 46    | 2     | (17)  | (4)  | (2)   |    | (17)   | 29      |
| Feb-09 | 10  | 1900 | (2)      | (40)  | (31)  | 5     | 1     | (7)  | 0     |    | 1      | (75)    |
| Mar-09 | 11  | 800  | (6)      | (117) | (68)  | 9     | (34)  | (1)  | (3)   |    | (34)   | (220)   |
| Apr-09 | 1   | 900  | (1)      | (15)  | (30)  | (5)   | (95)  | (0)  | (2)   |    | (95)   | (147)   |
| May-09 | 29  | 1600 | (11)     | (70)  | (15)  | (1)   | 38    | (2)  | 0     |    | 38     | (61)    |
| Jun-09 | 29  | 1700 | 1        | (1)   | (44)  | (4)   | 268   | 24   | 1     |    | 268    | 244     |
| Jul-09 | 27  | 1700 | (4)      | (170) | (21)  | 23    | 23    | 7    | 1     |    | 23     | (141)   |
| Aug-09 | 3   | 1700 | (0)      | (36)  | (19)  | 10    | (67)  | 12   | 1     |    | (67)   | (99)    |
| Sep-09 | 2   | 1600 | (0)      | 27    | (33)  | (8)   | (160) | (18) | 0     |    | (160)  | (192)   |
| Oct-09 | 28  | 900  | (5)      | (22)  | (17)  | (11)  | (58)  | 2    | (3)   |    | (58)   | (114)   |
| Nov-09 | 30  | 1800 | (3)      | (7)   | 20    | 2     | 6     | 0    | 3     |    | 6      | 22      |
| Dec-09 | 9   | 800  | (9)      | (339) | (87)  | (21)  | (88)  | (4)  | (4)   |    | (88)   | (551)   |
|        |     |      | (45)     | (781) | (298) | 1     | (184) | 8    | (6)   | -  | (184)  | (1,304) |

**= equals**

**NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)**

| Month  | Day | Time | Non-FERC |        |       |        |        |       | FERC  |     | NET UT | Total  |
|--------|-----|------|----------|--------|-------|--------|--------|-------|-------|-----|--------|--------|
|        |     |      | CA       | OR     | WA    | E. WY  | UT     | ID    | W. WY | UT  |        |        |
| Jan-09 | 27  | 800  | 164      | 2,671  | 837   | 1,077  | 3,102  | 458   | 239   | 25  | 3,077  | 8,548  |
| Feb-09 | 10  | 1900 | 157      | 2,415  | 648   | 1,013  | 3,230  | 424   | 221   | 25  | 3,205  | 8,108  |
| Mar-09 | 11  | 800  | 153      | 2,409  | 660   | 1,007  | 2,788  | 359   | 228   | 25  | 2,764  | 7,605  |
| Apr-09 | 1   | 900  | 131      | 2,084  | 577   | 959    | 2,740  | 327   | 243   | 26  | 2,714  | 7,062  |
| May-09 | 29  | 1600 | 126      | 2,020  | 639   | 931    | 3,421  | 502   | 212   | 29  | 3,392  | 7,850  |
| Jun-09 | 29  | 1700 | 145      | 1,982  | 596   | 955    | 4,198  | 338   | 204   | 28  | 4,170  | 8,419  |
| Jul-09 | 27  | 1700 | 149      | 2,404  | 772   | 861    | 4,417  | 312   | 149   | 43  | 4,374  | 9,064  |
| Aug-09 | 3   | 1700 | 133      | 2,296  | 768   | 944    | 4,268  | 374   | 158   | 42  | 4,225  | 8,941  |
| Sep-09 | 2   | 1600 | 132      | 2,080  | 682   | 968    | 3,810  | 393   | 157   | 41  | 3,769  | 8,222  |
| Oct-09 | 28  | 900  | 129      | 2,107  | 594   | 1,000  | 2,844  | 391   | 237   | 27  | 2,817  | 7,301  |
| Nov-09 | 30  | 1800 | 129      | 2,201  | 675   | 1,018  | 3,316  | 439   | 260   | 29  | 3,287  | 8,037  |
| Dec-09 | 9   | 800  | 183      | 2,783  | 805   | 1,074  | 3,216  | 462   | 262   | 28  | 3,189  | 8,785  |
|        |     |      | 1,731    | 27,451 | 8,252 | 11,808 | 41,352 | 4,778 | 2,571 | 369 | 40,983 | 97,942 |

|    |         |          |         |          |  |         |         |         |          |         |
|----|---------|----------|---------|----------|--|---------|---------|---------|----------|---------|
| SC | 1.7672% | 28.0277% | 8.4254% | 12.0565% |  | 4.8780% | 2.6245% | 0.3765% | 41.8441% | 100.00% |
| SG | 1.7383% | 27.4926% | 8.2916% | 12.5515% |  | 5.0781% | 2.7881% | 0.3677% | 41.6920% | 100.00% |



ENERGY

|      |        | METERED LOADS (MWH) |            |           |           |            |           |           |         |            |            |
|------|--------|---------------------|------------|-----------|-----------|------------|-----------|-----------|---------|------------|------------|
|      |        | Non-FERC            |            |           |           |            |           | FERC      |         |            |            |
| Year | Month  | CA                  | OR         | WA        | E. WY     | Total UT   | ID        | W. WY     | UT      | Net UT     | Total      |
| 2009 | Jan-09 | 88,717              | 1,459,564  | 454,914   | 732,249   | 2,099,094  | 276,426   | 164,452   | 16,333  | 2,082,762  | 5,275,416  |
| 2009 | Feb-09 | 77,679              | 1,258,335  | 378,196   | 641,590   | 1,833,357  | 253,095   | 143,801   | 13,386  | 1,819,971  | 4,586,053  |
| 2009 | Mar-09 | 80,716              | 1,308,462  | 381,870   | 680,046   | 1,848,342  | 236,668   | 172,775   | 14,557  | 1,833,785  | 4,708,878  |
| 2009 | Apr-09 | 74,134              | 1,130,662  | 325,952   | 622,907   | 1,733,508  | 209,843   | 165,768   | 13,674  | 1,719,834  | 4,262,774  |
| 2009 | May-09 | 82,298              | 1,129,164  | 340,549   | 630,831   | 1,829,182  | 271,095   | 156,569   | 14,452  | 1,814,729  | 4,439,688  |
| 2009 | Jun-09 | 71,444              | 1,111,098  | 343,311   | 619,176   | 1,854,349  | 209,826   | 148,326   | 14,190  | 1,840,159  | 4,357,530  |
| 2009 | Jul-09 | 92,347              | 1,314,331  | 413,977   | 611,715   | 2,343,770  | 418,211   | 138,068   | 20,708  | 2,323,062  | 5,332,419  |
| 2009 | Aug-09 | 82,809              | 1,238,552  | 395,817   | 660,858   | 2,251,565  | 273,942   | 118,794   | 20,038  | 2,231,528  | 5,022,337  |
| 2009 | Sep-09 | 73,503              | 1,135,223  | 360,098   | 646,179   | 2,003,159  | 247,723   | 139,462   | 17,994  | 1,985,164  | 4,605,347  |
| 2009 | Oct-09 | 70,118              | 1,174,277  | 366,226   | 705,970   | 1,825,831  | 251,644   | 160,251   | 15,334  | 1,810,497  | 4,554,317  |
| 2009 | Nov-09 | 76,166              | 1,257,058  | 380,284   | 683,346   | 1,912,037  | 269,944   | 171,925   | 15,276  | 1,896,761  | 4,750,760  |
| 2009 | Dec-09 | 91,345              | 1,518,087  | 484,437   | 748,127   | 2,161,957  | 301,642   | 186,990   | 17,995  | 2,143,962  | 5,492,584  |
|      |        | 961,276             | 15,034,812 | 4,625,832 | 7,982,992 | 23,696,150 | 3,220,059 | 1,867,180 | 193,936 | 23,502,213 | 57,388,102 |

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)

|      |        | Non-FERC |    |          |       |          |    | FERC  |    |          |          |
|------|--------|----------|----|----------|-------|----------|----|-------|----|----------|----------|
| Year | Month  | CA       | OR | WA       | E. WY | UT       | ID | W. WY | UT | NET UT   | Total    |
| 2009 | Jan-09 |          |    | (2,863)  |       | (6,528)  | -  | -     |    | (6,528)  | (9,390)  |
| 2009 | Feb-09 |          |    | (2,547)  |       | -        | -  | -     |    | -        | (2,547)  |
| 2009 | Mar-09 |          |    | (2,495)  |       | -        | -  | -     |    | -        | (2,495)  |
| 2009 | Apr-09 |          |    | (2,393)  |       | -        | -  | -     |    | -        | (2,393)  |
| 2009 | May-09 |          |    | (1,690)  |       | -        | -  | -     |    | -        | (1,690)  |
| 2009 | Jun-09 |          |    | (1,080)  |       | (2,342)  | -  | -     |    | (2,342)  | (3,423)  |
| 2009 | Jul-09 |          |    | (1,444)  |       | (3,824)  | -  | -     |    | (3,824)  | (5,268)  |
| 2009 | Aug-09 |          |    | (1,463)  |       | (3,820)  | -  | -     |    | (3,820)  | (5,283)  |
| 2009 | Sep-09 |          |    | (568)    |       | (4,369)  | -  | -     |    | (4,369)  | (4,937)  |
| 2009 | Oct-09 |          |    | -        |       | -        | -  | -     |    | -        | -        |
| 2009 | Nov-09 |          |    | -        |       | -        | -  | -     |    | -        | -        |
| 2009 | Dec-09 |          |    | -        |       | (6,732)  | -  | -     |    | (6,732)  | (6,732)  |
|      |        | -        | -  | (16,543) | -     | (27,614) | -  | -     | -  | (27,614) | (44,157) |

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

|      |        | Non-FERC |            |           |           |            |           | FERC      |         |            |            |
|------|--------|----------|------------|-----------|-----------|------------|-----------|-----------|---------|------------|------------|
| Year | Month  | CA       | OR         | WA        | E. WY     | UT         | ID        | W. WY     | UT      | Net UT     | Total      |
| 2009 | Jan-09 | 88,717   | 1,459,564  | 452,052   | 732,249   | 2,092,567  | 276,426   | 164,452   | 16,333  | 2,076,234  | 5,266,026  |
| 2009 | Feb-09 | 77,679   | 1,258,335  | 375,649   | 641,590   | 1,833,357  | 253,095   | 143,801   | 13,386  | 1,819,971  | 4,583,506  |
| 2009 | Mar-09 | 80,716   | 1,308,462  | 379,375   | 680,046   | 1,848,342  | 236,668   | 172,775   | 14,557  | 1,833,785  | 4,706,383  |
| 2009 | Apr-09 | 74,134   | 1,130,662  | 323,559   | 622,907   | 1,733,508  | 209,843   | 165,768   | 13,674  | 1,719,834  | 4,260,381  |
| 2009 | May-09 | 82,298   | 1,129,164  | 338,859   | 630,831   | 1,829,182  | 271,095   | 156,569   | 14,452  | 1,814,729  | 4,437,998  |
| 2009 | Jun-09 | 71,444   | 1,111,098  | 342,231   | 619,176   | 1,852,007  | 209,826   | 148,326   | 14,190  | 1,837,817  | 4,354,107  |
| 2009 | Jul-09 | 92,347   | 1,314,331  | 412,533   | 611,715   | 2,339,946  | 418,211   | 138,068   | 20,708  | 2,319,238  | 5,327,151  |
| 2009 | Aug-09 | 82,809   | 1,238,552  | 394,354   | 660,858   | 2,247,745  | 273,942   | 118,794   | 20,038  | 2,227,707  | 5,017,054  |
| 2009 | Sep-09 | 73,503   | 1,135,223  | 359,530   | 646,179   | 1,998,790  | 247,723   | 139,462   | 17,994  | 1,980,796  | 4,600,410  |
| 2009 | Oct-09 | 70,118   | 1,174,277  | 366,226   | 705,970   | 1,825,831  | 251,644   | 160,251   | 15,334  | 1,810,497  | 4,554,317  |
| 2009 | Nov-09 | 76,166   | 1,257,058  | 380,284   | 683,346   | 1,912,037  | 269,944   | 171,925   | 15,276  | 1,896,761  | 4,750,760  |
| 2009 | Dec-09 | 91,345   | 1,518,087  | 484,437   | 748,127   | 2,155,225  | 301,642   | 186,990   | 17,995  | 2,137,230  | 5,485,852  |
|      |        | 961,276  | 15,034,812 | 4,609,090 | 7,982,992 | 23,668,535 | 3,220,059 | 1,867,180 | 193,936 | 23,474,599 | 57,343,944 |

ENERGY

+ plus

Adjustments for Ancillary Services Contracts Including Reserves (Additions to Load)

| Year | Month  | Non-FERC |    |    |       |       |       | FERC  | Net UT | Total |
|------|--------|----------|----|----|-------|-------|-------|-------|--------|-------|
|      |        | CA       | OR | WA | E. WY | UT    | ID    | W. WY |        |       |
| 2009 | Jan-09 |          |    |    |       | 478   | 158   |       | 478    | 636   |
| 2009 | Feb-09 |          |    |    |       | 129   | 275   |       | 129    | 404   |
| 2009 | Mar-09 |          |    |    |       | 86    | 117   |       | 86     | 203   |
| 2009 | Apr-09 |          |    |    |       | 113   | 147   |       | 113    | 260   |
| 2009 | May-09 |          |    |    |       | 116   | 273   |       | 116    | 388   |
| 2009 | Jun-09 |          |    |    |       | 294   | 138   |       | 294    | 433   |
| 2009 | Jul-09 |          |    |    |       | 286   | 132   |       | 286    | 418   |
| 2009 | Aug-09 |          |    |    |       | 315   | 203   |       | 315    | 518   |
| 2009 | Sep-09 |          |    |    |       | 154   | 154   |       | 154    | 308   |
| 2009 | Oct-09 |          |    |    |       | 721   | 426   |       | 721    | 1,146 |
| 2009 | Nov-09 |          |    |    |       | 263   | 1,751 |       | 263    | 2,014 |
| 2009 | Dec-09 |          |    |    |       | 396   | 1,582 |       | 396    | 1,978 |
|      |        | -        | -  | -  | -     | 3,350 | 5,356 | -     | 3,350  | 8,707 |

= equals

NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment

| Year | Month  | Non-FERC |            |           |           |            |           | FERC      | UT      | Total      |            |
|------|--------|----------|------------|-----------|-----------|------------|-----------|-----------|---------|------------|------------|
|      |        | CA       | OR         | WA        | E. WY     | UT         | ID        | W. WY     |         |            | UT         |
| 2009 | Jan-09 | 88,717   | 1,459,564  | 452,052   | 732,249   | 2,093,044  | 276,584   | 164,452   | 16,333  | 2,076,712  | 5,266,661  |
| 2009 | Feb-09 | 77,679   | 1,258,335  | 375,649   | 641,590   | 1,833,486  | 253,370   | 143,801   | 13,386  | 1,820,100  | 4,583,910  |
| 2009 | Mar-09 | 80,716   | 1,308,462  | 379,375   | 680,046   | 1,848,428  | 236,785   | 172,775   | 14,557  | 1,833,871  | 4,706,586  |
| 2009 | Apr-09 | 74,134   | 1,130,662  | 323,559   | 622,907   | 1,733,620  | 209,991   | 165,768   | 13,674  | 1,719,947  | 4,260,641  |
| 2009 | May-09 | 82,298   | 1,129,164  | 338,859   | 630,831   | 1,829,297  | 271,368   | 156,569   | 14,452  | 1,814,845  | 4,438,387  |
| 2009 | Jun-09 | 71,444   | 1,111,098  | 342,231   | 619,176   | 1,852,301  | 209,965   | 148,326   | 14,190  | 1,838,111  | 4,354,540  |
| 2009 | Jul-09 | 92,347   | 1,314,331  | 412,533   | 611,715   | 2,340,232  | 418,343   | 138,068   | 20,708  | 2,319,524  | 5,327,569  |
| 2009 | Aug-09 | 82,809   | 1,238,552  | 394,354   | 660,858   | 2,248,060  | 274,145   | 118,794   | 20,038  | 2,228,023  | 5,017,572  |
| 2009 | Sep-09 | 73,503   | 1,135,223  | 359,530   | 646,179   | 1,998,943  | 247,877   | 139,462   | 17,994  | 1,980,949  | 4,600,718  |
| 2009 | Oct-09 | 70,118   | 1,174,277  | 366,226   | 705,970   | 1,826,552  | 252,069   | 160,251   | 15,334  | 1,811,218  | 4,555,464  |
| 2009 | Nov-09 | 76,166   | 1,257,058  | 380,284   | 683,346   | 1,912,300  | 271,695   | 171,925   | 15,276  | 1,897,023  | 4,752,773  |
| 2009 | Dec-09 | 91,345   | 1,518,087  | 484,437   | 748,127   | 2,155,621  | 303,224   | 186,990   | 17,995  | 2,137,626  | 5,487,830  |
|      |        | 961,276  | 15,034,812 | 4,609,090 | 7,982,992 | 23,671,885 | 3,225,416 | 1,867,180 | 193,936 | 23,477,949 | 57,352,651 |

- less

Temperature Adjustment for Energy

| Year | Month  | Non-FERC |           |           |          |           |          | FERC    | UT | Total     |           |
|------|--------|----------|-----------|-----------|----------|-----------|----------|---------|----|-----------|-----------|
|      |        | CA       | OR        | WA        | E. WY    | UT        | ID       | W. WY   |    |           | UT        |
| 2009 | Jan-09 | (6,764)  | (61,755)  | (13,555)  | (3,238)  | (22,346)  | (2,844)  | (609)   |    | (22,346)  | (111,110) |
| 2009 | Feb-09 | (2,763)  | (58,711)  | (19,719)  | (108)    | (12,737)  | (7,035)  | (20)    |    | (12,737)  | (101,093) |
| 2009 | Mar-09 | (2,501)  | (38,681)  | (16,051)  | (3,453)  | (18,646)  | (2,985)  | (643)   |    | (18,646)  | (82,960)  |
| 2009 | Apr-09 | (439)    | (10,180)  | (547)     | (3,388)  | 2,293     | 579      | (637)   |    | 2,293     | (12,320)  |
| 2009 | May-09 | 30       | (4,566)   | (5,471)   | 1,269    | 3,510     | (3,821)  | 207     |    | 3,510     | (8,842)   |
| 2009 | Jun-09 | 259      | 18,199    | (6,766)   | 5,045    | 152,884   | 25,028   | 220     |    | 152,884   | 194,869   |
| 2009 | Jul-09 | (1,060)  | (69,752)  | (21,254)  | 8,918    | (25,879)  | 6,810    | 482     |    | (25,879)  | (101,734) |
| 2009 | Aug-09 | (213)    | (6,783)   | (9,564)   | 6,379    | 33,954    | 9,504    | 361     |    | 33,954    | 33,638    |
| 2009 | Sep-09 | (709)    | (14,250)  | (3,377)   | (516)    | (108,156) | (21,889) | 93      |    | (108,156) | (148,806) |
| 2009 | Oct-09 | 597      | 6,144     | 1,176     | (8,993)  | 17,992    | 4,809    | (1,683) |    | 17,992    | 20,042    |
| 2009 | Nov-09 | (2,283)  | (1,379)   | 4,625     | 5,755    | 2,904     | (360)    | 1,080   |    | 2,904     | 10,342    |
| 2009 | Dec-09 | (6,532)  | (77,903)  | (33,476)  | (11,854) | (63,895)  | (5,539)  | (2,236) |    | (63,895)  | (201,437) |
|      |        | (22,377) | (319,619) | (123,978) | (4,185)  | (38,123)  | 2,256    | (3,385) |    | (38,123)  | (509,410) |

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NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

| Year | Month  | Non-FERC |            |           |           |            |           | FERC      | UT      | Total      |            |
|------|--------|----------|------------|-----------|-----------|------------|-----------|-----------|---------|------------|------------|
|      |        | CA       | OR         | WA        | E. WY     | UT         | ID        | W. WY     |         |            | UT         |
| 2009 | Jan-09 | 81,954   | 1,397,808  | 438,497   | 729,011   | 2,070,699  | 273,739   | 163,844   | 16,333  | 2,054,366  | 5,155,551  |
| 2009 | Feb-09 | 74,916   | 1,199,624  | 355,930   | 641,482   | 1,820,748  | 246,335   | 143,781   | 13,386  | 1,807,362  | 4,482,817  |
| 2009 | Mar-09 | 78,215   | 1,269,781  | 363,324   | 676,593   | 1,829,782  | 233,800   | 172,132   | 14,557  | 1,815,225  | 4,623,626  |
| 2009 | Apr-09 | 73,694   | 1,120,482  | 323,012   | 619,519   | 1,735,914  | 210,570   | 165,131   | 13,674  | 1,722,240  | 4,248,321  |
| 2009 | May-09 | 82,328   | 1,124,598  | 333,389   | 632,100   | 1,832,807  | 267,547   | 156,776   | 14,452  | 1,818,355  | 4,429,545  |
| 2009 | Jun-09 | 71,703   | 1,129,297  | 335,465   | 624,221   | 2,005,185  | 234,992   | 148,546   | 14,190  | 1,990,995  | 4,549,409  |
| 2009 | Jul-09 | 91,287   | 1,244,579  | 391,279   | 620,633   | 2,314,353  | 425,154   | 138,550   | 20,708  | 2,293,645  | 5,225,835  |
| 2009 | Aug-09 | 82,597   | 1,231,768  | 384,790   | 667,237   | 2,282,015  | 283,649   | 119,154   | 20,038  | 2,261,977  | 5,051,210  |
| 2009 | Sep-09 | 72,794   | 1,120,973  | 356,153   | 645,663   | 1,890,787  | 225,988   | 139,555   | 17,994  | 1,872,793  | 4,451,913  |
| 2009 | Oct-09 | 70,716   | 1,180,421  | 367,402   | 696,977   | 1,844,544  | 256,879   | 158,568   | 15,334  | 1,829,210  | 4,575,506  |
| 2009 | Nov-09 | 73,884   | 1,255,679  | 384,909   | 689,101   | 1,915,203  | 271,335   | 173,005   | 15,276  | 1,899,927  | 4,763,115  |
| 2009 | Dec-09 | 84,813   | 1,440,184  | 450,961   | 736,273   | 2,091,726  | 297,684   | 184,753   | 17,995  | 2,073,731  | 5,286,394  |
|      |        | 938,899  | 14,715,193 | 4,485,111 | 7,978,808 | 23,633,762 | 3,227,672 | 1,863,795 | 193,936 | 23,439,826 | 56,843,241 |

|      |         |          |          |          |         |         |         |          |         |         |
|------|---------|----------|----------|----------|---------|---------|---------|----------|---------|---------|
| CAEW | 4.6620% | 73.0674% | 22.2705% | 0.00%    | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%   | 100.00% |
| CAEE | 0.00%   | 0.00%    | 0.00%    | 21.7382% | 8.7938% | 5.0779% | 0.5284% | 63.8617% | 100.00% |         |

**WCA COINCIDENTAL PEAKS**

| METERED LOADS (CP) |     |      |       |        |       |        |          |       |       |      |        |        |       |
|--------------------|-----|------|-------|--------|-------|--------|----------|-------|-------|------|--------|--------|-------|
| Non-FERC           |     |      |       |        |       |        |          |       |       | FERC |        | NET UT | Total |
| Month              | Day | Time | CA    | OR     | WA    | E. WY  | Total UT | ID    | W. WY | UT   | NET UT | Total  |       |
| Jan-09             | 27  | 8    | 169   | 2,660  | 796   | 1,075  | 3,120    | 462   | 241   | 26   | 3,094  | 8,524  |       |
| Feb-09             | 10  | 8    | 162   | 2,561  | 715   | 994    | 3,059    | 416   | 220   | 25   | 3,034  | 8,128  |       |
| Mar-09             | 12  | 7    | 155   | 2,489  | 772   | 982    | 2,823    | 368   | 230   | 26   | 2,797  | 7,820  |       |
| Apr-09             | 14  | 7    | 141   | 2,247  | 607   | 870    | 2,620    | 315   | 213   | 25   | 2,595  | 7,012  |       |
| May-09             | 29  | 16   | 135   | 2,086  | 662   | 922    | 3,262    | 530   | 207   | 30   | 3,232  | 7,803  |       |
| Jun-09             | 24  | 16   | 119   | 2,050  | 643   | 954    | 3,754    | 316   | 201   | 31   | 3,723  | 8,036  |       |
| Jul-09             | 28  | 16   | 156   | 2,640  | 785   | 875    | 4,149    | 519   | 156   | 42   | 4,107  | 9,280  |       |
| Aug-09             | 19  | 16   | 144   | 2,527  | 776   | 928    | 3,651    | 406   | 164   | 39   | 3,612  | 8,596  |       |
| Sep-09             | 2   | 16   | 132   | 2,069  | 730   | 954    | 4,005    | 414   | 166   | 42   | 3,964  | 8,470  |       |
| Oct-09             | 28  | 7    | 137   | 2,139  | 633   | 1,008  | 2,858    | 401   | 235   | 27   | 2,831  | 7,412  |       |
| Nov-09             | 30  | 8    | 140   | 2,257  | 684   | 1,013  | 2,983    | 438   | 257   | 26   | 2,957  | 7,771  |       |
| Dec-09             | 9   | 8    | 193   | 3,121  | 891   | 1,095  | 3,305    | 466   | 266   | 28   | 3,277  | 9,336  |       |
|                    |     |      | 1,783 | 28,846 | 8,694 | 11,670 | 39,589   | 5,051 | 2,557 | 366  | 39,223 | 98,189 |       |

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**Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)**

| Non-FERC |     |      |    |    |      |       |       |       |       |    |        |       | FERC |  | NET UT | Total |
|----------|-----|------|----|----|------|-------|-------|-------|-------|----|--------|-------|------|--|--------|-------|
| Month    | Day | Time | CA | OR | WA   | E. WY | UT    | ID    | W. WY | UT | NET UT | Total |      |  |        |       |
| Jan-09   | 27  | 8    |    |    | (5)  | -     | -     | -     | -     | -  | -      | (5)   |      |  |        |       |
| Feb-09   | 10  | 8    |    |    | (4)  | -     | -     | -     | -     | -  | -      | (4)   |      |  |        |       |
| Mar-09   | 12  | 7    |    |    | (3)  | -     | -     | -     | -     | -  | -      | (3)   |      |  |        |       |
| Apr-09   | 14  | 7    |    |    | (4)  | -     | -     | -     | -     | -  | -      | (4)   |      |  |        |       |
| May-09   | 29  | 16   |    |    | (1)  | -     | -     | -     | -     | -  | -      | (1)   |      |  |        |       |
| Jun-09   | 24  | 16   |    |    | (2)  | -     | (163) | -     | -     | -  | -      | (165) |      |  |        |       |
| Jul-09   | 28  | 16   |    |    | (2)  | -     | (213) | -     | -     | -  | -      | (214) |      |  |        |       |
| Aug-09   | 19  | 16   |    |    | (2)  | -     | -     | -     | -     | -  | -      | (2)   |      |  |        |       |
| Sep-09   | 2   | 16   |    |    | (1)  | (84)  | -     | -     | -     | -  | (84)   | (85)  |      |  |        |       |
| Oct-09   | 28  | 7    |    |    | -    | -     | -     | -     | -     | -  | -      | -     |      |  |        |       |
| Nov-09   | 30  | 8    |    |    | -    | -     | -     | -     | -     | -  | -      | -     |      |  |        |       |
| Dec-09   | 9   | 8    |    |    | -    | -     | -     | -     | -     | -  | -      | -     |      |  |        |       |
|          |     |      | -  | -  | (24) | -     | (84)  | (376) | -     | -  | (84)   | (484) |      |  |        |       |

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**COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES**

| Non-FERC |     |      |       |        |       |        |        |       |       |     |        |        | FERC |  | NET UT | Total |
|----------|-----|------|-------|--------|-------|--------|--------|-------|-------|-----|--------|--------|------|--|--------|-------|
| Month    | Day | Time | CA    | OR     | WA    | E. WY  | UT     | ID    | W. WY | UT  | NET UT | Total  |      |  |        |       |
| Jan-09   | 27  | 8    | 169   | 2,660  | 791   | 1,075  | 3,120  | 462   | 241   | 26  | 3,094  | 8,519  |      |  |        |       |
| Feb-09   | 10  | 8    | 162   | 2,561  | 711   | 994    | 3,059  | 416   | 220   | 25  | 3,034  | 8,124  |      |  |        |       |
| Mar-09   | 12  | 7    | 155   | 2,489  | 768   | 982    | 2,823  | 368   | 230   | 26  | 2,797  | 7,817  |      |  |        |       |
| Apr-09   | 14  | 7    | 141   | 2,247  | 603   | 870    | 2,620  | 315   | 213   | 25  | 2,595  | 7,008  |      |  |        |       |
| May-09   | 29  | 16   | 135   | 2,086  | 661   | 922    | 3,262  | 530   | 207   | 30  | 3,232  | 7,802  |      |  |        |       |
| Jun-09   | 24  | 16   | 119   | 2,050  | 641   | 954    | 3,754  | 152   | 201   | 31  | 3,723  | 7,871  |      |  |        |       |
| Jul-09   | 28  | 16   | 156   | 2,640  | 783   | 875    | 4,149  | 306   | 156   | 42  | 4,107  | 9,065  |      |  |        |       |
| Aug-09   | 19  | 16   | 144   | 2,527  | 774   | 928    | 3,651  | 406   | 164   | 39  | 3,612  | 8,594  |      |  |        |       |
| Sep-09   | 2   | 16   | 132   | 2,069  | 729   | 954    | 3,921  | 414   | 166   | 42  | 3,879  | 8,385  |      |  |        |       |
| Oct-09   | 28  | 7    | 137   | 2,139  | 633   | 1,008  | 2,858  | 401   | 235   | 27  | 2,831  | 7,412  |      |  |        |       |
| Nov-09   | 30  | 8    | 140   | 2,257  | 684   | 1,013  | 2,983  | 438   | 257   | 26  | 2,957  | 7,771  |      |  |        |       |
| Dec-09   | 9   | 8    | 193   | 3,121  | 891   | 1,095  | 3,305  | 466   | 266   | 28  | 3,277  | 9,336  |      |  |        |       |
|          |     |      | 1,783 | 28,846 | 8,670 | 11,670 | 39,505 | 4,675 | 2,557 | 366 | 39,138 | 97,705 |      |  |        |       |

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**Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)**

| Non-FERC |     |      |    |    |    |       |    |    |       |    |        |       | FERC |  | NET UT | Total |
|----------|-----|------|----|----|----|-------|----|----|-------|----|--------|-------|------|--|--------|-------|
| Month    | Day | Time | CA | OR | WA | E. WY | UT | ID | W. WY | UT | NET UT | Total |      |  |        |       |
| Jan-09   | 27  | 8    |    |    |    |       | -  | -  | -     | -  | -      | -     |      |  |        |       |
| Feb-09   | 10  | 8    |    |    |    |       | -  | -  | -     | -  | -      | -     |      |  |        |       |
| Mar-09   | 12  | 7    |    |    |    |       | -  | -  | -     | -  | -      | -     |      |  |        |       |
| Apr-09   | 14  | 7    |    |    |    |       | -  | -  | -     | -  | -      | -     |      |  |        |       |
| May-09   | 29  | 16   |    |    |    |       | -  | -  | -     | -  | -      | -     |      |  |        |       |
| Jun-09   | 24  | 16   |    |    |    |       | -  | -  | -     | -  | -      | -     |      |  |        |       |
| Jul-09   | 28  | 16   |    |    |    |       | -  | -  | -     | -  | -      | -     |      |  |        |       |
| Aug-09   | 19  | 16   |    |    |    |       | -  | -  | -     | -  | -      | -     |      |  |        |       |
| Sep-09   | 2   | 16   |    |    |    |       | -  | -  | -     | -  | -      | -     |      |  |        |       |
| Oct-09   | 28  | 7    |    |    |    |       | -  | -  | -     | -  | -      | -     |      |  |        |       |
| Nov-09   | 30  | 8    |    |    |    |       | -  | -  | -     | -  | -      | -     |      |  |        |       |
| Dec-09   | 9   | 8    |    |    |    |       | -  | -  | -     | -  | -      | -     |      |  |        |       |
|          |     |      | -  | -  | -  | -     | -  | -  | -     | -  | -      | -     |      |  |        |       |

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WCA COINCIDENTAL PEAKS

| LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment |     |          |       |        |       |        |        |       |       |     |        |        |
|--|-----|----------|-------|--------|-------|--------|--------|-------|-------|-----|--------|--------|
|  |     | Non-FERC |       |        |       |        |        |       | FERC  |     |        |        |
| Month  | Day | Time     | CA    | OR     | WA    | E. WY  | UT     | ID    | W. WY | UT  | NET UT | Total  |
| Jan-09   | 27  | 8        | 169   | 2,660  | 791   | 1,075  | 3,120  | 462   | 241   | 26  | 3,094  | 8,519  |
| Feb-09   | 10  | 8        | 162   | 2,561  | 711   | 994    | 3,059  | 416   | 220   | 25  | 3,034  | 8,124  |
| Mar-09   | 12  | 7        | 155   | 2,489  | 768   | 982    | 2,823  | 368   | 230   | 26  | 2,797  | 7,817  |
| Apr-09   | 14  | 7        | 141   | 2,247  | 603   | 870    | 2,620  | 315   | 213   | 25  | 2,595  | 7,008  |
| May-09   | 29  | 16       | 135   | 2,086  | 661   | 922    | 3,262  | 530   | 207   | 30  | 3,232  | 7,802  |
| Jun-09   | 24  | 16       | 119   | 2,050  | 641   | 954    | 3,754  | 152   | 201   | 31  | 3,723  | 7,871  |
| Jul-09   | 28  | 16       | 156   | 2,640  | 783   | 875    | 4,149  | 306   | 156   | 42  | 4,107  | 9,065  |
| Aug-09   | 19  | 16       | 144   | 2,527  | 774   | 928    | 3,651  | 406   | 164   | 39  | 3,612  | 8,594  |
| Sep-09   | 2   | 16       | 132   | 2,069  | 729   | 954    | 3,921  | 414   | 166   | 42  | 3,879  | 8,385  |
| Oct-09   | 28  | 7        | 137   | 2,139  | 633   | 1,008  | 2,858  | 401   | 235   | 27  | 2,831  | 7,412  |
| Nov-09   | 30  | 8        | 140   | 2,257  | 684   | 1,013  | 2,983  | 438   | 257   | 26  | 2,957  | 7,771  |
| Dec-09   | 9   | 8        | 193   | 3,121  | 891   | 1,095  | 3,305  | 466   | 266   | 28  | 3,277  | 9,336  |
|  |     |          | 1,783 | 28,846 | 8,670 | 11,670 | 39,505 | 4,675 | 2,557 | 366 | 39,138 | 97,705 |

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Adjustment for Coincidental System Peaks Temperature Adjustment

| Adjustment for Coincidental System Peaks Temperature Adjustment |     |          |      |       |       |       |       |      |       |    |        |       |
|---|-----|----------|------|-------|-------|-------|-------|------|-------|----|--------|-------|
|   |     | Non-FERC |      |       |       |       |       |      | FERC  |    |        |       |
| Month   | Day | Time     | CA   | OR    | WA    | E. WY | UT    | ID   | W. WY | UT | NET UT | Total |
| Jan-09  | 27  | 8        | (5)  | 10    | 46    | 2     | (17)  | (4)  | (2)   |    | (17)   | 29    |
| Feb-09  | 10  | 8        | (2)  | (68)  | (42)  | 4     | (14)  | (8)  | 0     |    | (14)   | (130) |
| Mar-09  | 12  | 7        | (6)  | (102) | (51)  | 11    | (43)  | (2)  | (2)   |    | (43)   | (195) |
| Apr-09  | 14  | 7        | (3)  | (12)  | (24)  | (1)   | (21)  | 0    | (0)   |    | (21)   | (61)  |
| May-09  | 29  | 16       | (11) | (76)  | (16)  | (0)   | 36    | (2)  | 0     |    | 36     | (69)  |
| Jun-09  | 24  | 16       | 2    | 171   | (33)  | (6)   | 331   | 40   | 1     |    | 331    | 506   |
| Jul-09  | 28  | 16       | (4)  | (200) | 8     | 23    | (11)  | 5    | 1     |    | (11)   | (177) |
| Aug-09  | 19  | 16       | -    | (90)  | (1)   | 17    | 152   | 13   | 2     |    | 152    | 94    |
| Sep-09  | 2   | 16       | (0)  | 28    | (34)  | (6)   | (158) | (17) | 0     |    | (158)  | (187) |
| Oct-09  | 28  | 7        | (5)  | (22)  | (17)  | (10)  | (57)  | 1    | (3)   |    | (57)   | (113) |
| Nov-09  | 30  | 8        | (5)  | 24    | 27    | 5     | (3)   | (0)  | 3     |    | (3)    | 52    |
| Dec-09  | 9   | 8        | (9)  | (339) | (87)  | (21)  | (88)  | (4)  | (4)   |    | (88)   | (551) |
|   |     |          | (47) | (675) | (223) | 18    | 106   | 23   | (4)   | -  | 106    | (802) |

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| NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP) |     |          |       |        |       |        |        |       |       |     |        |        |
|---|-----|----------|-------|--------|-------|--------|--------|-------|-------|-----|--------|--------|
|   |     | Non-FERC |       |        |       |        |        |       | FERC  |     |        |        |
| Month   | Day | Time     | CA    | OR     | WA    | E. WY  | UT     | ID    | W. WY | UT  | NET UT | Total  |
| Jan-09  | 27  | 8        | 164   | 2,671  | 837   | 1,077  | 3,103  | 458   | 239   | 26  | 3,077  | 8,548  |
| Feb-09  | 10  | 8        | 161   | 2,493  | 669   | 998    | 3,045  | 408   | 221   | 25  | 3,020  | 7,994  |
| Mar-09  | 12  | 7        | 150   | 2,387  | 717   | 993    | 2,780  | 367   | 228   | 26  | 2,754  | 7,621  |
| Apr-09  | 14  | 7        | 138   | 2,235  | 579   | 870    | 2,599  | 315   | 212   | 25  | 2,574  | 6,947  |
| May-09  | 29  | 16       | 124   | 2,010  | 645   | 922    | 3,298  | 528   | 208   | 30  | 3,268  | 7,733  |
| Jun-09  | 24  | 16       | 121   | 2,221  | 609   | 948    | 4,084  | 192   | 202   | 31  | 4,053  | 8,377  |
| Jul-09  | 28  | 16       | 152   | 2,440  | 791   | 898    | 4,138  | 312   | 157   | 42  | 4,096  | 8,889  |
| Aug-09  | 19  | 16       | 144   | 2,437  | 773   | 945    | 3,803  | 419   | 166   | 39  | 3,765  | 8,688  |
| Sep-09  | 2   | 16       | 131   | 2,097  | 696   | 947    | 3,763  | 397   | 167   | 42  | 3,721  | 8,198  |
| Oct-09  | 28  | 7        | 132   | 2,117  | 616   | 998    | 2,802  | 403   | 232   | 27  | 2,774  | 7,299  |
| Nov-09  | 30  | 8        | 135   | 2,281  | 711   | 1,018  | 2,979  | 438   | 260   | 26  | 2,953  | 7,823  |
| Dec-09  | 9   | 8        | 183   | 2,782  | 805   | 1,074  | 3,217  | 462   | 262   | 28  | 3,189  | 8,785  |
|   |     |          | 1,735 | 28,170 | 8,448 | 11,688 | 39,611 | 4,698 | 2,553 | 366 | 39,245 | 96,903 |

|      |         |          |          |          |         |         |         |          |           |         |           |
|------|---------|----------|----------|----------|---------|---------|---------|----------|-----------|---------|-----------|
| CACW | 4.5250% | 73.4491% | 22.0259% | 0.0000%  | 0.0000% | 0.0000% | 0.0000% | 0.0000%  | 0.0000%   | 0.0000% | 100.0000% |
| CACE | 0.0000% | 0.0000%  | 0.0000%  | 19.9626% | 8.0240% | 4.3601% | 0.6259% | 67.0274% | 100.0000% |         |           |
| CAGW | 4.5593% | 73.3537% | 22.0871% | 0.0000%  | 0.0000% | 0.0000% | 0.0000% | 0.0000%  | 0.0000%   | 0.0000% | 100.0000% |
| CAGE | 0.0000% | 0.0000%  | 0.0000%  | 20.4065% | 8.2165% | 4.5396% | 0.6015% | 66.2359% | 100.0000% |         |           |

PacifiCorp  
 WA General Rate Case December 2009  
 AVERAGE OF MONTHLY AVERAGE FACTORS  
 CALCULATION OF INTERNAL FACTORS

| DESCRIPTION OF FACTOR                            | TOTAL           | California   | Oregon        | Washington    | Wyo-PPL       | Utah          | Idaho         | Wyo-UPL      | FERC        | Other | Non-Utility |
|--|-----------------|--------------|---------------|---------------|---------------|---------------|---------------|--------------|-------------|-------|-------------|
| <b>TRANSMISSION:</b>                             |                 |              |               |               |               |               |               |              |             |       |             |
| TRANSMISSION PLANT - PACIFIC                     |                 |              |               |               |               |               |               |              |             |       |             |
| DGP  | 51,715,164      | 2,261,156    | 36,379,633    | 10,954,053    | 432,683       | 1,404,415     | 174,215       | 96,254       | 12,754      |       |             |
| DGU  | 0               | 0            | 0             | 0             | 0             | 0             | 0             | 0            | 0           |       |             |
| CAGW   | 1,028,851,807   | 46,907,990   | 754,700,480   | 227,243,337   | 0             | 0             | 0             | 0            | 0           |       |             |
| CAGE   | 2,039,326,163   | 0            | 0             | 0             | 416,154,479   | 1,350,766,948 | 167,560,507   | 92,576,999   | 12,267,230  |       |             |
| SG   | 36,510,416      | 634,678      | 10,037,668    | 3,027,314     | 4,582,598     | 15,221,938    | 1,854,024     | 1,017,953    | 134,242     |       |             |
|  | 3,156,403,549   | 49,803,824   | 801,117,782   | 241,224,704   | 421,163,760   | 1,367,393,302 | 169,568,747   | 93,691,205   | 12,414,226  |       |             |
| LESS ACCUMULATED DEPRECIATION                    |                 |              |               |               |               |               |               |              |             |       |             |
| DGP  | 0               | 0            | 0             | 0             | 0             | 0             | 0             | 0            | 0           |       |             |
| JBG  | (49,222,893)    | (2,152,186)  | (34,626,416)  | (10,426,153)  | (411,831)     | (1,336,733)   | (165,820)     | (91,615)     | (12,140)    |       |             |
| CAGW   | (412,784,790)   | (18,819,916) | (302,792,761) | (91,172,113)  | 0             | 0             | 0             | 0            | 0           |       |             |
| CAGE   | (643,624,351)   | 0            | 0             | 0             | (131,341,009) | (426,310,669) | (52,883,165)  | (29,217,892) | (3,871,616) |       |             |
| SG   | (16,774,065)    | (291,592)    | (4,611,629)   | (1,390,846)   | (2,105,394)   | (6,983,450)   | (851,799)     | (467,680)    | (61,675)    |       |             |
|  | (1,122,406,099) | (21,263,693) | (342,030,607) | (102,989,111) | (133,856,234) | (434,640,853) | (53,900,784)  | (29,777,187) | (3,943,431) |       |             |
| TOTAL NET TRANSMISSION PLANT                     | 2,033,997,450   | 28,540,130   | 459,086,975   | 138,235,593   | 287,311,526   | 932,752,449   | 115,667,963   | 63,914,018   | 8,468,795   |       |             |
| SNPT   | 100,000.00%     | 1.4032%      | 22.5707%      | 6.7963%       | 14.1255%      | 45.8581%      | 5.6877%       | 3.1423%      | 0.4164%     |       |             |
| <b>SYSTEM NET PLANT TRANSMISSION</b>             |                 |              |               |               |               |               |               |              |             |       |             |
| <b>DISTRIBUTION:</b>                             |                 |              |               |               |               |               |               |              |             |       |             |
| DISTRIBUTION PLANT - PACIFIC                     |                 |              |               |               |               |               |               |              |             |       |             |
| S  | 2,665,373,915   | 209,115,141  | 1,633,826,186 | 383,892,657   | 438,539,930   | 2,207,470,353 | 280,445,059   | 81,998,572   | 0           |       |             |
| S  | (1,137,894,103) | (92,929,455) | (703,096,688) | (167,307,314) | (174,560,646) | (674,632,223) | (109,344,400) | (35,274,692) | 0           |       |             |
|  | 3,258,142,480   | 116,185,686  | 930,729,498   | 216,585,344   | 263,979,284   | 1,532,838,130 | 151,100,658   | 46,723,880   | 0           |       |             |
| DNPDP  | 100,000.00%     | 7.0064%      | 60.9324%      | 14.1793%      | 17.2820%      | 88.5694%      | 8.7308%       | 2.6998%      | 0.0000%     |       |             |
| <b>(DIVISION NET PLANT DISTRIBUTION PACIFIC)</b> |                 |              |               |               |               |               |               |              |             |       |             |
| <b>DNPDU</b>                                     |                 |              |               |               |               |               |               |              |             |       |             |
| <b>(DIVISION NET PLANT DISTRIBUTION UTAH)</b>    |                 |              |               |               |               |               |               |              |             |       |             |

PacifiCorp  
 WA General Rate Case December 2009  
 AVERAGE OF MONTHLY AVERAGE FACTORS  
 CALCULATION OF INTERNAL FACTORS

| DESCRIPTION OF FACTOR                            | TOTAL           | California    | Oregon          | Washington    | Wyo-PPL       | Utah            | Idaho         | Wyo-UPL       | FERC         | Other | Non-Utility |
|--|-----------------|---------------|-----------------|---------------|---------------|-----------------|---------------|---------------|--------------|-------|-------------|
| TOTAL NET DISTRIBUTION PLANT                     | 3,258,142,480   | 116,185,666   | 930,729,498     | 216,585,344   | 263,979,284   | 1,532,638,130   | 151,100,658   | 46,723,880    | 0            |       | 0.0000%     |
| SNPD   |                 |               |                 |               |               |                 |               |               |              |       |             |
| SYSTEM NET PLANT DISTRIBUTION                    | 100.0000%       | 3.5660%       | 28.5663%        | 6.6475%       | 8.1021%       | 47.0464%        | 4.6376%       | 1.4341%       | 0.0000%      |       |             |
| <b>GROSS PLANT:</b>                              |                 |               |                 |               |               |                 |               |               |              |       |             |
| PRODUCTION PLANT                                 | 8,618,308,383   | 130,094,594   | 2,093,072,756   | 630,232,963   | 1,176,408,744 | 3,818,449,893   | 473,670,083   | 261,701,723   | 34,677,627   |       |             |
| TRANSMISSION PLANT                               | 3,156,403,549   | 49,803,824    | 801,117,782     | 241,224,704   | 421,169,760   | 1,367,393,302   | 169,588,747   | 93,691,205    | 12,414,226   |       |             |
| DISTRIBUTION PLANT                               | 5,215,287,898   | 209,115,141   | 1,633,826,186   | 383,892,657   | 438,539,830   | 2,207,470,353   | 260,445,059   | 81,986,572    | 0            |       |             |
| GENERAL PLANT                                    | 1,196,153,835   | 21,214,446    | 298,897,323     | 72,873,527    | 174,253,661   | 945,957,330     | 81,303,712    | 38,628,724    | 2,923,080    |       |             |
| INTANGIBLE PLANT                                 | 694,435,350     | 18,510,876    | 290,856,112     | 70,517,989    | 62,537,287    | 246,238,115     | 29,715,222    | 12,769,110    | 1,290,639    |       |             |
| TOTAL GROSS PLANT                                | 18,880,569,015  | 428,738,881   | 5,037,870,162   | 1,398,743,841 | 2,272,909,403 | 8,187,508,992   | 1,014,722,822 | 488,789,334   | 51,305,581   |       |             |
| GP-S   |                 |               |                 |               |               |                 |               |               |              |       |             |
| GROSS PLANT-SYSTEM FACTOR                        | 100.0000%       | 2.2708%       | 26.6828%        | 7.4084%       | 12.0383%      | 43.3647%        | 5.3744%       | 2.5888%       | 0.2717%      |       |             |
| <b>ACCUMULATED DEPRECIATION AND AMORTIZATION</b> |                 |               |                 |               |               |                 |               |               |              |       |             |
| PRODUCTION PLANT                                 | (2,940,209,844) | (42,722,811)  | (687,365,331)   | (206,868,454) | (408,772,864) | (1,326,807,477) | (184,588,373) | (90,834,898)  | (12,049,637) |       |             |
| TRANSMISSION PLANT                               | (1,122,406,099) | (21,263,693)  | (342,030,807)   | (102,989,111) | (133,858,234) | (434,640,853)   | (53,900,784)  | (29,777,187)  | (3,945,431)  |       |             |
| DISTRIBUTION PLANT                               | (1,957,145,418) | (92,929,455)  | (703,096,688)   | (167,307,314) | (174,560,646) | (674,632,223)   | (109,344,400) | (35,274,692)  | 0            |       |             |
| GENERAL PLANT                                    | (498,282,151)   | (8,012,206)   | (95,297,423)    | (28,238,558)  | (80,251,322)  | (233,638,109)   | (34,210,497)  | (17,224,831)  | (1,409,206)  |       |             |
| INTANGIBLE PLANT                                 | (392,005,616)   | (9,452,623)   | (118,911,024)   | (32,295,482)  | (40,074,227)  | (163,159,219)   | (19,160,687)  | (8,151,789)   | (800,545)    |       |             |
|  | (6,910,049,130) | (174,380,788) | (1,946,701,273) | (537,796,929) | (637,517,293) | (2,832,877,860) | (381,204,740) | (181,363,407) | (18,204,919) |       |             |
| NET PLANT  | 11,970,539,885  | 254,358,093   | 3,091,168,889   | 860,944,912   | 1,435,392,110 | 5,354,631,112   | 633,518,082   | 307,425,926   | 33,100,762   |       |             |
| SNP  |                 |               |                 |               |               |                 |               |               |              |       |             |
| SYSTEM NET PLANT FACTOR (SNP)                    | 100.0000%       | 2.1249%       | 25.8231%        | 7.1922%       | 11.9910%      | 44.7317%        | 5.2923%       | 2.5682%       | 0.2765%      |       |             |
| TOTAL GROSS PLANT (LESS SO FACTOR)               | 18,263,649,478  | 414,729,468   | 4,873,253,407   | 1,353,038,679 | 2,198,640,127 | 7,919,975,071   | 981,965,878   | 472,817,721   | 49,629,127   |       |             |
| SO   |                 |               |                 |               |               |                 |               |               |              |       |             |
| SYSTEM OVERHEAD FACTOR (SO)                      | 100.0000%       | 2.2708%       | 26.6828%        | 7.4084%       | 12.0383%      | 43.3647%        | 5.3744%       | 2.5888%       | 0.2717%      |       |             |

PacificCorp  
 WA General Rate Case December 2009  
 AVERAGE OF MONTHLY AVERAGE FACTORS  
 CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR

| DITEXP:   | TOTAL               | California        | Oregon             | Washington        | Wyo-PPL           | Utah               | Idaho              | Wyo-UPL           | FERC             | Other          | Non-Utility       |
|---|---------------------|-------------------|--------------------|-------------------|-------------------|--------------------|--------------------|-------------------|------------------|----------------|-------------------|
| Pre-Merger - PPL  |                     |                   |                    |                   |                   |                    |                    |                   |                  |                |                   |
| Prod / Hydro  | (927,527)           | (63,792)          | (344,654)          | (244,232)         | (198,573)         | (76,276)           | 0                  | 0                 | 0                | 0              | 0                 |
| Transmission  | (719,572)           | (28,489)          | (387,749)          | (110,471)         | (164,749)         | (28,114)           | 0                  | 0                 | 0                | 0              | 0                 |
| Distribution  | (3,291,285)         | (2,042,688)       | (2,042,688)        | (395,629)         | (604,251)         | 0                  | 0                  | 0                 | 0                | 0              | 0                 |
| General   | 47,357              | (5)               | 30,711             | (11)              | 10,876            | 5,649              | 1                  | 123               | 13               | 0              | 0                 |
| Mining  | 0                   | 0                 | 0                  | 0                 | 0                 | 0                  | 0                  | 0                 | 0                | 0              | 0                 |
| Mail  | 2,669,693           | 0                 | 0                  | 0                 | 0                 | 0                  | 0                  | 0                 | 0                | 0              | 2,669,693         |
| Non Utility   | 5,258               | 0                 | 626                | 5,632             | 0                 | 0                  | 0                  | 0                 | 0                | 0              | 0                 |
| <b>Total PPL</b>  | <b>(2,215,076)</b>  | <b>(341,003)</b>  | <b>(2,743,754)</b> | <b>(744,711)</b>  | <b>(956,697)</b>  | <b>(98,741)</b>    | <b>1</b>           | <b>123</b>        | <b>13</b>        | <b>0</b>       | <b>2,669,693</b>  |
| Pre-Merger - UPL  |                     |                   |                    |                   |                   |                    |                    |                   |                  |                |                   |
| Prod / Hydro  | (4,511,511)         | 0                 | 0                  | 0                 | 0                 | 0                  | 0                  | (273,712)         | (37,390)         | 0              | 0                 |
| Transmission  | (2,620,265)         | 0                 | 0                  | 0                 | 0                 | (3,358,805)        | (841,604)          | (98,549)          | (12,961)         | 0              | 0                 |
| Distribution  | (3,251,051)         | 16                | 137                | 32                | 31                | (2,634,201)        | (438,074)          | (178,992)         | 0                | 0              | 0                 |
| General   | (195,101)           | (1,223)           | (8,810)            | (3,871)           | (3,414)           | (182,524)          | 2,485              | 2,218             | 38               | 0              | 0                 |
| Mining  | 0                   | 0                 | 0                  | 0                 | 0                 | 0                  | 0                  | 0                 | 0                | 0              | 0                 |
| <b>Total UPL</b>  | <b>(10,577,928)</b> | <b>(1,207)</b>    | <b>(8,673)</b>     | <b>(3,839)</b>    | <b>(3,383)</b>    | <b>(6,385,417)</b> | <b>(1,576,061)</b> | <b>(549,035)</b>  | <b>(50,313)</b>  | <b>0</b>       | <b>0</b>          |
| Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward) |                     |                   |                    |                   |                   |                    |                    |                   |                  |                |                   |
| Prod / Other Prod   | 104,997,536         | 1,926,661         | 28,368,696         | 8,279,929         | 12,302,175        | 43,308,349         | 6,585,935          | 3,840,177         | 385,614          | 0              | 0                 |
| Cholla Unit 4   | 11,086,220          | 208,762           | 3,181,222          | 0                 | 1,364,737         | 4,346,755          | 646,145            | 372,085           | 36,967           | 0              | 925,537           |
| Gadsby Unit 4, 5 & 6  | 1,321,131           | 24,427            | 333,819            | 0                 | 139,812           | 589,207            | 89,492             | 37,281            | 5,574            | 0              | 101,519           |
| Hydro-PPL   | 4,354,653           | 77,496            | 1,156,418          | 330,784           | 498,100           | 1,824,740          | 273,682            | 177,311           | 16,122           | 0              | 0                 |
| Hydro-UPL   | 1,167,243           | 21,306            | 316,095            | 91,655            | 137,870           | 480,761            | 72,407             | 42,883            | 4,266            | 0              | 0                 |
| Transmission  | 38,373,809          | 646,586           | 10,843,553         | 2,924,183         | 4,631,047         | 15,656,981         | 5,482,820          | 3,333,793         | 140,638          | 0              | 0                 |
| Distribution  | 125,978,618         | 5,302,739         | 37,885,987         | 8,640,578         | 8,260,295         | 57,049,104         | 1,940,049          | 3,356,700         | 0                | 0              | (615)             |
| General Intangibles   | (3,752,283)         | (115,945)         | (1,594,686)        | 91,624            | (422,241)         | (1,473,800)        | (49,603)           | (46,933)          | (3,760)          | 0              | (2,186)           |
| Mining  | (1,553,671)         | (23,473)          | (560,971)          | (97,651)          | (245,646)         | (541,310)          | (49,603)           | (11,275)          | (5,760)          | 0              | 0                 |
| WCA - CAEE 2007+  | 5,674,337           | 87,586            | 1,511,901          | 0                 | 779,497           | 2,286,333          | 331,127            | 215,257           | 23,645           | 0              | 438,991           |
| WCA - CAGE 2007+  | 281,969,350         | 5,333,693         | 79,124,115         | 0                 | 34,489,567        | 112,873,403        | 17,144,513         | 8,898,136         | 1,068,185        | 0              | 23,027,738        |
| WCA - CAGW 2007+  | 69,618,918          | 1,276,043         | 19,616,667         | 14,847,534        | 8,556,493         | 28,089,535         | 4,306,829          | 2,200,181         | 264,936          | 0              | (9,539,300)       |
| WCA CAGW 2007+ -Marengo   | 0                   | 0                 | 0                  | 0                 | 0                 | 0                  | 0                  | 0                 | 0                | 0              | 0                 |
| WCA CAGW 2007+ -Goodroe   | 0                   | 0                 | 0                  | 0                 | 0                 | 0                  | 0                  | 0                 | 0                | 0              | 0                 |
| WCA - General 2007+   | 27,259,837          | 600,066           | 8,637,963          | 1,805,427         | 3,303,784         | 10,851,835         | 1,422,992          | 791,585           | 77,412           | 0              | (231,237)         |
| WCA - JEG 2007+   | 29,705,256          | 561,910           | 8,554,988          | 5,873,071         | 3,723,973         | 11,978,781         | 1,797,492          | 986,742           | 115,358          | 0              | (3,887,069)       |
| WCA - JEG 2007+ Depreciation  | (3,536,814)         | 0                 | (3,536,814)        | 0                 | 0                 | 0                  | 0                  | 0                 | 0                | 0              | 0                 |
| Non Utility   | 38,227              | 0                 | 0                  | 0                 | 0                 | 0                  | 0                  | 0                 | 0                | 0              | 38,227            |
| <b>Total Post Merger</b>  | <b>692,622,167</b>  | <b>15,927,857</b> | <b>193,739,973</b> | <b>42,787,154</b> | <b>77,529,271</b> | <b>287,322,674</b> | <b>40,106,810</b>  | <b>22,183,933</b> | <b>2,142,900</b> | <b>0</b>       | <b>10,871,585</b> |
| <b>Total Deferred Taxes</b>   | <b>679,829,163</b>  | <b>15,565,647</b> | <b>190,987,546</b> | <b>42,038,604</b> | <b>76,569,191</b> | <b>278,638,516</b> | <b>38,530,750</b>  | <b>21,645,021</b> | <b>2,092,600</b> | <b>0</b>       | <b>13,541,288</b> |
| <b>Percentage of Total (DITEXP)</b>   | <b>100.0000%</b>    | <b>2.2926%</b>    | <b>28.0935%</b>    | <b>6.1837%</b>    | <b>11.2630%</b>   | <b>41.0160%</b>    | <b>5.6677%</b>     | <b>3.1839%</b>    | <b>0.3078%</b>   | <b>0.0000%</b> | <b>1.9919%</b>    |

PacificCorp  
 WA General Rate Case December 2009  
 AVERAGE OF MONTHLY AVERAGE FACTORS  
 CALCULATION OF INTERNAL FACTORS

| DESCRIPTION OF FACTOR   | TOTAL                | California        | Oregon             | Washington         | Wyo-PPL            | Utah               | Idaho              | Wyo-UPL           | FERC             | Other          | Non-Utility        |
|---|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|------------------|----------------|--------------------|
| <b>DITBAL:</b>  |                      |                   |                    |                    |                    |                    |                    |                   |                  |                |                    |
| Pre-Merger - PPL  |                      |                   |                    |                    |                    |                    |                    |                   |                  |                |                    |
| Prod / Hydro  | 53,575,978           | 1,852,248         | 29,262,765         | 7,453,794          | 12,706,841         | 2,260,330          |                    | 0                 | 0                | 0              | 0                  |
| Transmission  | 22,230,276           | 846,184           | 12,068,776         | 3,302,597          | 8,038,588          | 973,131            |                    | 0                 | 0                | 0              | 0                  |
| Distribution  | 44,787,145           | 3,794,672         | 26,820,845         | 6,035,644          | 8,135,784          |                    |                    | 0                 | 0                | 0              | 0                  |
| General   | (616,113)            | 3                 | (395,204)          | 6                  | (142,619)          | (65,365)           |                    | (5)               | (1,722)          | (206)          | 0                  |
| Mining  |                      | 0                 | 0                  | 0                  | 0                  | 0                  |                    | 0                 | 0                | 0              | 0                  |
| Main  | (4,250,137)          | 0                 | 0                  | 0                  | 0                  | 0                  |                    | 0                 | 0                | 0              | (4,250,137)        |
| Non Utility   | 14,184               | 0                 | 1,418              | 12,765             | 0                  | 0                  |                    | 0                 | 0                | 0              | 0                  |
| <b>Total PPL</b>  | <b>115,747,333</b>   | <b>6,533,307</b>  | <b>67,758,600</b>  | <b>16,804,807</b>  | <b>25,738,594</b>  | <b>3,164,095</b>   | <b>(5)</b>         | <b>(1,722)</b>    | <b>(206)</b>     | <b>0</b>       | <b>(4,250,137)</b> |
| Pre-Merger - UPL  |                      |                   |                    |                    |                    |                    |                    |                   |                  |                |                    |
| Prod / Hydro  | 93,926,206           | 0                 | 0                  | 0                  | 0                  | 73,678,809         | 14,685,365         | 4,898,076         | 663,956          | 0              | 0                  |
| Transmission  | 53,275,712           | 0                 | 0                  | 0                  | 0                  | 44,808,807         | 6,278,828          | 2,103,365         | 284,612          | 0              | 0                  |
| Distribution  | 50,888,808           | (15)              | (134)              | (31)               | (30)               | 41,217,809         | 7,065,930          | 2,605,279         | 0                | 0              | 0                  |
| General   | (739,613)            | 1,205             | (89,808)           | 3,706              | (33,897)           | (18,227)           | (418,686)          | (177,225)         | (6,391)          | 0              | 0                  |
| Mining  | 0                    | 0                 | 0                  | 0                  | 0                  | 0                  | 0                  | 0                 | 0                | 0              | 0                  |
| <b>Total UPL</b>  | <b>197,351,113</b>   | <b>1,190</b>      | <b>(89,942)</b>    | <b>3,675</b>       | <b>(34,017)</b>    | <b>159,487,198</b> | <b>27,611,537</b>  | <b>9,428,465</b>  | <b>941,977</b>   | <b>0</b>       | <b>0</b>           |
| Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward) |                      |                   |                    |                    |                    |                    |                    |                   |                  |                |                    |
| Prod / Other Prod   | 460,835,316          | 8,784,862         | 135,687,698        | 36,272,151         | 57,404,122         | 184,480,225        | 26,104,163         | 10,461,329        | 1,640,766        | 0              | 0                  |
| Cholla Unit 4   | (12,956,200)         | (242,862)         | (4,504,284)        | 0                  | (2,011,967)        | (6,102,887)        | (1,076,623)        | (66,552)          | (67,282)         | 0              | 1,114,257          |
| Gasby Unit 4, 5 & 6   | 1,502,503            | 28,082            | 379,735            | 0                  | 159,658            | 670,328            | 102,041            | 41,581            | 6,311            | 0              | 114,767            |
| Hydro-PPL   | 37,659,558           | 755,524           | 11,552,838         | 3,092,158          | 4,781,428          | 14,645,066         | 1,943,706          | 780,914           | 116,924          | 0              | 0                  |
| Hydro-UPL   | 9,821,966            | 218,235           | 3,083,961          | 872,858            | 1,175,280          | 3,758,108          | 499,974            | 186,945           | 26,605           | 0              | 0                  |
| Transmission  | 226,875,276          | 4,694,386         | 67,510,237         | 18,091,426         | 27,379,624         | 91,122,105         | 12,800,304         | 4,571,001         | 705,693          | 0              | 0                  |
| Distribution  | 473,672,990          | 20,113,460        | 140,625,465        | 29,093,545         | 32,015,303         | 218,804,118        | 24,928,152         | 7,866,989         | 0                | 0              | 5,958              |
| General / Intangibles   | 133,451,195          | 3,246,197         | 43,286,150         | 10,063,536         | 16,065,398         | 50,339,715         | 7,519,058          | 2,706,727         | 209,774          | 0              | 12,640             |
| Mining  | 13,622,272           | 208,135           | 4,212,047          | 924,531            | 2,075,575          | 5,130,025          | 697,920            | 323,779           | 50,260           | 0              | 0                  |
| WCA - CAEE 2007+  | 10,138,060           | 133,629           | 2,910,361          | 0                  | 1,517,766          | 3,830,203          | 508,046            | 352,568           | 42,570           | 0              | 842,917            |
| WCA - CAGE 2007+  | 383,627,589          | 7,183,170         | 108,169,952        | 0                  | 47,375,287         | 154,644,234        | 22,128,265         | 11,337,413        | 1,464,922        | 0              | 31,324,346         |
| WCA - CAGW 2007+  | 165,038,803          | 2,983,168         | 47,815,533         | 33,529,090         | 21,134,364         | 67,996,800         | 9,570,316          | 4,483,175         | 653,123          | 0              | (23,126,766)       |
| WCA CAGW 2007+ - Marengo  | 0                    | 0                 | 0                  | 0                  | 0                  | 0                  | 0                  | 0                 | 0                | 0              | 0                  |
| WCA CAGW 2007+ - Goodhue  | 0                    | 0                 | 0                  | 0                  | 0                  | 0                  | 0                  | 0                 | 0                | 0              | 0                  |
| WCA - General 2007+   | 50,464,280           | 1,125,809         | 16,520,686         | 3,098,925          | 6,345,939          | 19,441,058         | 2,678,656          | 1,322,255         | 114,113          | 0              | (184,121)          |
| WCA - JBG 2007+   | 37,268,581           | 704,049           | 10,725,525         | 7,310,539          | 4,687,587          | 15,175,678         | 2,204,245          | 1,167,471         | 145,063          | 0              | (4,851,576)        |
| OREGON EXTRA BOOK DEPR  | (7,417,664)          | 0                 | (7,417,664)        | 0                  | 0                  | 0                  | 0                  | 0                 | 0                | 0              | 0                  |
| Non Utility   | (768,101)            | 0                 | 0                  | 0                  | 0                  | 0                  | 0                  | 0                 | 0                | 0              | (768,101)          |
| <b>Total Post Merger</b>  | <b>1,982,833,424</b> | <b>49,935,844</b> | <b>580,758,220</b> | <b>142,339,759</b> | <b>220,105,564</b> | <b>823,935,276</b> | <b>110,608,203</b> | <b>45,557,595</b> | <b>5,108,842</b> | <b>0</b>       | <b>4,484,321</b>   |
| <b>Total Deferred Taxes</b>   | <b>2,295,931,870</b> | <b>56,470,341</b> | <b>648,426,878</b> | <b>159,146,241</b> | <b>245,809,941</b> | <b>986,586,589</b> | <b>138,219,735</b> | <b>54,985,368</b> | <b>6,050,613</b> | <b>0</b>       | <b>234,184</b>     |
| <b>Percentage of Total (DITBAL)</b>   | <b>100.0000%</b>     | <b>2.4596%</b>    | <b>28.2424%</b>    | <b>6.9317%</b>     | <b>10.7063%</b>    | <b>42.9711%</b>    | <b>6.0202%</b>     | <b>2.3949%</b>    | <b>0.2635%</b>   | <b>0.0000%</b> | <b>0.0102%</b>     |



PacifiCorp  
 WA General Rate Case December 2009  
 AVERAGE OF MONTHLY AVERAGE FACTORS  
 CALCULATION OF INTERNAL FACTORS

| DESCRIPTION OF FACTOR<br>BADDEBT              | TOTAL      | California | Oregon    | Washington | Wyo-PPL | Utah      | Idaho   | Wyo-UPL | FERC    | Other   | Non-Utility |
|---|------------|------------|-----------|------------|---------|-----------|---------|---------|---------|---------|-------------|
| Account 904 Balance                           | 12,175,795 | 370,644    | 4,220,604 | 1,525,198  | 862,103 | 4,724,748 | 472,261 | 237     | 0       | 0       | 0           |
| Bad Debts Expense Allocation Factor - BADDEBT | 100%       | 3.0441%    | 34.6638%  | 12.5265%   | 7.0805% | 38.8044%  | 3.8787% | 0.0019% | 0.0000% | 0.0000% | 0.0000%     |
| Customer Factors                              |            |            |           |            |         |           |         |         |         |         |             |
| Total Electric Customers                      | 1,848,612  | 47,334     | 573,815   | 131,127    | 124,677 | 883,631   | 71,684  | 16,344  | 0       | 0       | 0           |
| CN  |            |            |           |            |         |           |         |         |         |         |             |
| Customer System factor - CN                   |            | 2.5605%    | 31.0403%  | 7.0933%    | 6.7443% | 47.7997%  | 3.8777% | 0.8841% | 0.0000% | 0.0000% | 0.0000%     |

| CIAC                                 | Customer Adv.<br>Received | Factor %  |
|--------------------------------------|---------------------------|-----------|
| Contributions in Aid of Construction |                           |           |
| Oregon                               | 28.6                      | 28.5663%  |
| Washington - Other                   | 6.6                       | 6.6475%   |
| Washington - SWIFT                   | -                         | 0.0000%   |
| Idaho - PPL                          | -                         | 0.0000%   |
| Idaho - UPL                          | 4.6                       | 4.6376%   |
| Montana                              | -                         | 0.0000%   |
| Wyoming PPL                          | 8.1                       | 8.1021%   |
| Wyoming UPL                          | 1.4                       | 1.4341%   |
| California                           | 3.6                       | 3.5660%   |
| Utah                                 | 47.0                      | 47.0464%  |
| Total                                | 100                       | 100.0000% |

Trojan Allocators

|                                    |             |           |             |             |         |         |         |         |         |         |         |
|------------------------------------|-------------|-----------|-------------|-------------|---------|---------|---------|---------|---------|---------|---------|
| Premierger                         | 16,918,976  | 0         | 0           | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Dec 1991 Plant                     | 17,094,202  | 0         | 0           | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Dec 1992 Plant                     | 17,006,589  | 775,374   | 12,474,956  | 3,756,259   | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Average                            |             |           |             |             |         |         |         |         |         |         |         |
| Dec 1991 Reserve                   | (7,851,432) | 0         | 0           | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Dec 1992 Reserve                   | (8,434,030) | 0         | 0           | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Average                            | (8,142,731) | (371,248) | (5,972,991) | (1,798,492) | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Posimerger                         | 4,284,960   | 0         | 0           | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Dec 1991 Plant                     | 3,485,613   | 0         | 0           | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Dec 1992 Plant                     | 3,885,287   | 177,140   | 2,850,000   | 856,147     | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Average                            |             |           |             |             |         |         |         |         |         |         |         |
| Dec 1991 Reserve                   | (129,394)   | 0         | 0           | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Dec 1992 Reserve                   | (240,609)   | 0         | 0           | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Average                            | (185,002)   | (8,435)   | (135,706)   | (40,862)    | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Net Plant                          | 12,564,143  | 572,831   | 9,216,259   | 2,775,053   | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Division Net Plant Nuclear Pacific | 100.0000%   | 4.5593%   | 73.3537%    | 22.0871%    | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| Division Net Plant Nuclear Utah    | 0.00%       | 0.00%     | 0.00%       | 0.00%       | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   |
| System Net Plant Nuclear           | 100.0000%   | 4.5593%   | 73.3537%    | 22.0871%    | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |

PacifiCorp  
 WA General Rate Case December 2009  
 AVERAGE OF MONTHLY AVERAGE FACTORS  
 CALCULATION OF INTERNAL FACTORS

| DESCRIPTION OF FACTOR              | TOTAL       | California | Oregon      | Washington  | Wyo-PPL    | Utah        | Idaho      | Wyo-UPL    | FERC      | Other   | Non-Utility |
|------------------------------------|-------------|------------|-------------|-------------|------------|-------------|------------|------------|-----------|---------|-------------|
| Account 182.22                     |             |            |             |             |            |             |            |            |           |         |             |
| Pre-merger                         | 17,094,202  | 779,368    | 12,539,223  | 3,775,610   | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (101) CAGW                         | (8,434,030) | (384,529)  | (6,186,670) | (1,862,831) | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (108) CAGW                         | 3,485,613   | 158,918    | 2,556,825   | 769,870     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (101) CAGW                         | (240,609)   | (110,970)  | (176,496)   | (53,144)    | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (108) CAGW                         | 1,778,549   | 81,089     | 1,304,631   | 392,830     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (107) CAGW                         | 1,975,759   | 92,111     | 1,443,636   | 440,012     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (120) CAEW                         | 7,220,849   | 329,217    | 5,296,757   | 1,594,875   | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (228) CAGW                         | 1,472,376   | 67,129     | 1,080,042   | 325,205     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (228) SNNP                         | 3,531,000   | 160,987    | 2,590,118   | 779,895     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (228) CAEW                         | 1,743,025   | 81,261     | 1,273,583   | 388,181     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Total Acct 182.22                  | 29,626,734  | 1,354,581  | 21,721,649  | 6,550,504   | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Revised Study                      | 112,680     | 5,137      | 82,655      | 24,888      | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (228) CAEW                         | 941,950     | 43,914     | 688,258     | 209,777     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| December 1993 Adj.                 | 1,054,630   | 49,052     | 770,913     | 234,665     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Adjusted Acct 182.22               | 30,681,364  | 1,403,633  | 22,492,562  | 6,785,169   | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| TROJP                              | 100.0000%   | 4.5749%    | 73.3102%    | 22.1150%    | 0.0000%    | 0.0000%     | 0.0000%    | 0.0000%    | 0.0000%   | 0.0000% | 0.0000%     |
| Trojan Plant Allocator             |             |            |             |             |            |             |            |            |           |         |             |
| Account 228.42                     |             |            |             |             |            |             |            |            |           |         |             |
| Plant - Premerger                  | 7,220,849   | 329,217    | 5,296,757   | 1,594,875   | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| CAGW                               | 1,472,376   | 67,129     | 1,080,042   | 325,205     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Storage Facility                   | 1,743,025   | 81,261     | 1,273,583   | 388,181     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| CAEW                               | 3,531,000   | 160,987    | 2,590,118   | 779,895     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| SNNP                               | 13,967,250  | 638,594    | 10,240,500  | 3,088,156   | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Total Acct 228.42                  |             |            |             |             |            |             |            |            |           |         |             |
| Transition Costs                   | 112,680     | 5,137      | 82,655      | 24,888      | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Storage Facility                   | 941,950     | 43,914     | 688,258     | 209,777     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| December 1993 Adj.                 | 1,054,630   | 49,052     | 770,913     | 234,665     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Adjusted Acct 228.42               | 15,021,880  | 687,646    | 11,011,413  | 3,322,821   | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| TROJD                              | 100.0000%   | 4.5776%    | 73.3025%    | 22.1199%    | 0.0000%    | 0.0000%     | 0.0000%    | 0.0000%    | 0.0000%   | 0.0000% | 0.0000%     |
| Trojan Decommissioning Allocator   |             |            |             |             |            |             |            |            |           |         |             |
| SCHMD                              |             |            |             |             |            |             |            |            |           |         |             |
| Depreciation Expense :             |             |            |             |             |            |             |            |            |           |         |             |
| Steam                              | 109,523,832 | 1,068,133  | 17,185,149  | 5,174,517   | 17,569,161 | 57,026,520  | 7,074,050  | 3,908,405  | 517,896   | 0       | 0           |
| Accd 403.1                         | 0           | 0          | 0           | 0           | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Nuclear                            | 15,450,360  | 497,946    | 8,011,430   | 2,412,274   | 924,150    | 2,999,634   | 372,100    | 205,585    | 27,242    | 0       | 0           |
| Accd 403.2                         | 97,185,416  | 1,930,282  | 31,056,226  | 9,351,154   | 11,192,490 | 36,328,928  | 4,506,546  | 2,489,862  | 329,928   | 0       | 0           |
| Hydro                              | 62,893,206  | 999,953    | 16,081,870  | 4,842,495   | 8,357,669  | 27,140,250  | 3,365,457  | 1,859,178  | 246,333   | 0       | 0           |
| Accd 403.3                         | 143,343,279 | 7,819,613  | 46,693,769  | 11,982,006  | 12,443,298 | 55,280,633  | 6,682,658  | 2,441,301  | 0         | 0       | 0           |
| Other                              | 35,631,512  | 700,086    | 9,826,285   | 2,943,398   | 4,758,979  | 14,306,207  | 2,020,279  | 1,006,880  | 69,397    | 0       | 0           |
| Accd 403.4                         | 0           | 0          | 0           | 0           | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Accd 403.5                         | 0           | 0          | 0           | 0           | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Accd 403.6                         | 0           | 0          | 0           | 0           | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Accd 403.7&8                       | 0           | 0          | 0           | 0           | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Accd 403.9                         | 0           | 0          | 0           | 0           | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Accd 403.4                         | 0           | 0          | 0           | 0           | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Postmerger Hydro Step 1 Adjustment |             |            |             |             |            |             |            |            |           |         |             |
| Total Depreciation Expense :       | 464,027,603 | 13,016,014 | 128,854,728 | 36,705,844  | 55,245,747 | 193,082,172 | 24,021,090 | 11,911,211 | 1,190,796 | 0       | 0           |
| Schedule M Depreciation Factor     | 100.0000%   | 2.8050%    | 27.7688%    | 7.9103%     | 11.9057%   | 41.6101%    | 5.1767%    | 2.5669%    | 0.2566%   | 0.0000% | 0.0000%     |

PacifiCorp  
 WA General Rate Case December 2009  
 AVERAGE OF MONTHLY AVERAGE FACTORS  
 CALCULATION OF INTERNAL FACTORS

| DESCRIPTION OF FACTOR                   | TOTAL         | California | Oregon      | Washington  | Wyo-PPL     | Utah        | Idaho      | Wyo-UPL    | FERC      | Other | Non-Utility |
|---|---------------|------------|-------------|-------------|-------------|-------------|------------|------------|-----------|-------|-------------|
| TAXDEPR                                 |               |            |             |             |             |             |            |            |           |       |             |
| Total Schedule M Differences (PowerTax) | 1,783,676,326 | 35,906,703 | 484,978,932 | 112,587,008 | 207,527,802 | 762,511,753 | 90,408,166 | 45,891,125 | 5,220,735 | -     | 38,644,102  |
| Total                                   | 1,783,676,326 | 35,906,703 | 484,978,932 | 112,587,008 | 207,527,802 | 762,511,753 | 90,408,166 | 45,891,125 | 5,220,735 | 0     | 38,644,102  |

TAXDEPR Factor 100.0000% 2.0131% 27.1899% 6.3121% 11.6348% 42.7494% 5.0686% 2.5728% 0.2927% 0.0000% 0.0000% 2.1665%

Jim Bridger Plant Allocation:  
 West Control Area 95.90%  
 East Control Area 4.10%

CAEW  
 CAEE

100.0000% 4.5620% 73.0674% 22.2705% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%  
 100.0000% 0.0000% 0.0000% 0.0000% 21.7382% 63.8617% 8.7938% 5.0779% 0.5284% 10.4

SNPT  
 SYSTEM NET PLANT TRANSMISSION

100.0000% 1.4032% 22.5707% 6.7963% 14.1255% 45.8581% 5.6877% 3.1423% 0.4164% 10.12  
 100.0000% 4.5593% 73.3537% 22.0871% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%  
 100.0000% 0.0000% 0.0000% 0.0000% 20.4065% 66.2359% 8.2165% 4.5396% 0.6015% 10.5

JBG  
 JBE

100.0000% 4.3723% 70.3462% 21.1815% 0.6367% 2.7157% 0.3369% 0.1861% 0.0247%  
 100.0000% 4.4709% 70.0716% 21.3575% 0.6913% 2.6183% 0.3605% 0.2082% 0.0217%

WRG  
 WRE

100.0000% 1.4029% 22.5710% 6.7962% 14.1274% 45.8551% 5.6883% 3.1428% 0.4164%  
 100.0000% 1.4345% 22.4829% 6.8527% 15.0494% 44.2114% 6.0879% 3.5154% 0.3658%



PacifiCorp  
Washington General Rate Case December 2009  
Historical Rate Base - AMA Method

PACIFICORP  
 Washington Rate Case - 12 Month Ended December 2009  
 (\$ in 000'S)

| Description of Account Summary:   | Re           | Dec-08           | Jan-09           | Feb-09           | Mar-09           | Apr-09           | May-09           | Jun-09           | Jul-09           | Aug-09           | Sep-09           | Oct-09           | Nov-09           | Dec-09           | AMA Rate Base<br>Dec '08-Dec'09 |
|-----------------------------------|--------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------------------|
| Rate Base:                        |              |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                                 |
| Electric Plant in Service         | 0            | 1,377,224        | 1,380,417        | 1,380,973        | 1,381,468        | 1,397,524        | 1,401,998        | 1,406,153        | 1,407,674        | 1,413,494        | 1,414,473        | 1,420,735        | 1,429,341        | 1,398,744        |                                 |
| Plant Held for Future Use         | 0            | 37               | 37               | 37               | 37               | 37               | 37               | 37               | 37               | 37               | 37               | 37               | 37               | 37               |                                 |
| Misc Deferred Debits              | 521          | 6,965            | 7,010            | 7,056            | 6,979            | 6,877            | 5,011            | 4,966            | 5,084            | 5,078            | 4,997            | 5,014            | 22,972           | 6,672            |                                 |
| Elec Plant Acq Adj                | 0            | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |                                 |
| Nuclear Fuel                      | 0            | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |                                 |
| Prepayments                       | 1,466        | 2,311            | 3,124            | 3,692            | 3,420            | 3,123            | 3,014            | 2,720            | 2,387            | 2,548            | 2,292            | 2,901            | 2,960            | 2,850            |                                 |
| Fuel Stock                        | 0            | 3,393            | 3,579            | 3,008            | 4,291            | 4,210            | 4,198            | 3,665            | 2,946            | 2,787            | 3,075            | 3,583            | 3,768            | 3,525            |                                 |
| Material & Supplies               | 0            | 7,921            | 8,145            | 8,189            | 8,424            | 7,983            | 7,854            | 7,785            | 7,784            | 6,969            | 7,338            | 7,311            | 7,460            | 7,763            |                                 |
| Working Capital                   | 0            | 13,607           | 13,607           | 13,607           | 13,607           | 13,607           | 13,607           | 13,607           | 13,607           | 13,607           | 13,607           | 13,607           | 13,607           | 13,607           |                                 |
| Weatherization Loans              | 0            | 2,061            | 2,058            | 2,055            | 2,055            | 2,050            | 2,047            | 2,044            | 2,041            | 2,038            | 2,035            | 2,033            | 2,026            | 2,047            |                                 |
| Miscellaneous Rate Base           | 0            | 339              | 325              | 311              | 297              | 283              | 269              | 254              | 240              | 226              | 212              | 198              | 184              | 269              |                                 |
| <b>Total Electric Plant</b>       | <b>1,987</b> | <b>1,413,858</b> | <b>1,418,302</b> | <b>1,418,927</b> | <b>1,420,576</b> | <b>1,435,693</b> | <b>1,438,035</b> | <b>1,441,231</b> | <b>1,441,801</b> | <b>1,446,783</b> | <b>1,448,066</b> | <b>1,455,419</b> | <b>1,482,355</b> | <b>1,435,513</b> |                                 |
| Rate Base Deductions:             |              |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                                 |
| Accum Prov For Depr               | 0            | (486,554)        | (489,369)        | (489,969)        | (492,731)        | (506,681)        | (505,795)        | (509,141)        | (511,947)        | (512,869)        | (514,983)        | (517,949)        | (516,863)        | (503,193)        |                                 |
| Accum Def Income Taxes            | (166)        | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | (34,606)         |                                 |
| Unamortized ITC                   | 0            | (112,535)        | (112,535)        | (117,691)        | (117,691)        | (117,691)        | (124,101)        | (124,374)        | (124,374)        | (151,433)        | (151,433)        | (151,433)        | (162,552)        | (128,570)        |                                 |
| Customer Adv for Const            | (280)        | (1,188)          | (1,188)          | (1,133)          | (1,133)          | (1,133)          | (1,078)          | (1,078)          | (1,078)          | (1,023)          | (1,023)          | (1,023)          | (968)            | (1,097)          |                                 |
| Customer Service Deposits         | 0            | (237)            | (276)            | (223)            | (202)            | (306)            | (287)            | (304)            | (426)            | (461)            | (429)            | (361)            | (692)            | (334)            |                                 |
| Misc. Rate Base Deductions        | (332)        | (4,834)          | (4,755)          | (4,657)          | (4,766)          | (4,692)          | (4,619)          | (5,295)          | (5,196)          | (4,981)          | (4,869)          | (4,876)          | (4,772)          | (4,866)          |                                 |
| <b>Total Rate Base Deductions</b> | <b>(778)</b> | <b>(605,348)</b> | <b>(608,117)</b> | <b>(613,673)</b> | <b>(616,523)</b> | <b>(630,503)</b> | <b>(635,880)</b> | <b>(640,193)</b> | <b>(643,021)</b> | <b>(670,767)</b> | <b>(672,737)</b> | <b>(675,662)</b> | <b>(695,847)</b> | <b>(672,666)</b> |                                 |
| <b>Total Rate Base</b>            | <b>1,209</b> | <b>808,510</b>   | <b>810,184</b>   | <b>805,254</b>   | <b>804,053</b>   | <b>805,191</b>   | <b>802,155</b>   | <b>801,038</b>   | <b>798,780</b>   | <b>776,016</b>   | <b>775,329</b>   | <b>779,757</b>   | <b>796,507</b>   | <b>762,847</b>   |                                 |

| FERC ACCT | WCA FACTOR | DESCRIP                      | Dec-08  | Jan-09  | Feb-09  | Mar-09  | Apr-09  | May-09  | Jun-09  | Jul-09  | Aug-09  | Sep-09  | Oct-09  | Nov-09  | Dec-09  | AMA Rate Base |         |
|-----------|------------|------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------------|---------|
|           |            |                              |         |         |         |         |         |         |         |         |         |         |         |         |         | Dec-08        | Dec-09  |
| 310       |            | Land and Land Rights         |         |         |         |         |         |         |         |         |         |         |         |         |         |               |         |
|           |            | DGP                          | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | DGU                          | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | SG                           | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | CAGW                         | 299     | 299     | 299     | 299     | 299     | 299     | 299     | 299     | 299     | 299     | 299     | 299     | 299     | 299           | 299     |
|           |            | CAGE                         | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | JBG                          | 246     | 246     | 246     | 246     | 246     | 246     | 246     | 246     | 246     | 246     | 246     | 246     | 246     | 246           | 246     |
|           |            | S                            | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | CAGE                         | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            |                              | 546     | 546     | 546     | 546     | 546     | 546     | 546     | 546     | 546     | 546     | 546     | 546     | 546     | 546           | 546     |
| 311       |            | Structures and Improvements  |         |         |         |         |         |         |         |         |         |         |         |         |         |               |         |
|           |            | DGP                          | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | DGU                          | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | SG                           | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | CAGW                         | 13,936  | 13,967  | 13,967  | 13,966  | 13,966  | 13,960  | 14,121  | 14,120  | 14,120  | 14,120  | 14,122  | 14,121  | 14,122  | 14,048        | 14,048  |
|           |            | CAGE                         | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | JBG                          | 28,624  | 28,972  | 28,965  | 28,966  | 28,954  | 28,960  | 28,990  | 28,994  | 28,986  | 28,986  | 28,997  | 29,429  | 29,508  | 29,023        | 29,023  |
|           |            | CAGE                         | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            |                              | 42,561  | 42,938  | 42,931  | 42,933  | 42,920  | 42,920  | 43,110  | 43,115  | 43,113  | 43,107  | 43,119  | 43,550  | 43,651  | 43,071        | 43,071  |
| 312       |            | Boiler Plant Equipment       |         |         |         |         |         |         |         |         |         |         |         |         |         |               |         |
|           |            | DGP                          | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | DGU                          | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | SG                           | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | CAGW                         | 25,837  | 25,862  | 25,858  | 25,858  | 25,858  | 25,858  | 25,858  | 25,858  | 25,858  | 25,870  | 25,866  | 25,866  | 26,214  | 25,875        | 25,875  |
|           |            | CAGE                         | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | JBG                          | 128,043 | 128,120 | 128,166 | 128,282 | 128,194 | 128,177 | 129,201 | 132,193 | 132,178 | 135,193 | 134,435 | 134,391 | 133,079 | 130,758       | 130,758 |
|           |            | S                            | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            |                              | 153,881 | 153,982 | 154,025 | 154,140 | 154,052 | 154,035 | 155,059 | 159,051 | 158,036 | 161,063 | 160,302 | 160,237 | 159,293 | 156,632       | 156,632 |
| 314       |            | Turbogenerator Units         |         |         |         |         |         |         |         |         |         |         |         |         |         |               |         |
|           |            | DGP                          | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | DGU                          | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | SG                           | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | CAGW                         | 11,206  | 11,288  | 11,289  | 11,289  | 11,284  | 11,282  | 11,282  | 11,282  | 11,282  | 11,370  | 11,379  | 11,394  | 11,631  | 11,320        | 11,320  |
|           |            | CAGE                         | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | JBG                          | 32,271  | 32,278  | 32,248  | 32,204  | 32,160  | 32,158  | 32,924  | 32,990  | 32,987  | 32,836  | 32,828  | 32,817  | 32,996  | 32,589        | 32,589  |
|           |            | CAGE                         | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            |                              | 43,477  | 43,567  | 43,536  | 43,492  | 43,444  | 43,440  | 44,205  | 44,272  | 44,268  | 44,206  | 44,207  | 44,211  | 44,827  | 43,908        | 43,908  |
| 315       |            | Accessory Electric Equipment |         |         |         |         |         |         |         |         |         |         |         |         |         |               |         |
|           |            | DGP                          | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | DGU                          | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | SG                           | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | CAGW                         | 2,919   | 2,919   | 2,919   | 2,919   | 2,919   | 2,919   | 2,919   | 2,919   | 2,919   | 2,919   | 2,919   | 2,919   | 2,919   | 2,919         | 2,919   |
|           |            | CAGE                         | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            | JBG                          | 11,578  | 11,596  | 11,587  | 11,586  | 11,580  | 11,580  | 11,621  | 11,623  | 11,623  | 11,627  | 11,624  | 11,670  | 11,676  | 11,612        | 11,612  |
|           |            | CAGE                         | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -             | -       |
|           |            |                              | 14,497  | 14,515  | 14,507  | 14,505  | 14,499  | 14,499  | 14,540  | 14,543  | 14,542  | 14,546  | 14,543  | 14,589  | 14,595  | 14,531        | 14,531  |

| FERC ACCT     | WCA FACTOR | DESCRIP                                     | Dec-08         | Jan-09         | Feb-09         | Mar-09         | Apr-09         | May-09         | Jun-09         | Jul-09         | Aug-09         | Sep-09         | Oct-09         | Nov-09         | Dec-09         | AMA Rate Base Dec-08 - Dec-09 |
|---------------|------------|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------------|
| (\$ in 000's) |            |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
| 316           |            | Misc Power Plant Equipment                  |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | DGP        |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | DGU        |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | SG         |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | CAGW       | 487   | 487            | 487            | 487            | 486            | 486            | 486            | 486            | 486            | 486            | 486            | 486            | 486            | 486            | 486                           |
|               | CAGE       |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | JBG        | 711   | 711            | 711            | 710            | 710            | 710            | 710            | 710            | 710            | 708            | 708            | 708            | 708            | 711            | 711                           |
|               | CAGE       |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               |            | 1,197                                       | 1,197          | 1,197          | 1,197          | 1,196          | 1,196          | 1,196          | 1,196          | 1,196          | 1,194          | 1,194          | 1,194          | 1,194          | 1,223          | 1,197                         |
| 317           |            | Steam Plant ARO                             |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | S          |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
| SP            |            | Unclassified Steam Plant - Account 300      |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | CAGW       |   | (2,103)        | (2,103)        | (2,103)        | (2,103)        | (2,103)        | (2,103)        | (1,201)        |                |                | (2)            | (2)            | (2)            | (6)            | (602)                         |
|               | CAGE       |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | SG         | 327   | 5              | 46             | 174            | 40             | 31             | 1,115          | 1,115          | 21             | 107            | 50             | 125            | 799            | 161            | 230                           |
|               |            | 327   | (2,098)        | (2,057)        | (1,928)        | (2,063)        | 31             | (86)           | (86)           | 21             | 107            | 48             | 123            | 797            | 154            | (572)                         |
|               |            | <b>256,485</b>                              | <b>254,646</b> | <b>254,685</b> | <b>254,884</b> | <b>254,595</b> | <b>256,667</b> | <b>258,570</b> | <b>261,743</b> | <b>261,807</b> | <b>264,710</b> | <b>264,033</b> | <b>265,144</b> | <b>264,068</b> | <b>259,313</b> |                               |
|               |            | <b>Total Steam Production Plant</b>         |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               |            | Summary of Steam Production Plant by Factor |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | S          |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | JBG        | 201,473                                     | 201,923        | 201,923        | 201,994        | 201,845        | 201,832        | 203,692        | 206,757        | 206,757        | 206,735        | 209,596        | 208,838        | 209,261        | 208,243        | 204,938                       |
|               | JBE        |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | SG         | 327   | 5              | 46             | 174            | 40             | 31             | 1,115          | 1,115          | 21             | 107            | 50             | 125            | 799            | 161            | 230                           |
|               | CAGW       | 54,685                                      | 52,719         | 52,716         | 52,716         | 52,710         | 54,804         | 53,764         | 54,965         | 54,965         | 54,965         | 55,064         | 55,070         | 55,084         | 55,864         | 54,146                        |
|               | CAGE       |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | SSGCH      |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               |            | <b>256,485</b>                              | <b>254,646</b> | <b>254,685</b> | <b>254,884</b> | <b>254,595</b> | <b>256,667</b> | <b>258,570</b> | <b>261,743</b> | <b>261,807</b> | <b>264,710</b> | <b>264,033</b> | <b>265,144</b> | <b>264,068</b> | <b>259,313</b> |                               |
| 320           |            | Land and Land Rights                        |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | DGP        |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | SG         |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
| 321           |            | Structures and Improvements                 |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | DGP        |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | SG         |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
| 322           |            | Reactor Plant Equipment                     |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | DGP        |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | SG         |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
| 323           |            | Turbogenerator Units                        |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | DGP        |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | SG         |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
| 324           |            | Land and Land Rights                        |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | DGP        |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | SG         |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
| 325           |            | Misc. Power Plant Equipment                 |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | DGP        |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |
|               | SG         |   |                |                |                |                |                |                |                |                |                |                |                |                |                |                               |



| FERC ACCT                                     | WCA FACTOR | DESCRIP                               | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Jul-09 | Aug-09 | Sep-09 | Oct-09 | Nov-09 | Dec-09 | AMA Rate Base<br>Dec-08 - Dec-09 |
|---|------------|---------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------------------------------|
| (\$ in 000's)                                 |            |                                       |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
| NP  |            | Unclassified Nuclear Plant - Acct 300 | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | SG                                    | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
| Total Nuclear Production Plant                |            |                                       | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
| Summary of Nuclear Production Plant by Factor |            |                                       |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|   |            | DGP                                   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | DGU                                   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | CAGW                                  | 3,036  | 3,036  | 3,036  | 3,036  | 3,034  | 3,034  | 3,034  | 3,034  | 3,034  | 3,034  | 3,034  | 3,034  | 3,150  | 3,039                            |
|   |            | CAGE                                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | CAGW                                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | CAGE                                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
| Total Nuclear Plant by Factor                 |            |                                       | 3,036  | 3,036  | 3,036  | 3,036  | 3,034  | 3,034  | 3,034  | 3,034  | 3,034  | 3,034  | 3,034  | 3,034  | 3,150  | 3,039                            |
| 330   |            | Land and Land Rights                  |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|   |            | DGP                                   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | DGU                                   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | CAGW                                  | 16,250 | 16,484 | 16,832 | 17,146 | 17,144 | 17,436 | 17,425 | 17,470 | 17,516 | 17,743 | 17,821 | 18,290 | 19,970 | 17,452                           |
|   |            | CAGE                                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | CAGW                                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | CAGE                                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
| Total Nuclear Plant by Factor                 |            |                                       | 16,250 | 16,484 | 16,832 | 17,146 | 17,144 | 17,436 | 17,425 | 17,470 | 17,516 | 17,743 | 17,821 | 18,290 | 19,970 | 17,452                           |
| 331   |            | Structures and Improvements           |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|   |            | DGP                                   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | DGU                                   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | CAGW                                  | 51,918 | 51,933 | 51,918 | 51,944 | 51,925 | 52,922 | 52,899 | 53,463 | 53,485 | 53,664 | 53,760 | 53,694 | 55,866 | 52,968                           |
|   |            | CAGE                                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | CAGW                                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | CAGE                                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
| Total Nuclear Plant by Factor                 |            |                                       | 51,918 | 51,933 | 51,918 | 51,944 | 51,925 | 52,922 | 52,899 | 53,463 | 53,485 | 53,664 | 53,760 | 53,694 | 55,866 | 52,968                           |
| 332   |            | Reservoirs, Dams & Waterways          |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|   |            | DGP                                   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | DGU                                   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | CAGW                                  | 14,899 | 14,900 | 14,891 | 14,887 | 14,887 | 14,893 | 14,892 | 14,892 | 14,893 | 14,890 | 14,898 | 16,846 | 16,343 | 15,116                           |
|   |            | CAGE                                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | CAGW                                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | CAGE                                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
| Total Nuclear Plant by Factor                 |            |                                       | 14,899 | 14,900 | 14,891 | 14,887 | 14,887 | 14,893 | 14,892 | 14,892 | 14,893 | 14,890 | 14,898 | 16,846 | 16,343 | 15,116                           |
| 333   |            | Water Wheel, Turbines, & Generators   |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|   |            | DGP                                   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | DGU                                   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | CAGW                                  | 9,336  | 9,336  | 9,505  | 9,704  | 9,711  | 9,732  | 9,694  | 9,731  | 9,728  | 9,731  | 9,745  | 9,750  | 10,593 | 9,694                            |
|   |            | CAGE                                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | CAGW                                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | CAGE                                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
| Total Nuclear Plant by Factor                 |            |                                       | 9,336  | 9,336  | 9,505  | 9,704  | 9,711  | 9,732  | 9,694  | 9,731  | 9,728  | 9,731  | 9,745  | 9,750  | 10,593 | 9,694                            |
| 334   |            | Accessory Electric Equipment          |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|   |            | DGP                                   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | DGU                                   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | CAGW                                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | CAGE                                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | CAGW                                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|   |            | CAGE                                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
| Total Nuclear Plant by Factor                 |            |                                       | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |

| FERC<br>ACCT                         | DESCRIP                             | WCA<br>FACTOR | AMA Rate Base |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|--------------------------------------|-------------------------------------|---------------|---------------|--------|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------------|---------|---------|
|                                      |                                     |               | Dec-08        | Jan-09 | Feb-09 | Mar-09  | Apr-09  | May-09  | Jun-09  | Jul-09  | Aug-09  | Sep-09  | Oct-09  | Nov-09  | Dec-09  | Dec-08 - Dec-09 |         |         |
| 335                                  | Misc. Power Plant Equipment         |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | DGP                                 |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | DGU                                 |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | CAGW                                |               | 479           | 479    | 487    | 488     | 488     | 488     | 488     | 488     | 488     | 485     | 485     | 485     | 485     | 484             | 484     | 485     |
|                                      | CAGE                                |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | CAGW                                |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | CAGE                                |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      |                                     |               | 479           | 479    | 487    | 488     | 488     | 488     | 488     | 488     | 488     | 485     | 485     | 485     | 485     | 484             | 484     | 485     |
| 336                                  | Roads, Railroads & Bridges          |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | DGP                                 |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | DGU                                 |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | CAGW                                |               | 2,861         | 2,866  | 3,014  | 3,000   | 2,985   | 2,980   | 3,004   | 3,003   | 3,008   | 3,017   | 3,017   | 3,017   | 3,142   | 3,142           | 2,993   | 2,993   |
|                                      | CAGE                                |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | CAGW                                |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | CAGE                                |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      |                                     |               | 2,861         | 2,866  | 3,014  | 3,000   | 2,985   | 2,980   | 3,004   | 3,003   | 3,008   | 3,017   | 3,017   | 3,017   | 3,142   | 3,142           | 2,993   | 2,993   |
| 337                                  | Hydro Plant ARO                     | S             |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
| HP                                   | Unclassified Hydro Plant - Acct 300 | S             |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | DGU                                 |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | CAGW                                |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | CAGE                                |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | CAGW                                |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | CAGE                                |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      |                                     |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      |                                     |               | 98,777        | 99,053 | 99,684 | 100,203 | 100,190 | 101,491 | 101,413 | 102,082 | 102,144 | 102,555 | 102,760 | 105,116 | 109,549 | 109,549         | 101,738 | 101,738 |
| Total Hydraulic Plant                |                                     |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
| Summary of Hydraulic Plant by Factor |                                     |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | S                                   |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | SG                                  |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | CAGW                                |               | 98,777        | 99,053 | 99,684 | 100,203 | 100,190 | 101,491 | 101,413 | 102,082 | 102,144 | 102,555 | 102,760 | 105,116 | 109,549 | 109,549         | 101,738 | 101,738 |
|                                      | CAGE                                |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | DGP                                 |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | DGU                                 |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      |                                     |               | 98,777        | 99,053 | 99,684 | 100,203 | 100,190 | 101,491 | 101,413 | 102,082 | 102,144 | 102,555 | 102,760 | 105,116 | 109,549 | 109,549         | 101,738 | 101,738 |
| Total Hydraulic Plant by Factor      |                                     |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
| 340                                  | Land and Land Rights                |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | SG                                  |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | DGU                                 |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | CAGW                                |               | 186           | 186    | 186    | 186     | 186     | 622     | 622     | 622     | 622     | 622     | 622     | 622     | 622     | 622             | 458     | 458     |
|                                      | CAGE                                |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      | CAGE                                |               |               |        |        |         |         |         |         |         |         |         |         |         |         |                 |         |         |
|                                      |                                     |               | 186           | 186    | 186    | 186     | 186     | 622     | 622     | 622     | 622     | 622     | 622     | 622     | 622     | 622             | 458     | 458     |

| FERC ACCT | WCA FACTOR | DESCRIP                               | Dec-08  | Jan-09  | Feb-09  | Mar-09  | Apr-09  | May-09  | Jun-09  | Jul-09  | Aug-09  | Sep-09  | Oct-09  | Nov-09  | Dec-09  | AMA Rate Base<br>Dec-08 - Dec-09 |
|-----------|------------|---------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------------------------------|
| 341       |            | Structures and Improvements           |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | SG                                    |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | DGU                                   |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | CAGW                                  | 7,361   | 7,362   | 7,362   | 7,362   | 7,362   | 12,313  | 12,313  | 12,313  | 12,320  | 12,320  | 12,320  | 12,320  | 12,493  | 10,466                           |
|           |            | CAGE                                  | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                                |
|           |            | CAGE                                  | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                                |
|           |            |                                       | 7,361   | 7,362   | 7,362   | 7,362   | 7,362   | 12,313  | 12,313  | 12,313  | 12,320  | 12,320  | 12,320  | 12,320  | 12,493  | 10,466                           |
| 342       |            | Fuel Holders, Producers & Accessories |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | SG                                    |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | DGU                                   |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | CAGW                                  | 6       | 6       | 6       | 6       | 6       | 358     | 358     | 358     | 358     | 358     | 358     | 358     | 358     | 226                              |
|           |            | CAGE                                  | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                                |
|           |            | CAGE                                  | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                                |
|           |            |                                       | 6       | 6       | 6       | 6       | 6       | 358     | 358     | 358     | 358     | 358     | 358     | 358     | 358     | 226                              |
| 343       |            | Prime Movers                          |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | S                                     |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | DGU                                   |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | SG                                    |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | CAGW                                  | 167,724 | 166,691 | 166,799 | 166,858 | 166,816 | 207,813 | 208,019 | 206,733 | 206,689 | 206,649 | 206,305 | 206,551 | 206,734 | 191,929                          |
|           |            | CAGE                                  | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                                |
|           |            | CAGE                                  | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                                |
|           |            |                                       | 167,724 | 166,691 | 166,799 | 166,858 | 166,816 | 207,813 | 208,019 | 206,733 | 206,689 | 206,649 | 206,305 | 206,551 | 206,734 | 191,929                          |
| 344       |            | Generators                            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | S                                     |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | DGU                                   |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | SG                                    |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | CAGW                                  | 12,978  | 12,978  | 12,978  | 12,978  | 12,978  | 31,141  | 31,323  | 31,326  | 31,338  | 31,332  | 31,332  | 31,363  | 31,391  | 24,438                           |
|           |            | CAGE                                  | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                                |
|           |            | CAGE                                  | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                                |
|           |            |                                       | 12,978  | 12,978  | 12,978  | 12,978  | 12,978  | 31,141  | 31,323  | 31,326  | 31,338  | 31,332  | 31,332  | 31,363  | 31,391  | 24,438                           |
| 345       |            | Accessory Electric Plant              |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | SG                                    |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | DGU                                   |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | CAGW                                  | 9,949   | 9,949   | 9,949   | 9,949   | 9,949   | 18,273  | 18,273  | 18,273  | 18,421  | 18,421  | 18,436  | 18,435  | 18,444  | 15,210                           |
|           |            | CAGE                                  | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                                |
|           |            | CAGE                                  | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                                |
|           |            |                                       | 9,949   | 9,949   | 9,949   | 9,949   | 9,949   | 18,273  | 18,273  | 18,273  | 18,421  | 18,421  | 18,436  | 18,435  | 18,444  | 15,210                           |
| 346       |            | Misc. Power Plant Equipment           |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | SG                                    |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | DGU                                   |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | CAGW                                  | 240     | 240     | 240     | 240     | 240     | 950     | 950     | 950     | 950     | 950     | 950     | 950     | 950     | 684                              |
|           |            | CAGE                                  | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                                |
|           |            | CAGE                                  | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                                |
|           |            |                                       | 240     | 240     | 240     | 240     | 240     | 950     | 950     | 950     | 950     | 950     | 950     | 950     | 950     | 684                              |
| 347       |            | Other Production ARO                  |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|           |            | S                                     |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |

| FERC ACCT | WCA FACTOR | DESCRIP                                     | Dec-08  | Jan-09  | Feb-09  | Mar-09  | Apr-09  | May-09  | Jun-09  | Jul-09  | Aug-09  | Sep-09  | Oct-09  | Nov-09  | Dec-09  | AMA Rate Base Dec-08 - Dec-09 |
|-----------|------------|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------------------------------|
| OP        |            | Unclassified Other Prod Plant-Acct 300      |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | S   |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | SG  |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | CAGW  | 66,884  | 68,987  | 68,987  | 68,911  | 68,911  |         |         |         |         |         |         |         |         | 25,770                        |
|           |            | CAGE  | 66,884  | 68,987  | 68,987  | 68,911  | 68,911  |         |         |         |         |         |         |         |         | 25,770                        |
|           |            | Total Other Production Plant                | 265,327 | 266,398 | 266,506 | 266,448 | 266,448 | 271,471 | 271,859 | 270,576 | 270,699 | 270,654 | 270,324 | 270,601 | 270,993 | 269,182                       |
|           |            | Summary of Other Production Plant by Factor |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | S   |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | DGU   |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | SG  |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | CAGW  | 265,327 | 266,398 | 266,506 | 266,448 | 266,448 | 271,471 | 271,859 | 270,576 | 270,699 | 270,654 | 270,324 | 270,601 | 270,993 | 269,182                       |
|           |            | CAGE  |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | SSGCT                                       |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | Total of Other Production Plant by Factor   | 265,327 | 266,398 | 266,506 | 266,448 | 266,448 | 271,471 | 271,859 | 270,576 | 270,699 | 270,654 | 270,324 | 270,601 | 270,993 | 269,182                       |
|           |            | Experimental Plant                          |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
| 103       |            | Experimental Plant                          |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | Total Experimental Plant                    |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | TOTAL PRODUCTION PLANT                      | 620,588 | 620,097 | 620,874 | 621,576 | 621,232 | 629,628 | 631,842 | 634,400 | 634,650 | 637,918 | 637,116 | 640,860 | 644,610 | 630,233                       |
| 350       |            | Land and Land Rights                        |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | DGP   |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | DGU   |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | CAGW  | 5,822   | 5,822   | 5,931   | 5,931   | 5,931   | 5,932   | 5,932   | 5,932   | 5,933   | 5,933   | 5,968   | 5,967   | 6,075   | 5,930                         |
|           |            | CAGE  |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | JBG   | 221     | 221     | 223     | 223     | 223     | 223     | 223     | 222     | 222     | 222     | 225     | 225     | 225     | 223                           |
|           |            | SG  | 8       | 8       | 8       | 8       | 8       | 8       | 8       | 8       | 8       | 8       | 8       | 8       | 8       | 8                             |
|           |            | Total                                       | 6,051   | 6,051   | 6,160   | 6,162   | 6,163   | 6,163   | 6,163   | 6,163   | 6,164   | 6,164   | 6,201   | 6,200   | 6,308   | 6,161                         |
| 352       |            | Structures and Improvements                 |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | S   |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | DGP   |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | DGU   |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | CAGW  | 4,380   | 4,380   | 4,380   | 4,380   | 4,380   | 4,380   | 4,626   | 4,637   | 5,142   | 5,373   | 5,374   | 5,433   | 5,484   | 4,785                         |
|           |            | CAGE  |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | JBG   | 250     | 250     | 250     | 250     | 250     | 250     | 250     | 250     | 291     | 293     | 293     | 293     | 293     | 266                           |
|           |            | SG  | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                             |
|           |            | Total                                       | 4,630   | 4,630   | 4,631   | 4,631   | 4,631   | 4,631   | 4,876   | 4,888   | 5,434   | 5,666   | 5,667   | 5,727   | 5,778   | 5,051                         |
| 353       |            | Station Equipment                           |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | DGP   |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | DGU   |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | CAGW  | 71,701  | 71,917  | 72,058  | 72,201  | 72,395  | 75,441  | 75,729  | 75,689  | 75,748  | 75,549  | 75,630  | 76,326  | 79,282  | 74,515                        |
|           |            | CAGE  |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | JBG   | 4,642   | 4,635   | 4,635   | 4,635   | 4,635   | 4,618   | 4,618   | 4,678   | 4,686   | 4,689   | 5,622   | 5,621   | 5,642   | 4,851                         |
|           |            | SG  | 2,881   | 2,881   | 2,885   | 2,884   | 2,885   | 2,887   | 2,887   | 2,887   | 2,888   | 2,888   | 2,888   | 2,888   | 2,888   | 2,888                         |
|           |            | Total                                       | 79,223  | 79,433  | 79,578  | 79,720  | 79,917  | 82,946  | 83,234  | 83,254  | 83,322  | 83,125  | 84,140  | 84,834  | 87,812  | 82,252                        |
| 354       |            | Towers and Fixtures                         |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | DGP   |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | DGU   |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | CAGW  | 35,243  | 35,544  | 35,635  | 35,636  | 35,882  | 35,896  | 35,898  | 35,898  | 35,899  | 35,907  | 35,926  | 35,926  | 35,926  | 35,803                        |
|           |            | CAGE  |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | JBG   | 3,105   | 3,105   | 3,105   | 3,105   | 3,105   | 3,105   | 3,105   | 3,105   | 3,105   | 3,105   | 3,105   | 3,105   | 3,105   | 3,105                         |
|           |            | SG  | 10      | 10      | 10      | 10      | 10      | 10      | 10      | 10      | 10      | 10      | 10      | 10      | 10      | 10                            |
|           |            | Total                                       | 38,358  | 38,659  | 38,750  | 38,751  | 38,997  | 39,011  | 39,013  | 39,013  | 39,015  | 39,022  | 39,041  | 39,041  | 39,042  | 38,918                        |



| FERC<br>ACCT | DESCRIP                                 | WCA<br>FACTOR | AMA Rate Base |         |         |         |         |         |         |         |         |         |         |         |         |
|--------------|---|---------------|---------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|              |   |               | Dec-08        | Jan-09  | Feb-09  | Mar-09  | Apr-09  | May-09  | Jun-09  | Jul-09  | Aug-09  | Sep-09  | Oct-09  | Nov-09  | Dec-09  |
| 360          | Summary of Transmission Plant by Factor |               | 10,727        | 10,720  | 10,720  | 10,722  | 10,722  | 10,705  | 10,705  | 10,814  | 10,818  | 11,754  | 11,753  | 11,774  | 10,954  |
|              | JBC                                     |               | 222,958       | 223,192 | 223,683 | 223,640 | 224,067 | 228,256 | 228,364 | 229,069 | 229,224 | 229,741 | 231,214 | 234,437 | 227,243 |
|              | CAGW                                    |               | 2,972         | 2,972   | 2,977   | 2,976   | 2,979   | 2,988   | 2,988   | 3,100   | 3,085   | 3,075   | 3,078   | 3,079   | 3,027   |
|              | SG                                      |               | 236,657       | 236,884 | 237,380 | 237,538 | 237,769 | 241,266 | 241,949 | 242,229 | 243,127 | 244,570 | 246,044 | 249,290 | 241,225 |
|              | Land and Land Rights                    | S             | 1,486         | 1,486   | 1,486   | 1,486   | 1,498   | 1,500   | 1,500   | 1,503   | 1,504   | 1,504   | 1,504   | 1,504   | 1,497   |
|              |   |               | 1,486         | 1,486   | 1,486   | 1,488   | 1,498   | 1,500   | 1,500   | 1,503   | 1,504   | 1,504   | 1,504   | 1,504   | 1,497   |
| 361          | Structures and Improvements             | S             | 2,239         | 2,239   | 2,239   | 2,239   | 2,239   | 2,237   | 2,237   | 2,237   | 2,239   | 2,239   | 2,239   | 2,238   | 2,238   |
|              |   |               | 2,239         | 2,239   | 2,239   | 2,239   | 2,239   | 2,237   | 2,237   | 2,237   | 2,239   | 2,239   | 2,239   | 2,238   | 2,238   |
| 362          | Station Equipment                       | S             | 46,469        | 46,522  | 46,687  | 46,689  | 46,684  | 46,640  | 46,640  | 46,640  | 46,606  | 46,398  | 46,351  | 46,351  | 46,561  |
|              |   |               | 46,469        | 46,522  | 46,687  | 46,689  | 46,684  | 46,640  | 46,640  | 46,640  | 46,606  | 46,398  | 46,351  | 46,351  | 46,561  |
| 363          | Storage Battery Equipment               | S             | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       |
| 364          | Poles, Towers & Fixtures                | S             | 84,621        | 84,908  | 85,141  | 85,281  | 85,453  | 85,790  | 86,104  | 86,274  | 86,407  | 86,570  | 87,047  | 87,101  | 85,967  |
|              |   |               | 84,621        | 84,908  | 85,141  | 85,281  | 85,453  | 85,790  | 86,104  | 86,274  | 86,407  | 86,570  | 87,047  | 87,101  | 85,967  |
| 365          | Overhead Conductors                     | S             | 55,519        | 55,599  | 55,975  | 56,001  | 56,008  | 56,108  | 56,122  | 56,142  | 56,160  | 56,179  | 56,431  | 56,441  | 56,063  |
|              |   |               | 55,519        | 55,599  | 55,975  | 56,001  | 56,008  | 56,108  | 56,122  | 56,142  | 56,160  | 56,179  | 56,431  | 56,441  | 56,063  |
| 366          | Underground Conduit                     | S             | 14,586        | 14,691  | 14,788  | 14,828  | 14,893  | 14,907  | 14,927  | 14,930  | 14,971  | 14,995  | 15,066  | 15,115  | 14,896  |
| 367          | Underground Conductors                  | S             | 19,452        | 19,553  | 19,733  | 19,846  | 20,005  | 20,047  | 20,096  | 20,319  | 20,442  | 20,522  | 20,613  | 20,689  | 20,132  |
|              |   |               | 19,452        | 19,553  | 19,733  | 19,846  | 20,005  | 20,047  | 20,096  | 20,319  | 20,442  | 20,522  | 20,613  | 20,689  | 20,132  |
| 368          | Line Transformers                       | S             | 89,292        | 89,478  | 89,774  | 90,178  | 90,480  | 91,003  | 91,324  | 91,544  | 91,888  | 92,115  | 92,491  | 92,788  | 90,998  |
|              |   |               | 89,292        | 89,478  | 89,774  | 90,178  | 90,480  | 91,003  | 91,324  | 91,544  | 91,888  | 92,115  | 92,491  | 92,788  | 90,998  |
| 369          | Services                                | S             | 45,036        | 45,180  | 45,354  | 45,553  | 45,743  | 46,110  | 46,314  | 46,476  | 46,680  | 46,873  | 47,068  | 47,269  | 46,116  |
|              |   |               | 45,036        | 45,180  | 45,354  | 45,553  | 45,743  | 46,110  | 46,314  | 46,476  | 46,680  | 46,873  | 47,068  | 47,269  | 46,116  |
| 370          | Meters                                  | S             | 13,846        | 13,849  | 13,847  | 13,752  | 13,759  | 13,785  | 13,785  | 13,812  | 13,813  | 13,785  | 13,754  | 13,737  | 13,793  |
|              |   |               | 13,846        | 13,849  | 13,847  | 13,752  | 13,759  | 13,785  | 13,785  | 13,812  | 13,813  | 13,785  | 13,754  | 13,737  | 13,793  |
| 371          | Installations on Customers' Premises    | S             | 527           | 526     | 526     | 526     | 526     | 526     | 526     | 526     | 525     | 524     | 524     | 524     | 525     |
|              |   |               | 527           | 526     | 526     | 526     | 526     | 526     | 526     | 526     | 525     | 524     | 524     | 524     | 525     |
| 372          | Leased Property                         | S             | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       |

| FERC<br>ACCT                            | WCA<br>FACTOR | DESCRIP                                | AMA Rate Base |         |         |         |         |         |         |         |         |         |         |         |         |                 |
|---|---------------|--|---------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------------|
|   |               |  | Dec-08        | Jan-09  | Feb-09  | Mar-09  | Apr-09  | May-09  | Jun-09  | Jul-09  | Aug-09  | Sep-09  | Oct-09  | Nov-09  | Dec-09  | Dec-08 - Dec-09 |
| 373                                     |               | Street Lights                          | 3,741         | 3,758   | 3,759   | 3,766   | 3,768   | 3,762   | 3,767   | 3,829   | 3,831   | 3,843   | 3,846   | 3,856   | 3,864   | 3,799           |
|   | S             |  | 3,741         | 3,758   | 3,759   | 3,766   | 3,768   | 3,762   | 3,767   | 3,829   | 3,831   | 3,843   | 3,846   | 3,856   | 3,864   | 3,799           |
| DP                                      |               | Unclassified Dist Plant - Acct 300     | 2,103         | 1,812   | 1,582   | 1,269   | 922     | 1,373   | 1,286   | 1,234   | 887     | 1,686   | 1,661   | 1,165   | 1,494   | 1,406           |
|   | S             |  | 2,103         | 1,812   | 1,582   | 1,269   | 922     | 1,373   | 1,286   | 1,234   | 887     | 1,686   | 1,661   | 1,165   | 1,494   | 1,406           |
| DS0                                     |               | Unclassified Dist Sub Plant - Acct 300 | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | S             |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
| TOTAL DISTRIBUTION PLANT                |               |  | 378,917       | 379,602 | 380,892 | 381,393 | 381,956 | 382,953 | 383,753 | 384,863 | 385,109 | 386,654 | 387,411 | 388,108 | 389,116 | 383,893         |
| Summary of Distribution Plant by Factor |               |  |               |         |         |         |         |         |         |         |         |         |         |         |         |                 |
| 389                                     |               | Total Distribution Plant by Factor     | 378,917       | 379,602 | 380,892 | 381,393 | 381,956 | 382,953 | 383,753 | 384,863 | 385,109 | 386,654 | 387,411 | 388,108 | 389,116 | 383,893         |
|   | S             | Land and Land Rights                   | 1,099         | 1,099   | 1,099   | 1,099   | 1,099   | 1,099   | 1,099   | 1,099   | 1,099   | 1,099   | 1,099   | 1,099   | 1,099   | 1,099           |
|   | CN            |  | 80            | 80      | 80      | 80      | 80      | 80      | 80      | 80      | 80      | 80      | 80      | 80      | 80      | 80              |
|   | DGU           |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | SG            |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | CAGW          |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | CAGE          |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | SO            |  | 415           | 415     | 415     | 415     | 415     | 415     | 415     | 415     | 415     | 415     | 415     | 415     | 415     | 415             |
|   | S             |  | 1,594         | 1,594   | 1,594   | 1,594   | 1,594   | 1,594   | 1,594   | 1,594   | 1,594   | 1,594   | 1,594   | 1,594   | 1,594   | 1,594           |
| 390                                     |               | Structures and Improvements            | 13,352        | 13,647  | 13,657  | 13,658  | 13,657  | 13,657  | 13,678  | 13,675  | 13,699  | 13,699  | 13,699  | 13,712  | 13,725  | 13,639          |
|   | S             |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | DGP           |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | DGU           |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | CN            |  | 860           | 862     | 862     | 862     | 862     | 862     | 862     | 862     | 868     | 868     | 870     | 874     | 874     | 865             |
|   | SG            |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | CAGW          |  | 504           | 504     | 504     | 475     | 465     | 465     | 466     | 466     | 466     | 466     | 466     | 464     | 464     | 474             |
|   | CAGE          |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | JBG           |  | 4             | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 4               |
|   | SO            |  | 7,511         | 7,514   | 7,514   | 7,501   | 7,500   | 7,502   | 7,502   | 7,517   | 7,520   | 7,527   | 7,524   | 7,524   | 7,516   | 7,516           |
|   | S             |  | 22,232        | 22,238  | 22,530  | 22,498  | 22,490  | 22,490  | 22,512  | 22,524  | 22,556  | 22,563  | 22,563  | 22,578  | 22,647  | 22,498          |
| 391                                     |               | Office Furniture & Equipment           | 1,494         | 1,489   | 1,490   | 1,437   | 1,438   | 1,450   | 1,455   | 1,462   | 1,477   | 1,478   | 1,478   | 1,490   | 1,487   | 1,470           |
|   | S             |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | DGP           |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | DGU           |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | CN            |  | 586           | 587     | 587     | 579     | 579     | 601     | 612     | 618     | 614     | 621     | 628     | 611     | 616     | 603             |
|   | SG            |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | SE            |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | SO            |  | 4,577         | 4,583   | 4,587   | 4,318   | 4,455   | 4,448   | 4,454   | 4,388   | 4,366   | 4,320   | 4,296   | 4,209   | 4,041   | 4,394           |
|   | CAGW          |  | 61            | 62      | 97      | 99      | 98      | 98      | 99      | 100     | 101     | 101     | 101     | 113     | 113     | 97              |
|   | CAGE          |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | JBG           |  | 113           | 115     | 116     | 115     | 115     | 112     | 112     | 112     | 112     | 112     | 112     | 102     | 102     | 112             |
|   | JBE           |  | 1             | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1               |
|   | CAEE          |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | CAGE          |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | CAGE          |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | CAGE          |  | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               |
|   | S             |  | 6,632         | 6,636   | 6,878   | 6,548   | 6,687   | 6,710   | 6,735   | 6,681   | 6,670   | 6,633   | 6,616   | 6,527   | 6,361   | 6,677           |

| FERC<br>ACCT | DESCRIP                        | WCA<br>FACTOR | AMA Rate Base |        |        |        |        |        |        |        |        |        |        |        |        |                 |       |
|--------------|--------------------------------|---------------|---------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------------|-------|
|              |                                |               | Dec-08        | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Jul-09 | Aug-09 | Sep-09 | Oct-09 | Nov-09 | Dec-09 | Dec-08 - Dec-09 |       |
| 392          | Transportation Equipment       | S             | 4,856         | 4,998  | 5,121  | 5,137  | 5,143  | 4,920  | 4,882  | 4,983  | 4,983  | 4,983  | 5,040  | 4,980  | 5,008  | 4,985           | 5,011 |
|              |                                | SO            | 614           | 617    | 623    | 620    | 615    | 611    | 603    | 601    | 601    | 600    | 596    | 591    | 591    | 592             | 607   |
|              |                                | SG            | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | CN            | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | DGU           | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | SE            | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | DGP           | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | CAGW          | 752           | 755    | 795    | 801    | 804    | 753    | 761    | 756    | 756    | 756    | 795    | 795    | 792    | 775             | 775   |
|              |                                | CAGE          | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | JBG           | 311           | 313    | 313    | 313    | 313    | 312    | 309    | 313    | 313    | 313    | 313    | 313    | 313    | 331             | 313   |
|              |                                | CAEW          | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | CAEE          | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | CAGE          | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | CAGE          | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | CAGE          | 6,534         | 6,663  | 6,852  | 6,871  | 6,875  | 6,596  | 6,565  | 6,653  | 6,653  | 6,653  | 6,709  | 6,685  | 6,707  | 6,700           | 6,706 |
| 393          | Stores Equipment               | S             | 508           | 508    | 508    | 508    | 508    | 508    | 508    | 508    | 508    | 524    | 524    | 524    | 546    | 557             | 517   |
|              |                                | DGP           | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | DGU           | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | SO            | 29            | 29     | 29     | 27     | 27     | 27     | 27     | 27     | 27     | 27     | 27     | 27     | 33     | 33              | 28    |
|              |                                | SG            | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | CAGW          | 31            | 31     | 31     | 31     | 32     | 32     | 32     | 32     | 32     | 39     | 39     | 39     | 49     | 49              | 35    |
|              |                                | CAGE          | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | JBG           | 125           | 125    | 125    | 125    | 125    | 125    | 125    | 125    | 125    | 125    | 125    | 125    | 125    | 125             | 125   |
|              |                                | CAGE          | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | CAGE          | 693           | 693    | 693    | 691    | 691    | 692    | 692    | 692    | 692    | 708    | 715    | 715    | 754    | 764             | 705   |
| 394          | Tools, Shop & Garage Equipment | S             | 2,553         | 2,554  | 2,558  | 2,594  | 2,594  | 2,594  | 2,604  | 2,604  | 2,604  | 2,604  | 2,604  | 2,602  | 2,602  | 2,602           | 2,591 |
|              |                                | DGP           | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | SG            | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | SO            | 301           | 301    | 301    | 297    | 297    | 295    | 295    | 295    | 295    | 295    | 295    | 295    | 295    | 295             | 297   |
|              |                                | SE            | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | DGU           | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | CAGW          | 481           | 484    | 485    | 485    | 486    | 491    | 491    | 491    | 491    | 491    | 491    | 492    | 492    | 494             | 489   |
|              |                                | CAGE          | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | JBG           | 754           | 755    | 755    | 748    | 760    | 760    | 760    | 778    | 778    | 778    | 778    | 778    | 778    | 778             | 766   |
|              |                                | CAEW          | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | CAEE          | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | CAGE          | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | CAGE          | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               | -     |
|              |                                | CAGE          | 4,090         | 4,094  | 4,099  | 4,125  | 4,138  | 4,141  | 4,151  | 4,169  | 4,169  | 4,169  | 4,169  | 4,167  | 4,167  | 4,169           | 4,143 |



| FERC<br>ACCT | WCA<br>FACTOR | DESCRIP                  | AMA Rate Base |        |        |        |        |        |        |        |        |        |        |        |        |                 |
|--------------|---------------|--------------------------|---------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------------|
|              |               |                          | Dec-08        | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Jul-09 | Aug-09 | Sep-09 | Oct-09 | Nov-09 | Dec-09 | Dec-08 - Dec-09 |
| 395          |               | Laboratory Equipment     | 2,062         | 2,110  | 2,110  | 1,918  | 1,918  | 1,918  | 1,918  | 1,982  | 2,012  | 2,012  | 2,012  | 2,012  | 2,013  | 1,993           |
|              | S             | DGP                      | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               |
|              | DGU           | DGU                      | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               |
|              | SO            | 403                      | 403           | 403    | 385    | 385    | 385    | 385    | 385    | 385    | 385    | 385    | 385    | 385    | 385    | 389             |
|              | SE            | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               |
|              | SG            | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -               |
|              | CAGW          | 285                      | 297           | 297    | 288    | 288    | 289    | 289    | 292    | 293    | 293    | 298    | 298    | 300    | 294    |                 |
|              | CAGE          | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | JBG           | 92                       | 92            | 92     | 94     | 94     | 94     | 94     | 94     | 94     | 94     | 94     | 94     | 94     | 94     |                 |
|              | CAEW          | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | CAGE          | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | CAGE          | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | CAGE          | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | CAGE          | 2,842                    | 2,902         | 2,902  | 2,694  | 2,696  | 2,704  | 2,717  | 2,754  | 2,784  | 2,789  | 2,789  | 2,789  | 2,792  | 2,769  |                 |
| 396          |               | Power Operated Equipment | 6,541         | 6,540  | 6,540  | 6,367  | 6,367  | 6,405  | 6,405  | 6,405  | 6,949  | 6,702  | 6,702  | 6,987  | 6,569  |                 |
|              | S             | DGP                      | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | DGU           | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | SO            | 117                      | 117           | 117    | 117    | 117    | 105    | 105    | 105    | 105    | 105    | 105    | 105    | 105    | 110    |                 |
|              | DGU           | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | SE            | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | CAGW          | 499                      | 501           | 502    | 502    | 502    | 502    | 502    | 502    | 502    | 502    | 502    | 502    | 503    | 502    |                 |
|              | CAGE          | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | JBG           | 1,309                    | 1,312         | 1,312  | 1,393  | 1,312  | 1,393  | 1,402  | 1,402  | 1,402  | 1,402  | 1,402  | 1,402  | 1,481  | 1,370  |                 |
|              | CAEW          | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | CAGE          | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | CAGE          | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | CAGE          | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | CAGE          | 8,465                    | 8,470         | 8,471  | 8,471  | 8,471  | 8,367  | 8,413  | 8,413  | 8,413  | 8,957  | 8,710  | 8,710  | 9,075  | 8,550  |                 |
| 397          |               | Communication Equipment  | 8,740         | 8,721  | 8,741  | 8,625  | 8,624  | 8,618  | 8,618  | 8,618  | 8,721  | 8,739  | 8,725  | 8,790  | 8,678  |                 |
|              | S             | DGP                      | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | DGU           | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | SO            | 3,724                    | 3,712         | 3,694  | 3,692  | 3,696  | 3,795  | 3,790  | 3,790  | 3,816  | 4,019  | 4,012  | 4,015  | 3,868  | 3,805  |                 |
|              | CN            | 323                      | 323           | 323    | 323    | 323    | 179    | 179    | 179    | 179    | 179    | 179    | 184    | 187    | 247    |                 |
|              | SG            | 10                       | 12            | 12     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     |                 |
|              | SE            | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | CAGW          | 5,681                    | 5,620         | 5,602  | 5,513  | 5,518  | 5,634  | 5,659  | 5,659  | 5,686  | 5,687  | 5,661  | 5,671  | 5,677  | 5,629  |                 |
|              | CAGE          | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | JBG           | 403                      | 404           | 404    | 404    | 404    | 404    | 404    | 404    | 414    | 414    | 351    | 379    | 422    | 400    |                 |
|              | CAEW          | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | CAGE          | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | CAGE          | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | CAGE          | -                        | -             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |                 |
|              | CAGE          | 18,881                   | 18,792        | 18,775 | 18,569 | 18,576 | 18,631 | 18,662 | 18,662 | 18,725 | 19,031 | 18,954 | 18,996 | 18,656 | 18,770 |                 |

| FERC<br>ACCT | DESCRIP                         | WCA<br>FACTOR | AMA Rate Base |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |
|--------------|---------------------------------|---------------|---------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------------|---------|
|              |                                 |               | Dec-08        | Jan-09  | Feb-09  | Mar-09  | Apr-09  | May-09  | Jun-09  | Jul-09  | Aug-09  | Sep-09  | Oct-09  | Nov-09  | Dec-09  | Dec-08 - Dec-09 |         |
| 398          | Misc. Equipment                 |               | 85            | 116     | 119     | 121     | 121     | 121     | 121     | 121     | 121     | 121     | 125     | 125     | 126     | 126             | 120     |
|              | DGP                             |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              | DGU                             |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              | CN                              |               | 14            | 14      | 14      | 14      | 14      | 14      | 14      | 14      | 14      | 14      | 14      | 14      | 14      | 14              | 14      |
|              | SO                              |               | 252           | 256     | 286     | 249     | 248     | 248     | 248     | 248     | 248     | 248     | 250     | 250     | 250     | 250             | 250     |
|              | SE                              |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              | SG                              |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              | CAGW                            |               | 58            | 65      | 73      | 73      | 74      | 74      | 74      | 74      | 74      | 75      | 75      | 76      | 76      | 76              | 73      |
|              | CAGE                            |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              | JBG                             |               | 28            | 28      | 28      | 26      | 26      | 26      | 26      | 26      | 26      | 26      | 26      | 26      | 26      | 26              | 26      |
|              | CAEW                            |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              | CAEE                            |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              | CAGE                            |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              |                                 |               | 437           | 479     | 490     | 483     | 482     | 483     | 483     | 483     | 483     | 484     | 489     | 490     | 492     | 492             | 483     |
| 399          | Coal Mine                       |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              | SE                              |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              | CAEW                            |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              | CAEE                            |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              | JBE                             |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
| MP           |                                 |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
| 399L         | WIDCO Capital Lease             |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              | SE                              |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              |                                 |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              |                                 |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              |                                 |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              |                                 |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
| 1011390      | General Capital Leases          |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              | S                               |               | 1,027         | 1,027   | 1,027   | 1,003   | 1,003   | 1,003   | 1,003   | 1,003   | 1,003   | 1,003   | 1,003   | 1,003   | 1,003   | 1,003           | 1,008   |
|              | CAGW                            |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              | CAGE                            |               | 956           | 956     | 956     | 956     | 956     | 956     | 956     | 956     | 956     | 956     | 956     | 956     | 956     | 956             | 952     |
|              | SO                              |               | 1,983         | 1,983   | 1,983   | 1,959   | 1,959   | 1,959   | 1,959   | 1,959   | 1,959   | 1,959   | 1,941   | 1,941   | 1,941   | 1,941           | 1,960   |
|              |                                 |               | (1,983)       | (1,983) | (1,983) | (1,959) | (1,959) | (1,959) | (1,959) | (1,959) | (1,959) | (1,959) | (1,941) | (1,941) | (1,941) | (1,941)         | (1,960) |
| 1011392      | General Vehicles Capital Leases |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              | SO                              |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              |                                 |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              |                                 |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              |                                 |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |
|              |                                 |               | -             | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -               | -       |

| FERC ACCT GP                       | DESCRIP                                    | WCA FACTOR | Dec-08  | Jan-09  | Feb-09  | Mar-09  | Apr-09  | May-09  | Jun-09  | Jul-09  | Aug-09  | Sep-09  | Oct-09  | Nov-09  | Dec-09  | AMA Rate Base<br>Dec-08 - Dec-09 |
|------------------------------------|--|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------------------------------|
| Unclassified Gen Plant - Acct 300  |  |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
| 15                                 | S  |            |         |         | 10      |         | 5       | (157)   | (194)   | 3       | 20      | 8       | (131)   | 53      | 348     | (20)                             |
|                                    | CN   |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | SG   |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | CAGE                                       |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | DGU  |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
| 15                                 |  |            | 3       | 3       | 10      | 5       | (157)   | (194)   | 3       | 20      | 8       | (44)    | (131)   | 53      | 348     | (20)                             |
| Unclassified Gen Plant - Acct 300  |  |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | S  |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | SO   |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | SG   |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | DGP  |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | DGU  |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
| 399G                               |  |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
| TOTAL GENERAL PLANT                |  |            | 72,615  | 72,784  | 73,296  | 72,549  | 72,542  | 72,334  | 72,436  | 72,507  | 72,736  | 73,600  | 73,151  | 73,366  | 73,598  | 72,876                           |
| Summary of General Plant by Factor |  |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | S  |            | 41,291  | 41,486  | 41,932  | 41,635  | 41,643  | 41,257  | 41,278  | 41,421  | 41,512  | 42,251  | 41,960  | 42,022  | 42,370  | 41,686                           |
|                                    | JBG  |            | 3,139   | 3,148   | 3,149   | 3,141   | 3,153   | 3,230   | 3,227   | 3,258   | 3,267   | 3,267   | 3,204   | 3,223   | 3,364   | 3,210                            |
|                                    | JBE  |            |         | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1                                |
|                                    | SG   |            | 10      | 12      | 12      | 12      | 11      | 11      | 11      | 11      | 11      | 11      | 11      | 11      | 11      | 11                               |
|                                    | SO   |            | 18,914  | 18,907  | 18,905  | 18,581  | 18,554  | 18,565  | 18,778  | 18,747  | 18,743  | 18,854  | 18,713  | 18,813  | 18,651  | 18,743                           |
|                                    | SE   |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | CN   |            | 1,863   | 1,866   | 1,867   | 1,858   | 1,859   | 1,880   | 1,748   | 1,753   | 1,755   | 1,762   | 1,770   | 1,773   | 1,772   | 1,809                            |
|                                    | DEU  |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | CAGW                                       |            | 9,380   | 9,346   | 9,413   | 9,280   | 9,280   | 9,327   | 9,351   | 9,374   | 9,405   | 9,412   | 9,432   | 9,463   | 9,470   | 9,376                            |
|                                    | CAGE                                       |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | CAEW                                       |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | CAEE                                       |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | SSGCT                                      |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | SSGCH                                      |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
| Less Capital Leases                |  |            | (1,983) | (1,983) | (1,983) | (1,959) | (1,959) | (1,959) | (1,959) | (1,959) | (1,959) | (1,959) | (1,941) | (1,941) | (1,941) | (1,960)                          |
| 301                                | Total General Plant by Factor Organization |            | 72,615  | 72,784  | 73,296  | 72,549  | 72,542  | 72,334  | 72,436  | 72,507  | 72,736  | 73,600  | 73,151  | 73,366  | 73,598  | 72,876                           |
|                                    | S  |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | SO   |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | CAGW                                       |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | CAGE                                       |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | SG   |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
| Franchise & Consent                |  |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | S  |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | SG   |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | CAGW                                       |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | CAGE                                       |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | CAGW                                       |            | 22,894  | 23,215  | 23,218  | 23,220  | 23,223  | 23,223  | 23,224  | 23,265  | 23,265  | 23,265  | 23,266  | 23,266  | 23,266  | 23,227                           |
|                                    | CAGE                                       |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | DGP  |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|                                    | DGU  |            |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
| 302                                | Franchise & Consent                        |            | 22,894  | 23,215  | 23,218  | 23,220  | 23,223  | 23,223  | 23,224  | 23,265  | 23,265  | 23,265  | 23,266  | 23,266  | 23,266  | 23,227                           |



| FERC ACCT                                   | DESCRIP                            | WCA FACTOR | Dec-08    | Jan-09    | Feb-09    | Mar-09    | Apr-09    | May-09    | Jun-09    | Jul-09    | Aug-09    | Sep-09    | Oct-09    | Nov-09    | Dec-09  | AMA Rate Base Dec-08 - Dec-09 |
|---|------------------------------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|-------------------------------|
| Summary of Unclassified Plant (Account 106) |                                    |            |           |           |           |           |           |           |           |           |           |           |           |           |         |                               |
| 2,103                                       | DP                                 | 1,812      | 1,582     | 1,269     | 922       | 1,373     | 1,286     | 1,234     | 887       | 1,666     | 1,861     | 1,165     | 1,494     | 1,406     |         |                               |
| 15  | GP                                 | 3          | 10        | 5         | (157)     | (194)     | 3         | 20        | 8         | (44)      | (131)     | 53        | 348       | (20)      |         |                               |
| 66,884                                      | HP                                 | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
| 3,046                                       | NP                                 | 68,987     | 68,987    | 68,911    | 68,911    | 68,911    | 68,911    | 68,911    | 68,911    | 68,911    | 68,911    | 68,911    | 68,911    | 68,911    | 68,911  | 25,770                        |
|   | OP                                 | 1,732      | 813       | 447       | 30        | 131       | 235       | 192       | 139       | 135       | 291       | 915       | 795       | 582       |         |                               |
|   | TP                                 | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
|   | TSO                                | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
|   | IP                                 | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
|   | MP                                 | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
| 327   | SP                                 | (2,098)    | (2,057)   | (1,928)   | (2,063)   | 31        | (86)      | 21        | 107       | 48        | 123       | 797       | 154       | (572)     |         |                               |
| 72,375                                      | Total Unclassified Plant by Factor | 70,436     | 69,335    | 68,704    | 67,843    | 1,341     | 1,438     | 1,467     | 1,143     | 1,825     | 2,144     | 2,930     | 2,750     | 27,166    |         |                               |
| 1,376,249                                   | TOTAL ELECTRIC PLANT IN SERVICE    | 1,377,224  | 1,380,417 | 1,380,973 | 1,381,468 | 1,397,524 | 1,401,998 | 1,406,153 | 1,407,674 | 1,413,494 | 1,414,473 | 1,420,735 | 1,429,341 | 1,398,744 |         |                               |
| Summary of Electric Plant by Factor         |                                    |            |           |           |           |           |           |           |           |           |           |           |           |           |         |                               |
| 420,210                                     | S                                  | 421,090    | 422,827   | 423,030   | 423,601   | 424,213   | 425,033   | 426,286   | 426,286   | 426,286   | 429,261   | 430,487   | 432,045   | 425,692   |         |                               |
|   | SE                                 | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
|   | JBG                                | 215,351    | 215,804   | 215,869   | 215,733   | 215,779   | 217,633   | 220,789   | 220,789   | 220,825   | 223,690   | 224,246   | 223,806   | 223,390   | 219,112 |                               |
|   | JBE                                | 1          | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1       |                               |
|   | SG                                 | 3,440      | 3,120     | 3,283     | 3,162     | 3,161     | 4,245     | 3,264     | 3,335     | 3,277     | 3,342     | 4,019     | 3,383     | 3,400     |         |                               |
|   | SO                                 | 45,784     | 45,831    | 45,520    | 45,541    | 45,545    | 45,670    | 45,633    | 45,669    | 45,857    | 45,639    | 45,870    | 45,703    | 45,705    |         |                               |
|   | CN                                 | 10,051     | 10,053    | 10,086    | 10,090    | 10,111    | 9,979     | 9,984     | 10,026    | 10,046    | 10,159    | 10,163    | 10,195    | 10,074    |         |                               |
|   | DEU                                | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
|   | CAGW                               | 683,395    | 684,606   | 685,130   | 685,299   | 700,672   | 701,394   | 702,153   | 703,154   | 703,319   | 703,739   | 707,890   | 716,563   | 696,719   |         |                               |
|   | CAGE                               | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
|   | CAEW                               | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
|   | CAEE                               | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
|   | SSGCH                              | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
|   | SSGCT                              | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
|   | Less Capital Leases                | (1,983)    | (1,983)   | (1,959)   | (1,959)   | (1,959)   | (1,959)   | (1,959)   | (1,959)   | (1,959)   | (1,941)   | (1,941)   | (1,941)   | (1,960)   |         |                               |
| 1,376,249                                   | Plant Held For Future Use          | 1,377,224  | 1,380,417 | 1,380,973 | 1,381,468 | 1,397,524 | 1,401,998 | 1,406,153 | 1,407,674 | 1,413,494 | 1,414,473 | 1,420,735 | 1,429,341 | 1,398,744 |         |                               |
|   | S                                  | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
|   | SG                                 | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
|   | SG                                 | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
|   | SG                                 | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
|   | SE                                 | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
|   | SG                                 | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
|   | CAGW                               | 37         | 37        | 37        | 37        | 37        | 37        | 37        | 37        | 37        | 37        | 37        | 37        | 37        | 37      |                               |
|   | CAGE                               | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
|   | CAEW                               | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
|   | CAEE                               | -          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -       | -                             |
| 37  | Total Plant Held For Future Use    | 37         | 37        | 37        | 37        | 37        | 37        | 37        | 37        | 37        | 37        | 37        | 37        | 37        | 37      |                               |

| FERC ACCT | DESCRIP   | WCA FACTOR | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Jul-09 | Aug-09 | Sep-09 | Oct-09 | Nov-09 | Dec-09 | AMA Rate Base Dec-08 - Dec-09 |
|-----------|---|------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------------------------------|
| 114       | Electric Plant Acquisition Adjustments            |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | S   |            | 2,064  | 2,061  | 2,058  | 2,055  | 2,053  | 2,050  | 2,047  | 2,045  | 2,041  | 2,038  | 2,035  | 2,034  | 2,026  | 2,047                         |
|           | SG  |            | (0)    | (0)    | (0)    | (0)    | (0)    | (0)    | (0)    | (0)    | (0)    | (0)    | (0)    | (0)    | (0)    | (0)                           |
|           | CAGW  |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | CAGE  |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | DGP   |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | Total Electric Plant Acquisition Adjustments      |            | 2,064  | 2,061  | 2,058  | 2,055  | 2,053  | 2,050  | 2,047  | 2,045  | 2,041  | 2,038  | 2,035  | 2,034  | 2,026  | 2,047                         |
| 115       | Accum Provision for Asset Acquisition Adjustments |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | S   |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | SG  |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | CAGW  |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | CAGE  |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | DGP   |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
| 120       | Nuclear Fuel                                      |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | SE  |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | Total Nuclear Fuel                                |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
| 124       | Weatherization                                    |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | S   |            | 2,064  | 2,061  | 2,058  | 2,055  | 2,053  | 2,050  | 2,047  | 2,045  | 2,041  | 2,038  | 2,035  | 2,034  | 2,026  | 2,047                         |
|           | SO  |            | (0)    | (0)    | (0)    | (0)    | (0)    | (0)    | (0)    | (0)    | (0)    | (0)    | (0)    | (0)    | (0)    | (0)                           |
|           | Total Weatherization                              |            | 2,064  | 2,061  | 2,058  | 2,055  | 2,053  | 2,050  | 2,047  | 2,045  | 2,041  | 2,038  | 2,035  | 2,034  | 2,026  | 2,047                         |
| 182W      | Weatherization                                    |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | S   |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | SG  |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | SGCT  |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | SO  |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
| 186W      | Weatherization                                    |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | S   |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | CN  |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | CNP   |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | SG  |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | SO  |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | Total Weatherization                              |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
| 151       | Fuel Stock  |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | DEU   |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | SE  |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | CAEW  |            | 328    | 373    | 378    | 286    | 344    | 337    | 279    | 319    | 274    | 276    | 312    | 276    | 323    | 315                           |
|           | CAEE  |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | JBE   |            | 3,022  | 3,020  | 3,201  | 2,721  | 3,947  | 3,873  | 3,919  | 3,346  | 2,672  | 2,511  | 2,763  | 3,307  | 3,445  | 3,210                         |
|           | CAEE  |            |        |        |        |        |        |        |        |        |        |        |        |        |        |                               |
|           | Total Fuel Stock                                  |            | 3,349  | 3,393  | 3,579  | 3,008  | 4,291  | 4,210  | 4,198  | 3,665  | 2,946  | 2,787  | 3,075  | 3,583  | 3,768  | 3,525                         |

| FERC<br>ACCT | WCA<br>FACTOR | DESCRIP                       | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Jul-09 | Aug-09 | Sep-09 | Oct-09 | Nov-09 | Dec-09 | AMA Rate Base<br>Dec-08 - Dec-09 |
|--------------|---------------|-------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------------------------------|
| 152          |               | Fuel Stock - Undistributed    |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | SE            |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | CAEW          |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | CAEE          |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
| 25316        |               | DG&T Working Capital Deposit  |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | SE            |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | CAEW          |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | CAEE          |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
| 25317        |               | DG&T Working Capital Deposit  |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | SE            |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | CAEW          |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | CAEE          |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
| 25319        |               | Provo Working Capital Deposit |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | SE            |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | CAEW          |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | CAEE          |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
| 154          |               | Total Fuel Stock              | 3,349  | 3,393  | 3,579  | 3,008  | 4,291  | 4,210  | 4,198  | 3,665  | 2,946  | 2,787  | 3,075  | 3,583  | 3,768  | 3,525                            |
|              |               | Materials and Supplies        | 5,383  | 5,819  | 6,054  | 5,954  | 6,171  | 5,598  | 5,451  | 5,425  | 5,450  | 5,197  | 4,883  | 4,959  | 5,041  | 5,523                            |
|              | SG            |                               | 101    | 101    | 101    | 87     | 87     | 87     | 69     | 69     | 69     | 49     | 49     | 49     | 88     | 76                               |
|              | SE            |                               | (10)   | (3)    | 13     | (7)    | (4)    | 8      | (3)    | (6)    | (0)    | (550)  | 1      | (6)    | 19     | (46)                             |
|              | SO            |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | SNPPS         |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | SNPPH         |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | SNPD          |                               | (291)  | (293)  | (293)  | (283)  | (284)  | (280)  | (244)  | (245)  | (242)  | (243)  | (232)  | (230)  | (205)  | (260)                            |
|              | SNPT          |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | DGU           |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | DGP           |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | CAGE          |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | SNPP          |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | CAGW          |                               | 620    | 624    | 623    | 803    | 815    | 932    | 967    | 968    | 931    | 952    | 963    | 986    | 987    | 864                              |
|              | CAGE          |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | JBG           |                               | 1,664  | 1,685  | 1,659  | 1,646  | 1,652  | 1,651  | 1,627  | 1,586  | 1,589  | 1,577  | 1,585  | 1,565  | 1,542  | 1,619                            |
|              | CAEW          |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | CAEE          |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | CAGE          |                               |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              |               | Total Materials and Supplies  | 7,466  | 7,933  | 8,157  | 8,201  | 8,436  | 7,985  | 7,867  | 7,798  | 7,796  | 6,981  | 7,350  | 7,323  | 7,472  | 7,776                            |

| FERC ACCT | WCA FACTOR | DESCRIP                         | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Jul-09 | Aug-09 | Sep-09 | Oct-09 | Nov-09 | Dec-09 | AMA Rate Base Dec-08 - Dec-09 |
|-----------|------------|---------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------------------------------|
| 163       |            | Stores Expense Undistributed SO | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                             |
| 25318     |            | Provo Working Capital Deposit   | (13)   | (13)   | (13)   | (13)   | (13)   | (13)   | (13)   | (13)   | (13)   | (13)   | (13)   | (13)   | (13)   | (13)                          |
|           |            | SNPPS                           | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                             |
|           |            | CAGW                            | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                             |
|           |            | CAGE                            | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                             |
|           |            |                                 | (13)   | (13)   | (13)   | (13)   | (13)   | (13)   | (13)   | (13)   | (13)   | (13)   | (13)   | (13)   | (13)   | (13)                          |
|           |            | Total Materials & Supplies      | 7,454  | 7,921  | 8,145  | 8,189  | 8,424  | 7,983  | 7,854  | 7,785  | 7,784  | 6,969  | 7,338  | 7,311  | 7,460  | 7,763                         |
| 165       |            | Prepayments                     | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                             |
|           |            | S                               | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                             |
|           |            | GPS                             | 660    | 553    | 444    | 336    | 231    | 122    | 13     | 10     | 7      | 9      | 23     | 851    | 730    | 275                           |
|           |            | SG                              | 260    | 252    | 243    | 236    | 237    | 262    | 232    | 226    | 235    | 242    | 234    | 281    | 310    | 247                           |
|           |            | CAGW                            | -      | 172    | 86     | 452    | 366    | 280    | 452    | 366    | 280    | 449    | 363    | 277    | 449    | 314                           |
|           |            | CAGE                            | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                             |
|           |            | CAEW                            | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1                             |
|           |            | CAEE                            | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                             |
|           |            | SE                              | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                             |
|           |            | SO                              | 1,466  | 1,333  | 2,349  | 2,667  | 2,586  | 2,458  | 2,316  | 2,117  | 1,864  | 1,847  | 1,671  | 1,491  | 1,470  | 2,014                         |
|           |            | Total Prepayments               | 2,387  | 2,311  | 3,124  | 3,692  | 3,420  | 3,123  | 3,014  | 2,720  | 2,387  | 2,548  | 2,292  | 2,901  | 2,960  | 2,850                         |
| 182M      |            | Misc Regulatory Assets          | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                             |
|           |            | S                               | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                             |
|           |            | SG                              | 1,038  | 984    | 925    | 851    | 790    | 735    | 656    | 598    | 582    | 526    | 439    | 367    | 18,305 | 1,427                         |
|           |            | CAGE                            | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                             |
|           |            | CAGE                            | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                             |
|           |            | CAGW                            | 1,173  | 1,124  | 1,075  | 1,026  | 977    | 928    | 879    | 831    | 782    | 733    | 684    | 635    | 586    | 879                           |
|           |            | JRC                             | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                             |
|           |            | SE                              | 837    | 837    | 837    | 837    | 837    | 837    | 837    | 837    | 837    | 837    | 837    | 837    | 837    | 837                           |
|           |            | CAEW                            | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                             |
|           |            | CAEE                            | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                             |
|           |            | SO                              | 521    | 517    | 518    | 532    | 536    | 533    | 554    | 554    | 510    | 510    | 537    | 551    | 557    | 533                           |
|           |            | Total Misc Regulatory Assets    | 3,560  | 3,462  | 3,354  | 3,247  | 3,140  | 3,033  | 2,925  | 2,819  | 2,711  | 2,606  | 2,498  | 2,391  | 20,285 | 3,676                         |



| FERC<br>ACCT | DESCRIP                     | WCA<br>FACTOR       | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Jul-09 | Aug-09 | Sep-09 | Oct-09 | Nov-09 | Dec-09 | AMA Rate Base<br>Dec-08 - Dec-09 |
|--------------|-----------------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------------------------------|
| 186M         | Misc Deferred Debits        |                     |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              |                             | S                   | 117    | 113    | 110    | 106    | 102    | 98     | 94     | 90     | 86     | 82     | 78     | 74     | 70     | 94                               |
|              |                             | CAEW                | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | CAEE                | 1,999  | 1,996  | 1,993  | 2,025  | 2,046  | 2,040  | 1,988  | 1,966  | 2,073  | 2,068  | 2,062  | 2,056  | 2,044  | 2,028                            |
|              |                             | SG                  | 4      | 7      | 1      | 1      | 1      | 4      | 4      | 1      | 1      | 1      | 1      | 1      | 1      | 2                                |
|              |                             | SE                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | CAGW                | 1,386  | 1,388  | 1,552  | 1,677  | 1,690  | 1,703  | (0)    | 89     | 212    | 320    | 358    | 492    | 571    | 872                              |
|              |                             | CAGE                | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | CAEW                | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | CAEE                | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | SNPPS               | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | EXCTAX              | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              | Total Misc. Deferred Debits |                     | 3,506  | 3,503  | 3,656  | 3,809  | 3,839  | 3,844  | 2,066  | 2,146  | 2,373  | 2,472  | 2,500  | 2,624  | 2,667  | 2,996                            |
|              | Working Capital             |                     |        |        |        |        |        |        |        |        |        |        |        |        |        |                                  |
|              | Cash Working Capital        | S                   | 11,447 | 11,447 | 11,447 | 11,447 | 11,447 | 11,447 | 11,447 | 11,447 | 11,447 | 11,447 | 11,447 | 11,447 | 11,447 | 11,447                           |
|              |                             | SO                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | SE                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             |                     | 11,447 | 11,447 | 11,447 | 11,447 | 11,447 | 11,447 | 11,447 | 11,447 | 11,447 | 11,447 | 11,447 | 11,447 | 11,447 | 11,447                           |
|              | Other Work. Cap.            | SNP                 | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | SG                  | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0                                |
|              |                             | Working Funds       | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40                               |
|              |                             | Other A/R           | 2,518  | 2,518  | 2,518  | 2,518  | 2,518  | 2,518  | 2,518  | 2,518  | 2,518  | 2,518  | 2,518  | 2,518  | 2,518  | 2,518                            |
|              |                             | SO                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | S                   | (312)  | (312)  | (312)  | (312)  | (312)  | (312)  | (312)  | (312)  | (312)  | (312)  | (312)  | (312)  | (312)  | (312)                            |
|              |                             | CAEW                | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | SG                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | S                   | (87)   | (87)   | (87)   | (87)   | (87)   | (87)   | (87)   | (87)   | (87)   | (87)   | (87)   | (87)   | (87)   | (87)                             |
|              |                             | CAEW                | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | CAEE                | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | SE                  | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1                                |
|              |                             | CAEW                | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | CAEE                | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | S                   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | SE                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | Asset Retir. Oblig. | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | CAEW                | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | CAEE                | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | S                   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | SE                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | ARO Reg Liability   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | SE                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | CAEW                | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | CAEE                | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | ARO Reg Liability   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | SE                  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | CAEW                | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | CAEE                | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | Cholla Reclamation  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | CAEW                | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              |                             | CAEE                | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -                                |
|              | Total Working Capital       |                     | 2,159  | 2,159  | 2,159  | 2,159  | 2,159  | 2,159  | 2,159  | 2,159  | 2,159  | 2,159  | 2,159  | 2,159  | 2,159  | 2,159                            |
|              |                             |                     | 13,607 | 13,607 | 13,607 | 13,607 | 13,607 | 13,607 | 13,607 | 13,607 | 13,607 | 13,607 | 13,607 | 13,607 | 13,607 | 13,607                           |

| FERC ACCT | WCA FACTOR | DESCRIP                            | Dec-08  | Jan-09  | Feb-09  | Mar-09  | Apr-09  | May-09  | Jun-09  | Jul-09  | Aug-09  | Sep-09  | Oct-09  | Nov-09  | Dec-09  | AMA Rate Base Dec-08 - Dec-09 |
|-----------|------------|------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------------------------------|
| 18221     |            | Miscellaneous Rate Base            | (575)   | (552)   | (529)   | (508)   | (483)   | (460)   | (437)   | (414)   | (391)   | (368)   | (345)   | (322)   | (299)   | (437)                         |
|           |            | Unrec Plant & Reg Study Costs      | 376     | 361     | 346     | 331     | 316     | 301     | 286     | 271     | 256     | 241     | 226     | 211     | 196     | 286                           |
|           |            | S                                  | 551     | 529     | 507     | 485     | 463     | 441     | 419     | 397     | 375     | 353     | 331     | 309     | 287     | 419                           |
|           |            |                                    | 353     | 339     | 325     | 311     | 297     | 283     | 269     | 254     | 240     | 226     | 212     | 198     | 184     | 269                           |
| 18222     |            | Nuclear Plant - Trojan             | (575)   | (552)   | (529)   | (508)   | (483)   | (460)   | (437)   | (414)   | (391)   | (368)   | (345)   | (322)   | (299)   | (437)                         |
|           |            | S                                  | 376     | 361     | 346     | 331     | 316     | 301     | 286     | 271     | 256     | 241     | 226     | 211     | 196     | 286                           |
|           |            | TROJP                              | 551     | 529     | 507     | 485     | 463     | 441     | 419     | 397     | 375     | 353     | 331     | 309     | 287     | 419                           |
|           |            | TROJD                              | 353     | 339     | 325     | 311     | 297     | 283     | 269     | 254     | 240     | 226     | 212     | 198     | 184     | 269                           |
| 1869      |            | Misc Deferred Debits-Trojan        |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | S                                  |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | SNPPN                              |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            |                                    |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | TOTAL MISCELLANEOUS RATE BASE      | 353     | 339     | 325     | 311     | 297     | 283     | 269     | 254     | 240     | 226     | 212     | 198     | 184     | 269                           |
|           |            | TOTAL RATE BASE ADDITIONS          | 36,326  | 36,635  | 37,885  | 37,954  | 39,108  | 38,170  | 36,037  | 35,079  | 34,126  | 33,289  | 33,593  | 34,684  | 53,014  | 36,769                        |
| 235       |            | Customer Service Deposits          |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | S                                  |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | CN                                 |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | Total Customer Service Deposits    |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
| 2281      |            | Prop Ins                           |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
| 2282      |            | Inj & Dam                          | (630)   | (638)   | (614)   | (606)   | (604)   | (597)   | (633)   | (790)   | (789)   | (674)   | (535)   | (553)   | (555)   | (635)                         |
| 2283      |            | Pen & Ben                          | (1,544) | (1,519) | (1,528) | (1,536) | (1,594) | (1,609) | (1,624) | (1,618) | (1,628) | (1,644) | (1,610) | (1,683) | (1,664) | (1,601)                       |
| 2283      |            | Pen & Ben                          |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
| 254       |            | Ins Prov                           |         |         | (36)    | (33)    | (12)    | (29)    | (8)     | (23)    | (18)    |         | (3)     | (17)    | (8)     | (15)                          |
|           |            |                                    | (2,174) | (2,157) | (2,178) | (2,175) | (2,210) | (2,235) | (2,265) | (2,432) | (2,435) | (2,318) | (2,148) | (2,253) | (2,246) | (2,251)                       |
| 22844     |            | Accum Hydro Relicensing Obligation |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | S                                  |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           |            | CAGW                               | (331)   | (331)   | (331)   | (331)   | (331)   | (331)   | (331)   | (331)   | (331)   | (331)   | (331)   | (331)   | (331)   | (331)                         |
|           |            |                                    | (331)   | (331)   | (331)   | (331)   | (331)   | (331)   | (331)   | (331)   | (331)   | (331)   | (331)   | (331)   | (331)   | (331)                         |
| 22842     |            | Pvt-Trojan                         |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
| 230       |            | ARO                                | (452)   | (448)   | (445)   | (451)   | (448)   | (446)   | (449)   | (448)   | (445)   | (451)   | (445)   | (448)   | (445)   | (445)                         |
| 254105    |            | ARO                                | (746)   | (746)   | (746)   | (740)   | (740)   | (740)   | (735)   | (735)   | (735)   | (729)   | (729)   | (729)   | (740)   | (740)                         |
| 254       |            | Regulatory Liability               |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
| 254       |            | C-AEE                              | 141     | 155     | 167     | 176     | 185     | 195     | 208     | 224     | 238     | 250     | 262     | 275     | 286     | 213                           |
| 254       |            | Regulatory Liability               | (0)     | (0)     | (0)     | (0)     | (0)     | (0)     | (0)     | (0)     | (0)     | (0)     | (0)     | (0)     | (0)     | (0)                           |
| 254       |            | S                                  | (1,057) | (1,039) | (1,025) | (1,016) | (1,003) | (997)   | (975)   | (958)   | (941)   | (930)   | (918)   | (902)   | (880)   | (973)                         |

| FERC ACCT | WCA FACTOR | DESCRIP                             | Dec-08  | Jan-09  | Feb-09  | Mar-09  | Apr-09  | May-09  | Jun-09  | Jul-09  | Aug-09  | Sep-09  | Oct-09  | Nov-09  | Dec-09  | AMA Rate Base Dec-08 - Dec-09 |
|-----------|------------|-------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------------------------------|
| 252       |            | Customer Advances for Construction  |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           | S          |                                     | (4)     | (8)     | (8)     | (10)    | (7)     | (16)    | (15)    | (15)    | (19)    | (72)    | (72)    | (72)    | (72)    | (29)                          |
|           | SG         |                                     | -       | -       | -       | -       | -       | -       | -       | -       | (406)   | (389)   | (357)   | (309)   | (620)   | (148)                         |
|           | CAGE       |                                     | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                             |
|           | SO         |                                     | (280)   | (229)   | (262)   | (213)   | (196)   | (290)   | (272)   | (289)   | -       | -       | -       | -       | -       | (158)                         |
|           | CN         |                                     | (285)   | (237)   | (270)   | (223)   | (202)   | (306)   | (287)   | (304)   | (428)   | (461)   | (429)   | (381)   | (692)   | (334)                         |
| 25396     |            | Total Customer Advances for Constr. |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           | S          | SO2 Emissions                       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                             |
| 25399     |            | Other Deferred Credits              |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           | S          | GPS                                 | (389)   | (328)   | (247)   | (166)   | (257)   | (175)   | (93)    | (624)   | (542)   | (460)   | (636)   | (458)   | (377)   | (356)                         |
|           | SO         |                                     | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                             |
|           | CAGW       |                                     | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                             |
|           | CAGE       |                                     | -       | (0)     | (0)     | (0)     | (0)     | (0)     | (0)     | (0)     | (0)     | (0)     | (0)     | (0)     | (0)     | (0)                           |
|           | SG         |                                     | (983)   | (978)   | (974)   | (969)   | (964)   | (959)   | (955)   | (950)   | (945)   | (940)   | (936)   | (931)   | (926)   | (855)                         |
|           | CAEW       |                                     | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                             |
|           | CAEE       |                                     | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                             |
|           | SE         |                                     | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                             |
|           |            |                                     | (1,372) | (1,306) | (1,221) | (1,155) | (1,222) | (1,134) | (1,047) | (1,575) | (1,488) | (1,401) | (1,472) | (1,389) | (1,304) | (1,311)                       |
| 190       |            | Accumulated Deferred Income Taxes   |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           | S          |                                     | 208     | 208     | 208     | 6       | 6       | 6       | 6       | 6       | 6       | 6       | 6       | 6       | 6       | 45                            |
|           | CN         |                                     | 6       | 6       | 6       | 3,007   | 3,007   | 3,007   | 3,491   | 3,491   | 3,491   | 3,991   | 3,991   | 3,991   | 2,703   | 3,373                         |
|           | SO         |                                     | 3,066   | 3,066   | 3,066   | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                             |
|           | DGP        |                                     | 398     | 398     | 398     | 398     | 398     | 398     | 398     | 398     | 398     | 398     | 398     | 398     | 398     | 399                           |
|           | BADDEBT    |                                     | 0       | 0       | 0       | 163     | 163     | 163     | 163     | 163     | 163     | 163     | 163     | 163     | 163     | 134                           |
|           | TROUD      |                                     | 130     | 130     | 130     | 130     | 130     | 130     | 130     | 130     | 130     | 130     | 130     | 130     | 130     | 128                           |
|           | SG         |                                     | 697     | 697     | 697     | 524     | 524     | 524     | 469     | 469     | 469     | 469     | 469     | 469     | 469     | 443                           |
|           | SE         |                                     | (0)     | (0)     | (0)     | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | (0)                           |
|           | SNP        |                                     | 497     | 497     | 497     | 497     | 497     | 497     | 497     | 497     | 497     | 497     | 497     | 497     | 497     | 493                           |
|           | CAGW       |                                     | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                             |
|           | CAGE       |                                     | 58      | 58      | 58      | 58      | 58      | 58      | 58      | 58      | 58      | 58      | 58      | 58      | 58      | 58                            |
|           | CAEW       |                                     | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                             |
|           | CAEE       |                                     | 62      | 62      | 62      | 62      | 62      | 62      | 62      | 62      | 62      | 62      | 62      | 62      | 62      | 38                            |
|           | JBE        |                                     | 47      | 47      | 47      | 47      | 47      | 47      | 47      | 47      | 47      | 47      | 47      | 47      | 47      | 47                            |
|           | SNPD       |                                     | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                             |
|           |            |                                     | 5,169   | 5,169   | 5,169   | 4,892   | 4,892   | 4,892   | 5,321   | 5,321   | 5,321   | 5,500   | 5,500   | 5,500   | 3,847   | 5,165                         |
| 281       |            | Accumulated Deferred Income Taxes   |         |         |         |         |         |         |         |         |         |         |         |         |         |                               |
|           | S          |                                     | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                             |
|           | SG         |                                     | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                             |
|           | CAGW       |                                     | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                             |
|           | CAGE       |                                     | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                             |
|           | SNPT       |                                     | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                             |

| FERC ACCT | DESCRIP                           | WCA FACTOR | AMA Rate Base |           |           |           |           |           |           |           |           |           |           |           |           |                 |           |
|-----------|-----------------------------------|------------|---------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------------|-----------|
|           |                                   |            | Dec-08        | Jan-09    | Feb-09    | Mar-09    | Apr-09    | May-09    | Jun-09    | Jul-09    | Aug-09    | Sep-09    | Oct-09    | Nov-09    | Dec-09    | Dec-08 - Dec-09 |           |
| 282       | Accumulated Deferred Income Taxes |            |               |           |           |           |           |           |           |           |           |           |           |           |           |                 |           |
|           | S                                 |            | (110,832)     | (110,832) | (110,832) | (116,500) | (116,500) | (116,500) | (123,679) | (123,952) | (123,952) | (151,994) | (151,994) | (151,994) | (151,994) | (161,953)       | (127,927) |
|           | DITBAL                            |            | (913)         | (913)     | (913)     | (913)     | (913)     | (913)     | (913)     | (913)     | (913)     | (415)     | (415)     | (415)     | (612)     | (772)           |           |
|           | SO                                |            |               |           |           |           |           |           |           |           |           |           |           |           |           |                 |           |
|           | SNP                               |            |               |           |           |           |           |           |           |           |           |           |           |           |           |                 |           |
|           | CAGW                              |            |               |           |           |           |           |           |           |           |           |           |           |           |           |                 |           |
|           | CAGE                              |            |               |           |           |           |           |           |           |           |           |           |           |           |           |                 |           |
|           | CAEW                              |            |               |           |           |           |           |           |           |           |           |           |           |           |           |                 |           |
|           | CAEE                              |            |               |           |           |           |           |           |           |           |           |           |           |           |           |                 |           |
|           | SE                                |            |               |           |           |           |           |           |           |           |           |           |           |           |           |                 |           |
|           | JBG                               |            |               |           |           |           |           |           |           |           |           |           |           |           |           |                 |           |
|           | SG                                |            | (352)         | (352)     | (352)     | (352)     | (352)     | (352)     | (351)     | (351)     | (351)     | (351)     | (351)     | (351)     | (351)     | (337)           | (337)     |
|           |                                   |            | (112,097)     | (112,097) | (112,097) | (117,765) | (117,765) | (117,765) | (124,943) | (125,216) | (125,216) | (152,759) | (152,759) | (152,759) | (152,759) | (162,465)       | (129,035) |
| 283       | Accumulated Deferred Income Taxes |            |               |           |           |           |           |           |           |           |           |           |           |           |           |                 |           |
|           | S                                 |            | (2,309)       | (2,309)   | (2,309)   | (2,031)   | (2,031)   | (2,031)   | (2,031)   | (2,031)   | (2,031)   | (2,031)   | (2,031)   | (2,031)   | (2,031)   | (2,031)         | (2,034)   |
|           | SG                                |            | (328)         | (328)     | (328)     | (362)     | (362)     | (362)     | (362)     | (362)     | (362)     | (362)     | (362)     | (362)     | (362)     | (362)           | (353)     |
|           | SE                                |            | (416)         | (416)     | (416)     | (244)     | (244)     | (244)     | (189)     | (189)     | (189)     | (59)      | (59)      | (59)      | (59)      | (241)           | (220)     |
|           | SO                                |            | (570)         | (570)     | (570)     | (34)      | (34)      | (34)      | 458       | 458       | 458       | 707       | 707       | 707       | 707       | (1,242)         | 112       |
|           | GPS                               |            | (1,176)       | (1,176)   | (1,176)   | (1,176)   | (1,176)   | (1,176)   | (1,237)   | (1,237)   | (1,237)   | (1,128)   | (1,128)   | (1,128)   | (1,128)   | (421)           | (1,148)   |
|           | SNP                               |            | (456)         | (456)     | (456)     | (456)     | (456)     | (456)     | (456)     | (456)     | (456)     | (456)     | (456)     | (456)     | (456)     | (376)           | (453)     |
|           | TROJD                             |            | 163           | 163       | 163       | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | 34              | 34        |
|           | SNPD                              |            |               |           |           |           |           |           |           |           |           |           |           |           |           |                 |           |
|           | CAGW                              |            | (1,014)       | (1,014)   | (1,014)   | (1,014)   | (1,014)   | (1,014)   | (1,014)   | (1,014)   | (1,014)   | (1,014)   | (1,014)   | (1,014)   | (1,014)   | (647)           | (999)     |
|           | CAGE                              |            |               |           |           |           |           |           |           |           |           |           |           |           |           |                 |           |
|           | CAEW                              |            |               |           |           |           |           |           |           |           |           |           |           |           |           |                 |           |
|           | CAEE                              |            |               |           |           |           |           |           |           |           |           |           |           |           |           |                 |           |
|           | JBE                               |            | 500           | 500       | 500       | 500       | 500       | 500       | 352       | 352       | 352       | 170       | 170       | 170       | 170       | 360             | 360       |
|           | SGCT                              |            |               |           |           |           |           |           |           |           |           |           |           |           |           |                 |           |
|           |                                   |            | (5,607)       | (5,607)   | (5,607)   | (4,817)   | (4,817)   | (4,817)   | (4,480)   | (4,480)   | (4,480)   | (4,173)   | (4,173)   | (4,173)   | (4,173)   | (3,934)         | (4,599)   |
|           |                                   |            | (112,535)     | (112,535) | (112,535) | (117,691) | (117,691) | (117,691) | (124,101) | (124,374) | (124,374) | (151,433) | (151,433) | (151,433) | (151,433) | (162,552)       | (128,570) |
| 255       | TOTAL ACCUM DEF INCOME TAX        |            |               |           |           |           |           |           |           |           |           |           |           |           |           |                 |           |
|           | S                                 |            | (330)         | (330)     | (330)     | (309)     | (309)     | (309)     | (289)     | (289)     | (289)     | (268)     | (268)     | (268)     | (268)     | (247)           | (296)     |
|           | ITC84                             |            | (497)         | (497)     | (497)     | (475)     | (475)     | (475)     | (452)     | (452)     | (452)     | (429)     | (429)     | (429)     | (407)     | (460)           | (460)     |
|           | ITC85                             |            | (227)         | (227)     | (227)     | (219)     | (219)     | (219)     | (210)     | (210)     | (210)     | (202)     | (202)     | (202)     | (194)     | (213)           | (213)     |
|           | ITC86                             |            | (38)          | (38)      | (38)      | (37)      | (37)      | (37)      | (35)      | (35)      | (35)      | (34)      | (34)      | (34)      | (33)      | (36)            | (36)      |
|           | ITC88                             |            | (83)          | (83)      | (83)      | (81)      | (81)      | (81)      | (79)      | (79)      | (79)      | (77)      | (77)      | (77)      | (74)      | (80)            | (80)      |
|           | ITC89                             |            | (13)          | (13)      | (13)      | (13)      | (13)      | (13)      | (13)      | (13)      | (13)      | (13)      | (13)      | (13)      | (12)      | (13)            | (13)      |
|           | ITC80                             |            |               |           |           |           |           |           |           |           |           |           |           |           |           |                 |           |
|           | CAGE                              |            | (1,188)       | (1,188)   | (1,188)   | (1,133)   | (1,133)   | (1,133)   | (1,078)   | (1,078)   | (1,078)   | (1,023)   | (1,023)   | (1,023)   | (968)     | (1,097)         | (1,097)   |
|           |                                   |            | (118,943)     | (118,943) | (118,943) | (123,792) | (123,792) | (123,792) | (130,086) | (131,052) | (131,052) | (157,898) | (157,898) | (157,898) | (168,984) | (134,867)       | (134,867) |
|           |                                   |            | (118,943)     | (118,943) | (118,943) | (123,792) | (123,792) | (123,792) | (130,086) | (131,052) | (131,052) | (157,898) | (157,898) | (157,898) | (168,984) | (134,867)       | (134,867) |
|           | TOTAL RATE BASE DEDUCTIONS        |            |               |           |           |           |           |           |           |           |           |           |           |           |           |                 |           |

| FERC<br>ACCT                | DESCRIP                             | WCA<br>FACTOR | Dec-08    | Jan-09    | Feb-09    | Mar-09    | Apr-09    | May-09    | Jun-09    | Jul-09    | Aug-09    | Sep-09    | Oct-09    | Nov-09    | Dec-09    | AMA Rate Base<br>Dec-08 - Dec-09 |
|-----------------------------|-------------------------------------|---------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------------------|
| (\$ in 000's)               |                                     |               |           |           |           |           |           |           |           |           |           |           |           |           |           |                                  |
| 108SP                       | Steam Prod Plant Accumulated Depr   | S             | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | DGP                                 |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | DGU                                 |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | SG                                  |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | CAGW                                |               | (29,600)  | (29,839)  | (30,078)  | (30,315)  | (30,555)  | (29,503)  | (28,419)  | (29,713)  | (29,806)  | (29,898)  | (29,990)  | (30,084)  | (30,164)  | (29,843)                         |
|                             | CAGE                                |               | (102,929) | (103,253) | (103,506) | (103,647) | (103,878) | (104,183) | (104,409) | (104,715) | (105,039) | (104,973) | (104,815) | (105,096) | (103,304) | (104,219)                        |
|                             | JBG                                 |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | CAGE                                |               | (132,528) | (133,092) | (133,584) | (133,962) | (134,432) | (133,716) | (132,828) | (134,428) | (134,845) | (134,871) | (134,805) | (135,180) | (133,468) | (134,062)                        |
| 108NP                       | Nuclear Prod Plant Accumulated Depr |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | DGP                                 |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | DGU                                 |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | SG                                  |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
| 108HP                       | Hydraulic Prod Plant Accum Depr     |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | S                                   |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | DGP                                 |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | DGU                                 |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | CAGW                                |               | (44,112)  | (44,287)  | (44,476)  | (44,542)  | (44,733)  | (44,904)  | (45,017)  | (44,649)  | (44,808)  | (45,488)  | (45,659)  | (45,809)  | (45,645)  | (44,938)                         |
|                             | CAGE                                |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | CAGW                                |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | CAGE                                |               | (44,112)  | (44,287)  | (44,476)  | (44,542)  | (44,733)  | (44,904)  | (45,017)  | (44,649)  | (44,808)  | (45,488)  | (45,659)  | (45,809)  | (45,645)  | (44,938)                         |
| 108OP                       | Other Production Plant - Accum Depr |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | S                                   |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | DGU                                 |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | DGP                                 |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | SG                                  |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | CAGW                                |               | (17,230)  | (17,856)  | (18,480)  | (19,106)  | (19,731)  | (33,132)  | (32,334)  | (32,879)  | (33,597)  | (33,088)  | (33,848)  | (34,635)  | (35,320)  | (27,914)                         |
|                             | CAGE                                |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | CAGE                                |               | (17,230)  | (17,856)  | (18,480)  | (19,106)  | (19,731)  | (33,132)  | (32,334)  | (32,879)  | (33,597)  | (33,088)  | (33,848)  | (34,635)  | (35,320)  | (27,914)                         |
| 108EP                       | Experimental Plant - Accum Depr     |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | DGP                                 |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|                             | SG                                  |               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
| TOTAL PRODUCTION PLANT DEPR |                                     |               | (193,871) | (195,236) | (196,541) | (197,611) | (198,897) | (211,752) | (210,160) | (211,956) | (213,249) | (213,447) | (214,312) | (215,624) | (214,433) | (206,913)                        |

| FERC<br>ACCT                                 | WCA<br>FACTOR | DESCRIP                             | Dec-08    | Jan-09    | Feb-09    | Mar-09    | Apr-09    | May-09    | Jun-09    | Jul-09    | Aug-09    | Sep-09    | Oct-09    | Nov-09    | Dec-09    | AMA Rate Base<br>Dec-08 - Dec-09 |
|--|---------------|-------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------------------|
| Summary of Prod Plant Depreciation by Factor |               |                                     |           |           |           |           |           |           |           |           |           |           |           |           |           |                                  |
|  | S             | DGP                                 | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|  |               | DGU                                 | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|  |               | SG                                  | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|  |               | CAGW                                | (90,942)  | (91,883)  | (93,035)  | (93,963)  | (95,019)  | (107,569) | (105,771) | (107,241) | (108,209) | (108,474) | (109,498) | (110,528) | (111,129) | (102,694)                        |
|  |               | CAGE                                | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|  |               | JBG                                 | (102,929) | (103,253) | (103,506) | (103,647) | (103,878) | (104,183) | (104,409) | (104,715) | (105,039) | (104,973) | (104,815) | (105,086) | (103,304) | (104,219)                        |
|  |               | SSGCT                               | (193,871) | (195,236) | (196,541) | (197,611) | (198,897) | (211,752) | (210,180) | (211,956) | (213,249) | (213,447) | (214,312) | (215,624) | (214,433) | (206,913)                        |
| Total of Prod Plant Depreciation by Factor   |               |                                     |           |           |           |           |           |           |           |           |           |           |           |           |           |                                  |
| 108360                                       |               | Transmission Plant Accumulated Depr | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|  |               | DGP                                 | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|  |               | DGU                                 | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|  |               | CAGW                                | (89,500)  | (89,801)  | (90,082)  | (90,039)  | (90,377)  | (90,901)  | (91,155)  | (91,505)  | (91,865)  | (92,009)  | (92,376)  | (92,752)  | (92,906)  | (91,172)                         |
|  |               | CAGE                                | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|  |               | JBG                                 | (10,334)  | (10,362)  | (10,392)  | (10,295)  | (10,325)  | (10,350)  | (10,406)  | (10,433)  | (10,463)  | (10,507)  | (10,538)  | (10,569)  | (10,613)  | (10,426)                         |
|  |               | SG                                  | (1,336)   | (1,346)   | (1,355)   | (1,378)   | (1,387)   | (1,396)   | (1,393)   | (1,402)   | (1,411)   | (1,406)   | (1,415)   | (1,425)   | (1,420)   | (1,391)                          |
|  |               | TOTAL TRANS PLANT ACCUM DEPR        | (101,170) | (101,508) | (101,829) | (101,712) | (102,088) | (102,647) | (102,953) | (103,340) | (103,739) | (103,923) | (104,329) | (104,746) | (104,938) | (102,989)                        |
| 108360                                       |               | Land and Land Rights                | (130)     | (130)     | (130)     | (131)     | (131)     | (131)     | (132)     | (132)     | (133)     | (133)     | (133)     | (134)     | (134)     | (132)                            |
|  |               | S                                   | (130)     | (130)     | (130)     | (131)     | (131)     | (131)     | (132)     | (132)     | (133)     | (133)     | (133)     | (134)     | (134)     | (132)                            |
| 108361                                       |               | Structures and Improvements         | (566)     | (569)     | (572)     | (568)     | (571)     | (574)     | (576)     | (579)     | (582)     | (583)     | (587)     | (590)     | (592)     | (578)                            |
|  |               | S                                   | (566)     | (569)     | (572)     | (568)     | (571)     | (574)     | (576)     | (579)     | (582)     | (583)     | (587)     | (590)     | (592)     | (578)                            |
| 108362                                       |               | Station Equipment                   | (13,758)  | (13,829)  | (13,897)  | (13,870)  | (13,948)  | (14,023)  | (14,067)  | (14,148)  | (14,204)  | (14,259)  | (14,299)  | (14,378)  | (14,441)  | (14,085)                         |
|  |               | S                                   | (13,758)  | (13,829)  | (13,897)  | (13,870)  | (13,948)  | (14,023)  | (14,067)  | (14,148)  | (14,204)  | (14,259)  | (14,299)  | (14,378)  | (14,441)  | (14,085)                         |
| 108363                                       |               | Storage Battery Equipment           | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
|  |               | S                                   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                |
| 108364                                       |               | Poles, Towers & Fixtures            | (42,120)  | (42,393)  | (42,665)  | (42,941)  | (43,223)  | (43,508)  | (43,537)  | (43,809)  | (44,090)  | (44,104)  | (44,387)  | (44,676)  | (44,719)  | (43,563)                         |
|  |               | S                                   | (42,120)  | (42,393)  | (42,665)  | (42,941)  | (43,223)  | (43,508)  | (43,537)  | (43,809)  | (44,090)  | (44,104)  | (44,387)  | (44,676)  | (44,719)  | (43,563)                         |
| 108365                                       |               | Overhead Conductors                 | (25,830)  | (25,960)  | (26,081)  | (25,971)  | (26,105)  | (26,240)  | (26,337)  | (26,461)  | (26,598)  | (26,690)  | (26,826)  | (26,963)  | (27,076)  | (26,390)                         |
|  |               | S                                   | (25,830)  | (25,960)  | (26,081)  | (25,971)  | (26,105)  | (26,240)  | (26,337)  | (26,461)  | (26,598)  | (26,690)  | (26,826)  | (26,963)  | (27,076)  | (26,390)                         |

| FERC<br>ACCT  | DESCRIP                                | WCA<br>FACTOR | Dec-08               | Jan-09               | Feb-09               | Mar-09               | Apr-09               | May-09               | Jun-09               | Jul-09               | Aug-09               | Sep-09               | Oct-09               | Nov-09               | Dec-09               | AMA Rate Base<br>Dec-08 - Dec-09 |
|---------------|--|---------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------------------|
| (\$ in 000'S) |  |               |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                                  |
| 108366        | Underground Conduit                    | S             | (8,996)<br>(8,996)   | (9,049)<br>(9,049)   | (9,099)<br>(9,099)   | (9,236)<br>(9,236)   | (9,289)<br>(9,289)   | (9,343)<br>(9,343)   | (9,366)<br>(9,366)   | (9,421)<br>(9,421)   | (9,474)<br>(9,474)   | (9,496)<br>(9,496)   | (9,550)<br>(9,550)   | (9,605)<br>(9,605)   | (9,638)<br>(9,638)   | (9,354)<br>(9,354)               |
| 108367        | Underground Conductors                 | S             | (7,626)<br>(7,626)   | (7,669)<br>(7,669)   | (7,712)<br>(7,712)   | (7,855)<br>(7,855)   | (7,898)<br>(7,898)   | (7,947)<br>(7,947)   | (7,964)<br>(7,964)   | (8,014)<br>(8,014)   | (8,056)<br>(8,056)   | (8,072)<br>(8,072)   | (8,118)<br>(8,118)   | (8,168)<br>(8,168)   | (8,191)<br>(8,191)   | (7,948)<br>(7,948)               |
| 108368        | Line Transformers                      | S             | (38,791)<br>(38,791) | (38,948)<br>(38,948) | (39,128)<br>(39,128) | (39,225)<br>(39,225) | (39,406)<br>(39,406) | (39,587)<br>(39,587) | (39,692)<br>(39,692) | (39,881)<br>(39,881) | (40,058)<br>(40,058) | (40,153)<br>(40,153) | (40,332)<br>(40,332) | (40,521)<br>(40,521) | (40,657)<br>(40,657) | (39,721)<br>(39,721)             |
| 108369        | Services                               | S             | (14,900)<br>(14,900) | (14,987)<br>(14,987) | (15,071)<br>(15,071) | (15,297)<br>(15,297) | (15,388)<br>(15,388) | (15,479)<br>(15,479) | (15,508)<br>(15,508) | (15,600)<br>(15,600) | (15,689)<br>(15,689) | (15,719)<br>(15,719) | (15,809)<br>(15,809) | (15,903)<br>(15,903) | (15,950)<br>(15,950) | (15,490)<br>(15,490)             |
| 108370        | Meters                                 | S             | (7,724)<br>(7,724)   | (7,743)<br>(7,743)   | (7,776)<br>(7,776)   | (7,676)<br>(7,676)   | (7,702)<br>(7,702)   | (7,726)<br>(7,726)   | (7,735)<br>(7,735)   | (7,768)<br>(7,768)   | (7,793)<br>(7,793)   | (7,805)<br>(7,805)   | (7,826)<br>(7,826)   | (7,842)<br>(7,842)   | (7,848)<br>(7,848)   | (7,765)<br>(7,765)               |
| 108371        | Installations on Customers' Premises   | S             | (275)<br>(275)       | (276)<br>(276)       | (278)<br>(278)       | (269)<br>(269)       | (270)<br>(270)       | (272)<br>(272)       | (272)<br>(272)       | (274)<br>(274)       | (275)<br>(275)       | (276)<br>(276)       | (277)<br>(277)       | (279)<br>(279)       | (280)<br>(280)       | (275)<br>(275)                   |
| 108372        | Leased Property                        | S             | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                                |
| 108373        | Street Lights                          | S             | (1,989)<br>(1,989)   | (1,998)<br>(1,998)   | (2,007)<br>(2,007)   | (2,001)<br>(2,001)   | (2,010)<br>(2,010)   | (2,016)<br>(2,016)   | (2,025)<br>(2,025)   | (2,035)<br>(2,035)   | (2,044)<br>(2,044)   | (2,053)<br>(2,053)   | (2,063)<br>(2,063)   | (2,071)<br>(2,071)   | (2,082)<br>(2,082)   | (2,030)<br>(2,030)               |
| 108D00        | Unclassified Dist Plant - Acct 300     | S             | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                                |
| 108DS         | Unclassified Dist Sub Plant - Acct 300 | S             | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                                |

| FERC ACCT     | DESCRIP                                | WCA FACTOR | Dec-08    | Jan-09    | Feb-09    | Mar-09    | Apr-09    | May-09    | Jun-09    | Jul-09    | Aug-09    | Sep-09    | Oct-09    | Nov-09    | Dec-09    | AMA Rate Base Dec-08 - Dec-09 |
|---------------|--|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------------------------|
| (\$ in 000'S) |  |            |           |           |           |           |           |           |           |           |           |           |           |           |           |                               |
| 108DP         | Unclassified Dist Sub Plant - Acct 300 |            |           |           |           |           |           |           |           |           |           |           |           |           |           |                               |
|               | S                                      |            | 25        | 19        | 15        | 25        | 22        | 19        | 41        | 38        | 34        | 16        | 12        | 7         | 16        | -                             |
|               |  |            | 25        | 19        | 15        | 25        | 22        | 19        | 41        | 38        | 34        | 16        | 12        | 7         | 16        | 22                            |
|               |  |            | (162,679) | (163,530) | (164,402) | (165,014) | (165,920) | (166,827) | (167,170) | (168,083) | (168,961) | (169,327) | (170,197) | (171,124) | (171,590) | (167,307)                     |
|               |  |            | (162,679) | (163,530) | (164,402) | (165,014) | (165,920) | (166,827) | (167,170) | (168,083) | (168,961) | (169,327) | (170,197) | (171,124) | (171,590) | (167,307)                     |
|               |  |            | (15,040)  | (15,212)  | (15,390)  | (14,977)  | (15,174)  | (15,126)  | (15,205)  | (15,405)  | (15,544)  | (15,722)  | (15,716)  | (15,894)  | (15,859)  | (15,401)                      |
|               |  |            | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                             |
|               |  |            | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                             |
|               |  |            | (460)     | (470)     | (480)     | (480)     | (490)     | (501)     | (456)     | (467)     | (466)     | (475)     | (484)     | (463)     | (470)     | (475)                         |
|               |  |            | (6,336)   | (6,353)   | (6,448)   | (5,992)   | (5,936)   | (5,608)   | (5,633)   | (5,648)   | (5,698)   | (5,662)   | (5,621)   | (5,741)   | (5,373)   | (5,850)                       |
|               |  |            | (3,312)   | (3,314)   | (3,333)   | (3,238)   | (3,266)   | (3,248)   | (3,231)   | (3,260)   | (3,292)   | (3,313)   | (3,324)   | (3,354)   | (3,214)   | (3,286)                       |
|               |  |            | (917)     | (932)     | (946)     | (945)     | (959)     | (971)     | (967)     | (983)     | (998)     | (1,001)   | (999)     | (1,003)   | (986)     | (971)                         |
|               |  |            | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                             |
|               |  |            | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                             |
|               |  |            | (26,065)  | (26,280)  | (26,598)  | (25,632)  | (25,826)  | (25,455)  | (25,492)  | (25,762)  | (25,998)  | (26,173)  | (26,145)  | (26,455)  | (25,902)  | (25,993)                      |
| 108MP         | Mining Plant Accumulated Depr.         |            |           |           |           |           |           |           |           |           |           |           |           |           |           |                               |
|               | S                                      |            | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                             |
|               | CAEW                                   |            | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                             |
|               | CAEE                                   |            | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                             |
|               | SE                                     |            | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                             |
| 108MP         | Less Centralia Situs Depreciation      |            |           |           |           |           |           |           |           |           |           |           |           |           |           |                               |
|               | S                                      |            | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                             |
| 1081390       | Accum Depr - Capital Lease             |            |           |           |           |           |           |           |           |           |           |           |           |           |           |                               |
|               | SO                                     |            | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                             |
|               |  |            | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                             |
|               |  |            | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                             |
|               |  |            | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                             |
|               |  |            | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                             |
| 1081399       | Accum Depr - Capital Lease             |            |           |           |           |           |           |           |           |           |           |           |           |           |           |                               |
|               | S                                      |            | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                             |
|               | SE                                     |            | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                             |



FERC ACCT WCA FACTOR Dec-08 Jan-09 Feb-09 Mar-09 Apr-09 May-09 Jun-09 Jul-09 Aug-09 Sep-09 Oct-09 Nov-09 Dec-09 AMA Rate Base Dec-08 - Dec-09  
 (\$ in 000'S)

| Remove Capital Leases                     | Dec-08   | Jan-09   | Feb-09   | Mar-09   | Apr-09   | May-09   | Jun-09   | Jul-09   | Aug-09   | Sep-09   | Oct-09   | Nov-09   | Dec-09   | AMA Rate Base Dec-08 - Dec-09 |
|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------------------------------|
| TOTAL GENERAL PLANT ACCUM DEPR            | (26,065) | (26,280) | (26,598) | (25,832) | (25,826) | (25,455) | (25,492) | (25,762) | (25,998) | (26,173) | (26,145) | (26,455) | (25,902) | (25,983)                      |
| Summary of General Depreciation by Factor |          |          |          |          |          |          |          |          |          |          |          |          |          |                               |
| S   | (15,040) | (15,212) | (15,390) | (14,977) | (15,174) | (15,126) | (15,205) | (15,405) | (15,544) | (15,722) | (15,716) | (15,894) | (15,859) | (15,401)                      |
| DGP                                       | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
| DGU                                       | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
| SE  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
| SO  | (6,336)  | (6,353)  | (6,448)  | (5,992)  | (5,936)  | (5,608)  | (5,633)  | (5,648)  | (5,698)  | (5,662)  | (5,621)  | (5,741)  | (5,373)  | (5,850)                       |
| CN  | (460)    | (470)    | (480)    | (480)    | (490)    | (501)    | (496)    | (467)    | (466)    | (475)    | (484)    | (463)    | (470)    | (475)                         |
| SG  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
| DEU                                       | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
| CAGW                                      | (3,312)  | (3,314)  | (3,333)  | (3,238)  | (3,266)  | (3,248)  | (3,231)  | (3,260)  | (3,292)  | (3,313)  | (3,324)  | (3,354)  | (3,214)  | (3,286)                       |
| CAGE                                      | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
| CAEW                                      | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
| CAEE                                      | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
| SSGCT                                     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
| JBG                                       | (917)    | (932)    | (946)    | (945)    | (959)    | (971)    | (967)    | (983)    | (988)    | (1,001)  | (999)    | (1,003)  | (986)    | (971)                         |
| Remove Capital Leases                     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
| Total General Depreciation by Factor      | (26,065) | (26,280) | (26,598) | (25,832) | (25,826) | (25,455) | (25,492) | (25,762) | (25,998) | (26,173) | (26,145) | (26,455) | (25,902) | (25,983)                      |

|                                  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| TOTAL ACCUM DEPR - PLANT IN SERV | (483,785) | (486,554) | (489,369) | (489,369) | (492,731) | (506,681) | (505,795) | (509,141) | (511,947) | (512,869) | (514,983) | (517,949) | (516,863) | (503,193) |
| 111SP Accum Prov for Amort-Steam | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         |
| CAGW                             | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         |
| CAGW                             | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         |
| CAGE                             | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         |
| SG                               | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         |

|                                    |         |         |         |         |         |         |         |         |         |         |         |         |         |         |
|------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 111GP Accum Prov for Amort-General | (1,344) | (1,351) | (1,348) | (1,356) | (1,364) | (1,373) | (1,381) | (1,389) | (1,396) | (1,406) | (1,415) | (1,423) | (1,432) | (1,383) |
| S                                  | (156)   | (158)   | (159)   | (161)   | (162)   | (163)   | (165)   | (166)   | (168)   | (169)   | (171)   | (172)   | (174)   | (165)   |
| CN                                 | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       |
| SG                                 | (680)   | (685)   | (691)   | (699)   | (704)   | (708)   | (713)   | (707)   | (712)   | (717)   | (723)   | (725)   | (734)   | (708)   |
| SO                                 | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       |
| CAGW                               | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       |
| CAGE                               | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       |
| CAEW                               | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       |
| CAEE                               | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       |
| SE                                 | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       |
| Remove Capital Leases              | (2,180) | (2,194) | (2,188) | (2,215) | (2,230) | (2,244) | (2,259) | (2,262) | (2,278) | (2,283) | (2,308) | (2,321) | (2,340) | (2,255) |

|                                  |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|----------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 111HP Accum Prov for Amort-Hydro | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) |
| DGP                              | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    |
| DGU                              | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    |
| SG                               | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    |
| CAGW                             | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) |
| CAGE                             | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    |
| CAGE                             | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    |
| Remove Capital Leases            | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) |

| FERC ACCT | WCA FACTOR | DESCRIP                                    | Dec-08   | Jan-09   | Feb-09   | Mar-09   | Apr-09   | May-09   | Jun-09   | Jul-09   | Aug-09   | Sep-09   | Oct-09   | Nov-09   | Dec-09   | AMA Rate Base Dec-08 - Dec-09 |
|-----------|------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------------------------------|
| 1111P     |            | Accum Prov for Amort-Intangible Plant      |          |          |          |          |          |          |          |          |          |          |          |          |          |                               |
|           | S          |  | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)                           |
|           | DGP        |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
|           | DGU        |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
|           | CAEW       |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
|           | CAEE       |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
|           | SE         |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
|           | SG         |  | (1,718)  | (1,761)  | (1,804)  | (1,595)  | (1,631)  | (1,323)  | (1,352)  | (1,350)  | (1,369)  | (1,361)  | (1,295)  | (1,254)  | (1,283)  | (1,466)                       |
|           | CAGW       |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
|           | CAGE       |  | (5,965)  | (6,030)  | (6,066)  | (6,081)  | (6,110)  | (6,139)  | (6,168)  | (6,197)  | (6,226)  | (6,256)  | (6,286)  | (6,317)  | (6,349)  | (6,171)                       |
|           | CN         |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
|           | CAGE       |  | (5,636)  | (5,728)  | (5,819)  | (5,909)  | (6,000)  | (6,541)  | (6,670)  | (6,775)  | (6,879)  | (6,599)  | (6,704)  | (6,809)  | (6,912)  | (6,392)                       |
|           | CAGW       |  | (4)      | (4)      | (4)      | (4)      | (4)      | (5)      | (2)      | (2)      | (2)      | (2)      | (2)      | (2)      | (2)      | (3)                           |
|           | CAGE       |  | (17,781) | (17,968) | (18,087) | (18,097) | (18,181) | (18,265) | (18,231) | (18,306) | (18,347) | (18,423) | (18,499) | (18,574) | (18,654) | (18,262)                      |
|           | JBG        |  | (31,135) | (31,493) | (31,781) | (31,686) | (31,928) | (32,274) | (32,423) | (32,630) | (32,825) | (32,642) | (32,788) | (32,958) | (33,102) | (32,295)                      |
|           | SO         |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
| 1111P     |            | Less Non-Utility Plant:                    |          |          |          |          |          |          |          |          |          |          |          |          |          |                               |
|           | OTH        |  | (31,135) | (31,493) | (31,781) | (31,686) | (31,928) | (32,274) | (32,423) | (32,630) | (32,825) | (32,642) | (32,788) | (32,958) | (33,102) | (32,295)                      |
| 111390    |            | Accum Amtr - Capital Lease                 |          |          |          |          |          |          |          |          |          |          |          |          |          |                               |
|           | S          |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
|           | CAGE       |  | (1)      | (1)      | (2)      | (5)      | (6)      | (7)      | (7)      | (8)      | (9)      | (10)     | (11)     | (12)     | (13)     | (7)                           |
|           | CAGW       |  | 167      | 166      | 164      | 162      | 160      | 158      | 156      | 153      | 150      | 147      | 144      | 141      | 138      | 154                           |
|           | SO         |  | 166      | 164      | 162      | 157      | 154      | 152      | 148      | 145      | 141      | 137      | 133      | 129      | 125      | 147                           |
|           |            |  | (166)    | (164)    | (162)    | (157)    | (154)    | (152)    | (148)    | (145)    | (141)    | (137)    | (133)    | (129)    | (125)    | (147)                         |
|           |            | Remove Capital Lease Amtr                  |          |          |          |          |          |          |          |          |          |          |          |          |          |                               |
|           |            |  | (33,392) | (33,764) | (34,057) | (33,979) | (34,236) | (34,586) | (34,760) | (34,970) | (35,180) | (34,936) | (35,098) | (35,281) | (35,445) | (34,806)                      |
|           |            | TOTAL ACCUM PROV FOR AMORTIZ               |          |          |          |          |          |          |          |          |          |          |          |          |          |                               |
|           |            | AMA  |          |          |          |          |          |          |          |          |          |          |          |          |          |                               |
|           |            | Summary of Amortization by Factor          |          |          |          |          |          |          |          |          |          |          |          |          |          |                               |
|           | S          |  | (1,345)  | (1,352)  | (1,349)  | (1,357)  | (1,366)  | (1,374)  | (1,382)  | (1,391)  | (1,399)  | (1,408)  | (1,416)  | (1,425)  | (1,433)  | (1,384)                       |
|           | DGP        |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
|           | DGU        |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
|           | SE         |  | (18,293) | (18,488) | (18,614) | (18,633) | (18,725) | (18,815) | (18,788) | (18,859) | (18,909) | (18,993) | (19,078) | (19,159) | (19,150) | (18,815)                      |
|           | SO         |  | (6,151)  | (6,188)  | (6,225)  | (6,241)  | (6,272)  | (6,302)  | (6,333)  | (6,363)  | (6,394)  | (6,425)  | (6,457)  | (6,490)  | (6,523)  | (6,336)                       |
|           | CN         |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
|           | SSCCT      |  | (4)      | (4)      | (4)      | (4)      | (4)      | (5)      | (2)      | (2)      | (2)      | (2)      | (2)      | (2)      | (2)      | (3)                           |
|           | JBG        |  | (5,714)  | (5,807)  | (5,898)  | (5,991)  | (6,084)  | (6,625)  | (6,755)  | (6,861)  | (6,967)  | (6,611)  | (6,717)  | (6,822)  | (6,928)  | (6,456)                       |
|           | CAGW       |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
|           | CAGE       |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
|           | CAEW       |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
|           | CAEE       |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                             |
|           | SG         |  | (1,718)  | (1,761)  | (1,804)  | (1,595)  | (1,631)  | (1,323)  | (1,352)  | (1,350)  | (1,369)  | (1,361)  | (1,295)  | (1,254)  | (1,283)  | (1,466)                       |
|           | CN         |  | (166)    | (164)    | (162)    | (157)    | (154)    | (152)    | (148)    | (145)    | (141)    | (137)    | (133)    | (129)    | (125)    | (147)                         |
|           |            | Less Capital Lease                         |          |          |          |          |          |          |          |          |          |          |          |          |          |                               |
|           |            | Total Provision For Amortization by Factor | (33,392) | (33,764) | (34,057) | (33,979) | (34,236) | (34,586) | (34,760) | (34,970) | (35,180) | (34,936) | (35,098) | (35,281) | (35,445) | (34,806)                      |





**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Alloc              | Total              | Calif           | Oregon            | Wash             | Utah             | Idaho           | Wy-All           | FERC          | Other          |
|----------------------|--------------------|--------------------|-----------------|-------------------|------------------|------------------|-----------------|------------------|---------------|----------------|
| 4118000              | SE                 | (\$3,791)          | (\$63)          | (\$981)           | (\$300)          | (\$1,563)        | (\$215)         | (\$656)          | (\$13)        | \$0            |
| <b>4118000 Total</b> |                    | <b>(\$3,791)</b>   | <b>(\$63)</b>   | <b>(\$981)</b>    | <b>(\$300)</b>   | <b>(\$1,563)</b> | <b>(\$215)</b>  | <b>(\$656)</b>   | <b>(\$13)</b> | <b>\$0</b>     |
| 4211000              | GAIN DISPOS PROP   | (\$767)            | \$0             | \$0               | \$0              | (\$508)          | (\$63)          | (\$191)          | (\$5)         | \$0            |
| 4211000              | GAIN DISPOS PROP   | (\$258)            | (\$12)          | (\$189)           | (\$57)           | \$0              | \$0             | \$0              | \$0           | \$0            |
| 4211000              | GAIN DISPOS PROP   | \$169              | \$0             | \$169             | \$0              | \$0              | \$0             | \$0              | \$0           | \$0            |
| 4211000              | GAIN DISPOS PROP   | (\$39)             | (\$1)           | (\$10)            | (\$3)            | (\$17)           | (\$2)           | (\$6)            | (\$0)         | \$0            |
| 4211000              | GAIN DISPOS PROP   | (\$1,019)          | \$0             | \$0               | (\$1,019)        | \$0              | \$0             | \$0              | \$0           | \$0            |
| 4211000              | GAIN DISPOS PROP   | (\$353)            | \$0             | \$0               | \$0              | \$0              | \$0             | (\$353)          | \$0           | \$0            |
| <b>4211000 Total</b> |                    | <b>(\$2,267)</b>   | <b>(\$13)</b>   | <b>(\$31)</b>     | <b>(\$60)</b>    | <b>(\$1,544)</b> | <b>(\$65)</b>   | <b>(\$550)</b>   | <b>(\$5)</b>  | <b>\$0</b>     |
| 4212000              | LOSS DISPOS PROP   | \$13               | \$0             | \$13              | \$0              | \$0              | \$0             | \$0              | \$0           | \$0            |
| 4212000              | LOSS DISPOS PROP   | \$52               | \$1             | \$14              | \$4              | \$23             | \$3             | \$8              | \$0           | \$0            |
| 4212000              | LOSS DISPOS PROP   | \$14               | \$0             | \$0               | \$14             | \$0              | \$0             | \$0              | \$0           | \$0            |
| 4212000              | LOSS DISPOS PROP   | \$3                | \$0             | \$0               | \$0              | \$0              | \$0             | \$3              | \$0           | \$0            |
| <b>4212000 Total</b> |                    | <b>\$82</b>        | <b>\$1</b>      | <b>\$27</b>       | <b>\$18</b>      | <b>\$23</b>      | <b>\$3</b>      | <b>\$11</b>      | <b>\$0</b>    | <b>\$0</b>     |
| 4401000              | RESIDENTIAL SALES  | \$45,215           | \$45,215        | \$0               | \$0              | \$0              | \$0             | \$0              | \$0           | \$0            |
| 4401000              | RESIDENTIAL SALES  | \$59,443           | \$0             | \$0               | \$0              | \$0              | \$59,443        | \$0              | \$0           | \$0            |
| 4401000              | RESIDENTIAL SALES  | \$498,718          | \$0             | \$498,718         | \$0              | \$0              | \$0             | \$0              | \$0           | \$0            |
| 4401000              | RESIDENTIAL SALES  | \$556,197          | \$0             | \$0               | \$0              | \$556,197        | \$0             | \$0              | \$0           | \$0            |
| 4401000              | RESIDENTIAL SALES  | \$129,850          | \$0             | \$0               | \$121,930        | \$0              | \$0             | \$0              | \$0           | \$7,920        |
| 4401000              | RESIDENTIAL SALES  | \$76,308           | \$0             | \$0               | \$0              | \$0              | \$0             | \$76,308         | \$0           | \$0            |
| 4401000              | RESIDENTIAL SALES  | \$11,381           | \$0             | \$0               | \$0              | \$0              | \$0             | \$11,381         | \$0           | \$0            |
| <b>4401000 Total</b> |                    | <b>\$1,377,113</b> | <b>\$45,215</b> | <b>\$498,718</b>  | <b>\$121,930</b> | <b>\$556,197</b> | <b>\$59,443</b> | <b>\$87,689</b>  | <b>\$0</b>    | <b>\$7,920</b> |
| 4403000              | BPA REG BAL-RES    | (\$196)            | \$0             | \$0               | \$0              | \$0              | (\$196)         | \$0              | \$0           | \$0            |
| 4403000              | BPA REG BAL-RES    | (\$23,449)         | \$0             | (\$23,449)        | \$0              | \$0              | \$0             | \$0              | \$0           | \$0            |
| 4403000              | BPA REG BAL-RES    | (\$6,948)          | \$0             | (\$6,948)         | \$0              | \$0              | \$0             | \$0              | \$0           | \$0            |
| <b>4403000 Total</b> |                    | <b>(\$30,593)</b>  | <b>\$0</b>      | <b>(\$23,449)</b> | <b>(\$6,948)</b> | <b>\$0</b>       | <b>(\$196)</b>  | <b>\$0</b>       | <b>\$0</b>    | <b>\$0</b>     |
| 4421000              | COMMERCIAL SALES   | \$30,441           | \$30,441        | \$0               | \$0              | \$0              | \$0             | \$0              | \$0           | \$0            |
| 4421000              | COMMERCIAL SALES   | \$30,394           | \$0             | \$0               | \$0              | \$0              | \$30,394        | \$0              | \$0           | \$0            |
| 4421000              | COMMERCIAL SALES   | \$338,394          | \$0             | \$338,394         | \$0              | \$0              | \$0             | \$0              | \$0           | \$0            |
| 4421000              | COMMERCIAL SALES   | \$515,480          | \$0             | \$0               | \$0              | \$515,480        | \$0             | \$0              | \$0           | \$0            |
| 4421000              | COMMERCIAL SALES   | \$101,191          | \$0             | \$0               | \$95,071         | \$0              | \$0             | \$0              | \$0           | \$6,120        |
| 4421000              | COMMERCIAL SALES   | \$95,789           | \$0             | \$0               | \$0              | \$0              | \$0             | \$95,789         | \$0           | \$0            |
| 4421000              | COMMERCIAL SALES   | \$10,913           | \$0             | \$0               | \$0              | \$0              | \$0             | \$10,913         | \$0           | \$0            |
| <b>4421000 Total</b> |                    | <b>\$1,122,602</b> | <b>\$30,441</b> | <b>\$338,394</b>  | <b>\$95,071</b>  | <b>\$515,480</b> | <b>\$30,394</b> | <b>\$106,701</b> | <b>\$0</b>    | <b>\$6,120</b> |
| 4421200              | BPA REG BAL-INDUST | \$2                | \$0             | \$0               | \$0              | \$0              | \$2             | \$0              | \$0           | \$0            |
| 4421200              | BPA REG BAL-INDUST | (\$4)              | \$0             | (\$4)             | \$0              | \$0              | \$0             | \$0              | \$0           | \$0            |





### Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

|                      |                    |      |                  |                   |                    |                   |              |              |            |             |                |            |
|----------------------|--------------------|------|------------------|-------------------|--------------------|-------------------|--------------|--------------|------------|-------------|----------------|------------|
| 4471000              | ON-SYS WHOLE-FIRM  | WYP  | \$28             | \$0               | \$0                | \$0               | \$0          | \$0          | \$0        | \$28        | \$0            | \$0        |
| <b>4471000 Total</b> |                    |      | <b>\$7,029</b>   | <b>\$0</b>        | <b>\$1,010</b>     | <b>\$0</b>        | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b> | <b>\$28</b> | <b>\$5,991</b> | <b>\$0</b> |
| 4479000              | TRANS SRVC         | FERC | \$1,318          | \$0               | \$0                | \$0               | \$0          | \$0          | \$0        | \$0         | \$1,318        | \$0        |
| 4479000              | TRANS SRVC         | WYP  | \$6              | \$0               | \$0                | \$0               | \$0          | \$0          | \$0        | \$6         | \$0            | \$0        |
| <b>4479000 Total</b> |                    |      | <b>\$1,324</b>   | <b>\$0</b>        | <b>\$0</b>         | <b>\$0</b>        | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b> | <b>\$6</b>  | <b>\$1,318</b> | <b>\$0</b> |
| 447NPC*              | NPC                | CAGW | \$356,425        | (\$16,250)        | (\$261,451)        | (\$78,724)        | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |
| <b>447NPC Total</b>  |                    |      | <b>\$356,425</b> | <b>(\$16,250)</b> | <b>(\$261,451)</b> | <b>(\$78,724)</b> | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b> | <b>\$0</b>  | <b>\$0</b>     | <b>\$0</b> |
| 4501000              | FORF DISC/INT-RES  | CA   | \$162            | \$162             | \$0                | \$0               | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4501000              | FORF DISC/INT-RES  | IDU  | \$180            | \$0               | \$0                | \$0               | \$180        | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4501000              | FORF DISC/INT-RES  | OR   | \$1,989          | \$0               | \$1,989            | \$0               | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4501000              | FORF DISC/INT-RES  | UT   | \$2,013          | \$0               | \$0                | \$2,013           | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4501000              | FORF DISC/INT-RES  | WA   | \$417            | \$0               | \$0                | \$417             | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4501000              | FORF DISC/INT-RES  | WYP  | \$329            | \$0               | \$0                | \$0               | \$0          | \$329        | \$0        | \$0         | \$0            | \$0        |
| 4501000              | FORF DISC/INT-RES  | WYU  | \$43             | \$0               | \$0                | \$0               | \$0          | \$43         | \$0        | \$0         | \$0            | \$0        |
| <b>4501000 Total</b> |                    |      | <b>\$5,135</b>   | <b>\$162</b>      | <b>\$1,989</b>     | <b>\$2,013</b>    | <b>\$180</b> | <b>\$373</b> | <b>\$0</b> | <b>\$0</b>  | <b>\$0</b>     | <b>\$0</b> |
| 4502000              | FORF DISC/INT-COMM | CA   | \$55             | \$55              | \$0                | \$0               | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4502000              | FORF DISC/INT-COMM | IDU  | \$33             | \$0               | \$0                | \$0               | \$33         | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4502000              | FORF DISC/INT-COMM | OR   | \$479            | \$0               | \$479              | \$0               | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4502000              | FORF DISC/INT-COMM | UT   | \$660            | \$0               | \$0                | \$660             | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4502000              | FORF DISC/INT-COMM | WA   | \$116            | \$0               | \$0                | \$116             | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4502000              | FORF DISC/INT-COMM | WYP  | \$122            | \$0               | \$0                | \$0               | \$0          | \$122        | \$0        | \$0         | \$0            | \$0        |
| 4502000              | FORF DISC/INT-COMM | WYU  | \$20             | \$0               | \$0                | \$0               | \$0          | \$20         | \$0        | \$0         | \$0            | \$0        |
| <b>4502000 Total</b> |                    |      | <b>\$1,485</b>   | <b>\$55</b>       | <b>\$479</b>       | <b>\$660</b>      | <b>\$33</b>  | <b>\$141</b> | <b>\$0</b> | <b>\$0</b>  | <b>\$0</b>     | <b>\$0</b> |
| 4503000              | FORF DISC/INT-IND  | CA   | \$15             | \$15              | \$0                | \$0               | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4503000              | FORF DISC/INT-IND  | IDU  | \$196            | \$0               | \$0                | \$196             | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4503000              | FORF DISC/INT-IND  | OR   | \$114            | \$0               | \$114              | \$0               | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4503000              | FORF DISC/INT-IND  | UT   | \$188            | \$0               | \$0                | \$188             | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4503000              | FORF DISC/INT-IND  | WA   | \$33             | \$0               | \$0                | \$33              | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4503000              | FORF DISC/INT-IND  | WYP  | \$45             | \$0               | \$0                | \$0               | \$0          | \$45         | \$0        | \$0         | \$0            | \$0        |
| 4503000              | FORF DISC/INT-IND  | WYU  | \$10             | \$0               | \$0                | \$0               | \$0          | \$10         | \$0        | \$0         | \$0            | \$0        |
| <b>4503000 Total</b> |                    |      | <b>\$601</b>     | <b>\$15</b>       | <b>\$114</b>       | <b>\$188</b>      | <b>\$196</b> | <b>\$56</b>  | <b>\$0</b> | <b>\$0</b>  | <b>\$0</b>     | <b>\$0</b> |
| 4504000              | GOVT MUNI/ALL OTH  | CA   | \$0              | \$0               | \$0                | \$0               | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4504000              | GOVT MUNI/ALL OTH  | IDU  | \$2              | \$0               | \$0                | \$2               | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4504000              | GOVT MUNI/ALL OTH  | OR   | \$5              | \$0               | \$5                | \$0               | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4504000              | GOVT MUNI/ALL OTH  | UT   | \$86             | \$0               | \$0                | \$86              | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4504000              | GOVT MUNI/ALL OTH  | WA   | \$3              | \$0               | \$0                | \$3               | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |
| 4504000              | GOVT MUNI/ALL OTH  | WYP  | (\$0)            | \$0               | \$0                | \$0               | \$0          | (\$0)        | \$0        | \$0         | \$0            | \$0        |
| 4504000              | GOVT MUNI/ALL OTH  | WYU  | \$0              | \$0               | \$0                | \$0               | \$0          | \$0          | \$0        | \$0         | \$0            | \$0        |



### Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

|                                | 4504000 Total  | \$96         | \$0            | \$5          | \$3            | \$86         | \$2          | (\$0)      | \$0        | \$0        |
|--------------------------------|----------------|--------------|----------------|--------------|----------------|--------------|--------------|------------|------------|------------|
| 4511000 ACCOUNT SERV CHG CA    | \$124          | \$124        | \$0            | \$0          | \$0            | \$0          | \$0          | \$0        | \$0        | \$0        |
| 4511000 ACCOUNT SERV CHG IDU   | \$162          | \$0          | \$0            | \$0          | \$0            | \$0          | \$162        | \$0        | \$0        | \$0        |
| 4511000 ACCOUNT SERV CHG OR    | \$1,026        | \$0          | \$1,026        | \$0          | \$0            | \$0          | \$0          | \$0        | \$0        | \$0        |
| 4511000 ACCOUNT SERV CHG UT    | \$2,819        | \$0          | \$0            | \$2,819      | \$0            | \$0          | \$0          | \$0        | \$0        | \$0        |
| 4511000 ACCOUNT SERV CHG WA    | \$209          | \$0          | \$0            | \$209        | \$0            | \$0          | \$0          | \$0        | \$0        | \$0        |
| 4511000 ACCOUNT SERV CHG WYP   | \$229          | \$0          | \$0            | \$0          | \$229          | \$0          | \$0          | \$229      | \$0        | \$0        |
| 4511000 ACCOUNT SERV CHG WYU   | \$41           | \$0          | \$0            | \$0          | \$0            | \$0          | \$0          | \$41       | \$0        | \$0        |
| <b>4511000 Total</b>           | <b>\$4,610</b> | <b>\$124</b> | <b>\$1,026</b> | <b>\$209</b> | <b>\$2,819</b> | <b>\$162</b> | <b>\$270</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 4512000 TAMPER/RECONNECT CA    | \$2            | \$2          | \$0            | \$0          | \$0            | \$0          | \$0          | \$0        | \$0        | \$0        |
| 4512000 TAMPER/RECONNECT IDU   | \$4            | \$0          | \$0            | \$0          | \$0            | \$0          | \$4          | \$0        | \$0        | \$0        |
| 4512000 TAMPER/RECONNECT OR    | \$19           | \$0          | \$19           | \$0          | \$0            | \$0          | \$0          | \$0        | \$0        | \$0        |
| 4512000 TAMPER/RECONNECT SO    | \$0            | \$0          | \$0            | \$0          | \$0            | \$0          | \$0          | \$0        | \$0        | \$0        |
| 4512000 TAMPER/RECONNECT UT    | \$27           | \$0          | \$0            | \$0          | \$0            | \$27         | \$0          | \$0        | \$0        | \$0        |
| 4512000 TAMPER/RECONNECT WA    | \$8            | \$0          | \$0            | \$8          | \$0            | \$0          | \$0          | \$0        | \$0        | \$0        |
| 4512000 TAMPER/RECONNECT WYP   | \$2            | \$2          | \$0            | \$0          | \$0            | \$0          | \$0          | \$2        | \$0        | \$0        |
| 4512000 TAMPER/RECONNECT WYU   | \$0            | \$0          | \$0            | \$0          | \$0            | \$0          | \$0          | \$0        | \$0        | \$0        |
| <b>4512000 Total</b>           | <b>\$62</b>    | <b>\$2</b>   | <b>\$19</b>    | <b>\$8</b>   | <b>\$27</b>    | <b>\$4</b>   | <b>\$2</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 4513000 OTHER CA               | \$325          | \$325        | \$0            | \$0          | \$0            | \$0          | \$0          | \$0        | \$0        | \$0        |
| 4513000 OTHER IDU              | \$4            | \$0          | \$0            | \$0          | \$0            | \$0          | \$4          | \$0        | \$0        | \$0        |
| 4513000 OTHER OR               | \$430          | \$0          | \$430          | \$0          | \$0            | \$0          | \$0          | \$0        | \$0        | \$0        |
| 4513000 OTHER SO               | \$6            | \$0          | \$0            | \$0          | \$0            | \$3          | \$0          | \$1        | \$0        | \$0        |
| 4513000 OTHER UT               | \$1,074        | \$0          | \$0            | \$0          | \$0            | \$1,074      | \$0          | \$0        | \$0        | \$0        |
| 4513000 OTHER WA               | (\$8)          | \$0          | \$0            | (\$8)        | \$0            | \$0          | \$0          | \$0        | \$0        | \$0        |
| 4513000 OTHER WYP              | \$146          | \$0          | \$0            | \$0          | \$0            | \$0          | \$0          | \$146      | \$0        | \$0        |
| 4513000 OTHER WYU              | \$210          | \$0          | \$0            | \$0          | \$0            | \$0          | \$0          | \$210      | \$0        | \$0        |
| <b>4513000 Total</b>           | <b>\$2,188</b> | <b>\$325</b> | <b>\$432</b>   | <b>(\$7)</b> | <b>\$1,077</b> | <b>\$4</b>   | <b>\$357</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 4513500 WEATHERIZ 12% 12MC IDU | \$1            | \$0          | \$0            | \$0          | \$0            | \$0          | \$1          | \$0        | \$0        | \$0        |
| <b>4513500 Total</b>           | <b>\$1</b>     | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>     | <b>\$1</b>   | <b>\$0</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 4514100 ENERGY FINANSWER UT    | \$37           | \$0          | \$0            | \$0          | \$0            | \$37         | \$0          | \$0        | \$0        | \$0        |
| 4514100 ENERGY FINANSWER WA    | \$4            | \$0          | \$0            | \$4          | \$0            | \$0          | \$0          | \$0        | \$0        | \$0        |
| <b>4514100 Total</b>           | <b>\$41</b>    | <b>\$0</b>   | <b>\$0</b>     | <b>\$4</b>   | <b>\$37</b>    | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 4514400 ENGY FINANSWER LGI CA  | \$1            | \$1          | \$0            | \$0          | \$0            | \$0          | \$0          | \$0        | \$0        | \$0        |
| 4514400 ENGY FINANSWER LGI WA  | \$5            | \$0          | \$0            | \$5          | \$0            | \$0          | \$0          | \$0        | \$0        | \$0        |
| <b>4514400 Total</b>           | <b>\$6</b>     | <b>\$1</b>   | <b>\$0</b>     | <b>\$5</b>   | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 4514900 ENGY FINNSWR 12000 UT  | \$1            | \$0          | \$0            | \$0          | \$0            | \$1          | \$0          | \$0        | \$0        | \$0        |
| 4514900 ENGY FINNSWR 12000 WYU | \$0            | \$0          | \$0            | \$0          | \$0            | \$0          | \$0          | \$0        | \$0        | \$0        |
| <b>4514900 Total</b>           | <b>\$1</b>     | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>     | <b>\$1</b>   | <b>\$0</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |



### Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

|                      | SLS WATER & W PWR   | CAGE  | \$12            | \$0          | \$0            | \$0            | \$0             | \$0            | \$8            | \$1            | \$3          | \$0        | \$0        |
|----------------------|---------------------|-------|-----------------|--------------|----------------|----------------|-----------------|----------------|----------------|----------------|--------------|------------|------------|
| <b>4530000</b>       |                     |       |                 |              |                |                |                 |                |                |                |              |            |            |
| <b>4530000 Total</b> |                     |       | <b>\$12</b>     | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>      | <b>\$0</b>     | <b>\$8</b>     | <b>\$1</b>     | <b>\$3</b>   | <b>\$0</b> | <b>\$0</b> |
| 4541000              | RENDS - COMMON      | CA    | \$547           | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0            | \$0          | \$0        | \$0        |
| 4541000              | RENDS - COMMON      | CAGE  | \$379           | \$0          | \$0            | \$251          | \$0             | \$0            | \$95           | \$0            | \$0          | \$0        | \$0        |
| 4541000              | RENDS - COMMON      | CAGW  | \$703           | \$32         | \$156          | \$0            | \$0             | \$0            | \$0            | \$0            | \$0          | \$0        | \$0        |
| 4541000              | RENDS - COMMON      | IDU   | \$302           | \$0          | \$0            | \$0            | \$0             | \$0            | \$302          | \$0            | \$0          | \$0        | \$0        |
| 4541000              | RENDS - COMMON      | JBG   | \$3             | \$0          | \$1            | \$0            | \$0             | \$0            | \$0            | \$0            | \$0          | \$0        | \$0        |
| 4541000              | RENDS - COMMON      | OR    | \$4,907         | \$0          | \$4,907        | \$0            | \$0             | \$0            | \$0            | \$0            | \$0          | \$0        | \$0        |
| 4541000              | RENDS - COMMON      | SG    | \$877           | \$15         | \$241          | \$73           | \$366           | \$135          | \$45           | \$135          | \$0          | \$0        | \$0        |
| 4541000              | RENDS - COMMON      | SO    | \$3,420         | \$78         | \$913          | \$253          | \$1,483         | \$500          | \$184          | \$500          | \$9          | \$0        | \$0        |
| 4541000              | RENDS - COMMON      | UT    | \$3,280         | \$0          | \$0            | \$0            | \$3,280         | \$0            | \$0            | \$0            | \$0          | \$0        | \$0        |
| 4541000              | RENDS - COMMON      | WA    | \$976           | \$0          | \$0            | \$976          | \$0             | \$0            | \$0            | \$0            | \$0          | \$0        | \$0        |
| 4541000              | RENDS - COMMON      | WYP   | \$379           | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$379          | \$0          | \$0        | \$0        |
| 4541000              | RENDS - COMMON      | WYU   | \$26            | \$0          | \$0            | \$0            | \$0             | \$26           | \$0            | \$0            | \$0          | \$0        | \$0        |
| <b>4541000 Total</b> |                     |       | <b>\$15,800</b> | <b>\$672</b> | <b>\$6,578</b> | <b>\$1,459</b> | <b>\$5,380</b>  | <b>\$1,134</b> | <b>\$561</b>   | <b>\$1,134</b> | <b>\$15</b>  | <b>\$0</b> | <b>\$0</b> |
| 4542000              | RENDS - NON COMMON  | SO    | \$8             | \$0          | \$2            | \$1            | \$3             | \$0            | \$0            | \$0            | \$0          | \$0        | \$0        |
| 4542000              | RENDS - NON COMMON  | UT    | \$4             | \$0          | \$0            | \$0            | \$4             | \$0            | \$0            | \$0            | \$0          | \$0        | \$0        |
| <b>4542000 Total</b> |                     |       | <b>\$12</b>     | <b>\$0</b>   | <b>\$2</b>     | <b>\$1</b>     | <b>\$8</b>      | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b> | <b>\$0</b> |
| 4543000              | MCI FOGWIRE REVENUE | CAGE  | \$3,347         | \$0          | \$0            | \$0            | \$2,217         | \$835          | \$275          | \$835          | \$20         | \$0        | \$0        |
| <b>4543000 Total</b> |                     |       | <b>\$3,347</b>  | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>     | <b>\$2,217</b>  | <b>\$835</b>   | <b>\$275</b>   | <b>\$835</b>   | <b>\$20</b>  | <b>\$0</b> | <b>\$0</b> |
| 4561100              | Other Wheeling Rev  | WRG   | \$25,385        | \$356        | \$5,726        | \$1,729        | \$11,640        | \$4,384        | \$1,444        | \$4,384        | \$106        | \$0        | \$0        |
| <b>4561100 Total</b> |                     |       | <b>\$25,385</b> | <b>\$356</b> | <b>\$5,726</b> | <b>\$1,729</b> | <b>\$11,640</b> | <b>\$4,384</b> | <b>\$1,444</b> | <b>\$4,384</b> | <b>\$106</b> | <b>\$0</b> | <b>\$0</b> |
| 4561910              | S/T FIRM WHEEL REV  | WRG   | \$1,576         | \$22         | \$355          | \$107          | \$723           | \$272          | \$90           | \$272          | \$7          | \$0        | \$0        |
| <b>4561910 Total</b> |                     |       | <b>\$1,576</b>  | <b>\$22</b>  | <b>\$355</b>   | <b>\$107</b>   | <b>\$723</b>    | <b>\$272</b>   | <b>\$90</b>    | <b>\$272</b>   | <b>\$7</b>   | <b>\$0</b> | <b>\$0</b> |
| 4561920              | L/T FIRM WHEEL REV  | WRG   | \$28,731        | \$403        | \$6,481        | \$1,957        | \$13,175        | \$4,962        | \$1,634        | \$4,962        | \$120        | \$0        | \$0        |
| <b>4561920 Total</b> |                     |       | <b>\$28,731</b> | <b>\$403</b> | <b>\$6,481</b> | <b>\$1,957</b> | <b>\$13,175</b> | <b>\$4,962</b> | <b>\$1,634</b> | <b>\$4,962</b> | <b>\$120</b> | <b>\$0</b> | <b>\$0</b> |
| 4561930              | NON-FIRM WHEEL REV  | WIRE  | \$8,005         | \$115        | \$1,798        | \$550          | \$3,539         | \$1,486        | \$487          | \$1,486        | \$29         | \$0        | \$0        |
| <b>4561930 Total</b> |                     |       | <b>\$8,005</b>  | <b>\$115</b> | <b>\$1,798</b> | <b>\$550</b>   | <b>\$3,539</b>  | <b>\$1,486</b> | <b>\$487</b>   | <b>\$1,486</b> | <b>\$29</b>  | <b>\$0</b> | <b>\$0</b> |
| 4562100              | USE OF FACIL REV    | SG    | \$12            | \$0          | \$3            | \$1            | \$5             | \$2            | \$1            | \$2            | \$0          | \$0        | \$0        |
| <b>4562100 Total</b> |                     |       | <b>\$12</b>     | <b>\$0</b>   | <b>\$3</b>     | <b>\$1</b>     | <b>\$5</b>      | <b>\$2</b>     | <b>\$1</b>     | <b>\$2</b>     | <b>\$0</b>   | <b>\$0</b> | <b>\$0</b> |
| 4562200              | DSM REVENUES        | CA    | (\$1,098)       | (\$1,098)    | \$0            | \$0            | \$0             | \$0            | \$0            | \$0            | \$0          | \$0        | \$0        |
| 4562200              | DSM REVENUES        | IDU   | \$5,010         | \$0          | \$0            | \$5,010        | \$0             | \$0            | \$0            | \$0            | \$0          | \$0        | \$0        |
| 4562200              | DSM REVENUES        | OR    | \$8,580         | \$0          | \$8,580        | \$0            | \$0             | \$0            | \$0            | \$0            | \$0          | \$0        | \$0        |
| 4562200              | DSM REVENUES        | OTHER | \$318           | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0            | \$0          | \$0        | \$318      |
| 4562200              | DSM REVENUES        | UT    | \$36,047        | \$0          | \$0            | \$0            | \$36,047        | \$0            | \$0            | \$0            | \$0          | \$0        | \$0        |
| 4562200              | DSM REVENUES        | WA    | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0            | \$0          | \$0        | \$0        |
| 4562200              | DSM REVENUES        | WYP   | \$796           | \$0          | \$0            | \$0            | \$0             | \$796          | \$0            | \$796          | \$0          | \$0        | \$0        |
| 4562200              | DSM REVENUES        | WYU   | \$607           | \$0          | \$0            | \$0            | \$0             | \$607          | \$0            | \$607          | \$0          | \$0        | \$0        |





**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

|                                | \$50,260        | (\$1,098)    | \$8,580         | \$0            | \$36,047        | \$5,010        | \$1,403        | \$0          | \$318      |
|--------------------------------|-----------------|--------------|-----------------|----------------|-----------------|----------------|----------------|--------------|------------|
| <b>4562200 Total</b>           | <b>\$8,835</b>  | <b>\$0</b>   | <b>\$0</b>      | <b>\$0</b>     | <b>\$5,852</b>  | <b>\$726</b>   | <b>\$2,204</b> | <b>\$53</b>  | <b>\$0</b> |
| 4562300 MISC OTHER REV CAGE    | \$996           | \$45         | \$730           | \$221          | \$0             | \$0            | \$0            | \$0          | \$0        |
| 4562300 MISC OTHER REV CAGW    | \$0             | \$0          | \$0             | \$0            | \$0             | \$0            | \$0            | \$0          | \$0        |
| 4562300 MISC OTHER REV IDU     | \$1,002         | \$44         | \$704           | \$213          | \$27            | \$3            | \$10           | \$0          | \$0        |
| 4562300 MISC OTHER REV JBG     | \$10            | \$0          | \$10            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0        |
| 4562300 MISC OTHER REV OR      | \$16,514        | \$287        | \$4,539         | \$1,373        | \$6,883         | \$838          | \$2,533        | \$61         | \$0        |
| 4562300 MISC OTHER REV SG      | \$3             | \$0          | \$0             | \$0            | \$3             | \$0            | \$0            | \$0          | \$0        |
| 4562300 MISC OTHER REV UT      | (\$52)          | \$0          | \$0             | (\$52)         | \$0             | \$0            | \$0            | \$0          | \$0        |
| 4562300 MISC OTHER REV WA      | \$200           | \$0          | \$0             | \$0            | \$0             | \$0            | \$200          | \$0          | \$0        |
| 4562300 MISC OTHER REV WYP     | \$0             | \$0          | \$0             | \$0            | \$0             | \$0            | \$0            | \$0          | \$0        |
| <b>4562300 Total</b>           | <b>\$27,508</b> | <b>\$376</b> | <b>\$5,983</b>  | <b>\$1,754</b> | <b>\$12,766</b> | <b>\$1,568</b> | <b>\$4,947</b> | <b>\$114</b> | <b>\$0</b> |
| 4562400 M&S INVENTORY SALE OR  | \$4             | \$0          | \$4             | \$0            | \$0             | \$0            | \$0            | \$0          | \$0        |
| 4562400 M&S INVENTORY SALE SO  | \$173           | \$4          | \$46            | \$13           | \$75            | \$9            | \$25           | \$0          | \$0        |
| 4562400 M&S INVENTORY SALE UT  | \$813           | \$0          | \$0             | \$0            | \$813           | \$0            | \$0            | \$0          | \$0        |
| 4562400 M&S INVENTORY SALE WYP | \$1             | \$0          | \$0             | \$0            | \$0             | \$0            | \$1            | \$0          | \$0        |
| <b>4562400 Total</b>           | <b>\$991</b>    | <b>\$4</b>   | <b>\$50</b>     | <b>\$13</b>    | <b>\$888</b>    | <b>\$9</b>     | <b>\$26</b>    | <b>\$0</b>   | <b>\$0</b> |
| 4562500 M&S INV COST OF SAL OR | \$0             | \$0          | \$0             | \$0            | \$0             | \$0            | \$0            | \$0          | \$0        |
| 4562500 M&S INV COST OF SAL UT | (\$630)         | \$0          | \$0             | \$0            | (\$630)         | \$0            | \$0            | \$0          | \$0        |
| <b>4562500 Total</b>           | <b>(\$630)</b>  | <b>\$0</b>   | <b>\$0</b>      | <b>\$0</b>     | <b>(\$630)</b>  | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b> |
| 4562700 RNW ENRGY CRDT SA SG   | \$50,794        | \$883        | \$13,961        | \$4,223        | \$21,172        | \$2,579        | \$7,790        | \$187        | \$0        |
| <b>4562700 Total</b>           | <b>\$50,794</b> | <b>\$883</b> | <b>\$13,961</b> | <b>\$4,223</b> | <b>\$21,172</b> | <b>\$2,579</b> | <b>\$7,790</b> | <b>\$187</b> | <b>\$0</b> |

\*As modeled by GRID





**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Alloc                | Total | Calif            | Oregon         | Wash             | Utah            | Idaho           | Wy - All       | FERC         | Other        |
|----------------------|----------------------|-------|------------------|----------------|------------------|-----------------|-----------------|----------------|--------------|--------------|
| 5000000              | OPER SUPV & ENG      |       |                  | \$0            | \$0              | \$0             | \$1,776         | \$220          | \$16         | \$0          |
| 5000000              | OPER SUPV & ENG      |       | \$2,682          | \$1            | \$13             | \$4             | \$0             | \$0            | \$0          | \$0          |
| 5000000              | OPER SUPV & ENG      |       | \$17             | \$787          | \$12,666         | \$3,814         | \$489           | \$61           | \$4          | \$0          |
| 5000000              | JBG                  |       | \$18,006         | \$787          | \$12,666         | \$3,814         | \$489           | \$61           | \$4          | \$0          |
| <b>5000000 Total</b> |                      |       | <b>\$20,705</b>  | <b>\$788</b>   | <b>\$12,679</b>  | <b>\$3,818</b>  | <b>\$2,265</b>  | <b>\$281</b>   | <b>\$21</b>  | <b>\$0</b>   |
| 5001000              | OPER SUPV & ENG      |       | \$671            | \$0            | \$0              | \$0             | \$445           | \$55           | \$4          | \$0          |
| 5001000              | OPER SUPV & ENG      |       | \$0              | \$0            | \$0              | \$0             | \$0             | \$0            | \$0          | \$0          |
| 5001000              | SG                   |       | \$671            | \$0            | \$0              | \$0             | \$445           | \$55           | \$4          | \$0          |
| <b>5001000 Total</b> |                      |       | <b>\$671</b>     | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>      | <b>\$445</b>    | <b>\$55</b>    | <b>\$4</b>   | <b>\$0</b>   |
| 5010000              | FUEL CONSUMED        |       | \$34             | \$0            | \$0              | \$0             | \$21            | \$3            | \$0          | \$0          |
| 5010000              | FUEL CONSUMED        |       | \$4              | \$0            | \$1              | \$0             | \$2             | \$0            | \$0          | \$0          |
| 5010000              | SE                   |       | \$37             | \$0            | \$1              | \$0             | \$23            | \$3            | \$0          | \$0          |
| <b>5010000 Total</b> |                      |       | <b>\$75</b>      | <b>\$0</b>     | <b>\$1</b>       | <b>\$0</b>      | <b>\$26</b>     | <b>\$3</b>     | <b>\$0</b>   | <b>\$0</b>   |
| 5012000              | FUEL HAND-COAL       |       | \$7,621          | \$0            | \$0              | \$0             | \$4,867         | \$670          | \$40         | \$0          |
| 5012000              | FUEL HAND-COAL       |       | \$676            | \$31           | \$496            | \$149           | \$0             | \$0            | \$0          | \$0          |
| 5012000              | FUEL HAND-COAL       |       | (\$1,035)        | (\$46)         | (\$725)          | (\$221)         | (\$27)          | (\$4)          | (\$0)        | \$0          |
| 5012000              | FUEL HAND-COAL       |       | \$26             | \$0            | \$7              | \$2             | \$11            | \$1            | \$0          | \$0          |
| <b>5012000 Total</b> |                      |       | <b>\$7,287</b>   | <b>(\$15)</b>  | <b>(\$223)</b>   | <b>(\$70)</b>   | <b>\$4,850</b>  | <b>\$668</b>   | <b>\$40</b>  | <b>\$0</b>   |
| 5013000              | START UP FUEL - GAS  |       | \$328            | \$0            | \$0              | \$0             | \$209           | \$29           | \$2          | \$0          |
| 5013000              | START UP FUEL - GAS  |       | \$0              | \$0            | \$0              | \$0             | \$0             | \$0            | \$0          | \$0          |
| 5013000              | JBE                  |       | \$328            | \$0            | \$0              | \$0             | \$209           | \$29           | \$2          | \$0          |
| <b>5013000 Total</b> |                      |       | <b>\$328</b>     | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>      | <b>\$209</b>    | <b>\$29</b>    | <b>\$2</b>   | <b>\$0</b>   |
| 5014000              | FUEL CONSUMED-DIESEL |       | \$18             | \$0            | \$0              | \$0             | \$12            | \$2            | \$0          | \$0          |
| 5014000              | FUEL CONSUMED-DIESEL |       | \$18             | \$0            | \$0              | \$0             | \$12            | \$2            | \$0          | \$0          |
| 5014000              | CAEE                 |       | \$4,749          | \$0            | \$0              | \$0             | \$3,033         | \$418          | \$25         | \$0          |
| 5014500              | START UP FUEL-DIESEL |       | \$95             | \$4            | \$70             | \$0             | \$0             | \$0            | \$0          | \$0          |
| 5014500              | START UP FUEL-DIESEL |       | \$1,537          | \$69           | \$1,077          | \$28            | \$40            | \$6            | \$0          | \$0          |
| 5014500              | JBE                  |       | \$6,381          | \$73           | \$1,147          | \$349           | \$3,073         | \$423          | \$25         | \$0          |
| <b>5014500 Total</b> |                      |       | <b>\$7,963</b>   | <b>\$142</b>   | <b>\$2,294</b>   | <b>\$417</b>    | <b>\$3,123</b>  | <b>\$452</b>   | <b>\$50</b>  | <b>\$0</b>   |
| 5015000              | FUEL CONS-RES DISP   |       | \$242            | \$11           | \$169            | \$52            | \$6             | \$7            | \$0          | \$0          |
| 5015000              | FUEL CONS-RES DISP   |       | \$320            | \$11           | \$169            | \$52            | \$6             | \$8            | \$0          | \$0          |
| 5015000              | JBE                  |       | \$320            | \$11           | \$169            | \$52            | \$6             | \$8            | \$0          | \$0          |
| <b>5015000 Total</b> |                      |       | <b>\$662</b>     | <b>\$22</b>    | <b>\$338</b>     | <b>\$108</b>    | <b>\$12</b>     | <b>\$15</b>    | <b>\$0</b>   | <b>\$0</b>   |
| 5015100              | ASH & ASH BYPRD SALE |       | \$0              | (\$0)          | (\$0)            | (\$0)           | (\$0)           | (\$0)          | (\$0)        | (\$0)        |
| 5015100              | ASH & ASH BYPRD SALE |       | \$0              | (\$0)          | (\$0)            | (\$0)           | (\$0)           | (\$0)          | (\$0)        | (\$0)        |
| 5015100              | JBE                  |       | \$0              | (\$0)          | (\$0)            | (\$0)           | (\$0)           | (\$0)          | (\$0)        | (\$0)        |
| <b>5015100 Total</b> |                      |       | <b>\$0</b>       | <b>(\$0)</b>   | <b>(\$0)</b>     | <b>(\$0)</b>    | <b>(\$0)</b>    | <b>(\$0)</b>   | <b>(\$0)</b> | <b>(\$0)</b> |
| 501NPC               | NPC                  |       | \$160,981        | \$7,505        | \$117,624        | \$35,851        | \$0             | \$0            | \$0          | \$0          |
| 501NPC               | NPC                  |       | \$160,981        | \$7,505        | \$117,624        | \$35,851        | \$0             | \$0            | \$0          | \$0          |
| 501NPC               | CAEW                 |       | \$160,981        | \$7,505        | \$117,624        | \$35,851        | \$0             | \$0            | \$0          | \$0          |
| <b>501NPC Total</b>  |                      |       | <b>\$160,981</b> | <b>\$7,505</b> | <b>\$117,624</b> | <b>\$35,851</b> | <b>\$0</b>      | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>   |
| 5020000              | STEAM EXPENSES       |       | \$12,626         | \$0            | \$0              | \$0             | \$8,363         | \$1,037        | \$76         | \$0          |
| 5020000              | STEAM EXPENSES       |       | \$788            | \$36           | \$788            | \$174           | \$0             | \$0            | \$0          | \$0          |
| 5020000              | STEAM EXPENSES       |       | \$3,956          | \$173          | \$2,783          | \$638           | \$107           | \$13           | \$1          | \$0          |
| <b>5020000 Total</b> |                      |       | <b>\$17,371</b>  | <b>\$209</b>   | <b>\$3,361</b>   | <b>\$1,012</b>  | <b>\$8,471</b>  | <b>\$1,051</b> | <b>\$77</b>  | <b>\$0</b>   |
| 5022000              | STM EXP - FLYASH     |       | \$1,100          | \$0            | \$0              | \$0             | \$729           | \$90           | \$7          | \$0          |
| 5022000              | STM EXP - FLYASH     |       | \$1,100          | \$0            | \$0              | \$0             | \$729           | \$90           | \$7          | \$0          |
| 5022000              | CAGE                 |       | \$1,100          | \$0            | \$0              | \$0             | \$729           | \$90           | \$7          | \$0          |
| <b>5022000 Total</b> |                      |       | <b>\$1,100</b>   | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>      | <b>\$729</b>    | <b>\$90</b>    | <b>\$7</b>   | <b>\$0</b>   |
| 5024000              | STM EXP SCRUBBER     |       | \$2,114          | \$0            | \$0              | \$0             | \$1,400         | \$174          | \$13         | \$0          |
| 5024000              | STM EXP SCRUBBER     |       | \$2,114          | \$0            | \$0              | \$0             | \$1,400         | \$174          | \$13         | \$0          |
| 5024000              | CAGE                 |       | \$2,114          | \$0            | \$0              | \$0             | \$1,400         | \$174          | \$13         | \$0          |
| <b>5024000 Total</b> |                      |       | <b>\$2,114</b>   | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>      | <b>\$1,400</b>  | <b>\$174</b>   | <b>\$13</b>  | <b>\$0</b>   |
| 5029000              | STM EXP - OTHER      |       | \$14,924         | \$0            | \$0              | \$0             | \$9,885         | \$1,226        | \$90         | \$0          |
| 5029000              | STM EXP - OTHER      |       | \$14,924         | \$0            | \$0              | \$0             | \$9,885         | \$1,226        | \$90         | \$0          |
| 5029000              | CAGE                 |       | \$14,924         | \$0            | \$0              | \$0             | \$9,885         | \$1,226        | \$90         | \$0          |
| <b>5029000 Total</b> |                      |       | <b>\$14,924</b>  | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>      | <b>\$9,885</b>  | <b>\$1,226</b> | <b>\$90</b>  | <b>\$0</b>   |
| 5050000              | ELECTRIC EXPENSES    |       | \$3,868          | \$0            | \$0              | \$0             | \$2,562         | \$318          | \$23         | \$0          |
| 5050000              | ELECTRIC EXPENSES    |       | \$21             | \$1            | \$15             | \$5             | \$0             | \$0            | \$0          | \$0          |
| 5050000              | CAGW                 |       | \$3,889          | \$1            | \$15             | \$5             | \$2,562         | \$318          | \$23         | \$0          |
| <b>5050000 Total</b> |                      |       | <b>\$3,889</b>   | <b>\$1</b>     | <b>\$15</b>      | <b>\$5</b>      | <b>\$2,562</b>  | <b>\$318</b>   | <b>\$23</b>  | <b>\$0</b>   |
| 5051000              | ELEC EXP GENERAL     |       | \$9              | \$0            | \$0              | \$0             | \$6             | \$1            | \$0          | \$0          |
| 5051000              | ELEC EXP GENERAL     |       | \$7              | \$0            | \$5              | \$1             | \$0             | \$0            | \$0          | \$0          |
| 5051000              | JBG                  |       | \$16             | \$0            | \$5              | \$1             | \$6             | \$1            | \$0          | \$0          |
| <b>5051000 Total</b> |                      |       | <b>\$23</b>      | <b>\$0</b>     | <b>\$5</b>       | <b>\$1</b>      | <b>\$6</b>      | <b>\$1</b>     | <b>\$0</b>   | <b>\$0</b>   |
| 5060000              | MISC STEAM PWR EXP   |       | \$57,930         | \$0            | \$0              | \$0             | \$38,370        | \$4,760        | \$348        | \$0          |
| 5060000              | MISC STEAM PWR EXP   |       | \$1,457          | \$66           | \$1,069          | \$322           | \$0             | \$0            | \$0          | \$0          |
| 5060000              | MISC STEAM PWR EXP   |       | \$4,616          | \$202          | \$3,247          | \$978           | \$125           | \$16           | \$1          | \$0          |
| 5060000              | MISC STEAM PWR EXP   |       | \$46             | \$1            | \$13             | \$4             | \$19            | \$2            | \$0          | \$0          |
| <b>5060000 Total</b> |                      |       | <b>\$64,048</b>  | <b>\$269</b>   | <b>\$4,328</b>   | <b>\$1,303</b>  | <b>\$38,515</b> | <b>\$4,778</b> | <b>\$350</b> | <b>\$0</b>   |
| 5061000              | MISC STM EXP - CON   |       | \$1,011          | \$0            | \$0              | \$0             | \$669           | \$83           | \$6          | \$0          |
| 5061000              | MISC STM EXP - CON   |       | \$1,011          | \$0            | \$0              | \$0             | \$669           | \$83           | \$6          | \$0          |
| 5061000              | CAGE                 |       | \$1,011          | \$0            | \$0              | \$0             | \$669           | \$83           | \$6          | \$0          |
| <b>5061000 Total</b> |                      |       | <b>\$1,011</b>   | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>      | <b>\$669</b>    | <b>\$83</b>    | <b>\$6</b>   | <b>\$0</b>   |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Alloc               | Total | Calif             | Oregon         | Wash              | Utah             | Idaho            | Wy - All       | FERC          | Other      |
|----------------------|---------------------|-------|-------------------|----------------|-------------------|------------------|------------------|----------------|---------------|------------|
| 5061000              | MISC STM EXP - CON  | JBG   | \$184             | \$8            | \$129             | \$39             | \$5              | \$1            | \$0           | \$0        |
| <b>5061000 Total</b> |                     |       | <b>\$1,195</b>    | <b>\$8</b>     | <b>\$129</b>      | <b>\$39</b>      | <b>\$674</b>     | <b>\$84</b>    | <b>\$6</b>    | <b>\$0</b> |
| 5061100              | MISC STM EXP PLCLU  | CAGE  | \$0               | \$0            | \$0               | \$0              | \$0              | \$0            | \$0           | \$0        |
| 5061100              | MISC STM EXP PLCLU  | JBG   | \$1,061           | \$46           | \$746             | \$225            | \$29             | \$4            | \$0           | \$0        |
| <b>5061100 Total</b> |                     |       | <b>\$1,181</b>    | <b>\$46</b>    | <b>\$746</b>      | <b>\$225</b>     | <b>\$108</b>     | <b>\$13</b>    | <b>\$1</b>    | <b>\$0</b> |
| 5061200              | MISC STM EXP UNMITG | JBG   | \$4               | \$0            | \$2               | \$1              | \$0              | \$0            | \$0           | \$0        |
| <b>5061200 Total</b> |                     |       | <b>\$4</b>        | <b>\$0</b>     | <b>\$2</b>        | <b>\$1</b>       | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>    | <b>\$0</b> |
| 5061300              | MISC STM EXP COMPT  | CAGE  | \$318             | \$0            | \$0               | \$0              | \$211            | \$26           | \$0           | \$0        |
| 5061300              | MISC STM EXP COMPT  | JBG   | \$176             | \$8            | \$124             | \$37             | \$5              | \$1            | \$0           | \$0        |
| <b>5061300 Total</b> |                     |       | <b>\$494</b>      | <b>\$8</b>     | <b>\$124</b>      | <b>\$37</b>      | <b>\$215</b>     | <b>\$27</b>    | <b>\$2</b>    | <b>\$0</b> |
| 5061400              | MISC STM EXP OFFIC  | CAGE  | \$1,110           | \$0            | \$0               | \$0              | \$735            | \$91           | \$7           | \$0        |
| 5061400              | MISC STM EXP OFFIC  | JBG   | \$26              | \$1            | \$18              | \$6              | \$1              | \$0            | \$0           | \$0        |
| <b>5061400 Total</b> |                     |       | <b>\$1,136</b>    | <b>\$1</b>     | <b>\$18</b>       | <b>\$6</b>       | <b>\$736</b>     | <b>\$91</b>    | <b>\$7</b>    | <b>\$0</b> |
| 5061500              | MISC STM EXP COMM   | CAGE  | \$170             | \$0            | \$0               | \$0              | \$113            | \$14           | \$0           | \$0        |
| <b>5061500 Total</b> |                     |       | <b>\$170</b>      | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>       | <b>\$113</b>     | <b>\$14</b>    | <b>\$0</b>    | <b>\$0</b> |
| 5061600              | MISC STM EXP FIRE   | CAGE  | \$2               | \$0            | \$0               | \$0              | \$113            | \$14           | \$0           | \$0        |
| 5061600              | MISC STM EXP FIRE   | JBG   | \$20              | \$1            | \$14              | \$4              | \$1              | \$0            | \$0           | \$0        |
| <b>5061600 Total</b> |                     |       | <b>\$23</b>       | <b>\$1</b>     | <b>\$14</b>       | <b>\$4</b>       | <b>\$2</b>       | <b>\$0</b>     | <b>\$0</b>    | <b>\$0</b> |
| 5062000              | MISC STM - ENVRMNT  | CAGE  | \$1,457           | \$0            | \$0               | \$0              | \$955            | \$120          | \$9           | \$0        |
| 5062000              | MISC STM - ENVRMNT  | JBG   | \$30              | \$1            | \$21              | \$6              | \$1              | \$0            | \$0           | \$0        |
| 5062000              | MISC STM - ENVRMNT  | SG    | \$0               | \$0            | \$0               | \$0              | \$0              | \$0            | \$0           | \$0        |
| <b>5062000 Total</b> |                     |       | <b>\$1,487</b>    | <b>\$1</b>     | <b>\$21</b>       | <b>\$6</b>       | <b>\$956</b>     | <b>\$120</b>   | <b>\$9</b>    | <b>\$0</b> |
| 5063000              | MISC STEAM JVA CR   | CAGE  | (\$9,198)         | \$0            | \$0               | \$0              | (\$6,093)        | (\$766)        | (\$55)        | \$0        |
| 5063000              | MISC STEAM JVA CR   | JBG   | (\$21,784)        | (\$952)        | (\$15,324)        | (\$4,614)        | (\$592)          | (\$73)         | (\$5)         | \$0        |
| <b>5063000 Total</b> |                     |       | <b>(\$30,982)</b> | <b>(\$952)</b> | <b>(\$15,324)</b> | <b>(\$4,614)</b> | <b>(\$6,684)</b> | <b>(\$829)</b> | <b>(\$61)</b> | <b>\$0</b> |
| 5064000              | MISC STM EXP RCRT   | CAGE  | \$17              | \$0            | \$0               | \$0              | \$11             | \$1            | \$0           | \$0        |
| <b>5064000 Total</b> |                     |       | <b>\$17</b>       | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>       | <b>\$11</b>      | <b>\$1</b>     | <b>\$0</b>    | <b>\$0</b> |
| 5065000              | MISC STM EXP - SEC  | CAGE  | \$216             | \$0            | \$0               | \$0              | \$143            | \$18           | \$0           | \$0        |
| <b>5065000 Total</b> |                     |       | <b>\$216</b>      | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>       | <b>\$143</b>     | <b>\$18</b>    | <b>\$0</b>    | <b>\$0</b> |
| 5066000              | MISC STM EXP -SFTY  | CAGE  | \$644             | \$0            | \$0               | \$0              | \$426            | \$63           | \$4           | \$0        |
| 5066000              | MISC STM EXP -SFTY  | JBG   | \$77              | \$3            | \$54              | \$16             | \$2              | \$0            | \$0           | \$0        |
| <b>5066000 Total</b> |                     |       | <b>\$720</b>      | <b>\$3</b>     | <b>\$54</b>       | <b>\$16</b>      | <b>\$428</b>     | <b>\$63</b>    | <b>\$4</b>    | <b>\$0</b> |
| 5067000              | MISC STM EXP TRNG   | CAGE  | \$1,517           | \$0            | \$0               | \$0              | \$1,005          | \$125          | \$9           | \$0        |
| 5067000              | MISC STM EXP TRNG   | JBG   | \$716             | \$31           | \$503             | \$152            | \$19             | \$2            | \$0           | \$0        |
| <b>5067000 Total</b> |                     |       | <b>\$2,233</b>    | <b>\$31</b>    | <b>\$503</b>      | <b>\$152</b>     | <b>\$1,024</b>   | <b>\$127</b>   | <b>\$9</b>    | <b>\$0</b> |
| 5068000              | MISC STM EXP TRAVL  | CAGE  | \$10              | \$0            | \$0               | \$0              | \$7              | \$1            | \$0           | \$0        |
| <b>5068000 Total</b> |                     |       | <b>\$10</b>       | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>       | <b>\$7</b>       | <b>\$1</b>     | <b>\$0</b>    | <b>\$0</b> |
| 5069000              | MISC STM EXP WTSFY  | CAGE  | \$140             | \$0            | \$0               | \$0              | \$93             | \$12           | \$0           | \$0        |
| <b>5069000 Total</b> |                     |       | <b>\$140</b>      | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>       | <b>\$93</b>      | <b>\$12</b>    | <b>\$0</b>    | <b>\$0</b> |
| 5069900              | MISC STM EXP MISC   | CAGE  | \$1,467           | \$0            | \$0               | \$0              | \$972            | \$9            | \$0           | \$0        |
| <b>5069900 Total</b> |                     |       | <b>\$1,467</b>    | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>       | <b>\$972</b>     | <b>\$9</b>     | <b>\$0</b>    | <b>\$0</b> |
| 5070000              | RENTS (STEAM GEN)   | CAGE  | \$266             | \$0            | \$0               | \$0              | \$176            | \$22           | \$0           | \$0        |
| 5070000              | RENTS (STEAM GEN)   | CAGW  | \$22              | \$1            | \$16              | \$5              | \$0              | \$0            | \$0           | \$0        |
| 5070000              | RENTS (STEAM GEN)   | JBG   | \$162             | \$7            | \$114             | \$34             | \$4              | \$1            | \$0           | \$0        |
| <b>5070000 Total</b> |                     |       | <b>\$450</b>      | <b>\$8</b>     | <b>\$130</b>      | <b>\$39</b>      | <b>\$181</b>     | <b>\$22</b>    | <b>\$2</b>    | <b>\$0</b> |
| 5100000              | MNT SUPERV & ENG    | CAGE  | \$2,770           | \$0            | \$0               | \$0              | \$1,835          | \$228          | \$17          | \$0        |
| 5100000              | MNT SUPERV & ENG    | CAGW  | \$261             | \$12           | \$191             | \$58             | \$0              | \$0            | \$0           | \$0        |
| 5100000              | MNT SUPERV & ENG    | JBG   | \$565             | \$25           | \$397             | \$120            | \$15             | \$2            | \$0           | \$0        |
| <b>5100000 Total</b> |                     |       | <b>\$3,596</b>    | <b>\$37</b>    | <b>\$589</b>      | <b>\$177</b>     | <b>\$1,850</b>   | <b>\$230</b>   | <b>\$17</b>   | <b>\$0</b> |
| 5101000              | MNTNCE SUPVSN & ENG | CAGE  | \$2,374           | \$0            | \$0               | \$0              | \$1,572          | \$195          | \$14          | \$0        |
| <b>5101000 Total</b> |                     |       | <b>\$2,374</b>    | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>       | <b>\$1,572</b>   | <b>\$195</b>   | <b>\$14</b>   | <b>\$0</b> |
| 5110000              | MNT OF STRUCTURES   | CAGE  | \$1,978           | \$0            | \$0               | \$0              | \$1,310          | \$162          | \$12          | \$0        |
| 5110000              | MNT OF STRUCTURES   | CAGW  | \$341             | \$16           | \$250             | \$75             | \$0              | \$0            | \$0           | \$0        |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Alloc              | Total | Calif           | Oregon       | Wash           | Utah         | Idaho          | Wy - All       | FERC        | Other      |
|----------------------|--------------------|-------|-----------------|--------------|----------------|--------------|----------------|----------------|-------------|------------|
| 5110000              | MNT OF STRUCTURES  | JBG   | \$755           | \$33         | \$531          | \$160        | \$21           | \$3            | \$0         | \$0        |
| <b>5110000 Total</b> |                    |       | <b>\$3,074</b>  | <b>\$49</b>  | <b>\$781</b>   | <b>\$235</b> | <b>\$1,330</b> | <b>\$165</b>   | <b>\$12</b> | <b>\$0</b> |
| 5111000              | MNT OF STRUCTURES  | CAGE  | \$5,126         | \$0          | \$0            | \$0          | \$3,395        | \$421          | \$0         | \$0        |
| 5111000              | MNT OF STRUCTURES  | JBG   | \$282           | \$12         | \$199          | \$60         | \$8            | \$1            | \$0         | \$0        |
| <b>5111000 Total</b> |                    |       | <b>\$5,408</b>  | <b>\$12</b>  | <b>\$199</b>   | <b>\$60</b>  | <b>\$3,403</b> | <b>\$422</b>   | <b>\$31</b> | <b>\$0</b> |
| 5111100              | MNT STRCT PMP PLNT | CAGE  | \$488           | \$0          | \$0            | \$0          | \$323          | \$40           | \$3         | \$0        |
| 5111100              | MNT STRCT PMP PLNT | JBG   | \$1,074         | \$47         | \$756          | \$227        | \$29           | \$4            | \$0         | \$0        |
| <b>5111100 Total</b> |                    |       | <b>\$1,562</b>  | <b>\$47</b>  | <b>\$756</b>   | <b>\$227</b> | <b>\$352</b>   | <b>\$44</b>    | <b>\$3</b>  | <b>\$0</b> |
| 5111200              | MNT STRCT WASTE WT | CAGE  | \$462           | \$0          | \$0            | \$0          | \$306          | \$38           | \$0         | \$0        |
| 5111200              | MNT STRCT WASTE WT | JBG   | \$996           | \$17         | \$278          | \$84         | \$11           | \$1            | \$0         | \$0        |
| <b>5111200 Total</b> |                    |       | <b>\$858</b>    | <b>\$17</b>  | <b>\$278</b>   | <b>\$84</b>  | <b>\$317</b>   | <b>\$39</b>    | <b>\$3</b>  | <b>\$0</b> |
| 5112000              | STRUCTURAL SYSTEMS | CAGE  | \$3,170         | \$0          | \$0            | \$0          | \$2,100        | \$260          | \$19        | \$0        |
| 5112000              | STRUCTURAL SYSTEMS | JBG   | \$3,688         | \$161        | \$2,594        | \$781        | \$100          | \$12           | \$1         | \$0        |
| <b>5112000 Total</b> |                    |       | <b>\$6,859</b>  | <b>\$161</b> | <b>\$2,594</b> | <b>\$781</b> | <b>\$2,200</b> | <b>\$273</b>   | <b>\$20</b> | <b>\$0</b> |
| 5114000              | MNT OF STRCT CATH  | CAGE  | \$10            | \$0          | \$0            | \$0          | \$6            | \$1            | \$0         | \$0        |
| 5114000              | MNT OF STRCT CATH  | JBG   | \$6             | \$0          | \$4            | \$1          | \$0            | \$0            | \$0         | \$0        |
| <b>5114000 Total</b> |                    |       | <b>\$16</b>     | <b>\$0</b>   | <b>\$4</b>     | <b>\$1</b>   | <b>\$7</b>     | <b>\$1</b>     | <b>\$0</b>  | <b>\$0</b> |
| 5116000              | MNT STRCT DAM RIVR | CAGE  | \$46            | \$0          | \$0            | \$0          | \$0            | \$4            | \$0         | \$0        |
| 5116000              | MNT STRCT DAM RIVR | JBG   | \$0             | \$0          | \$0            | \$0          | \$0            | \$0            | \$0         | \$0        |
| <b>5116000 Total</b> |                    |       | <b>\$46</b>     | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>     | <b>\$4</b>     | <b>\$0</b>  | <b>\$0</b> |
| 5117000              | MNT STRCT FIRE PRT | CAGE  | \$1,083         | \$0          | \$0            | \$0          | \$718          | \$89           | \$7         | \$0        |
| 5117000              | MNT STRCT FIRE PRT | JBG   | \$565           | \$25         | \$398          | \$120        | \$15           | \$2            | \$0         | \$0        |
| <b>5117000 Total</b> |                    |       | <b>\$1,649</b>  | <b>\$25</b>  | <b>\$398</b>   | <b>\$120</b> | <b>\$733</b>   | <b>\$91</b>    | <b>\$7</b>  | <b>\$0</b> |
| 5118000              | MNT STRCT-GROUNDS  | CAGE  | \$647           | \$0          | \$0            | \$0          | \$428          | \$53           | \$4         | \$0        |
| 5118000              | MNT STRCT-GROUNDS  | JBG   | \$744           | \$33         | \$523          | \$158        | \$20           | \$3            | \$0         | \$0        |
| <b>5118000 Total</b> |                    |       | <b>\$1,391</b>  | <b>\$33</b>  | <b>\$523</b>   | <b>\$158</b> | <b>\$449</b>   | <b>\$56</b>    | <b>\$4</b>  | <b>\$0</b> |
| 5119000              | MNT OF STRCT-HVAC  | CAGE  | \$1,362         | \$0          | \$0            | \$0          | \$902          | \$112          | \$8         | \$0        |
| 5119000              | MNT OF STRCT-HVAC  | JBG   | \$504           | \$22         | \$354          | \$107        | \$14           | \$2            | \$0         | \$0        |
| <b>5119000 Total</b> |                    |       | <b>\$1,866</b>  | <b>\$22</b>  | <b>\$354</b>   | <b>\$107</b> | <b>\$916</b>   | <b>\$114</b>   | <b>\$8</b>  | <b>\$0</b> |
| 5119000              | MNT OF STRCT-MISC  | CAGE  | \$99            | \$0          | \$0            | \$0          | \$65           | \$8            | \$0         | \$0        |
| 5119000              | MNT OF STRCT-MISC  | JBG   | \$99            | \$0          | \$0            | \$0          | \$65           | \$8            | \$0         | \$0        |
| <b>5119000 Total</b> |                    |       | <b>\$99</b>     | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>   | <b>\$65</b>    | <b>\$8</b>     | <b>\$0</b>  | <b>\$0</b> |
| 5120000              | MANT OF BOILR PLNT | CAGE  | \$10,249        | \$0          | \$0            | \$0          | \$6,788        | \$942          | \$62        | \$0        |
| 5120000              | MANT OF BOILR PLNT | CAGW  | \$2,578         | \$118        | \$1,891        | \$569        | \$0            | \$0            | \$0         | \$0        |
| 5120000              | MANT OF BOILR PLNT | JBG   | \$897           | \$39         | \$631          | \$190        | \$24           | \$3            | \$0         | \$0        |
| <b>5120000 Total</b> |                    |       | <b>\$13,723</b> | <b>\$157</b> | <b>\$2,522</b> | <b>\$759</b> | <b>\$6,813</b> | <b>\$845</b>   | <b>\$62</b> | <b>\$0</b> |
| 5121000              | MNT BOILR-AIR HTR  | CAGE  | \$12,794        | \$0          | \$0            | \$0          | \$8,475        | \$1,051        | \$77        | \$0        |
| 5121000              | MNT BOILR-AIR HTR  | JBG   | \$2,740         | \$120        | \$1,927        | \$680        | \$74           | \$9            | \$1         | \$0        |
| <b>5121000 Total</b> |                    |       | <b>\$15,534</b> | <b>\$120</b> | <b>\$1,927</b> | <b>\$680</b> | <b>\$6,549</b> | <b>\$1,060</b> | <b>\$78</b> | <b>\$0</b> |
| 5121100              | MNT BOILR-CHEM FD  | CAGE  | \$143           | \$0          | \$0            | \$0          | \$95           | \$12           | \$0         | \$0        |
| 5121100              | MNT BOILR-CHEM FD  | JBG   | \$26            | \$1          | \$18           | \$6          | \$1            | \$0            | \$0         | \$0        |
| <b>5121100 Total</b> |                    |       | <b>\$169</b>    | <b>\$1</b>   | <b>\$18</b>    | <b>\$6</b>   | <b>\$95</b>    | <b>\$12</b>    | <b>\$0</b>  | <b>\$0</b> |
| 5121200              | MNT BOILR-CL HANDL | CAGE  | \$3,530         | \$0          | \$0            | \$0          | \$2,338        | \$290          | \$21        | \$0        |
| 5121200              | MNT BOILR-CL HANDL | JBG   | \$2,408         | \$105        | \$1,694        | \$510        | \$65           | \$8            | \$1         | \$0        |
| <b>5121200 Total</b> |                    |       | <b>\$5,938</b>  | <b>\$105</b> | <b>\$1,694</b> | <b>\$510</b> | <b>\$2,403</b> | <b>\$298</b>   | <b>\$22</b> | <b>\$0</b> |
| 5121400              | MNT BOIL-DEMNERLZ  | CAGE  | \$407           | \$0          | \$0            | \$0          | \$269          | \$33           | \$2         | \$0        |
| 5121400              | MNT BOIL-DEMNERLZ  | JBG   | \$129           | \$6          | \$91           | \$27         | \$4            | \$0            | \$0         | \$0        |
| <b>5121400 Total</b> |                    |       | <b>\$536</b>    | <b>\$6</b>   | <b>\$91</b>    | <b>\$27</b>  | <b>\$273</b>   | <b>\$34</b>    | <b>\$2</b>  | <b>\$0</b> |
| 5121500              | MNT BOIL-EXTRC STM | CAGE  | \$186           | \$0          | \$0            | \$0          | \$123          | \$15           | \$0         | \$0        |
| 5121500              | MNT BOIL-EXTRC STM | JBG   | \$118           | \$5          | \$83           | \$25         | \$3            | \$0            | \$0         | \$0        |
| <b>5121500 Total</b> |                    |       | <b>\$304</b>    | <b>\$5</b>   | <b>\$83</b>    | <b>\$25</b>  | <b>\$127</b>   | <b>\$16</b>    | <b>\$0</b>  | <b>\$0</b> |
| 5121600              | MNT BOILR-FLYASH   | CAGE  | \$1,072         | \$0          | \$0            | \$0          | \$710          | \$88           | \$6         | \$0        |
| 5121600              | MNT BOILR-FLYASH   | JBG   | \$1,223         | \$53         | \$860          | \$259        | \$33           | \$4            | \$0         | \$0        |
| <b>5121600 Total</b> |                    |       | <b>\$2,295</b>  | <b>\$53</b>  | <b>\$860</b>   | <b>\$259</b> | <b>\$744</b>   | <b>\$92</b>    | <b>\$7</b>  | <b>\$0</b> |
| 5121700              | MNT BOIL-FUEL OIL  | CAGE  | \$113           | \$0          | \$0            | \$0          | \$75           | \$9            | \$1         | \$0        |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Alloc              | Total | Calif          | Oregon       | Wash           | Utah         | Idaho          | Wy - All     | FERC        | Other      |
|----------------------|--------------------|-------|----------------|--------------|----------------|--------------|----------------|--------------|-------------|------------|
| 5121700              | MNT BOIL-FUEL OIL  |       | \$190          | \$8          | \$133          | \$40         | \$5            | \$1          | \$0         | \$0        |
| <b>5121700 Total</b> |                    |       | <b>\$303</b>   | <b>\$8</b>   | <b>\$133</b>   | <b>\$40</b>  | <b>\$80</b>    | <b>\$10</b>  | <b>\$1</b>  | <b>\$0</b> |
| 5121800              | MNT BOIL-FEEDWATR  |       | \$3,335        | \$0          | \$0            | \$0          | \$2,209        | \$274        | \$20        | \$0        |
| 5121800              | MNT BOIL-FEEDWATR  |       | \$1,165        | \$51         | \$819          | \$247        | \$32           | \$4          | \$0         | \$0        |
| <b>5121800 Total</b> |                    |       | <b>\$4,500</b> | <b>\$51</b>  | <b>\$819</b>   | <b>\$247</b> | <b>\$2,241</b> | <b>\$278</b> | <b>\$20</b> | <b>\$0</b> |
| 5121900              | MNT BOIL-FRZ-PRTEC |       | \$48           | \$0          | \$0            | \$0          | \$32           | \$4          | \$0         | \$0        |
| <b>5121900 Total</b> |                    |       | <b>\$48</b>    | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>   | <b>\$32</b>    | <b>\$4</b>   | <b>\$0</b>  | <b>\$0</b> |
| 5122000              | MNT BOILR-AUX SYST |       | \$1,156        | \$0          | \$0            | \$0          | \$766          | \$95         | \$7         | \$0        |
| 5122000              | MNT BOILR-AUX SYST |       | \$95           | \$4          | \$67           | \$20         | \$3            | \$0          | \$0         | \$0        |
| <b>5122000 Total</b> |                    |       | <b>\$1,252</b> | <b>\$4</b>   | <b>\$67</b>    | <b>\$20</b>  | <b>\$769</b>   | <b>\$95</b>  | <b>\$7</b>  | <b>\$0</b> |
| 5122100              | MNT BOILR-MAIN STM |       | \$1,440        | \$0          | \$0            | \$0          | \$954          | \$118        | \$9         | \$0        |
| 5122100              | MNT BOILR-MAIN STM |       | \$248          | \$11         | \$174          | \$52         | \$7            | \$1          | \$0         | \$0        |
| <b>5122100 Total</b> |                    |       | <b>\$1,687</b> | <b>\$11</b>  | <b>\$174</b>   | <b>\$52</b>  | <b>\$960</b>   | <b>\$119</b> | <b>\$9</b>  | <b>\$0</b> |
| 5122200              | MNT BOIL-PLVRZD CL |       | \$6,741        | \$0          | \$0            | \$0          | \$4,465        | \$554        | \$41        | \$0        |
| 5122200              | MNT BOIL-PLVRZD CL |       | \$2,432        | \$106        | \$1,711        | \$515        | \$66           | \$8          | \$1         | \$0        |
| <b>5122200 Total</b> |                    |       | <b>\$9,173</b> | <b>\$106</b> | <b>\$1,711</b> | <b>\$515</b> | <b>\$4,531</b> | <b>\$562</b> | <b>\$41</b> | <b>\$0</b> |
| 5122300              | MNT BOIL-PRECIPTAT |       | \$1,461        | \$0          | \$0            | \$0          | \$967          | \$120        | \$9         | \$0        |
| 5122300              | MNT BOIL-PRECIPTAT |       | \$1,596        | \$69         | \$1,115        | \$336        | \$43           | \$5          | \$0         | \$0        |
| <b>5122300 Total</b> |                    |       | <b>\$3,046</b> | <b>\$69</b>  | <b>\$1,115</b> | <b>\$336</b> | <b>\$1,010</b> | <b>\$125</b> | <b>\$9</b>  | <b>\$0</b> |
| 5122400              | MNT BOIL-PRTRT WTR |       | \$521          | \$0          | \$0            | \$0          | \$345          | \$43         | \$3         | \$0        |
| 5122400              | MNT BOIL-PRTRT WTR |       | \$101          | \$4          | \$71           | \$21         | \$3            | \$0          | \$0         | \$0        |
| <b>5122400 Total</b> |                    |       | <b>\$622</b>   | <b>\$4</b>   | <b>\$71</b>    | <b>\$21</b>  | <b>\$348</b>   | <b>\$43</b>  | <b>\$3</b>  | <b>\$0</b> |
| 5122500              | MNT BOIL-RV OSMSIS |       | \$141          | \$0          | \$0            | \$0          | \$93           | \$12         | \$1         | \$0        |
| 5122500              | MNT BOIL-RV OSMSIS |       | \$128          | \$6          | \$90           | \$27         | \$3            | \$0          | \$0         | \$0        |
| <b>5122500 Total</b> |                    |       | <b>\$269</b>   | <b>\$6</b>   | <b>\$90</b>    | <b>\$27</b>  | <b>\$97</b>    | <b>\$12</b>  | <b>\$1</b>  | <b>\$0</b> |
| 5122600              | MNT BOIL-RHEAT ST  |       | \$169          | \$0          | \$0            | \$0          | \$112          | \$14         | \$1         | \$0        |
| 5122600              | MNT BOIL-RHEAT ST  |       | \$54           | \$2          | \$38           | \$12         | \$1            | \$0          | \$0         | \$0        |
| <b>5122600 Total</b> |                    |       | <b>\$224</b>   | <b>\$2</b>   | <b>\$38</b>    | <b>\$12</b>  | <b>\$114</b>   | <b>\$14</b>  | <b>\$1</b>  | <b>\$0</b> |
| 5122800              | MNT BOIL-SOOTBLWG  |       | \$1,369        | \$0          | \$0            | \$0          | \$907          | \$112        | \$8         | \$0        |
| 5122800              | MNT BOIL-SOOTBLWG  |       | \$1,158        | \$51         | \$814          | \$245        | \$31           | \$4          | \$0         | \$0        |
| <b>5122800 Total</b> |                    |       | <b>\$2,526</b> | <b>\$51</b>  | <b>\$814</b>   | <b>\$245</b> | <b>\$938</b>   | <b>\$116</b> | <b>\$8</b>  | <b>\$0</b> |
| 5122900              | MNT BOILR-SCRUBBER |       | \$5,385        | \$0          | \$0            | \$0          | \$3,567        | \$442        | \$32        | \$0        |
| 5122900              | MNT BOILR-SCRUBBER |       | \$2,127        | \$93         | \$1,496        | \$450        | \$58           | \$7          | \$1         | \$0        |
| <b>5122900 Total</b> |                    |       | <b>\$7,511</b> | <b>\$93</b>  | <b>\$1,496</b> | <b>\$450</b> | <b>\$3,624</b> | <b>\$450</b> | <b>\$33</b> | <b>\$0</b> |
| 5123000              | MNT BOILR-BOTM ASH |       | \$4,465        | \$0          | \$0            | \$0          | \$2,957        | \$367        | \$27        | \$0        |
| 5123000              | MNT BOILR-BOTM ASH |       | \$1,348        | \$59         | \$948          | \$286        | \$37           | \$5          | \$0         | \$0        |
| <b>5123000 Total</b> |                    |       | <b>\$5,813</b> | <b>\$59</b>  | <b>\$948</b>   | <b>\$286</b> | <b>\$2,994</b> | <b>\$371</b> | <b>\$27</b> | <b>\$0</b> |
| 5123100              | MNT BOIL-WTR TRTMT |       | \$328          | \$0          | \$0            | \$0          | \$217          | \$27         | \$2         | \$0        |
| <b>5123100 Total</b> |                    |       | <b>\$328</b>   | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>   | <b>\$217</b>   | <b>\$27</b>  | <b>\$2</b>  | <b>\$0</b> |
| 5123200              | MNT BOIL-CNTL SUPT |       | \$461          | \$0          | \$0            | \$0          | \$306          | \$38         | \$3         | \$0        |
| 5123200              | MNT BOIL-CNTL SUPT |       | \$389          | \$17         | \$274          | \$82         | \$11           | \$1          | \$0         | \$0        |
| <b>5123200 Total</b> |                    |       | <b>\$850</b>   | <b>\$17</b>  | <b>\$274</b>   | <b>\$82</b>  | <b>\$316</b>   | <b>\$39</b>  | <b>\$3</b>  | <b>\$0</b> |
| 5123300              | MAINT GEO GATH SYS |       | \$181          | \$0          | \$0            | \$0          | \$120          | \$15         | \$1         | \$0        |
| <b>5123300 Total</b> |                    |       | <b>\$181</b>   | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>   | <b>\$120</b>   | <b>\$15</b>  | <b>\$1</b>  | <b>\$0</b> |
| 5123400              | MAINT OF BOILERS   |       | \$1,452        | \$0          | \$0            | \$0          | \$961          | \$119        | \$9         | \$0        |
| 5123400              | MAINT OF BOILERS   |       | \$618          | \$27         | \$435          | \$131        | \$17           | \$2          | \$0         | \$0        |
| <b>5123400 Total</b> |                    |       | <b>\$2,070</b> | <b>\$27</b>  | <b>\$435</b>   | <b>\$131</b> | <b>\$978</b>   | <b>\$121</b> | <b>\$9</b>  | <b>\$0</b> |
| 5124000              | MNT BOILR-CONTROLS |       | \$802          | \$0          | \$0            | \$0          | \$531          | \$66         | \$5         | \$0        |
| 5124000              | MNT BOILR-CONTROLS |       | \$259          | \$11         | \$182          | \$55         | \$7            | \$7          | \$0         | \$0        |
| <b>5124000 Total</b> |                    |       | <b>\$1,061</b> | <b>\$11</b>  | <b>\$182</b>   | <b>\$55</b>  | <b>\$539</b>   | <b>\$67</b>  | <b>\$5</b>  | <b>\$0</b> |
| 5125000              | MNT BOILER-DRAFT   |       | \$2,916        | \$0          | \$0            | \$0          | \$1,931        | \$240        | \$18        | \$0        |
| 5125000              | MNT BOILER-DRAFT   |       | \$1,044        | \$46         | \$735          | \$46         | \$221          | \$4          | \$0         | \$0        |
| <b>5125000 Total</b> |                    |       | <b>\$3,960</b> | <b>\$46</b>  | <b>\$735</b>   | <b>\$46</b>  | <b>\$1,960</b> | <b>\$243</b> | <b>\$18</b> | <b>\$0</b> |



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Alloc              | Total | Calif           | Oregon       | Wash           | Utah         | Idaho          | Wy - All       | FERC        | Other      |
|----------------------|--------------------|-------|-----------------|--------------|----------------|--------------|----------------|----------------|-------------|------------|
| 5126000              | MNT BOILR-FIRESIDE |       | \$2,823         | \$0          | \$0            | \$0          | \$1,671        | \$207          | \$15        | \$0        |
| 5126000              | MNT BOILR-FIRESIDE |       | \$96            | \$4          | \$67           | \$20         | \$3            | \$0            | \$0         | \$0        |
| <b>5126000 Total</b> |                    |       | <b>\$2,818</b>  | <b>\$4</b>   | <b>\$67</b>    | <b>\$20</b>  | <b>\$1,674</b> | <b>\$208</b>   | <b>\$15</b> | <b>\$0</b> |
| 5127000              | MNT BLR-BEARNG WTR |       | \$185           | \$0          | \$0            | \$0          | \$122          | \$15           | \$1         | \$0        |
| 5127000              | MNT BLR-BEARNG WTR |       | (\$11)          | (\$0)        | (\$8)          | (\$2)        | (\$0)          | (\$0)          | (\$0)       | \$0        |
| <b>5127000 Total</b> |                    |       | <b>\$174</b>    | <b>(\$0)</b> | <b>(\$8)</b>   | <b>(\$2)</b> | <b>\$122</b>   | <b>\$15</b>    | <b>\$1</b>  | <b>\$0</b> |
| 5128000              | MNT BOILR WTR/STMD |       | \$3,284         | \$0          | \$0            | \$0          | \$2,175        | \$270          | \$20        | \$0        |
| 5128000              | MNT BOILR WTR/STMD |       | \$3,432         | \$150        | \$2,414        | \$727        | \$93           | \$12           | \$1         | \$0        |
| <b>5128000 Total</b> |                    |       | <b>\$6,716</b>  | <b>\$150</b> | <b>\$2,414</b> | <b>\$727</b> | <b>\$2,269</b> | <b>\$281</b>   | <b>\$21</b> | <b>\$0</b> |
| 5129000              | MNT BOIL-COMP AIR  |       | \$462           | \$0          | \$0            | \$0          | \$306          | \$38           | \$3         | \$0        |
| 5129000              | MNT BOILR-MISC     |       | \$631           | \$0          | \$0            | \$0          | \$306          | \$38           | \$3         | \$0        |
| 5129000              | MNT BOILER-MISC    |       | \$8             | \$0          | \$6            | \$2          | \$0            | \$0            | \$0         | \$0        |
| <b>5129000 Total</b> |                    |       | <b>\$539</b>    | <b>\$0</b>   | <b>\$6</b>     | <b>\$2</b>   | <b>\$352</b>   | <b>\$44</b>    | <b>\$3</b>  | <b>\$0</b> |
| 5130000              | MAINT ELEC PLANT   |       | \$1,945         | \$0          | \$0            | \$0          | \$1,288        | \$160          | \$12        | \$0        |
| 5130000              | MAINT ELEC PLANT   |       | \$305           | \$14         | \$224          | \$67         | \$0            | \$0            | \$0         | \$0        |
| 5130000              | MAINT ELEC PLANT   |       | \$530           | \$23         | \$373          | \$112        | \$14           | \$2            | \$0         | \$0        |
| <b>5130000 Total</b> |                    |       | <b>\$2,780</b>  | <b>\$37</b>  | <b>\$597</b>   | <b>\$180</b> | <b>\$1,303</b> | <b>\$162</b>   | <b>\$12</b> | <b>\$0</b> |
| 5131000              | MAINT ELEC AC      |       | \$13,042        | \$0          | \$0            | \$0          | \$8,639        | \$1,072        | \$78        | \$0        |
| 5131000              | MAINT ELEC AC      |       | \$4,506         | \$197        | \$3,169        | \$954        | \$122          | \$15           | \$1         | \$0        |
| <b>5131000 Total</b> |                    |       | <b>\$17,548</b> | <b>\$197</b> | <b>\$3,169</b> | <b>\$954</b> | <b>\$8,761</b> | <b>\$1,087</b> | <b>\$80</b> | <b>\$0</b> |
| 5131100              | MAINT/LUBE-OIL SYS |       | \$669           | \$0          | \$0            | \$0          | \$244          | \$30           | \$2         | \$0        |
| 5131100              | MAINT/LUBE-OIL SYS |       | \$421           | \$18         | \$296          | \$89         | \$11           | \$1            | \$0         | \$0        |
| <b>5131100 Total</b> |                    |       | <b>\$790</b>    | <b>\$18</b>  | <b>\$296</b>   | <b>\$89</b>  | <b>\$256</b>   | <b>\$32</b>    | <b>\$2</b>  | <b>\$0</b> |
| 5131400              | MAINT/MAIN TURBINE |       | \$5,028         | \$0          | \$0            | \$0          | \$3,330        | \$413          | \$30        | \$0        |
| 5131400              | MAINT/MAIN TURBINE |       | \$1,537         | \$67         | \$1,081        | \$326        | \$42           | \$6            | \$0         | \$0        |
| <b>5131400 Total</b> |                    |       | <b>\$6,565</b>  | <b>\$67</b>  | <b>\$1,081</b> | <b>\$326</b> | <b>\$3,372</b> | <b>\$418</b>   | <b>\$31</b> | <b>\$0</b> |
| 5132000              | MAINT ALARMS/INFO  |       | \$1,125         | \$0          | \$0            | \$0          | \$745          | \$92           | \$7         | \$0        |
| 5132000              | MAINT ALARMS/INFO  |       | \$142           | \$6          | \$100          | \$30         | \$4            | \$0            | \$0         | \$0        |
| <b>5132000 Total</b> |                    |       | <b>\$1,268</b>  | <b>\$6</b>   | <b>\$100</b>   | <b>\$30</b>  | <b>\$749</b>   | <b>\$93</b>    | <b>\$7</b>  | <b>\$0</b> |
| 5133000              | MAINT/AIR-COOL-CON |       | \$507           | \$0          | \$0            | \$0          | \$336          | \$42           | \$3         | \$0        |
| 5134000              | MAINT/COMPNT COOL  |       | \$71            | \$0          | \$0            | \$0          | \$47           | \$6            | \$0         | \$0        |
| 5134000              | MAINT/COMPNT COOL  |       | \$17            | \$1          | \$12           | \$4          | \$0            | \$0            | \$0         | \$0        |
| <b>5134000 Total</b> |                    |       | <b>\$88</b>     | <b>\$1</b>   | <b>\$12</b>    | <b>\$4</b>   | <b>\$47</b>    | <b>\$6</b>     | <b>\$0</b>  | <b>\$0</b> |
| 5135000              | MAINT/COMPNT AUXIL |       | \$966           | \$0          | \$0            | \$0          | \$640          | \$79           | \$6         | \$0        |
| 5135000              | MAINT/COMPNT AUXIL |       | \$174           | \$8          | \$123          | \$37         | \$5            | \$1            | \$0         | \$0        |
| <b>5135000 Total</b> |                    |       | <b>\$1,140</b>  | <b>\$8</b>   | <b>\$123</b>   | <b>\$37</b>  | <b>\$644</b>   | <b>\$80</b>    | <b>\$6</b>  | <b>\$0</b> |
| 5137000              | MAINT-COOLING TOWR |       | \$1,037         | \$0          | \$0            | \$0          | \$687          | \$85           | \$6         | \$0        |
| 5137000              | MAINT-COOLING TOWR |       | \$368           | \$16         | \$259          | \$78         | \$10           | \$10           | \$0         | \$0        |
| <b>5137000 Total</b> |                    |       | <b>\$1,405</b>  | <b>\$16</b>  | <b>\$259</b>   | <b>\$78</b>  | <b>\$697</b>   | <b>\$86</b>    | <b>\$6</b>  | <b>\$0</b> |
| 5138000              | MAINT-CIRCUL WATER |       | \$819           | \$0          | \$0            | \$0          | \$543          | \$67           | \$5         | \$0        |
| 5138000              | MAINT-CIRCUL WATER |       | \$519           | \$23         | \$365          | \$110        | \$14           | \$2            | \$0         | \$0        |
| <b>5138000 Total</b> |                    |       | <b>\$1,338</b>  | <b>\$23</b>  | <b>\$365</b>   | <b>\$110</b> | <b>\$557</b>   | <b>\$69</b>    | <b>\$5</b>  | <b>\$0</b> |
| 5139000              | MAINT-ELECT - DC   |       | \$163           | \$0          | \$0            | \$0          | \$108          | \$13           | \$1         | \$0        |
| 5139000              | MAINT-ELECT - DC   |       | \$112           | \$5          | \$79           | \$3          | \$3            | \$0            | \$0         | \$0        |
| <b>5139000 Total</b> |                    |       | <b>\$275</b>    | <b>\$5</b>   | <b>\$79</b>    | <b>\$3</b>   | <b>\$111</b>   | <b>\$14</b>    | <b>\$1</b>  | <b>\$0</b> |
| 5139500              | MNT ELEC PLT-MISC  |       | \$24            | \$0          | \$0            | \$0          | \$16           | \$2            | \$0         | \$0        |
| <b>5139500 Total</b> |                    |       | <b>\$24</b>     | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>   | <b>\$16</b>    | <b>\$2</b>     | <b>\$0</b>  | <b>\$0</b> |
| 5140000              | MAINT MISC STM PLN |       | \$4,830         | \$0          | \$0            | \$0          | \$3,198        | \$397          | \$28        | \$0        |
| 5140000              | MAINT MISC STM PLN |       | \$86            | \$18         | \$280          | \$87         | \$0            | \$0            | \$0         | \$0        |
| 5140000              | MAINT MISC STM PLN |       | \$334           | \$15         | \$235          | \$71         | \$9            | \$1            | \$0         | \$0        |
| <b>5140000 Total</b> |                    |       | <b>\$5,659</b>  | <b>\$33</b>  | <b>\$525</b>   | <b>\$168</b> | <b>\$3,208</b> | <b>\$398</b>   | <b>\$29</b> | <b>\$0</b> |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Alloc              | Total | Calif           | Oregon       | Wash           | Utah           | Idaho          | Wy - All     | FERC        | Other      |
|----------------------|--------------------|-------|-----------------|--------------|----------------|----------------|----------------|--------------|-------------|------------|
| 5141000              | MISC STM-COMP AIR  | CAGE  | \$1,744         | \$0          | \$0            | \$0            | \$1,155        | \$143        | \$10        | \$0        |
| 5141000              | MISC STM-COMP AIR  | JBG   | \$1,038         | \$45         | \$730          | \$220          | \$28           | \$3          | \$0         | \$0        |
| <b>5141000 Total</b> |                    |       | <b>\$2,782</b>  | <b>\$45</b>  | <b>\$730</b>   | <b>\$220</b>   | <b>\$1,183</b> | <b>\$147</b> | <b>\$11</b> | <b>\$0</b> |
| 5142000              | MISC STM PLT-CONSU | CAGE  | \$21            | \$0          | \$0            | \$0            | \$14           | \$2          | \$0         | \$0        |
| <b>5142000 Total</b> |                    |       | <b>\$21</b>     | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>     | <b>\$14</b>    | <b>\$2</b>   | <b>\$0</b>  | <b>\$0</b> |
| 5144000              | MISC STM PLNT-LAB  | CAGE  | \$145           | \$0          | \$0            | \$0            | \$96           | \$12         | \$1         | \$0        |
| 5144000              | MISC STM PLNT-LAB  | JBG   | \$225           | \$10         | \$158          | \$48           | \$6            | \$0          | \$0         | \$0        |
| <b>5144000 Total</b> |                    |       | <b>\$370</b>    | <b>\$10</b>  | <b>\$158</b>   | <b>\$48</b>    | <b>\$102</b>   | <b>\$13</b>  | <b>\$1</b>  | <b>\$0</b> |
| 5145000              | MAINT MISC-SM TOOL | CAGE  | \$311           | \$0          | \$0            | \$0            | \$206          | \$26         | \$2         | \$0        |
| 5145000              | MAINT MISC-SM TOOL | JBG   | \$108           | \$5          | \$76           | \$23           | \$3            | \$0          | \$0         | \$0        |
| <b>5145000 Total</b> |                    |       | <b>\$419</b>    | <b>\$5</b>   | <b>\$76</b>    | <b>\$23</b>    | <b>\$209</b>   | <b>\$26</b>  | <b>\$2</b>  | <b>\$0</b> |
| 5146000              | MAINT/PAGING SYS   | CAGE  | \$133           | \$0          | \$0            | \$0            | \$88           | \$11         | \$1         | \$0        |
| 5146000              | MAINT/PAGING SYS   | JBG   | \$74            | \$3          | \$52           | \$16           | \$2            | \$0          | \$0         | \$0        |
| <b>5146000 Total</b> |                    |       | <b>\$207</b>    | <b>\$3</b>   | <b>\$52</b>    | <b>\$16</b>    | <b>\$90</b>    | <b>\$11</b>  | <b>\$1</b>  | <b>\$0</b> |
| 5147000              | MAINT/PLANT EQUIP  | CAGE  | \$1,166         | \$0          | \$0            | \$0            | \$772          | \$96         | \$7         | \$0        |
| 5147000              | MAINT/PLANT EQUIP  | JBG   | \$751           | \$33         | \$528          | \$159          | \$20           | \$3          | \$0         | \$0        |
| <b>5147000 Total</b> |                    |       | <b>\$1,917</b>  | <b>\$33</b>  | <b>\$528</b>   | <b>\$159</b>   | <b>\$793</b>   | <b>\$98</b>  | <b>\$7</b>  | <b>\$0</b> |
| 5148000              | MAINT/PLT-VEHICLES | CAGE  | \$860           | \$0          | \$0            | \$0            | \$669          | \$71         | \$5         | \$0        |
| 5148000              | MAINT/PLT-VEHICLES | JBG   | \$388           | \$17         | \$273          | \$92           | \$11           | \$1          | \$0         | \$0        |
| <b>5148000 Total</b> |                    |       | <b>\$1,248</b>  | <b>\$17</b>  | <b>\$273</b>   | <b>\$82</b>    | <b>\$580</b>   | <b>\$72</b>  | <b>\$5</b>  | <b>\$0</b> |
| 5149000              | MAINT MISC-OTHER   | CAGE  | \$172           | \$0          | \$0            | \$0            | \$114          | \$14         | \$1         | \$0        |
| 5149000              | MAINT MISC-OTHER   | JBG   | (\$12)          | (\$1)        | (\$9)          | (\$3)          | (\$0)          | (\$0)        | (\$0)       | \$0        |
| <b>5149000 Total</b> |                    |       | <b>\$159</b>    | <b>(\$1)</b> | <b>(\$9)</b>   | <b>(\$3)</b>   | <b>\$113</b>   | <b>\$14</b>  | <b>\$1</b>  | <b>\$0</b> |
| 5350000              | OPER SUPERV & ENG  | CAGE  | \$1,290         | \$0          | \$0            | \$0            | \$854          | \$106        | \$8         | \$0        |
| 5350000              | OPER SUPERV & ENG  | CAGW  | \$8,096         | \$369        | \$5,938        | \$1,788        | \$0            | \$0          | \$0         | \$0        |
| <b>5350000 Total</b> |                    |       | <b>\$9,385</b>  | <b>\$369</b> | <b>\$5,938</b> | <b>\$1,788</b> | <b>\$854</b>   | <b>\$106</b> | <b>\$8</b>  | <b>\$0</b> |
| 5360000              | WATER FOR POWER    | CAGE  | \$38            | \$0          | \$0            | \$0            | \$25           | \$3          | \$0         | \$0        |
| 5360000              | WATER FOR POWER    | CAGW  | \$250           | \$12         | \$185          | \$56           | \$0            | \$0          | \$0         | \$0        |
| <b>5360000 Total</b> |                    |       | <b>\$290</b>    | <b>\$12</b>  | <b>\$185</b>   | <b>\$56</b>    | <b>\$25</b>    | <b>\$3</b>   | <b>\$0</b>  | <b>\$0</b> |
| 5370000              | HYDRAULIC EXPENSES | CAGW  | \$1,804         | \$82         | \$1,324        | \$399          | \$0            | \$0          | \$0         | \$0        |
| <b>5370000 Total</b> |                    |       | <b>\$1,804</b>  | <b>\$82</b>  | <b>\$1,324</b> | <b>\$399</b>   | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>  | <b>\$0</b> |
| 5371000              | HYDRO/FISH & WILD  | CAGE  | \$94            | \$0          | \$0            | \$0            | \$62           | \$8          | \$1         | \$0        |
| 5371000              | HYDRO/FISH & WILD  | CAGW  | \$29            | \$1          | \$22           | \$6            | \$0            | \$0          | \$0         | \$0        |
| <b>5371000 Total</b> |                    |       | <b>\$123</b>    | <b>\$1</b>   | <b>\$22</b>    | <b>\$6</b>     | <b>\$62</b>    | <b>\$8</b>   | <b>\$1</b>  | <b>\$0</b> |
| 5372000              | HYDRO/HATCHERY EXP | CAGW  | \$80            | \$4          | \$59           | \$18           | \$0            | \$0          | \$0         | \$0        |
| <b>5372000 Total</b> |                    |       | <b>\$80</b>     | <b>\$4</b>   | <b>\$59</b>    | <b>\$18</b>    | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>  | <b>\$0</b> |
| 5374000              | HYDRO/OTH REC FAC  | CAGE  | \$32            | \$0          | \$0            | \$0            | \$22           | \$3          | \$0         | \$0        |
| 5374000              | HYDRO/OTH REC FAC  | CAGW  | \$228           | \$10         | \$168          | \$50           | \$0            | \$0          | \$0         | \$0        |
| <b>5374000 Total</b> |                    |       | <b>\$261</b>    | <b>\$10</b>  | <b>\$168</b>   | <b>\$50</b>    | <b>\$22</b>    | <b>\$3</b>   | <b>\$0</b>  | <b>\$0</b> |
| 5379000              | HYDRO EXPENSE-OTH  | CAGE  | \$247           | \$0          | \$0            | \$0            | \$163          | \$20         | \$1         | \$0        |
| 5379000              | HYDRO EXPENSE-OTH  | CAGW  | \$1,003         | \$46         | \$736          | \$222          | \$46           | \$0          | \$0         | \$0        |
| <b>5379000 Total</b> |                    |       | <b>\$1,250</b>  | <b>\$46</b>  | <b>\$736</b>   | <b>\$222</b>   | <b>\$163</b>   | <b>\$20</b>  | <b>\$1</b>  | <b>\$0</b> |
| 5390000              | MSC HYD PWR GEN EX | CAGE  | \$5,963         | \$0          | \$0            | \$0            | \$3,943        | \$489        | \$36        | \$0        |
| 5390000              | MSC HYD PWR GEN EX | CAGW  | \$11,647        | \$531        | \$8,543        | \$2,572        | \$0            | \$0          | \$0         | \$0        |
| <b>5390000 Total</b> |                    |       | <b>\$17,600</b> | <b>\$531</b> | <b>\$8,543</b> | <b>\$2,572</b> | <b>\$3,943</b> | <b>\$489</b> | <b>\$36</b> | <b>\$0</b> |
| 5400000              | RENTS (HYDRO GEN)  | CAGE  | \$3             | \$0          | \$0            | \$0            | \$2            | \$0          | \$0         | \$0        |
| 5400000              | RENTS (HYDRO GEN)  | CAGW  | \$180           | \$8          | \$132          | \$40           | \$0            | \$0          | \$0         | \$0        |
| <b>5400000 Total</b> |                    |       | <b>\$183</b>    | <b>\$8</b>   | <b>\$132</b>   | <b>\$40</b>    | <b>\$2</b>     | <b>\$0</b>   | <b>\$0</b>  | <b>\$0</b> |
| 5410000              | MNT SUPERV & ENG   | CAGW  | \$84            | \$4          | \$62           | \$19           | \$0            | \$0          | \$0         | \$0        |
| <b>5410000 Total</b> |                    |       | <b>\$84</b>     | <b>\$4</b>   | <b>\$62</b>    | <b>\$19</b>    | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>  | <b>\$0</b> |
| 5420000              | MAINT OF STRUCTURE | CAGE  | \$115           | \$0          | \$0            | \$0            | \$76           | \$9          | \$1         | \$0        |
| 5420000              | MAINT OF STRUCTURE | CAGW  | \$1,092         | \$50         | \$801          | \$241          | \$50           | \$0          | \$0         | \$0        |
| <b>5420000 Total</b> |                    |       | <b>\$1,207</b>  | <b>\$50</b>  | <b>\$801</b>   | <b>\$241</b>   | <b>\$76</b>    | <b>\$9</b>   | <b>\$1</b>  | <b>\$0</b> |





**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Alloc              | Total | Calif             | Oregon         | Wash              | Utah            | Idaho          | Wy - All     | FERC        | Other      |
|----------------------|--------------------|-------|-------------------|----------------|-------------------|-----------------|----------------|--------------|-------------|------------|
| 5430000              | MNT DAMS & WTR SYS | CAGE  | \$449             | \$0            | \$0               | \$0             | \$297          | \$37         | \$3         | \$0        |
| 5430000              | MNT DAMS & WTR SYS | CAGW  | \$1,152           | \$53           | \$845             | \$254           | \$0            | \$0          | \$0         | \$0        |
| <b>5430000 Total</b> |                    |       | <b>\$1,601</b>    | <b>\$53</b>    | <b>\$845</b>      | <b>\$254</b>    | <b>\$297</b>   | <b>\$37</b>  | <b>\$3</b>  | <b>\$0</b> |
| 5440000              | MAINT OF ELEC PLNT | CAGE  | \$93              | \$0            | \$0               | \$0             | \$61           | \$8          | \$1         | \$0        |
| 5440000              | MAINT OF ELEC PLNT | CAGW  | \$93              | \$0            | \$0               | \$0             | \$61           | \$8          | \$1         | \$0        |
| <b>5440000 Total</b> |                    |       | <b>\$93</b>       | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>      | <b>\$61</b>    | <b>\$8</b>   | <b>\$1</b>  | <b>\$0</b> |
| 5441000              | PRIME MOVERS & GEN | CAGE  | \$159             | \$0            | \$0               | \$0             | \$105          | \$13         | \$1         | \$0        |
| 5441000              | PRIME MOVERS & GEN | CAGW  | \$547             | \$25           | \$402             | \$121           | \$0            | \$0          | \$0         | \$0        |
| <b>5441000 Total</b> |                    |       | <b>\$707</b>      | <b>\$25</b>    | <b>\$402</b>      | <b>\$121</b>    | <b>\$105</b>   | <b>\$13</b>  | <b>\$1</b>  | <b>\$0</b> |
| 5442000              | ACCESS ELEC EQUIP  | CAGE  | \$93              | \$0            | \$0               | \$0             | \$61           | \$8          | \$1         | \$0        |
| 5442000              | ACCESS ELEC EQUIP  | CAGW  | \$624             | \$28           | \$457             | \$138           | \$0            | \$0          | \$0         | \$0        |
| <b>5442000 Total</b> |                    |       | <b>\$716</b>      | <b>\$28</b>    | <b>\$457</b>      | <b>\$138</b>    | <b>\$61</b>    | <b>\$8</b>   | <b>\$1</b>  | <b>\$0</b> |
| 5450000              | MNT MISC HYDRO PLT | CAGW  | \$7               | \$0            | \$5               | \$1             | \$0            | \$0          | \$0         | \$0        |
| <b>5450000 Total</b> |                    |       | <b>\$7</b>        | <b>\$0</b>     | <b>\$5</b>        | <b>\$1</b>      | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>  | <b>\$0</b> |
| 5451000              | MNT-FISHWILDLIFE   | CAGW  | \$234             | \$11           | \$172             | \$52            | \$0            | \$0          | \$0         | \$0        |
| <b>5451000 Total</b> |                    |       | <b>\$234</b>      | <b>\$11</b>    | <b>\$172</b>      | <b>\$52</b>     | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>  | <b>\$0</b> |
| 5454000              | MAINT-OTH REC FAC  | CAGE  | \$0               | \$0            | \$0               | \$0             | \$0            | \$0          | \$0         | \$0        |
| 5454000              | MAINT-OTH REC FAC  | CAGW  | \$58              | \$3            | \$42              | \$13            | \$0            | \$0          | \$0         | \$0        |
| <b>5454000 Total</b> |                    |       | <b>\$58</b>       | <b>\$3</b>     | <b>\$42</b>       | <b>\$13</b>     | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>  | <b>\$0</b> |
| 5455000              | MAINT-RDS/TRAIL/BR | CAGE  | \$332             | \$0            | \$0               | \$0             | \$220          | \$27         | \$2         | \$0        |
| 5455000              | MAINT-RDS/TRAIL/BR | CAGW  | \$752             | \$34           | \$552             | \$166           | \$0            | \$0          | \$0         | \$0        |
| <b>5455000 Total</b> |                    |       | <b>\$1,084</b>    | <b>\$34</b>    | <b>\$552</b>      | <b>\$166</b>    | <b>\$220</b>   | <b>\$27</b>  | <b>\$2</b>  | <b>\$0</b> |
| 5459000              | MAINT HYDRO-OTHER  | CAGE  | \$282             | \$0            | \$0               | \$0             | \$187          | \$23         | \$2         | \$0        |
| 5459000              | MAINT HYDRO-OTHER  | CAGW  | \$875             | \$40           | \$642             | \$193           | \$0            | \$0          | \$0         | \$0        |
| <b>5459000 Total</b> |                    |       | <b>\$1,157</b>    | <b>\$40</b>    | <b>\$642</b>      | <b>\$193</b>    | <b>\$187</b>   | <b>\$23</b>  | <b>\$2</b>  | <b>\$0</b> |
| 5460000              | OPER SUPERV & ENG  | CAGE  | \$233             | \$0            | \$0               | \$0             | \$155          | \$19         | \$1         | \$0        |
| 5460000              | OPER SUPERV & ENG  | CAGW  | \$93              | \$4            | \$61              | \$18            | \$0            | \$0          | \$0         | \$0        |
| <b>5460000 Total</b> |                    |       | <b>\$317</b>      | <b>\$4</b>     | <b>\$61</b>       | <b>\$18</b>     | <b>\$155</b>   | <b>\$19</b>  | <b>\$1</b>  | <b>\$0</b> |
| 547NPC               | NPC                | CAEW  | \$182,136         | \$8,491        | \$133,082         | \$40,563        | \$0            | \$0          | \$0         | \$0        |
| <b>547NPC Total</b>  |                    |       | <b>\$182,136</b>  | <b>\$8,491</b> | <b>\$133,082</b>  | <b>\$40,563</b> | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>  | <b>\$0</b> |
| 5480000              | GENERATION EXP     | CAGE  | \$6,184           | \$0            | \$0               | \$0             | \$4,096        | \$508        | \$37        | \$0        |
| 5480000              | GENERATION EXP     | CAGW  | \$9,566           | \$436          | \$7,009           | \$2,111         | \$0            | \$0          | \$0         | \$0        |
| 5480000              | GENERATION EXP     | SG    | \$0               | \$0            | \$0               | \$0             | \$0            | \$0          | \$0         | \$0        |
| <b>5480000 Total</b> |                    |       | <b>\$15,739</b>   | <b>\$436</b>   | <b>\$7,009</b>    | <b>\$2,111</b>  | <b>\$4,096</b> | <b>\$508</b> | <b>\$37</b> | <b>\$0</b> |
| 5490000              | MIS OTH PWR GEN EX | CAGE  | \$7,213           | \$0            | \$0               | \$0             | \$4,777        | \$593        | \$43        | \$0        |
| 5490000              | MIS OTH PWR GEN EX | CAGW  | \$10,040          | \$458          | \$7,365           | \$2,218         | \$0            | \$0          | \$0         | \$0        |
| 5490000              | MIS OTH PWR GEN EX | SG    | \$1,363           | \$24           | \$380             | \$577           | \$0            | \$0          | \$0         | \$0        |
| <b>5490000 Total</b> |                    |       | <b>\$18,636</b>   | <b>\$482</b>   | <b>\$7,745</b>    | <b>\$2,332</b>  | <b>\$5,354</b> | <b>\$663</b> | <b>\$48</b> | <b>\$0</b> |
| 5500000              | RENTS (OTHER GEN)  | CAGE  | \$453             | \$0            | \$0               | \$0             | \$300          | \$37         | \$3         | \$0        |
| 5500000              | RENTS (OTHER GEN)  | CAGW  | \$1,414           | \$64           | \$1,038           | \$312           | \$0            | \$0          | \$0         | \$0        |
| 5500000              | RENTS (OTHER GEN)  | SG    | \$7               | \$0            | \$2               | \$0             | \$0            | \$0          | \$0         | \$0        |
| <b>5500000 Total</b> |                    |       | <b>\$1,861</b>    | <b>\$64</b>    | <b>\$1,036</b>    | <b>\$312</b>    | <b>\$298</b>   | <b>\$37</b>  | <b>\$3</b>  | <b>\$0</b> |
| 5520000              | MAINT OF STRUCTURE | CAGE  | \$1,533           | \$0            | \$0               | \$0             | \$1,015        | \$126        | \$9         | \$0        |
| 5520000              | MAINT OF STRUCTURE | CAGW  | \$11              | \$0            | \$8               | \$2             | \$0            | \$0          | \$0         | \$0        |
| <b>5520000 Total</b> |                    |       | <b>\$1,544</b>    | <b>\$0</b>     | <b>\$8</b>        | <b>\$2</b>      | <b>\$1,015</b> | <b>\$126</b> | <b>\$9</b>  | <b>\$0</b> |
| 5530000              | MNT GEN & ELEC PLT | CAGE  | \$0               | \$0            | \$0               | \$0             | \$989          | \$72         | \$0         | \$0        |
| 5530000              | MNT GEN & ELEC PLT | CAGW  | \$2,946           | \$134          | \$2,161           | \$651           | \$0            | \$0          | \$0         | \$0        |
| <b>5530000 Total</b> |                    |       | <b>\$14,987</b>   | <b>\$134</b>   | <b>\$2,161</b>    | <b>\$651</b>    | <b>\$7,975</b> | <b>\$989</b> | <b>\$72</b> | <b>\$0</b> |
| 5540000              | MNT MSC OTH PWR GN | CAGE  | \$1,140           | \$0            | \$0               | \$0             | \$755          | \$94         | \$7         | \$0        |
| 5540000              | MNT MSC OTH PWR GN | CAGW  | \$182             | \$8            | \$133             | \$40            | \$0            | \$0          | \$0         | \$0        |
| <b>5540000 Total</b> |                    |       | <b>\$1,322</b>    | <b>\$8</b>     | <b>\$133</b>      | <b>\$40</b>     | <b>\$755</b>   | <b>\$94</b>  | <b>\$7</b>  | <b>\$0</b> |
| 5551100              | REG BILL OR-(PACF) | OR    | (\$25,337)        | \$0            | (\$25,337)        | \$0             | \$0            | \$0          | \$0         | \$0        |
| <b>5551100 Total</b> |                    |       | <b>(\$25,337)</b> | <b>\$0</b>     | <b>(\$25,337)</b> | <b>\$0</b>      | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>  | <b>\$0</b> |
| 5551200              | REG BILL-WA-(PACF) | WA    | (\$8,025)         | \$0            | (\$8,025)         | \$0             | \$0            | \$0          | \$0         | \$0        |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account              | Alloc | Total | Calif     | Oregon   | Wash      | Utah      | Idaho    | Wy - All | FERC  | Other |
|------------------------------|-------|-------|-----------|----------|-----------|-----------|----------|----------|-------|-------|
| 5551200 Total                |       |       | (\$8,025) | \$0      | \$0       | (\$8,025) | \$0      | \$0      | \$0   | \$0   |
| 5551330 REG BILL-ID (UTAH)   | IDU   |       | \$155     | \$0      | \$0       | \$0       | \$0      | \$155    | \$0   | \$0   |
| 5551330 Total                |       |       | \$155     | \$0      | \$0       | \$0       | \$0      | \$155    | \$0   | \$0   |
| 555NPC NPC                   | CAEW  |       | \$20,290  | \$946    | \$14,826  | \$4,519   | \$0      | \$0      | \$0   | \$0   |
| 555NPC NPC                   | WA    |       | \$2,504   | \$0      | \$2,504   | \$0       | \$0      | \$0      | \$0   | \$0   |
| 555NPC NPC                   | CAGW  |       | \$350,000 | \$15,957 | \$256,738 | \$77,305  | \$0      | \$0      | \$0   | \$0   |
| 555NPC Total                 |       |       | \$372,794 | \$16,903 | \$271,564 | \$84,327  | \$0      | \$0      | \$0   | \$0   |
| 5560000 SYS CTRL & LD DISP   | SG    |       | \$1,514   | \$26     | \$416     | \$631     | \$631    | \$77     | \$6   | \$0   |
| 5560000 Total                |       |       | \$1,514   | \$26     | \$416     | \$631     | \$631    | \$77     | \$6   | \$0   |
| 5570000 OTHER EXPENSES       | CAGE  |       | \$17,232  | \$0      | \$0       | \$0       | \$11,414 | \$1,416  | \$104 | \$0   |
| 5570000 OTHER EXPENSES       | CAGW  |       | \$166     | \$8      | \$122     | \$37      | \$0      | \$0      | \$0   | \$0   |
| 5570000 OTHER EXPENSES       | JBG   |       | \$2,365   | \$103    | \$1,663   | \$501     | \$64     | \$8      | \$1   | \$0   |
| 5570000 OTHER EXPENSES       | SG    |       | \$29,049  | \$505    | \$7,986   | \$2,409   | \$12,111 | \$1,475  | \$107 | \$0   |
| 5570000 Total                |       |       | \$48,811  | \$616    | \$9,771   | \$2,946   | \$23,589 | \$2,899  | \$211 | \$0   |
| 5573000 OTHER EXPENSES-DSM I | CAGE  |       | \$70      | \$0      | \$0       | \$0       | \$46     | \$6      | \$0   | \$0   |
| 5573000 Total                |       |       | \$70      | \$0      | \$0       | \$0       | \$46     | \$6      | \$0   | \$0   |
| 5578000 OTH EXP-CHOLLA REG   | CAGE  |       | \$1,122   | \$0      | \$0       | \$0       | \$743    | \$92     | \$7   | \$0   |
| 5578000 OTH EXP-CHOLLA REG   | IDU   |       | (\$33)    | \$0      | \$0       | \$0       | \$0      | (\$33)   | \$0   | \$0   |
| 5578000 OTH EXP-CHOLLA REG   | OR    |       | (\$54)    | \$0      | (\$54)    | \$0       | \$0      | \$0      | \$0   | \$0   |
| 5578000 OTH EXP-CHOLLA REG   | WA    |       | (\$97)    | \$0      | (\$97)    | \$0       | \$0      | \$0      | \$0   | \$0   |
| 5578000 Total                |       |       | \$939     | \$0      | (\$54)    | (\$97)    | \$743    | \$59     | \$7   | \$0   |
| 5600000 OPER SUPERV & ENG    | CAGE  |       | \$0       | \$0      | \$0       | \$0       | \$0      | \$0      | \$0   | \$0   |
| 5600000 OPER SUPERV & ENG    | CAGW  |       | \$4       | \$3      | \$0       | \$1       | \$0      | \$0      | \$0   | \$0   |
| 5600000 OPER SUPERV & ENG    | SG    |       | \$6,084   | \$106    | \$1,673   | \$504     | \$2,537  | \$309    | \$22  | \$0   |
| 5600000 Total                |       |       | \$6,089   | \$106    | \$1,676   | \$505     | \$2,537  | \$309    | \$22  | \$0   |
| 5612000 LD - MONITOR & OPER  | CAGW  |       | \$18      | \$1      | \$13      | \$4       | \$0      | \$0      | \$0   | \$0   |
| 5612000 LD - MONITOR & OPER  | SG    |       | \$8,329   | \$145    | \$2,290   | \$691     | \$3,473  | \$423    | \$31  | \$0   |
| 5612000 Total                |       |       | \$8,347   | \$146    | \$2,303   | \$695     | \$3,473  | \$423    | \$31  | \$0   |
| 5613000 LD - TRANS SVC & SCH | CAGE  |       | \$0       | \$0      | \$0       | \$0       | \$0      | \$0      | \$0   | \$0   |
| 5613000 Total                |       |       | \$0       | \$0      | \$0       | \$0       | \$0      | \$0      | \$0   | \$0   |
| 5616000 TRANS SVC STUDIES    | SG    |       | \$77      | \$1      | \$21      | \$6       | \$32     | \$4      | \$0   | \$0   |
| 5616000 Total                |       |       | \$77      | \$1      | \$21      | \$6       | \$32     | \$4      | \$0   | \$0   |
| 5617000 GEN INTERCNCT STUD   | SG    |       | \$900     | \$16     | \$247     | \$75      | \$375    | \$46     | \$3   | \$0   |
| 5617000 Total                |       |       | \$900     | \$16     | \$247     | \$75      | \$375    | \$46     | \$3   | \$0   |
| 5620000 STATION EXP(TRANS)   | CAGE  |       | \$1,099   | \$0      | \$0       | \$0       | \$728    | \$90     | \$7   | \$0   |
| 5620000 STATION EXP(TRANS)   | CAGW  |       | \$360     | \$16     | \$264     | \$79      | \$0      | \$0      | \$0   | \$0   |
| 5620000 STATION EXP(TRANS)   | JBG   |       | \$48      | \$2      | \$34      | \$10      | \$1      | \$0      | \$0   | \$0   |
| 5620000 Total                |       |       | \$1,506   | \$18     | \$297     | \$90      | \$729    | \$90     | \$7   | \$0   |
| 5630000 OVERHEAD LINE EXP    | CAGE  |       | \$97      | \$0      | \$0       | \$0       | \$64     | \$8      | \$1   | \$0   |
| 5630000 OVERHEAD LINE EXP    | CAGW  |       | \$148     | \$7      | \$109     | \$33      | \$0      | \$0      | \$0   | \$0   |
| 5630000 Total                |       |       | \$245     | \$7      | \$109     | \$33      | \$64     | \$8      | \$1   | \$0   |
| 565NPC NPC                   | CAGW  |       | \$2,465   | \$4,216  | \$67,826  | \$20,423  | \$0      | \$0      | \$0   | \$0   |
| 565NPC Total                 |       |       | \$2,465   | \$4,216  | \$67,826  | \$20,423  | \$0      | \$0      | \$0   | \$0   |
| 5660000 MISC TRANS EXPENSE   | CAGE  |       | \$88      | \$0      | \$0       | \$0       | \$58     | \$7      | \$1   | \$0   |
| 5660000 MISC TRANS EXPENSE   | CAGW  |       | \$77      | \$4      | \$57      | \$17      | \$0      | \$0      | \$0   | \$0   |
| 5660000 MISC TRANS EXPENSE   | SG    |       | \$2,228   | \$39     | \$613     | \$185     | \$929    | \$113    | \$8   | \$0   |
| 5660000 Total                |       |       | \$2,393   | \$42     | \$669     | \$202     | \$987    | \$120    | \$9   | \$0   |
| 5670000 RENTS-TRANSMISSION   | CAGE  |       | \$843     | \$0      | \$0       | \$0       | \$558    | \$69     | \$5   | \$0   |
| 5670000 RENTS-TRANSMISSION   | CAGW  |       | \$799     | \$36     | \$586     | \$176     | \$0      | \$0      | \$0   | \$0   |
| 5670000 RENTS-TRANSMISSION   | JBG   |       | \$0       | \$0      | \$0       | \$0       | \$0      | \$0      | \$0   | \$0   |
| 5670000 RENTS-TRANSMISSION   | SG    |       | \$15      | \$0      | \$4       | \$1       | \$6      | \$1      | \$0   | \$0   |
| 5670000 Total                |       |       | \$1,657   | \$37     | \$590     | \$178     | \$565    | \$70     | \$5   | \$0   |
| 5680000 MNT SUPERV & ENG     | CAGW  |       | \$30      | \$1      | \$22      | \$7       | \$0      | \$0      | \$0   | \$0   |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Alloc               | Total           | Calif        | Oregon         | Wash           | Utah           | Idaho          | Wy - All     | FERC        | Other      |
|----------------------|---------------------|-----------------|--------------|----------------|----------------|----------------|----------------|--------------|-------------|------------|
| 5680000              | MNT SUPERV & ENG    | \$6             | \$0          | \$0            | \$2            | \$0            | \$2            | \$0          | \$0         | \$0        |
| <b>5680000 Total</b> |                     | <b>\$6</b>      | <b>\$0</b>   | <b>\$0</b>     | <b>\$2</b>     | <b>\$0</b>     | <b>\$2</b>     | <b>\$0</b>   | <b>\$0</b>  | <b>\$0</b> |
| 5690000              | MAINT OF STRUCTURE  | \$35            | \$1          | \$23           | \$7            | \$0            | \$2            | \$0          | \$0         | \$0        |
| 5690000              | CAGW                | \$1             | \$0          | \$1            | \$0            | \$0            | \$0            | \$0          | \$0         | \$0        |
| <b>5690000 Total</b> |                     | <b>\$36</b>     | <b>\$1</b>   | <b>\$24</b>    | <b>\$7</b>     | <b>\$0</b>     | <b>\$2</b>     | <b>\$0</b>   | <b>\$0</b>  | <b>\$0</b> |
| 5691000              | MAINT-COMP HW TRANS | \$80            | \$1          | \$22           | \$7            | \$0            | \$33           | \$4          | \$0         | \$0        |
| 5691000              | SG                  | \$80            | \$1          | \$22           | \$7            | \$0            | \$33           | \$4          | \$0         | \$0        |
| <b>5691000 Total</b> |                     | <b>\$81</b>     | <b>\$1</b>   | <b>\$22</b>    | <b>\$7</b>     | <b>\$0</b>     | <b>\$33</b>    | <b>\$4</b>   | <b>\$0</b>  | <b>\$0</b> |
| 5692000              | MAINT-COMP SW TRANS | \$975           | \$17         | \$268          | \$81           | \$406          | \$406          | \$49         | \$4         | \$0        |
| 5692000              | SG                  | \$975           | \$17         | \$268          | \$81           | \$406          | \$406          | \$49         | \$4         | \$0        |
| <b>5692000 Total</b> |                     | <b>\$992</b>    | <b>\$17</b>  | <b>\$268</b>   | <b>\$81</b>    | <b>\$406</b>   | <b>\$406</b>   | <b>\$49</b>  | <b>\$4</b>  | <b>\$0</b> |
| 5693000              | MAINT-COM EQP TRANS | \$5             | \$0          | \$4            | \$1            | \$0            | \$0            | \$0          | \$0         | \$0        |
| 5693000              | CAGW                | \$5             | \$0          | \$4            | \$1            | \$0            | \$0            | \$0          | \$0         | \$0        |
| 5693000              | SG                  | \$3,000         | \$52         | \$825          | \$249          | \$1,251        | \$1,152        | \$11         | \$0         | \$0        |
| <b>5693000 Total</b> |                     | <b>\$3,005</b>  | <b>\$52</b>  | <b>\$825</b>   | <b>\$249</b>   | <b>\$1,251</b> | <b>\$1,152</b> | <b>\$11</b>  | <b>\$0</b>  | <b>\$0</b> |
| 5700000              | MAINT STATION EQIP  | \$7,501         | \$0          | \$0            | \$0            | \$0            | \$4,968        | \$616        | \$0         | \$0        |
| 5700000              | CAGW                | \$2,969         | \$135        | \$2,178        | \$656          | \$0            | \$0            | \$0          | \$0         | \$0        |
| 5700000              | JBG                 | \$76            | \$3          | \$54           | \$16           | \$2            | \$0            | \$0          | \$0         | \$0        |
| 5700000              | SG                  | \$3             | \$0          | \$1            | \$0            | \$1            | \$0            | \$0          | \$0         | \$0        |
| <b>5700000 Total</b> |                     | <b>\$10,550</b> | <b>\$139</b> | <b>\$2,233</b> | <b>\$672</b>   | <b>\$4,972</b> | <b>\$4,972</b> | <b>\$617</b> | <b>\$45</b> | <b>\$0</b> |
| 5710000              | MAINT OVHD LINES    | \$9,909         | \$0          | \$0            | \$0            | \$0            | \$6,563        | \$814        | \$0         | \$0        |
| 5710000              | CAGW                | \$9,501         | \$433        | \$6,970        | \$2,099        | \$0            | \$0            | \$0          | \$0         | \$0        |
| 5710000              | JBG                 | \$0             | \$0          | \$0            | \$0            | \$0            | \$0            | \$0          | \$0         | \$0        |
| 5710000              | SG                  | \$210           | \$4          | \$68           | \$17           | \$68           | \$11           | \$11         | \$0         | \$0        |
| <b>5710000 Total</b> |                     | <b>\$10,620</b> | <b>\$437</b> | <b>\$7,027</b> | <b>\$2,116</b> | <b>\$6,651</b> | <b>\$6,651</b> | <b>\$825</b> | <b>\$60</b> | <b>\$0</b> |
| 5720000              | MNT UNDERGRD LINES  | \$10            | \$0          | \$0            | \$0            | \$0            | \$7            | \$1          | \$0         | \$0        |
| 5720000              | CAGW                | \$41            | \$2          | \$30           | \$9            | \$0            | \$0            | \$0          | \$0         | \$0        |
| 5720000              | SG                  | \$0             | \$0          | \$0            | \$0            | \$0            | \$0            | \$0          | \$0         | \$0        |
| <b>5720000 Total</b> |                     | <b>\$51</b>     | <b>\$2</b>   | <b>\$30</b>    | <b>\$9</b>     | <b>\$0</b>     | <b>\$7</b>     | <b>\$1</b>   | <b>\$0</b>  | <b>\$0</b> |
| 5730000              | MNT MSC TRANS PLNT  | \$0             | \$0          | \$0            | \$0            | \$0            | \$0            | \$0          | \$0         | \$0        |
| 5730000              | SG                  | \$182           | \$3          | \$50           | \$15           | \$76           | \$76           | \$9          | \$1         | \$0        |
| <b>5730000 Total</b> |                     | <b>\$182</b>    | <b>\$3</b>   | <b>\$50</b>    | <b>\$15</b>    | <b>\$76</b>    | <b>\$76</b>    | <b>\$9</b>   | <b>\$1</b>  | <b>\$0</b> |
| 5800000              | OPER SUPERV & ENG   | \$28            | \$28         | \$0            | \$0            | \$0            | \$0            | \$0          | \$0         | \$0        |
| 5800000              | IDU                 | \$82            | \$0          | \$0            | \$0            | \$0            | \$0            | \$82         | \$0         | \$0        |
| 5800000              | OR                  | \$0             | \$0          | \$0            | \$0            | \$0            | \$0            | \$0          | \$0         | \$0        |
| 5800000              | SNPD                | \$18,642        | \$665        | \$5,325        | \$1,239        | \$8,770        | \$865          | \$965        | \$0         | \$0        |
| 5800000              | UT                  | \$642           | \$0          | \$0            | \$0            | \$642          | \$0            | \$0          | \$0         | \$0        |
| 5800000              | WA                  | \$27            | \$0          | \$0            | \$27           | \$0            | \$0            | \$0          | \$0         | \$0        |
| 5800000              | WYP                 | \$107           | \$0          | \$0            | \$0            | \$0            | \$0            | \$0          | \$0         | \$0        |
| 5800000              | WYU                 | \$126           | \$0          | \$0            | \$0            | \$0            | \$0            | \$0          | \$0         | \$0        |
| <b>5800000 Total</b> |                     | <b>\$19,654</b> | <b>\$693</b> | <b>\$5,325</b> | <b>\$1,266</b> | <b>\$9,413</b> | <b>\$9,413</b> | <b>\$947</b> | <b>\$0</b>  | <b>\$0</b> |
| 5810000              | LOAD DISPATCHING    | \$13,440        | \$479        | \$3,839        | \$893          | \$6,323        | \$6,323        | \$623        | \$0         | \$0        |
| 5810000              | SNPD                | \$13,440        | \$479        | \$3,839        | \$893          | \$6,323        | \$6,323        | \$623        | \$0         | \$0        |
| <b>5810000 Total</b> |                     | <b>\$13,440</b> | <b>\$479</b> | <b>\$3,839</b> | <b>\$893</b>   | <b>\$6,323</b> | <b>\$6,323</b> | <b>\$623</b> | <b>\$0</b>  | <b>\$0</b> |
| 5820000              | STATION EXP(DIST)   | \$128           | \$128        | \$0            | \$0            | \$0            | \$0            | \$0          | \$0         | \$0        |
| 5820000              | IDU                 | \$209           | \$0          | \$0            | \$0            | \$0            | \$0            | \$209        | \$0         | \$0        |
| 5820000              | OR                  | \$1,093         | \$0          | \$1,093        | \$0            | \$0            | \$0            | \$0          | \$0         | \$0        |
| 5820000              | SNPD                | \$30            | \$1          | \$9            | \$2            | \$14           | \$1            | \$1          | \$0         | \$0        |
| 5820000              | UT                  | \$1,665         | \$0          | \$0            | \$0            | \$1,665        | \$0            | \$0          | \$0         | \$0        |
| 5820000              | WA                  | \$344           | \$0          | \$0            | \$344          | \$0            | \$0            | \$0          | \$0         | \$0        |
| 5820000              | WYP                 | \$411           | \$0          | \$0            | \$0            | \$0            | \$0            | \$0          | \$0         | \$0        |
| <b>5820000 Total</b> |                     | <b>\$3,860</b>  | <b>\$129</b> | <b>\$1,102</b> | <b>\$346</b>   | <b>\$1,679</b> | <b>\$210</b>   | <b>\$210</b> | <b>\$0</b>  | <b>\$0</b> |
| 5830000              | OVHD LINE EXPENSES  | \$493           | \$493        | \$0            | \$0            | \$0            | \$0            | \$0          | \$0         | \$0        |
| 5830000              | IDU                 | \$302           | \$0          | \$0            | \$0            | \$0            | \$0            | \$302        | \$0         | \$0        |
| 5830000              | OR                  | \$2,825         | \$0          | \$2,825        | \$0            | \$0            | \$0            | \$0          | \$0         | \$0        |
| 5830000              | SNPD                | \$18            | \$1          | \$5            | \$1            | \$6            | \$1            | \$1          | \$0         | \$0        |
| 5830000              | UT                  | \$1,358         | \$0          | \$0            | \$0            | \$1,358        | \$0            | \$0          | \$0         | \$0        |
| 5830000              | WA                  | \$428           | \$0          | \$0            | \$428          | \$0            | \$0            | \$0          | \$0         | \$0        |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account       | Alloc | Total           | Calif        | Oregon         | Wash         | Utah           | Idaho        | Wy - All    | FERC       | Other      |
|-----------------------|-------|-----------------|--------------|----------------|--------------|----------------|--------------|-------------|------------|------------|
| 58300000              | WYP   | \$265           | \$0          | \$0            | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| 58300000              | WYU   | \$107           | \$0          | \$0            | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| <b>58300000 Total</b> |       | <b>\$5,795</b>  | <b>\$493</b> | <b>\$2,830</b> | <b>\$429</b> | <b>\$1,366</b> | <b>\$303</b> | <b>\$0</b>  | <b>\$0</b> | <b>\$0</b> |
| 58400000              | WYP   | \$0             | \$0          | \$0            | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| <b>58400000 Total</b> |       | <b>\$0</b>      | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>  | <b>\$0</b> | <b>\$0</b> |
| 58500000              | SINPD | \$207           | \$7          | \$59           | \$14         | \$97           | \$10         | \$10        | \$0        | \$0        |
| <b>58500000 Total</b> |       | <b>\$207</b>    | <b>\$7</b>   | <b>\$59</b>    | <b>\$14</b>  | <b>\$97</b>    | <b>\$10</b>  | <b>\$10</b> | <b>\$0</b> | <b>\$0</b> |
| 58600000              | CA    | \$222           | \$0          | \$0            | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| 58600000              | IDU   | \$256           | \$0          | \$0            | \$0          | \$0            | \$256        | \$0         | \$0        | \$0        |
| 58600000              | OR    | \$2,569         | \$0          | \$2,569        | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| 58600000              | SINPD | \$1,083         | \$39         | \$309          | \$72         | \$509          | \$50         | \$0         | \$0        | \$0        |
| 58600000              | UT    | \$1,454         | \$0          | \$0            | \$0          | \$1,454        | \$0          | \$0         | \$0        | \$0        |
| 58600000              | WA    | \$481           | \$0          | \$0            | \$481        | \$0            | \$0          | \$0         | \$0        | \$0        |
| 58600000              | WYP   | \$592           | \$0          | \$0            | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| 58600000              | WYU   | \$57            | \$0          | \$0            | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| <b>58600000 Total</b> |       | <b>\$6,714</b>  | <b>\$261</b> | <b>\$2,878</b> | <b>\$553</b> | <b>\$1,963</b> | <b>\$306</b> | <b>\$0</b>  | <b>\$0</b> | <b>\$0</b> |
| 58700000              | CA    | \$597           | \$0          | \$0            | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| 58700000              | IDU   | \$449           | \$0          | \$0            | \$0          | \$0            | \$449        | \$0         | \$0        | \$0        |
| 58700000              | OR    | \$4,456         | \$0          | \$4,456        | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| 58700000              | SINPD | \$0             | \$0          | \$0            | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| 58700000              | UT    | \$5,111         | \$0          | \$0            | \$0          | \$5,111        | \$0          | \$0         | \$0        | \$0        |
| 58700000              | WA    | \$896           | \$0          | \$0            | \$896        | \$0            | \$0          | \$0         | \$0        | \$0        |
| 58700000              | WYP   | \$856           | \$0          | \$0            | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| 58700000              | WYU   | \$95            | \$0          | \$0            | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| <b>58700000 Total</b> |       | <b>\$12,459</b> | <b>\$597</b> | <b>\$4,456</b> | <b>\$896</b> | <b>\$5,111</b> | <b>\$449</b> | <b>\$0</b>  | <b>\$0</b> | <b>\$0</b> |
| 58800000              | CA    | \$57            | \$0          | \$0            | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| 58800000              | IDU   | \$76            | \$0          | \$0            | \$0          | \$0            | \$76         | \$0         | \$0        | \$0        |
| 58800000              | OR    | \$716           | \$0          | \$716          | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| 58800000              | SINPD | \$5,538         | \$197        | \$1,582        | \$368        | \$2,605        | \$257        | \$0         | \$0        | \$0        |
| 58800000              | UT    | \$790           | \$0          | \$0            | \$0          | \$790          | \$0          | \$0         | \$0        | \$0        |
| 58800000              | WA    | \$108           | \$0          | \$0            | \$108        | \$0            | \$0          | \$0         | \$0        | \$0        |
| 58800000              | WYP   | \$153           | \$0          | \$0            | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| 58800000              | WYU   | \$4             | \$0          | \$0            | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| <b>58800000 Total</b> |       | <b>\$7,441</b>  | <b>\$255</b> | <b>\$2,298</b> | <b>\$476</b> | <b>\$3,395</b> | <b>\$333</b> | <b>\$0</b>  | <b>\$0</b> | <b>\$0</b> |
| 58900000              | CA    | \$91            | \$91         | \$0            | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| 58900000              | IDU   | \$26            | \$0          | \$0            | \$0          | \$0            | \$26         | \$0         | \$0        | \$0        |
| 58900000              | OR    | \$1,865         | \$0          | \$1,865        | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| 58900000              | SINPD | \$114           | \$4          | \$33           | \$8          | \$54           | \$5          | \$0         | \$0        | \$0        |
| 58900000              | UT    | \$425           | \$0          | \$0            | \$0          | \$425          | \$0          | \$0         | \$0        | \$0        |
| 58900000              | WA    | \$126           | \$0          | \$0            | \$126        | \$0            | \$0          | \$0         | \$0        | \$0        |
| 58900000              | WYP   | \$472           | \$0          | \$0            | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| 58900000              | WYU   | \$78            | \$0          | \$0            | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| <b>58900000 Total</b> |       | <b>\$3,196</b>  | <b>\$95</b>  | <b>\$1,898</b> | <b>\$133</b> | <b>\$478</b>   | <b>\$31</b>  | <b>\$0</b>  | <b>\$0</b> | <b>\$0</b> |
| 59000000              | CA    | \$31            | \$31         | \$0            | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| 59000000              | IDU   | \$88            | \$0          | \$0            | \$0          | \$0            | \$88         | \$0         | \$0        | \$0        |
| 59000000              | OR    | \$289           | \$0          | \$289          | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| 59000000              | SINPD | \$6,368         | \$227        | \$1,819        | \$423        | \$2,996        | \$295        | \$0         | \$0        | \$0        |
| 59000000              | UT    | \$320           | \$0          | \$0            | \$0          | \$320          | \$0          | \$0         | \$0        | \$0        |
| 59000000              | WA    | \$15            | \$0          | \$0            | \$15         | \$0            | \$0          | \$0         | \$0        | \$0        |
| 59000000              | WYP   | \$425           | \$0          | \$0            | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| <b>59000000 Total</b> |       | <b>\$7,536</b>  | <b>\$258</b> | <b>\$2,108</b> | <b>\$438</b> | <b>\$3,315</b> | <b>\$384</b> | <b>\$0</b>  | <b>\$0</b> | <b>\$0</b> |
| 59100000              | CA    | \$26            | \$26         | \$0            | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |
| 59100000              | IDU   | \$146           | \$0          | \$0            | \$0          | \$0            | \$146        | \$0         | \$0        | \$0        |
| 59100000              | OR    | \$544           | \$0          | \$544          | \$0          | \$0            | \$0          | \$0         | \$0        | \$0        |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Alloc                 | Total    | Calif   | Oregon   | Wash    | Utah     | Idaho   | Wy - All | FERC | Other |
|-----------------|-----------------------|----------|---------|----------|---------|----------|---------|----------|------|-------|
| 5910000         | SNPD                  | \$160    | \$6     | \$46     | \$11    | \$75     | \$7     | \$0      | \$0  | \$0   |
| 5910000         | MAINT OF STRUCTURE    | \$777    | \$0     | \$0      | \$0     | \$777    | \$0     | \$0      | \$0  | \$0   |
| 5910000         | UT                    | \$115    | \$0     | \$0      | \$115   | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5910000         | MAINT OF STRUCTURE    | \$187    | \$0     | \$0      | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5910000         | WYP                   | \$61     | \$0     | \$0      | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5910000         | MAINT OF STRUCTURE    | \$2,016  | \$32    | \$590    | \$125   | \$852    | \$154   | \$0      | \$0  | \$0   |
| 5920000         | WYU                   | \$421    | \$421   | \$0      | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5920000         | MAINT STAT EQUIP      | \$791    | \$0     | \$0      | \$0     | \$0      | \$791   | \$0      | \$0  | \$0   |
| 5920000         | IDU                   | \$3,896  | \$0     | \$3,896  | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5920000         | OR                    | \$1,874  | \$67    | \$535    | \$125   | \$882    | \$87    | \$0      | \$0  | \$0   |
| 5920000         | MAINT STAT EQUIP      | \$3,765  | \$0     | \$0      | \$0     | \$3,765  | \$0     | \$0      | \$0  | \$0   |
| 5920000         | UT                    | \$779    | \$0     | \$0      | \$779   | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5920000         | MAINT STAT EQUIP      | \$1,273  | \$0     | \$0      | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5920000         | WYP                   | \$0      | \$0     | \$0      | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5920000         | MAINT STAT EQUIP      | \$12,800 | \$488   | \$4,432  | \$904   | \$4,647  | \$878   | \$0      | \$0  | \$0   |
| 5930000         | WYU                   | \$6,256  | \$6,256 | \$0      | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5930000         | CA                    | \$4,976  | \$0     | \$0      | \$0     | \$0      | \$4,976 | \$0      | \$0  | \$0   |
| 5930000         | MAINT OVHD LINES      | \$28,891 | \$0     | \$28,891 | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5930000         | IDU                   | \$1,224  | \$44    | \$350    | \$81    | \$576    | \$57    | \$0      | \$0  | \$0   |
| 5930000         | OR                    | \$30,862 | \$0     | \$0      | \$0     | \$30,862 | \$0     | \$0      | \$0  | \$0   |
| 5930000         | MAINT OVHD LINES      | \$4,698  | \$0     | \$0      | \$4,698 | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5930000         | UT                    | \$5,186  | \$0     | \$0      | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5930000         | MAINT OVHD LINES      | \$1,131  | \$0     | \$0      | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5930000         | WYP                   | \$83,248 | \$6,300 | \$29,241 | \$4,780 | \$31,458 | \$5,033 | \$0      | \$0  | \$0   |
| 5931000         | WYU                   | \$79     | (\$79)  | \$0      | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5931000         | CA                    | \$125    | \$0     | \$0      | \$0     | \$0      | \$125   | \$0      | \$0  | \$0   |
| 5931000         | MAINT O/H LINES-LB P  | (\$794)  | \$0     | (\$794)  | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5931000         | IDU                   | \$515    | \$0     | \$0      | \$0     | \$515    | \$0     | \$0      | \$0  | \$0   |
| 5931000         | OR                    | \$58     | \$0     | \$0      | \$58    | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5931000         | MAINT O/H LINES-LB P  | \$266    | \$0     | \$0      | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5931000         | UT                    | (\$79)   | (\$79)  | \$0      | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5931000         | WYP                   | \$531    | \$531   | \$0      | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5940000         | CA                    | \$733    | \$0     | \$0      | \$0     | \$0      | \$733   | \$0      | \$0  | \$0   |
| 5940000         | MAINT UDGRND LINES    | \$5,504  | \$0     | \$5,504  | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5940000         | IDU                   | \$7      | \$0     | \$2      | \$0     | \$3      | \$0     | \$0      | \$0  | \$0   |
| 5940000         | OR                    | \$12,358 | \$0     | \$0      | \$0     | \$12,358 | \$0     | \$0      | \$0  | \$0   |
| 5940000         | MAINT UDGRND LINES    | \$1,362  | \$0     | \$0      | \$1,362 | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5940000         | UT                    | \$1,702  | \$0     | \$0      | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5940000         | MAINT UDGRND LINES    | \$268    | \$0     | \$0      | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5940000         | WYP                   | \$22,487 | \$531   | \$5,506  | \$1,383 | \$12,361 | \$733   | \$0      | \$0  | \$0   |
| 5950000         | WYU                   | \$1,081  | \$39    | \$309    | \$72    | \$509    | \$50    | \$0      | \$0  | \$0   |
| 5950000         | CA                    | \$25     | \$0     | \$25     | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5950000         | MAINT LINE TRNSFRM    | \$1,106  | \$39    | \$309    | \$72    | \$509    | \$50    | \$0      | \$0  | \$0   |
| 5960000         | WYP                   | \$134    | \$134   | \$0      | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5960000         | CA                    | \$133    | \$0     | \$0      | \$0     | \$0      | \$133   | \$0      | \$0  | \$0   |
| 5960000         | IDU                   | \$1,009  | \$0     | \$1,009  | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5960000         | OR                    | \$2,314  | \$0     | \$0      | \$0     | \$2,314  | \$0     | \$0      | \$0  | \$0   |
| 5960000         | MAINT STR LIGHT-SIG S | \$189    | \$0     | \$0      | \$189   | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5960000         | UT                    | \$342    | \$0     | \$0      | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5960000         | MAINT STR LIGHT-SIG S | \$97     | \$0     | \$0      | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5960000         | WYP                   | \$4,218  | \$134   | \$1,009  | \$189   | \$2,314  | \$133   | \$0      | \$0  | \$0   |
| 5970000         | CA                    | \$62     | \$62    | \$0      | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |
| 5970000         | IDU                   | \$297    | \$0     | \$0      | \$0     | \$0      | \$297   | \$0      | \$0  | \$0   |
| 5970000         | OR                    | \$1,151  | \$0     | \$1,151  | \$0     | \$0      | \$0     | \$0      | \$0  | \$0   |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands\$)

| Primary Account      | Alloc              | Total           | Calif        | Oregon         | Wash           | Utah           | Idaho          | Wy - All   | FERC       | Other      |
|----------------------|--------------------|-----------------|--------------|----------------|----------------|----------------|----------------|------------|------------|------------|
| 5970000              | MNT OF METERS      | \$1,101         | \$339        | \$314          | \$73           | \$618          | \$51           | \$0        | \$0        | \$0        |
| 5970000              | MNT OF METERS      | \$1,983         | \$0          | \$0            | \$0            | \$1,983        | \$0            | \$0        | \$0        | \$0        |
| 5970000              | MNT OF METERS      | \$349           | \$0          | \$0            | \$349          | \$0            | \$0            | \$0        | \$0        | \$0        |
| 5970000              | MNT OF METERS      | \$617           | \$0          | \$0            | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| 5970000              | MNT OF METERS      | \$77            | \$0          | \$0            | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| <b>5970000 Total</b> |                    | <b>\$5,637</b>  | <b>\$101</b> | <b>\$1,466</b> | <b>\$422</b>   | <b>\$2,501</b> | <b>\$348</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 5980000              | MNT MISC DIST PLNT | \$189           | \$189        | \$0            | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| 5980000              | MNT MISC DIST PLNT | \$85            | \$0          | \$85           | \$0            | \$0            | \$85           | \$0        | \$0        | \$0        |
| 5980000              | MNT MISC DIST PLNT | \$876           | \$0          | \$876          | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| 5980000              | MNT MISC DIST PLNT | \$578           | \$21         | \$165          | \$38           | \$272          | \$27           | \$0        | \$0        | \$0        |
| 5980000              | MNT MISC DIST PLNT | \$1,305         | \$0          | \$0            | \$0            | \$1,305        | \$0            | \$0        | \$0        | \$0        |
| 5980000              | MNT MISC DIST PLNT | \$206           | \$0          | \$0            | \$206          | \$0            | \$0            | \$0        | \$0        | \$0        |
| 5980000              | MNT MISC DIST PLNT | \$305           | \$0          | \$0            | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| 5980000              | MNT MISC DIST PLNT | \$2             | \$0          | \$0            | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| <b>5980000 Total</b> |                    | <b>\$3,546</b>  | <b>\$209</b> | <b>\$1,041</b> | <b>\$245</b>   | <b>\$1,577</b> | <b>\$112</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 7071000              | LBR CLR - RMP      | \$0             | \$0          | \$0            | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| <b>7071000 Total</b> |                    | <b>\$0</b>      | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 7072000              | LBR CLR - PACPWR   | \$0             | \$0          | \$0            | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| <b>7072000 Total</b> |                    | <b>\$0</b>      | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 9010000              | SUPRV (CUST ACCT)  | \$0             | \$0          | \$0            | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| 9010000              | SUPRV (CUST ACCT)  | \$2,451         | \$63         | \$761          | \$174          | \$1,172        | \$95           | \$0        | \$0        | \$0        |
| 9010000              | SUPRV (CUST ACCT)  | \$16            | \$0          | \$0            | \$0            | \$0            | \$16           | \$0        | \$0        | \$0        |
| 9010000              | SUPRV (CUST ACCT)  | \$27            | \$0          | \$27           | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| 9010000              | SUPRV (CUST ACCT)  | \$1             | \$0          | \$0            | \$0            | \$1            | \$0            | \$0        | \$0        | \$0        |
| 9010000              | SUPRV (CUST ACCT)  | \$32            | \$0          | \$0            | \$32           | \$0            | \$0            | \$0        | \$0        | \$0        |
| 9010000              | SUPRV (CUST ACCT)  | \$27            | \$0          | \$0            | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| <b>9010000 Total</b> |                    | <b>\$2,584</b>  | <b>\$63</b>  | <b>\$788</b>   | <b>\$206</b>   | <b>\$1,172</b> | <b>\$111</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 9020000              | METER READING EXP  | \$813           | \$813        | \$0            | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| 9020000              | METER READING EXP  | \$1,770         | \$45         | \$549          | \$126          | \$846          | \$69           | \$0        | \$0        | \$0        |
| 9020000              | METER READING EXP  | \$1,614         | \$0          | \$0            | \$0            | \$1,614        | \$0            | \$0        | \$0        | \$0        |
| 9020000              | METER READING EXP  | \$8,646         | \$0          | \$8,646        | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| 9020000              | METER READING EXP  | \$5,367         | \$0          | \$0            | \$0            | \$5,367        | \$0            | \$0        | \$0        | \$0        |
| 9020000              | METER READING EXP  | \$2,092         | \$0          | \$0            | \$2,092        | \$0            | \$0            | \$0        | \$0        | \$0        |
| 9020000              | METER READING EXP  | \$1,976         | \$0          | \$0            | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| 9020000              | METER READING EXP  | \$242           | \$0          | \$0            | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| <b>9020000 Total</b> |                    | <b>\$22,520</b> | <b>\$859</b> | <b>\$9,196</b> | <b>\$2,218</b> | <b>\$6,213</b> | <b>\$1,682</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 9030000              | CUST RCRD/COLL EXP | \$0             | \$0          | \$0            | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| 9030000              | CUST RCRD/COLL EXP | \$798           | \$20         | \$248          | \$57           | \$381          | \$31           | \$0        | \$0        | \$0        |
| 9030000              | CUST RCRD/COLL EXP | \$1             | \$0          | \$0            | \$0            | \$0            | \$1            | \$0        | \$0        | \$0        |
| 9030000              | CUST RCRD/COLL EXP | \$6             | \$0          | \$6            | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| 9030000              | CUST RCRD/COLL EXP | \$9             | \$0          | \$0            | \$0            | \$9            | \$0            | \$0        | \$0        | \$0        |
| <b>9030000 Total</b> |                    | <b>\$813</b>    | <b>\$20</b>  | <b>\$253</b>   | <b>\$57</b>    | <b>\$390</b>   | <b>\$32</b>    | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 9031000              | CUST RCRD/CUST SYS | \$3,433         | \$88         | \$1,066        | \$243          | \$1,641        | \$133          | \$0        | \$0        | \$0        |
| <b>9031000 Total</b> |                    | <b>\$3,433</b>  | <b>\$88</b>  | <b>\$1,066</b> | <b>\$243</b>   | <b>\$1,641</b> | <b>\$133</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 9032000              | CUST ACCTG/BILL    | \$1             | \$1          | \$0            | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| 9032000              | CUST ACCTG/BILL    | \$13,283        | \$340        | \$4,123        | \$942          | \$6,349        | \$515          | \$0        | \$0        | \$0        |
| 9032000              | CUST ACCTG/BILL    | \$1             | \$0          | \$0            | \$0            | \$0            | \$1            | \$0        | \$0        | \$0        |
| 9032000              | CUST ACCTG/BILL    | \$5             | \$0          | \$5            | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| 9032000              | CUST ACCTG/BILL    | (\$4)           | \$0          | \$0            | \$0            | (\$4)          | \$0            | \$0        | \$0        | \$0        |
| 9032000              | CUST ACCTG/BILL    | \$3             | \$0          | \$0            | \$3            | \$0            | \$0            | \$0        | \$0        | \$0        |
| <b>9032000 Total</b> |                    | <b>\$13,291</b> | <b>\$341</b> | <b>\$4,128</b> | <b>\$946</b>   | <b>\$6,345</b> | <b>\$517</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 9033000              | CUST ACCTG/COLL    | \$221           | \$221        | \$0            | \$0            | \$0            | \$0            | \$0        | \$0        | \$0        |
| 9033000              | CUST ACCTG/COLL    | \$9,535         | \$244        | \$2,960        | \$676          | \$4,558        | \$370          | \$0        | \$0        | \$0        |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Alloc           | Total | Calif    | Oregon  | Wash    | Utah    | Idaho    | Wy - All | FERC | Other |
|----------------------|-----------------|-------|----------|---------|---------|---------|----------|----------|------|-------|
| 9033000              | IDU             |       | \$286    | \$0     | \$0     | \$0     | \$0      | \$286    | \$0  | \$0   |
| 9033000              | CUST ACCTG/COLL |       | \$1,886  | \$0     | \$1,886 | \$0     | \$0      | \$0      | \$0  | \$0   |
| 9033000              | OR              |       | \$3,563  | \$0     | \$0     | \$0     | \$3,563  | \$0      | \$0  | \$0   |
| 9033000              | UT              |       | \$586    | \$0     | \$0     | \$586   | \$0      | \$0      | \$0  | \$0   |
| 9033000              | WA              |       | \$408    | \$0     | \$0     | \$0     | \$0      | \$0      | \$0  | \$0   |
| 9033000              | WYP             |       | \$103    | \$0     | \$0     | \$0     | \$0      | \$0      | \$0  | \$0   |
| 9033000              | WYU             |       | \$16,587 | \$4,846 | \$0     | \$1,262 | \$8,121  | \$655    | \$0  | \$0   |
| <b>9035000 Total</b> |                 |       | \$42     | \$0     | \$0     | \$0     | \$0      | \$42     | \$0  | \$0   |
| 9035000              | IDU             |       | \$26     | \$0     | \$26    | \$0     | \$0      | \$0      | \$0  | \$0   |
| 9035000              | OR              |       | \$109    | \$0     | \$0     | \$109   | \$0      | \$0      | \$0  | \$0   |
| 9035000              | UT              |       | \$2      | \$0     | \$0     | \$0     | \$0      | \$0      | \$0  | \$0   |
| 9035000              | WYP             |       | \$2      | \$0     | \$0     | \$0     | \$0      | \$0      | \$0  | \$0   |
| 9035000              | WYU             |       | \$181    | \$0     | \$26    | \$0     | \$109    | \$42     | \$0  | \$0   |
| <b>9035000 Total</b> |                 |       | \$21,880 | \$560   | \$6,791 | \$1,552 | \$10,458 | \$848    | \$0  | \$0   |
| 9036000              | CN              |       | \$96     | \$0     | \$96    | \$0     | \$0      | \$0      | \$0  | \$0   |
| 9036000              | OR              |       | \$21,975 | \$560   | \$6,887 | \$1,552 | \$10,458 | \$848    | \$0  | \$0   |
| <b>9040000 Total</b> |                 |       | \$349    | \$349   | \$0     | \$0     | \$0      | \$0      | \$0  | \$0   |
| 9040000              | CN              |       | \$27     | \$1     | \$8     | \$2     | \$13     | \$1      | \$0  | \$0   |
| 9040000              | CN              |       | \$455    | \$0     | \$0     | \$0     | \$0      | \$455    | \$0  | \$0   |
| 9040000              | OR              |       | \$4,166  | \$0     | \$4,166 | \$0     | \$0      | \$0      | \$0  | \$0   |
| 9040000              | UT              |       | \$4,733  | \$0     | \$0     | \$0     | \$4,733  | \$0      | \$0  | \$0   |
| 9040000              | WA              |       | \$1,480  | \$0     | \$0     | \$1,480 | \$0      | \$0      | \$0  | \$0   |
| 9040000              | WYP             |       | \$845    | \$0     | \$0     | \$0     | \$0      | \$0      | \$0  | \$0   |
| 9040000              | WYU             |       | \$0      | \$0     | \$0     | \$0     | \$0      | \$0      | \$0  | \$0   |
| <b>9040000 Total</b> |                 |       | \$12,056 | \$350   | \$4,174 | \$1,482 | \$4,746  | \$456    | \$0  | \$0   |
| 9042000              | CA              |       | \$21     | \$21    | \$0     | \$0     | \$0      | \$0      | \$0  | \$0   |
| 9042000              | IDU             |       | \$16     | \$0     | \$0     | \$0     | \$0      | \$16     | \$0  | \$0   |
| 9042000              | OR              |       | \$47     | \$0     | \$0     | \$0     | \$0      | \$0      | \$0  | \$0   |
| 9042000              | UT              |       | (\$21)   | \$0     | \$0     | \$0     | (\$21)   | \$0      | \$0  | \$0   |
| 9042000              | WA              |       | \$44     | \$0     | \$0     | \$44    | \$0      | \$0      | \$0  | \$0   |
| 9042000              | WYP             |       | \$15     | \$0     | \$0     | \$0     | \$0      | \$0      | \$0  | \$0   |
| <b>9042000 Total</b> |                 |       | \$120    | \$21    | \$47    | \$44    | (\$21)   | \$16     | \$0  | \$0   |
| 9050000              | CN              |       | \$236    | \$6     | \$73    | \$17    | \$113    | \$9      | \$0  | \$0   |
| 9050000              | OR              |       | \$12     | \$0     | \$12    | \$0     | \$0      | \$0      | \$0  | \$0   |
| <b>9050000 Total</b> |                 |       | \$249    | \$6     | \$86    | \$17    | \$113    | \$9      | \$0  | \$0   |
| 9051000              | CN              |       | \$6      | \$0     | \$2     | \$0     | \$3      | \$0      | \$0  | \$0   |
| 9051000              | CN              |       | \$6      | \$0     | \$2     | \$0     | \$3      | \$0      | \$0  | \$0   |
| 9070000              | CN              |       | \$286    | \$7     | \$89    | \$20    | \$137    | \$11     | \$0  | \$0   |
| <b>9070000 Total</b> |                 |       | \$286    | \$7     | \$89    | \$20    | \$137    | \$11     | \$0  | \$0   |
| 9080000              | CN              |       | \$2,078  | \$53    | \$645   | \$147   | \$993    | \$81     | \$0  | \$0   |
| <b>9080000 Total</b> |                 |       | \$2,078  | \$53    | \$645   | \$147   | \$993    | \$81     | \$0  | \$0   |
| 9081000              | CN              |       | \$12     | \$0     | \$4     | \$1     | \$6      | \$0      | \$0  | \$0   |
| 9081000              | UT              |       | \$309    | \$0     | \$0     | \$0     | \$309    | \$0      | \$0  | \$0   |
| <b>9081000 Total</b> |                 |       | \$321    | \$0     | \$4     | \$1     | \$314    | \$0      | \$0  | \$0   |
| 9084000              | CA              |       | \$3      | \$3     | \$0     | \$0     | \$0      | \$0      | \$0  | \$0   |
| 9084000              | CN              |       | \$426    | \$11    | \$132   | \$30    | \$204    | \$17     | \$0  | \$0   |
| 9084000              | IDU             |       | \$0      | \$0     | \$0     | \$0     | \$0      | \$0      | \$0  | \$0   |
| 9084000              | OTHER           |       | \$34     | \$0     | \$0     | \$0     | \$0      | \$0      | \$0  | \$34  |
| 9084000              | UT              |       | \$38     | \$0     | \$0     | \$0     | \$38     | \$0      | \$0  | \$0   |
| 9084000              | WA              |       | \$0      | \$0     | \$0     | \$0     | \$0      | \$0      | \$0  | \$0   |
| <b>9084000 Total</b> |                 |       | \$501    | \$14    | \$132   | \$30    | \$242    | \$17     | \$0  | \$34  |
| 9085000              | IDU             |       | \$1,088  | \$0     | \$0     | \$0     | \$0      | \$1,088  | \$0  | \$0   |
| 9085000              | UT              |       | \$309    | \$0     | \$0     | \$0     | \$309    | \$0      | \$0  | \$0   |
| 9085000              | WYP             |       | \$53     | \$0     | \$0     | \$0     | \$0      | \$0      | \$0  | \$0   |



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account                | Alloc           | Total          | Calif           | Oregon          | Wash           | Utah       | Idaho           | Wy - All       | FERC         | Other      |
|--------------------------------|-----------------|----------------|-----------------|-----------------|----------------|------------|-----------------|----------------|--------------|------------|
| <b>9085000 Total</b>           | <b>\$1,449</b>  | <b>\$0</b>     | <b>\$817</b>    | <b>\$0</b>      | <b>\$0</b>     | <b>\$0</b> | <b>\$309</b>    | <b>\$1,088</b> | <b>\$0</b>   | <b>\$0</b> |
| 9085100 DSM AMORT-SBC/ECC      | \$817           | \$0            | \$817           | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9085100 IDU DSM AMORT-SBC/ECC  | \$0             | \$0            | \$0             | \$0             | \$0            | \$0        | \$0             | \$5,010        | \$0          | \$0        |
| 9085100 OR DSM AMORT-SBC/ECC   | \$0             | \$0            | \$0             | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9085100 UT DSM AMORT-SBC/ECC   | \$36,047        | \$0            | \$0             | \$0             | \$0            | \$0        | \$36,047        | \$0            | \$0          | \$0        |
| 9085100 WA DSM AMORT-SBC/ECC   | \$4,858         | \$0            | \$0             | \$0             | \$4,858        | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9085100 WYP DSM AMORT-SBC/ECC  | \$1,403         | \$0            | \$0             | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| <b>9085100 Total</b>           | <b>\$56,715</b> | <b>\$817</b>   | <b>\$817</b>    | <b>\$8,580</b>  | <b>\$4,858</b> | <b>\$0</b> | <b>\$36,047</b> | <b>\$5,010</b> | <b>\$0</b>   | <b>\$0</b> |
| 9086000 CUST SERV              | \$268           | \$0            | \$268           | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9086000 CN CUST SERV           | \$345           | \$9            | \$345           | \$107           | \$24           | \$0        | \$165           | \$13           | \$0          | \$0        |
| 9086000 IDU CUST SERV          | \$433           | \$0            | \$433           | \$0             | \$0            | \$0        | \$0             | \$433          | \$0          | \$0        |
| 9086000 OR CUST SERV           | \$1,190         | \$0            | \$0             | \$1,190         | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9086000 UT CUST SERV           | \$1,958         | \$0            | \$0             | \$0             | \$0            | \$0        | \$1,958         | \$0            | \$0          | \$0        |
| 9086000 WA CUST SERV           | \$0             | \$0            | \$0             | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9086000 WYP CUST SERV          | \$843           | \$0            | \$843           | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| <b>9086000 Total</b>           | <b>\$5,038</b>  | <b>\$277</b>   | <b>\$1,298</b>  | <b>\$1,298</b>  | <b>\$24</b>    | <b>\$0</b> | <b>\$2,123</b>  | <b>\$446</b>   | <b>\$0</b>   | <b>\$0</b> |
| 9090000 INFOR/INSTRCT ADV      | \$4,575         | \$117          | \$4,575         | \$1,420         | \$324          | \$0        | \$2,187         | \$177          | \$0          | \$0        |
| 9090000 CN INFOR/INSTRCT ADV   | \$0             | \$0            | \$0             | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9090000 IDU INFOR/INSTRCT ADV  | \$304           | \$0            | \$304           | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9090000 OR INFOR/INSTRCT ADV   | \$2             | \$0            | \$2             | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9090000 UT INFOR/INSTRCT ADV   | \$7             | \$0            | \$7             | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9090000 WA INFOR/INSTRCT ADV   | \$36            | \$0            | \$36            | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9090000 WYP INFOR/INSTRCT ADV  | \$117           | \$117          | \$117           | \$1,724         | \$331          | \$0        | \$2,189         | \$177          | \$0          | \$0        |
| <b>9090000 Total</b>           | <b>\$4,924</b>  | <b>\$117</b>   | <b>\$1,724</b>  | <b>\$331</b>    | <b>\$0</b>     | <b>\$0</b> | <b>\$49</b>     | <b>\$4</b>     | <b>\$0</b>   | <b>\$0</b> |
| 9100000 MISC CUST SERV/INF     | \$103           | \$3            | \$103           | \$32            | \$7            | \$0        | \$49            | \$4            | \$0          | \$0        |
| 9100000 CN MISC CUST SERV/INF  | \$0             | \$0            | \$0             | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9101000 MISC CUST SERV/INF     | \$47            | \$1            | \$47            | \$14            | \$3            | \$0        | \$22            | \$2            | \$0          | \$0        |
| 9101000 CN MISC CUST SERV/INF  | \$47            | \$1            | \$47            | \$14            | \$3            | \$0        | \$22            | \$2            | \$0          | \$0        |
| <b>9101000 Total</b>           | <b>\$103</b>    | <b>\$3</b>     | <b>\$103</b>    | <b>\$32</b>     | <b>\$7</b>     | <b>\$0</b> | <b>\$49</b>     | <b>\$4</b>     | <b>\$0</b>   | <b>\$0</b> |
| 9200000 ADMIN & GEN SALARY     | (\$67)          | (\$67)         | (\$67)          | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9200000 CA ADMIN & GEN SALARY  | \$1,004         | \$0            | \$1,004         | \$0             | \$0            | \$0        | \$0             | \$1,004        | \$0          | \$0        |
| 9200000 IDU ADMIN & GEN SALARY | (\$780)         | \$0            | (\$780)         | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9200000 OR ADMIN & GEN SALARY  | \$77,010        | \$1,749        | \$78,759        | \$20,549        | \$5,705        | \$0        | \$33,395        | \$4,139        | \$209        | \$0        |
| 9200000 SO ADMIN & GEN SALARY  | (\$5,196)       | \$0            | (\$5,196)       | \$0             | \$0            | \$0        | (\$5,196)       | \$0            | \$0          | \$0        |
| 9200000 UT ADMIN & GEN SALARY  | \$400           | \$0            | \$400           | \$400           | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9200000 WA ADMIN & GEN SALARY  | \$504           | \$0            | \$504           | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9200000 WYP ADMIN & GEN SALARY | \$72,875        | \$1,681        | \$74,556        | \$19,768        | \$6,105        | \$0        | \$28,199        | \$5,143        | \$209        | \$0        |
| <b>9200000 Total</b>           | <b>\$72,875</b> | <b>\$1,681</b> | <b>\$74,556</b> | <b>\$19,768</b> | <b>\$6,105</b> | <b>\$0</b> | <b>\$28,199</b> | <b>\$5,143</b> | <b>\$209</b> | <b>\$0</b> |
| 9210000 OFFICE SUPPL & EXP     | \$0             | \$0            | \$0             | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9210000 IDU OFFICE SUPPL & EXP | \$11,599        | \$263          | \$11,862        | \$3,095         | \$859          | \$0        | \$5,030         | \$623          | \$32         | \$0        |
| 9210000 SO OFFICE SUPPL & EXP  | (\$569)         | \$0            | (\$569)         | \$0             | \$0            | \$0        | (\$569)         | \$0            | \$0          | \$0        |
| 9210000 UT OFFICE SUPPL & EXP  | \$0             | \$0            | \$0             | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9210000 WA OFFICE SUPPL & EXP  | \$0             | \$0            | \$0             | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9210000 WYP OFFICE SUPPL & EXP | \$0             | \$0            | \$0             | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| <b>9210000 Total</b>           | <b>\$11,031</b> | <b>\$263</b>   | <b>\$11,294</b> | <b>\$3,095</b>  | <b>\$860</b>   | <b>\$0</b> | <b>\$4,461</b>  | <b>\$624</b>   | <b>\$32</b>  | <b>\$0</b> |
| 9220000 A&G EXP TRANSF-CR      | (\$25,867)      | (\$587)        | (\$26,454)      | (\$6,902)       | (\$1,916)      | (\$1,916)  | (\$11,217)      | (\$1,390)      | (\$70)       | \$0        |
| 9220000 SO A&G EXP TRANSF-CR   | (\$25,867)      | (\$587)        | (\$26,454)      | (\$6,902)       | (\$1,916)      | (\$1,916)  | (\$11,217)      | (\$1,390)      | (\$70)       | \$0        |
| 9230000 OUTSIDE SERVICES       | \$11,039        | \$251          | \$11,290        | \$2,945         | \$818          | \$0        | \$4,787         | \$593          | \$30         | \$0        |
| 9230000 SO OUTSIDE SERVICES    | \$1             | \$1            | \$2             | \$0             | \$0            | \$0        | \$1             | \$0            | \$0          | \$0        |
| 9230000 UT OUTSIDE SERVICES    | \$11,039        | \$251          | \$11,290        | \$2,945         | \$818          | \$0        | \$4,788         | \$593          | \$30         | \$0        |
| <b>9230000 Total</b>           | <b>\$11,039</b> | <b>\$251</b>   | <b>\$11,290</b> | <b>\$2,945</b>  | <b>\$818</b>   | <b>\$0</b> | <b>\$4,788</b>  | <b>\$593</b>   | <b>\$30</b>  | <b>\$0</b> |
| 9240000 PROPERTY INSURANCE     | \$23,970        | \$544          | \$24,514        | \$6,396         | \$1,776        | \$0        | \$10,395        | \$1,288        | \$65         | \$0        |
| 9240000 SO PROPERTY INSURANCE  | \$23,970        | \$544          | \$24,514        | \$6,396         | \$1,776        | \$0        | \$10,395        | \$1,288        | \$65         | \$0        |
| 9250000 INJURIES & DAMAGES     | \$7,434         | \$169          | \$7,603         | \$1,984         | \$551          | \$0        | \$3,224         | \$400          | \$20         | \$0        |
| 9250000 SO INJURIES & DAMAGES  | \$7,434         | \$169          | \$7,603         | \$1,984         | \$551          | \$0        | \$3,224         | \$400          | \$20         | \$0        |
| <b>9250000 Total</b>           | <b>\$7,434</b>  | <b>\$169</b>   | <b>\$7,603</b>  | <b>\$1,984</b>  | <b>\$551</b>   | <b>\$0</b> | <b>\$3,224</b>  | <b>\$400</b>   | <b>\$20</b>  | <b>\$0</b> |
| 9280000 REGULATORY COM EXP     | \$196           | \$196          | \$196           | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9280000 CA REGULATORY COM EXP  | \$9             | \$9            | \$9             | \$0             | \$0            | \$0        | \$0             | \$9            | \$0          | \$0        |
| 9280000 IDU REGULATORY COM EXP | \$305           | \$305          | \$305           | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9280000 OR REGULATORY COM EXP  | \$0             | \$0            | \$0             | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9280000 WA REGULATORY COM EXP  | \$0             | \$0            | \$0             | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |
| 9280000 WYP REGULATORY COM EXP | \$0             | \$0            | \$0             | \$0             | \$0            | \$0        | \$0             | \$0            | \$0          | \$0        |





**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Alloc | Total            | Calif         | Oregon         | Wash           | Utah             | Idaho          | Wy - All     | FERC       | Other      |
|----------------------|-------|------------------|---------------|----------------|----------------|------------------|----------------|--------------|------------|------------|
| 9280000              | SO    | \$2,197          | \$50          | \$586          | \$163          | \$963            | \$118          | \$6          | \$0        | \$0        |
| 9280000              | UT    | \$1,185          | \$0           | \$0            | \$0            | \$1,185          | \$0            | \$0          | \$0        | \$0        |
| 9280000              | WA    | \$98             | \$0           | \$98           | \$0            | \$0              | \$0            | \$0          | \$0        | \$0        |
| 9280000              | WYP   | \$337            | \$0           | \$337          | \$0            | \$0              | \$0            | \$0          | \$0        | \$0        |
| <b>9280000 Total</b> |       | <b>\$4,328</b>   | <b>\$246</b>  | <b>\$891</b>   | <b>\$261</b>   | <b>\$2,138</b>   | <b>\$127</b>   | <b>\$6</b>   | <b>\$0</b> | <b>\$0</b> |
| 9282000              | CA    | \$181            | \$181         | \$0            | \$0            | \$0              | \$0            | \$0          | \$0        | \$0        |
| 9282000              | IDU   | \$408            | \$0           | \$0            | \$0            | \$0              | \$408          | \$0          | \$0        | \$0        |
| 9282000              | OR    | \$3,475          | \$0           | \$3,475        | \$0            | \$0              | \$0            | \$0          | \$0        | \$0        |
| 9282000              | UT    | \$3,944          | \$0           | \$0            | \$0            | \$3,944          | \$0            | \$0          | \$0        | \$0        |
| 9282000              | WA    | \$514            | \$0           | \$0            | \$514          | \$0              | \$0            | \$0          | \$0        | \$0        |
| 9282000              | WYP   | \$1,292          | \$0           | \$0            | \$0            | \$0              | \$0            | \$0          | \$0        | \$0        |
| <b>9282000 Total</b> |       | <b>\$9,813</b>   | <b>\$181</b>  | <b>\$3,475</b> | <b>\$514</b>   | <b>\$3,944</b>   | <b>\$408</b>   | <b>\$0</b>   | <b>\$0</b> | <b>\$0</b> |
| 9283000              | CAGE  | \$23             | \$0           | \$0            | \$0            | \$15             | \$2            | \$0          | \$0        | \$0        |
| 9283000              | CAGW  | \$472            | \$22          | \$346          | \$104          | \$0              | \$0            | \$0          | \$0        | \$0        |
| 9283000              | SG    | \$1,829          | \$32          | \$503          | \$152          | \$762            | \$93           | \$7          | \$0        | \$0        |
| <b>9283000 Total</b> |       | <b>\$2,323</b>   | <b>\$53</b>   | <b>\$849</b>   | <b>\$256</b>   | <b>\$777</b>     | <b>\$95</b>    | <b>\$7</b>   | <b>\$0</b> | <b>\$0</b> |
| 9290000              | SO    | (\$3,421)        | (\$78)        | (\$913)        | (\$253)        | (\$1,483)        | (\$184)        | (\$9)        | \$0        | \$0        |
| <b>9290000 Total</b> |       | <b>(\$3,421)</b> | <b>(\$78)</b> | <b>(\$913)</b> | <b>(\$253)</b> | <b>(\$1,483)</b> | <b>(\$184)</b> | <b>(\$9)</b> | <b>\$0</b> | <b>\$0</b> |
| 9301000              | CN    | \$0              | \$0           | \$0            | \$0            | \$0              | \$0            | \$0          | \$0        | \$0        |
| 9301000              | SO    | \$36             | \$1           | \$3            | \$10           | \$16             | \$2            | \$0          | \$0        | \$0        |
| <b>9301000 Total</b> |       | <b>\$36</b>      | <b>\$1</b>    | <b>\$3</b>     | <b>\$10</b>    | <b>\$16</b>      | <b>\$2</b>     | <b>\$0</b>   | <b>\$0</b> | <b>\$0</b> |
| 9302000              | CA    | \$1              | \$1           | \$0            | \$0            | \$0              | \$0            | \$0          | \$0        | \$0        |
| 9302000              | CN    | \$5              | \$0           | \$1            | \$0            | \$2              | \$0            | \$0          | \$0        | \$0        |
| 9302000              | IDU   | \$9              | \$0           | \$0            | \$0            | \$0              | \$9            | \$0          | \$0        | \$0        |
| 9302000              | OR    | \$4,024          | \$0           | \$4,024        | \$0            | \$0              | \$0            | \$0          | \$0        | \$0        |
| 9302000              | SO    | \$14,364         | \$326         | \$3,833        | \$1,064        | \$6,229          | \$772          | \$39         | \$0        | \$0        |
| 9302000              | UT    | \$1,211          | \$0           | \$0            | \$0            | \$1,211          | \$0            | \$0          | \$0        | \$0        |
| 9302000              | WA    | \$22             | \$0           | \$0            | \$22           | \$0              | \$0            | \$0          | \$0        | \$0        |
| 9302000              | WYP   | \$25             | \$0           | \$0            | \$0            | \$0              | \$0            | \$0          | \$0        | \$0        |
| <b>9302000 Total</b> |       | <b>\$19,660</b>  | <b>\$327</b>  | <b>\$7,868</b> | <b>\$1,086</b> | <b>\$7,442</b>   | <b>\$781</b>   | <b>\$39</b>  | <b>\$0</b> | <b>\$0</b> |
| 9310000              | OR    | \$961            | \$0           | \$961          | \$0            | \$0              | \$0            | \$0          | \$0        | \$0        |
| 9310000              | SO    | \$5,239          | \$119         | \$1,368        | \$388          | \$2,272          | \$282          | \$14         | \$0        | \$0        |
| 9310000              | UT    | \$0              | \$0           | \$0            | \$0            | \$0              | \$0            | \$0          | \$0        | \$0        |
| 9310000              | WYP   | \$0              | \$0           | \$0            | \$0            | \$0              | \$0            | \$0          | \$0        | \$0        |
| <b>9310000 Total</b> |       | <b>\$6,200</b>   | <b>\$119</b>  | <b>\$2,358</b> | <b>\$388</b>   | <b>\$2,272</b>   | <b>\$282</b>   | <b>\$14</b>  | <b>\$0</b> | <b>\$0</b> |
| 9350000              | OR    | \$14             | \$0           | \$14           | \$0            | \$0              | \$0            | \$0          | \$0        | \$0        |
| 9350000              | SO    | \$23,182         | \$526         | \$6,166        | \$1,717        | \$10,053         | \$1,246        | \$63         | \$0        | \$0        |
| 9350000              | WA    | \$2              | \$2           | \$2            | \$0            | \$0              | \$0            | \$0          | \$0        | \$0        |
| <b>9350000 Total</b> |       | <b>\$23,198</b>  | <b>\$526</b>  | <b>\$6,199</b> | <b>\$1,719</b> | <b>\$10,053</b>  | <b>\$1,246</b> | <b>\$63</b>  | <b>\$0</b> | <b>\$0</b> |





**Depreciation Expense (Actuals)**

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total    | Calif | Oregon  | Wash    | Utah | Idaho    | Wy-All  | FERC     | Other |
|-----------------|-------------------|-------|----------|-------|---------|---------|------|----------|---------|----------|-------|
| 4030000         | 3102000           | CAGE  | \$857    | \$0   | \$0     | \$0     | \$0  | \$568    | \$70    | \$214    | \$0   |
| 4030000         | 3102000           | JBG   | \$4      | \$0   | \$2     | \$0     | \$1  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3110000           | CAGE  | \$11,555 | \$0   | \$0     | \$0     | \$0  | \$7,654  | \$949   | \$2,883  | \$0   |
| 4030000         | 3110000           | CAGW  | \$1,095  | \$50  | \$803   | \$242   | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3110000           | CAGW  | \$2,166  | \$95  | \$1,524 | \$459   | \$0  | \$59     | \$7     | \$22     | \$1   |
| 4030000         | 3120000           | CAGE  | \$52,741 | \$0   | \$0     | \$0     | \$0  | \$34,933 | \$4,333 | \$13,157 | \$317 |
| 4030000         | 3120000           | CAGW  | \$1,974  | \$90  | \$1,448 | \$436   | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3120000           | JBG   | \$12,472 | \$545 | \$8,773 | \$2,642 | \$0  | \$339    | \$42    | \$128    | \$3   |
| 4030000         | 3140000           | CAGE  | \$14,677 | \$0   | \$0     | \$0     | \$0  | \$9,721  | \$1,206 | \$3,661  | \$88  |
| 4030000         | 3140000           | CAGW  | \$1,605  | \$73  | \$1,177 | \$354   | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3140000           | JBG   | \$3,613  | \$158 | \$2,541 | \$765   | \$0  | \$98     | \$12    | \$37     | \$1   |
| 4030000         | 3150000           | CAGE  | \$4,826  | \$0   | \$0     | \$0     | \$0  | \$3,196  | \$396   | \$1,204  | \$29  |
| 4030000         | 3150000           | CAGW  | \$340    | \$16  | \$250   | \$75    | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3150000           | JBG   | \$816    | \$36  | \$574   | \$173   | \$0  | \$22     | \$3     | \$8      | \$0   |
| 4030000         | 3157000           | CAGE  | \$0      | \$0   | \$0     | \$0     | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3157000           | JBG   | \$1      | \$0   | \$1     | \$0     | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3160000           | CAGE  | \$643    | \$0   | \$0     | \$0     | \$0  | \$426    | \$53    | \$160    | \$4   |
| 4030000         | 3160000           | CAGW  | \$41     | \$2   | \$30    | \$9     | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3160000           | JBG   | \$65     | \$3   | \$46    | \$14    | \$0  | \$2      | \$0     | \$1      | \$0   |
| 4030000         | 3302000           | CAGE  | \$1      | \$0   | \$0     | \$0     | \$0  | \$1      | \$0     | \$0      | \$0   |
| 4030000         | 3302000           | CAGW  | \$90     | \$4   | \$66    | \$20    | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3303000           | CAGE  | \$2      | \$0   | \$0     | \$0     | \$1  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3304000           | CAGE  | \$2      | \$0   | \$0     | \$0     | \$2  | \$0      | \$0     | \$1      | \$0   |
| 4030000         | 3304000           | CAGW  | \$4      | \$0   | \$3     | \$1     | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3305000           | CAGE  | \$3      | \$0   | \$2     | \$1     | \$0  | \$0      | \$15    | \$46     | \$1   |
| 4030000         | 3310000           | CAGW  | \$184    | \$0   | \$0     | \$0     | \$0  | \$122    | \$0     | \$0      | \$0   |
| 4030000         | 3310000           | CAGE  | \$84     | \$0   | \$0     | \$0     | \$0  | \$56     | \$7     | \$21     | \$1   |
| 4030000         | 3311000           | CAGW  | \$891    | \$41  | \$653   | \$197   | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3312000           | CAGE  | \$10     | \$0   | \$0     | \$0     | \$0  | \$7      | \$1     | \$3      | \$0   |
| 4030000         | 3312000           | CAGW  | \$367    | \$17  | \$270   | \$81    | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3313000           | CAGE  | \$67     | \$0   | \$0     | \$0     | \$0  | \$44     | \$6     | \$17     | \$0   |
| 4030000         | 3313000           | CAGW  | \$218    | \$10  | \$160   | \$48    | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3320000           | CAGE  | \$575    | \$0   | \$0     | \$0     | \$0  | \$381    | \$47    | \$143    | \$3   |
| 4030000         | 3320000           | CAGW  | \$11     | \$1   | \$8     | \$2     | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3321000           | CAGE  | \$860    | \$0   | \$0     | \$0     | \$0  | \$570    | \$71    | \$215    | \$5   |
| 4030000         | 3321000           | CAGW  | \$4,075  | \$186 | \$2,989 | \$900   | \$0  | \$11     | \$1     | \$4      | \$0   |
| 4030000         | 3322000           | CAGE  | \$16     | \$0   | \$0     | \$0     | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3322000           | CAGW  | \$239    | \$11  | \$175   | \$53    | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3323000           | CAGE  | \$2      | \$0   | \$0     | \$0     | \$1  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3323000           | CAGW  | \$14     | \$1   | \$10    | \$3     | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3330000           | CAGE  | \$1,011  | \$0   | \$0     | \$0     | \$0  | \$670    | \$83    | \$252    | \$6   |
| 4030000         | 3330000           | CAGW  | \$1,360  | \$62  | \$988   | \$300   | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3340000           | CAGE  | \$1,025  | \$47  | \$752   | \$226   | \$0  | \$207    | \$26    | \$78     | \$2   |
| 4030000         | 3340000           | CAGW  | \$1      | \$0   | \$0     | \$0     | \$1  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3347000           | CAGE  | \$74     | \$3   | \$54    | \$16    | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3347000           | CAGW  | \$6      | \$0   | \$30    | \$9     | \$4  | \$0      | \$0     | \$1      | \$0   |
| 4030000         | 3350000           | CAGE  | \$41     | \$2   | \$30    | \$0     | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3352000           | CAGW  | \$1      | \$0   | \$1     | \$0     | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3353000           | CAGE  | \$0      | \$0   | \$0     | \$0     | \$0  | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3360000           | CAGW  | \$44     | \$0   | \$0     | \$0     | \$0  | \$29     | \$4     | \$11     | \$0   |



**Depreciation Expense (Actuals)**

Twelve Months Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total    | Calif   | Oregon   | Wash    | Utah    | Idaho    | Wy-All  | FERC     | Other |
|-----------------|-------------------|-------|----------|---------|----------|---------|---------|----------|---------|----------|-------|
| 4030000         | 3360000           | CAGW  | \$274    | \$12    | \$201    | \$61    | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3410000           | CAGE  | \$2,178  | \$0     | \$0      | \$0     | \$0     | \$1,443  | \$179   | \$543    | \$13  |
| 4030000         | 3410000           | CAGW  | \$1,738  | \$79    | \$1,275  | \$384   | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3420000           | CAGE  | \$263    | \$0     | \$0      | \$0     | \$0     | \$174    | \$22    | \$66     | \$2   |
| 4030000         | 3420000           | CAGW  | \$43,997 | \$0     | \$0      | \$0     | \$0     | \$29,142 | \$3,615 | \$10,975 | \$265 |
| 4030000         | 3430000           | CAGE  | \$33,845 | \$1,543 | \$24,827 | \$7,475 | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3440000           | CAGE  | \$5,308  | \$0     | \$0      | \$0     | \$0     | \$3,516  | \$436   | \$1,324  | \$32  |
| 4030000         | 3440000           | CAGW  | \$3,934  | \$179   | \$2,886  | \$869   | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3450000           | CAGE  | \$2,905  | \$0     | \$0      | \$0     | \$0     | \$1,924  | \$239   | \$725    | \$17  |
| 4030000         | 3450000           | CAGW  | \$2,652  | \$121   | \$1,945  | \$586   | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3460000           | CAGE  | \$178    | \$0     | \$0      | \$0     | \$0     | \$118    | \$15    | \$44     | \$1   |
| 4030000         | 3460000           | CAGW  | \$118    | \$5     | \$87     | \$26    | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3460000           | CAGE  | \$558    | \$0     | \$0      | \$0     | \$0     | \$370    | \$46    | \$139    | \$3   |
| 4030000         | 3502000           | CAGW  | \$312    | \$14    | \$229    | \$69    | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3502000           | JBG   | \$14     | \$1     | \$10     | \$3     | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3502000           | SG    | \$1      | \$0     | \$0      | \$0     | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3520000           | CAGE  | \$674    | \$0     | \$0      | \$0     | \$0     | \$446    | \$55    | \$168    | \$4   |
| 4030000         | 3520000           | CAGW  | \$282    | \$13    | \$207    | \$62    | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3520000           | JBG   | \$15     | \$1     | \$11     | \$3     | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3520000           | SG    | \$0      | \$0     | \$0      | \$0     | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3530000           | CAGE  | \$13,032 | \$0     | \$0      | \$0     | \$0     | \$8,632  | \$1,071 | \$3,251  | \$78  |
| 4030000         | 3530000           | CAGW  | \$5,237  | \$239   | \$3,841  | \$1,157 | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3530000           | JBG   | \$164    | \$7     | \$115    | \$35    | \$4     | \$0      | \$1     | \$2      | \$0   |
| 4030000         | 3530000           | SG    | \$1      | \$0     | \$0      | \$0     | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3534000           | CAGE  | \$1,031  | \$0     | \$0      | \$0     | \$0     | \$683    | \$85    | \$257    | \$6   |
| 4030000         | 3534000           | CAGW  | \$608    | \$28    | \$446    | \$134   | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3534000           | JBG   | \$188    | \$8     | \$133    | \$40    | \$5     | \$0      | \$1     | \$2      | \$0   |
| 4030000         | 3537000           | CAGE  | \$407    | \$0     | \$0      | \$0     | \$0     | \$270    | \$33    | \$102    | \$2   |
| 4030000         | 3537000           | CAGW  | \$210    | \$10    | \$154    | \$46    | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3537000           | JBG   | \$8      | \$0     | \$6      | \$2     | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3537000           | SG    | \$1,312  | \$23    | \$361    | \$109   | \$547   | \$67     | \$67    | \$201    | \$5   |
| 4030000         | 3540000           | CAGE  | \$4,063  | \$0     | \$0      | \$0     | \$2,691 | \$334    | \$334   | \$1,014  | \$24  |
| 4030000         | 3540000           | CAGW  | \$2,533  | \$115   | \$1,858  | \$559   | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3540000           | JBG   | \$229    | \$10    | \$161    | \$48    | \$6     | \$0      | \$1     | \$2      | \$0   |
| 4030000         | 3540000           | SG    | \$2      | \$0     | \$1      | \$0     | \$1     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3550000           | CAGE  | \$9,405  | \$0     | \$0      | \$0     | \$0     | \$6,229  | \$773   | \$2,346  | \$57  |
| 4030000         | 3550000           | CAGW  | \$5,035  | \$230   | \$3,694  | \$1,112 | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3550000           | SG    | \$10     | \$0     | \$3      | \$1     | \$4     | \$0      | \$0     | \$1      | \$0   |
| 4030000         | 3560000           | CAGE  | \$9,573  | \$0     | \$0      | \$0     | \$6,341 | \$787    | \$787   | \$2,388  | \$58  |
| 4030000         | 3560000           | CAGW  | \$6,020  | \$274   | \$4,416  | \$1,330 | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3560000           | JBG   | \$263    | \$11    | \$185    | \$56    | \$7     | \$0      | \$1     | \$3      | \$0   |
| 4030000         | 3560000           | SG    | \$5      | \$0     | \$1      | \$0     | \$2     | \$0      | \$0     | \$1      | \$0   |
| 4030000         | 3562000           | CAGE  | \$109    | \$0     | \$0      | \$0     | \$0     | \$72     | \$9     | \$27     | \$1   |
| 4030000         | 3562000           | CAGW  | \$171    | \$8     | \$126    | \$38    | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3562000           | JBG   | \$2      | \$0     | \$2      | \$1     | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3570000           | CAGE  | \$50     | \$0     | \$0      | \$0     | \$33    | \$4      | \$4     | \$13     | \$0   |
| 4030000         | 3570000           | CAGW  | \$3      | \$0     | \$2      | \$1     | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3580000           | CAGE  | \$119    | \$0     | \$0      | \$0     | \$1     | \$79     | \$10    | \$30     | \$1   |
| 4030000         | 3580000           | CAGW  | \$5      | \$0     | \$4      | \$1     | \$0     | \$0      | \$0     | \$0      | \$0   |
| 4030000         | 3590000           | CAGE  | \$67     | \$0     | \$4      | \$0     | \$45    | \$6      | \$6     | \$17     | \$0   |
| 4030000         | 3590000           | CAGW  | \$91     | \$4     | \$67     | \$20    | \$0     | \$0      | \$0     | \$0      | \$0   |



**Depreciation Expense (Actuals)**  
 Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total                                     | Calif    | Oregon | Wash | Utah     | Idaho | Wy-All  | FERC    | Other |
|-----------------|-------------------|-------|---|----------|--------|------|----------|-------|---------|---------|-------|
| 4030000         | 3590000           | SG    |   | \$0      | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 4030000           | CA    | ROADS AND TRAILS                          | \$21     | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3602000           | IDU   | LAND RIGHTS                               | \$17     | \$0    | \$0  | \$0      | \$0   | \$17    | \$0     | \$0   |
| 4030000         | 3602000           | OR    | LAND RIGHTS                               | \$59     | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3602000           | UT    | LAND RIGHTS                               | \$126    | \$0    | \$0  | \$126    | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3602000           | WA    | LAND RIGHTS                               | \$4      | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3602000           | WYP   | LAND RIGHTS                               | \$35     | \$0    | \$0  | \$0      | \$0   | \$0     | \$35    | \$0   |
| 4030000         | 3602000           | WYU   | LAND RIGHTS                               | \$29     | \$0    | \$0  | \$0      | \$0   | \$0     | \$29    | \$0   |
| 4030000         | 3610000           | CA    | STRUCTURES & IMPROVEMENTS                 | \$36     | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3610000           | IDU   | STRUCTURES & IMPROVEMENTS                 | \$23     | \$0    | \$0  | \$0      | \$0   | \$23    | \$0     | \$0   |
| 4030000         | 3610000           | OR    | STRUCTURES & IMPROVEMENTS                 | \$241    | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3610000           | UT    | STRUCTURES & IMPROVEMENTS                 | \$530    | \$0    | \$0  | \$530    | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3610000           | WA    | STRUCTURES & IMPROVEMENTS                 | \$39     | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3610000           | WYP   | STRUCTURES & IMPROVEMENTS                 | \$145    | \$0    | \$0  | \$0      | \$0   | \$0     | \$145   | \$0   |
| 4030000         | 3610000           | WYU   | STRUCTURES & IMPROVEMENTS                 | \$3      | \$0    | \$0  | \$0      | \$0   | \$0     | \$3     | \$0   |
| 4030000         | 3620000           | CA    | STATION EQUIPMENT                         | \$496    | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3620000           | IDU   | STATION EQUIPMENT                         | \$573    | \$0    | \$0  | \$0      | \$573 | \$0     | \$0     | \$0   |
| 4030000         | 3620000           | OR    | STATION EQUIPMENT                         | \$3,735  | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3620000           | UT    | STATION EQUIPMENT                         | \$8,128  | \$0    | \$0  | \$8,128  | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3620000           | WA    | STATION EQUIPMENT                         | \$932    | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3620000           | WYP   | STATION EQUIPMENT                         | \$2,068  | \$0    | \$0  | \$0      | \$0   | \$0     | \$2,068 | \$0   |
| 4030000         | 3620000           | WYU   | STATION EQUIPMENT                         | \$124    | \$0    | \$0  | \$0      | \$0   | \$0     | \$124   | \$0   |
| 4030000         | 3627000           | CA    | STATION EQUIPMENT-SUPERVISORY & ALARM     | \$15     | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3627000           | IDU   | STATION EQUIPMENT-SUPERVISORY & ALARM     | \$11     | \$0    | \$0  | \$0      | \$0   | \$11    | \$0     | \$0   |
| 4030000         | 3627000           | OR    | STATION EQUIPMENT-SUPERVISORY & ALARM     | \$119    | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3627000           | UT    | STATION EQUIPMENT-SUPERVISORY & ALARM     | \$412    | \$0    | \$0  | \$0      | \$412 | \$0     | \$0     | \$0   |
| 4030000         | 3627000           | WA    | STATION EQUIPMENT-SUPERVISORY & ALARM     | \$35     | \$0    | \$0  | \$35     | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3627000           | WYP   | STATION EQUIPMENT-SUPERVISORY & ALARM     | \$79     | \$0    | \$0  | \$0      | \$0   | \$0     | \$79    | \$0   |
| 4030000         | 3627000           | WYU   | STATION EQUIPMENT-SUPERVISORY & ALARM     | \$1      | \$0    | \$0  | \$0      | \$0   | \$0     | \$1     | \$0   |
| 4030000         | 3630000           | UT    | STORAGE BATTERY EQUIPMENT                 | \$87     | \$0    | \$0  | \$0      | \$87  | \$0     | \$0     | \$0   |
| 4030000         | 3637000           | UT    | STORAGE BATTERY EQUIPMENT - SUPERVISORY & | \$4      | \$0    | \$0  | \$0      | \$4   | \$0     | \$0     | \$0   |
| 4030000         | 3640000           | CA    | "POLES, TOWERS AND FIXTURES"              | \$2,308  | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3640000           | IDU   | "POLES, TOWERS AND FIXTURES"              | \$2,020  | \$0    | \$0  | \$0      | \$0   | \$2,020 | \$0     | \$0   |
| 4030000         | 3640000           | OR    | "POLES, TOWERS AND FIXTURES"              | \$12,043 | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3640000           | UT    | "POLES, TOWERS AND FIXTURES"              | \$10,086 | \$0    | \$0  | \$10,086 | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3640000           | WA    | "POLES, TOWERS AND FIXTURES"              | \$3,556  | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3640000           | WYP   | "POLES, TOWERS AND FIXTURES"              | \$2,796  | \$0    | \$0  | \$0      | \$0   | \$0     | \$2,796 | \$0   |
| 4030000         | 3640000           | WYU   | "POLES, TOWERS AND FIXTURES"              | \$556    | \$0    | \$0  | \$0      | \$0   | \$0     | \$556   | \$0   |
| 4030000         | 3650000           | CA    | OVERHEAD CONDUCTORS & DEVICES             | \$995    | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3650000           | IDU   | OVERHEAD CONDUCTORS & DEVICES             | \$957    | \$0    | \$0  | \$0      | \$0   | \$957   | \$0     | \$0   |
| 4030000         | 3650000           | OR    | OVERHEAD CONDUCTORS & DEVICES             | \$6,685  | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3650000           | UT    | OVERHEAD CONDUCTORS & DEVICES             | \$6,115  | \$0    | \$0  | \$6,115  | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3650000           | WA    | OVERHEAD CONDUCTORS & DEVICES             | \$1,659  | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3650000           | WYP   | OVERHEAD CONDUCTORS & DEVICES             | \$2,113  | \$0    | \$0  | \$0      | \$0   | \$0     | \$2,113 | \$0   |
| 4030000         | 3650000           | WYU   | OVERHEAD CONDUCTORS & DEVICES             | \$284    | \$0    | \$0  | \$0      | \$0   | \$0     | \$284   | \$0   |
| 4030000         | 3660000           | CA    | UNDERGROUND CONDUIT                       | \$514    | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3660000           | IDU   | UNDERGROUND CONDUIT                       | \$158    | \$0    | \$0  | \$0      | \$0   | \$158   | \$0     | \$0   |
| 4030000         | 3660000           | OR    | UNDERGROUND CONDUIT                       | \$2,095  | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3660000           | UT    | UNDERGROUND CONDUIT                       | \$3,524  | \$0    | \$0  | \$3,524  | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3660000           | WA    | UNDERGROUND CONDUIT                       | \$657    | \$0    | \$0  | \$0      | \$0   | \$0     | \$0     | \$0   |
| 4030000         | 3660000           | WYP   | UNDERGROUND CONDUIT                       | \$441    | \$0    | \$0  | \$0      | \$0   | \$0     | \$441   | \$0   |
| 4030000         | 3660000           | WYU   | UNDERGROUND CONDUIT                       | \$141    | \$0    | \$0  | \$0      | \$0   | \$0     | \$141   | \$0   |



**Depreciation Expense (Actuals)**  
 Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total    | Calif   | Oregon   | Wash | Utah     | Idaho   | Wy-All | FERC    | Other |
|-----------------|-------------------|-------|----------|---------|----------|------|----------|---------|--------|---------|-------|
| 4030000         | 3670000           | CA    | \$933    | \$933   | \$0      | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3670000           | IDU   | \$474    | \$0     | \$0      | \$0  | \$0      | \$0     | \$474  | \$0     | \$0   |
| 4030000         | 3670000           | OR    | \$3,616  | \$0     | \$3,616  | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3670000           | UT    | \$10,285 | \$0     | \$0      | \$0  | \$10,285 | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3670000           | WA    | \$595    | \$0     | \$595    | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3670000           | WYP   | \$979    | \$0     | \$0      | \$0  | \$0      | \$0     | \$0    | \$979   | \$0   |
| 4030000         | 3670000           | WYU   | \$551    | \$0     | \$0      | \$0  | \$0      | \$0     | \$0    | \$551   | \$0   |
| 4030000         | 3680000           | CA    | \$1,426  | \$1,426 | \$0      | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3680000           | IDU   | \$1,418  | \$0     | \$0      | \$0  | \$0      | \$1,418 | \$0    | \$0     | \$0   |
| 4030000         | 3680000           | OR    | \$10,684 | \$0     | \$10,684 | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3680000           | UT    | \$8,065  | \$0     | \$0      | \$0  | \$8,065  | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3680000           | WA    | \$2,647  | \$0     | \$2,647  | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3680000           | WYP   | \$2,165  | \$0     | \$0      | \$0  | \$0      | \$0     | \$0    | \$2,165 | \$0   |
| 4030000         | 3680000           | WYU   | \$355    | \$0     | \$0      | \$0  | \$0      | \$0     | \$0    | \$355   | \$0   |
| 4030000         | 3691000           | CA    | \$333    | \$333   | \$0      | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3691000           | IDU   | \$117    | \$0     | \$0      | \$0  | \$0      | \$117   | \$0    | \$0     | \$0   |
| 4030000         | 3691000           | OR    | \$1,281  | \$0     | \$1,281  | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3691000           | UT    | \$1,200  | \$0     | \$0      | \$0  | \$1,200  | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3691000           | WA    | \$370    | \$0     | \$370    | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3691000           | WYP   | \$233    | \$0     | \$0      | \$0  | \$0      | \$0     | \$0    | \$233   | \$0   |
| 4030000         | 3691000           | WYU   | \$37     | \$0     | \$0      | \$0  | \$0      | \$0     | \$0    | \$37    | \$0   |
| 4030000         | 3692000           | CA    | \$478    | \$478   | \$0      | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3692000           | IDU   | \$400    | \$0     | \$0      | \$0  | \$0      | \$400   | \$0    | \$0     | \$0   |
| 4030000         | 3692000           | OR    | \$3,015  | \$0     | \$3,015  | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3692000           | UT    | \$2,463  | \$0     | \$0      | \$0  | \$2,463  | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3692000           | WA    | \$773    | \$0     | \$0      | \$0  | \$0      | \$773   | \$0    | \$0     | \$0   |
| 4030000         | 3692000           | WYP   | \$637    | \$0     | \$0      | \$0  | \$0      | \$0     | \$0    | \$637   | \$0   |
| 4030000         | 3692000           | WYU   | \$193    | \$0     | \$0      | \$0  | \$0      | \$0     | \$0    | \$193   | \$0   |
| 4030000         | 3700000           | CA    | \$181    | \$181   | \$0      | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3700000           | IDU   | \$447    | \$0     | \$0      | \$0  | \$0      | \$447   | \$0    | \$0     | \$0   |
| 4030000         | 3700000           | OR    | \$2,194  | \$0     | \$2,194  | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3700000           | UT    | \$2,610  | \$0     | \$0      | \$0  | \$2,610  | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3700000           | WA    | \$529    | \$0     | \$529    | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3700000           | WYP   | \$450    | \$0     | \$0      | \$0  | \$0      | \$0     | \$0    | \$450   | \$0   |
| 4030000         | 3700000           | WYU   | \$97     | \$0     | \$0      | \$0  | \$0      | \$0     | \$0    | \$97    | \$0   |
| 4030000         | 3710000           | CA    | \$24     | \$24    | \$0      | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3710000           | IDU   | \$8      | \$0     | \$0      | \$0  | \$0      | \$0     | \$8    | \$0     | \$0   |
| 4030000         | 3710000           | OR    | \$117    | \$0     | \$117    | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3710000           | UT    | \$274    | \$0     | \$0      | \$0  | \$274    | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3710000           | WA    | \$19     | \$0     | \$19     | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3710000           | WYP   | \$46     | \$0     | \$0      | \$0  | \$0      | \$0     | \$0    | \$46    | \$0   |
| 4030000         | 3710000           | WYU   | \$9      | \$0     | \$0      | \$0  | \$0      | \$0     | \$0    | \$9     | \$0   |
| 4030000         | 3730000           | CA    | \$38     | \$38    | \$0      | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3730000           | IDU   | \$29     | \$0     | \$0      | \$0  | \$29     | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3730000           | OR    | \$658    | \$0     | \$658    | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3730000           | UT    | \$1,156  | \$0     | \$0      | \$0  | \$1,156  | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3730000           | WA    | \$120    | \$0     | \$120    | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3730000           | WYP   | \$195    | \$0     | \$195    | \$0  | \$0      | \$0     | \$0    | \$195   | \$0   |
| 4030000         | 3730000           | WYU   | \$61     | \$0     | \$0      | \$0  | \$0      | \$0     | \$0    | \$61    | \$0   |
| 4030000         | 3892000           | CAGE  | \$0      | \$0     | \$0      | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3892000           | IDU   | \$0      | \$0     | \$0      | \$0  | \$0      | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3892000           | UT    | \$1      | \$0     | \$0      | \$0  | \$1      | \$0     | \$0    | \$0     | \$0   |



**Depreciation Expense (Actuals)**  
 Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total   | Calif | Oregon | Wash    | Utah  | Idaho   | Wy-All | FERC    | Other |
|-----------------|-------------------|-------|---------|-------|--------|---------|-------|---------|--------|---------|-------|
| 4030000         | 3692000           | WYP   | \$1     | \$0   | \$0    | \$0     | \$0   | \$0     | \$0    | \$1     | \$0   |
| 4030000         | 3692000           | WYU   | \$0     | \$0   | \$0    | \$0     | \$0   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3900000           | CA    | \$35    | \$35  | \$0    | \$0     | \$0   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3900000           | CAGE  | \$79    | \$79  | \$0    | \$0     | \$0   | \$53    | \$7    | \$20    | \$0   |
| 4030000         | 3900000           | CAGW  | \$47    | \$47  | \$2    | \$34    | \$10  | \$83    | \$7    | \$13    | \$0   |
| 4030000         | 3900000           | CN    | \$174   | \$174 | \$4    | \$54    | \$12  | \$93    | \$7    | \$13    | \$0   |
| 4030000         | 3900000           | IDU   | \$204   | \$204 | \$0    | \$0     | \$0   | \$0     | \$204  | \$0     | \$0   |
| 4030000         | 3900000           | JBG   | \$1     | \$1   | \$0    | \$0     | \$0   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3900000           | OR    | \$542   | \$542 | \$0    | \$542   | \$0   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3900000           | SO    | \$1,661 | \$38  | \$38   | \$443   | \$123 | \$720   | \$89   | \$243   | \$5   |
| 4030000         | 3900000           | UT    | \$796   | \$0   | \$0    | \$0     | \$0   | \$796   | \$0    | \$0     | \$0   |
| 4030000         | 3900000           | WA    | \$412   | \$0   | \$0    | \$412   | \$0   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3900000           | WYP   | \$82    | \$0   | \$0    | \$0     | \$0   | \$0     | \$0    | \$82    | \$0   |
| 4030000         | 3900000           | WYU   | \$87    | \$0   | \$0    | \$0     | \$0   | \$0     | \$0    | \$87    | \$0   |
| 4030000         | 3903000           | CA    | \$6     | \$6   | \$0    | \$0     | \$0   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3903000           | CAGE  | \$2     | \$2   | \$0    | \$0     | \$0   | \$1     | \$0    | \$1     | \$0   |
| 4030000         | 3903000           | CAGW  | \$3     | \$3   | \$0    | \$2     | \$1   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3903000           | CN    | \$62    | \$62  | \$2    | \$19    | \$4   | \$30    | \$2    | \$5     | \$0   |
| 4030000         | 3903000           | IDU   | \$2     | \$2   | \$0    | \$0     | \$0   | \$0     | \$2    | \$0     | \$0   |
| 4030000         | 3903000           | OR    | \$30    | \$30  | \$0    | \$0     | \$0   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3903000           | SO    | \$783   | \$18  | \$18   | \$209   | \$58  | \$340   | \$42   | \$115   | \$2   |
| 4030000         | 3903000           | UT    | \$11    | \$0   | \$0    | \$0     | \$0   | \$11    | \$0    | \$0     | \$0   |
| 4030000         | 3903000           | WA    | \$1     | \$0   | \$0    | \$0     | \$1   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3903000           | WYP   | \$16    | \$0   | \$0    | \$0     | \$0   | \$0     | \$0    | \$16    | \$0   |
| 4030000         | 3903000           | WYU   | \$0     | \$0   | \$0    | \$0     | \$0   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3910000           | CA    | \$2     | \$2   | \$0    | \$0     | \$0   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3910000           | CAEE  | \$0     | \$0   | \$0    | \$0     | \$0   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3910000           | CAGE  | \$134   | \$0   | \$0    | \$0     | \$0   | \$88    | \$11   | \$33    | \$1   |
| 4030000         | 3910000           | CAGW  | \$15    | \$1   | \$1    | \$11    | \$3   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3910000           | CN    | \$101   | \$3   | \$3    | \$31    | \$7   | \$48    | \$4    | \$8     | \$0   |
| 4030000         | 3910000           | IDU   | \$9     | \$0   | \$0    | \$0     | \$0   | \$0     | \$9    | \$0     | \$0   |
| 4030000         | 3910000           | JBG   | \$25    | \$1   | \$1    | \$18    | \$5   | \$1     | \$0    | \$0     | \$0   |
| 4030000         | 3910000           | OR    | \$138   | \$0   | \$0    | \$138   | \$0   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3910000           | SO    | \$865   | \$20  | \$20   | \$231   | \$64  | \$375   | \$46   | \$127   | \$2   |
| 4030000         | 3910000           | UT    | \$50    | \$0   | \$0    | \$0     | \$0   | \$50    | \$0    | \$0     | \$0   |
| 4030000         | 3910000           | WA    | \$47    | \$0   | \$0    | \$47    | \$0   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3910000           | WYP   | \$62    | \$0   | \$0    | \$0     | \$0   | \$0     | \$0    | \$62    | \$0   |
| 4030000         | 3910000           | WYU   | \$4     | \$0   | \$0    | \$0     | \$0   | \$0     | \$0    | \$4     | \$0   |
| 4030000         | 3911000           | SO    | \$747   | \$17  | \$17   | \$199   | \$55  | \$324   | \$40   | \$109   | \$2   |
| 4030000         | 3912000           | CA    | \$32    | \$32  | \$0    | \$0     | \$0   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3912000           | CAEE  | \$19    | \$0   | \$0    | \$0     | \$0   | \$12    | \$2    | \$5     | \$0   |
| 4030000         | 3912000           | CAGE  | \$217   | \$0   | \$0    | \$0     | \$0   | \$144   | \$18   | \$54    | \$1   |
| 4030000         | 3912000           | CAGW  | \$40    | \$2   | \$2    | \$29    | \$9   | \$605   | \$49   | \$97    | \$0   |
| 4030000         | 3912000           | CN    | \$1,266 | \$32  | \$32   | \$393   | \$90  | \$0     | \$143  | \$0     | \$0   |
| 4030000         | 3912000           | IDU   | \$143   | \$0   | \$0    | \$0     | \$0   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3912000           | JBE   | \$1     | \$0   | \$0    | \$1     | \$0   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3912000           | JBG   | \$17    | \$1   | \$1    | \$12    | \$4   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3912000           | OR    | \$356   | \$0   | \$0    | \$356   | \$0   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3912000           | SO    | \$7,807 | \$177 | \$177  | \$2,083 | \$578 | \$3,365 | \$420  | \$1,142 | \$21  |
| 4030000         | 3912000           | UT    | \$48    | \$0   | \$0    | \$0     | \$0   | \$48    | \$0    | \$0     | \$0   |
| 4030000         | 3912000           | WA    | \$152   | \$0   | \$0    | \$152   | \$0   | \$0     | \$0    | \$0     | \$0   |
| 4030000         | 3912000           | WYP   | \$407   | \$0   | \$0    | \$0     | \$0   | \$0     | \$0    | \$407   | \$0   |



**Depreciation Expense (Actuals)**

Twelve Months Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total   | Calif | Oregon | Wash  | Utah    | Idaho | Wy-All | FERC  | Other |
|-----------------|-------------------|-------|---------|-------|--------|-------|---------|-------|--------|-------|-------|
| 4030000         | 3912000           | WYU   | \$21    | \$0   | \$0    | \$0   | \$0     | \$0   | \$0    | \$21  | \$0   |
| 4030000         | 3913000           | CA    | \$0     | \$0   | \$0    | \$0   | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3913000           | CAGE  | \$77    | \$0   | \$0    | \$0   | \$0     | \$51  | \$6    | \$19  | \$0   |
| 4030000         | 3913000           | CAGW  | \$3     | \$0   | \$2    | \$1   | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3913000           | CN    | \$2     | \$0   | \$1    | \$0   | \$0     | \$1   | \$0    | \$0   | \$0   |
| 4030000         | 3913000           | OR    | \$5     | \$0   | \$5    | \$0   | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3913000           | SO    | \$17    | \$0   | \$5    | \$1   | \$7     | \$1   | \$1    | \$3   | \$0   |
| 4030000         | 3913000           | UT    | \$3     | \$0   | \$0    | \$0   | \$3     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3913000           | WA    | \$1     | \$0   | \$0    | \$1   | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3913000           | WYP   | \$2     | \$0   | \$0    | \$0   | \$0     | \$0   | \$0    | \$2   | \$0   |
| 4030000         | 3913000           | WYU   | \$0     | \$0   | \$0    | \$0   | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3923000           | SO    | \$131   | \$3   | \$35   | \$10  | \$57    | \$19  | \$7    | \$19  | \$0   |
| 4030000         | 3930000           | CA    | \$5     | \$0   | \$0    | \$0   | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3930000           | CAGE  | \$146   | \$0   | \$0    | \$0   | \$97    | \$36  | \$12   | \$36  | \$1   |
| 4030000         | 3930000           | CAGW  | \$7     | \$0   | \$5    | \$2   | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3930000           | IDU   | \$31    | \$0   | \$0    | \$0   | \$0     | \$0   | \$31   | \$0   | \$0   |
| 4030000         | 3930000           | JBG   | \$26    | \$1   | \$18   | \$6   | \$1     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3930000           | OR    | \$138   | \$0   | \$138  | \$0   | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3930000           | SO    | \$21    | \$0   | \$6    | \$2   | \$9     | \$0   | \$1    | \$3   | \$0   |
| 4030000         | 3930000           | UT    | \$185   | \$0   | \$0    | \$0   | \$185   | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3930000           | WA    | \$22    | \$0   | \$0    | \$22  | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3930000           | WYP   | \$53    | \$0   | \$0    | \$0   | \$0     | \$0   | \$0    | \$53  | \$0   |
| 4030000         | 3930000           | WYU   | \$22    | \$0   | \$0    | \$0   | \$0     | \$0   | \$0    | \$22  | \$0   |
| 4030000         | 3930000           | CA    | \$22    | \$22  | \$0    | \$0   | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3940000           | CAEE  | \$0     | \$0   | \$0    | \$0   | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3940000           | CAGE  | \$1,179 | \$0   | \$0    | \$0   | \$781   | \$294 | \$97   | \$294 | \$7   |
| 4030000         | 3940000           | CAGW  | \$89    | \$4   | \$65   | \$20  | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3940000           | IDU   | \$80    | \$0   | \$0    | \$0   | \$0     | \$0   | \$80   | \$0   | \$0   |
| 4030000         | 3940000           | JBG   | \$198   | \$9   | \$139  | \$42  | \$5     | \$0   | \$1    | \$2   | \$0   |
| 4030000         | 3940000           | OR    | \$469   | \$0   | \$469  | \$0   | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3940000           | SO    | \$210   | \$5   | \$56   | \$16  | \$91    | \$31  | \$11   | \$31  | \$1   |
| 4030000         | 3940000           | UT    | \$629   | \$0   | \$0    | \$0   | \$629   | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3940000           | WA    | \$91    | \$0   | \$0    | \$91  | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3940000           | WYP   | \$187   | \$0   | \$0    | \$0   | \$0     | \$0   | \$0    | \$187 | \$0   |
| 4030000         | 3940000           | WYU   | \$40    | \$0   | \$0    | \$0   | \$0     | \$0   | \$0    | \$40  | \$0   |
| 4030000         | 3950000           | CA    | \$14    | \$14  | \$0    | \$0   | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3950000           | CAEE  | \$1     | \$0   | \$0    | \$0   | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3950000           | CAGE  | \$282   | \$0   | \$0    | \$0   | \$0     | \$0   | \$23   | \$70  | \$2   |
| 4030000         | 3950000           | CAGW  | \$145   | \$7   | \$106  | \$32  | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3950000           | IDU   | \$74    | \$0   | \$0    | \$0   | \$0     | \$0   | \$74   | \$0   | \$0   |
| 4030000         | 3950000           | JBG   | \$31    | \$1   | \$22   | \$7   | \$1     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3950000           | OR    | \$762   | \$0   | \$762  | \$0   | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3950000           | SO    | \$347   | \$8   | \$92   | \$26  | \$150   | \$51  | \$19   | \$51  | \$1   |
| 4030000         | 3950000           | UT    | \$434   | \$0   | \$0    | \$0   | \$434   | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3950000           | WA    | \$107   | \$0   | \$0    | \$107 | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3950000           | WYP   | \$224   | \$0   | \$0    | \$0   | \$0     | \$0   | \$0    | \$224 | \$0   |
| 4030000         | 3950000           | WYU   | \$41    | \$0   | \$0    | \$0   | \$0     | \$0   | \$0    | \$41  | \$0   |
| 4030000         | 3970000           | CA    | \$112   | \$112 | \$0    | \$0   | \$0     | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3970000           | CAEE  | \$5     | \$0   | \$0    | \$0   | \$0     | \$0   | \$0    | \$5   | \$0   |
| 4030000         | 3970000           | CAGE  | \$2,535 | \$0   | \$0    | \$0   | \$0     | \$0   | \$208  | \$632 | \$15  |
| 4030000         | 3970000           | CAGW  | \$1,076 | \$49  | \$789  | \$238 | \$1,679 | \$0   | \$0    | \$0   | \$0   |
| 4030000         | 3970000           | CN    | \$141   | \$4   | \$44   | \$10  | \$67    | \$5   | \$5    | \$11  | \$0   |





**Depreciation Expense (Actuals)**  
 Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc                              | Total     | Calif    | Oregon    | Wash     | Utah      | Idaho    | Wy-All   | FERC    | Other |
|-----------------|-------------------|------------------------------------|-----------|----------|-----------|----------|-----------|----------|----------|---------|-------|
| 4030000         | 3970000           | IDU                                | \$196     | \$0      | \$0       | \$0      | \$0       | \$0      | \$196    | \$0     | \$0   |
| 4030000         | 3970000           | COMMUNICATION EQUIPMENT            | \$84      | \$4      | \$59      | \$18     | \$0       | \$2      | \$0      | \$1     | \$0   |
| 4030000         | 3970000           | COMMUNICATION EQUIPMENT            | \$1,421   | \$0      | \$1,421   | \$0      | \$0       | \$0      | \$0      | \$0     | \$0   |
| 4030000         | 3970000           | COMMUNICATION EQUIPMENT            | \$2       | \$0      | \$0       | \$0      | \$0       | \$0      | \$0      | \$0     | \$0   |
| 4030000         | 3970000           | COMMUNICATION EQUIPMENT            | \$2,083   | \$47     | \$556     | \$154    | \$903     | \$112    | \$112    | \$305   | \$6   |
| 4030000         | 3970000           | COMMUNICATION EQUIPMENT            | \$1,142   | \$0      | \$0       | \$0      | \$0       | \$1,142  | \$0      | \$0     | \$0   |
| 4030000         | 3970000           | COMMUNICATION EQUIPMENT            | \$440     | \$0      | \$0       | \$440    | \$0       | \$0      | \$0      | \$0     | \$0   |
| 4030000         | 3970000           | COMMUNICATION EQUIPMENT            | \$788     | \$0      | \$0       | \$0      | \$0       | \$0      | \$0      | \$788   | \$0   |
| 4030000         | 3970000           | COMMUNICATION EQUIPMENT            | \$165     | \$0      | \$0       | \$0      | \$0       | \$0      | \$0      | \$165   | \$0   |
| 4030000         | 3972000           | CA                                 | \$2       | \$2      | \$0       | \$0      | \$0       | \$0      | \$0      | \$0     | \$0   |
| 4030000         | 3972000           | MOBILE RADIO EQUIPMENT             | \$24      | \$0      | \$0       | \$0      | \$0       | \$16     | \$2      | \$6     | \$0   |
| 4030000         | 3972000           | MOBILE RADIO EQUIPMENT             | \$8       | \$0      | \$6       | \$2      | \$0       | \$0      | \$0      | \$0     | \$0   |
| 4030000         | 3972000           | MOBILE RADIO EQUIPMENT             | \$3       | \$0      | \$1       | \$0      | \$1       | \$0      | \$0      | \$0     | \$0   |
| 4030000         | 3972000           | MOBILE RADIO EQUIPMENT             | \$12      | \$0      | \$0       | \$0      | \$0       | \$0      | \$12     | \$0     | \$0   |
| 4030000         | 3972000           | MOBILE RADIO EQUIPMENT             | \$1       | \$0      | \$1       | \$0      | \$0       | \$0      | \$0      | \$0     | \$0   |
| 4030000         | 3972000           | MOBILE RADIO EQUIPMENT             | \$55      | \$0      | \$55      | \$0      | \$0       | \$0      | \$0      | \$0     | \$0   |
| 4030000         | 3972000           | MOBILE RADIO EQUIPMENT             | \$42      | \$1      | \$11      | \$3      | \$18      | \$2      | \$2      | \$6     | \$0   |
| 4030000         | 3972000           | MOBILE RADIO EQUIPMENT             | \$127     | \$0      | \$0       | \$0      | \$0       | \$127    | \$0      | \$0     | \$0   |
| 4030000         | 3972000           | MOBILE RADIO EQUIPMENT             | \$27      | \$0      | \$0       | \$27     | \$0       | \$0      | \$0      | \$0     | \$0   |
| 4030000         | 3972000           | MOBILE RADIO EQUIPMENT             | \$33      | \$0      | \$0       | \$0      | \$0       | \$0      | \$0      | \$33    | \$0   |
| 4030000         | 3972000           | MOBILE RADIO EQUIPMENT             | \$3       | \$0      | \$0       | \$0      | \$0       | \$0      | \$0      | \$3     | \$0   |
| 4030000         | 3972000           | MOBILE RADIO EQUIPMENT             | \$2       | \$2      | \$0       | \$0      | \$0       | \$0      | \$0      | \$0     | \$0   |
| 4030000         | 3980000           | CA                                 | \$0       | \$0      | \$0       | \$0      | \$0       | \$0      | \$0      | \$0     | \$0   |
| 4030000         | 3980000           | MISCELLANEOUS EQUIPMENT            | \$72      | \$1      | \$14      | \$4      | \$48      | \$6      | \$6      | \$18    | \$0   |
| 4030000         | 3980000           | MISCELLANEOUS EQUIPMENT            | \$11      | \$0      | \$0       | \$1      | \$5       | \$0      | \$0      | \$1     | \$0   |
| 4030000         | 3980000           | MISCELLANEOUS EQUIPMENT            | \$3       | \$0      | \$0       | \$0      | \$0       | \$0      | \$3      | \$0     | \$0   |
| 4030000         | 3980000           | MISCELLANEOUS EQUIPMENT            | \$8       | \$0      | \$5       | \$2      | \$0       | \$0      | \$0      | \$0     | \$0   |
| 4030000         | 3980000           | MISCELLANEOUS EQUIPMENT            | \$36      | \$0      | \$36      | \$0      | \$0       | \$0      | \$0      | \$0     | \$0   |
| 4030000         | 3980000           | MISCELLANEOUS EQUIPMENT            | \$234     | \$5      | \$62      | \$17     | \$101     | \$19     | \$13     | \$34    | \$1   |
| 4030000         | 3980000           | MISCELLANEOUS EQUIPMENT            | \$19      | \$0      | \$0       | \$0      | \$19      | \$0      | \$0      | \$0     | \$0   |
| 4030000         | 3980000           | MISCELLANEOUS EQUIPMENT            | \$7       | \$0      | \$0       | \$7      | \$0       | \$0      | \$0      | \$0     | \$0   |
| 4030000         | 3980000           | MISCELLANEOUS EQUIPMENT            | \$8       | \$0      | \$0       | \$0      | \$0       | \$0      | \$0      | \$8     | \$0   |
| 4030000         | 3980000           | MISCELLANEOUS EQUIPMENT            | \$1       | \$0      | \$0       | \$0      | \$0       | \$0      | \$0      | \$1     | \$0   |
| 4030000 Total   |                   |                                    | \$488,749 | \$12,888 | \$126,989 | \$36,144 | \$191,260 | \$23,793 | \$66,499 | \$1,176 | \$0   |
| 4032000         | 565131            | DEPR - PROD STEAM NOT CLASSIFIED   | \$12      | \$1      | \$16      | \$5      | \$1       | \$8      | \$1      | \$3     | \$0   |
| 4032000         | 565131            | DEPR - PROD STEAM NOT CLASSIFIED   | \$22      | \$1      | \$16      | \$5      | \$1       | \$22     | \$0      | \$0     | \$0   |
| 4032000 Total   |                   |                                    | \$34      | \$2      | \$32      | \$10     | \$2       | \$30     | \$1      | \$3     | \$0   |
| 4033000         | 565133            | DEPR - PROD HYDRO NOT CLASSIFIED   | \$1,351   | \$0      | \$0       | \$0      | \$0       | \$0      | \$0      | \$0     | \$0   |
| 4033000         | 565133            | DEPR - PROD HYDRO NOT CLASSIFIED   | \$2,236   | \$102    | \$1,640   | \$494    | \$895     | \$111    | \$337    | \$8     | \$0   |
| 4033000 Total   |                   |                                    | \$3,587   | \$102    | \$1,640   | \$494    | \$895     | \$111    | \$337    | \$8     | \$0   |
| 4034000         | 565134            | DEPR - PROD OTHER NOT CLASSIFIED   | \$11      | \$0      | \$0       | \$1      | \$7       | \$1      | \$1      | \$3     | \$0   |
| 4034000         | 565134            | DEPR - PROD OTHER NOT CLASSIFIED   | \$6       | \$0      | \$5       | \$1      | \$7       | \$1      | \$1      | \$3     | \$0   |
| 4034000 Total   |                   |                                    | \$17      | \$0      | \$5       | \$2      | \$14      | \$2      | \$2      | \$6     | \$0   |
| 4035000         | 565141            | DEPR - TRANS ASSETS NOT CLASSIFIED | \$1,014   | \$3      | \$51      | \$15     | \$671     | \$83     | \$83     | \$263   | \$6   |
| 4035000         | 565141            | DEPR - TRANS ASSETS NOT CLASSIFIED | \$69      | \$3      | \$51      | \$15     | \$671     | \$83     | \$83     | \$263   | \$6   |
| 4035000 Total   |                   |                                    | \$1,083   | \$6      | \$102     | \$30     | \$1,342   | \$166    | \$166    | \$526   | \$12  |
| 4036000         | 565161            | DEPR - DIST ASSETS NOT CLASSIFIED  | \$22      | \$22     | \$0       | \$0      | \$0       | \$0      | \$0      | \$0     | \$0   |
| 4036000         | 565161            | DEPR - DIST ASSETS NOT CLASSIFIED  | \$31      | \$152    | \$0       | \$0      | \$0       | \$31     | \$0      | \$0     | \$0   |
| 4036000         | 565161            | DEPR - DIST ASSETS NOT CLASSIFIED  | \$152     | \$0      | \$0       | \$0      | \$0       | \$0      | \$0      | \$0     | \$0   |
| 4036000         | 565161            | DEPR - DIST ASSETS NOT CLASSIFIED  | \$235     | \$0      | \$0       | \$0      | \$235     | \$0      | \$0      | \$0     | \$0   |
| 4036000         | 565161            | DEPR - DIST ASSETS NOT CLASSIFIED  | \$46      | \$0      | \$0       | \$46     | \$0       | \$0      | \$0      | \$0     | \$0   |
| 4036000 Total   |                   |                                    | \$468     | \$152    | \$0       | \$46     | \$235     | \$31     | \$0      | \$0     | \$0   |



**Depreciation Expense (Actuals)**  
 Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash  | Utah | Idaho | Wy-All | FERC | Other |
|-----------------|-------------------|-------|-------|-------|--------|-------|------|-------|--------|------|-------|
| 4036000         | 565161            | WYP   | \$60  | \$546 | \$22   | \$152 | \$46 | \$235 | \$31   | \$60 | \$0   |
| 4036000         | Total             |       | \$546 | \$546 | \$22   | \$152 | \$46 | \$235 | \$31   | \$60 | \$0   |
| 4037000         | 565201            | CAGE  | \$8   | \$8   | \$0    | \$3   | \$1  | \$5   | \$1    | \$2  | \$0   |
| 4037000         | 565201            | CAGW  | \$4   | \$4   | \$0    | \$3   | \$1  | \$5   | \$1    | \$0  | \$0   |
| 4037000         | Total             |       | \$12  | \$12  | \$0    | \$3   | \$1  | \$5   | \$1    | \$2  | \$0   |





### Amortization Expense (Actuals)

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc                   | Total   | Calif | Oregon  | Wash  | Utah    | Idaho | Wy-All | FERC | Other |
|-----------------|-------------------|-------------------------|---------|-------|---------|-------|---------|-------|--------|------|-------|
| 4040000         | 3020000           |                         |         |       |         |       |         |       |        |      |       |
|                 |                   | CAGE                    | \$402   | \$0   | \$0     | \$63  | \$266   | \$33  | \$100  | \$2  | \$0   |
| 4040000         | 3020000           | CAGW                    | \$3,003 | \$137 | \$2,203 | \$663 | \$0     | \$0   | \$0    | \$0  | \$0   |
| 4040000         | 3020000           | IDU                     | \$20    | \$0   | \$0     | \$0   | \$0     | \$20  | \$0    | \$0  | \$0   |
| 4040000         | 3031040           | CAGE                    | \$129   | \$0   | \$0     | \$85  | \$11    | \$32  | \$1    | \$0  | \$0   |
| 4040000         | 3031040           | CAGW                    | \$205   | \$9   | \$151   | \$45  | \$0     | \$0   | \$0    | \$0  | \$0   |
| 4040000         | 3031040           | OR                      | \$12    | \$0   | \$12    | \$0   | \$0     | \$0   | \$0    | \$0  | \$0   |
| 4040000         | 3031050           | SO                      | \$274   | \$6   | \$73    | \$20  | \$119   | \$15  | \$40   | \$1  | \$0   |
| 4040000         | 3031080           | SO                      | \$4     | \$0   | \$1     | \$0   | \$2     | \$0   | \$1    | \$0  | \$0   |
| 4040000         | 3031680           | SO                      | \$435   | \$10  | \$116   | \$32  | \$189   | \$23  | \$64   | \$1  | \$0   |
| 4040000         | 3031760           | SO                      | \$23    | \$1   | \$6     | \$2   | \$10    | \$1   | \$3    | \$0  | \$0   |
| 4040000         | 3031830           | CN                      | \$3,754 | \$96  | \$1,165 | \$266 | \$1,794 | \$146 | \$286  | \$0  | \$0   |
| 4040000         | 3032040           | SO                      | \$4,920 | \$112 | \$1,313 | \$365 | \$2,134 | \$264 | \$720  | \$13 | \$0   |
| 4040000         | 3032090           | SO                      | \$96    | \$2   | \$26    | \$7   | \$42    | \$5   | \$14   | \$0  | \$0   |
| 4040000         | 3032220           | SO                      | \$112   | \$3   | \$30    | \$8   | \$48    | \$6   | \$16   | \$0  | \$0   |
| 4040000         | 3032270           | SO                      | \$204   | \$5   | \$55    | \$15  | \$89    | \$11  | \$30   | \$1  | \$0   |
| 4040000         | 3032340           | SO                      | \$40    | \$1   | \$11    | \$3   | \$17    | \$2   | \$6    | \$0  | \$0   |
| 4040000         | 3032360           | SO                      | \$141   | \$3   | \$38    | \$10  | \$61    | \$8   | \$21   | \$0  | \$0   |
| 4040000         | 3032400           | SO                      | \$4     | \$0   | \$1     | \$0   | \$2     | \$0   | \$1    | \$0  | \$0   |
| 4040000         | 3032450           | SO                      | \$304   | \$7   | \$81    | \$22  | \$132   | \$16  | \$44   | \$1  | \$0   |
| 4040000         | 3032510           | SO                      | \$26    | \$1   | \$7     | \$2   | \$11    | \$1   | \$4    | \$0  | \$0   |
| 4040000         | 3032530           | SO                      | \$227   | \$5   | \$61    | \$17  | \$98    | \$12  | \$33   | \$1  | \$0   |
| 4040000         | 3032590           | SO                      | \$55    | \$1   | \$15    | \$4   | \$24    | \$3   | \$8    | \$0  | \$0   |
| 4040000         | 3032640           | SO                      | \$324   | \$7   | \$87    | \$24  | \$141   | \$17  | \$47   | \$1  | \$0   |
| 4040000         | 3032670           | SO                      | \$14    | \$0   | \$4     | \$1   | \$6     | \$1   | \$2    | \$0  | \$0   |
| 4040000         | 3032680           | SG                      | \$7     | \$0   | \$2     | \$1   | \$3     | \$0   | \$1    | \$0  | \$0   |
| 4040000         | 3032710           | CAGW                    | \$6     | \$0   | \$4     | \$1   | \$0     | \$0   | \$0    | \$0  | \$0   |
| 4040000         | 3032730           | CAGW                    | \$707   | \$32  | \$518   | \$156 | \$0     | \$0   | \$0    | \$0  | \$0   |
| 4040000         | 3032750           | CAGW                    | \$96    | \$4   | \$71    | \$21  | \$0     | \$0   | \$0    | \$0  | \$0   |
| 4040000         | 3032760           | CAGW                    | \$569   | \$26  | \$417   | \$126 | \$0     | \$0   | \$0    | \$0  | \$0   |
| 4040000         | 3032770           | CAGW                    | \$6     | \$0   | \$4     | \$1   | \$0     | \$0   | \$0    | \$0  | \$0   |
| 4040000         | 3032780           | CAGE                    | \$4     | \$0   | \$0     | \$0   | \$3     | \$0   | \$1    | \$0  | \$0   |
| 4040000         | 3032860           | SO                      | \$53    | \$1   | \$14    | \$4   | \$23    | \$3   | \$8    | \$0  | \$0   |
| 4040000         | 3032900           | CAGE                    | \$10    | \$0   | \$0     | \$0   | \$6     | \$1   | \$2    | \$0  | \$0   |
| 4040000         | 3032900           | JBG                     | \$2     | \$0   | \$1     | \$0   | \$0     | \$0   | \$0    | \$0  | \$0   |
| 4040000         | 3032980           | SO                      | \$437   | \$10  | \$116   | \$32  | \$189   | \$23  | \$64   | \$1  | \$0   |
| 4040000         | 3033090           | CAGE                    | \$664   | \$0   | \$0     | \$0   | \$440   | \$55  | \$166  | \$4  | \$0   |
| 4040000         | 3033090           | CAGW                    | \$378   | \$17  | \$277   | \$83  | \$0     | \$0   | \$0    | \$0  | \$0   |
| 4040000         | 3033120           | CAGE                    | \$11    | \$0   | \$0     | \$0   | \$7     | \$1   | \$3    | \$0  | \$0   |
| 4040000         | 3033120           | RANGER EMS/SCADA SYSTEM | \$3,875 | \$88  | \$1,034 | \$287 | \$1,681 | \$208 | \$567  | \$11 | \$0   |
| 4040000         | 3033120           | WYP                     | \$35    | \$0   | \$0     | \$0   | \$0     | \$0   | \$35   | \$0  | \$0   |
| 4040000         | 3033140           | SO                      | \$14    | \$0   | \$4     | \$1   | \$6     | \$1   | \$2    | \$0  | \$0   |
| 4040000         | 3033170           | CN                      | \$517   | \$13  | \$160   | \$37  | \$247   | \$20  | \$39   | \$0  | \$0   |
| 4040000         | 3033180           | SO                      | \$397   | \$9   | \$106   | \$29  | \$172   | \$21  | \$58   | \$1  | \$0   |
| 4040000         | 3033190           | CN                      | \$500   | \$13  | \$155   | \$35  | \$239   | \$19  | \$38   | \$0  | \$0   |
| 4040000         | 3033300           | CN                      | \$218   | \$6   | \$68    | \$15  | \$104   | \$8   | \$17   | \$0  | \$0   |
| 4040000         | 3033310           | SO                      | \$354   | \$8   | \$94    | \$26  | \$153   | \$19  | \$52   | \$1  | \$0   |



**Amortization Expense (Actuals)**

Twelve Months Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account      | Secondary Account | Alloc                | Total           | Calif        | Oregon          | Wash           | Utah            | Idaho          | Wy-All         | FERC        | Other        |
|----------------------|-------------------|----------------------|-----------------|--------------|-----------------|----------------|-----------------|----------------|----------------|-------------|--------------|
| 4040000              | 3033320           |                      | \$366           | \$8          | \$98            | \$27           | \$159           | \$20           | \$53           | \$1         | \$0          |
| 4040000              | 3033360           | SO                   | \$10            | \$0          | \$3             | \$1            | \$4             | \$1            | \$1            | \$0         | \$0          |
| 4040000              | 3034900           | CAEE                 | \$180           | \$0          | \$0             | \$0            | \$14            | \$4            | \$1            | \$0         | \$0          |
| 4040000              | 3034900           | CAGE                 | \$24            | \$0          | \$0             | \$0            | \$119           | \$15           | \$45           | \$1         | \$0          |
| 4040000              | 3034900           | CAGW                 | \$24            | \$1          | \$17            | \$5            | \$0             | \$0            | \$0            | \$0         | \$0          |
| 4040000              | 3034900           | CN                   | \$0             | \$0          | \$4             | \$1            | \$6             | \$0            | \$1            | \$0         | \$0          |
| 4040000              | 3034900           | IDU                  | \$0             | \$0          | \$0             | \$0            | \$0             | \$0            | \$0            | \$0         | \$0          |
| 4040000              | 3034900           | JBG                  | \$2             | \$0          | \$1             | \$0            | \$0             | \$0            | \$0            | \$0         | \$0          |
| 4040000              | 3034900           | OR                   | \$4             | \$0          | \$4             | \$0            | \$0             | \$0            | \$0            | \$0         | \$0          |
| 4040000              | 3034900           | MISC - MISCELLANEOUS | \$5,546         | \$96         | \$1,525         | \$460          | \$2,312         | \$282          | \$851          | \$20        | \$0          |
| 4040000              | 3034900           | SO                   | \$378           | \$9          | \$101           | \$28           | \$164           | \$20           | \$55           | \$1         | \$0          |
| 4040000              | 3034900           | UT                   | \$11            | \$0          | \$0             | \$0            | \$11            | \$0            | \$0            | \$0         | \$0          |
| 4040000              | 3034900           | WA                   | \$0             | \$0          | \$0             | \$0            | \$0             | \$0            | \$0            | \$0         | \$0          |
| 4040000              | 3034900           | MISC - MISCELLANEOUS | \$12            | \$0          | \$0             | \$0            | \$0             | \$0            | \$12           | \$0         | \$0          |
| 4040000              | 3034900           | WYP                  | \$6             | \$0          | \$0             | \$0            | \$4             | \$1            | \$2            | \$0         | \$0          |
| 4040000              | 3034900           | CAGE                 | \$7             | \$0          | \$5             | \$1            | \$0             | \$0            | \$0            | \$0         | \$0          |
| 4040000              | 3034900           | CAGW                 | \$34            | \$0          | \$0             | \$0            | \$23            | \$3            | \$9            | \$0         | \$0          |
| 4040000              | 3034900           | CA                   | \$160           | \$160        | \$0             | \$0            | \$0             | \$0            | \$0            | \$0         | \$0          |
| 4040000              | 3034900           | CN                   | \$250           | \$6          | \$77            | \$18           | \$119           | \$10           | \$19           | \$0         | \$0          |
| 4040000              | 3034900           | OR                   | \$929           | \$21         | \$248           | \$69           | \$403           | \$50           | \$136          | \$3         | \$0          |
| 4040000              | 3034900           | UT                   | \$1             | \$0          | \$0             | \$0            | \$1             | \$0            | \$0            | \$0         | \$0          |
| 4040000              | 3034900           | WA                   | \$99            | \$0          | \$0             | \$99           | \$0             | \$0            | \$0            | \$0         | \$0          |
| 4040000              | 3034900           | WYP                  | \$478           | \$0          | \$0             | \$0            | \$0             | \$0            | \$478          | \$0         | \$0          |
| 4040000              | 3034900           | WYU                  | \$2             | \$0          | \$0             | \$0            | \$0             | \$0            | \$2            | \$0         | \$0          |
| <b>4040000 Total</b> |                   |                      | <b>\$32,762</b> | <b>\$939</b> | <b>\$11,200</b> | <b>\$3,079</b> | <b>\$11,897</b> | <b>\$1,381</b> | <b>\$4,199</b> | <b>\$67</b> | <b>\$0</b>   |
| 4061000              | 566920            | CAGE                 | \$5,479         | \$0          | \$0             | \$0            | \$3,629         | \$450          | \$1,367        | \$33        | \$0          |
| <b>4061000 Total</b> |                   |                      | <b>\$5,479</b>  | <b>\$0</b>   | <b>\$0</b>      | <b>\$0</b>     | <b>\$3,629</b>  | <b>\$450</b>   | <b>\$1,367</b> | <b>\$33</b> | <b>\$0</b>   |
| 4070000              | 566930            | CAGW                 | \$3,480         | \$159        | \$2,553         | \$769          | \$0             | \$0            | \$0            | \$0         | \$0          |
| <b>4070000 Total</b> |                   |                      | <b>\$3,480</b>  | <b>\$159</b> | <b>\$2,553</b>  | <b>\$769</b>   | <b>\$0</b>      | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>  | <b>\$0</b>   |
| 4071500              | 566941            | OR                   | (\$68)          | \$0          | (\$68)          | \$0            | \$0             | \$0            | \$0            | \$0         | \$0          |
| 4071500              | 566941            | TROJP                | \$2,014         | \$92         | \$1,476         | \$445          | \$0             | \$0            | \$0            | \$0         | \$0          |
| 4071500              | 566941            | WA                   | (\$276)         | \$0          | \$0             | (\$276)        | \$0             | \$0            | \$0            | \$0         | \$0          |
| <b>4071500 Total</b> |                   |                      | <b>\$1,670</b>  | <b>\$92</b>  | <b>\$1,408</b>  | <b>\$170</b>   | <b>\$0</b>      | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>  | <b>\$0</b>   |
| 4073000              | 566950            | OTHER                | \$308           | \$0          | \$0             | \$0            | \$0             | \$0            | \$0            | \$0         | \$308        |
| <b>4073000 Total</b> |                   |                      | <b>\$308</b>    | <b>\$0</b>   | <b>\$0</b>      | <b>\$0</b>     | <b>\$0</b>      | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>  | <b>\$308</b> |





**Taxes Other Than Income (Actuals)**

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary | Alloc | Total           | Calif          | Oregon          | Wash            | Utah            | Idaho          | Wy - All        | FERC         | Other      |
|----------------------|-----------|-------|-----------------|----------------|-----------------|-----------------|-----------------|----------------|-----------------|--------------|------------|
| 4081000              | 583150    | SO    | \$0             | \$0            | \$0             | \$0             | \$0             | \$0            | \$0             | \$0          | \$0        |
| 4081000              | 584960    | SO    | (\$400)         | (\$400)        | (\$107)         | (\$30)          | (\$173)         | (\$21)         | (\$58)          | (\$1)        | \$0        |
| <b>4081000 Total</b> |           |       | <b>(\$400)</b>  | <b>(\$400)</b> | <b>(\$107)</b>  | <b>(\$30)</b>   | <b>(\$173)</b>  | <b>(\$21)</b>  | <b>(\$58)</b>   | <b>(\$1)</b> | <b>\$0</b> |
| 4081500              | 579000    | GPS   | \$87,317        | \$1,983        | \$23,299        | \$6,469         | \$37,865        | \$4,693        | \$12,772        | \$237        | \$0        |
| <b>4081500 Total</b> |           |       | <b>\$87,317</b> | <b>\$1,983</b> | <b>\$23,299</b> | <b>\$6,469</b>  | <b>\$37,865</b> | <b>\$4,693</b> | <b>\$12,772</b> | <b>\$237</b> | <b>\$0</b> |
| 4081800              | 578000    | CA    | \$1,160         | \$1,160        | \$0             | \$0             | \$0             | \$0            | \$0             | \$0          | \$0        |
| 4081800              | 578000    | OR    | \$21,552        | \$0            | \$21,552        | \$0             | \$0             | \$0            | \$0             | \$0          | \$0        |
| 4081800              | 578000    | WYP   | \$1,513         | \$0            | \$0             | \$0             | \$0             | \$0            | \$1,513         | \$0          | \$0        |
| <b>4081800 Total</b> |           |       | <b>\$24,225</b> | <b>\$1,160</b> | <b>\$21,552</b> | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>     | <b>\$1,513</b>  | <b>\$0</b>   | <b>\$0</b> |
| 4081990              | 583260    | WA    | \$10,922        | \$0            | \$0             | \$10,922        | \$0             | \$0            | \$0             | \$0          | \$0        |
| 4081990              | 583261    | OR    | \$682           | \$0            | \$682           | \$0             | \$0             | \$0            | \$0             | \$0          | \$0        |
| 4081990              | 583262    | UT    | \$2             | \$0            | \$0             | \$0             | \$2             | \$0            | \$0             | \$0          | \$0        |
| 4081990              | 583263    | SE    | \$166           | \$3            | \$43            | \$13            | \$69            | \$9            | \$29            | \$1          | \$0        |
| 4081990              | 583265    | WA    | \$157           | \$0            | \$0             | \$157           | \$0             | \$0            | \$0             | \$0          | \$0        |
| 4081990              | 583266    | SE    | \$33            | \$1            | \$8             | \$3             | \$13            | \$2            | \$6             | \$0          | \$0        |
| 4081990              | 583267    | WYP   | \$53            | \$0            | \$0             | \$0             | \$0             | \$0            | \$53            | \$0          | \$0        |
| 4081990              | 583269    | SE    | \$119           | \$2            | \$31            | \$9             | \$49            | \$7            | \$21            | \$0          | \$0        |
| 4081990              | 583800    | WA    | \$202           | \$0            | \$0             | \$202           | \$0             | \$0            | \$0             | \$0          | \$0        |
| 4081990              | 584100    | CAEE  | \$400           | \$0            | \$0             | \$0             | \$255           | \$35           | \$107           | \$2          | \$0        |
| <b>4081990 Total</b> |           |       | <b>\$12,735</b> | <b>\$5</b>     | <b>\$764</b>    | <b>\$11,306</b> | <b>\$388</b>    | <b>\$53</b>    | <b>\$215</b>    | <b>\$3</b>   | <b>\$0</b> |







**Schedule M (Actuals)**  
 Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account        | FERC Secondary | JARS Reg Alloc Fctr                       | Total           | Calif        | Oregon         | Wash         | Utah           | Idaho          | Wy-All       | FERC           | Other       |
|---------------------|----------------|---|-----------------|--------------|----------------|--------------|----------------|----------------|--------------|----------------|-------------|
| SCHMAP              | 105105         | 30% Capitalized labor costs for Power Tax | \$1,832         | \$42         | \$489          | \$136        | \$82           | \$794          | \$98         | \$268          | \$0         |
| SCHMAP              | 130400         | Non - Deductible Expenses                 | \$1,101         | \$25         | \$294          | \$82         | \$478          | \$161          | \$59         | \$161          | \$3         |
| SCHMAP              | 130500         | PMINon-deductible Exp                     | \$0             | \$0          | \$6            | \$0          | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAP              | 130700         | MEHC Insurance Services-Premium           | \$6,989         | \$158        | \$1,860        | \$516        | \$3,022        | \$1,019        | \$375        | \$19           | \$0         |
| SCHMAP              | 505005         | Mining Rescue Training Credit Addback     | \$0             | \$0          | \$0            | \$0          | \$0            | \$0            | \$4          | \$12           | \$0         |
| SCHMAP              | 610106         | Income Tax Interest                       | \$2,666         | \$61         | \$711          | \$198        | \$1,156        | \$390          | \$143        | \$7            | \$0         |
| SCHMAP              | 610107         | PMIFuel Tax Cr                            | \$15            | \$1          | \$11           | \$3          | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAP              | 620145         | PMI Dividend Gross Up for Foreign Tax Cr  | \$20            | \$0          | \$0            | \$0          | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAP              | 610145         | PMI Mining Rescue Training Credit Addbac  | \$21            | \$0          | \$0            | \$0          | \$13           | \$6            | \$2          | \$6            | \$0         |
| <b>SCHMAP Total</b> |                |   | <b>\$12,679</b> | <b>\$286</b> | <b>\$3,370</b> | <b>\$936</b> | <b>\$5,494</b> | <b>\$1,857</b> | <b>\$681</b> | <b>\$1,857</b> | <b>\$35</b> |
| SCHMAT              | 105100         | Capitalized Labor Costs                   | \$20,579        | \$5,481      | \$15,029       | \$1,525      | \$8,924        | \$1,010        | \$1,106      | \$3,010        | \$56        |
| SCHMAT              | 105120         | Book Depreciation                         | \$35,809        | \$684        | \$148,788      | \$42,384     | \$222,950      | \$27,737       | \$77,546     | \$1,375        | \$0         |
| SCHMAT              | 105121         | PMIBook Depreciation                      | \$15,259        | \$15,259     | \$0            | \$0          | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 105123         | Sec. 481a Adj - Repair Deduction          | \$16,318        | \$284        | \$4,486        | \$1,353      | \$6,803        | \$829          | \$2,503      | \$60           | \$0         |
| SCHMAT              | 105130         | CIAC                                      | \$53,576        | \$1,911      | \$15,305       | \$3,561      | \$25,205       | \$2,485        | \$5,109      | \$0            | \$0         |
| SCHMAT              | 105140         | Highway relocation                        | \$5,135         | \$183        | \$1,467        | \$341        | \$2,416        | \$490          | \$238        | \$0            | \$0         |
| SCHMAT              | 105142         | Avoided Costs                             | \$80,525        | \$1,711      | \$20,794       | \$5,791      | \$36,020       | \$4,262        | \$11,724     | \$223          | \$0         |
| SCHMAT              | 105146         | Capitalization of Test Energy             | \$187           | \$3          | \$51           | \$16         | \$78           | \$10           | \$29         | \$14           | \$0         |
| SCHMAT              | 110100         | Book Cost Depletion                       | \$2,639         | \$0          | \$0            | \$105        | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 120105         | Willow Wind Account Receivable            | \$1             | \$0          | \$0            | \$0          | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 145030         | Distribution O&M Amort of Writeoff        | \$1,199         | \$0          | \$0            | \$0          | \$766          | \$105          | \$6          | \$6            | \$0         |
| SCHMAT              | 205100         | Coal Pile Inventory Adjustment            | \$7             | \$0          | \$0            | \$0          | \$7            | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 210120         | Prepaid Taxes-UT PUIC                     | \$67            | \$0          | \$0            | \$0          | \$0            | \$0            | \$67         | \$0            | \$0         |
| SCHMAT              | 210130         | Prepaid Taxes-ID PUIC                     | \$3,892         | \$0          | \$3,892        | \$0          | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 320140         | May 2000 Transition Plan Costs-OR         | \$1,014         | \$13         | \$148          | \$41         | \$241          | \$1,014        | \$30         | \$81           | \$2         |
| SCHMAT              | 320220         | Glencock Excluding Reclamation-UT rate o  | \$555           | \$0          | \$0            | \$0          | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 415300         | Environmental Cleanup Accrual             | \$44            | \$0          | \$0            | \$44         | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 415301         | Environmental Costs WA                    | \$939           | \$0          | \$0            | \$0          | \$622          | \$77           | \$234        | \$6            | \$0         |
| SCHMAT              | 415500         | Cholla Pit Transact Costs-APS Amort       | \$52            | \$0          | \$0            | \$52         | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 415510         | WA Disallowed Colstrip #3 Write-off       | \$1,431         | \$0          | \$0            | \$0          | \$0            | \$0            | \$0          | \$0            | \$1,431     |
| SCHMAT              | 415700         | Reg Liability BPA balancing accounts-OR   | \$180           | \$0          | \$0            | \$0          | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 415701         | CA Deferred Intervenor Funding            | \$18            | \$0          | \$0            | \$0          | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 415702         | Reg Asset - Lake Side Lic.                | \$47            | \$0          | \$0            | \$47         | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 415800         | WA RTO Grid West N/R w/o                  | \$138           | \$0          | \$0            | \$0          | \$0            | \$0            | \$0          | \$138          | \$0         |
| SCHMAT              | 415805         | RTO Grid West Notes Receivable-WY         | \$27            | \$0          | \$0            | \$0          | \$0            | \$0            | \$27         | \$0            | \$0         |
| SCHMAT              | 415806         | ID RTO Grid West N/R                      | \$338           | \$0          | \$0            | \$0          | \$338          | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 415822         | Reg Asset - Pension MMT -UT               | \$278           | \$0          | \$0            | \$0          | \$0            | \$0            | \$278        | \$0            | \$0         |
| SCHMAT              | 415828         | Regulatory Asset - Post-Ret MMT -WY       | \$194           | \$0          | \$0            | \$0          | \$333          | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 415840         | Reg Asset - Post - Ret MMT -UT            | \$186           | \$0          | \$0            | \$0          | \$0            | \$0            | \$0          | \$0            | \$194       |
| SCHMAT              | 415850         | UNRECOVERED OR Independent Evalua         | \$4,070         | \$186        | \$2,966        | \$899        | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 415870         | Deferred Excess Plant-POWERDALE           | \$2,129         | \$2,129      | \$0            | \$0          | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 415871         | Deferred Excess Net Power Costs-CA        | \$8,635         | \$0          | \$0            | \$0          | \$0            | \$0            | \$0          | \$8,635        | \$0         |
| SCHMAT              | 415872         | Deferred Excess Net Power Costs-WY        | \$14,261        | \$0          | \$0            | \$0          | \$0            | \$0            | \$0          | \$14,261       | \$0         |
| SCHMAT              | 415873         | Deferred Excess Net Power Costs - WY 08   | \$1,653         | \$0          | \$0            | \$1,653      | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 415890         | ID MEHC 2006 Transition Costs             | \$610           | \$0          | \$0            | \$0          | \$0            | \$0            | \$610        | \$0            | \$0         |
| SCHMAT              | 415891         | WY - 2006 Transition Severance Costs      | \$1,593         | \$0          | \$0            | \$0          | \$0            | \$0            | \$0          | \$1,593        | \$0         |
| SCHMAT              | 415895         | OR RCAC Sept-Dec 07 deferred              | \$7,765         | \$0          | \$7,765        | \$0          | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 415900         | OR SB 408 Recovery                        | \$3,012         | \$0          | \$0            | \$0          | \$0            | \$0            | \$0          | \$0            | \$3,012     |
| SCHMAT              | 425125         | Deferred Coal Cost - Arch                 | \$2,587         | \$0          | \$0            | \$0          | \$1,652        | \$228          | \$694        | \$14           | \$0         |
| SCHMAT              | 425200         | SCHMATOTHER                               | \$1,237         | \$0          | \$0            | \$0          | \$0            | \$0            | \$0          | \$0            | \$1,237     |
| SCHMAT              | 425250         | TGS Buyout-SG                             | \$15            | \$0          | \$0            | \$0          | \$10           | \$1            | \$4          | \$0            | \$0         |
| SCHMAT              | 425260         | Lakeview Buyout-SG                        | \$4             | \$0          | \$3            | \$1          | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 425280         | Joseph Settlement-SG                      | \$137           | \$6          | \$101          | \$30         | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 425360         | Hermiston Swap                            | \$172           | \$8          | \$126          | \$38         | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 505400         | Bonus Liability                           | \$38            | \$1          | \$10           | \$3          | \$17           | \$2            | \$6          | \$0            | \$0         |
| SCHMAT              | 505510         | PMIVacation Bonus Adjustment              | \$67            | \$3          | \$47           | \$14         | \$22           | \$4            | \$1          | \$0            | \$0         |
| SCHMAT              | 605100         | Trojan Decommissioning Costs              | \$1,152         | \$72         | \$1,152        | \$348        | \$0            | \$0            | \$0          | \$0            | \$0         |
| SCHMAT              | 605710         | Reverse Accrued Final Reclamation         | \$293           | \$0          | \$0            | \$0          | \$187          | \$26           | \$79         | \$2            | \$0         |



**Schedule M (Actuals)**

Twelve Months Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| FERC Account        | FERC Secondary | JARS Reg Alloc Fctr                      | Total            | Calif           | Oregon           | Wash            | Utah             | Idaho           | Wy-All           | FERC           | Other           |
|---------------------|----------------|--|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|----------------|-----------------|
| SCHMAT              | 610000         | Coal Mine Development-PMI                | \$4,444          | \$199           | \$3,114          | \$949           | \$116            | \$16            | \$49             | \$1            | \$0             |
| SCHMAT              | 610130         | 781 Shopping Incentive- OR               | \$68             | \$0             | \$68             | \$0             | \$0              | \$0             | \$0              | \$0            | \$0             |
| SCHMAT              | 610135         | SB1149 Costs- OR OTHER                   | \$0              | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$0            | \$229           |
| SCHMAT              | 610141         | WA Rate Refunds                          | \$229            | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$0            | \$0             |
| SCHMAT              | 610142         | Reg Liability - UT Home Energy Lifetime  | \$14             | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$0            | \$0             |
| SCHMAT              | 610145         | Reg Liab-OR Balance Consol               | \$2,619          | \$0             | \$2,619          | \$0             | \$0              | \$0             | \$0              | \$0            | \$0             |
| SCHMAT              | 610146         | OR Reg Asset/Liability Consolidation     | \$14             | \$0             | \$14             | \$0             | \$0              | \$0             | \$0              | \$0            | \$0             |
| SCHMAT              | 610148         | Reg Liability - Def NPC Balance Reclass  | \$2,604          | \$0             | \$2,604          | \$0             | \$0              | \$0             | \$0              | \$0            | \$2,604         |
| SCHMAT              | 610149         | Reg Liability - SB 1149 Balance Reclass  | \$68             | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$0            | \$68            |
| SCHMAT              | 705210         | Property Insurance                       | \$110            | \$2             | \$29             | \$8             | \$48             | \$6             | \$16             | \$0            | \$0             |
| SCHMAT              | 705240         | CA Alternative Rate for Energy Program(C | \$1,244          | \$1,244         | \$0              | \$0             | \$0              | \$0             | \$0              | \$0            | \$0             |
| SCHMAT              | 705260         | March 2006 Transition Plan costs-WA      | \$637            | \$0             | \$0              | \$637           | \$0              | \$0             | \$0              | \$0            | \$0             |
| SCHMAT              | 705265         | Reg Liab - OR Energy Conservation Charge | \$47             | \$0             | \$47             | \$0             | \$0              | \$0             | \$0              | \$0            | \$0             |
| SCHMAT              | 715720         | NW Power Act-WA                          | \$2,221          | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$0            | \$2,221         |
| SCHMAT              | 720300         | Pension / Retirement (Accrued / Prepaid) | \$64             | \$1             | \$17             | \$5             | \$28             | \$3             | \$9              | \$0            | \$0             |
| SCHMAT              | 740100         | Post Merger Loss-Reacquired Debt         | \$2,785          | \$59            | \$719            | \$200           | \$1,246          | \$147           | \$405            | \$8            | \$0             |
| SCHMAT              | 910910         | PM/Bidger Section 471 Adj                | \$521            | \$23            | \$365            | \$111           | \$14             | \$2             | \$6              | \$0            | \$0             |
| SCHMAT              | 920150         | FAS 112 Book Reserve                     | \$1,785          | \$41            | \$478            | \$96            | \$174            | \$96            | \$261            | \$5            | \$0             |
| <b>SCHMAT Total</b> |                |  | <b>\$810,251</b> | <b>\$24,439</b> | <b>\$230,801</b> | <b>\$63,557</b> | <b>\$311,911</b> | <b>\$38,397</b> | <b>\$128,376</b> | <b>\$1,775</b> | <b>\$10,996</b> |
| SCHMDP              | 1102051        | TAX PERCENTAGE DEPLETION - DEDUCTION     | \$432            | \$0             | \$0              | \$0             | \$276            | \$58            | \$116            | \$2            | \$0             |
| SCHMDP              | 120100         | Preferred Dividend - PPL                 | \$98             | \$8             | \$98             | \$0             | \$70             | \$20            | \$55             | \$1            | \$0             |
| SCHMDP              | 130560         | MEHC Insurance Services-Receivable       | \$20,302         | \$461           | \$5,417          | \$1,504         | \$8,804          | \$1,091         | \$2,970          | \$55           | \$0             |
| SCHMDP              | 130605         | Tax Exempt Interest - CA IOU             | \$1              | \$1             | \$0              | \$0             | \$0              | \$0             | \$0              | \$0            | \$0             |
| SCHMDP              | 720100         | Medicare Subsidy                         | \$6,063          | \$138           | \$1,616          | \$449           | \$2,629          | \$326           | \$887            | \$16           | \$0             |
| SCHMDP              | 910918         | PMI Overriding Royalty                   | \$15             | \$1             | \$10             | \$3             | \$0              | \$0             | \$0              | \$0            | \$0             |
| SCHMDP              | 920105         | PMI Tax Exempt Interest Income           | \$22             | \$1             | \$15             | \$5             | \$1              | \$0             | \$0              | \$0            | \$0             |
| SCHMDP              | 920106         | PMI DIVIDEND RECEIVED DEDUCTION          | \$373            | \$6             | \$97             | \$29            | \$154            | \$21            | \$65             | \$1            | \$0             |
| <b>SCHMDP Total</b> |                |  | <b>\$27,588</b>  | <b>\$615</b>    | <b>\$7,255</b>   | <b>\$2,018</b>  | <b>\$12,034</b>  | <b>\$1,496</b>  | <b>\$4,093</b>   | <b>\$76</b>    | <b>\$0</b>      |
| SCHMDT              | 105122         | Repair Deduction                         | \$123,958        | \$2,155         | \$34,079         | \$10,278        | \$51,681         | \$6,295         | \$19,015         | \$456          | \$0             |
| SCHMDT              | 105125         | Tax Depreciation                         | \$1,622,113      | \$32,654        | \$441,050        | \$102,369       | \$693,444        | \$82,219        | \$230,465        | \$4,748        | \$0             |
| SCHMDT              | 105126         | PMI Tax Depreciation                     | \$25,161         | \$1,125         | \$17,651         | \$5,374         | \$659            | \$91            | \$277            | \$5            | \$0             |
| SCHMDT              | 105137         | Capitalized Depreciation                 | \$4,990          | \$113           | \$1,331          | \$370           | \$2,164          | \$288           | \$730            | \$14           | \$0             |
| SCHMDT              | 105141         | AFUDC                                    | \$94,463         | \$2,007         | \$24,393         | \$6,794         | \$42,255         | \$4,999         | \$13,753         | \$261          | \$0             |
| SCHMDT              | 105143         | Basis Intangible Difference              | \$4,646          | \$105           | \$1,240          | \$344           | \$2,015          | \$250           | \$680            | \$13           | \$0             |
| SCHMDT              | 105152         | Gain/(Loss) on Prop Dispositions         | \$25,011         | \$568           | \$6,674          | \$1,853         | \$10,848         | \$1,344         | \$3,658          | \$68           | \$0             |
| SCHMDT              | 105165         | Coal Mine Development                    | \$433            | \$7             | \$112            | \$34            | \$179            | \$25            | \$75             | \$1            | \$0             |
| SCHMDT              | 105170         | Coal Mine Receding Face (Extension)      | \$1,642          | \$27            | \$425            | \$150           | \$677            | \$93            | \$284            | \$6            | \$0             |
| SCHMDT              | 105171         | PMI Coal Mine Receding Face (Extension)  | \$731            | \$33            | \$512            | \$156           | \$19             | \$3             | \$8              | \$0            | \$0             |
| SCHMDT              | 105175         | Removal Cost (net of salvage)            | \$51,617         | \$1,172         | \$13,773         | \$3,824         | \$22,384         | \$2,774         | \$7,550          | \$140          | \$0             |
| SCHMDT              | 1052203        | Cholla SHL-NOFA (Lease Amortization)     | \$89             | \$0             | \$0              | \$0             | \$48             | \$6             | \$17             | \$0            | \$0             |
| SCHMDT              | 105470         | Book Gain/Loss on Land Sales             | \$1,078          | \$24            | \$288            | \$80            | \$467            | \$58            | \$158            | \$3            | \$0             |
| SCHMDT              | 110200         | Depletion - Tax Percentage Deduction     | \$7,887          | \$0             | \$0              | \$0             | \$5,224          | \$648           | \$1,967          | \$47           | \$0             |
| SCHMDT              | 120205         | Trapper Mining Stock Basis               | \$1,529          | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$0            | \$1,529         |
| SCHMDT              | 110205         | SRC Depletion - Tax Percentage Deduction | \$174            | \$0             | \$0              | \$0             | \$115            | \$14            | \$43             | \$1            | \$0             |
| SCHMDT              | 205025         | PMI - Fuel Cost Adjustment               | \$1,169          | \$0             | \$0              | \$0             | \$747            | \$103           | \$313            | \$6            | \$0             |
| SCHMDT              | 205200         | Coal M&S Inventory Write-Off             | \$1,250          | \$0             | \$0              | \$0             | \$796            | \$110           | \$335            | \$7            | \$0             |
| SCHMDT              | 205411         | PMI SEC 283A Adjustment                  | \$308            | \$14            | \$216            | \$66            | \$8              | \$1             | \$3              | \$0            | \$0             |
| SCHMDT              | 210100         | Prepaid Taxes-OR PUC                     | \$52             | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$0            | \$0             |
| SCHMDT              | 210105         | Self Insured Health Benefit              | \$707            | \$16            | \$189            | \$52            | \$307            | \$38            | \$103            | \$2            | \$0             |
| SCHMDT              | 210180         | OTHER PREPAIDS                           | \$1,878          | \$43            | \$914            | \$139           | \$814            | \$101           | \$275            | \$5            | \$0             |
| SCHMDT              | 210200         | Prepaid Taxes-property taxes             | \$4,681          | \$106           | \$1,249          | \$347           | \$2,030          | \$252           | \$685            | \$13           | \$0             |
| SCHMDT              | 220100         | Bad Debts Allowance                      | \$1,168          | \$36            | \$405            | \$146           | \$465            | \$45            | \$83             | \$0            | \$0             |
| SCHMDT              | 320210         | Research & Exper. Sec. 174 Amort.        | \$9,127          | \$207           | \$2,455          | \$676           | \$3,958          | \$491           | \$1,355          | \$25           | \$0             |
| SCHMDT              | 415110         | Def Reg Asset-Transmission Svc Deposit   | \$1,638          | \$28            | \$450            | \$136           | \$683            | \$83            | \$251            | \$6            | \$0             |
| SCHMDT              | 415120         | DEFERRED REG ASSET - FOOTE CREEK CONTRAC | \$138            | \$0             | \$0              | \$0             | \$91             | \$11            | \$34             | \$1            | \$0             |
| SCHMDT              | 415680         | Deferred Intervenor Funding Grants-OR    | \$92             | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$0            | \$0             |
| SCHMDT              | 415703         | Goodnoe Hills Liquidation Damages - WY   | \$510            | \$2             | \$89             | \$12            | \$0              | \$0             | \$510            | \$0            | \$0             |
| SCHMDT              | 415801         | RTO Grid West N/R Allowance              | \$53             | \$2             | \$2              | \$0             | \$0              | \$0             | \$0              | \$0            | \$0             |
| SCHMDT              | 415804         | OR RTO Grid West N/R                     | \$81             | \$0             | \$81             | \$0             | \$0              | \$0             | \$0              | \$0            | \$0             |



**Schedule M (Actuals)**

Twelve Months Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| FERC Account        | FERC Secondary | JARS Reg Alloc Fctr | Total              | Calif           | Oregon           | Wash             | Utah             | Idaho            | Wy-All           | FERC           | Other           |
|---------------------|----------------|---------------------|--------------------|-----------------|------------------|------------------|------------------|------------------|------------------|----------------|-----------------|
| SCHMDT              | 415821         | OTHER               | \$1,368            | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$1,368        | \$0             |
| SCHMDT              | 415874         | UT                  | \$1,539            | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0            | \$1,539         |
| SCHMDT              | 415880         | OTHER               | \$81               | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0            | \$0             |
| SCHMDT              | 415892         | OTHER               | \$2,616            | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0            | \$2,616         |
| SCHMDT              | 415896         | OTHER               | \$18,000           | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0            | \$18,000        |
| SCHMDT              | 425100         | IDU                 | \$26               | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0            | \$0             |
| SCHMDT              | 425110         | CN                  | \$60               | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0            | \$0             |
| SCHMDT              | 425215         | SNPD                | \$179              | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0            | \$0             |
| SCHMDT              | 425225         | CAGW                | \$765              | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0            | \$0             |
| SCHMDT              | 425380         | OTHER               | \$156              | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0            | \$0             |
| SCHMDT              | 430100         | SO                  | \$18,707           | \$425           | \$4,991          | \$1,386          | \$8,112          | \$1,005          | \$2,736          | \$51           | \$156           |
| SCHMDT              | 430110         | SO                  | \$2,619            | \$59            | \$699            | \$194            | \$1,136          | \$141            | \$383            | \$7            | \$0             |
| SCHMDT              | 430111         | OTHER               | \$68               | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0            | \$68            |
| SCHMDT              | 430112         | OTHER               | \$245              | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0            | \$245           |
| SCHMDT              | 430113         | OTHER               | \$2,604            | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0            | \$2,604         |
| SCHMDT              | 505125         | CAEE                | \$5,051            | \$0             | \$0              | \$0              | \$0              | \$444            | \$1,355          | \$27           | \$0             |
| SCHMDT              | 505145         | SO                  | \$634              | \$19            | \$222            | \$62             | \$562            | \$45             | \$122            | \$2            | \$0             |
| SCHMDT              | 505150         | SO                  | \$1,646            | \$42            | \$493            | \$137            | \$800            | \$99             | \$270            | \$5            | \$0             |
| SCHMDT              | 505600         | SO                  | \$532              | \$12            | \$142            | \$39             | \$231            | \$29             | \$78             | \$1            | \$0             |
| SCHMDT              | 610100         | JBE                 | \$3,508            | \$157           | \$2,458          | \$749            | \$92             | \$13             | \$39             | \$1            | \$0             |
| SCHMDT              | 610101         | SO                  | \$58               | \$1             | \$16             | \$4              | \$25             | \$3              | \$9              | \$0            | \$0             |
| SCHMDT              | 610111         | JBE                 | \$2                | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0            | \$0             |
| SCHMDT              | 610114         | JBE                 | \$221              | \$10            | \$155            | \$47             | \$6              | \$1              | \$2              | \$0            | \$0             |
| SCHMDT              | 610143         | WA                  | \$11               | \$0             | \$0              | \$11             | \$0              | \$0              | \$0              | \$0            | \$0             |
| SCHMDT              | 705200         | OTHER               | \$958              | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0            | \$958           |
| SCHMDT              | 705232         | CA                  | \$28               | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0            | \$0             |
| SCHMDT              | 705233         | IDU                 | \$438              | \$0             | \$0              | \$0              | \$0              | \$438            | \$0              | \$0            | \$0             |
| SCHMDT              | 705234         | WYP                 | \$1,366            | \$0             | \$0              | \$0              | \$0              | \$0              | \$1,366          | \$0            | \$0             |
| SCHMDT              | 705252         | CA                  | \$45               | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0            | \$0             |
| SCHMDT              | 705253         | IDU                 | \$451              | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0            | \$0             |
| SCHMDT              | 705254         | WYP                 | \$1,477            | \$0             | \$0              | \$0              | \$0              | \$451            | \$1,477          | \$0            | \$0             |
| SCHMDT              | 705300         | CAEE                | \$1,837            | \$0             | \$0              | \$0              | \$1,173          | \$162            | \$492            | \$10           | \$0             |
| SCHMDT              | 705310         | UT                  | \$1,019            | \$0             | \$0              | \$0              | \$1,019          | \$0              | \$0              | \$0            | \$0             |
| SCHMDT              | 705320         | IDU                 | \$156              | \$0             | \$0              | \$0              | \$0              | \$156            | \$0              | \$0            | \$0             |
| SCHMDT              | 705330         | WYP                 | \$353              | \$0             | \$0              | \$0              | \$0              | \$0              | \$353            | \$0            | \$0             |
| SCHMDT              | 715100         | SG                  | \$0                | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0            | \$0             |
| SCHMDT              | 715800         | CAGW                | \$550              | \$25            | \$403            | \$121            | \$0              | \$0              | \$0              | \$0            | \$0             |
| SCHMDT              | 720200         | SO                  | \$170              | \$4             | \$45             | \$13             | \$74             | \$9              | \$25             | \$0            | \$0             |
| SCHMDT              | 720500         | SO                  | \$233              | \$5             | \$62             | \$17             | \$101            | \$13             | \$34             | \$1            | \$0             |
| SCHMDT              | 720550         | SO                  | \$940              | \$19            | \$224            | \$62             | \$364            | \$45             | \$123            | \$2            | \$0             |
| SCHMDT              | 910530         | SO                  | \$1,014            | \$23            | \$270            | \$75             | \$440            | \$54             | \$148            | \$3            | \$0             |
| SCHMDT              | 910560         | OTHER               | \$5,607            | \$0             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0            | \$5,607         |
| SCHMDT              | 910580         | SO                  | \$256              | \$6             | \$68             | \$19             | \$111            | \$14             | \$37             | \$1            | \$0             |
| SCHMDT              | 910905         | JBE                 | \$135              | \$6             | \$94             | \$29             | \$4              | \$0              | \$1              | \$0            | \$0             |
| SCHMDT              | 920110         | JBE                 | \$95               | \$4             | \$66             | \$20             | \$2              | \$0              | \$1              | \$0            | \$0             |
| <b>SCHMDT Total</b> |                |                     | <b>\$2,066,467</b> | <b>\$41,378</b> | <b>\$558,252</b> | <b>\$136,369</b> | <b>\$659,534</b> | <b>\$103,480</b> | <b>\$293,049</b> | <b>\$5,939</b> | <b>\$33,322</b> |



**Interest Expense (Actuals)**

Twelve Months Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account               | Alloc | Total            | Calif          | Oregon          | Wash            | Utah             | Idaho           | Wy-All          | FERC         | Other      |
|-------------------------------|-------|------------------|----------------|-----------------|-----------------|------------------|-----------------|-----------------|--------------|------------|
| 4191000                       | SNP   | (\$63,955)       | (\$1,359)      | (\$16,515)      | (\$4,600)       | (\$28,608)       | (\$3,385)       | (\$9,311)       | (\$177)      | \$0        |
| 4270000                       | SNP   | \$369,236        | \$7,846        | \$95,348        | \$26,556        | \$165,166        | \$19,541        | \$53,758        | \$1,021      | \$0        |
| 4280000                       | SNP   | \$3,786          | \$80           | \$978           | \$272           | \$1,694          | \$200           | \$551           | \$10         | \$0        |
| 4281000                       | SNP   | \$2,785          | \$59           | \$719           | \$200           | \$1,246          | \$147           | \$405           | \$8          | \$0        |
| 4290000                       | SNP   | (\$3)            | (\$0)          | (\$1)           | (\$0)           | (\$1)            | (\$0)           | (\$0)           | (\$0)        | \$0        |
| 4310000                       | SNP   | \$9,652          | \$205          | \$2,493         | \$694           | \$4,318          | \$511           | \$1,405         | \$27         | \$0        |
| 4313000                       | SNP   | \$612            | \$13           | \$158           | \$44            | \$274            | \$32            | \$89            | \$2          | \$0        |
| 4320000                       | SNP   | (\$35,187)       | (\$748)        | (\$9,086)       | (\$2,531)       | (\$15,740)       | (\$1,862)       | (\$5,123)       | (\$97)       | \$0        |
| <b>Total Interest Expense</b> |       | <b>\$286,927</b> | <b>\$6,097</b> | <b>\$74,094</b> | <b>\$20,636</b> | <b>\$128,347</b> | <b>\$15,185</b> | <b>\$41,774</b> | <b>\$793</b> | <b>\$0</b> |





### Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | JARS Reg Alloc Fct Total                 | Calif     | Oregon   | Wash      | Utah     | Idaho     | Wy-All    | FERC     | Other     |
|--------------|---------------------|--|-----------|----------|-----------|----------|-----------|-----------|----------|-----------|
| 4101000      | 105120              | OTHER                                    | \$143     | \$0      | \$0       | \$0      | \$0       | \$0       | \$0      | \$143     |
| 4101000      | 105122              | Book Depreciation                        | \$47,043  | \$818    | \$12,933  | \$3,901  | \$19,613  | \$2,389   | \$7,216  | \$73      |
| 4101000      | 105123              | Repair Deduction                         | (\$2,413) | (\$42)   | (\$663)   | (\$200)  | (\$1,006) | (\$123)   | (\$370)  | (\$9)     |
| 4101000      | 105125              | Tax 481a Adj - Repair Deduction          | \$615,608 | \$12,393 | \$167,383 | \$38,658 | \$265,169 | \$31,203  | \$81,464 | \$1,802   |
| 4101000      | 105137              | TAXDEPR                                  | \$1,894   | \$43     | \$605     | \$140    | \$277     | \$102     | \$277    | \$5       |
| 4101000      | 105126              | Capitalized Depreciation                 | \$9,549   | \$427    | \$6,691   | \$2,039  | \$250     | \$34      | \$105    | \$2       |
| 4101000      | 105141              | 282DIT PMIDepreciation-Tax               | \$32,850  | \$762    | \$9,257   | \$2,578  | \$16,036  | \$1,897   | \$5,219  | \$99      |
| 4101000      | 105115              | AFUDC Debt                               | \$1,002   | \$0      | \$0       | \$0      | \$0       | \$0       | \$0      | \$0       |
| 4101000      | 1051151             | Flow-through-CA                          | \$62      | \$0      | \$0       | \$0      | \$0       | \$0       | \$0      | \$0       |
| 4101000      | 1051152             | Flow-through-FERC                        | (\$1,003) | \$0      | \$0       | \$0      | \$0       | (\$1,003) | \$0      | \$0       |
| 4101000      | 1051153             | Flow-through-ID                          | \$4,959   | \$0      | \$4,959   | \$0      | \$0       | \$0       | \$0      | \$0       |
| 4101000      | 1051154             | Flow-through-OR                          | (\$1,940) | \$0      | \$0       | \$0      | \$0       | \$0       | \$0      | (\$1,940) |
| 4101000      | 1051155             | Flow-through-OTHER                       | \$8       | \$0      | \$0       | \$0      | \$8       | \$0       | \$0      | \$0       |
| 4101000      | 1051156             | Flow-through-UT                          | \$330     | \$0      | \$0       | \$330    | \$0       | \$0       | \$0      | \$0       |
| 4101000      | 1051157             | Flow-through-WA                          | \$1,720   | \$0      | \$0       | \$0      | \$0       | \$1,720   | \$0      | \$0       |
| 4101000      | 1051158             | Flow-through-WY                          | \$1,682   | \$0      | \$0       | \$0      | \$0       | \$1,682   | \$0      | \$0       |
| 4101000      | 105143              | Flow-through-WYU                         | \$40      | \$470    | \$0       | \$0      | \$765     | \$95      | \$258    | \$5       |
| 4101000      | 105152              | 282Basis Intangible Difference           | \$13,684  | \$311    | \$3,651   | \$1,014  | \$5,934   | \$735     | \$2,002  | \$37      |
| 4101000      | 105165              | Gain / (Loss) on Prop. Disposition       | \$166     | \$3      | \$43      | \$13     | \$69      | \$9       | \$29     | \$1       |
| 4101000      | 105170              | Coal Mine Development                    | \$983     | \$16     | \$257     | \$78     | \$409     | \$56      | \$172    | \$3       |
| 4101000      | 105171              | Coal Mine Extension                      | \$277     | \$12     | \$194     | \$59     | \$7       | \$1       | \$3      | \$0       |
| 4101000      | 105175              | PMI Coal Mine Extension Costs            | \$19,589  | \$445    | \$5,227   | \$1,451  | \$6,495   | \$1,053   | \$2,865  | \$53      |
| 4101000      | 105203              | Removal Costs                            | \$26      | \$0      | \$0       | \$0      | \$17      | \$2       | \$7      | \$0       |
| 4101000      | 105470              | Cholla SHL NOPA (Lease Amortization)     | \$409     | \$9      | \$109     | \$30     | \$177     | \$22      | \$60     | \$1       |
| 4101000      | 110200              | Book Gain/Loss on Land Sale              | \$2,993   | \$0      | \$0       | \$0      | \$1,982   | \$246     | \$747    | \$18      |
| 4101000      | 110205              | IGC Tax Percentage Depletion Deduct      | \$66      | \$0      | \$0       | \$0      | \$44      | \$5       | \$16     | \$0       |
| 4101000      | 120205              | SRC Tax Percentage Depletion Deduct      | \$580     | \$0      | \$0       | \$0      | \$0       | \$0       | \$0      | \$580     |
| 4101000      | 205025              | IGC Trapper Mining Stock Basis           | \$444     | \$0      | \$0       | \$0      | \$283     | \$39      | \$19     | \$2       |
| 4101000      | 205411              | PMI-Fuel Cost Adjustment                 | \$474     | \$0      | \$0       | \$0      | \$303     | \$42      | \$127    | \$3       |
| 4101000      | 208411              | M&S INVENTORY WRITE-OFF                  | \$17      | \$5      | \$82      | \$25     | \$3       | \$0       | \$1      | \$0       |
| 4101000      | 210100              | 190PMS&263A                              | \$20      | \$0      | \$20      | \$0      | \$0       | \$0       | \$0      | \$0       |
| 4101000      | 210105              | 283OR PUC Prepaid Taxes                  | \$268     | \$6      | \$72      | \$20     | \$116     | \$14      | \$39     | \$1       |
| 4101000      | 210180              | Self Insured Health Benefits             | \$713     | \$16     | \$190     | \$53     | \$309     | \$38      | \$104    | \$2       |
| 4101000      | 210200              | 283Prepaid Membership Fees-EEIWS&C       | \$1,776   | \$40     | \$474     | \$132    | \$770     | \$95      | \$260    | \$5       |
| 4101000      | 220100              | 283Prepaid Taxes-Property Taxes          | \$443     | \$13     | \$154     | \$56     | \$172     | \$17      | \$31     | \$0       |
| 4101000      | 320115              | 190Bad Debt Allowance                    | \$18,663  | \$424    | \$4,980   | \$1,383  | \$6,083   | \$1,003   | \$2,730  | \$51      |
| 4101000      | 320116              | 283INTERIM PROVISION_TOTAL REG ASSETS_LI | \$572     | \$13     | \$153     | \$42     | \$248     | \$31      | \$84     | \$2       |
| 4101000      | 320210              | 190R&E Expense Sec174 Deduction          | \$3,464   | \$79     | \$924     | \$257    | \$1,502   | \$186     | \$507    | \$9       |
| 4101000      | 415110              | 190DEF REG ASSET-TRANSM SVC DEPOSIT      | \$622     | \$11     | \$171     | \$52     | \$259     | \$32      | \$95     | \$2       |
| 4101000      | 415120              | 190DEF REG ASSET-FOOTE CREEK CONTRACT    | \$52      | \$0      | \$0       | \$0      | \$35      | \$4       | \$13     | \$0       |
| 4101000      | 415601              | 283Hazardous Waste/Environmental-WA      | \$208     | \$0      | \$0       | \$208    | \$0       | \$0       | \$0      | \$0       |
| 4101000      | 415660              | 190Def Intervenor Funding Grants-OR      | \$35      | \$0      | \$35      | \$0      | \$0       | \$0       | \$0      | \$0       |
| 4101000      | 415703              | Goodhue Hills Liquidation Damages - WY   | \$194     | \$0      | \$0       | \$0      | \$0       | \$0       | \$194    | \$0       |
| 4101000      | 415801              | 190CONTRA RTO GRID WEST N/R ALLOWANCE    | \$20      | \$1      | \$15      | \$4      | \$0       | \$0       | \$0      | \$0       |
| 4101000      | 415804              | RTO Gridwest NR Whiteoaf OR              | \$31      | \$0      | \$31      | \$0      | \$0       | \$0       | \$0      | \$0       |
| 4101000      | 415805              | RTO Grid West Notes Receivable - WY      | \$70      | \$0      | \$0       | \$0      | \$0       | \$0       | \$70     | \$0       |
| 4101000      | 415806              | RTO Grid West Notes Receivable - ID      | \$21      | \$0      | \$0       | \$0      | \$0       | \$21      | \$0      | \$0       |
| 4101000      | 415821              | Contra Pension Reg Asset MMT & CTG WY    | \$519     | \$0      | \$0       | \$0      | \$0       | \$0       | \$519    | \$0       |
| 4101000      | 415824              | Deferred Excess Net Power Costs - WY 09  | \$584     | \$0      | \$0       | \$0      | \$0       | \$0       | \$584    | \$0       |
| 4101000      | 415860              | Deferred UT Independent Evaluation Fee   | \$31      | \$0      | \$0       | \$0      | \$31      | \$0       | \$0      | \$0       |
| 4101000      | 415882              | Deferred Excess Net Power Costs - ID 09  | \$993     | \$0      | \$0       | \$0      | \$0       | \$0       | \$993    | \$0       |
| 4101000      | 415896              | WA - Chenalis Plant Revenue Requirement  | \$6,831   | \$0      | \$0       | \$0      | \$0       | \$0       | \$0      | \$6,831   |
| 4101000      | 425100              | 190Deferred Regulatory Expense-IdU       | \$23      | \$1      | \$7       | \$2      | \$11      | \$10      | \$2      | \$0       |
| 4101000      | 425110              | 190Tenant Lease Allow-PSU Call Cntr      | \$207     | \$0      | \$0       | \$0      | \$11      | \$184     | \$562    | \$11      |
| 4101000      | 425125              | Deferred Coal Cost - Arch                | \$88      | \$19     | \$5       | \$5      | \$32      | \$3       | \$6      | \$0       |
| 4101000      | 425225              | 283Unearned Joint Use Pole Contact Revnu | \$286     | \$13     | \$210     | \$63     | \$0       | \$0       | \$0      | \$0       |
| 4101000      | 425380              | Duke/Hermiston Contract Renegotiation    | \$59      | \$0      | \$0       | \$0      | \$0       | \$0       | \$59     | \$0       |
| 4101000      | 430100              | 190Idaho Customer Bal Acct               | \$7,099   | \$161    | \$1,894   | \$526    | \$3,079   | \$382     | \$1,038  | \$19      |
| 4101000      | 430110              | 283Weatherization                        | \$894     | \$23     | \$265     | \$74     | \$431     | \$53      | \$145    | \$3       |
| 4101000      | 430112              | Reg Asset Balance Reclass                | \$26      | \$0      | \$0       | \$0      | \$0       | \$0       | \$26     | \$0       |
| 4101000      | 430117              | Reg Assets - SB 1149 Balance Reclass     | \$93      | \$0      | \$0       | \$0      | \$0       | \$0       | \$0      | \$93      |
| 4101000      | 430118              | Reg Asset - Other - Balance Reclass      | \$0       | \$0      | \$0       | \$0      | \$0       | \$0       | \$0      | \$0       |



**Deferred Income Tax Expense (Actuals)**  
 Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account         | FERC Secondary Acct | JARS Reg Alloc Fct Total                 | Calif            | Oregon          | Wash             | Utah            | Idaho            | Wy-All          | FERC             | Other          |
|----------------------|---------------------|--|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|----------------|
| 4101000              | 430113              | Reg Asset - Def NPC Balance Reless       | \$988            | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$988          |
| 4101000              | 505125              | 190Accrued Royalties                     | \$1,917          | \$0             | \$0              | \$1,224         | \$169            | \$0             | \$514            | \$0            |
| 4101000              | 505145              | Misc. Non-Current Accrued Liability      | \$316            | \$7             | \$84             | \$23            | \$137            | \$17            | \$46             | \$1            |
| 4101000              | 505150              | 190Misc Current and Accrued Liability-SO | \$701            | \$16            | \$187            | \$52            | \$304            | \$38            | \$102            | \$2            |
| 4101000              | 505600              | 190Vacation Sockleave & PT Accrual       | \$202            | \$5             | \$54             | \$15            | \$88             | \$11            | \$30             | \$1            |
| 4101000              | 605100              | 190Trojan Decommissioning Amort          | \$736            | \$34            | \$539            | \$163           | \$0              | \$0             | \$0              | \$0            |
| 4101000              | 605710              | 190Reverse Accrued Final Reclamation     | \$4,148          | \$0             | \$0              | \$2,648         | \$365            | \$1,112         | \$22             | \$0            |
| 4101000              | 610100              | 283PMI AMORT DEVELOPMENT                 | \$1,331          | \$80            | \$933            | \$284           | \$35             | \$5             | \$15             | \$0            |
| 4101000              | 6101001             | 190NOPA 105-99-00 RAR                    | \$22             | \$1             | \$6              | \$10            | \$1              | \$3             | \$0              | \$0            |
| 4101000              | 610111              | 283PMI SALE OF ASSETS                    | \$1              | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$0            |
| 4101000              | 610114              | PMI EITF Pre stripping Cost              | \$94             | \$4             | \$59             | \$18            | \$2              | \$1             | \$0              | \$0            |
| 4101000              | 610135              | 283SB1149 Costs-OR OTHER                 | \$372            | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$372          |
| 4101000              | 610142              | 283Reg Liability-UT Home Energy Lifeline | \$152            | \$0             | \$0              | \$152           | \$0              | \$0             | \$0              | \$0            |
| 4101000              | 610143              | 283Reg Liability-WA Low Energy Program   | \$130            | \$0             | \$130            | \$0             | \$0              | \$0             | \$0              | \$0            |
| 4101000              | 705200              | 190OR Gain on Sale of Halsey-OR          | \$363            | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$363          |
| 4101000              | 705232              | WEST VALLEY LEASE REDUCTION - CA         | \$11             | \$11            | \$0              | \$0             | \$0              | \$0             | \$0              | \$0            |
| 4101000              | 705233              | West Valley Lease Reduction - ID         | \$166            | \$0             | \$0              | \$0             | \$0              | \$166           | \$0              | \$0            |
| 4101000              | 705234              | West Valley Lease Reduction - WY         | \$518            | \$0             | \$0              | \$0             | \$0              | \$0             | \$518            | \$0            |
| 4101000              | 705252              | A&G CREDIT - CA                          | \$17             | \$17            | \$0              | \$0             | \$0              | \$0             | \$0              | \$0            |
| 4101000              | 705253              | A&G Credit - ID                          | \$171            | \$0             | \$0              | \$0             | \$171            | \$0             | \$0              | \$0            |
| 4101000              | 705254              | A&G Credit - WY                          | \$560            | \$0             | \$0              | \$0             | \$0              | \$560           | \$0              | \$0            |
| 4101000              | 705300              | Reg. Liability - Deferred Benefit_Arch S | \$2,185          | \$0             | \$0              | \$1,396         | \$192            | \$586           | \$12             | \$0            |
| 4101000              | 705310              | Reg Liab - UT Gain on Sale of Asset      | \$387            | \$0             | \$0              | \$387           | \$0              | \$0             | \$0              | \$0            |
| 4101000              | 705320              | Reg Liab - ID Gain on Sale of Asset      | \$59             | \$0             | \$0              | \$0             | \$59             | \$0             | \$0              | \$0            |
| 4101000              | 705330              | Reg Liab - WY Gain on Sale of Asset      | \$134            | \$0             | \$0              | \$0             | \$0              | \$134           | \$0              | \$0            |
| 4101000              | 7151001             | MCI Fogwire                              | \$0              | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$0            |
| 4101000              | 715600              | 190Redding Contract                      | \$209            | \$10            | \$153            | \$46            | \$0              | \$0             | \$0              | \$0            |
| 4101000              | 720200              | 190Deferred Compensation Payout          | \$64             | \$1             | \$17             | \$5             | \$28             | \$3             | \$9              | \$0            |
| 4101000              | 720400              | 190SERP                                  | \$189            | \$4             | \$51             | \$14            | \$82             | \$10            | \$28             | \$1            |
| 4101000              | 720500              | 190Severance                             | \$68             | \$24            | \$7              | \$7             | \$38             | \$5             | \$13             | \$0            |
| 4101000              | 720550              | 190Accrued CIC Severance                 | \$319            | \$7             | \$85             | \$24            | \$138            | \$17            | \$47             | \$1            |
| 4101000              | 910530              | 190Injuries & Damages                    | \$385            | \$9             | \$103            | \$29            | \$167            | \$21            | \$56             | \$1            |
| 4101000              | 910560              | 283SMUD Revenue Imputation-UT Reg Liab   | \$2,128          | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$2,128        |
| 4101000              | 910580              | 190Wasatch workers comp reserve          | \$97             | \$2             | \$26             | \$7             | \$42             | \$5             | \$14             | \$0            |
| 4101000              | 910650              | 283PMI BCC Underground Mine Cost Deplet  | \$51             | \$2             | \$36             | \$11            | \$1              | \$0             | \$1              | \$0            |
| 4101000              | 920110              | BRIDGER COAL COMPANY EXTRACTION TAXES PA | \$36             | \$2             | \$25             | \$8             | \$1              | \$25            | \$0              | \$0            |
| 4101000              | 930100              | 190OR BETC Credit                        | \$468            | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$468          |
| <b>4101000 Total</b> |                     |  | <b>\$822,660</b> | <b>\$17,239</b> | <b>\$223,096</b> | <b>\$54,159</b> | <b>\$340,689</b> | <b>\$40,137</b> | <b>\$119,909</b> | <b>\$2,403</b> |
| 4111000              | 105115              | Depreciation Flow-Through - CA           | (\$16)           | (\$16)          | \$0              | \$0             | \$0              | \$0             | \$0              | \$0            |
| 4111000              | 105100              | 30% Capitalized Labor Costs              | (\$7,810)        | (\$177)         | (\$2,064)        | (\$579)         | (\$3,387)        | (\$420)         | (\$1,142)        | (\$21)         |
| 4111000              | 100705              | 283FAS 109 Def Tax Liab WA-NUTIL         | (\$5,533)        | \$0             | \$0              | (\$5,533)       | \$0              | \$0             | \$0              | \$0            |
| 4111000              | 1051151             | Depreciation Flow-Through - FERC         | \$16             | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$0            |
| 4111000              | 1051152             | Depreciation Flow-Through - ID           | \$97             | \$0             | \$0              | \$0             | \$0              | \$97            | \$0              | \$0            |
| 4111000              | 1051153             | Depreciation Flow-Through - OR           | \$433            | \$0             | \$433            | \$0             | \$0              | \$0             | \$0              | \$0            |
| 4111000              | 1051154             | Depreciation Flow-Through - OTHER        | \$1,906          | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$1,906        |
| 4111000              | 1051155             | Depreciation Flow-Through - UT           | (\$2,954)        | \$0             | \$0              | (\$70)          | (\$2,954)        | \$0             | \$0              | \$0            |
| 4111000              | 1051156             | Depreciation Flow-Through - WA           | (\$70)           | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$0            |
| 4111000              | 1051157             | Depreciation Flow-Through - WY           | \$393            | \$0             | \$0              | \$0             | \$0              | \$0             | \$393            | \$0            |
| 4111000              | 1051158             | Depreciation Flow-Through - WYU          | \$28             | \$0             | \$0              | \$0             | \$0              | \$0             | \$28             | \$0            |
| 4111000              | 105120              | Book Depreciation                        | (\$203,345)      | (\$5,704)       | (\$56,466)       | (\$16,065)      | (\$84,612)       | (\$10,526)      | (\$29,429)       | (\$522)        |
| 4111000              | 105120              | SCHMDEXP                                 | \$0              | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$0            |
| 4111000              | 105121              | 282DIT PMIDepreciation-Book              | (\$5,806)        | (\$260)         | (\$4,069)        | (\$1,240)       | (\$152)          | (\$21)          | (\$64)           | (\$1)          |
| 4111000              | 105125              | Tax Depreciation                         | (\$4)            | \$0             | \$0              | \$0             | \$0              | \$0             | \$0              | \$0            |
| 4111000              | 105123              | Sec 481a Adj - Repair Deduction          | (\$3,779)        | (\$66)          | (\$1,039)        | (\$313)         | (\$1,576)        | (\$192)         | (\$580)          | (\$14)         |
| 4111000              | 105130              | C/AC                                     | (\$20,332)       | (\$725)         | (\$5,808)        | (\$1,352)       | (\$9,566)        | (\$943)         | (\$1,939)        | \$0            |
| 4111000              | 105142              | Reimbursements/Highway/Relocation        | (\$1,949)        | (\$69)          | (\$557)          | (\$130)         | (\$917)          | (\$90)          | (\$186)          | \$0            |
| 4111000              | 105142              | Avoided Costs                            | (\$30,560)       | (\$649)         | (\$7,892)        | (\$2,198)       | (\$13,670)       | (\$4,449)       | (\$85)           | \$0            |
| 4111000              | 105146              | Capitalization of Test Energy            | (\$71)           | (\$1)           | (\$20)           | (\$6)           | (\$30)           | (\$4)           | (\$11)           | (\$0)          |
| 4111000              | 105152              | Gain/Loss on Disposition                 | (\$4,193)        | (\$95)          | (\$1,119)        | (\$311)         | (\$1,816)        | (\$225)         | (\$61)           | \$0            |
| 4111000              | 105165              | Coal Mine Development                    | (\$2)            | (\$2)           | (\$1)            | (\$0)           | (\$0)            | (\$0)           | (\$0)            | (\$0)          |
| 4111000              | 105170              | Coal Mine Receding Face (Extension)      | (\$370)          | (\$6)           | (\$96)           | (\$29)          | (\$153)          | (\$21)          | (\$64)           | (\$1)          |



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | JARS Reg Alloc Fct Total                 | Calif | Oregon    | Wash      | Utah      | Idaho     | Wy-All  | FERC      | Other     |
|--------------|---------------------|--|-------|-----------|-----------|-----------|-----------|---------|-----------|-----------|
| 4111000      | 1052201             | 190Cholla GE Tax Lease                   | CAGE  | \$0       | \$0       | \$0       | (\$357)   | (\$44)  | (\$134)   | \$0       |
| 4111000      | 110100              | 283BOOK COST DEPLETION ADDBACK           | CAEE  | \$0       | \$0       | \$0       | (\$640)   | (\$88)  | (\$269)   | (\$5)     |
| 4111000      | 120105              | Willow Wind Account Receivable           | WA    | \$0       | \$0       | (\$40)    | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 145030              | 190Distribution O&M                      | SNPD  | \$0       | \$0       | \$0       | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 205100              | 190COAL PILE INVENTORY                   | CAEE  | \$0       | \$0       | \$0       | (\$291)   | (\$40)  | (\$122)   | (\$2)     |
| 4111000      | 210120              | 283UT PUC Prepaid Taxes                  | UT    | \$0       | \$0       | \$0       | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 210130              | 283ID PUC Prepaid Taxes                  | ID    | \$0       | \$0       | \$0       | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 320115              | 283INTERIM PROVISION_TOTAL REG ASSET_LIA | SO    | (\$315)   | (\$3,703) | (\$1,028) | (\$6,018) | (\$25)  | (\$2,030) | (\$38)    |
| 4111000      | 320116              | 190REG LIABILITY                         | OR    | (\$122)   | (\$1,429) | (\$397)   | (\$2,323) | (\$288) | (\$784)   | (\$15)    |
| 4111000      | 320140              | 283May 2000 Transition Plan Costs-OR     | OR    | \$0       | (\$1,477) | \$0       | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 415300              | 283GLENROCK EXCLUDING RECLAMATION-UT     | UT    | \$0       | \$0       | \$0       | (\$385)   | \$0     | \$0       | \$0       |
| 4111000      | 415301              | 190Hazardous Waste/Envir. Cleanup        | WA    | (\$5)     | (\$56)    | (\$16)    | (\$91)    | (\$11)  | (\$31)    | (\$1)     |
| 4111000      | 415500              | 283Cholla Ptl Trans-APS Amort            | WA    | (\$225)   | \$0       | (\$225)   | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 415510              | 283WA DISALLOWED COLSTRIP #3 WRITE-OFF   | CAGE  | \$0       | \$0       | \$0       | (\$236)   | (\$29)  | (\$89)    | (\$2)     |
| 4111000      | 415700              | 190Reg Assets BPA balancing accounts-OR  | WA    | \$0       | \$0       | (\$20)    | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 415701              | CA Deferred Intervenor Funding           | OTHER | (\$543)   | \$0       | \$0       | \$0       | \$0     | \$0       | (\$543)   |
| 4111000      | 415702              | REG ASSET - LAKE SIDE LIQ - WY           | CA    | (\$68)    | \$0       | \$0       | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 415803              | RTO Grid West N/R Writeoff WA            | WYP   | \$0       | \$0       | (\$18)    | \$0       | \$0     | (\$7)     | \$0       |
| 4111000      | 415805              | RTO Grid West Notes Receivable - WY      | WA    | (\$18)    | \$0       | \$0       | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 415822              | Reg Asset - Pension MMT - UT             | WYP   | (\$122)   | \$0       | \$0       | \$0       | \$0     | (\$122)   | \$0       |
| 4111000      | 415823              | Reg Asset Post Retirement MMT - WY       | ID    | (\$31)    | \$0       | \$0       | \$0       | (\$31)  | \$0       | \$0       |
| 4111000      | 415840              | Reg Asset-Deferred OR Independent Evalua | UT    | (\$106)   | \$0       | \$0       | (\$126)   | \$0     | (\$106)   | \$0       |
| 4111000      | 415850              | Unrecovered Plant-Powerdale              | OTHER | (\$74)    | \$0       | \$0       | \$0       | \$0     | \$0       | (\$74)    |
| 4111000      | 415871              | Deferred Excess Net Power Costs-CA       | CAGW  | (\$1,545) | (\$70)    | (\$341)   | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 415872              | Deferred Excess Net Power Costs-WY       | CA    | (\$808)   | \$0       | \$0       | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 415873              | Deferred Excess Net Power Costs-WY 08    | WYP   | (\$3,277) | \$0       | \$0       | \$0       | \$0     | (\$3,277) | \$0       |
| 4111000      | 415873              | Deferred Excess Net Power Costs - WA Hyd | WYP   | (\$5,412) | \$0       | \$0       | \$0       | \$0     | (\$5,412) | \$0       |
| 4111000      | 415890              | ID MIEHC 2006 Transition Costs           | WA    | (\$627)   | \$0       | \$0       | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 415891              | WY - 2006 Transition Severance Costs     | ID    | (\$232)   | \$0       | \$0       | \$0       | (\$232) | \$0       | \$0       |
| 4111000      | 415895              | OR_RCAC SEP-DEC 07 DEFERRED              | WYP   | (\$605)   | \$0       | \$0       | \$0       | \$0     | (\$605)   | \$0       |
| 4111000      | 415900              | OR SB 409 Recovery                       | OR    | (\$2,947) | \$0       | \$0       | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 425125              | Deferred Coal Cost - Arch                | OTHER | (\$1,143) | \$0       | \$0       | \$0       | \$0     | \$0       | (\$1,143) |
| 4111000      | 425200              | 190Centralia Sale Loss                   | CAEE  | (\$3,079) | \$0       | \$0       | (\$1,966) | (\$271) | (\$826)   | (\$16)    |
| 4111000      | 425250              | 283TGS BUYOUT-SG                         | OTHER | \$0       | \$0       | \$0       | \$0       | \$0     | \$0       | (\$469)   |
| 4111000      | 425260              | 283LAKEVIEW BUYOUT-SG                    | CAGE  | (\$6)     | \$0       | \$0       | (\$4)     | (\$0)   | (\$1)     | (\$0)     |
| 4111000      | 425280              | 283JOSEPH SETTLEMENT-SG                  | CAGW  | (\$1)     | (\$0)     | \$0       | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 505400              | 190Hermiston Swap                        | CAGW  | (\$52)    | (\$38)    | (\$12)    | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 505510              | 190Bonus Liability                       | CAGW  | (\$65)    | (\$48)    | (\$14)    | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 605100              | 283ROJAN DECOMMISSIONING AMORT           | SO    | (\$15)    | (\$0)     | (\$1)     | (\$6)     | (\$1)   | (\$2)     | (\$0)     |
| 4111000      | 605710              | REVERSE ACCRUED FINAL RECLAMATION        | JBE   | (\$26)    | (\$18)    | (\$5)     | (\$1)     | (\$0)   | \$0       | \$0       |
| 4111000      | 610000              | 283PMI Development Costs                 | CAEE  | (\$4,280) | (\$977)   | (\$295)   | \$0       | \$0     | (\$23)    | \$0       |
| 4111000      | 610130              | 283781 Shopping Incentive-OR             | JBE   | (\$1,687) | (\$75)    | (\$360)   | (\$44)    | (\$6)   | (\$19)    | \$0       |
| 4111000      | 610135              | 283 SB1149Costs-OROTHER                  | OR    | (\$26)    | \$0       | \$0       | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 610141              | 190WA Rate Refunds                       | OTHER | (\$372)   | \$0       | \$0       | \$0       | \$0     | (\$372)   | \$0       |
| 4111000      | 610142              | 283Reg Liability-UT Home Energy Lifeline | OTHER | (\$157)   | \$0       | \$0       | (\$157)   | \$0     | (\$87)    | \$0       |
| 4111000      | 610143              | 190Reg Liab_OR Balance Consol            | UT    | (\$126)   | \$0       | (\$126)   | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 610146              | OR Reg Asset/Liability Consolidation     | OR    | (\$5)     | \$0       | \$0       | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 610148              | Reg Liability - Def NPC Balance Reclass  | OTHER | (\$988)   | \$0       | \$0       | \$0       | \$0     | (\$988)   | \$0       |
| 4111000      | 610149              | Reg Liability - SB 1149 Balance Reclass  | OTHER | (\$42)    | \$0       | \$0       | \$0       | \$0     | (\$42)    | (\$26)    |
| 4111000      | 705210              | 190Property Insurance                    | SO    | (\$11)    | (\$11)    | (\$3)     | (\$18)    | (\$2)   | (\$6)     | (\$0)     |
| 4111000      | 705240              | MEHC Alternative Rate for Energy Progra  | CA    | (\$472)   | \$0       | \$0       | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 705265              | Reg Liability - OR Energy Conservation C | WA    | (\$242)   | \$0       | (\$242)   | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 705300              | Reg Liability - Deferred Benefit_Arch S  | OR    | (\$18)    | \$0       | \$0       | \$0       | \$0     | \$0       | \$0       |
| 4111000      | 715720              | 190NW Power Act(BPA Regional Crs)-WA     | CAEE  | (\$1,488) | \$0       | \$0       | (\$960)   | (\$131) | (\$369)   | (\$8)     |
| 4111000      | 7157201             | 283NNW Power Act (BPA Regional Crs) - WA | OTHER | (\$500)   | \$0       | \$0       | \$0       | \$0     | (\$500)   | \$0       |





**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account  | FERC Secondary Acct | JARS Reg Alloc Fct Total                 | Calif       | Oregon    | Wash       | Utah       | Idaho       | Wy-All     | FERC       | Other   |
|---------------|---------------------|--|-------------|-----------|------------|------------|-------------|------------|------------|---------|
| 4111000       | 720300              | 190Pension/Retirement (Accrued/Prepaid)  | (\$24)      | (\$1)     | (\$6)      | (\$2)      | (\$11)      | (\$1)      | (\$4)      | (\$0)   |
| 4111000       | 720400              | 190SERP - Cash Basis                     | (\$189)     | (\$4)     | (\$51)     | (\$14)     | (\$82)      | (\$10)     | (\$28)     | (\$0)   |
| 4111000       | 740100              | 283Post Merger Debt Loss                 | (\$1,057)   | (\$22)    | (\$273)    | (\$76)     | (\$473)     | (\$56)     | (\$154)    | (\$0)   |
| 4111000       | 910910              | 190PMISec 471 Adjustment                 | (\$198)     | (\$9)     | (\$139)    | (\$42)     | (\$5)       | (\$1)      | (\$2)      | (\$0)   |
| 4111000       | 920150              | 190FAS112 Book Reserve Postretirement Be | (\$678)     | (\$15)    | (\$181)    | (\$50)     | (\$294)     | (\$36)     | (\$99)     | (\$0)   |
| 4111000       | 930100              | 190OR BEIC Credit                        | (\$592)     | \$0       | \$0        | \$0        | \$0         | \$0        | \$0        | \$0     |
| 4111000 Total |                     |  | (\$345,332) | (\$9,825) | (\$93,432) | (\$31,739) | (\$136,163) | (\$16,388) | (\$53,726) | (\$758) |



**Investment Tax Credit Amortization (Actuals)**

Twelve Months Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account |   | DEF ITC CREDIT | FED | DGU | Alloc | Total            | Calif      | Oregon     | Wash       | Utah       | Idaho            | Wy-All         | FERC           | Other         |            |
|-----------------|-------------------|---|----------------|-----|-----|-------|------------------|------------|------------|------------|------------|------------------|----------------|----------------|---------------|------------|
|                 | DEF ITC-EL-FED-CR | 0 |                |     |     |       |                  |            |            |            |            |                  |                |                |               |            |
| 4114000         | DEF ITC-EL-FED-CR | 0 |                |     |     |       | (\$1,874)        | \$0        | \$0        | \$0        | \$0        | (\$1,565)        | (\$191)        | (\$105)        | (\$14)        | \$0        |
| <b>4114000</b>  | <b>Total</b>      |   |                |     |     |       | <b>(\$1,874)</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>(\$1,565)</b> | <b>(\$191)</b> | <b>(\$105)</b> | <b>(\$14)</b> | <b>\$0</b> |





**JARS - Jurisdiction by FERC Account (Monthly Avg. Balance)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc                                       | Total     | Calif | Oregon   | Wash     | Utah     | Idaho    | Wy-All   | FERC    | Other |
|-----------------|-------------------|---|-----------|-------|----------|----------|----------|----------|----------|---------|-------|
| 1010000         | 3020000           |   | \$13,415  |       | \$4,795  | \$77,141 | \$23,227 | \$8,886  | \$1,102  | \$3,347 | \$81  |
| 1010000         | 3020000           | CAGE  | \$105,163 |       |          |          |          |          |          | \$      | \$    |
| 1010000         | 3020000           | FRANCHISES AND CONSENTS                     | \$1,060   |       |          |          |          |          | \$1,060  |         |       |
| 1010000         | 3020000           | FRANCHISES AND CONSENTS                     | \$11,496  |       |          |          |          | \$7,614  | \$945    | \$2,868 | \$69  |
| 1010000         | 3031040           | TRANSMISSION INTANGIBLE ASSETS              | \$1,684   |       |          |          |          |          |          |         |       |
| 1010000         | 3031040           | TRANSMISSION INTANGIBLE ASSETS              | \$531     |       | \$77     | \$1,235  | \$372    |          |          |         |       |
| 1010000         | 3031040           | TRANSMISSION INTANGIBLE ASSETS              | \$10,767  |       | \$245    | \$2,873  | \$798    | \$4,669  | \$579    | \$1,575 | \$29  |
| 1010000         | 3031050           | RCMS - REGION CONSTRUCTION MGMT SYSTEM      | \$3,271   |       | \$74     | \$873    | \$242    | \$1,418  | \$237    | \$478   | \$9   |
| 1010000         | 3031080           | FUEL MANAGEMENT SYSTEM                      | \$4,410   |       | \$100    | \$1,177  | \$327    | \$1,912  | \$318    | \$645   | \$12  |
| 1010000         | 3031230           | AUTOMATE POLE CARD SYSTEM                   | \$3,611   |       |          |          |          | \$5,669  | \$703    | \$1,912 | \$36  |
| 1010000         | 3031470           | RILDA CANYON ROAD IMPROVEMENTS              | \$291     |       | \$297    | \$3,488  | \$968    | \$126    | \$16     | \$43    | \$1   |
| 1010000         | 3031680           | DISTRIBUTION AUTOMATION PILOT PROJECT       | \$3,498   |       | \$79     | \$933    | \$259    | \$1,517  | \$188    | \$512   | \$10  |
| 1010000         | 3031760           | RECORD CENTER MANAGEMENT SOFTWARE           | \$107,606 |       | \$33,401 | \$7,633  | \$51,435 | \$4,173  | \$8,209  | \$      | \$    |
| 1010000         | 3031780           | OUTAGE REPORTING SYSTEM                     | \$163,853 |       | \$3,721  | \$12,139 | \$71,055 | \$8,806  | \$23,967 | \$445   | \$    |
| 1010000         | 3031830           | CUSTOMER SERVICE SYSTEM (CSS)               | \$9,974   |       | \$226    | \$739    | \$432    | \$4,325  | \$536    | \$1,459 | \$27  |
| 1010000         | 3032040           | ENERGY COMMODITY SYSTEM SOFTWARE            | \$1,660   |       | \$38     | \$443    | \$123    | \$720    | \$89     | \$243   | \$5   |
| 1010000         | 3032090           | ENTERPRISE DATA WRHSE - BI RPTG TOOL        | \$1,158   |       | \$26     | \$309    | \$86     | \$502    | \$82     | \$169   | \$3   |
| 1010000         | 3032220           | DWHs - DATA WAREHOUSE                       | \$5,484   |       | \$125    | \$1,463  | \$406    | \$2,378  | \$295    | \$802   | \$15  |
| 1010000         | 3032260           | ENTERPRISE DATA WAREHOUSE                   | \$749     |       | \$17     | \$200    | \$55     | \$325    | \$40     | \$110   | \$2   |
| 1010000         | 3032310           | COMMON WORKSTATION & LOGIN APP              | \$1,296   |       | \$29     | \$346    | \$96     | \$562    | \$70     | \$190   | \$4   |
| 1010000         | 3032320           | ELECTRONIC TAGGING OUTAGE MANAGEMENT SYSTEM | \$2,908   |       | \$66     | \$776    | \$215    | \$1,261  | \$156    | \$425   | \$8   |
| 1010000         | 3032330           | FIELDNET PRO METER READING SYST -HRP REP    | \$1,720   |       | \$39     | \$459    | \$127    | \$746    | \$82     | \$252   | \$5   |
| 1010000         | 3032340           | FACILITY INSPECTION REPORTING SYSTEM        | \$8,920   |       | \$203    | \$2,380  | \$661    | \$3,868  | \$479    | \$1,305 | \$24  |
| 1010000         | 3032360           | 2002 GRID NET POWER COST MODELING           | \$1,603   |       | \$36     | \$428    | \$119    | \$695    | \$86     | \$234   | \$4   |
| 1010000         | 3032390           | INTEGRATED COST MGT STRUCTURE               | \$5,286   |       | \$120    | \$1,411  | \$392    | \$2,292  | \$284    | \$773   | \$14  |
| 1010000         | 3032450           | INCIDENT MANAGEMENT ANALYSIS PROGRAM        | \$2,489   |       | \$284    | \$3,332  | \$925    | \$5,416  | \$671    | \$1,827 | \$34  |
| 1010000         | 3032480           | MID OFFICE IMPROVEMENT PROJECT              | \$1,981   |       | \$51     | \$615    | \$141    | \$947    | \$77     | \$151   | \$    |
| 1010000         | 3032510           | OUTAGE CALL HANDLING INTEGRATION            | \$10,341  |       | \$235    | \$2,759  | \$766    | \$4,484  | \$556    | \$1,513 | \$28  |
| 1010000         | 3032530           | OPERATIONS MAPPING SYSTEM                   | \$1,892   |       | \$43     | \$505    | \$140    | \$821    | \$102    | \$277   | \$5   |
| 1010000         | 3032590           | POLE ATTACHMENT MGMT SYSTEM                 | \$2,293   |       | \$52     | \$612    | \$170    | \$994    | \$123    | \$335   | \$6   |
| 1010000         | 3032600           | SUBSTATION/CIRCUIT HISTORY OF OPERATIONS    | \$9,035   |       | \$205    | \$2,411  | \$669    | \$3,918  | \$486    | \$1,322 | \$25  |
| 1010000         | 3032640           | SINGLE PERSON SCHEDULING                    | \$3,716   |       | \$84     | \$992    | \$275    | \$1,611  | \$200    | \$544   | \$10  |
| 1010000         | 3032670           | TIBCO SOFTWARE                              | \$1,586   |       | \$36     | \$423    | \$118    | \$688    | \$85     | \$232   | \$4   |
| 1010000         | 3032680           | C&T OFFICIAL RECORD INFO SYSTEM             | \$1,581   |       | \$27     | \$435    | \$131    | \$659    | \$80     | \$243   | \$6   |
| 1010000         | 3032710           | TRANSMISSION WHOLESAL BILLING SYSTEM        | \$182     |       | \$8      | \$133    | \$40     |          |          |         |       |
| 1010000         | 3032730           | ROUGE RIVER HYDRO INTANGIBLES               | \$13,873  |       | \$633    | \$10,177 | \$3,064  | \$490    | \$61     | \$184   | \$4   |
| 1010000         | 3032740           | IMPROVEMENTS TO PLANT OWNED BY JAMES RIV    | \$739     |       |          |          |          |          |          |         |       |
| 1010000         | 3032750           | GADSBY INTANGIBLE ASSETS                    | \$1,383   |       | \$63     | \$1,014  | \$305    |          |          |         |       |
| 1010000         | 3032760           | EAGLE POINT HYDRO ASSETS                    | \$24,346  |       | \$1,110  | \$17,859 | \$5,377  |          |          |         |       |
| 1010000         | 3032770           | SWIFT 2 IMPROVEMENTS                        | \$168     |       | \$8      | \$123    | \$37     |          |          |         |       |
| 1010000         | 3032780           | NORTH UMPQUA - SETTLEMENT AGREEMENT         | \$47      |       |          |          |          | \$31     | \$4      | \$12    | \$    |
| 1010000         | 3032830           | BEAR RIVER SETTLEMENT AGREEMENT             | \$2,179   |       | \$49     | \$581    | \$161    | \$945    | \$117    | \$319   | \$6   |
| 1010000         | 3032860           | VCPRO - XEROX CUST STMT FRMITR ENHANCE -    | \$2,827   |       | \$64     | \$754    | \$209    | \$1,226  | \$152    | \$414   | \$8   |
| 1010000         | 3032880           | WEB SOFTWARE                                | \$244     |       | \$11     | \$179    | \$54     |          |          |         |       |
| 1010000         | 3032900           | LINK RIVER DAM RIGHTS                       | \$190     |       |          |          |          | \$126    | \$16     | \$47    | \$    |
| 1010000         | 3032900           | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS    | \$34      |       | \$1      | \$24     | \$7      | \$1      | \$       | \$      | \$    |
| 1010000         | 3032900           | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS    | \$209     |       |          |          |          |          |          | \$209   | \$    |
| 1010000         | 3032910           | WYOMING VHF (VPC) SPECTRUM                  | \$395     |       |          |          |          |          |          |         |       |
| 1010000         | 3032920           | IDAHO VHF (VPC) SPECTRUM                    | \$1,216   |       |          |          |          | \$1,216  | \$395    | \$      | \$    |
| 1010000         | 3032930           | UTAHVHF (VPC) SPECTRUM                      | \$3,750   |       |          |          |          | \$1,216  | \$202    | \$548   | \$10  |
| 1010000         | 3032990           | P8DM - FILENET P8                           | \$16,078  |       | \$85     | \$1,001  | \$278    | \$10,649 | \$1,321  | \$4,011 | \$97  |
| 1010000         | 3033090           | STEAM PLANT INTANGIBLE ASSETS               | \$9,624   |       | \$439    | \$7,060  | \$2,126  | \$10,649 | \$       | \$      | \$    |
| 1010000         | 3033090           | STEAM PLANT INTANGIBLE ASSETS               | \$73      |       |          |          |          | \$48     | \$6      | \$18    | \$    |
| 1010000         | 3033120           | RANGER EMS/CASCADA SYSTEM                   | \$37,361  |       | \$848    | \$9,969  | \$2,768  | \$16,202 | \$2,008  | \$5,465 | \$102 |
| 1010000         | 3033120           | RANGER EMS/CASCADA SYSTEM                   |           |       |          |          |          |          |          |         |       |



**JARS - Jurisdiction by FERC Account (Monthly Avg. Balance)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total     | Calif     | Oregon   | Wash      | Utah      | Idaho       | Wy-All    | FERC      | Other    |
|-----------------|-------------------|-------|-----------|-----------|----------|-----------|-----------|-------------|-----------|-----------|----------|
| 1010000         | 3033120           | WYP   | \$2,222   | \$1,417   | \$32     | \$378     | \$105     | \$615       | \$76      | \$222     | \$4      |
| 1010000         | 3033140           | SO    | \$2,945   | \$2,945   |          |           |           | \$1,951     | \$242     | \$207     | \$18     |
| 1010000         | 3033150           | CAGE  | \$3,368   | \$3,368   |          |           |           | \$1,610     | \$131     | \$257     | \$5      |
| 1010000         | 3033170           | CN    | \$1,931   | \$1,931   | \$86     | \$1,046   | \$239     | \$837       | \$104     | \$282     | \$5      |
| 1010000         | 3033180           | SO    | \$2,417   | \$2,417   | \$44     | \$515     | \$143     | \$515       | \$94      | \$184     | \$       |
| 1010000         | 3033190           | CN    | \$1,085   | \$2,417   | \$62     | \$750     | \$171     | \$1,155     | \$42      | \$63      | \$       |
| 1010000         | 3033300           | CN    | \$1,508   | \$1,085   | \$28     | \$337     | \$77      | \$519       | \$81      | \$221     | \$4      |
| 1010000         | 3033310           | SO    | \$1,826   | \$1,508   | \$34     | \$402     | \$112     | \$654       |           |           |          |
| 1010000         | 3033320           | CAGW  | \$207     | \$1,826   | \$83     | \$1,340   | \$403     |             |           |           |          |
| 1010000         | 3033330           | OR    | \$112     | \$207     |          |           |           |             |           |           |          |
| 1010000         | 3033340           | WA    | \$1       | \$112     |          |           |           |             |           |           |          |
| 1010000         | 3033350           | CA    | \$1       | \$1       | \$1      |           |           |             |           |           |          |
| 1010000         | 3033360           | SO    | \$51      | \$51      | \$14     |           | \$4       | \$22        | \$3       | \$7       | \$       |
| 1010000         | 3034900           | CAEE  | \$72      | \$72      |          |           |           | \$46        | \$6       | \$19      | \$       |
| 1010000         | 3034900           | CAGE  | \$961     | \$961     |          |           |           | \$636       | \$79      | \$240     | \$6      |
| 1010000         | 3034900           | CAGW  | \$126     | \$126     | \$6      | \$92      | \$28      |             |           |           |          |
| 1010000         | 3034900           | CN    | \$62      | \$62      | \$2      | \$19      | \$4       | \$30        | \$2       | \$5       | \$       |
| 1010000         | 3034900           | IDU   | \$2       | \$2       |          |           |           |             | \$2       | \$2       | \$       |
| 1010000         | 3034900           | JBG   | \$16      | \$16      | \$1      | \$12      | \$3       | \$          | \$        | \$        | \$       |
| 1010000         | 3034900           | OR    | \$1       | \$1       |          |           |           |             |           |           |          |
| 1010000         | 3034900           | SG    | \$31,650  | \$31,650  | \$719    | \$8,445   | \$2,345   | \$13,725    | \$1,701   | \$4,629   | \$86     |
| 1010000         | 3034900           | UT    | \$57      | \$57      |          |           |           | \$57        |           |           |          |
| 1010000         | 3034900           | WA    | \$2       | \$2       |          |           |           |             |           |           |          |
| 1010000         | 3034900           | WYP   | \$59      | \$59      |          |           |           | \$665       | \$107     | \$326     | \$8      |
| 1010000         | 3100000           | CAGE  | \$1,306   | \$1,306   |          |           |           | \$6,478     | \$804     | \$2,440   | \$59     |
| 1010000         | 3101000           | CAGE  | \$9,781   | \$9,781   |          |           |           |             |           |           |          |
| 1010000         | 3101000           | CAGW  | \$1,356   | \$1,356   | \$62     | \$995     | \$299     |             |           |           |          |
| 1010000         | 3101000           | JBG   | \$710     | \$710     | \$31     | \$499     | \$150     |             |           |           |          |
| 1010000         | 3102000           | CAGE  | \$42,705  | \$42,705  | \$12     | \$198     | \$60      | \$28,287    | \$3,509   | \$10,654  | \$257    |
| 1010000         | 3103000           | CAGE  | \$39,528  | \$39,528  | \$7      | \$120     | \$36      | \$26,182    | \$3,248   | \$9,861   | \$238    |
| 1010000         | 3103000           | CAGE  | \$37      | \$37      |          |           |           | \$5         | \$1       | \$2       | \$       |
| 1010000         | 3108000           | CAGE  | \$624,970 | \$624,970 | \$2,900  | \$46,655  | \$14,048  | \$413,955   | \$51,350  | \$155,905 | \$3,759  |
| 1010000         | 3110000           | CAGW  | \$63,603  | \$63,603  | \$5,981  | \$96,388  | \$29,023  | \$3,721     | \$462     | \$1,401   | \$34     |
| 1010000         | 3110000           | JBG   | \$137,019 | \$137,019 | \$26,991 | \$614,195 | \$130,758 | \$1,539,725 | \$191,000 | \$579,898 | \$13,983 |
| 1010000         | 3120000           | CAGE  | \$117,149 | \$117,149 | \$5,341  | \$85,933  | \$25,875  | \$3,721     | \$462     | \$1,401   | \$34     |
| 1010000         | 3120000           | CAGW  | \$617,319 | \$617,319 | \$26,991 | \$434,260 | \$130,758 | \$16,764    | \$2,080   | \$6,314   | \$152    |
| 1010000         | 3140000           | CAGE  | \$614,195 | \$614,195 | \$2,337  | \$37,584  | \$11,320  | \$406,818   | \$50,465  | \$153,217 | \$3,695  |
| 1010000         | 3140000           | JBG   | \$51,251  | \$51,251  | \$6,727  | \$108,230 | \$32,589  | \$4,178     | \$518     | \$1,574   | \$38     |
| 1010000         | 3140000           | JBG   | \$153,854 | \$153,854 | \$6,727  | \$108,230 | \$32,589  | \$196,413   | \$24,365  | \$73,974  | \$1,784  |
| 1010000         | 3150000           | CAGE  | \$296,535 | \$296,535 | \$603    | \$9,695   | \$2,919   | \$1,487     | \$185     | \$560     | \$14     |
| 1010000         | 3150000           | JBG   | \$54,772  | \$54,772  | \$2,395  | \$38,530  | \$11,602  | \$9         | \$1       | \$3       | \$       |
| 1010000         | 3157000           | CAGE  | \$13      | \$13      | \$2      | \$5       | \$10      | \$9         | \$1       | \$3       | \$       |
| 1010000         | 3157000           | JBG   | \$50      | \$50      |          |           |           | \$1         | \$1       | \$3       | \$       |
| 1010000         | 3160000           | CAGE  | \$22,665  | \$22,665  | \$100    | \$1,615   | \$486     | \$15,013    | \$1,862   | \$5,654   | \$136    |
| 1010000         | 3160000           | CAGW  | \$2,202   | \$2,202   | \$147    | \$2,360   | \$711     | \$91        | \$11      | \$34      | \$1      |
| 1010000         | 3160000           | JBG   | \$3,354   | \$3,354   | \$100    | \$1,615   | \$486     | \$91        | \$11      | \$34      | \$1      |
| 1010000         | 3300000           | CAGE  | \$119     | \$119     | \$235    | \$3,783   | \$1,139   | \$3,666     | \$455     | \$1,381   | \$33     |
| 1010000         | 3301000           | CAGW  | \$5,535   | \$5,535   |          |           |           |             |           |           |          |
| 1010000         | 3301000           | CAGW  | \$5,157   | \$5,157   |          |           |           |             |           |           |          |
| 1010000         | 3302000           | CAGE  | \$64      | \$64      |          |           |           | \$42        | \$5       | \$16      | \$       |



**JARS - Jurisdiction by FERC Account (Monthly Avg. Balance)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total       | Calif | Oregon   | Wash      | Utah      | Idaho    | Wy-All  | FERC     | Other |
|-----------------|-------------------|-------|-------------|-------|----------|-----------|-----------|----------|---------|----------|-------|
| 1010000         | 3302000           |       | \$8,035     |       | \$366    | \$5,894   | \$1,775   |          | \$11    | \$35     | \$1   |
| 1010000         | 3303000           |       | \$140       |       |          |           |           | \$63     | \$7     | \$23     | \$1   |
| 1010000         | 3304000           |       | \$91        |       |          |           |           | \$60     |         |          |       |
| 1010000         | 3305000           |       | \$260       |       | \$12     | \$190     | \$57      |          |         |          |       |
| 1010000         | 3306000           |       | \$310       |       | \$14     | \$227     | \$68      |          |         |          |       |
| 1010000         | 3310000           |       | \$7,512     |       |          |           |           | \$4,975  | \$617   | \$1,874  | \$45  |
| 1010000         | 3311000           |       | \$6         |       |          | \$5       | \$1       |          |         |          |       |
| 1010000         | 3312000           |       | \$3,384     |       | \$2,088  | \$33,593  | \$10,115  | \$2,241  | \$278   | \$844    | \$20  |
| 1010000         | 3313000           |       | \$45,796    |       |          |           |           | \$241    | \$30    | \$91     | \$2   |
| 1010000         | 3314000           |       | \$364       |       |          |           |           |          |         |          |       |
| 1010000         | 3315000           |       | \$20,657    |       | \$942    | \$15,153  | \$4,562   | \$1,435  | \$178   | \$540    | \$13  |
| 1010000         | 3316000           |       | \$2,166     |       | \$557    | \$8,988   | \$2,700   |          |         |          |       |
| 1010000         | 3317000           |       | \$98        |       | \$15     | \$241     | \$72      | \$65     | \$8     | \$25     | \$1   |
| 1010000         | 3318000           |       | \$328       |       | \$37     | \$592     | \$178     | \$16,804 | \$2,085 | \$6,329  | \$153 |
| 1010000         | 3320000           |       | \$25,370    |       |          |           |           | \$22,740 | \$2,821 | \$8,564  | \$207 |
| 1010000         | 3321000           |       | \$607       |       |          |           |           |          |         |          |       |
| 1010000         | 3322000           |       | \$34,331    |       | \$10,392 | \$167,199 | \$50,344  | \$420    | \$52    | \$158    | \$4   |
| 1010000         | 3323000           |       | \$227,936   |       | \$483    | \$7,779   | \$2,342   | \$44     | \$5     | \$16     | \$    |
| 1010000         | 3324000           |       | \$634       |       | \$19     | \$310     | \$93      | \$351    | \$43    | \$132    | \$3   |
| 1010000         | 3325000           |       | \$634       |       | \$3,120  | \$50,201  | \$15,116  | \$24,044 | \$2,983 | \$9,056  | \$218 |
| 1010000         | 3326000           |       | \$68,437    |       | \$1,839  | \$29,593  | \$8,910   | \$6,943  | \$661   | \$2,615  | \$63  |
| 1010000         | 3327000           |       | \$10,605    |       | \$162    | \$2,603   | \$784     | \$30     | \$4     | \$11     | \$    |
| 1010000         | 3328000           |       | \$66        |       | \$88     | \$1,569   | \$472     | \$132    | \$16    | \$50     | \$1   |
| 1010000         | 3329000           |       | \$423       |       | \$2      | \$36      | \$11      |          |         |          |       |
| 1010000         | 3330000           |       | \$529       |       | \$       | \$7       | \$2       |          |         |          |       |
| 1010000         | 3331000           |       | \$36,301    |       | \$618    | \$9,940   | \$2,993   | \$1,107  | \$137   | \$417    | \$10  |
| 1010000         | 3332000           |       | \$68,437    |       | \$       |           |           | \$2,173  | \$270   | \$818    | \$20  |
| 1010000         | 3333000           |       | \$10,482    |       | \$95     | \$1,523   | \$458     | \$11,538 | \$1,431 | \$4,346  | \$105 |
| 1010000         | 3334000           |       | \$40,342    |       | \$39,618 | \$637,419 | \$181,929 | \$52,963 | \$6,569 | \$19,943 | \$481 |
| 1010000         | 3335000           |       | \$46        |       | \$5,045  | \$81,161  | \$24,438  | \$68,058 | \$8,443 | \$25,632 | \$618 |
| 1010000         | 3336000           |       | \$3,549     |       | \$3,140  | \$50,515  | \$15,210  | \$4,368  | \$542   | \$1,645  | \$40  |
| 1010000         | 3337000           |       | \$200       |       | \$3,140  | \$68,866  | \$68,866  |          |         |          |       |
| 1010000         | 3338000           |       | \$2,139     |       | \$141    | \$2,271   | \$684     | \$567    | \$69    | \$210    | \$5   |
| 1010000         | 3339000           |       | \$49        |       | \$173    | \$2,790   | \$840     | \$18,817 | \$2,334 | \$7,087  | \$171 |
| 1010000         | 3340000           |       | \$9         |       | \$       | \$1       | \$        | \$2      | \$      | \$1      | \$    |
| 1010000         | 3341000           |       | \$1,671     |       |          |           |           |          |         |          |       |
| 1010000         | 3342000           |       | \$3,280     |       |          |           |           |          |         |          |       |
| 1010000         | 3343000           |       | \$2,076     |       |          |           |           |          |         |          |       |
| 1010000         | 3344000           |       | \$17,420    |       |          |           |           |          |         |          |       |
| 1010000         | 3345000           |       | \$79,945    |       |          |           |           |          |         |          |       |
| 1010000         | 3346000           |       | \$47,385    |       |          |           |           |          |         |          |       |
| 1010000         | 3347000           |       | \$9,181     |       |          |           |           |          |         |          |       |
| 1010000         | 3348000           |       | \$1,024     |       |          |           |           |          |         |          |       |
| 1010000         | 3349000           |       | \$1,217,974 |       |          |           |           |          |         |          |       |
| 1010000         | 3350000           |       | \$868,967   |       |          |           |           |          |         |          |       |
| 1010000         | 3351000           |       | \$183,078   |       |          |           |           |          |         |          |       |
| 1010000         | 3352000           |       | \$102,751   |       |          |           |           |          |         |          |       |
| 1010000         | 3353000           |       | \$66,866    |       |          |           |           |          |         |          |       |
| 1010000         | 3354000           |       | \$65,595    |       |          |           |           |          |         |          |       |
| 1010000         | 3355000           |       | \$3,096     |       |          |           |           |          |         |          |       |
| 1010000         | 3356000           |       | \$641       |       |          |           |           |          |         |          |       |
| 1010000         | 3357000           |       | \$28,409    |       |          |           |           |          |         |          |       |
| 1010000         | 3358000           |       | \$3,804     |       |          |           |           |          |         |          |       |
| 1010000         | 3359000           |       | \$5         |       |          |           |           |          |         |          |       |
| 1010000         | 3360000           |       |             |       |          |           |           |          |         |          |       |



**JARS - Jurisdiction by FERC Account (Monthly Avg. Balance)**

Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total     | Calif    | Oregon    | Wash     | Utah | Idaho     | Wy-All   | FERC      | Other   |
|-----------------|-------------------|-------|-----------|----------|-----------|----------|------|-----------|----------|-----------|---------|
| 1010000         | 3502000           |       | \$41,010  |          |           |          |      | \$27,163  | \$3,370  | \$10,230  | \$247   |
| 1010000         | 3502000           | CAGE  | \$23,045  | \$1,051  | \$16,904  | \$5,090  |      |           |          |           |         |
| 1010000         | 3502000           | CAGW  | \$1,051   | \$46     | \$739     | \$223    |      | \$29      | \$4      | \$11      | \$      |
| 1010000         | 3502000           | JBG   | \$96      | \$2      | \$26      | \$8      |      | \$33,871  | \$4,202  | \$15      | \$      |
| 1010000         | 3520000           | SG    | \$51,137  |          |           |          |      |           |          | \$12,757  | \$308   |
| 1010000         | 3520000           | CAGE  | \$21,663  | \$988    | \$15,891  | \$4,785  |      |           |          |           |         |
| 1010000         | 3520000           | CAGW  | \$1,258   | \$55     | \$685     | \$266    |      |           |          |           |         |
| 1010000         | 3520000           | JBG   | \$3       | \$       | \$1       | \$       |      | \$34      | \$4      | \$13      | \$      |
| 1010000         | 3520000           | SG    | \$3       | \$       | \$        | \$       |      | \$1       | \$       | \$        | \$      |
| 1010000         | 3530000           | CAGE  | \$748,589 | \$13,694 | \$220,315 | \$66,338 |      | \$495,835 | \$61,508 | \$186,743 | \$4,503 |
| 1010000         | 3530000           | CAGW  | \$300,346 | \$520    | \$6,373   | \$2,521  |      |           |          |           |         |
| 1010000         | 3530000           | JBG   | \$11,903  | \$1      | \$11      | \$3      |      | \$323     | \$40     | \$122     | \$3     |
| 1010000         | 3530000           | SG    | \$39      | \$       | \$        | \$       |      | \$16      | \$2      | \$6       | \$      |
| 1010000         | 3530000           | CAGE  | \$60,023  |          |           |          |      | \$39,757  | \$4,932  | \$14,973  | \$361   |
| 1010000         | 3534000           | CAGW  | \$31,454  | \$1,434  | \$23,073  | \$6,947  |      |           |          |           |         |
| 1010000         | 3534000           | JBG   | \$10,792  | \$472    | \$7,591   | \$2,286  |      | \$293     | \$36     | \$110     | \$3     |
| 1010000         | 3537000           | CAGE  | \$10,826  | \$254    | \$4,084   | \$1,230  |      | \$7,171   | \$890    | \$2,701   | \$65    |
| 1010000         | 3537000           | CAGW  | \$5,567   | \$9      | \$147     | \$44     |      |           |          |           |         |
| 1010000         | 3537000           | JBG   | \$34,766  | \$604    | \$9,558   | \$2,883  |      | \$6       | \$1      | \$2       | \$      |
| 1010000         | 3540000           | CAGE  | \$260,464 | \$7,390  | \$118,904 | \$35,803 |      | \$14,495  | \$1,765  | \$5,333   | \$128   |
| 1010000         | 3540000           | CAGW  | \$162,098 | \$641    | \$10,312  | \$3,105  |      | \$172,521 | \$21,401 | \$64,975  | \$1,567 |
| 1010000         | 3540000           | JBG   | \$14,658  | \$2      | \$34      | \$10     |      | \$398     | \$49     | \$150     | \$4     |
| 1010000         | 3540000           | SG    | \$124     | \$2      | \$        | \$       |      | \$52      | \$6      | \$19      | \$      |
| 1010000         | 3550000           | CAGE  | \$357,433 | \$8,752  | \$140,816 | \$42,400 |      | \$236,749 | \$29,368 | \$89,165  | \$2,150 |
| 1010000         | 3550000           | CAGW  | \$191,968 | \$10     | \$157     | \$47     |      |           |          |           |         |
| 1010000         | 3550000           | JBG   | \$571     | \$10     | \$        | \$       |      | \$238     | \$29     | \$88      | \$2     |
| 1010000         | 3560000           | CAGE  | \$424,586 | \$12,175 | \$195,876 | \$58,979 |      | \$281,229 | \$34,886 | \$105,918 | \$2,554 |
| 1010000         | 3560000           | CAGW  | \$267,030 | \$510    | \$8,210   | \$2,472  |      |           |          |           |         |
| 1010000         | 3560000           | JBG   | \$11,671  | \$15     | \$231     | \$70     |      | \$317     | \$39     | \$119     | \$3     |
| 1010000         | 3562000           | CAGE  | \$7,766   | \$557    | \$8,967   | \$2,700  |      | \$350     | \$43     | \$129     | \$3     |
| 1010000         | 3562000           | CAGW  | \$12,225  | \$8      | \$122     | \$37     |      | \$5,144   | \$638    | \$1,937   | \$47    |
| 1010000         | 3562000           | JBG   | \$174     | \$8      | \$        | \$       |      |           |          |           |         |
| 1010000         | 3570000           | CAGE  | \$3,058   | \$7      | \$113     | \$34     |      | \$5       | \$1      | \$        | \$      |
| 1010000         | 3570000           | CAGW  | \$154     | \$       | \$        | \$       |      | \$2,025   | \$251    | \$763     | \$18    |
| 1010000         | 3580000           | CAGE  | \$7,220   | \$14     | \$219     | \$66     |      | \$4,782   | \$593    | \$1,801   | \$43    |
| 1010000         | 3580000           | CAGW  | \$296     | \$300    | \$4,832   | \$1,455  |      | \$3,213   | \$399    | \$1,210   | \$29    |
| 1010000         | 3590000           | CAGE  | \$4,851   | \$       | \$        | \$       |      | \$7       | \$1      | \$2       | \$      |
| 1010000         | 3590000           | SG    | \$16      | \$       | \$4       | \$1      |      |           |          |           |         |
| 1010000         | 3600000           | IDU   | \$1       | \$       | \$        | \$       |      |           |          |           |         |
| 1010000         | 3600000           | OR    | \$6       | \$       | \$8       | \$       |      |           |          |           |         |
| 1010000         | 3600000           | UT    | \$168     |          |           | \$       |      | \$168     |          |           |         |
| 1010000         | 3600000           | WA    | \$        |          |           | \$       |      |           |          |           |         |
| 1010000         | 3600000           | WY    | \$4       |          |           | \$       |      |           |          |           |         |
| 1010000         | 3600000           | WYU   | \$2       |          |           | \$       |      |           |          |           |         |
| 1010000         | 3601000           | CA    | \$443     |          |           | \$       |      |           |          |           |         |
| 1010000         | 3601000           | IDU   | \$297     |          |           | \$       |      |           |          |           |         |
| 1010000         | 3601000           | OR    | \$7,507   |          | \$7,507   | \$       |      |           |          |           |         |
| 1010000         | 3601000           | UT    | \$23,185  |          |           | \$       |      | \$23,185  |          |           |         |
| 1010000         | 3601000           | WA    | \$1,258   |          |           | \$       |      |           |          |           |         |
| 1010000         | 3601000           | WY    | \$525     |          |           | \$       |      |           |          |           |         |
| 1010000         | 3602000           | CA    | \$917     |          |           | \$       |      |           |          |           |         |
| 1010000         | 3602000           | IDU   | \$1,010   |          |           | \$       |      |           | \$1,010  |           |         |



**JARS - Jurisdiction by FERC Account (Monthly Avg. Balance)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total     | Calif    | Oregon    | Wash    | Utah | Idaho     | Wy-All | FERC    | Other    |
|-----------------|-------------------|-------|-----------|----------|-----------|---------|------|-----------|--------|---------|----------|
| 1010000         | 3602000           | OR    | \$3,505   |          | \$3,505   |         |      |           |        | \$      |          |
| 1010000         | 3602000           | UT    | \$6,802   |          |           | \$6,802 |      |           |        | \$      |          |
| 1010000         | 3602000           | WA    | \$239     |          | \$239     |         |      |           |        | \$      |          |
| 1010000         | 3602000           | WYP   | \$1,969   |          |           |         |      |           |        | \$1,969 |          |
| 1010000         | 3602000           | WYU   | \$1,625   |          |           |         |      |           |        | \$1,625 |          |
| 1010000         | 3610000           | CA    | \$1,783   | \$1,783  |           |         |      |           |        |         |          |
| 1010000         | 3610000           | IDU   | \$1,493   |          |           |         |      | \$1,493   |        |         |          |
| 1010000         | 3610000           | OR    | \$15,218  |          | \$15,218  |         |      |           |        |         |          |
| 1010000         | 3610000           | UT    | \$32,831  |          |           |         |      | \$32,831  |        |         |          |
| 1010000         | 3610000           | WA    | \$2,238   |          | \$2,238   |         |      |           |        |         |          |
| 1010000         | 3610000           | WYP   | \$7,824   |          |           |         |      |           |        |         | \$7,824  |
| 1010000         | 3610000           | WYU   | \$167     |          |           |         |      |           |        |         | \$167    |
| 1010000         | 3620000           | CA    | \$21,090  | \$21,090 |           |         |      |           |        |         |          |
| 1010000         | 3620000           | IDU   | \$26,066  |          |           |         |      | \$26,066  |        |         |          |
| 1010000         | 3620000           | OR    | \$181,491 |          | \$181,491 |         |      |           |        |         |          |
| 1010000         | 3620000           | UT    | \$361,221 |          |           |         |      | \$361,221 |        |         |          |
| 1010000         | 3620000           | WA    | \$45,735  |          | \$45,735  |         |      |           |        |         |          |
| 1010000         | 3620000           | WYP   | \$97,719  |          |           |         |      |           |        |         | \$97,719 |
| 1010000         | 3620000           | WYU   | \$5,841   |          |           |         |      |           |        |         | \$5,841  |
| 1010000         | 3627000           | CA    | \$218     | \$218    |           |         |      |           |        |         |          |
| 1010000         | 3627000           | IDU   | \$384     |          |           |         |      | \$384     |        |         |          |
| 1010000         | 3627000           | OR    | \$2,990   |          |           |         |      |           |        |         |          |
| 1010000         | 3627000           | UT    | \$11,814  |          |           |         |      | \$11,814  |        |         |          |
| 1010000         | 3627000           | WA    | \$826     |          | \$826     |         |      |           |        |         |          |
| 1010000         | 3627000           | WYP   | \$2,066   |          |           |         |      |           |        |         | \$2,066  |
| 1010000         | 3627000           | WYU   | \$36      |          |           |         |      |           |        |         | \$36     |
| 1010000         | 3630000           | UT    | \$1,393   |          |           |         |      | \$1,393   |        |         |          |
| 1010000         | 3637000           | UT    | \$65      |          |           |         |      | \$65      |        |         |          |
| 1010000         | 3640000           | CA    | \$48,830  | \$48,830 |           |         |      |           |        |         |          |
| 1010000         | 3640000           | IDU   | \$59,230  |          |           |         |      |           |        |         |          |
| 1010000         | 3640000           | OR    | \$304,766 |          | \$304,766 |         |      |           |        |         | \$59,230 |
| 1010000         | 3640000           | UT    | \$285,475 |          |           |         |      | \$285,475 |        |         |          |
| 1010000         | 3640000           | WA    | \$85,867  |          |           |         |      |           |        |         | \$85,867 |
| 1010000         | 3640000           | WYP   | \$84,445  |          |           |         |      |           |        |         | \$84,445 |
| 1010000         | 3640000           | WYU   | \$16,817  |          |           |         |      |           |        |         | \$16,817 |
| 1010000         | 3650000           | CA    | \$31,902  | \$31,902 |           |         |      |           |        |         |          |
| 1010000         | 3650000           | IDU   | \$33,633  |          |           |         |      |           |        |         | \$33,633 |
| 1010000         | 3650000           | OR    | \$221,665 |          | \$221,665 |         |      |           |        |         |          |
| 1010000         | 3650000           | UT    | \$193,810 |          |           |         |      | \$193,810 |        |         |          |
| 1010000         | 3650000           | WA    | \$56,063  |          |           |         |      |           |        |         | \$56,063 |
| 1010000         | 3650000           | WYP   | \$77,995  |          |           |         |      |           |        |         | \$77,995 |
| 1010000         | 3650000           | WYU   | \$10,482  |          |           |         |      |           |        |         | \$10,482 |
| 1010000         | 3660000           | CA    | \$15,023  | \$15,023 |           |         |      |           |        |         |          |
| 1010000         | 3660000           | IDU   | \$7,266   |          |           |         |      |           |        |         | \$7,266  |
| 1010000         | 3660000           | OR    | \$80,219  |          | \$80,219  |         |      |           |        |         |          |
| 1010000         | 3660000           | UT    | \$153,012 |          |           |         |      | \$153,012 |        |         |          |
| 1010000         | 3660000           | WA    | \$14,896  |          |           |         |      |           |        |         | \$14,896 |
| 1010000         | 3660000           | WYP   | \$11,409  |          |           |         |      |           |        |         | \$11,409 |
| 1010000         | 3660000           | WYU   | \$3,657   |          |           |         |      |           |        |         | \$3,657  |
| 1010000         | 3670000           | CA    | \$16,475  | \$16,475 |           |         |      |           |        |         |          |
| 1010000         | 3670000           | IDU   | \$23,432  |          |           |         |      |           |        |         | \$23,432 |
| 1010000         | 3670000           | OR    | \$147,789 |          | \$147,789 |         |      |           |        |         |          |
| 1010000         | 3670000           | UT    | \$435,856 |          |           |         |      | \$435,856 |        |         |          |
| 1010000         | 3670000           | WA    | \$20,132  |          |           |         |      |           |        |         | \$20,132 |
| 1010000         | 3670000           | WYP   | \$28,111  |          |           |         |      |           |        |         | \$28,111 |





**JARS - Jurisdiction by FERC Account (Monthly Avg. Balance)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total     | Calif    | Oregon    | Wash | Utah      | Idaho    | Wy-All   | FERC | Other |
|-----------------|-------------------|-------|-----------|----------|-----------|------|-----------|----------|----------|------|-------|
| 1010000         | 3670000           | WYU   | \$15,842  |          |           |      |           |          | \$15,842 |      |       |
| 1010000         | 3680000           | CA    | \$45,213  | \$45,213 |           |      |           |          |          |      |       |
| 1010000         | 3680000           | IDU   | \$64,612  |          |           |      |           | \$64,612 |          |      |       |
| 1010000         | 3680000           | OR    | \$370,067 |          | \$370,067 |      |           |          |          |      |       |
| 1010000         | 3680000           | UT    | \$381,196 |          |           |      | \$381,196 |          |          |      |       |
| 1010000         | 3680000           | WA    | \$90,998  |          | \$90,998  |      |           |          |          |      |       |
| 1010000         | 3680000           | WYP   | \$71,894  |          |           |      |           |          | \$71,894 |      |       |
| 1010000         | 3680000           | WYU   | \$11,771  |          |           |      |           |          | \$11,771 |      |       |
| 1010000         | 3691000           | CA    | \$8,023   | \$8,023  |           |      |           |          |          |      |       |
| 1010000         | 3691000           | IDU   | \$6,178   |          |           |      |           | \$6,178  |          |      |       |
| 1010000         | 3691000           | OR    | \$68,216  |          | \$68,216  |      |           |          |          |      |       |
| 1010000         | 3691000           | UT    | \$65,685  |          |           |      | \$65,685  |          |          |      |       |
| 1010000         | 3691000           | WA    | \$16,486  |          |           |      |           |          |          |      |       |
| 1010000         | 3691000           | WYP   | \$12,605  |          |           |      |           |          | \$12,605 |      |       |
| 1010000         | 3691000           | WYU   | \$2,008   |          |           |      |           |          | \$2,008  |      |       |
| 1010000         | 3692000           | CA    | \$13,817  | \$13,817 |           |      |           |          |          |      |       |
| 1010000         | 3692000           | IDU   | \$21,032  |          |           |      |           | \$21,032 |          |      |       |
| 1010000         | 3692000           | OR    | \$140,914 |          | \$140,914 |      |           |          |          |      |       |
| 1010000         | 3692000           | UT    | \$134,721 |          |           |      | \$134,721 |          |          |      |       |
| 1010000         | 3692000           | WA    | \$29,631  |          |           |      | \$29,631  |          |          |      |       |
| 1010000         | 3692000           | WYP   | \$21,651  |          |           |      |           |          | \$21,651 |      |       |
| 1010000         | 3692000           | WYU   | \$6,549   |          |           |      |           |          | \$6,549  |      |       |
| 1010000         | 3700000           | CA    | \$3,947   | \$3,947  |           |      |           |          |          |      |       |
| 1010000         | 3700000           | IDU   | \$13,855  |          |           |      |           | \$13,855 |          |      |       |
| 1010000         | 3700000           | OR    | \$60,327  |          | \$60,327  |      |           |          |          |      |       |
| 1010000         | 3700000           | UT    | \$80,264  |          |           |      | \$80,264  |          |          |      |       |
| 1010000         | 3700000           | WA    | \$13,793  |          |           |      | \$13,793  |          |          |      |       |
| 1010000         | 3700000           | WYP   | \$12,588  |          |           |      |           |          | \$12,588 |      |       |
| 1010000         | 3700000           | WYU   | \$2,732   |          |           |      |           |          | \$2,732  |      |       |
| 1010000         | 3710000           | CA    | \$270     | \$270    |           |      |           |          |          |      |       |
| 1010000         | 3710000           | IDU   | \$165     |          |           |      |           | \$165    |          |      |       |
| 1010000         | 3710000           | OR    | \$2,433   |          |           |      |           |          |          |      |       |
| 1010000         | 3710000           | UT    | \$4,506   |          |           |      | \$4,506   |          |          |      |       |
| 1010000         | 3710000           | WA    | \$525     |          |           |      | \$525     |          |          |      |       |
| 1010000         | 3710000           | WYP   | \$767     |          |           |      |           |          | \$767    |      |       |
| 1010000         | 3710000           | WYU   | \$144     |          |           |      |           |          | \$144    |      |       |
| 1010000         | 3730000           | CA    | \$661     | \$661    |           |      |           |          |          |      |       |
| 1010000         | 3730000           | IDU   | \$602     |          |           |      |           | \$602    |          |      |       |
| 1010000         | 3730000           | OR    | \$21,494  |          | \$21,494  |      |           |          |          |      |       |
| 1010000         | 3730000           | UT    | \$26,581  |          |           |      | \$26,581  |          |          |      |       |
| 1010000         | 3730000           | WA    | \$3,799   |          |           |      | \$3,799   |          |          |      |       |
| 1010000         | 3730000           | WYP   | \$6,966   |          |           |      |           |          | \$6,966  |      |       |
| 1010000         | 3730000           | WYU   | \$2,174   |          |           |      |           |          | \$2,174  |      |       |
| 1010000         | 3890000           | IDU   | \$93      |          |           |      |           | \$93     |          |      |       |
| 1010000         | 3890000           | OR    | \$228     |          | \$228     |      |           |          |          |      |       |
| 1010000         | 3890000           | UT    | \$1,428   |          |           |      | \$1,428   |          |          |      |       |
| 1010000         | 3890000           | WA    | \$434     |          |           |      |           | \$434    |          |      |       |
| 1010000         | 3891000           | CA    | \$218     | \$218    |           |      |           |          |          |      |       |
| 1010000         | 3891000           | CAGE  | \$        | \$       |           |      |           |          |          |      |       |
| 1010000         | 3891000           | CN    | \$1,129   |          | \$350     |      | \$80      | \$       | \$44     | \$   | \$    |
| 1010000         | 3891000           | IDU   | \$100     |          |           |      | \$539     |          | \$100    |      | \$    |
| 1010000         | 3891000           | OR    | \$2,818   |          | \$2,818   |      |           |          |          |      | \$    |
| 1010000         | 3891000           | SO    | \$5,598   |          | \$1,494   |      | \$415     | \$2,428  | \$819    |      | \$15  |
| 1010000         | 3891000           | UT    | \$2,544   |          |           |      | \$2,544   |          |          |      | \$    |
| 1010000         | 3891000           | WA    | \$1,099   |          |           |      | \$1,099   |          |          |      | \$    |



**JARS - Jurisdiction by FERC Account (Monthly Avg. Balance)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total    | Calif   | Oregon   | Wash     | Utah | Idaho    | Wy-All  | FERC     | Other   |
|-----------------|-------------------|-------|----------|---------|----------|----------|------|----------|---------|----------|---------|
| 1010000         | 3891000           | WYP   | \$313    |         |          |          |      |          |         | \$313    |         |
| 1010000         | 3891000           | WYU   | \$72     |         |          |          |      |          |         | \$72     |         |
| 1010000         | 3891000           | CAGE  | \$1      |         |          |          |      | \$1      |         |          | \$      |
| 1010000         | 3892000           | IDU   | \$5      |         |          |          |      |          | \$5     |          |         |
| 1010000         | 3892000           | UT    | \$34     |         |          |          |      | \$34     |         |          |         |
| 1010000         | 3892000           | WYP   | \$52     |         |          |          |      |          |         | \$52     |         |
| 1010000         | 3892000           | WYU   | \$22     |         |          |          |      |          |         | \$22     |         |
| 1010000         | 3892000           | CA    | \$1,485  |         |          |          |      |          |         |          | \$21    |
| 1010000         | 3900000           | CAGE  | \$3,464  |         |          |          |      | \$2,295  | \$285   | \$864    |         |
| 1010000         | 3900000           | CAGW  | \$2,084  |         | \$1,529  | \$460    |      |          |         |          | \$      |
| 1010000         | 3900000           | CN    | \$7,945  | \$203   | \$2,466  | \$564    |      | \$3,798  | \$308   | \$606    | \$      |
| 1010000         | 3900000           | IDU   | \$9,646  |         |          |          |      |          | \$9,646 |          |         |
| 1010000         | 3900000           | JBG   | \$19     | \$1     |          |          |      | \$1      |         |          | \$      |
| 1010000         | 3900000           | OR    | \$24,456 |         | \$24,456 |          |      |          |         |          |         |
| 1010000         | 3900000           | SO    | \$75,505 | \$1,715 | \$20,147 | \$5,594  |      | \$32,742 | \$4,058 | \$11,044 | \$205   |
| 1010000         | 3900000           | UT    | \$36,402 |         |          |          |      | \$36,402 |         |          |         |
| 1010000         | 3900000           | WA    | \$10,862 |         |          | \$10,862 |      |          |         |          |         |
| 1010000         | 3900000           | WYP   | \$3,284  |         |          |          |      |          |         |          | \$3,284 |
| 1010000         | 3900000           | WYU   | \$2,318  |         |          |          |      |          |         |          | \$2,318 |
| 1010000         | 3901000           | CA    | \$1,233  |         |          |          |      |          |         |          |         |
| 1010000         | 3901000           | CN    | \$3,313  | \$1,233 | \$1,028  | \$235    |      | \$1,584  | \$128   | \$253    | \$      |
| 1010000         | 3901000           | OR    | \$8,851  | \$85    | \$8,851  |          |      |          |         |          |         |
| 1010000         | 3901000           | SO    | \$15,370 | \$349   | \$4,101  | \$1,139  |      | \$6,665  | \$826   | \$2,248  | \$42    |
| 1010000         | 3901000           | UT    | \$19     |         |          |          |      | \$19     |         |          |         |
| 1010000         | 3901000           | WA    | \$2,761  |         |          | \$2,761  |      |          |         |          |         |
| 1010000         | 3901000           | WYP   | \$8,026  |         |          |          |      |          |         | \$8,026  |         |
| 1010000         | 3901000           | WYU   | \$39     |         |          |          |      |          |         | \$39     |         |
| 1010000         | 3903000           | CA    | \$103    |         |          |          |      |          |         |          |         |
| 1010000         | 3903000           | CAGE  | \$31     |         |          |          |      | \$20     | \$3     | \$8      |         |
| 1010000         | 3903000           | CAGW  | \$62     | \$3     | \$45     | \$14     |      |          |         |          |         |
| 1010000         | 3903000           | CN    | \$936    | \$24    | \$291    | \$66     |      | \$447    | \$36    | \$71     | \$      |
| 1010000         | 3903000           | IDU   | \$12     |         |          |          |      |          | \$12    |          |         |
| 1010000         | 3903000           | OR    | \$462    |         | \$462    |          |      |          |         |          |         |
| 1010000         | 3903000           | SO    | \$10,580 | \$240   | \$2,823  | \$784    |      | \$4,588  | \$569   | \$1,548  | \$29    |
| 1010000         | 3903000           | UT    | \$172    |         |          |          |      | \$172    |         |          |         |
| 1010000         | 3903000           | WA    | \$16     |         |          | \$16     |      |          |         |          |         |
| 1010000         | 3903000           | WYP   | \$291    |         |          |          |      |          |         | \$291    |         |
| 1010000         | 3903000           | WYU   | \$7      |         |          |          |      |          |         | \$7      |         |
| 1010000         | 3910000           | CA    | \$102    |         |          |          |      |          |         |          |         |
| 1010000         | 3910000           | CAEE  | \$2      |         |          |          |      | \$1      |         |          |         |
| 1010000         | 3910000           | CAGE  | \$2,211  |         |          |          |      | \$1,465  | \$182   | \$552    | \$13    |
| 1010000         | 3910000           | CAGW  | \$217    | \$10    | \$159    | \$48     |      |          |         |          |         |
| 1010000         | 3910000           | CN    | \$1,979  | \$51    | \$614    | \$140    |      | \$946    | \$77    | \$151    | \$      |
| 1010000         | 3910000           | IDU   | \$130    |         |          |          |      |          | \$130   |          |         |
| 1010000         | 3910000           | JBG   | \$438    | \$19    | \$308    | \$93     |      | \$12     | \$1     | \$4      | \$      |
| 1010000         | 3910000           | OR    | \$2,032  |         | \$2,032  |          |      |          |         |          |         |
| 1010000         | 3910000           | SO    | \$13,966 | \$317   | \$3,727  | \$1,035  |      | \$6,056  | \$751   | \$2,043  | \$38    |
| 1010000         | 3910000           | UT    | \$714    |         |          |          |      | \$714    |         |          |         |
| 1010000         | 3910000           | WA    | \$626    |         |          | \$626    |      |          |         |          |         |
| 1010000         | 3910000           | WYP   | \$836    |         |          |          |      |          |         | \$836    |         |
| 1010000         | 3910000           | WYU   | \$56     |         |          |          |      |          |         |          | \$56    |
| 1010000         | 3911000           | SO    | \$3,674  | \$83    | \$980    | \$272    |      | \$1,593  | \$197   | \$537    | \$10    |
| 1010000         | 3912000           | CA    | \$179    | \$179   |          |          |      | \$62     | \$9     | \$26     | \$1     |
| 1010000         | 3912000           | CAEE  | \$97     |         |          |          |      | \$750    | \$93    | \$262    | \$7     |
| 1010000         | 3912000           | CAGE  | \$1,132  |         |          |          |      |          |         |          |         |



**JARS - Jurisdiction by FERC Account (Monthly Avg. Balance)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total    | Calif | Oregon   | Wash    | Utah  | Idaho    | Wy-All  | FERC    | Other |
|-----------------|-------------------|-------|----------|-------|----------|---------|-------|----------|---------|---------|-------|
| 1010000         | 3912000           | CAGW  | \$198    | \$9   | \$146    | \$44    | \$462 | \$3,111  | \$252   | \$486   | \$    |
| 1010000         | 3912000           | CN    | \$6,508  | \$167 | \$2,020  | \$      | \$804 | \$       | \$804   | \$      | \$    |
| 1010000         | 3912000           | IDU   | \$604    | \$    | \$3      | \$1     | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3912000           | JBE   | \$5      | \$    | \$63     | \$19    | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3912000           | JBG   | \$90     | \$4   | \$       | \$      | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3912000           | OR    | \$2,069  | \$    | \$2,069  | \$      | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3912000           | SO    | \$41,540 | \$943 | \$11,084 | \$3,077 | \$    | \$18,014 | \$2,233 | \$6,076 | \$113 |
| 1010000         | 3912000           | UT    | \$2,510  | \$    | \$       | \$      | \$    | \$2,510  | \$      | \$      | \$    |
| 1010000         | 3912000           | WA    | \$834    | \$    | \$       | \$834   | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3912000           | WYP   | \$2,141  | \$    | \$       | \$      | \$    | \$       | \$      | \$2,141 | \$    |
| 1010000         | 3912000           | WYU   | \$124    | \$    | \$       | \$      | \$    | \$       | \$      | \$124   | \$    |
| 1010000         | 3913000           | CA    | \$2      | \$2   | \$       | \$      | \$    | \$385    | \$48    | \$145   | \$3   |
| 1010000         | 3913000           | CAGE  | \$581    | \$    | \$       | \$      | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3913000           | CAGW  | \$21     | \$1   | \$16     | \$5     | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3913000           | CN    | \$17     | \$    | \$5      | \$1     | \$    | \$8      | \$1     | \$1     | \$    |
| 1010000         | 3913000           | OR    | \$41     | \$    | \$41     | \$      | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3913000           | SO    | \$137    | \$3   | \$36     | \$10    | \$    | \$59     | \$7     | \$20    | \$    |
| 1010000         | 3913000           | UT    | \$28     | \$    | \$       | \$      | \$    | \$28     | \$      | \$      | \$    |
| 1010000         | 3913000           | WA    | \$10     | \$    | \$       | \$10    | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3913000           | WYP   | \$18     | \$    | \$       | \$      | \$    | \$       | \$      | \$18    | \$    |
| 1010000         | 3913000           | WYU   | \$1      | \$    | \$       | \$      | \$    | \$       | \$      | \$1     | \$    |
| 1010000         | 3920100           | CA    | \$66     | \$66  | \$       | \$      | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3920100           | CAGE  | \$471    | \$    | \$       | \$      | \$    | \$312    | \$39    | \$117   | \$3   |
| 1010000         | 3920100           | CAGW  | \$54     | \$2   | \$39     | \$12    | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3920100           | IDU   | \$421    | \$    | \$       | \$      | \$    | \$       | \$421   | \$      | \$    |
| 1010000         | 3920100           | JBG   | \$58     | \$3   | \$41     | \$12    | \$    | \$2      | \$      | \$1     | \$    |
| 1010000         | 3920100           | OR    | \$1,903  | \$    | \$1,903  | \$      | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3920100           | SO    | \$1,281  | \$29  | \$342    | \$95    | \$    | \$555    | \$69    | \$187   | \$3   |
| 1010000         | 3920100           | UT    | \$2,886  | \$    | \$       | \$429   | \$    | \$2,886  | \$      | \$      | \$    |
| 1010000         | 3920100           | WA    | \$429    | \$    | \$       | \$      | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3920100           | WYP   | \$550    | \$    | \$       | \$      | \$    | \$       | \$      | \$550   | \$    |
| 1010000         | 3920100           | WYU   | \$30     | \$    | \$       | \$      | \$    | \$       | \$      | \$30    | \$    |
| 1010000         | 3920200           | CAGE  | \$42     | \$    | \$       | \$73    | \$    | \$28     | \$3     | \$11    | \$    |
| 1010000         | 3920200           | IDU   | \$43     | \$    | \$       | \$      | \$    | \$       | \$43    | \$      | \$    |
| 1010000         | 3920200           | JBG   | \$11     | \$1   | \$8      | \$2     | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3920200           | OR    | \$503    | \$    | \$503    | \$      | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3920200           | SO    | \$381    | \$9   | \$102    | \$28    | \$    | \$165    | \$21    | \$56    | \$1   |
| 1010000         | 3920200           | UT    | \$426    | \$    | \$       | \$      | \$    | \$426    | \$      | \$      | \$    |
| 1010000         | 3920200           | WA    | \$73     | \$    | \$       | \$      | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3920200           | WYP   | \$118    | \$    | \$       | \$      | \$    | \$       | \$      | \$118   | \$    |
| 1010000         | 3920400           | CA    | \$586    | \$586 | \$       | \$      | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3920400           | CAEE  | \$264    | \$    | \$       | \$      | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3920400           | CAGE  | \$4,925  | \$    | \$       | \$      | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3920400           | CAGW  | \$1,440  | \$66  | \$1,056  | \$318   | \$    | \$169    | \$23    | \$71    | \$1   |
| 1010000         | 3920400           | IDU   | \$1,362  | \$    | \$       | \$      | \$    | \$3,262  | \$405   | \$1,229 | \$30  |
| 1010000         | 3920400           | JBG   | \$642    | \$28  | \$452    | \$136   | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3920400           | OR    | \$6,222  | \$    | \$6,222  | \$      | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3920400           | SO    | \$1,121  | \$25  | \$299    | \$83    | \$    | \$486    | \$60    | \$164   | \$3   |
| 1010000         | 3920400           | UT    | \$8,758  | \$    | \$       | \$      | \$    | \$8,758  | \$      | \$      | \$    |
| 1010000         | 3920400           | WA    | \$1,262  | \$    | \$       | \$1,262 | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3920400           | WYP   | \$1,949  | \$    | \$       | \$      | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3920400           | WYU   | \$441    | \$    | \$       | \$      | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3920500           | CA    | \$767    | \$767 | \$       | \$      | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3920500           | CAEE  | \$206    | \$    | \$       | \$      | \$    | \$       | \$      | \$      | \$    |
| 1010000         | 3920500           | CAGE  | \$3,332  | \$    | \$       | \$      | \$    | \$       | \$      | \$      | \$    |



**JARS - Jurisdiction by FERC Account (Monthly Avg. Balance)**

Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total    | Calif    | Oregon  | Wash     | Utah    | Idaho   | Wy-All  | FERC  | Other |
|-----------------|-------------------|-------|----------|----------|---------|----------|---------|---------|---------|-------|-------|
| 1010000         | 3920500           |       | \$1,309  | \$60     | \$960   | \$289    |         |         |         | \$    | \$    |
| 1010000         | 3920500           | CAGW  | \$2,476  |          |         |          |         | \$2,476 |         | \$    | \$    |
| 1010000         | 3920500           | IDU   | \$167    | \$7      | \$117   | \$35     | \$5     | \$1     | \$1     | \$2   | \$    |
| 1010000         | 3920500           | JBG   | \$8,784  | \$19     | \$8,784 | \$61     | \$358   | \$44    | \$121   | \$2   | \$    |
| 1010000         | 3920500           | OR    | \$827    | \$14,902 | \$221   | \$14,902 |         |         |         |       | \$    |
| 1010000         | 3920500           | SO    | \$14,902 | \$2,474  |         |          |         |         |         |       | \$    |
| 1010000         | 3920500           | UT    | \$2,474  |          |         |          |         |         |         |       | \$    |
| 1010000         | 3920500           | WA    | \$2,886  |          |         |          |         |         | \$2,886 |       | \$    |
| 1010000         | 3920500           | WYP   | \$706    |          |         |          |         |         | \$706   |       | \$    |
| 1010000         | 3920500           | WYU   | \$4      |          |         |          |         |         |         |       | \$    |
| 1010000         | 3920500           | CAEE  | \$2,379  | \$21     | \$338   | \$102    | \$2     | \$1,576 | \$195   | \$14  | \$    |
| 1010000         | 3920600           | CAGE  | \$461    | \$21     | \$338   | \$102    | \$2     | \$1,576 | \$195   | \$14  | \$    |
| 1010000         | 3920600           | CAGW  | \$400    | \$18     | \$282   | \$85     | \$11    | \$1     | \$1     | \$    | \$    |
| 1010000         | 3920600           | JBG   | \$76     |          | \$76    |          |         |         |         |       | \$    |
| 1010000         | 3920600           | OR    | \$144    |          |         |          | \$144   |         |         |       | \$    |
| 1010000         | 3920600           | UT    | \$334    |          |         |          |         |         |         |       | \$    |
| 1010000         | 3920900           | CA    | \$49     |          |         |          |         |         |         |       | \$    |
| 1010000         | 3920900           | CAEE  | \$1,875  | \$10     | \$166   | \$50     | \$31    | \$4     | \$13    | \$    | \$    |
| 1010000         | 3920900           | CAGE  | \$226    | \$10     | \$166   | \$50     | \$1,242 | \$154   | \$468   | \$11  | \$    |
| 1010000         | 3920900           | CAGW  | \$808    |          |         |          |         | \$808   |         |       | \$    |
| 1010000         | 3920900           | IDU   | \$100    | \$4      | \$70    | \$21     | \$3     | \$      | \$      | \$    | \$    |
| 1010000         | 3920900           | JBG   | \$2,665  | \$12     | \$2,665 | \$40     | \$234   | \$29    | \$79    | \$1   | \$    |
| 1010000         | 3920900           | OR    | \$4,405  |          | \$144   |          | \$4,405 |         |         |       | \$    |
| 1010000         | 3920900           | SO    | \$539    |          |         |          |         |         |         |       | \$    |
| 1010000         | 3920900           | UT    | \$564    |          |         | \$564    |         |         |         |       | \$    |
| 1010000         | 3920900           | WYU   | \$1,861  |          |         |          |         |         | \$1,861 |       | \$    |
| 1010000         | 3920900           | WYP   | \$296    |          |         |          |         |         | \$296   |       | \$    |
| 1010000         | 3921400           | CA    | \$25     | \$25     |         |          |         |         |         |       | \$    |
| 1010000         | 3921400           | CAGE  | \$205    |          |         |          | \$136   |         | \$17    | \$1   | \$    |
| 1010000         | 3921400           | CAGW  | \$19     | \$1      | \$14    | \$4      |         |         |         |       | \$    |
| 1010000         | 3921400           | IDU   | \$35     |          |         |          |         | \$35    |         |       | \$    |
| 1010000         | 3921400           | OR    | \$202    |          | \$202   |          |         |         |         |       | \$    |
| 1010000         | 3921400           | SO    | \$16     | \$       | \$4     | \$1      | \$7     | \$1     | \$2     | \$    | \$    |
| 1010000         | 3921400           | UT    | \$188    |          |         |          | \$188   |         |         |       | \$    |
| 1010000         | 3921400           | WA    | \$38     |          |         |          |         |         |         |       | \$    |
| 1010000         | 3921400           | WYP   | \$103    |          |         | \$38     |         |         |         |       | \$    |
| 1010000         | 3921400           | WYU   | \$16     |          |         |          |         |         | \$16    |       | \$    |
| 1010000         | 3921900           | CAGE  | \$273    |          |         |          |         |         |         | \$103 | \$16  |
| 1010000         | 3921900           | JBG   | \$101    | \$4      | \$71    | \$21     | \$3     | \$22    | \$68    | \$2   | \$    |
| 1010000         | 3921900           | OR    | \$186    |          | \$186   |          |         |         |         |       | \$    |
| 1010000         | 3921900           | SO    | \$381    | \$9      | \$102   | \$28     | \$165   | \$21    | \$56    | \$1   | \$    |
| 1010000         | 3921900           | UT    | \$860    |          |         | \$170    | \$860   |         |         |       | \$    |
| 1010000         | 3921900           | WA    | \$86     |          |         |          |         |         |         |       | \$    |
| 1010000         | 3923000           | WYP   | \$3,643  | \$83     | \$972   | \$270    | \$1,580 | \$196   | \$533   | \$10  | \$    |
| 1010000         | 3930000           | CA    | \$162    | \$162    |         |          |         |         |         |       | \$    |
| 1010000         | 3930000           | CAGE  | \$3,754  | \$7      | \$117   | \$35     | \$2,486 | \$308   | \$936   | \$23  | \$    |
| 1010000         | 3930000           | IDU   | \$549    |          |         |          |         | \$549   |         |       | \$    |
| 1010000         | 3930000           | JBG   | \$592    | \$26     | \$416   | \$125    | \$16    | \$2     | \$6     | \$    | \$    |
| 1010000         | 3930000           | OR    | \$2,512  |          | \$2,512 |          |         |         |         |       | \$    |
| 1010000         | 3930000           | SO    | \$378    | \$9      | \$101   | \$28     | \$164   | \$20    | \$55    | \$1   | \$    |
| 1010000         | 3930000           | UT    | \$3,687  |          |         | \$517    | \$3,687 |         |         |       | \$    |
| 1010000         | 3930000           | WYU   | \$1,072  |          |         |          |         |         | \$1,072 |       | \$    |



**JARS - Jurisdiction by FERC Account (Monthly Avg. Balance)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total    | Calif    | Oregon   | Wash  | Utah    | Idaho    | Wy-All  | FERC    | Other |
|-----------------|-------------------|-------|----------|----------|----------|-------|---------|----------|---------|---------|-------|
| 1010000         | 3930000           | WYU   | \$250    | \$250    |          |       |         |          |         | \$250   |       |
| 1010000         | 3940000           | CA    | \$706    | \$706    |          |       |         |          |         |         |       |
| 1010000         | 3940000           | CAEE  | \$7      | \$7      |          |       |         |          |         |         |       |
| 1010000         | 3940000           | CAGE  | \$20,769 | \$20,769 |          |       |         |          |         |         |       |
| 1010000         | 3940000           | CAGW  | \$2,214  | \$2,214  | \$1,624  | \$489 | \$5     | \$13,757 | \$1,707 | \$125   | \$    |
| 1010000         | 3940000           | IDU   | \$1,715  | \$1,715  |          |       |         |          |         |         |       |
| 1010000         | 3940000           | JBG   | \$3,618  | \$3,618  | \$158    | \$766 | \$98    |          | \$1,715 | \$37    | \$1   |
| 1010000         | 3940000           | OR    | \$10,132 | \$10,132 | \$10,132 |       |         |          |         |         |       |
| 1010000         | 3940000           | SO    | \$4,008  | \$4,008  | \$1,069  | \$297 | \$1,738 |          | \$215   | \$586   | \$11  |
| 1010000         | 3940000           | UT    | \$12,189 | \$12,189 |          |       |         |          |         |         |       |
| 1010000         | 3940000           | WA    | \$2,591  | \$2,591  |          |       |         |          |         |         |       |
| 1010000         | 3940000           | WYP   | \$3,669  | \$3,669  |          |       |         |          |         |         |       |
| 1010000         | 3940000           | WYU   | \$672    | \$672    |          |       |         |          |         | \$3,669 | \$672 |
| 1010000         | 3950000           | CA    | \$406    | \$406    |          |       |         |          |         |         |       |
| 1010000         | 3950000           | CAEE  | \$15     | \$15     |          |       |         |          |         |         |       |
| 1010000         | 3950000           | CAGE  | \$4,818  | \$4,818  |          |       |         |          |         |         |       |
| 1010000         | 3950000           | CAGW  | \$1,333  | \$1,333  |          |       |         |          |         |         |       |
| 1010000         | 3950000           | IDU   | \$1,284  | \$1,284  | \$978    | \$294 | \$9     | \$3,191  | \$396   | \$1,202 | \$29  |
| 1010000         | 3950000           | JBG   | \$441    | \$441    |          |       |         |          |         |         |       |
| 1010000         | 3950000           | OR    | \$10,351 | \$10,351 | \$311    | \$94  | \$12    |          | \$1     | \$5     | \$    |
| 1010000         | 3950000           | SO    | \$5,248  | \$5,248  | \$1,400  | \$389 | \$2,276 |          | \$282   | \$768   | \$14  |
| 1010000         | 3950000           | UT    | \$7,351  | \$7,351  |          |       |         |          |         |         |       |
| 1010000         | 3950000           | WA    | \$1,993  | \$1,993  |          |       |         |          |         |         |       |
| 1010000         | 3950000           | WYP   | \$646    | \$646    |          |       |         |          |         | \$3,325 | \$646 |
| 1010000         | 3950000           | WYU   | \$1,059  | \$1,059  |          |       |         |          |         |         |       |
| 1010000         | 3960300           | CA    | \$301    | \$301    |          |       |         |          |         |         |       |
| 1010000         | 3960300           | CAGE  | \$155    | \$155    | \$114    | \$34  | \$199   |          | \$25    | \$75    | \$2   |
| 1010000         | 3960300           | CAGW  | \$1,490  | \$1,490  |          |       |         |          |         |         |       |
| 1010000         | 3960300           | IDU   | \$5,195  | \$5,195  |          |       |         |          | \$1,490 | \$      | \$    |
| 1010000         | 3960300           | OR    | \$36     | \$36     | \$10     | \$3   | \$16    |          | \$2     | \$5     | \$    |
| 1010000         | 3960300           | SO    | \$3,414  | \$3,414  |          |       |         |          |         |         |       |
| 1010000         | 3960300           | UT    | \$1,175  | \$1,175  |          |       |         |          |         |         |       |
| 1010000         | 3960300           | WA    | \$1,879  | \$1,879  |          |       |         |          |         | \$1,879 | \$    |
| 1010000         | 3960300           | WYP   | \$442    | \$442    |          |       |         |          |         | \$442   | \$    |
| 1010000         | 3960700           | CA    | \$173    | \$173    |          |       |         |          |         |         |       |
| 1010000         | 3960700           | CAGE  | \$124    | \$124    |          |       |         |          |         |         |       |
| 1010000         | 3960700           | IDU   | \$171    | \$171    |          |       |         |          |         | \$31    | \$1   |
| 1010000         | 3960700           | OR    | \$878    | \$878    |          |       |         |          |         |         |       |
| 1010000         | 3960700           | SO    | \$36     | \$36     | \$10     | \$3   | \$16    |          | \$2     | \$5     | \$    |
| 1010000         | 3960700           | UT    | \$1,818  | \$1,818  |          |       |         |          |         |         |       |
| 1010000         | 3960700           | WYP   | \$205    | \$205    |          |       |         |          |         |         |       |
| 1010000         | 3960700           | WYU   | \$210    | \$210    |          |       |         |          |         | \$205   | \$210 |
| 1010000         | 3960800           | CA    | \$1,251  | \$1,251  |          |       |         |          |         |         |       |
| 1010000         | 3960800           | CAGE  | \$1,020  | \$1,020  |          |       |         |          |         |         |       |
| 1010000         | 3960800           | CAGW  | \$67     | \$67     | \$49     | \$15  | \$676   |          | \$84    | \$255   | \$6   |
| 1010000         | 3960800           | IDU   | \$2,558  | \$2,558  |          |       |         |          |         |         |       |
| 1010000         | 3960800           | OR    | \$11,213 | \$11,213 |          |       |         |          |         |         |       |
| 1010000         | 3960800           | SO    | \$13,480 | \$13,480 |          |       |         |          |         |         |       |
| 1010000         | 3960800           | UT    | \$2,902  | \$2,902  |          |       |         |          |         |         |       |
| 1010000         | 3960800           | WYP   | \$3,911  | \$3,911  |          |       |         |          |         | \$3,911 | \$    |
| 1010000         | 3960800           | WYU   | \$967    | \$967    |          |       |         |          |         | \$967   | \$    |
| 1010000         | 3961000           | CAGE  | \$2,607  | \$2,607  |          |       |         |          |         | \$214   | \$16  |
| 1010000         | 3961000           | CAGW  | \$368    | \$368    |          |       |         |          |         | \$      | \$    |
| 1010000         | 3961000           | JBG   | \$516    | \$516    | \$270    | \$109 | \$14    | \$2      | \$2     | \$5     | \$    |



**JARS - Jurisdiction by FERC Account (Monthly Avg. Balance)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total    | Calif    | Oregon  | Wash     | Utah    | Idaho    | Wy-All  | FERC     | Other |
|-----------------|-------------------|-------|----------|----------|---------|----------|---------|----------|---------|----------|-------|
| 1010000         | 3961000           | OR    | \$153    | \$153    | \$1     | \$153    | \$3     | \$19     | \$2     | \$6      | \$    |
| 1010000         | 3961000           | SO    | \$43     | \$43     |         | \$12     |         | \$3      |         | \$       | \$    |
| 1010000         | 3961000           | UT    | \$3      | \$3      |         |          |         | \$3      |         | \$       | \$    |
| 1010000         | 3961100           | CAEE  | \$35     | \$35     |         |          |         | \$22     | \$3     | \$9      | \$    |
| 1010000         | 3961100           | CAGE  | \$18,349 | \$18,349 |         |          |         | \$12,154 | \$1,508 | \$4,577  | \$110 |
| 1010000         | 3961100           | CAGW  | \$543    | \$543    | \$25    | \$399    | \$120   |          |         | \$       | \$    |
| 1010000         | 3961100           | JBG   | \$5,115  | \$5,115  | \$224   | \$3,598  | \$1,083 | \$139    | \$17    | \$52     | \$1   |
| 1010000         | 3961100           | OR    | \$15     | \$15     |         | \$15     |         |          |         | \$       | \$    |
| 1010000         | 3961100           | SO    | \$839    | \$839    | \$21    | \$250    | \$70    | \$407    | \$50    | \$137    | \$3   |
| 1010000         | 3961100           | UT    | \$1,028  | \$1,028  |         |          |         | \$1,028  |         | \$       | \$    |
| 1010000         | 3961200           | WYP   | \$70     | \$70     |         |          |         |          |         | \$70     | \$    |
| 1010000         | 3961200           | CA    | \$689    | \$689    |         |          |         |          |         | \$       | \$    |
| 1010000         | 3961200           | CAGE  | \$11     | \$11     |         |          |         | \$7      | \$1     | \$3      | \$    |
| 1010000         | 3961200           | CAGW  | \$143    | \$143    | \$7     | \$105    | \$32    |          |         | \$       | \$    |
| 1010000         | 3961200           | IDU   | \$1,957  | \$1,957  |         |          |         | \$1,957  |         | \$       | \$    |
| 1010000         | 3961200           | OR    | \$8,747  | \$8,747  | \$7     | \$8,747  | \$24    | \$139    | \$17    | \$47     | \$1   |
| 1010000         | 3961200           | SO    | \$321    | \$321    |         | \$86     |         | \$11,623 |         | \$       | \$    |
| 1010000         | 3961200           | UT    | \$11,623 | \$11,623 |         |          |         |          |         | \$       | \$    |
| 1010000         | 3961200           | WA    | \$1,914  | \$1,914  |         |          |         |          |         | \$       | \$    |
| 1010000         | 3961200           | WYP   | \$3,583  | \$3,583  |         |          |         |          |         | \$3,583  | \$    |
| 1010000         | 3961200           | WYU   | \$465    | \$465    |         |          |         |          |         | \$465    | \$    |
| 1010000         | 3961300           | CA    | \$379    | \$379    |         |          |         |          |         | \$       | \$    |
| 1010000         | 3961300           | CAEE  | \$39     | \$39     |         |          |         | \$25     | \$3     | \$10     | \$    |
| 1010000         | 3961300           | CAGE  | \$3,050  | \$3,050  | \$45    | \$730    | \$220   | \$2,020  | \$251   | \$761    | \$18  |
| 1010000         | 3961300           | CAGW  | \$995    | \$995    |         |          |         |          |         | \$       | \$    |
| 1010000         | 3961300           | IDU   | \$1,034  | \$1,034  |         |          |         |          | \$1,034 | \$       | \$    |
| 1010000         | 3961300           | JBG   | \$835    | \$835    | \$37    | \$587    | \$177   | \$23     | \$3     | \$9      | \$    |
| 1010000         | 3961300           | OR    | \$1,313  | \$1,313  | \$3     | \$30     | \$8     | \$48     | \$6     | \$16     | \$    |
| 1010000         | 3961300           | SO    | \$3,460  | \$3,460  |         |          |         | \$3,460  |         | \$       | \$    |
| 1010000         | 3961300           | WA    | \$578    | \$578    |         |          |         |          |         | \$       | \$    |
| 1010000         | 3961300           | WYP   | \$1,048  | \$1,048  |         |          |         |          |         | \$1,048  | \$    |
| 1010000         | 3961300           | WYU   | \$581    | \$581    |         |          |         |          |         | \$581    | \$    |
| 1010000         | 3970000           | CA    | \$2,728  | \$2,728  |         |          |         |          |         | \$       | \$    |
| 1010000         | 3970000           | CAEE  | \$113    | \$113    |         |          |         | \$72     | \$10    | \$30     | \$1   |
| 1010000         | 3970000           | CAGE  | \$58,410 | \$58,410 | \$157   | \$18,614 | \$5,605 | \$38,689 | \$4,799 | \$14,571 | \$351 |
| 1010000         | 3970000           | CAGW  | \$25,376 | \$25,376 | \$89    | \$1,076  | \$246   | \$1,657  | \$134   | \$264    | \$    |
| 1010000         | 3970000           | CN    | \$3,466  | \$3,466  |         |          |         |          | \$5,168 | \$       | \$    |
| 1010000         | 3970000           | IDU   | \$5,168  | \$5,168  |         |          |         |          | \$6     | \$       | \$    |
| 1010000         | 3970000           | OR    | \$1,875  | \$1,875  | \$82    | \$1,319  | \$397   | \$51     |         | \$19     | \$    |
| 1010000         | 3970000           | JBG   | \$35,058 | \$35,058 |         |          |         |          |         | \$       | \$    |
| 1010000         | 3970000           | OR    | \$139    | \$139    | \$2     | \$38     | \$11    | \$58     | \$7     | \$21     | \$1   |
| 1010000         | 3970000           | SG    | \$51,029 | \$51,029 | \$1,159 | \$13,616 | \$3,780 | \$22,129 | \$2,743 | \$7,464  | \$139 |
| 1010000         | 3970000           | SO    | \$27,847 | \$27,847 |         |          |         | \$27,847 |         | \$       | \$    |
| 1010000         | 3970000           | UT    | \$8,369  | \$8,369  |         |          |         |          |         | \$       | \$    |
| 1010000         | 3970000           | WA    | \$14,344 | \$14,344 |         |          |         |          |         | \$14,344 | \$    |
| 1010000         | 3970000           | WYP   | \$3,208  | \$3,208  |         |          |         |          |         | \$3,208  | \$    |
| 1010000         | 3970000           | WYU   | \$26     | \$26     |         |          |         |          |         | \$       | \$    |
| 1010000         | 3972000           | CA    | \$246    | \$246    | \$26    |          |         | \$163    | \$20    | \$61     | \$1   |
| 1010000         | 3972000           | CAGE  | \$110    | \$110    | \$5     | \$81     | \$24    | \$       | \$      | \$       | \$    |
| 1010000         | 3972000           | CAGW  | \$10     | \$10     | \$      | \$3      | \$1     | \$5      | \$      | \$1      | \$    |
| 1010000         | 3972000           | CN    | \$146    | \$146    | \$1     | \$8      | \$3     | \$       | \$      | \$       | \$    |
| 1010000         | 3972000           | IDU   | \$778    | \$778    | \$1     | \$78     | \$12    | \$       | \$      | \$       | \$    |
| 1010000         | 3972000           | JBG   | \$325    | \$325    | \$7     | \$87     | \$24    | \$141    | \$17    | \$48     | \$1   |
| 1010000         | 3972000           | OR    |          |          |         |          |         |          |         |          |       |
| 1010000         | 3972000           | SO    |          |          |         |          |         |          |         |          |       |



**JARS - Jurisdiction by FERC Account (Monthly Avg. Balance)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account      | Secondary Account | Alloc | Total               | Calif                 | Oregon                | Wash                | Utah               | Idaho              | Wy-All             | FERC            | Other          |
|----------------------|-------------------|-------|---------------------|-----------------------|-----------------------|---------------------|--------------------|--------------------|--------------------|-----------------|----------------|
| 1010000              | 3972000           | UT    | \$1,367             |                       |                       |                     |                    | \$1,367            |                    |                 |                |
| 1010000              | 3972000           | WA    | \$309               |                       |                       |                     |                    |                    |                    |                 |                |
| 1010000              | 3972000           | WYP   | \$354               |                       |                       |                     |                    |                    |                    | \$354           |                |
| 1010000              | 3972000           | WYU   | \$35                |                       |                       |                     |                    |                    |                    | \$35            |                |
| 1010000              | 3980000           | CA    | \$37                |                       | \$37                  |                     |                    |                    |                    |                 |                |
| 1010000              | 3980000           | CAEE  | \$2                 |                       |                       |                     |                    |                    |                    |                 |                |
| 1010000              | 3980000           | CAGE  | \$1,348             |                       |                       |                     |                    | \$893              | \$111              | \$336           | \$8            |
| 1010000              | 3980000           | CAGW  | \$330               |                       |                       |                     |                    |                    |                    |                 |                |
| 1010000              | 3980000           | CN    | \$200               |                       |                       |                     |                    |                    |                    |                 |                |
| 1010000              | 3980000           | IDU   | \$63                |                       |                       |                     |                    | \$95               | \$8                | \$15            |                |
| 1010000              | 3980000           | JBG   | \$123               |                       |                       |                     |                    | \$3                |                    | \$1             |                |
| 1010000              | 3980000           | OR    | \$572               |                       |                       |                     |                    |                    |                    |                 |                |
| 1010000              | 3980000           | SO    | \$3,377             |                       | \$77                  |                     |                    | \$1,465            | \$182              | \$494           | \$9            |
| 1010000              | 3980000           | UT    | \$342               |                       |                       |                     |                    | \$342              |                    |                 |                |
| 1010000              | 3980000           | WA    | \$120               |                       |                       |                     |                    |                    |                    |                 |                |
| 1010000              | 3980000           | WYP   | \$161               |                       |                       |                     |                    |                    |                    | \$161           |                |
| 1010000              | 3980000           | WYU   | \$19                |                       |                       |                     |                    |                    |                    |                 |                |
| 1010000              | 3982100           | CAEE  | \$2,635             |                       |                       |                     |                    |                    |                    |                 |                |
| 1010000              | 3992200           | CAEE  | \$52,551            |                       |                       |                     |                    | \$1,683            | \$232              | \$707           | \$14           |
| 1010000              | 3993000           | CAEE  | \$40,478            |                       |                       |                     |                    | \$33,560           | \$4,621            | \$14,092        | \$278          |
| 1010000              | 3994100           | CAEE  | \$12,170            |                       |                       |                     |                    | \$25,850           | \$3,560            | \$10,855        | \$214          |
| 1010000              | 3994400           | CAEE  | \$3,425             |                       |                       |                     |                    | \$7,772            | \$1,070            | \$3,263         | \$64           |
| 1010000              | 3994500           | CAEE  | \$65,705            |                       |                       |                     |                    | \$2,187            | \$301              | \$918           | \$18           |
| 1010000              | 3994600           | CAEE  | \$17,700            |                       |                       |                     |                    | \$41,960           | \$5,778            | \$17,619        | \$347          |
| 1010000              | 3994700           | CAEE  | \$10,653            |                       |                       |                     |                    | \$11,303           | \$1,556            | \$4,746         | \$94           |
| 1010000              | 3994800           | CAEE  | \$17,640            |                       |                       |                     |                    | \$6,803            | \$937              | \$2,857         | \$56           |
| 1010000              | 3994900           | CAEE  | \$4,221             |                       |                       |                     |                    | \$11,265           | \$1,551            | \$4,730         | \$93           |
| 1010000              | 3995100           | CAEE  | \$1,235             |                       |                       |                     |                    | \$2,696            | \$371              | \$1,132         | \$22           |
| 1010000              | 3995200           | CAEE  | \$5,161             |                       |                       |                     |                    | \$788              | \$109              | \$331           | \$7            |
| 1010000              | 3996000           | CAEE  | \$2,198             |                       |                       |                     |                    | \$3,296            | \$454              | \$1,384         | \$27           |
| 1010000              | 3996100           | CAEE  | \$594               |                       |                       |                     |                    | \$1,404            | \$193              | \$589           | \$12           |
| 1010000              | 3997000           | CAEE  | \$37,214            |                       |                       |                     |                    | \$380              | \$52               | \$159           | \$3            |
| <b>1010000 Total</b> |                   |       | <b>\$18,712,147</b> | <b>4,229,191,121</b>  | <b>49,471,099,318</b> | <b>137,157,825</b>  | <b>\$8,157,077</b> | <b>\$1,010,865</b> | <b>\$2,751,488</b> | <b>\$51,110</b> | <b>0</b>       |
| 1019000              | 140139            | CAGE  | \$2,165             |                       |                       |                     |                    |                    |                    |                 |                |
| 1019000              | 140149            | CAGW  | \$3,630             |                       |                       |                     |                    |                    |                    |                 |                |
| 1019000              | 140149            | CAGE  | \$787               |                       |                       |                     |                    |                    |                    |                 |                |
| 1019000              | 140169            | CAGW  | \$330               |                       |                       |                     |                    |                    |                    |                 |                |
| 1019000              | 140169            | CA    | \$60                |                       |                       |                     |                    |                    |                    |                 |                |
| 1019000              | 140169            | IDU   | \$11                |                       |                       |                     |                    |                    |                    |                 |                |
| 1019000              | 140169            | OR    | \$96                |                       |                       |                     |                    |                    |                    |                 |                |
| 1019000              | 140169            | SNPD  |                     |                       |                       |                     |                    |                    |                    |                 |                |
| 1019000              | 140169            | UT    | \$126               |                       |                       |                     |                    |                    |                    |                 |                |
| 1019000              | 140169            | WA    | \$26                |                       |                       |                     |                    |                    |                    |                 |                |
| 1019000              | 140169            | WYU   | \$10                |                       |                       |                     |                    |                    |                    |                 |                |
| 1019000              | 140169            | SO    | \$707               |                       |                       |                     |                    |                    |                    |                 |                |
| 1019000              | 140209            | CAGE  | \$16                |                       |                       |                     |                    |                    |                    |                 |                |
| <b>1019000 Total</b> |                   |       | <b>\$7,965</b>      | <b>-2,569,960,401</b> | <b>-3,189,543,257</b> | <b>-953,294,499</b> | <b>-2,399</b>      | <b>-2,399</b>      | <b>-293</b>        | <b>-854</b>     | <b>-20</b>     |
| 1020000              | 0                 | CAGW  | \$116,674           |                       |                       |                     |                    |                    |                    |                 |                |
| 1020000              | 0                 | CAGW  | \$5,319             |                       |                       |                     |                    |                    |                    |                 |                |
| <b>1020000 Total</b> |                   |       | <b>\$116,674</b>    | <b>\$5,319</b>        | <b>\$85,584</b>       | <b>\$25,770</b>     | <b>\$5,319</b>     | <b>\$85,584</b>    | <b>\$25,770</b>    | <b>\$5,319</b>  | <b>0</b>       |
| 1061000              | 0                 | CA    | \$564               |                       |                       |                     |                    |                    |                    |                 |                |
| 1061000              | 0                 | IDU   | \$1,198             |                       |                       |                     |                    |                    |                    |                 |                |
| 1061000              | 0                 | OR    | \$5,315             |                       |                       |                     |                    |                    |                    |                 |                |
| 1061000              | 0                 | UT    | \$9,013             |                       |                       |                     |                    |                    |                    |                 |                |
| 1061000              | 0                 | WA    | \$1,433             |                       |                       |                     |                    |                    |                    |                 |                |
| 1061000              | 0                 | WYU   | \$2,112             |                       |                       |                     |                    |                    |                    |                 |                |
| <b>1061000 Total</b> |                   |       | <b>\$22,637</b>     | <b>\$11,835</b>       | <b>\$11,433</b>       | <b>\$1,433</b>      | <b>\$1,433</b>     | <b>\$11,835</b>    | <b>\$11,433</b>    | <b>\$11,433</b> | <b>\$2,112</b> |



**JARS - Jurisdiction by FERC Account (Monthly Avg. Balance)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc    | Total                                    | Calif        | Oregon       | Wash         | Utah         | Idaho   | Wy-All  | FERC  | Other |
|-----------------|-------------------|----------|--|--------------|--------------|--------------|--------------|---------|---------|-------|-------|
| 1061000         | Total             | \$19,635 | 564,180,358                              | 5315,002,625 | 1432,748,999 | 9012,568,495 | 1198,264,814 | \$2,112 | \$8,456 | \$204 | 0     |
| 1062000         | 0                 | \$33,898 | TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI |              |              |              |              |         |         |       |       |
| 1062000         | 0                 | \$2,944  | TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI | \$134        | \$2,159      | \$650        |              |         |         |       |       |
| 1062000         | 0                 | \$52     | TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI | \$1          | \$14         | \$4          |              |         |         |       |       |
| 1062000         | Total             | \$36,894 | \$135                                    | \$2,174      | \$654        | \$22,474     | \$2,788      | \$8,464 | \$204   | \$0   | \$0   |
| 1063000         | 0                 | \$2,770  | \$48                                     | \$762        | \$230        | \$1,155      | \$141        | \$425   | \$10    | \$10  | \$0   |
| 1063000         | Total             | \$2,770  | \$48                                     | \$762        | \$230        | \$1,155      | \$141        | \$425   | \$10    | \$10  | \$0   |
| 1064000         | 0                 | \$434    | \$10                                     | \$116        | \$32         | \$188        | \$23         | \$64    | \$1     | \$1   | \$0   |
| 1064000         | Total             | \$434    | \$10                                     | \$116        | \$32         | \$188        | \$23         | \$64    | \$1     | \$1   | \$0   |







**Capital Lease (Actuals)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account      | Secondary Account | Alloc                | Total           | Calif        | Oregon          | Wash           | Utah            | Idaho          | Wy-All         | FERC         | Other     |
|----------------------|-------------------|----------------------|-----------------|--------------|-----------------|----------------|-----------------|----------------|----------------|--------------|-----------|
| 1011000              | 3908000           | CAPITAL LEASE COMMON | \$12,412        | \$           | \$              | \$             | \$8,221         | \$1,020        | \$3,096        | \$75         | \$        |
| 1011000              | 3908000           | CAPITAL LEASE COMMON | \$4,563         | \$208        | \$3,347         | \$             | \$              | \$             | \$             | \$           | \$        |
| 1011000              | 3908000           | CAPITAL LEASE COMMON | \$5,882         | \$           | \$5,882         | \$             | \$              | \$             | \$             | \$           | \$        |
| 1011000              | 3908000           | CAPITAL LEASE COMMON | \$12,853        | \$292        | \$3,429         | \$952          | \$5,574         | \$691          | \$1,880        | \$35         | \$        |
| 1011000              | 3908000           | CAPITAL LEASE COMMON | \$11,714        | \$           | \$              | \$             | \$11,714        | \$             | \$             | \$           | \$        |
| 1011000              | 3908000           | CAPITAL LEASE COMMON | \$1,388         | \$           | \$              | \$             | \$              | \$             | \$1,388        | \$           | \$        |
| <b>1011000 Total</b> |                   |                      | <b>\$48,812</b> | <b>\$500</b> | <b>\$12,659</b> | <b>\$1,960</b> | <b>\$25,509</b> | <b>\$1,711</b> | <b>\$6,364</b> | <b>\$110</b> | <b>\$</b> |
| 1110000              | 3908000           | CAPITAL LEASE COMMON | -\$1,159        | \$           | \$              | \$             | -\$768          | -\$95          | -\$289         | -\$7         | \$        |
| 1110000              | 3908000           | CAPITAL LEASE COMMON | -\$32           | -\$1         | -\$24           | -\$7           | \$              | \$             | \$             | \$           | \$        |
| 1110000              | 3908000           | CAPITAL LEASE COMMON | -\$1,196        | \$           | -\$1,196        | \$             | \$              | \$             | \$             | \$           | \$        |
| 1110000              | 3908000           | CAPITAL LEASE COMMON | \$2,085         | \$47         | \$556           | \$154          | \$904           | \$112          | \$305          | \$6          | \$        |
| 1110000              | 3908000           | CAPITAL LEASE COMMON | -\$1,087        | \$           | \$              | \$             | -\$1,087        | \$             | \$             | \$           | \$        |
| 1110000              | 3908000           | CAPITAL LEASE COMMON | -\$491          | \$           | \$              | \$             | \$              | \$             | -\$491         | \$           | \$        |
| <b>1110000 Total</b> |                   |                      | <b>-\$1,880</b> | <b>\$46</b>  | <b>-\$663</b>   | <b>\$147</b>   | <b>-\$951</b>   | <b>\$17</b>    | <b>-\$475</b>  | <b>-\$1</b>  | <b>\$</b> |





**Plant Held for Future Use (Actuals)**  
 Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account | Alloc | Total           | Calif      | Oregon       | Wash        | Utah           | Idaho        | Wy-All         | FERC        | Other      |
|----------------------|-------------------|-------|-----------------|------------|--------------|-------------|----------------|--------------|----------------|-------------|------------|
| 1050000              | 3400000           | CAGE  | \$8,923         | \$0        | \$0          | \$0         | \$5,910        | \$733        | \$2,226        | \$54        |            |
| 1050000              | 3500000           | CAGE  | \$156           | \$0        | \$0          | \$0         | \$103          | \$13         | \$39           | \$1         |            |
| 1050000              | 3501000           | CAGE  | \$1,029         | \$0        | \$0          | \$0         | \$682          | \$85         | \$257          | \$6         |            |
| 1050000              | 3501000           | CAGW  | \$169           | \$8        | \$124        | \$37        | \$0            | \$0          | \$0            | \$0         |            |
| 1050000              | 3501000           | UT    | \$8             | \$0        | \$0          | \$0         | \$8            | \$0          | \$0            | \$0         |            |
| 1050000              | 3601000           | OR    | \$746           | \$0        | \$746        | \$0         | \$0            | \$0          | \$0            | \$0         |            |
| 1050000              | 3601000           | UT    | \$2,539         | \$0        | \$0          | \$0         | \$2,539        | \$0          | \$0            | \$0         |            |
| 1050000              | 3992200           | CAEE  | \$953           | \$0        | \$0          | \$0         | \$609          | \$84         | \$256          | \$5         |            |
| <b>1050000 Total</b> |                   |       | <b>\$14,524</b> | <b>\$8</b> | <b>\$870</b> | <b>\$37</b> | <b>\$9,852</b> | <b>\$914</b> | <b>\$2,777</b> | <b>\$66</b> | <b>\$0</b> |





**Deferred Debits (Actuals)**

Average of Monthly Averages Ending - December 2009  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary                                      | Secondary | Alloc | Total          | Calif      | Oregon     | Wash       | Utah           | Idaho        | Wy-All         | FERC        | Other          |
|--|-----------|-------|----------------|------------|------------|------------|----------------|--------------|----------------|-------------|----------------|
| <b>EMISSION REDUCTION CREDITS PURCHASED</b>  |           |       |                |            |            |            |                |              |                |             |                |
| 1861000                                      | 185016    | CAEE  | \$513          | \$0        | \$0        | \$0        | \$328          | \$45         | \$138          | \$3         | \$0            |
| <b>1861000 Total</b>                         |           |       | <b>\$513</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$328</b>   | <b>\$45</b>  | <b>\$138</b>   | <b>\$3</b>  | <b>\$0</b>     |
| 1861200                                      | 185025    | SO    | \$12           | \$0        | \$3        | \$1        | \$5            | \$1          | \$2            | \$0         | \$0            |
| 1861200                                      | 185026    | SO    | \$18           | \$0        | \$5        | \$1        | \$8            | \$1          | \$3            | \$0         | \$0            |
| 1861200                                      | 185027    | OTHER | \$1,718        | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$1,718        |
| 1861200                                      | 185028    | OTHER | \$575          | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$575          |
| 1861200                                      | 185029    | OTHER | \$326          | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$326          |
| 1861200                                      | 185030    | OTHER | \$1,068        | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$1,068        |
| <b>1861200 Total</b>                         |           |       | <b>\$3,717</b> | <b>\$1</b> | <b>\$8</b> | <b>\$2</b> | <b>\$13</b>    | <b>\$2</b>   | <b>\$4</b>     | <b>\$0</b>  | <b>\$3,686</b> |
| 1861310                                      | 184690    | SG    | \$0            | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$0            |
| <b>1861310 Total</b>                         |           |       | <b>\$0</b>     | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>  | <b>\$0</b>     |
| <b>ENVIRONMENTAL DEFERRED</b>                |           |       |                |            |            |            |                |              |                |             |                |
| 1863500                                      | 188498    | SO    | \$0            | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$0            |
| <b>1863500 Total</b>                         |           |       | <b>\$0</b>     | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>  | <b>\$0</b>     |
| 1865000                                      | 134200    | CAEE  | \$987          | \$0        | \$0        | \$0        | \$631          | \$87         | \$265          | \$5         | \$0            |
| 1865000                                      | 184401    | CAEE  | \$0            | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$0            |
| 1865000                                      | 184401    | CAEW  | \$0            | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$0            |
| 1865000                                      | 184402    | CAEE  | \$0            | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$0            |
| 1865000                                      | 184402    | CAEW  | \$0            | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$0            |
| 1865000                                      | 184404    | CAEE  | \$0            | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$0            |
| 1865000                                      | 184405    | CAEE  | \$0            | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$0            |
| 1865000                                      | 184406    | CAEE  | \$0            | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$0            |
| 1865000                                      | 184408    | CAEE  | \$0            | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$0            |
| 1865000                                      | 184412    | CAEE  | \$0            | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$0            |
| 1865000                                      | 184412    | CAEW  | \$0            | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$0            |
| 1865000                                      | 184414    | CAEE  | \$4,525        | \$0        | \$0        | \$0        | \$2,890        | \$398        | \$1,213        | \$24        | \$0            |
| 1865000                                      | 184415    | CAEE  | \$3,031        | \$0        | \$0        | \$0        | \$1,936        | \$267        | \$813          | \$16        | \$0            |
| <b>1865000 Total</b>                         |           |       | <b>\$8,544</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$5,456</b> | <b>\$751</b> | <b>\$2,291</b> | <b>\$45</b> | <b>\$0</b>     |
| 1867000                                      | 134300    | CAEE  | \$55           | \$0        | \$0        | \$0        | \$35           | \$5          | \$15           | \$0         | \$0            |
| 1867000                                      | 134300    | CAEW  | \$0            | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$0            |
| <b>1867000 Total</b>                         |           |       | <b>\$55</b>    | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$35</b>    | <b>\$5</b>   | <b>\$15</b>    | <b>\$0</b>  | <b>\$0</b>     |
| <b>LAKE SIDE MAINT. PREPAYMENT - CURRENT</b> |           |       |                |            |            |            |                |              |                |             |                |
| 1868000                                      | 134360    | CAGE  | \$1,204        | \$0        | \$0        | \$0        | \$798          | \$99         | \$300          | \$7         | \$0            |
| 1868000                                      | 134361    | CAGW  | \$3,283        | \$150      | \$2,409    | \$725      | \$0            | \$0          | \$0            | \$0         | \$0            |
| 1868000                                      | 134362    | CAGE  | \$70           | \$0        | \$0        | \$0        | \$46           | \$6          | \$17           | \$0         | \$0            |
| 1868000                                      | 184413    | SG    | \$0            | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$0            |
| 1868000                                      | 185010    | CAEE  | \$0            | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$0            |
| 1868000                                      | 185303    | SG    | \$0            | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$0            |
| 1868000                                      | 185306    | SG    | \$164          | \$3        | \$45       | \$14       | \$68           | \$8          | \$25           | \$1         | \$0            |
| 1868000                                      | 185309    | SG    | \$0            | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$0            |
| 1868000                                      | 185310    | SG    | \$0            | \$0        | \$0        | \$0        | \$0            | \$0          | \$0            | \$0         | \$0            |
| 1868000                                      | 185311    | SG    | \$1,179        | \$20       | \$324      | \$98       | \$492          | \$60         | \$181          | \$4         | \$0            |



**Deferred Debits (Actuals)**

Average of Monthly Averages Ending - December 2009  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary              | Secondary | Alloc | Total           | Calif        | Oregon         | Wash           | Utah            | Idaho          | Wy-All         | FERC         | Other           |
|----------------------|-----------|-------|-----------------|--------------|----------------|----------------|-----------------|----------------|----------------|--------------|-----------------|
| 1868000              | 185312    | SG    | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1868000              | 185313    | SG    | \$14,323        | \$249        | \$3,938        | \$1,188        | \$5,972         | \$727          | \$2,197        | \$53         | \$0             |
| 1868000              | 185314    | SG    | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1868000              | 185315    | SG    | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1868000              | 185318    | SG    | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1868000              | 185335    | SG    | \$575           | \$10         | \$158          | \$48           | \$240           | \$29           | \$88           | \$2          | \$0             |
| 1868000              | 185336    | SG    | \$1,252         | \$22         | \$347          | \$105          | \$526           | \$64           | \$194          | \$5          | \$0             |
| 1868000              | 185337    | CAGE  | \$25            | \$0          | \$0            | \$0            | \$17            | \$2            | \$6            | \$0          | \$0             |
| 1868000              | 185337    | SG    | \$1,922         | \$33         | \$529          | \$159          | \$801           | \$98           | \$295          | \$7          | \$0             |
| 1868000              | 185340    | WA    | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1868000              | 185342    | SG    | \$380           | \$7          | \$104          | \$31           | \$158           | \$19           | \$58           | \$1          | \$0             |
| 1868000              | 185346    | WA    | \$94            | \$0          | \$0            | \$94           | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1868000              | 185349    | OTHER | \$6,930         | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$6,930         |
| 1868000              | 185351    | OTHER | \$9,809         | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$9,809         |
| 1868000              | 185353    | SG    | \$4,091         | \$71         | \$1,125        | \$339          | \$1,706         | \$208          | \$628          | \$15         | \$0             |
| 1868000              | 185354    | SG    | (\$4,091)       | (\$71)       | (\$1,125)      | (\$339)        | (\$1,706)       | (\$208)        | (\$628)        | (\$15)       | \$0             |
| 1868000              | 185360    | CAGE  | \$7,025         | \$0          | \$0            | \$0            | \$4,653         | \$577          | \$1,752        | \$42         | \$0             |
| 1868000              | 185361    | CAGW  | \$663           | \$30         | \$486          | \$146          | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1868000              | 185362    | CAGE  | \$33            | \$0          | \$0            | \$0            | \$22            | \$3            | \$8            | \$0          | \$0             |
| <b>1868000 Total</b> |           |       | <b>\$48,943</b> | <b>\$524</b> | <b>\$8,340</b> | <b>\$2,608</b> | <b>\$13,793</b> | <b>\$1,692</b> | <b>\$5,123</b> | <b>\$123</b> | <b>\$16,739</b> |
| 1868200              | 184441    | CAGE  | \$487           | \$0          | \$0            | \$0            | \$322           | \$40           | \$121          | \$3          | \$0             |
| <b>1868200 Total</b> |           |       | <b>\$487</b>    | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>     | <b>\$322</b>    | <b>\$40</b>    | <b>\$121</b>   | <b>\$3</b>   | <b>\$0</b>      |
| 1869000              | 135010    | SO    | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1869000              | 135033    | OTHER | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1869000              | 135034    | OTHER | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1869000              | 135036    | OTHER | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1869000              | 135037    | OTHER | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1869000              | 135039    | OTHER | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1869000              | 135049    | OTHER | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1869000              | 135050    | OTHER | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1869000              | 135051    | OTHER | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1869000              | 135052    | OTHER | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1869000              | 185321    | SO    | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1869000              | 185323    | SG    | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1869000              | 185326    | SG    | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1869000              | 185327    | SG    | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1869000              | 185328    | SG    | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1869000              | 185329    | SG    | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1869000              | 185333    | SG    | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| 1869000              | 185334    | SG    | \$4,650         | \$81         | \$1,278        | \$386          | \$1,939         | \$236          | \$713          | \$17         | \$0             |
| 1869000              | 185345    | SG    | \$0             | \$0          | \$0            | \$0            | \$0             | \$0            | \$0            | \$0          | \$0             |
| <b>1869000 Total</b> |           |       | <b>\$4,650</b>  | <b>\$81</b>  | <b>\$1,278</b> | <b>\$386</b>   | <b>\$1,939</b>  | <b>\$236</b>   | <b>\$713</b>   | <b>\$17</b>  | <b>\$0</b>      |









**Materials & Supplies (Actuals)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary | Alloc | Total    | Calif    | Oregon  | Wash    | Utah  | Idaho    | Wv-All  | FERC     | Other |
|-----------------|-----------|-------|----------|----------|---------|---------|-------|----------|---------|----------|-------|
| 1511100         | 0         | CAEE  | \$1,936  | \$1,936  | \$      | \$      | \$    | \$1,236  | \$170   | \$519    | \$10  |
| 1511100 Total   |           |       | \$1,936  | \$1,936  | \$      | \$      | \$    | \$1,236  | \$170   | \$519    | \$10  |
| 1511120         | 0         | CAEE  | \$45,271 | \$45,271 | \$      | \$      | \$    | \$28,911 | \$3,981 | \$12,140 | \$239 |
| 1511120 Total   |           |       | \$45,271 | \$45,271 | \$      | \$      | \$    | \$28,911 | \$3,981 | \$12,140 | \$239 |
| 1511130         | 0         | CAEE  | \$22,749 | \$22,749 | \$      | \$      | \$    | \$14,528 | \$2,000 | \$6,100  | \$120 |
| 1511130 Total   |           |       | \$22,749 | \$22,749 | \$      | \$      | \$    | \$14,528 | \$2,000 | \$6,100  | \$120 |
| 1511140         | 0         | JBE   | \$13,876 | \$620    | \$9,723 | \$2,964 | \$363 | \$50     | \$50    | \$153    | \$3   |
| 1511140 Total   |           |       | \$13,876 | \$620    | \$9,723 | \$2,964 | \$363 | \$50     | \$50    | \$153    | \$3   |
| 1511160         | 0         | CAEE  | \$10,143 | \$10,143 | \$      | \$      | \$    | \$6,478  | \$892   | \$2,720  | \$54  |
| 1511160 Total   |           |       | \$10,143 | \$10,143 | \$      | \$      | \$    | \$6,478  | \$892   | \$2,720  | \$54  |
| 1511180         | 0         | CAEE  | \$       | \$       | \$      | \$      | \$    | \$       | \$      | \$       | \$    |
| 1511180 Total   |           |       | \$       | \$       | \$      | \$      | \$    | \$       | \$      | \$       | \$    |
| 1511190         | 0         | CAEE  | \$       | \$       | \$      | \$      | \$    | \$       | \$      | \$       | \$    |
| 1511190 Total   |           |       | \$       | \$       | \$      | \$      | \$    | \$       | \$      | \$       | \$    |
| 1511200         | 0         | CAEE  | \$12,444 | \$12,444 | \$      | \$      | \$    | \$7,947  | \$1,094 | \$3,337  | \$66  |
| 1511200 Total   |           |       | \$12,444 | \$12,444 | \$      | \$      | \$    | \$7,947  | \$1,094 | \$3,337  | \$66  |
| 1511300         | 0         | CAEW  | \$822    | \$822    | \$38    | \$600   | \$183 | \$       | \$      | \$       | \$    |
| 1511300 Total   |           |       | \$822    | \$822    | \$38    | \$600   | \$183 | \$       | \$      | \$       | \$    |
| 1511400         | 0         | CAEE  | \$5,028  | \$5,028  | \$      | \$      | \$    | \$3,211  | \$442   | \$1,348  | \$27  |
| 1511400 Total   |           |       | \$5,028  | \$5,028  | \$      | \$      | \$    | \$3,211  | \$442   | \$1,348  | \$27  |
| 1511500         | 0         | CAEE  | \$16,742 | \$16,742 | \$      | \$      | \$    | \$10,692 | \$1,472 | \$4,490  | \$88  |
| 1511500 Total   |           |       | \$16,742 | \$16,742 | \$      | \$      | \$    | \$10,692 | \$1,472 | \$4,490  | \$88  |
| 1511600         | 0         | CAEE  | \$5,639  | \$5,639  | \$      | \$      | \$    | \$3,601  | \$496   | \$1,512  | \$30  |
| 1511600 Total   |           |       | \$5,639  | \$5,639  | \$      | \$      | \$    | \$3,601  | \$496   | \$1,512  | \$30  |
| 1511700         | 0         | CAEE  | \$4,965  | \$4,965  | \$      | \$      | \$    | \$3,171  | \$437   | \$1,331  | \$26  |
| 1511700 Total   |           |       | \$4,965  | \$4,965  | \$      | \$      | \$    | \$3,171  | \$437   | \$1,331  | \$26  |
| 1511800         | 0         | CAEE  | \$       | \$       | \$      | \$      | \$    | \$       | \$      | \$       | \$    |
| 1511800 Total   |           |       | \$       | \$       | \$      | \$      | \$    | \$       | \$      | \$       | \$    |
| 1511900         | 0         | CAEE  | \$1,927  | \$1,927  | \$      | \$      | \$    | \$1,231  | \$169   | \$517    | \$10  |
| 1511900 Total   |           |       | \$1,927  | \$1,927  | \$      | \$      | \$    | \$1,231  | \$169   | \$517    | \$10  |
| 1512000         | 0         | CAEE  | \$       | \$       | \$      | \$      | \$    | \$       | \$      | \$       | \$    |
| 1512000 Total   |           |       | \$       | \$       | \$      | \$      | \$    | \$       | \$      | \$       | \$    |
| 1512100         | 0         | CAEW  | \$73     | \$73     | \$3     | \$53    | \$16  | \$       | \$      | \$       | \$    |
| 1512100 Total   |           |       | \$73     | \$73     | \$3     | \$53    | \$16  | \$       | \$      | \$       | \$    |
| 1512150         | 0         | CAEE  | \$53     | \$53     | \$      | \$      | \$34  | \$       | \$5     | \$14     | \$    |
| 1512150 Total   |           |       | \$53     | \$53     | \$      | \$      | \$34  | \$       | \$5     | \$14     | \$    |
| 1512160         | 0         | CAEE  | \$       | \$       | \$      | \$      | \$    | \$       | \$      | \$       | \$    |
| 1512160 Total   |           |       | \$       | \$       | \$      | \$      | \$    | \$       | \$      | \$       | \$    |
| 1512170         | 0         | CAEE  | \$       | \$       | \$      | \$      | \$    | \$       | \$      | \$       | \$    |
| 1512170 Total   |           |       | \$       | \$       | \$      | \$      | \$    | \$       | \$      | \$       | \$    |
| 1512180         | 0         | CAEE  | \$3,619  | \$3,619  | \$      | \$      | \$    | \$2,311  | \$318   | \$971    | \$19  |
| 1512180 Total   |           |       | \$3,619  | \$3,619  | \$      | \$      | \$    | \$2,311  | \$318   | \$971    | \$19  |
| 1512190         | 0         | CAEW  | \$29     | \$29     | \$1     | \$21    | \$6   | \$       | \$      | \$       | \$    |
| 1512190 Total   |           |       | \$29     | \$29     | \$1     | \$21    | \$6   | \$       | \$      | \$       | \$    |
| 1512500         | 0         | CAEE  | \$62     | \$62     | \$      | \$      | \$39  | \$       | \$5     | \$16     | \$    |
| 1512500 Total   |           |       | \$62     | \$62     | \$      | \$      | \$39  | \$       | \$5     | \$16     | \$    |



**Materials & Supplies (Actuals)**

Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary | Alloc                            | Total    | Calif | Oregon  | Wash    | Utah     | Idaho    | Wy-All  | FERC  | Other |
|-----------------|-----------|----------------------------------|----------|-------|---------|---------|----------|----------|---------|-------|-------|
| 1512800         | 0         | CAEE                             | \$14     | \$    | \$      | \$      | \$       | \$9      | \$1     | \$4   | \$    |
| 1512600 Total   |           |                                  | \$14     | \$    | \$      | \$      | \$       | \$9      | \$1     | \$4   | \$    |
| 1512700         | 0         | CAEE                             | \$43     | \$    | \$      | \$      | \$       | \$27     | \$4     | \$11  | \$    |
| 1512700 Total   |           |                                  | \$43     | \$    | \$      | \$      | \$       | \$27     | \$4     | \$11  | \$    |
| 1512800         | 0         | CAEE                             | \$395    | \$    | \$      | \$      | \$       | \$252    | \$35    | \$106 | \$2   |
| 1512800 Total   |           |                                  | \$395    | \$    | \$      | \$      | \$       | \$252    | \$35    | \$106 | \$2   |
| 1514000         | 0         | CAEE                             | \$1,247  | \$    | \$      | \$      | \$       | \$796    | \$110   | \$334 | \$7   |
| 1514000         | 0         | CAEW                             | \$380    | \$18  | \$278   | \$85    | \$       | \$       | \$      | \$    | \$    |
| 1514000         | 0         | JBE                              | \$1,152  | \$51  | \$807   | \$246   | \$30     | \$4      | \$      | \$13  | \$    |
| 1514000 Total   |           |                                  | \$2,779  | \$69  | \$1,085 | \$331   | \$826    | \$114    | \$      | \$347 | \$7   |
| 1514100         | 0         | CAEE                             | \$       | \$    | \$      | \$      | \$       | \$       | \$      | \$    | \$    |
| 1514100 Total   |           |                                  | \$       | \$    | \$      | \$      | \$       | \$       | \$      | \$    | \$    |
| 1514300         | 0         | CAEW                             | \$110    | \$5   | \$81    | \$25    | \$       | \$       | \$      | \$    | \$    |
| 1514300 Total   |           |                                  | \$110    | \$5   | \$81    | \$25    | \$       | \$       | \$      | \$    | \$    |
| 1514400         | 0         | CAEE                             | \$97     | \$    | \$      | \$      | \$       | \$62     | \$9     | \$26  | \$1   |
| 1514400 Total   |           |                                  | \$97     | \$    | \$      | \$      | \$       | \$62     | \$9     | \$26  | \$1   |
| 1514600         | 0         | CAEE                             | \$       | \$    | \$      | \$      | \$       | \$       | \$      | \$    | \$    |
| 1514600 Total   |           |                                  | \$       | \$    | \$      | \$      | \$       | \$       | \$      | \$    | \$    |
| 1514800         | 0         | CAEE                             | \$       | \$    | \$      | \$      | \$       | \$       | \$      | \$    | \$    |
| 1514800 Total   |           |                                  | \$       | \$    | \$      | \$      | \$       | \$       | \$      | \$    | \$    |
| 1514900         | 0         | CAEE                             | \$63     | \$    | \$      | \$      | \$       | \$40     | \$6     | \$17  | \$    |
| 1514900 Total   |           |                                  | \$63     | \$    | \$      | \$      | \$       | \$40     | \$6     | \$17  | \$    |
| 1541000         | 0         | SO                               | -\$148   | -\$3  | -\$39   | -\$11   | -\$64    | -\$40    | -\$8    | -\$22 | \$    |
| 1541000         | 1510      | JIM BRIDGER STORE ROOM           | \$6,629  | \$    | \$      | \$      | \$4,391  | \$545    | \$1,654 | \$40  | \$    |
| 1541000         | 1510      | JIM BRIDGER STORE ROOM           | \$9,842  | \$430 | \$6,923 | \$2,085 | \$       | \$267    | \$33    | \$101 | \$2   |
| 1541000         | 1515      | DAVE JOHNSTON STORE ROOM         | \$7,202  | \$    | \$      | \$      | \$4,770  | \$592    | \$1,797 | \$43  | \$    |
| 1541000         | 1520      | WYODAK STORE ROOM                | \$3,939  | \$    | \$      | \$      | \$2,609  | \$324    | \$963   | \$24  | \$    |
| 1541000         | 1525      | GADSBY STORE ROOM                | \$3,835  | \$    | \$      | \$      | \$2,540  | \$315    | \$957   | \$23  | \$    |
| 1541000         | 1530      | CARBON STORE ROOM                | \$3,687  | \$    | \$      | \$      | \$2,442  | \$303    | \$920   | \$22  | \$    |
| 1541000         | 1535      | NAUGHTON STORE ROOM              | \$11,096 | \$    | \$      | \$      | \$7,350  | \$912    | \$2,768 | \$67  | \$    |
| 1541000         | 1540      | HUNTINGTON STORE ROOM            | \$11,439 | \$    | \$      | \$      | \$11,893 | \$940    | \$2,854 | \$69  | \$    |
| 1541000         | 1545      | HUNTER STORE ROOM                | \$17,955 | \$    | \$      | \$      | \$       | \$11,475 | \$4,479 | \$108 | \$    |
| 1541000         | 1550      | BLUNDELL STORE ROOM              | \$961    | \$    | \$      | \$      | \$637    | \$79     | \$240   | \$6   | \$    |
| 1541000         | 1560      | WEST VALLEY GAS PLANT            | \$       | \$    | \$      | \$      | \$       | \$       | \$      | \$    | \$    |
| 1541000         | 1565      | CJRRANT CREEK PLANT              | \$2,481  | \$    | \$      | \$      | \$       | \$1,643  | \$204   | \$619 | \$15  |
| 1541000         | 1570      | LAKESIDE PLANT                   | \$2,247  | \$    | \$      | \$      | \$       | \$1,488  | \$185   | \$561 | \$14  |
| 1541000         | 1580      | CHEHALIS PLANT                   | \$1,798  | \$82  | \$1,319 | \$397   | \$       | \$       | \$      | \$    | \$    |
| 1541000         | 1605      | HYDRO NORTH - LEWIS RIVER        | \$       | \$    | \$      | \$      | \$       | \$       | \$      | \$    | \$    |
| 1541000         | 1635      | HYDRO SOUTH - NORTH UMPQUA       | \$       | \$    | \$      | \$      | \$       | \$       | \$      | \$    | \$    |
| 1541000         | 1650      | HYDRO SOUTH - KLAMATH RIVER - CA | \$       | \$    | \$      | \$      | \$       | \$       | \$      | \$    | \$    |
| 1541000         | 1675      | HYDRO EAST - UTAH                | \$       | \$    | \$      | \$      | \$       | \$       | \$      | \$    | \$    |
| 1541000         | 1680      | HYDRO EAST - IDAHO               | \$       | \$    | \$      | \$      | \$       | \$       | \$      | \$    | \$    |
| 1541000         | 1700      | LEANING JUNIPER STOREROOM        | \$633    | \$29  | \$464   | \$140   | \$       | \$       | \$      | \$    | \$    |
| 1541000         | 1705      | GOODNOE HILLS WIND               | \$       | \$    | \$      | \$      | \$       | \$       | \$      | \$    | \$    |
| 1541000         | 1715      | MARENGO WIND                     | \$51     | \$2   | \$38    | \$11    | \$       | \$       | \$      | \$    | \$    |
| 1541000         | 1725      | Glenrock/Rolling Hills           | \$466    | \$    | \$      | \$      | \$309    | \$160    | \$38    | \$116 | \$3   |
| 1541000         | 1730      | Seven Mile Hill                  | \$242    | \$    | \$      | \$      | \$       | \$20     | \$20    | \$60  | \$1   |



**Materials & Supplies (Actuals)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary | Alloc                       | Total   | Calif | Oregon | Wash | Utah | Idaho   | Wy-All | FERC    | Other |
|-----------------|-----------|-----------------------------|---------|-------|--------|------|------|---------|--------|---------|-------|
| 1541000         | 1740      |                             | \$3     |       |        |      |      |         |        | \$1     |       |
| 1541000         | 2005      | CAGE                        | \$475   |       |        |      |      | \$2     |        | \$475   |       |
| 1541000         | 2010      | High Plains/McFadden        |         |       |        |      |      |         |        |         |       |
| 1541000         | 2015      | CASPER STORE ROOM           | \$475   |       |        |      |      |         |        | \$170   |       |
| 1541000         | 2020      | BUFFALO STORE ROOM          | \$287   |       |        |      |      |         |        | \$287   |       |
| 1541000         | 2030      | DOUGLAS STORE ROOM          | \$842   |       |        |      |      |         |        | \$842   |       |
| 1541000         | 2035      | CODY STORE ROOM             | \$809   |       |        |      |      |         |        | \$809   |       |
| 1541000         | 2040      | WORLAND STORE ROOM          | \$313   |       |        |      |      |         |        | \$313   |       |
| 1541000         | 2045      | RIVERTON STORE ROOM         | \$685   |       |        |      |      |         |        | \$685   |       |
| 1541000         | 2050      | EVANSTON STORE ROOM         | \$9     |       |        |      |      |         |        | \$9     |       |
| 1541000         | 2055      | KEMMERER STORE ROOM         | \$742   |       |        |      |      |         |        | \$742   |       |
| 1541000         | 2060      | PINEDALE STORE ROOM         |         |       |        |      |      |         |        |         |       |
| 1541000         | 2065      | BIG PINEY STORE ROOM        | \$1,474 |       |        |      |      |         |        | \$1,474 |       |
| 1541000         | 2070      | ROCK SPRINGS STORE ROOM     | \$567   |       |        |      |      |         |        | \$567   |       |
| 1541000         | 2075      | RAWLINS STORE ROOM          | \$324   |       |        |      |      |         |        | \$324   |       |
| 1541000         | 2080      | LARAMIE STORE ROOM          | \$1,003 |       |        |      |      | \$1,003 |        |         |       |
| 1541000         | 2085      | REXBERG STORE ROOM          | \$38    |       |        |      |      | \$38    |        |         |       |
| 1541000         | 2090      | MUDLAKE STORE ROOM          | \$691   |       |        |      |      | \$691   |        |         |       |
| 1541000         | 2095      | SHELLY STORE ROOM           | \$94    |       |        |      |      | \$94    |        |         |       |
| 1541000         | 2100      | PRESTON STORE ROOM          | \$173   |       |        |      |      | \$173   |        |         |       |
| 1541000         | 2110      | LAVA HOT SPRINGS STORE ROOM | \$182   |       |        |      |      | \$182   |        |         |       |
| 1541000         | 2205      | BRIDGERLAND STORE ROOM      | \$409   |       |        |      |      | \$409   |        |         |       |
| 1541000         | 2210      | TREMONTON STORE ROOM        | \$295   |       |        |      |      | \$295   |        |         |       |
| 1541000         | 2215      | OGDEN STORE ROOM            | \$1,648 |       |        |      |      | \$1,648 |        |         |       |
| 1541000         | 2220      | LAYTON STORE ROOM           | \$584   |       |        |      |      | \$584   |        |         |       |
| 1541000         | 2225      | SALT LAKE METRO STORE ROOM  | \$7,903 |       |        |      |      | \$7,903 |        |         |       |
| 1541000         | 2230      | SALT LAKE TOOL ROOM         | \$226   |       |        |      |      | \$226   |        |         |       |
| 1541000         | 2235      | JORDAN VALLEY STORE ROOM    | \$1,339 |       |        |      |      | \$1,339 |        |         |       |
| 1541000         | 2240      | PARK CITY STORE ROOM        | \$651   |       |        |      |      | \$651   |        |         |       |
| 1541000         | 2245      | TOOELE STORE ROOM           | \$552   |       |        |      |      | \$552   |        |         |       |
| 1541000         | 2410      | WASATCH RESTORATION CENTER  | \$460   |       |        |      |      | \$460   |        |         |       |
| 1541000         | 2415      | AMERICAN FORK STORE ROOM    | \$1,165 |       |        |      |      | \$1,165 |        |         |       |
| 1541000         | 2420      | SANTAQUIN STORE ROOM        | \$420   |       |        |      |      | \$420   |        |         |       |
| 1541000         | 2425      | DELTA STORE ROOM            | \$243   |       |        |      |      | \$243   |        |         |       |
| 1541000         | 2430      | VERNAL STORE ROOM           | \$540   |       |        |      |      | \$540   |        |         |       |
| 1541000         | 2435      | PRICE STORE ROOM            | \$569   |       |        |      |      | \$569   |        |         |       |
| 1541000         | 2440      | MOAB STORE ROOM             | \$487   |       |        |      |      | \$487   |        |         |       |
| 1541000         | 2445      | BLANDING STORE ROOM         | \$158   |       |        |      |      | \$158   |        |         |       |
| 1541000         | 2450      | RICHFIELD STORE ROOM        | \$105   |       |        |      |      | \$105   |        |         |       |
| 1541000         | 2455      | CEDAR CITY STORE ROOM       | \$970   |       |        |      |      | \$970   |        |         |       |
| 1541000         | 2460      | MILFORD STORE ROOM          | \$246   |       |        |      |      | \$246   |        |         |       |
| 1541000         | 2620      | WASHINGTON STORE ROOM       | \$373   |       |        |      |      | \$373   |        |         |       |
| 1541000         | 2625      | WALLA WALLA STORE ROOM      | \$53    |       |        |      |      | \$53    |        |         |       |
| 1541000         | 2630      | SUNNYSIDE STORE ROOM        | \$154   |       |        |      |      | \$154   |        |         |       |
| 1541000         | 2635      | YAKIMA STORE ROOM           | \$75    |       |        |      |      | \$75    |        |         |       |
| 1541000         | 2640      | YAKIMA STORE ROOM           | \$250   |       |        |      |      | \$250   |        |         |       |
| 1541000         | 2650      | ENTERPRISE STORE ROOM       | \$726   |       |        |      |      | \$726   |        |         |       |
| 1541000         | 2655      | PENDLETON STORE ROOM        | \$198   |       |        |      |      | \$198   |        |         |       |
| 1541000         | 2660      | HOOD RIVER STORE ROOM       |         |       |        |      |      |         |        |         |       |
| 1541000         | 2665      |                             |         |       |        |      |      |         |        |         |       |



**Materials & Supplies (Actuals)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary | Alloc | Total   | Calif   | Oregon | Wash    | Utah | Idaho | Wy-All | FERC | Other |
|-----------------|-----------|-------|---------|---------|--------|---------|------|-------|--------|------|-------|
| 1541000         | 2655      | OR    | \$6,343 | \$6,343 | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 2660      | OR    | \$1,527 | \$1,527 | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 2665      | OR    | \$636   | \$636   | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 2670      | OR    | \$6     | \$6     | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 2675      | OR    | \$925   | \$925   | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 2805      | OR    | \$165   | \$165   | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 2810      | OR    | \$214   | \$214   | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 2825      | OR    | \$4     | \$4     | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 2830      | OR    | \$2,388 | \$2,388 | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 2835      | OR    | \$571   | \$571   | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 2840      | OR    | \$631   | \$631   | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 2845      | OR    | \$840   | \$840   | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 2850      | OR    | \$1,865 | \$1,865 | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 2855      | OR    | \$105   | \$105   | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 2860      | CA    | \$61    | \$61    | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 2865      | CA    | \$204   | \$204   | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 2870      | CA    | \$652   | \$652   | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 2875      | CA    | \$401   | \$401   | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 5005      | SO    | \$21    | \$21    | \$     | \$2     | \$   | \$9   | \$1    | \$3  | \$    |
| 1541000         | 5110      | OR    | \$      | \$      | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 5115      | SNPD  | \$162   | \$162   | \$6    | \$11    | \$76 | \$8   | \$15   | \$   | \$    |
| 1541000         | 5120      | OR    | \$137   | \$137   | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 5125      | OR    | \$6,023 | \$6,023 | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 5130      | OR    | \$5,092 | \$5,092 | \$     | \$      | \$   | \$    | \$     | \$   | \$    |
| 1541000         | 5135      | WA    | \$5,128 | \$5,128 | \$     | \$5,128 | \$   | \$    | \$     | \$   | \$    |



**Materials & Supplies (Actuals)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account      | Secondary | Alloc                             | Total            | Calif          | Oregon          | Wash           | Utah            | Idaho           | Wy-All          | FERC         | Other     |
|----------------------|-----------|-----------------------------------|------------------|----------------|-----------------|----------------|-----------------|-----------------|-----------------|--------------|-----------|
| 1541000              | 5140      | IDU                               | \$3,319          | \$             | \$              | \$             | \$              | \$              | \$3,319         | \$           | \$        |
| 1541000              | 5150      | UT                                | \$3,618          | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1541000              | 5155      | WYP                               | \$4,281          | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1541000              | 5160      | UT                                | \$15,195         | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1541000              | 5200      | SNPD                              | \$152            | \$5            | \$43            | \$10           | \$7             | \$              | \$              | \$           | \$        |
| 1541000              | 5300      | UT                                | \$6              | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| <b>1541000 Total</b> |           |                                   | <b>\$176,188</b> | <b>\$1,932</b> | <b>\$38,450</b> | <b>\$8,470</b> | <b>\$86,331</b> | <b>\$11,472</b> | <b>\$29,097</b> | <b>\$436</b> | <b>\$</b> |
| 1541500              | 0         | CAEE                              | \$198            | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1541500              | 0         | M&S GLENROCK COAL MINE            | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1541500              | 0         | CAGE                              | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1541500              | 0         | SO                                | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1541500              | 120001    | CAEE                              | \$4,407          | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1541500              | 120001    | CAEW                              | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1541500              | 120001    | CAGE                              | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1541500              | 120001    | CAGW                              | \$57             | \$3            | \$42            | \$13           | \$              | \$              | \$              | \$           | \$        |
| 1541500              | 120001    | SNPPS                             | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1541500              | 120001    | SO                                | \$454            | -\$10          | -\$121          | -\$34          | -\$197          | -\$24           | -\$66           | -\$1         | \$        |
| 1541500              | 1505      | CAGW                              | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1541500              | 1510      | SNPPS                             | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1541500              | 1520      | CAGE                              | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| <b>1541500 Total</b> |           |                                   | <b>\$4,207</b>   | <b>-\$8</b>    | <b>-\$79</b>    | <b>-\$21</b>   | <b>\$2,744</b>  | <b>\$380</b>    | <b>\$1,168</b>  | <b>\$23</b>  | <b>\$</b> |
| 1541900              | 0         | CAGE                              | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1541900              | 0         | PLANT M&S - GENERATION JV CUTBACK | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1541900              | 0         | JBG                               | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1541900              | 0         | SG                                | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1541900              | 120005    | CAGE                              | \$2,486          | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1541900              | 120005    | JBG                               | -\$2,199         | -\$96          | -\$1,547        | -\$466         | -\$60           | -\$7            | -\$204          | \$620        | \$        |
| 1541900              | 120005    | SG                                | \$1,380          | \$24           | \$379           | \$114          | \$70            | \$212           | -\$22           | -\$1         | \$        |
| <b>1541900 Total</b> |           |                                   | <b>\$1,667</b>   | <b>-\$72</b>   | <b>-\$1,168</b> | <b>-\$351</b>  | <b>\$2,162</b>  | <b>\$267</b>    | <b>\$809</b>    | <b>\$19</b>  | <b>\$</b> |
| 1545000              | 0         | CAGE                              | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1545000              | 0         | JBG                               | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1545000              | 0         | SG                                | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1545000              | 120005    | CAGE                              | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1545000              | 120005    | SG                                | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1545000              | 1510      | JBG                               | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| <b>1545000 Total</b> |           |                                   | <b>\$</b>        | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      | <b>\$</b>       | <b>\$</b>       | <b>\$</b>       | <b>\$</b>    | <b>\$</b> |
| 1549900              | 0         | SO                                | \$               | \$             | \$              | \$             | \$              | \$              | \$              | \$           | \$        |
| 1549900              | 102930    | SO                                | -\$27            | -\$1           | -\$7            | -\$2           | -\$12           | -\$1            | -\$1            | -\$4         | \$        |
| 1549900              | 120930    | SG                                | -\$463           | -\$8           | -\$127          | -\$38          | -\$193          | -\$24           | -\$71           | -\$2         | \$        |
| 1549900              | 120930    | SO                                | -\$12            | -\$3           | -\$1            | -\$5           | -\$1            | -\$1            | -\$2            | \$           | \$        |
| 1549900              | 120931    | SNPD                              | -\$4,723         | -\$159         | -\$1,206        | -\$281         | -\$1,985        | -\$196          | -\$402          | \$           | \$        |
| <b>1549900 Total</b> |           |                                   | <b>-\$4,723</b>  | <b>-\$159</b>  | <b>-\$1,343</b> | <b>-\$322</b>  | <b>-\$2,196</b> | <b>-\$221</b>   | <b>-\$479</b>   | <b>-\$2</b>  | <b>\$</b> |
| 2531600              | 289920    | CAEE                              | -\$1,358         | \$             | \$              | \$             | -\$867          | -\$119          | -\$364          | -\$7         | \$        |
| <b>2531600 Total</b> |           |                                   | <b>-\$1,358</b>  | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      | <b>-\$867</b>   | <b>-\$119</b>   | <b>-\$364</b>   | <b>-\$7</b>  | <b>\$</b> |
| 2531700              | 289921    | CAEE                              | -\$1,756         | \$             | \$              | \$             | -\$1,121        | -\$154          | -\$471          | -\$9         | \$        |
| <b>2531700 Total</b> |           |                                   | <b>-\$1,756</b>  | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      | <b>-\$1,121</b> | <b>-\$154</b>   | <b>-\$471</b>   | <b>-\$9</b>  | <b>\$</b> |
| 2531800              | 289922    | SNPPS                             | -\$273           | -\$3           | -\$42           | -\$13          | -\$143          | -\$18           | -\$54           | -\$1         | \$        |
| <b>2531800 Total</b> |           |                                   | <b>-\$273</b>    | <b>-\$3</b>    | <b>-\$42</b>    | <b>-\$13</b>   | <b>-\$143</b>   | <b>-\$18</b>    | <b>-\$54</b>    | <b>-\$1</b>  | <b>\$</b> |





### Cash Working Capital (Actuals)

Twelve Month Average Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Alloc  | Total | Calif     | Oregon | Wash    | Utah    | Idaho     | Wy-All  | FERC    | Other  |
|-----------------|--------|-------|-----------|--------|---------|---------|-----------|---------|---------|--------|
| 1350000         | 0      |       | \$2       | \$0    | \$1     | \$0     | \$1       | \$0     | \$0     | \$0    |
| 1350000 Total   |        |       | \$2       | \$0    | \$1     | \$0     | \$1       | \$0     | \$0     | \$0    |
| 1410000         | 0      |       | \$541     | \$12   | \$144   | \$40    | \$234     | \$29    | \$79    | \$1    |
| 1410000 Total   |        |       | \$541     | \$12   | \$144   | \$40    | \$234     | \$29    | \$79    | \$1    |
| 1430000         | 0      |       | \$3       | \$0    | \$1     | \$0     | \$1       | \$0     | \$0     | \$0    |
| 1430000 Total   |        |       | \$3       | \$0    | \$1     | \$0     | \$1       | \$0     | \$0     | \$0    |
| 1431000         | 0      |       | \$260     | \$6    | \$69    | \$19    | \$113     | \$14    | \$38    | \$1    |
| 1431000 Total   |        |       | \$260     | \$6    | \$69    | \$19    | \$113     | \$14    | \$38    | \$1    |
| 1431200         | 0      |       | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    |
| 1431200 Total   |        |       | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    |
| 1432600         | 0      |       | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    |
| 1432600 Total   |        |       | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    |
| 1433000         | 0      |       | \$5,177   | \$118  | \$1,381 | \$384   | \$2,245   | \$278   | \$757   | \$14   |
| 1433000 Total   |        |       | \$5,177   | \$118  | \$1,381 | \$384   | \$2,245   | \$278   | \$757   | \$14   |
| 1435100         | 0      |       | (\$1)     | (\$0)  | (\$0)   | (\$0)   | (\$1)     | (\$0)   | (\$0)   | (\$0)  |
| 1435100 Total   |        |       | (\$1)     | (\$0)  | (\$0)   | (\$0)   | (\$1)     | (\$0)   | (\$0)   | (\$0)  |
| 1435500         | 0      |       | (\$5)     | (\$0)  | (\$1)   | (\$0)   | (\$2)     | (\$0)   | (\$1)   | (\$0)  |
| 1435500 Total   |        |       | (\$5)     | (\$0)  | (\$1)   | (\$0)   | (\$2)     | (\$0)   | (\$1)   | (\$0)  |
| 1436000         | 0      |       | \$26,923  | \$611  | \$7,184 | \$1,995 | \$11,675  | \$1,447 | \$3,938 | \$73   |
| 1436000 Total   |        |       | \$26,923  | \$611  | \$7,184 | \$1,995 | \$11,675  | \$1,447 | \$3,938 | \$73   |
| 1437000         | 0      |       | \$2,801   | \$64   | \$747   | \$208   | \$1,215   | \$151   | \$410   | \$8    |
| 1437000 Total   |        |       | \$2,801   | \$64   | \$747   | \$208   | \$1,215   | \$151   | \$410   | \$8    |
| 1437100         | 0      |       | (\$1,171) | (\$27) | (\$313) | (\$87)  | (\$508)   | (\$63)  | (\$171) | (\$3)  |
| 1437100 Total   |        |       | (\$1,171) | (\$27) | (\$313) | (\$87)  | (\$508)   | (\$63)  | (\$171) | (\$3)  |
| 2300000         | 284915 |       | (\$2,426) | \$0    | \$0     | \$0     | (\$1,549) | (\$213) | (\$651) | (\$13) |
| 2300000         | 284915 |       | \$10      | \$0    | \$3     | \$1     | \$4       | \$1     | \$2     | \$0    |
| 2300000 Total   |        |       | (\$2,416) | \$0    | \$3     | \$1     | (\$1,545) | (\$213) | (\$649) | (\$13) |
| 2320000         | 210412 |       | (\$8)     | (\$0)  | (\$2)   | (\$1)   | (\$3)     | (\$0)   | (\$1)   | (\$0)  |
| 2320000         | 210460 |       | (\$1,408) | \$0    | \$0     | \$0     | (\$899)   | (\$124) | (\$378) | (\$7)  |
| 2320000         | 210643 |       | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    |
| 2320000         | 210648 |       | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    |
| 2320000         | 210651 |       | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    |
| 2320000         | 210656 |       | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    |
| 2320000         | 210712 |       | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    |
| 2320000         | 211100 |       | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    |
| 2320000         | 211103 |       | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    |
| 2320000         | 211105 |       | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    |





### Cash Working Capital (Actuals)

Twelve Month Average Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Alloc  | Total                                    | Calif     | Oregon | Wash    | Utah    | Idaho     | Wy-All  | FERC    | Other |
|-----------------|--------|--|-----------|--------|---------|---------|-----------|---------|---------|-------|
| 2320000         | 211106 |  |           |        |         |         |           |         |         |       |
| 2320000         | 211108 | Stock/401(k) Withholding                 | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 211109 | UNION DUES/CONTRIBUTIONS WITHHOLDINGS    | \$1       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 211110 | MET PAY HOME & AUTO WITHHOLDINGS         | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 211111 | CREDIT UNION WITHHOLDINGS                | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 211111 | SAVINGS BONDS WITHHOLDINGS               | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 211112 | UNITED FUND/CHARITABLE WITHHOLDINGS      | (\$8)     | (\$2)  | (\$1)   | (\$4)   | (\$0)     | (\$1)   | (\$0)   | \$0   |
| 2320000         | 211116 | DEPENDENT SUPPORT/LEVY WITHHOLDINGS      | (\$7)     | (\$2)  | (\$1)   | (\$3)   | (\$0)     | (\$1)   | (\$0)   | \$0   |
| 2320000         | 211119 | Pre-Tax Medical Withholdings             | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 211123 | Accidental Death & Disability Liability  | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 211124 | HEALTH/FITNESS FACILITY LIABILITY        | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 211126 | OREGON BURN UNIT PAYROLL DEDUCTIONS      | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 211127 | EARTH SHARE OREGON PAYROLL DEDUCTION     | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 211149 | OTHER PAYROLL LIABILITY                  | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 215077 | K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED | (\$314)   | (\$7)  | (\$84)  | (\$23)  | (\$136)   | (\$17)  | (\$46)  | \$0   |
| 2320000         | 215078 | K-Plus Employer Contributions - Fixed    | (\$466)   | (\$11) | (\$124) | (\$35)  | (\$202)   | (\$25)  | (\$68)  | \$0   |
| 2320000         | 215080 | METLIFE MEDICAL INSURANCE                | (\$3,086) | (\$70) | (\$823) | (\$229) | (\$1,338) | (\$166) | (\$451) | \$0   |
| 2320000         | 215081 | OTHER EMPLOYEE BENEFITS                  | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 215082 | METLIFE DENTAL INSURANCE                 | (\$112)   | (\$3)  | (\$30)  | (\$8)   | (\$48)    | (\$6)   | (\$16)  | \$0   |
| 2320000         | 215083 | Employee Flex Benefits                   | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 215084 | METLIFE VISION INSURANCE                 | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 215090 | LUMENOS HEALTH PLAN                      | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 215095 | HMO HEALTH PLAN                          | (\$14)    | (\$0)  | (\$4)   | (\$1)   | (\$6)     | (\$1)   | (\$2)   | \$0   |
| 2320000         | 215096 | DELTA DENTAL                             | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 215112 | Minnesota Life Insurance                 | (\$0)     | (\$0)  | (\$0)   | (\$0)   | (\$0)     | (\$0)   | (\$0)   | \$0   |
| 2320000         | 215116 | IBEW 57 MEDICAL INSURANCE                | \$5       | \$0    | \$1     | \$2     | \$2       | \$0     | \$1     | \$0   |
| 2320000         | 215136 | ESOP ACCRUAL                             | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 215198 | WEST VALLEY CITY STORM DRAINS FEE        | (\$220)   | (\$5)  | (\$59)  | (\$16)  | (\$95)    | (\$12)  | (\$32)  | \$0   |
| 2320000         | 215211 | DRAPER CITY STORM DRAIN                  | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 215350 | "IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y | (\$6)     | (\$0)  | (\$2)   | (\$0)   | (\$3)     | (\$0)   | (\$1)   | \$0   |
| 2320000         | 215351 | "IBEW 57 DEPENDENT CARE REIMBURSEMENT, C | (\$0)     | (\$0)  | (\$0)   | (\$0)   | (\$0)     | (\$0)   | (\$0)   | \$0   |
| 2320000         | 215356 | "HEALTH REIMBURSEMENT, CURRENT YEAR"     | \$56      | \$1    | \$15    | \$4     | \$24      | \$3     | \$8     | \$0   |
| 2320000         | 215357 | "DEPENDENT CARE REIMBURSEMENT, CURRENT Y | (\$63)    | (\$1)  | (\$17)  | (\$5)   | (\$27)    | (\$3)   | (\$9)   | \$0   |
| 2320000         | 215660 | 659 Training Trust-Comp Match            | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 215725 | Medicare Subsidies Payable to FAS 106 Tr | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 215901 | FLATHEAD ELECTRIC CO-OP LIABILITY        | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 235195 | Miscellaneous Payroll                    | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 235502 | Payroll Reconciliation                   | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |
| 2320000         | 235504 | Sales Incentive Accrual                  | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0   |



**Cash Working Capital (Actuals)**  
 Twelve Month Average Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Alloc                                     | Total            | Calif         | Oregon           | Wash           | Utah             | Idaho          | Wy-All           | FERC          | Other      |
|----------------------|---|------------------|---------------|------------------|----------------|------------------|----------------|------------------|---------------|------------|
| 2320000              | SO  | \$0              | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 235508               | Officer Vehicle Allowance                 |                  |               |                  |                |                  |                |                  |               |            |
| 2320000              | SO  | \$0              | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 235511               | Incentive Plan - Power Supply             |                  |               |                  |                |                  |                |                  |               |            |
| 2320000              | SO  | \$0              | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 235513               | Incentive Plan - Wt&T                     |                  |               |                  |                |                  |                |                  |               |            |
| 2320000              | SO  | \$0              | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 235516               | GUL Cash Fund (Met Life)                  |                  |               |                  |                |                  |                |                  |               |            |
| 2320000              | SO  | \$0              | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 235529               | Met Pay                                   |                  |               |                  |                |                  |                |                  |               |            |
| 2320000              | SO  | \$0              | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 235543               | Suppl Pay Project                         |                  |               |                  |                |                  |                |                  |               |            |
| 2320000              | SO  | \$0              | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 235545               | IBEW Universal Life                       |                  |               |                  |                |                  |                |                  |               |            |
| 2320000              | SO  | \$0              | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 235554               | Continuation Pay                          |                  |               |                  |                |                  |                |                  |               |            |
| 2320000              | SO  | \$0              | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 235561               | International Assign Adj                  |                  |               |                  |                |                  |                |                  |               |            |
| 2320000              | SO  | \$0              | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 235599               | Safety Award                              |                  |               |                  |                |                  |                |                  |               |            |
| 2320000              | SO  | \$0              | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 240330               | PROVISION FOR WORKERS' COMPENSATION       |                  |               |                  |                |                  |                |                  |               |            |
| 2320000              | SO  | (\$122)          | (\$3)         | (\$32)           | (\$9)          | (\$53)           | (\$7)          | (\$18)           | (\$0)         | \$0        |
| 249995               | Accrued Severance - Reiclass to Long-Term |                  |               |                  |                |                  |                |                  |               |            |
| 2320000              | SO  | \$149            | \$3           | \$40             | \$11           | \$64             | \$8            | \$22             | \$0           | \$0        |
| <b>2320000 Total</b> |   | <b>(\$5,624)</b> | <b>(\$96)</b> | <b>(\$1,125)</b> | <b>(\$312)</b> | <b>(\$2,727)</b> | <b>(\$350)</b> | <b>(\$994)</b>   | <b>(\$19)</b> | <b>\$0</b> |
| 2533000              | SE  | (\$1,105)        | (\$18)        | (\$286)          | (\$87)         | (\$456)          | (\$63)         | (\$191)          | (\$4)         | \$0        |
| 288307               | TRAIL MTN MINE RECLAMATION                |                  |               |                  |                |                  |                |                  |               |            |
| 2533000              | CAEE                                      | (\$535)          | \$0           | \$0              | \$0            | (\$342)          | (\$47)         | (\$143)          | (\$3)         | \$0        |
| 289511               | DESERET MINE RECLAMATION                  |                  |               |                  |                |                  |                |                  |               |            |
| 2533000              | CAEE                                      | \$0              | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 289514               | FINAL & INTERIM RECLAMATION - DJ MINE     |                  |               |                  |                |                  |                |                  |               |            |
| 2533000              | CAEW                                      | \$0              | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 289515               | FINAL RECLAMATION COSTS - CENTRALIA       |                  |               |                  |                |                  |                |                  |               |            |
| 2533000              | CAEE                                      | (\$4,406)        | \$0           | \$0              | \$0            | (\$2,814)        | (\$387)        | (\$1,181)        | (\$23)        | \$0        |
| 289517               | TRAPPER MINE FINAL RECLAMATION            |                  |               |                  |                |                  |                |                  |               |            |
| <b>2533000 Total</b> |   | <b>(\$6,046)</b> | <b>(\$18)</b> | <b>(\$286)</b>   | <b>(\$87)</b>  | <b>(\$3,611)</b> | <b>(\$497)</b> | <b>(\$1,516)</b> | <b>(\$30)</b> | <b>\$0</b> |
| 2541050              | CAGE                                      | (\$20)           | \$0           | \$0              | \$0            | (\$13)           | (\$2)          | (\$5)            | (\$0)         | \$0        |
| 00111920             | REG LIAB-ARO/REGDIFF DEER CREEK MINE REC  |                  |               |                  |                |                  |                |                  |               |            |
| 2541050              | CAEE                                      | \$20             | \$0           | \$0              | \$0            | \$13             | \$2            | \$5              | \$0           | \$0        |
| 111920               | REG LIAB-ARO/REGDIFF DEER CREEK MINE REC  |                  |               |                  |                |                  |                |                  |               |            |
| 2541050              | CAEE                                      | (\$717)          | \$0           | \$0              | \$0            | (\$458)          | (\$63)         | (\$192)          | (\$4)         | \$0        |
| 288503               | ARO/REG DIFF - DEER CREEK MINE RECLAMA    |                  |               |                  |                |                  |                |                  |               |            |
| <b>2541050 Total</b> |   | <b>(\$717)</b>   | <b>\$0</b>    | <b>\$0</b>       | <b>\$0</b>     | <b>(\$458)</b>   | <b>(\$63)</b>  | <b>(\$192)</b>   | <b>(\$4)</b>  | <b>\$0</b> |

MISCELLANEOUS RATE BASE



**Miscellaneous Rate Base (Actuals)**  
 Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary | Alloc | Total             | Calif        | Oregon         | Wash           | Utah              | Idaho            | Wy-All            | FERC           | Other      |
|----------------------|-----------|-------|-------------------|--------------|----------------|----------------|-------------------|------------------|-------------------|----------------|------------|
| 1140000              | 1140000   | CAGE  | \$157,194         | \$0          | \$0            | \$0            | \$104,119         | \$12,916         | \$39,214          | \$946          | \$0        |
| <b>1140000 Total</b> |           |       | <b>\$157,194</b>  | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>     | <b>\$104,119</b>  | <b>\$12,916</b>  | <b>\$39,214</b>   | <b>\$946</b>   | <b>\$0</b> |
| 1150000              | 1140000   | CAGE  | (\$93,587)        | \$0          | \$0            | \$0            | (\$61,988)        | (\$7,690)        | (\$23,346)        | (\$563)        | \$0        |
| <b>1150000 Total</b> |           |       | <b>(\$93,587)</b> | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>     | <b>(\$61,988)</b> | <b>(\$7,690)</b> | <b>(\$23,346)</b> | <b>(\$563)</b> | <b>\$0</b> |
| 1651000              | 132000    | CAEE  | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1651000              | 132001    | SO    | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1651000              | 132002    | SO    | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1651000              | 132004    | SO    | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1651000              | 132005    | SO    | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1651000              | 132006    | SO    | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1651000              | 132007    | SO    | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1651000              | 132008    | SO    | \$1,218           | \$28         | \$325          | \$90           | \$528             | \$65             | \$178             | \$3            | \$0        |
| 1651000              | 132009    | SO    | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1651000              | 132010    | SO    | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1651000              | 132011    | SO    | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1651000              | 132012    | SO    | \$10,997          | \$250        | \$2,934        | \$815          | \$4,769           | \$591            | \$1,609           | \$30           | \$0        |
| 1651000              | 132013    | SO    | \$857             | \$19         | \$229          | \$64           | \$372             | \$46             | \$125             | \$2            | \$0        |
| 1651000              | 132014    | SO    | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1651000              | 132015    | SG    | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1651000              | 132016    | SO    | \$378             | \$9          | \$101          | \$28           | \$164             | \$20             | \$55              | \$1            | \$0        |
| 1651000              | 132045    | SO    | \$635             | \$14         | \$169          | \$47           | \$275             | \$34             | \$93              | \$2            | \$0        |
| 1651000              | 132050    | SO    | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1651000              | 132055    | SO    | \$220             | \$5          | \$59           | \$16           | \$96              | \$12             | \$32              | \$1            | \$0        |
| 1651000              | 132722    | SO    | \$2,778           | \$63         | \$741          | \$206          | \$1,205           | \$149            | \$406             | \$8            | \$0        |
| 1651000              | 132723    | SO    | \$791             | \$18         | \$211          | \$59           | \$343             | \$42             | \$116             | \$2            | \$0        |
| <b>1651000 Total</b> |           |       | <b>\$17,874</b>   | <b>\$406</b> | <b>\$4,769</b> | <b>\$1,324</b> | <b>\$7,751</b>    | <b>\$961</b>     | <b>\$2,614</b>    | <b>\$49</b>    | <b>\$0</b> |
| 1652000              | 132101    | GPS   | \$3,507           | \$80         | \$936          | \$260          | \$1,521           | \$188            | \$513             | \$10           | \$0        |
| 1652000              | 132102    | GPS   | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1652000              | 132103    | GPS   | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1652000              | 132109    | GPS   | \$3               | \$0          | \$1            | \$0            | \$1               | \$0              | \$0               | \$0            | \$0        |
| 1652000              | 132110    | GPS   | \$34              | \$1          | \$9            | \$3            | \$15              | \$2              | \$5               | \$0            | \$0        |
| 1652000              | 132111    | GPS   | \$3               | \$0          | \$1            | \$0            | \$1               | \$0              | \$0               | \$0            | \$0        |
| 1652000              | 132200    | SO    | \$3               | \$0          | \$1            | \$0            | \$1               | \$0              | \$0               | \$0            | \$0        |
| 1652000              | 132902    | WA    | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1652000              | 132904    | IDU   | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1652000              | 132905    | WYU   | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1652000              | 132910    | SO    | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1652000              | 132915    | SO    | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1652000              | 132924    | SO    | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| 1652000              | 248050    | SO    | \$0               | \$0          | \$0            | \$0            | \$0               | \$0              | \$0               | \$0            | \$0        |
| <b>1652000 Total</b> |           |       | <b>\$3,550</b>    | <b>\$81</b>  | <b>\$947</b>   | <b>\$263</b>   | <b>\$1,540</b>    | <b>\$191</b>     | <b>\$519</b>      | <b>\$10</b>    | <b>\$0</b> |



**Miscellaneous Rate Base (Actuals)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary | Aloc                                     | Total     | Calif  | Oregon  | Wash    | Utah      | Idaho   | Wy-All  | FERC   | Other |
|-----------------|-----------|--|-----------|--------|---------|---------|-----------|---------|---------|--------|-------|
| 1652100         | 132040    | SO                                       | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    | \$0   |
| 1652100         | 132095    | CAGE                                     | \$405     | \$0    | \$0     | \$0     | \$268     | \$33    | \$101   | \$2    | \$0   |
| 1652100         | 132310    | SO                                       | \$87      | \$2    | \$23    | \$6     | \$38      | \$5     | \$13    | \$0    | \$0   |
| 1652100         | 132601    | SO                                       | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    | \$0   |
| 1652100         | 132602    | SO                                       | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    | \$0   |
| 1652100         | 132603    | CAGE                                     | \$9       | \$0    | \$0     | \$0     | \$6       | \$1     | \$2     | \$0    | \$0   |
| 1652100         | 132604    | SG                                       | \$16      | \$0    | \$4     | \$1     | \$7       | \$1     | \$2     | \$0    | \$0   |
| 1652100         | 132605    | CAGE                                     | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    | \$0   |
| 1652100         | 132606    | SO                                       | \$31      | \$1    | \$8     | \$2     | \$13      | \$2     | \$5     | \$0    | \$0   |
| 1652100         | 132607    | SG                                       | \$4       | \$0    | \$1     | \$0     | \$2       | \$0     | \$1     | \$0    | \$0   |
| 1652100         | 132608    | SG                                       | \$42      | \$1    | \$12    | \$3     | \$18      | \$2     | \$6     | \$0    | \$0   |
| 1652100         | 132620    | SG                                       | \$324     | \$6    | \$89    | \$27    | \$135     | \$16    | \$50    | \$1    | \$0   |
| 1652100         | 132625    | SG                                       | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    | \$0   |
| 1652100         | 132630    | OTHER                                    | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    | \$0   |
| 1652100         | 132650    | CAEE                                     | \$2,070   | \$0    | \$0     | \$0     | \$1,322   | \$182   | \$555   | \$11   | \$0   |
| 1652100         | 132700    | GPS                                      | \$158     | \$4    | \$42    | \$12    | \$69      | \$9     | \$23    | \$0    | \$0   |
| 1652100         | 132701    | GPS                                      | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    | \$0   |
| 1652100         | 132702    | INTERCO PREPAID RENT                     | \$165     | \$3    | \$45    | \$14    | \$69      | \$8     | \$25    | \$1    | \$0   |
| 1652100         | 132705    | Prepaid Pole Contact                     | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    | \$0   |
| 1652100         | 132735    | PREPAID RENT WEST VALLEY                 | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    | \$0   |
| 1652100         | 132740    | PREPAID O&M WIND                         | \$731     | \$33   | \$536   | \$162   | \$0       | \$0     | \$0     | \$0    | \$0   |
| 1652100         | 132745    | PREPAID OUTAGE MAINTENANCE               | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    | \$0   |
| 1652100         | 132825    | Prepaid LGIA Transmission                | \$2,430   | \$42   | \$668   | \$201   | \$1,013   | \$123   | \$373   | \$9    | \$0   |
| 1652100         | 132831    | PREPAID BPA TRANSM - WINE COUNTRY        | \$690     | \$31   | \$506   | \$152   | \$0       | \$0     | \$0     | \$0    | \$0   |
| 1652100         | 132900    | PREPAYMENTS - OTHER                      | \$72      | \$0    | \$0     | \$0     | \$46      | \$6     | \$19    | \$0    | \$0   |
| 1652100         | 132900    | PREPAYMENTS - OTHER                      | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    | \$0   |
| 1652100         | 132900    | PREPAYMENTS - OTHER                      | \$507     | \$12   | \$135   | \$38    | \$220     | \$27    | \$74    | \$1    | \$0   |
| 1652100         | 132901    | PRE FEES - OREGON PUB UTIL COMMISSION    | \$1,768   | \$0    | \$1,768 | \$0     | \$0       | \$0     | \$0     | \$0    | \$0   |
| 1652100         | 132902    | PREP FEES-WASH UTIL & TRANSP COMMISSION  | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    | \$0   |
| 1652100         | 132903    | PREP FEES-UTAH PUBLIC SERVICE COMMISSION | \$2,134   | \$0    | \$0     | \$0     | \$2,134   | \$0     | \$0     | \$0    | \$0   |
| 1652100         | 132904    | PREP FEES-IDAHO PUB UTIL COMMISSION      | \$140     | \$0    | \$0     | \$0     | \$0       | \$140   | \$0     | \$0    | \$0   |
| 1652100         | 132905    | PREP FEES-WYO PUBLIC SERVICE COMMISSION  | \$98      | \$0    | \$0     | \$0     | \$0       | \$0     | \$98    | \$0    | \$0   |
| 1652100         | 132909    | Prepaid Licensing Fees                   | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    | \$0   |
| 1652100         | 132910    | Prepayments - Hardware & Software        | \$6,320   | \$144  | \$1,686 | \$468   | \$2,741   | \$340   | \$924   | \$17   | \$0   |
| 1652100         | 132921    | OTH PREPAY-FAS 106 FUNDING               | \$0       | \$0    | \$0     | \$0     | \$0       | \$0     | \$0     | \$0    | \$0   |
| 1652100         | 132924    | OTH PREPAY-OREGON DOE FEE                | \$14      | \$0    | \$14    | \$0     | \$0       | \$0     | \$0     | \$0    | \$0   |
| 1652100         | 132926    | PREPAID ROYALTIES                        | \$834     | \$0    | \$0     | \$0     | \$532     | \$73    | \$224   | \$4    | \$0   |
| 1652100         | 132998    | PREPAID INSURANCE                        | (\$2,364) | \$0    | \$0     | \$0     | (\$1,510) | (\$208) | (\$634) | (\$12) | \$0   |
| 1652100         | 132999    | PREPAY - RECLASS TO LT                   | (\$1,504) | (\$34) | (\$401) | (\$111) | (\$652)   | (\$81)  | (\$220) | (\$4)  | \$0   |
| 1652100         | 134000    | LT PREPAY RECLASS                        | \$3,868   | \$88   | \$1,032 | \$287   | \$1,677   | \$208   | \$566   | \$11   | \$0   |
| 1652100         | 182600    | PREPAYMENT-OTHER                         | (\$4)     | \$0    | \$0     | \$0     | (\$3)     | (\$0)   | (\$1)   | \$0    | \$0   |
| 1652100         | 182600    | PREPAYMENT-OTHER                         | \$4       | \$0    | \$0     | \$1     | \$0       | \$0     | \$0     | \$0    | \$0   |



**Miscellaneous Rate Base (Actuals)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary | Alloc | Total      | Calif   | Oregon    | Wash      | Utah      | Idaho     | Wy-All    | FERC   | Other |
|-----------------|-----------|-------|------------|---------|-----------|-----------|-----------|-----------|-----------|--------|-------|
| 1652100         | Total     |       | \$19,047   | \$332   | \$6,172   | \$1,263   | \$8,144   | \$887     | \$2,206   | \$42   | \$0   |
| 1653000         | 132301    | SO    | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 1653000         | Total     |       | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
| 1655000         | 132400    | CAEE  | \$142      | \$0     | \$0       | \$0       | \$91      | \$13      | \$38      | \$1    | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 1655000         | Total     |       | \$142      | \$0     | \$0       | \$0       | \$91      | \$13      | \$38      | \$1    | \$0   |
| 2281100         | 280301    | SO    | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2281100         | Total     |       | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
| 2281200         | 280290    | SO    | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2281200         | 280302    | SO    | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2281200         | 280307    | SO    | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2281200         | 280308    | SO    | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2281200         | 280311    | SO    | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2281200         | Total     |       | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
| 2281300         | 280303    | SO    | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2281300         | Total     |       | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
| 2281400         | 280304    | SO    | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2281400         | Total     |       | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
| 2281800         | 280305    | SO    | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2281800         | Total     |       | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
| 2281900         | 280306    | SO    | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2281900         | Total     |       | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
| 2282100         | 0         | SO    | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2282100         | 280311    | SO    | \$8,287    | (\$188) | (\$2,211) | (\$614)   | (\$3,593) | (\$445)   | (\$1,212) | (\$23) | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2282100         | Total     |       | \$8,287    | (\$188) | (\$2,211) | (\$614)   | (\$3,593) | (\$445)   | (\$1,212) | (\$23) | \$0   |
| 2282200         | 280312    | SO    | (\$273)    | (\$6)   | (\$73)    | (\$20)    | (\$118)   | (\$15)    | (\$40)    | (\$1)  | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2282200         | Total     |       | (\$273)    | (\$6)   | (\$73)    | (\$20)    | (\$118)   | (\$15)    | (\$40)    | (\$1)  | \$0   |
| 2282300         | 280313    | SO    | (\$18)     | (\$0)   | (\$5)     | (\$1)     | (\$8)     | (\$1)     | (\$3)     | (\$0)  | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2282300         | Total     |       | (\$18)     | (\$0)   | (\$5)     | (\$1)     | (\$8)     | (\$1)     | (\$3)     | (\$0)  | \$0   |
| 2283000         | 187240    | SO    | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2283000         | 280319    | SO    | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2283000         | 280330    | SO    | (\$18,168) | (\$413) | (\$4,848) | (\$1,346) | (\$7,879) | (\$976)   | (\$2,657) | (\$49) | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2283000         | 280349    | SO    | (\$2,340)  | (\$53)  | (\$624)   | (\$173)   | (\$1,015) | (\$126)   | (\$342)   | (\$6)  | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2283000         | Total     |       | (\$20,508) | (\$466) | (\$5,472) | (\$1,519) | (\$8,893) | (\$1,102) | (\$3,000) | (\$56) | \$0   |
| 2283400         | 280321    | SO    | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2283400         | Total     |       | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
| 2283500         | 280340    | SO    | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2283500         | 280350    | SO    | (\$1,098)  | (\$25)  | (\$293)   | (\$81)    | (\$476)   | (\$59)    | (\$161)   | (\$3)  | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2283500         | Total     |       | (\$1,098)  | (\$25)  | (\$293)   | (\$81)    | (\$476)   | (\$59)    | (\$161)   | (\$3)  | \$0   |
| 2284100         | 284901    | CAEE  | \$0        | \$0     | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2284100         | 289320    | CAGW  | (\$1,500)  | (\$68)  | (\$1,100) | (\$331)   | \$0       | \$0       | \$0       | \$0    | \$0   |
|                 |           |       |            |         |           |           |           |           |           |        |       |
| 2284100         | Total     |       | (\$1,500)  | (\$68)  | (\$1,100) | (\$331)   | \$0       | \$0       | \$0       | \$0    | \$0   |



**Miscellaneous Rate Base (Actuals)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account      | Secondary | Alloc                                    | Total            | Calif          | Oregon           | Wash           | Utah           | Idaho         | Wy-All         | FERC         | Other          |
|----------------------|-----------|--|------------------|----------------|------------------|----------------|----------------|---------------|----------------|--------------|----------------|
| <b>2284100 Total</b> |           |  | <b>(\$1,500)</b> | <b>(\$68)</b>  | <b>(\$1,100)</b> | <b>(\$331)</b> | \$0            | \$0           | \$0            | \$0          | \$0            |
| 2284200              | 284910    | TROJD                                    | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | \$0            | \$0          | \$0            |
| 2284200              | 284912    | TROJD                                    | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | \$0            | \$0          | \$0            |
| <b>2284200 Total</b> |           |  | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>    | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>     |
| <b>2300000 Total</b> |           |  | <b>(\$2,014)</b> | <b>(\$92)</b>  | <b>(\$1,477)</b> | <b>(\$445)</b> | \$0            | \$0           | \$0            | \$0          | \$0            |
| 2300000              | 284918    | ARO LIAB - TROJAN NUCLEAR PLANT          | (\$2,014)        | (\$92)         | (\$1,477)        | (\$445)        | \$0            | \$0           | \$0            | \$0          | \$0            |
| <b>2300000 Total</b> |           |  | <b>(\$2,014)</b> | <b>(\$92)</b>  | <b>(\$1,477)</b> | <b>(\$445)</b> | <b>\$0</b>     | <b>\$0</b>    | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>     |
| 2530000              | 289005    | UNEARNED JOINT USE POLE CONTACT REVENUE  | (\$207)          | (\$207)        | \$0              | \$0            | \$0            | \$0           | \$0            | \$0          | \$0            |
| 2530000              | 289005    | UNEARNED JOINT USE POLE CONTACT REVENUE  | (\$68)           | \$0            | \$0              | \$0            | (\$68)         | \$0           | \$0            | \$0          | \$0            |
| 2530000              | 289005    | UNEARNED JOINT USE POLE CONTACT REVENUE  | (\$1,612)        | \$0            | (\$1,612)        | \$0            | \$0            | \$0           | \$0            | \$0          | \$0            |
| 2530000              | 289005    | UNEARNED JOINT USE POLE CONTACT REVENUE  | (\$644)          | \$0            | \$0              | (\$644)        | \$0            | \$0           | \$0            | \$0          | \$0            |
| 2530000              | 289005    | UNEARNED JOINT USE POLE CONTACT REVENUE  | (\$356)          | \$0            | \$0              | (\$356)        | \$0            | \$0           | \$0            | \$0          | \$0            |
| 2530000              | 289005    | UNEARNED JOINT USE POLE CONTACT REVENUE  | (\$138)          | \$0            | \$0              | \$0            | \$0            | \$0           | (\$138)        | \$0          | \$0            |
| 2530000              | 289005    | UNEARNED JOINT USE POLE CONTACT REVENUE  | (\$1)            | \$0            | \$0              | \$0            | \$0            | \$0           | (\$1)          | \$0          | \$0            |
| 2530000              | 289009    | OREGON DSM LOANS NPV UNEARNED INCOME     | (\$585)          | \$0            | \$0              | \$0            | \$0            | \$0           | \$0            | (\$585)      | \$0            |
| <b>2530000 Total</b> |           |  | <b>(\$3,611)</b> | <b>(\$207)</b> | <b>(\$1,612)</b> | <b>(\$356)</b> | <b>(\$644)</b> | <b>(\$68)</b> | <b>(\$140)</b> | <b>\$0</b>   | <b>(\$585)</b> |
| 2532500              | 289301    | PARIBAS FUTURES 5310                     | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | \$0            | \$0          | \$0            |
| 2532500              | 289521    | TIMBER REVENUES                          | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | \$0            | \$0          | \$0            |
| <b>2532500 Total</b> |           |  | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>    | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>     |
| <b>2532500 Total</b> |           |  | <b>(\$0)</b>     | <b>(\$0)</b>   | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>    | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>     |
| 2539900              | 230155    | EMPLOYEE HOUSING SECURITY DEPOSITS       | (\$1)            | (\$1)          | \$0              | \$0            | \$0            | \$0           | \$0            | \$0          | \$0            |
| 2539900              | 230155    | EMPLOYEE HOUSING SECURITY DEPOSITS       | (\$1,541)        | \$0            | \$0              | (\$984)        | (\$136)        | (\$413)       | (\$8)          | \$0          | \$0            |
| 2539900              | 289025    | DEF REV-DUKE/HERMISTON GAS SALE NOVATION | (\$37)           | \$0            | \$0              | (\$23)         | (\$3)          | (\$10)        | (\$0)          | \$0          | \$0            |
| 2539900              | 289520    | MILL FORK COAL LEASE                     | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | \$0            | \$0          | \$0            |
| 2539900              | 289530    | SOFTWARE LICENSE PAYMENTS - MICROSOFT    | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | \$0            | \$0          | \$0            |
| 2539900              | 289530    | SOFTWARE LICENSE PAYMENTS - MICROSOFT    | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | \$0            | \$0          | \$0            |
| 2539900              | 289904    | LAKEVIEW BUYOUT                          | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | \$0            | \$0          | \$0            |
| 2539900              | 289906    | HERMISTON BREAKAGE FEE                   | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | \$0            | \$0          | \$0            |
| 2539900              | 289907    | FIRTH COGENERATION BUYOUT                | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | \$0            | \$0          | \$0            |
| 2539900              | 289908    | MONSANTO CONTRACT                        | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | \$0            | \$0          | \$0            |
| 2539900              | 289909    | REDDING CONTRACT                         | (\$3,575)        | (\$62)         | (\$983)          | (\$296)        | (\$1,491)      | (\$182)       | (\$548)        | (\$13)       | \$0            |
| 2539900              | 289912    | OPTION SALES                             | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | \$0            | \$0          | \$0            |
| 2539900              | 289913    | MCI - F.O.G. WIRE LEASE                  | (\$163)          | \$0            | \$0              | (\$108)        | (\$13)         | (\$41)        | (\$1)          | \$0          | \$0            |
| 2539900              | 289913    | MCI - F.O.G. WIRE LEASE                  | (\$1,395)        | (\$24)         | (\$383)          | (\$116)        | (\$581)        | (\$71)        | (\$214)        | (\$5)        | \$0            |
| 2539900              | 289913    | MCI - F.O.G. WIRE LEASE                  | \$2,783          | \$0            | \$0              | \$1,843        | \$229          | \$694         | \$17           | \$0          | \$0            |
| 2539900              | 289914    | AMERICAN ELECTRIC POWER CRP              | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | \$0            | \$0          | \$0            |
| 2539900              | 289914    | AMERICAN ELECTRIC POWER CRP              | (\$5,769)        | (\$100)        | (\$1,586)        | (\$478)        | (\$2,405)      | (\$293)       | (\$885)        | (\$21)       | \$0            |
| 2539900              | 289915    | AMERICAN ELECTRIC POWER CRP              | (\$774)          | (\$13)         | (\$213)          | (\$64)         | (\$323)        | (\$39)        | (\$119)        | (\$3)        | \$0            |
| 2539900              | 289917    | FOOTCREEK CONTRACT                       | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | \$0            | \$0          | \$0            |
| 2539900              | 289917    | West Valley Contract Term                | (\$1,477)        | \$0            | \$0              | \$0            | (\$978)        | (\$121)       | (\$368)        | (\$9)        | \$0            |
| 2539900              | 289925    | TRANSM CONST SECURITY DEPOSITS           | (\$11,949)       | (\$200)        | (\$3,166)        | (\$955)        | (\$5,051)      | (\$629)       | (\$1,904)      | (\$44)       | \$0            |
| <b>2539900 Total</b> |           |  | <b>(\$205)</b>   | <b>(\$55)</b>  | <b>(\$55)</b>    | <b>(\$15)</b>  | <b>(\$89)</b>  | <b>(\$11)</b> | <b>(\$30)</b>  | <b>(\$1)</b> | <b>\$0</b>     |
| 2540000              | 288115    | REG LIABILITY PROP INS RESERVE           | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | \$0            | \$0          | \$0            |



**Miscellaneous Rate Base (Actuals)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account      | Secondary | Alloc                                    | Total            | Calif          | Oregon           | Wash           | Utah             | Idaho          | Wy-All         | FERC          | Other            |
|----------------------|-----------|--|------------------|----------------|------------------|----------------|------------------|----------------|----------------|---------------|------------------|
| 2540000              | 288140    | WA                                       | (\$0)            | \$0            | \$0              | (\$0)          | \$0              | \$0            | \$0            | \$0           | \$0              |
|                      |           | Reg Liability - WA A&G Credit            |                  |                |                  |                |                  |                |                |               |                  |
| 2540000              | 288165    | OTHER                                    | (\$684)          | \$0            | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | (\$684)          |
|                      |           | Reg Liab - OR Enrgy                      |                  |                |                  |                |                  |                |                |               |                  |
| 2540000              | 288170    | CA                                       | (\$45)           | (\$45)         | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | \$0              |
|                      |           | REG LIABILITY - CA GAIN ON SALE OF ASSET |                  |                |                  |                |                  |                |                |               |                  |
| 2540000              | 288171    | UT                                       | (\$297)          | \$0            | \$0              | (\$297)        | \$0              | \$0            | \$0            | \$0           | \$0              |
|                      |           | REG LIABILITY - UT GAIN ON SALE OF ASSET |                  |                |                  |                |                  |                |                |               |                  |
| 2540000              | 288172    | IDU                                      | (\$111)          | \$0            | \$0              | \$0            | (\$111)          | \$0            | \$0            | \$0           | \$0              |
|                      |           | REG LIABILITY - ID GAIN ON SALE OF ASSET |                  |                |                  |                |                  |                |                |               |                  |
| 2540000              | 288173    | WYP                                      | (\$132)          | \$0            | \$0              | \$0            | \$0              | \$0            | (\$132)        | \$0           | \$0              |
|                      |           | REG LIABILITY - WY GAIN ON SALE OF ASSET |                  |                |                  |                |                  |                |                |               |                  |
| 2540000              | 288400    | OTHER                                    | (\$1,115)        | \$0            | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | (\$1,115)        |
|                      |           | Regulatory Liability - OR Balance Consol |                  |                |                  |                |                  |                |                |               |                  |
| 2540000              | 288415    | CAEE                                     | (\$4,847)        | \$0            | \$0              | \$0            | (\$3,095)        | (\$426)        | (\$1,300)      | (\$26)        | \$0              |
|                      |           | REGULATORY LIABILITY - DEF. BENEFIT- ARC |                  |                |                  |                |                  |                |                |               |                  |
| 2540000              | 288415    | SE                                       | \$2,694          | \$45           | \$697            | \$213          | \$1,111          | \$153          | \$467          | \$9           | \$0              |
|                      |           | REGULATORY LIABILITY - DEF. BENEFIT- ARC |                  |                |                  |                |                  |                |                |               |                  |
| 2540000              | 288479    | OTHER                                    | (\$1,301)        | \$0            | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | (\$1,301)        |
|                      |           | Reg Liability - Def NPC Balance Reclass  |                  |                |                  |                |                  |                |                |               |                  |
| 2540000              | 288489    | OTHER                                    | (\$24)           | \$0            | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | (\$24)           |
|                      |           | Reg Liability - SB 1149 Balance Reclass  |                  |                |                  |                |                  |                |                |               |                  |
| <b>2540000 Total</b> |           |  | <b>(\$6,066)</b> | <b>(\$5)</b>   | <b>\$643</b>     | <b>\$197</b>   | <b>(\$2,371)</b> | <b>(\$395)</b> | <b>(\$996)</b> | <b>(\$17)</b> | <b>(\$3,123)</b> |
| 2541050              | 111595    | TROJP                                    | \$0              | \$0            | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | \$0              |
|                      |           | ARO/REG DIFF - TROJAN NUCLEAR PLANT      |                  |                |                  |                |                  |                |                |               |                  |
| 2541050              | 111650    | TROJP                                    | \$0              | \$0            | \$0              | \$0            | \$0              | \$0            | \$0            | \$0           | \$0              |
|                      |           | ARO/REG DIFF - TROJAN NUCLEAR PLANT      |                  |                |                  |                |                  |                |                |               |                  |
| 2541050              | 288506    | TROJP                                    | (\$3,345)        | (\$153)        | (\$2,452)        | (\$740)        | \$0              | \$0            | \$0            | \$0           | \$0              |
|                      |           | ARO/REG DIFF - TROJAN NUCLEAR PLANT      |                  |                |                  |                |                  |                |                |               |                  |
| <b>2541050 Total</b> |           |  | <b>(\$3,345)</b> | <b>(\$153)</b> | <b>(\$2,452)</b> | <b>(\$740)</b> | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>    | <b>\$0</b>       |







**Regulatory Assets (Actuals)**  
 Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account    | Alloc | Total          | Calif        | Oregon       | Wash         | Utah         | Idaho        | Wy-All       | FERC         | Other          |
|----------------------|----------------------|-------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|
| 1242000              | INT FREE-PPL         |       | \$1,801        | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$1,801        |
| 1242000              | INT FREE-PPL         | WA    | \$9            | \$0          | \$0          | \$9          | \$0          | \$0          | \$0          | \$0          | \$0            |
| <b>1242000 Total</b> |                      |       | <b>\$1,811</b> | <b>\$0</b>   | <b>\$0</b>   | <b>\$9</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$1,801</b> |
| 1242100              | INT FREE 5 YR-PPL    | OTHER | \$0            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| <b>1242100 Total</b> |                      |       | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>     |
| 1242300              | IDAHO-UPL            | CA    | \$0            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| 1242300              | IDAHO-UPL            | IDU   | \$19           | \$0          | \$0          | \$0          | \$0          | \$19         | \$0          | \$0          | \$0            |
| 1242300              | IDAHO-UPL            | OTHER | \$0            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| 1242300              | IDAHO-UPL            | UT    | \$0            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| 1242300              | IDAHO-UPL            | WYP   | \$0            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| <b>1242300 Total</b> |                      |       | <b>\$19</b>    | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$19</b>  | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>     |
| 1243000              | INT BEARING 6.5%-PPL | OTHER | \$0            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| <b>1243000 Total</b> |                      |       | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>     |
| 1243200              | INT BEARING VAR%-PPL | OR    | \$0            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| 1243200              | INT BEARING VAR%-PPL | OTHER | \$9            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$9            |
| 1243200              | INT BEARING VAR%-PPL | WA    | (\$0)          | \$0          | (\$0)        | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| <b>1243200 Total</b> |                      |       | <b>\$9</b>     | <b>\$0</b>   | <b>(\$0)</b> | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$9</b>     |
| 1243300              | TAX CREDIT-PPL       | OR    | \$0            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| 1243300              | TAX CREDIT-PPL       | OTHER | \$0            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| <b>1243300 Total</b> |                      |       | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>     |
| 1243400              | NEW 0% INT-PPL       | OTHER | \$0            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| <b>1243400 Total</b> |                      |       | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>     |
| 1244100              | ENERGY FINANSWER     | CA    | \$0            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| 1244100              | ENERGY FINANSWER     | IDU   | \$0            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| 1244100              | ENERGY FINANSWER     | OTHER | \$428          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$428          |
| 1244100              | ENERGY FINANSWER     | SO    | (\$0)          | (\$0)        | (\$0)        | (\$0)        | (\$0)        | (\$0)        | (\$0)        | (\$0)        | (\$0)          |
| 1244100              | ENERGY FINANSWER     | UT    | \$533          | \$0          | \$0          | \$533        | \$0          | \$0          | \$0          | \$0          | \$0            |
| 1244100              | ENERGY FINANSWER     | WA    | \$64           | \$0          | \$64         | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| 1244100              | ENERGY FINANSWER     | WYP   | \$0            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| <b>1244100 Total</b> |                      |       | <b>\$1,025</b> | <b>(\$0)</b> | <b>\$64</b>  | <b>\$533</b> | <b>(\$0)</b> | <b>(\$0)</b> | <b>(\$0)</b> | <b>(\$0)</b> | <b>\$428</b>   |
| 1244200              | PACIFIC ENVIRON      | OR    | \$0            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| <b>1244200 Total</b> |                      |       | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>     |
| 1244300              | INDUST FINANSWER     | OTHER | \$0            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| 1244300              | INDUST FINANSWER     | UT    | \$0            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| 1244300              | INDUST FINANSWER     | WA    | \$0            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| <b>1244300 Total</b> |                      |       | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>     |
| 1244500              | HOME COMFORT         | CA    | \$17           | \$17         | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| 1244500              | HOME COMFORT         | OTHER | \$6            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$6            |
| 1244500              | HOME COMFORT         | SO    | (\$3)          | (\$0)        | (\$0)        | (\$0)        | (\$1)        | (\$0)        | (\$0)        | (\$0)        | (\$0)          |
| 1244500              | HOME COMFORT         | WA    | \$64           | \$0          | \$64         | \$0          | \$0          | \$0          | \$0          | \$0          | \$0            |
| <b>1244500 Total</b> |                      |       | <b>\$84</b>    | <b>\$17</b>  | <b>\$63</b>  | <b>(\$1)</b> | <b>(\$1)</b> | <b>(\$0)</b> | <b>(\$0)</b> | <b>(\$0)</b> | <b>\$6</b>     |
| 1244900              | "FINANSWER 12,000"   | OTHER | \$36           | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$36           |
| 1244900              | "FINANSWER 12,000"   | UT    | \$14           | \$0          | \$0          | \$0          | \$14         | \$0          | \$0          | \$0          | \$0            |
| 1244900              | "FINANSWER 12,000"   | WYU   | \$6            | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$6            |
| <b>1244900 Total</b> |                      |       | <b>\$56</b>    | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$14</b>  | <b>\$0</b>   | <b>\$0</b>   | <b>\$6</b>   | <b>\$36</b>    |



**Regulatory Assets (Actuals)**  
 Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account                        | Alloc | Total          | Calif        | Oregon         | Wash           | Utah             | Idaho          | Wy-AI            | FERC          | Other            |
|----------------------|--|-------|----------------|--------------|----------------|----------------|------------------|----------------|------------------|---------------|------------------|
| 1245300              | IRRIGATION FINANSWER                     | CA    | \$0            | \$20         | \$0            | \$0            | \$0              | \$0            | \$0              | \$0           | \$0              |
| 1245300              | IRRIGATION FINANSWER                     | OTHER | (\$20)         | \$0          | \$0            | \$0            | \$0              | \$0            | \$0              | \$0           | (\$20)           |
| <b>1245300 Total</b> |  |       | <b>\$0</b>     | <b>\$20</b>  | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>    | <b>(\$20)</b>    |
| 1245400              | RETRO ENERGY FINANS                      | OTHER | \$20           | \$0          | \$0            | \$0            | \$0              | \$0            | \$0              | \$0           | \$20             |
| 1245400              | RETRO ENERGY FINANS                      | UT    | (\$4)          | \$0          | \$0            | \$0            | (\$4)            | \$0            | \$0              | \$0           | \$0              |
| <b>1245400 Total</b> |  |       | <b>\$15</b>    | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>     | <b>(\$4)</b>     | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>    | <b>\$20</b>      |
| 1247000              | ELI/GAWL SYSTEM                          | CA    | \$362          | \$362        | \$0            | \$0            | \$0              | \$0            | \$0              | \$0           | \$0              |
| 1247000              | ELI/GAWL SYSTEM                          | IDU   | \$18           | \$0          | \$0            | \$0            | \$0              | \$18           | \$0              | \$0           | \$0              |
| 1247000              | ELI/GAWL SYSTEM                          | OTHER | (\$6,976)      | \$0          | \$0            | \$0            | \$0              | \$0            | \$0              | \$0           | (\$6,976)        |
| 1247000              | ELI/GAWL SYSTEM                          | UT    | \$4,608        | \$0          | \$0            | \$4,608        | \$0              | \$0            | \$0              | \$0           | \$0              |
| 1247000              | ELI/GAWL SYSTEM                          | WA    | \$1,914        | \$0          | \$0            | \$1,914        | \$0              | \$0            | \$0              | \$0           | \$0              |
| 1247000              | ELI/GAWL SYSTEM                          | WYP   | \$117          | \$0          | \$0            | \$0            | \$0              | \$0            | \$117            | \$0           | \$0              |
| 1247000              | ELI/GAWL SYSTEM                          | WYU   | \$5            | \$0          | \$0            | \$0            | \$0              | \$0            | \$0              | \$5           | \$0              |
| <b>1247000 Total</b> |  |       | <b>\$48</b>    | <b>\$362</b> | <b>\$0</b>     | <b>\$1,914</b> | <b>\$4,608</b>   | <b>\$18</b>    | <b>\$122</b>     | <b>\$0</b>    | <b>(\$6,976)</b> |
| 1247100              | CSS/ELI SYSTEM                           | OTHER | \$0            | \$0          | \$0            | \$0            | \$0              | \$0            | \$0              | \$0           | \$0              |
| <b>1247100 Total</b> |  |       | <b>(\$45)</b>  | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>    | <b>(\$45)</b>    |
| 1249000              | ESC - RESERVE                            | CA    | (\$0)          | (\$0)        | \$0            | \$0            | \$0              | \$0            | \$0              | \$0           | \$0              |
| 1249000              | ESC - RESERVE                            | IDU   | (\$4)          | \$0          | \$0            | \$0            | \$0              | (\$4)          | \$0              | \$0           | \$0              |
| 1249000              | ESC - RESERVE                            | OTHER | (\$65)         | \$0          | \$0            | \$0            | \$0              | \$0            | \$0              | \$0           | (\$65)           |
| 1249000              | ESC - RESERVE                            | SO    | \$0            | \$0          | \$0            | \$0            | \$0              | \$0            | \$0              | \$0           | \$0              |
| 1249000              | ESC - RESERVE                            | UT    | (\$16)         | \$0          | \$0            | (\$16)         | \$0              | \$0            | \$0              | \$0           | \$0              |
| 1249000              | ESC - RESERVE                            | WA    | (\$4)          | \$0          | \$0            | (\$4)          | \$0              | \$0            | \$0              | \$0           | \$0              |
| 1249000              | ESC - RESERVE                            | WYU   | (\$0)          | \$0          | \$0            | \$0            | \$0              | \$0            | (\$0)            | \$0           | \$0              |
| <b>1249000 Total</b> |  |       | <b>(\$89)</b>  | <b>(\$0)</b> | <b>\$0</b>     | <b>(\$4)</b>   | <b>(\$16)</b>    | <b>(\$4)</b>   | <b>(\$0)</b>     | <b>\$0</b>    | <b>(\$65)</b>    |
| 1822200              | UNRECOVD PLANT - TROJAN-DR               | TROJP | \$15,212       | \$696        | \$11,152       | \$3,364        | \$0              | \$0            | \$0              | \$0           | \$0              |
| 1822200              | UNRECOVD PLANT - TROJAN-CR-DEP'N         | TROJP | (\$13,916)     | (\$637)      | (\$10,203)     | (\$3,076)      | \$0              | \$0            | \$0              | \$0           | \$0              |
| 1822200              | UNRECOVD PLANT - TROJAN-DECOM-DR         | TROJD | \$17,981       | \$823        | \$13,180       | \$3,977        | \$0              | \$0            | \$0              | \$0           | \$0              |
| 1822200              | UNRECOVD PLANT - TROJAN-DECOM-CR         | TROJD | (\$16,086)     | (\$736)      | (\$11,791)     | (\$3,558)      | \$0              | \$0            | \$0              | \$0           | \$0              |
| 1822200              | UNRECOVD PLANT - TROJAN-WESTHOUSE        | TROJP | \$0            | \$0          | \$0            | \$0            | \$0              | \$0            | \$0              | \$0           | \$0              |
| <b>1822200 Total</b> |  |       | <b>\$3,188</b> | <b>\$146</b> | <b>\$2,337</b> | <b>\$705</b>   | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>    | <b>\$0</b>       |
| 1822230              | UNREC PLANT TROJAN - WA                  | WA    | (\$437)        | \$0          | \$0            | (\$437)        | \$0              | \$0            | \$0              | \$0           | \$0              |
| <b>1822230 Total</b> |  |       | <b>(\$437)</b> | <b>\$0</b>   | <b>\$0</b>     | <b>(\$437)</b> | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>    | <b>\$0</b>       |
| 1822240              | UNREC PLANT TROJAN - OR                  | OR    | (\$108)        | \$0          | (\$108)        | \$0            | \$0              | \$0            | \$0              | \$0           | \$0              |
| <b>1822240 Total</b> |  |       | <b>(\$108)</b> | <b>\$0</b>   | <b>(\$108)</b> | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>    | <b>\$0</b>       |
| 1822600              | REG ASSET-TRAIL MTN MINE UNRECOVD INVEST | CAEE  | \$0            | \$0          | \$0            | \$0            | \$0              | \$0            | \$0              | \$0           | \$0              |
| 1822600              | Trail Mountain Mine Closure Costs        | CAEE  | \$0            | \$0          | \$0            | \$0            | \$0              | \$0            | \$0              | \$0           | \$0              |
| 1822600              | TRAIL MTN MINE UNRECOVERED INVEST        | CAEE  | (\$10,608)     | \$0          | \$0            | \$0            | (\$6,775)        | (\$933)        | (\$2,845)        | (\$56)        | \$0              |
| 1822600              | TRAIL MTN MINE UNRECOVERED INVEST        | SE    | \$10,608       | \$175        | \$2,746        | \$637          | \$4,374          | \$602          | \$1,837          | \$36          | \$0              |
| <b>1822600 Total</b> |  |       | <b>\$0</b>     | <b>\$175</b> | <b>\$2,746</b> | <b>\$837</b>   | <b>(\$2,400)</b> | <b>(\$331)</b> | <b>(\$1,008)</b> | <b>(\$20)</b> | <b>\$0</b>       |
| 1822700              | UNRECOVERED PLANT - POWERDALE HYDRO PLAN | CAGW  | \$3,982        | \$182        | \$2,921        | \$879          | \$0              | \$0            | \$0              | \$0           | \$0              |
| <b>1822700 Total</b> |  |       | <b>\$3,982</b> | <b>\$182</b> | <b>\$2,921</b> | <b>\$879</b>   | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>    | <b>\$0</b>       |
| 1823000              | ENERGY FINANSWER - UT 1996               | UT    | \$62           | \$0          | \$0            | \$0            | \$62             | \$0            | \$0              | \$0           | \$0              |
| <b>1823000 Total</b> |  |       | <b>\$62</b>    | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>     | <b>\$62</b>      | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>    | <b>\$0</b>       |
| 1823020              | IDAI COSTS - NO. CA DIRECT ACCESS        | CA    | \$0            | \$0          | \$0            | \$0            | \$0              | \$0            | \$0              | \$0           | \$0              |
| <b>1823020 Total</b> |  |       | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>    | <b>\$0</b>       |



### Regulatory Assets (Actuals)

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account      | Secondary Account | Alloc                                   | Total     | Calif | Oregon | Wash    | Utah    | Idaho | Wy-All    | FERC | Other  |
|----------------------|-------------------|---|-----------|-------|--------|---------|---------|-------|-----------|------|--------|
| 1823040              | 187002            | OTHER                                   | \$0       | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | \$0    |
| 1823040              | 187111            | OREGON DIRECT ACCESS                    | (\$92)    | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | (\$92) |
| 1823040              | 187743            | SCH 781 DIRECT ACCESS SHOPPING IN       | \$0       | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | \$0    |
| 1823040              | 187744            | SCH 294-25 TRANSITION ADJ BAL ACCT      | \$0       | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | \$0    |
| 1823040              | 187764            | SCH 294-27 TRANSITION ADJ BAL ACCT      | \$0       | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | \$0    |
| 1823040              | 187765            | IMPLEMENTATION COST II - RESIDENTIAL    | \$0       | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | \$0    |
| 1823040              | 187766            | IMPLEMENTATION COST II - NONRESIDENTIAL | \$0       | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | \$0    |
| 1823040              | 187767            | IMPLEMENTATION COST 3 - RESIDENTIAL     | \$0       | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | \$0    |
| 1823040              | 187768            | IMPLEMENTATION COST 3 - NON RES SMALL   | \$0       | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | \$0    |
| 1823040              | 187769            | IMPLEMENTATION COST 3 - NON RES LARGE   | (\$1)     | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | (\$1)  |
| 1823040              | 187780            | IMPLEMENT COST 7 RESIDENTIAL            | (\$0)     | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | (\$0)  |
| 1823040              | 187781            | IMPLEMENT COST 7 NON-RESIDENTIAL        | \$24      | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | \$24   |
| 1823040              | 187799            | Reg Asset - SB 1149 Balance Reclass     | (\$70)    | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | (\$70) |
| <b>1823600 Total</b> | 187040            | PITTSBERG - MIDWAY ARBITRATION          | \$0       | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | \$0    |
| <b>1823600 Total</b> |                   | CAEE                                    | \$0       | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | \$0    |
| 1823870              | 187104            | FAS 8788 PENSION UT                     | \$0       | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | \$0    |
| 1823870              | 187601            | Contra Pension Reg Asset MMT & CTG - WY | (\$3,740) | \$0   | \$0    | \$0     | \$0     | \$0   | (\$3,740) | \$0  | \$0    |
| 1823870              | 187623            | Reg Asset - Post-Ret MMT - WY           | \$761     | \$0   | \$0    | \$0     | \$0     | \$0   | \$761     | \$0  | \$0    |
| <b>1823870 Total</b> |                   |   | (\$2,979) | \$0   | \$0    | \$0     | \$0     | \$0   | (\$2,979) | \$0  | \$0    |
| 1823910              | 101866            | DSM THEA FOSS WATERWAY CLEANUP          | \$3       | \$0   | \$1    | \$0     | \$1     | \$0   | \$0       | \$0  | \$0    |
| 1823910              | 101867            | DS-M RETAIL MINOR SITES                 | \$14      | \$0   | \$4    | \$1     | \$6     | \$1   | \$2       | \$0  | \$0    |
| 1823910              | 101868            | ORHR/TELLURIDE INVESTIGATION & CLEANUP  | \$1       | \$0   | \$0    | \$0     | \$1     | \$0   | \$0       | \$0  | \$0    |
| 1823910              | 101911            | PRINCEVILLE SERVICE CENTER CLEANUP      | \$0       | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | \$0    |
| 1823910              | 101912            | UTAH METALS CLEANUP                     | \$1       | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | \$0    |
| 1823910              | 102026            | D-SM RETAIL MINOR SITES                 | \$54      | \$1   | \$14   | \$4     | \$23    | \$3   | \$8       | \$0  | \$0    |
| 1823910              | 102027            | D-SM THEA FOSS WATERWAY CLEANUP         | \$2       | \$0   | \$1    | \$1     | \$1     | \$0   | \$0       | \$0  | \$0    |
| 1823910              | 102041            | UTAH METALS CLEANUP                     | \$0       | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | \$0    |
| 1823910              | 102103            | UTAH METALS CLEANUP                     | \$1       | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | \$0    |
| 1823910              | 102104            | ASTORIA YOUNGS BAY CLEANUP              | \$51      | \$1   | \$14   | \$4     | \$22    | \$3   | \$7       | \$0  | \$0    |
| 1823910              | 102105            | ASTORIA YOUNGS BAY CLEANUP              | \$4       | \$0   | \$1    | \$0     | \$2     | \$0   | \$1       | \$0  | \$0    |
| 1823910              | 102191            | ASTORIA YOUNGS BAY CLEANUP              | \$135     | \$3   | \$36   | \$10    | \$58    | \$7   | \$20      | \$0  | \$0    |
| 1823910              | 102193            | UTAH METALS CLEANUP                     | \$0       | \$0   | \$0    | \$0     | \$0     | \$0   | \$0       | \$0  | \$0    |
| 1823910              | 102194            | DSM RETAIL MINOR SITES                  | \$80      | \$2   | \$21   | \$6     | \$34    | \$4   | \$12      | \$0  | \$0    |
| 1823910              | 102324            | DSM RETAIL MINOR SITES                  | \$80      | \$2   | \$21   | \$6     | \$35    | \$4   | \$12      | \$0  | \$0    |
| 1823910              | 102325            | ASTORIA YOUNGS BAY CLEANUP              | \$49      | \$1   | \$13   | \$4     | \$21    | \$3   | \$7       | \$0  | \$0    |
| 1823910              | 102326            | UTAH METALS CLEANUP                     | \$12      | \$0   | \$3    | \$1     | \$5     | \$1   | \$2       | \$0  | \$0    |
| 1823910              | 102463            | D-SM RETAIL MINOR SITES                 | \$113     | \$3   | \$30   | \$8     | \$49    | \$6   | \$16      | \$0  | \$0    |
| 1823910              | 102464            | ASTORIA YOUNGS BAY CLEANUP              | \$24      | \$0   | \$7    | \$2     | \$11    | \$1   | \$4       | \$0  | \$0    |
| 1823910              | 102467            | THIRD WEST SUBSTATION CLEANUP           | \$1,670   | \$38  | \$446  | \$124   | \$724   | \$90  | \$244     | \$5  | \$0    |
| 1823910              | 102477            | SALT LAKE CITY AUTO                     | \$18      | \$0   | \$5    | \$1     | \$8     | \$1   | \$3       | \$0  | \$0    |
| 1823910              | 102570            | D-SM RETAIL MINOR SITES                 | \$3,173   | \$72  | \$847  | \$235   | \$1,376 | \$171 | \$464     | \$9  | \$0    |
| 1823910              | 102571            | SALT LAKE CITY AUTO                     | \$4       | \$0   | \$1    | \$0     | \$2     | \$0   | \$1       | \$0  | \$0    |
| 1823910              | 102584            | WASHINGTON NON-DEFERRED COSTS           | (\$565)   | \$0   | \$0    | (\$565) | \$0     | \$0   | \$0       | \$0  | \$0    |
| 1823910              | 102661            | ASTORIA YOUNG BAY CLEANUP               | \$636     | \$14  | \$170  | \$47    | \$276   | \$34  | \$93      | \$2  | \$0    |
| 1823910              | 102771            | ENVIRONMENTAL COST UNDER AMORTIZATION   | \$1,064   | \$24  | \$284  | \$79    | \$461   | \$57  | \$156     | \$3  | \$0    |



### Regulatory Assets (Actuals)

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc                                     | Total      | Calif | Oregon  | Wash   | Utah    | Idaho | Wy-All  | FERC | Other      |
|-----------------|-------------------|---|------------|-------|---------|--------|---------|-------|---------|------|------------|
| 1823910         | Total             |   | \$5,624    | \$163 | \$1,918 | (\$32) | \$3,117 | \$386 | \$1,051 | \$20 | \$0        |
| 1823920         | 101183            | UT  | \$11       | \$0   | \$0     | \$0    | \$11    | \$0   | \$0     | \$0  | \$0        |
| 1823920         | 101184            | IND FINANSWER 94                          | \$32       | \$0   | \$0     | \$0    | \$32    | \$0   | \$0     | \$0  | \$0        |
| 1823920         | 101185            | IND FINANSWER 95                          | \$26       | \$0   | \$0     | \$0    | \$26    | \$0   | \$0     | \$0  | \$0        |
| 1823920         | 101186            | IND FINANSWER 96                          | \$0        | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$0        |
| 1823920         | 101188            | COMM BUILDING 93                          | \$0        | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$0        |
| 1823920         | 101189            | COMM BUILDING 94                          | \$3        | \$0   | \$0     | \$0    | \$3     | \$0   | \$0     | \$0  | \$0        |
| 1823920         | 101190            | COMM BUILDING 96                          | \$35       | \$0   | \$0     | \$0    | \$35    | \$0   | \$0     | \$0  | \$0        |
| 1823920         | 101216            | ENERGY FINANSWER - UT 1994                | \$63       | \$0   | \$0     | \$0    | \$63    | \$0   | \$0     | \$0  | \$0        |
| 1823920         | 101217            | ENERGY FINANSWER - UT 1995                | \$3        | \$0   | \$0     | \$0    | \$3     | \$0   | \$0     | \$0  | \$0        |
| 1823920         | 101225            | "FINANSWER 12,000 - UTAH 1994"            | \$1        | \$0   | \$0     | \$0    | \$0     | \$0   | \$1     | \$0  | \$0        |
| 1823920         | 101902            | ENERGY FINANSWER - WY PPL 1999            | \$1        | \$0   | \$0     | \$0    | \$0     | \$0   | \$1     | \$0  | \$0        |
| 1823920         | 101903            | INDUSTRIAL FINANSWER - WY PPL 1999        | \$1        | \$0   | \$0     | \$0    | \$0     | \$0   | \$1     | \$0  | \$0        |
| 1823920         | 101944            | COMMERCIAL RETROFIT - WYOMING - PPL 2000  | \$1        | \$0   | \$0     | \$0    | \$0     | \$0   | \$1     | \$0  | \$0        |
| 1823920         | 101945            | ENERGY FINANSWER-WYOMING - PPL 2000       | \$4        | \$0   | \$0     | \$0    | \$0     | \$0   | \$4     | \$0  | \$0        |
| 1823920         | 101946            | INDUSTRIAL FINANSWER-WYOMING - PPL 2000   | \$0        | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$0        |
| 1823920         | 101947            | SELF AUDIT - WYOMING - PPL 2000           | \$0        | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$0        |
| 1823920         | 101948            | SPECIAL CONTRACTS-DSM-WY-PPL 2001         | \$0        | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$0        |
| 1823920         | 101949            | SELF AUDIT - WYOMING - UP&L 2000          | \$3,743    | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$3,743    |
| 1823920         | 102030            | ENERGY FINANSWER - WASHINGTON             | \$16,894   | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$16,894   |
| 1823920         | 102032            | INDUSTRIAL FINANSWER - WASHINGTON         | \$5,997    | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$5,997    |
| 1823920         | 102033            | LOW INCOME - WASHINGTON                   | \$14       | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$14       |
| 1823920         | 102034            | SELF AUDIT - WASHINGTON                   | \$788      | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$788      |
| 1823920         | 102036            | COMMERCIAL SMALL RETROFIT - WASHINGTON    | \$13       | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$13       |
| 1823920         | 102037            | INDUSTRIAL SMALL RETROFIT - WASHINGTON    | \$624      | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$624      |
| 1823920         | 102038            | COMMERCIAL RETROFIT LIGHTING - WASHINGTON | \$88       | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$88       |
| 1823920         | 102039            | INDUSTRIAL RETROFIT LIGHTING-WA           | \$3,505    | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$3,505    |
| 1823920         | 102040            | NEEA - WASHINGTON                         | \$2        | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$2        |
| 1823920         | 102043            | ENERGY CODE DEVELOPMENT                   | \$156      | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$156      |
| 1823920         | 102044            | HOME COMFORT - WASHINGTON                 | \$22       | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$22       |
| 1823920         | 102045            | WEATHERIZATION - WASHINGTON               | \$41       | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$41       |
| 1823920         | 102046            | HASSLE FREE                               | \$0        | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$0        |
| 1823920         | 102067            | COMMERCIAL RETROFIT - WYOMING - PPL 2001  | \$10       | \$0   | \$0     | \$0    | \$0     | \$0   | \$10    | \$0  | \$0        |
| 1823920         | 102068            | ENERGY FINANSWER - WYOMING PPL - 2001     | \$26       | \$0   | \$0     | \$0    | \$0     | \$0   | \$26    | \$0  | \$0        |
| 1823920         | 102069            | INDUSTRIAL FINANSWER-WYOMING - PPL 2001   | \$0        | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$0        |
| 1823920         | 102070            | SELF AUDIT - WYOMING - PPL 2001           | \$0        | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$0        |
| 1823920         | 102071            | SELF AUDIT - WYOMING - UP&L 2001          | \$1,183    | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$1,183    |
| 1823920         | 102072            | COMPACT FLUORESCENT LAMPS - WASHINGTON    | \$24       | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$24       |
| 1823920         | 102127            | RESIDENTIAL PROGRAM RESEARCH - WA         | (\$42,402) | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | (\$42,402) |
| 1823920         | 102128            | WA REVENUE RECOVERY - SBC OFFSET          | \$1,280    | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$1,280    |
| 1823920         | 102131            | ENERGY FINANSWER - UTAH 2001/2002         | \$1,353    | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$1,353    |
| 1823920         | 102133            | INDUSTRIAL FINANSWER - UTAH 2001/2002     | \$4,202    | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$4,202    |
| 1823920         | 102138            | COMPACT FLUOR LAMPS (CFL) UT 2001/2002    | \$848      | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$848      |
| 1823920         | 102147            | COMMERCIAL SMALL RETROFIT - UT 2001/2002  | \$0        | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$0        |
| 1823920         | 102148            | INDUSTRIAL SMALL RETROFIT - UT 2002       | \$498      | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$498      |
| 1823920         | 102149            | COMMERCIAL RETROFIT LIGHTING - UT 2001/2  | \$82       | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$82       |
| 1823920         | 102150            | INDUSTRIAL RETROFIT LIGHTING - UT 2001/2  | \$0        | \$0   | \$0     | \$0    | \$0     | \$0   | \$0     | \$0  | \$0        |



### Regulatory Assets (Actuals)

Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc                                    | Total     | Calif | Oregon | Wash | Utah | Idaho | Wy-All | FERC | Other     |
|-----------------|-------------------|--|-----------|-------|--------|------|------|-------|--------|------|-----------|
| 1823920         | 102158            | WYP                                      | \$5       | \$0   | \$0    | \$0  | \$0  | \$0   | \$5    | \$0  | \$0       |
| 1823920         | 102159            | ENERGY FINANSWER - WYP - 2002            | \$16      | \$0   | \$0    | \$0  | \$0  | \$0   | \$16   | \$0  | \$0       |
| 1823920         | 102160            | INDUSTRIAL FINANSWER - WYP - 2002        | \$0       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0       |
| 1823920         | 102161            | SELF AUDIT - WYP - 2002                  | \$0       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0       |
| 1823920         | 102185            | SELF AUDIT - WYU - 2002                  | \$527     | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$527     |
| 1823920         | 102186            | WEB AUDIT PILOT - WA                     | \$18      | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$18      |
| 1823920         | 102195            | APPLIANCE REBATE - WA                    | \$71      | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$71      |
| 1823920         | 102196            | INDUSTRIAL RETROFIT LIGHTING - UT 2002   | \$115     | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$115     |
| 1823920         | 102205            | POWER FORWARD UT 2002                    | \$28      | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$28      |
| 1823920         | 102206            | A/C LOAD CONTROL PGM - RESIDENTIAL - UT  | \$2,071   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$2,071   |
| 1823920         | 102208            | SCHOOL ENERGY EDUCATION - WA             | \$1       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1       |
| 1823920         | 102209            | COMPACT FLUORESCENT LAMPS (CFL) - WYP 20 | \$24      | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$24      |
| 1823920         | 102210            | AIR CONDITIONING - UT 2002               | \$1       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1       |
| 1823920         | 102213            | HASSELFREE EFFICIENCY - IDU 2003         | \$1,509   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1,509   |
| 1823920         | 102214            | REFRIGERATOR RECYCLING PGM - UT 2003     | \$2,018   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$2,018   |
| 1823920         | 102215            | REFRIGERATOR RECYCLING PGM - WA          | \$2       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$2       |
| 1823920         | 102223            | REFRIGERATOR RECYCLING - WYP 2003        | \$460     | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$460     |
| 1823920         | 102225            | A/C LOAD CONTROL - RESIDENTIAL UT 2003   | \$2,564   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$2,564   |
| 1823920         | 102226            | AIR CONDITIONING - UT 2003               | \$1,187   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1,187   |
| 1823920         | 102227            | COMMERCIAL SMALL RETROFIT - UT 2003      | \$895     | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$895     |
| 1823920         | 102228            | COMMERCIAL RETROFIT LIGHTING - UT 2003   | \$13      | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$13      |
| 1823920         | 102229            | COMPACT FLUORESCENT LAMP (CFL) - UT 2002 | \$1,542   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1,542   |
| 1823920         | 102230            | ENERGY FINANSWER - UT 2003               | \$1,658   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1,658   |
| 1823920         | 102231            | INDUSTRIAL FINANSWER - UT 2003           | \$191     | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$191     |
| 1823920         | 102232            | INDUSTRIAL RETROFIT LIGHTING - UT 2003   | \$14      | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$14      |
| 1823920         | 102233            | INDUSTRIAL SMALL RETROFIT - UTAH - 2003  | (\$27)    | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | (\$27)    |
| 1823920         | 102236            | POWER FORWARD - UT 2003                  | \$1       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1       |
| 1823920         | 102237            | COMPACT FLUORESCENT LAMPS - WYP 2003     | \$19      | \$0   | \$0    | \$0  | \$0  | \$0   | \$19   | \$0  | \$0       |
| 1823920         | 102238            | ENERGY FINANSWER - WYP 2003              | \$0       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0       |
| 1823920         | 102239            | INDUSTRIAL FINANSWER - WYP 2003          | \$0       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0       |
| 1823920         | 102245            | SELF AUDIT - WYOMING - PPL 2003          | (\$1,682) | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | (\$1,682) |
| 1823920         | 102327            | CA REVENUE RECOVERY - BALANCING ACCT     | \$4       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$4       |
| 1823920         | 102328            | COMMERCIAL SELF-DIRECT UT 2003           | \$7       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$7       |
| 1823920         | 102336            | INDUSTRIAL SELF-DIRECT UT 2003           | \$22      | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$22      |
| 1823920         | 102337            | LOW INCOME - UTAH - 2004                 | \$3,581   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$3,581   |
| 1823920         | 102338            | REFRIGERATOR RECYCLING PGM - UT 2004     | \$2,910   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$2,910   |
| 1823920         | 102339            | A/C LOAD CONTROL - RESIDENTIAL UT 2004   | \$3,026   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$3,026   |
| 1823920         | 102340            | AIR CONDITIONING - UT 2004               | \$1,547   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1,547   |
| 1823920         | 102341            | COMMERCIAL RETROFIT LIGHTING - UT 2004   | \$285     | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$285     |
| 1823920         | 102342            | COMMERCIAL SMALL RETROFIT - UT 2004      | (\$1)     | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | (\$1)     |
| 1823920         | 102343            | COMPACT FLUORESCENT LAMPS (CFL) UT 2004  | \$1,227   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1,227   |
| 1823920         | 102344            | ENERGY FINANSWER - UT 2004               | \$2,562   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$2,562   |
| 1823920         | 102345            | INDUSTRIAL FINANSWER - UT 2004           | \$230     | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$230     |
| 1823920         | 102346            | INDUSTRIAL RETROFIT - UT 2004            | \$51      | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$51      |
| 1823920         | 102347            | INDUSTRIAL SMALL RETROFIT - UT 2004      | \$54      | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$54      |
| 1823920         | 102348            | POWER FORWARD - UT 2004                  | \$89      | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$89      |
| 1823920         | 102348            | COMMERCIAL SELF-DIRECT - UT 2004         | \$0       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0       |



### Regulatory Assets (Actuals)

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc                                      | Total       | Calif | Oregon | Wash | Utah | Idaho | Wy-All | FERC | Other       |
|-----------------|-------------------|--|-------------|-------|--------|------|------|-------|--------|------|-------------|
| 1823920         | 102349            | OTHER                                      | \$129       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$129       |
| 1823920         | 102351            | INDUSTRIAL SELF-DIRECT - UT 2004           | \$5         | \$0   | \$0    | \$0  | \$0  | \$5   | \$0    | \$0  | \$0         |
| 1823920         | 102360            | ENERGY FINANSWER - ID/UT 2004              | \$1         | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0         |
| 1823920         | 102362            | REFRIGERATOR RECYCLING PGM - WYP 2004      | \$9         | \$0   | \$0    | \$0  | \$0  | \$0   | \$1    | \$0  | \$0         |
| 1823920         | 102363            | ENERGY FINANSWER - WYP 2004                | \$24        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0         |
| 1823920         | 102364            | INDUSTRIAL FINANSWER - WYP 2004            | \$0         | \$0   | \$0    | \$0  | \$0  | \$0   | \$24   | \$0  | \$0         |
| 1823920         | 102443            | SELF AUDIT - WYOMING - PPL 2004            | \$554       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$554       |
| 1823920         | 102444            | ESIDENTIAL NEW CONSTRUCTION - WASHINGTON   | \$76        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$76        |
| 1823920         | 102458            | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20   | \$2,270     | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$2,270     |
| 1823920         | 102459            | COMMERCIAL FINANSWER EXPRESS - WASHINGTON  | \$827       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$827       |
| 1823920         | 102460            | INDUSTRIAL FINANSWER EXPRESS - WASHINGTON  | \$446       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$446       |
| 1823920         | 102461            | COMMERCIAL FINANSWER EXPRESS - UTAH - 20   | \$146       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$146       |
| 1823920         | 102462            | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20   | \$146       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$146       |
| 1823920         | 102502            | UTAH REVENUE RECOVERY - SBC OFFSET         | (\$147,460) | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | (\$147,460) |
| 1823920         | 102503            | OTHER                                      | \$2         | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$2         |
| 1823920         | 102503            | RETROFIT COMMISSIONING PROGRAM - UTAH      | \$23        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$23        |
| 1823920         | 102504            | C&I LIGHTING LOAD CONTROL - UTAH - 2004    | \$1         | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1         |
| 1823920         | 102504            | REFRIGERATOR RECYCLING PGM - IDAHO - 200   | \$3         | \$0   | \$0    | \$0  | \$0  | \$3   | \$0    | \$0  | \$0         |
| 1823920         | 102506            | COMMERCIAL FINANSWER EXPRESS - IDAHO - 2   | \$3         | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0         |
| 1823920         | 102507            | INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2   | \$4         | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0         |
| 1823920         | 102508            | IRRIGATION EFFICIENCY PROGRAM - IDAHO - 2  | \$4         | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0         |
| 1823920         | 102518            | ENERGY FINANSWER - ID/UT 2005              | \$12        | \$0   | \$0    | \$0  | \$0  | \$12  | \$0    | \$0  | \$0         |
| 1823920         | 102525            | REFRIGERATOR RECYCLING PGM - IDAHO - 200   | \$3         | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0         |
| 1823920         | 102528            | COMMERCIAL FINANSWER EXPRESS - IDAHO - 2   | \$3         | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0         |
| 1823920         | 102529            | INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2   | \$2         | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0         |
| 1823920         | 102530            | IRRIGATION EFFICIENCY PROGRAM - IDAHO - 2  | \$28        | \$0   | \$0    | \$0  | \$0  | \$28  | \$0    | \$0  | \$0         |
| 1823920         | 102532            | LOW INCOME - UTAH - 2005                   | \$48        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$48        |
| 1823920         | 102533            | REFRIGERATOR RECYCLING PGM - UTAH - 2005   | \$3,306     | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$3,306     |
| 1823920         | 102534            | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20   | \$3,060     | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$3,060     |
| 1823920         | 102535            | AIR CONDITIONING - UTAH - 2005             | \$2,347     | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$2,347     |
| 1823920         | 102536            | COMMERCIAL RETROFIT LIGHTING - UTAH - 20   | \$65        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$65        |
| 1823920         | 102537            | COMMERCIAL SMALL RETROFIT - UTAH - 2005    | \$223       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$223       |
| 1823920         | 102539            | ENERGY FINANSWER - UTAH - 2005             | \$1,476     | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1,476     |
| 1823920         | 102540            | INDUSTRIAL FINANSWER - UTAH - 2005         | \$3,485     | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$3,485     |
| 1823920         | 102541            | INDUSTRIAL RETROFIT LIGHTING - UTAH - 20   | \$60        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$60        |
| 1823920         | 102543            | POWER FORWARD - UTAH - 2005                | \$50        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$50        |
| 1823920         | 102544            | COMMERCIAL SELF-DIRECT - UTAH - 2005       | \$67        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$67        |
| 1823920         | 102545            | INDUSTRIAL SELF-DIRECT - UTAH - 2005       | \$103       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$103       |
| 1823920         | 102546            | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20   | \$944       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$944       |
| 1823920         | 102547            | COMMERCIAL FINANSWER EXPRESS - UTAH - 20   | \$1,967     | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1,967     |
| 1823920         | 102548            | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20   | \$421       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$421       |
| 1823920         | 102549            | RETROFIT COMMISSIONING PROGRAM - UTAH - 20 | \$105       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$105       |
| 1823920         | 102550            | C&I LIGHTING LOAD CONTROL - UTAH - 2005    | \$36        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$36        |
| 1823920         | 102552            | ENERGY FINANSWER - WYOMING PPL - 2005      | \$4         | \$0   | \$0    | \$0  | \$0  | \$0   | \$4    | \$0  | \$0         |
| 1823920         | 102553            | INDUSTRIAL FINANSWER - WYOMING PPL 2005    | \$16        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$16        |
| 1823920         | 102554            | SELF AUDIT - WYOMING - PPL 2005            | \$0         | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0         |
| 1823920         | 102555            | REFRIGERATOR RECYCLING - PPL WYOMING - 2   | \$0         | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0         |
| 1823920         | 102556            | 1823920/102556                             | \$0         | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0         |



### Regulatory Assets (Actuals)

Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc                                       | Total      | Calif | Oregon | Wash | Utah | Idaho | Wy-All | FERC | Other      |
|-----------------|-------------------|---|------------|-------|--------|------|------|-------|--------|------|------------|
| 1823920         | 102562            | OTHER                                       | \$53       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$53       |
| 1823920         | 102586            | APPLIANCE INCENTIVE - WASHWISE - WASHINGTON | \$3        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$3        |
| 1823920         | 102702            | IRRIGATION LOAD CONTROL - UTAH - 2005       | \$2        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$2        |
| 1823920         | 102703            | ENERGY FINANSWER - WYOMING PPL - 2006       | \$4        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$4        |
| 1823920         | 102706            | INDUSTRIAL FINANSWER-WYOMING-PPL 2006       | \$119      | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$119      |
| 1823920         | 102707            | LOW INCOME-UTAH-2006                        | \$3,752    | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$3,752    |
| 1823920         | 102708            | REFRIGERATOR RECYCLING PGM-UTAH-2006        | \$8,624    | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$8,624    |
| 1823920         | 102709            | A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006      | \$1,499    | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1,499    |
| 1823920         | 102710            | AIR CONDITIONING-UTAH-2006                  | \$2,187    | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$2,187    |
| 1823920         | 102712            | ENERGY FINANSWER-UTAH-2006                  | \$65       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$65       |
| 1823920         | 102717            | INDUSTRIAL FINANSWER-WYOMING-UTAH-2006      | \$122      | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$122      |
| 1823920         | 102718            | COMMERCIAL SELF-DIRECT-UTAH-2006            | \$1,848    | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1,848    |
| 1823920         | 102719            | INDUSTRIAL NEW CONSTRUCTION-UTAH-2006       | \$2,469    | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$2,469    |
| 1823920         | 102720            | COMMERCIAL FINANSWER EXPRESS-UTAH-2006      | \$536      | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$536      |
| 1823920         | 102721            | INDUSTRIAL FINANSWER-UTAH-2006              | \$211      | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$211      |
| 1823920         | 102722            | RETROFIT COMMISSIONING PROGRAM - UTAH-200   | \$8        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$8        |
| 1823920         | 102723            | C&I LIGHTING LOAD CONTROL - UTAH-2006       | \$0        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0        |
| 1823920         | 102725            | CALIFORNIA DSM EXPENSE-2006                 | \$0        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0        |
| 1823920         | 102729            | HOME ENERGY EFF INCENTIVE PROG-UTAH-2006    | \$241      | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$241      |
| 1823920         | 102759            | HOME ENERGY EFF INCENTIVE PROG-WA-2006      | \$1,885    | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1,885    |
| 1823920         | 102760            | HOME ENERGY EFF INCENTIVE PROG-WA-2006      | \$11       | \$0   | \$0    | \$0  | \$0  | \$0   | \$11   | \$0  | \$0        |
| 1823920         | 102761            | HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI    | (\$10,087) | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | (\$10,087) |
| 1823920         | 102767            | DSR COSTS BEING AMORTIZED                   | \$0        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0        |
| 1823920         | 102768            | DSR COSTS BEING AMORTIZED                   | \$4        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$4        |
| 1823920         | 102789            | DSR COSTS BEING AMORTIZED                   | \$3        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$3        |
| 1823920         | 102790            | DSR COSTS BEING AMORTIZED                   | \$3        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$3        |
| 1823920         | 102791            | DSR COSTS BEING AMORTIZED                   | \$3        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$3        |
| 1823920         | 102792            | DSR COSTS BEING AMORTIZED                   | \$3        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$3        |
| 1823920         | 102796            | DSR COSTS BEING AMORTIZED                   | \$2        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$2        |
| 1823920         | 102798            | ENERGY FINANSWER - WYOMING PPL - 2007       | \$3        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$3        |
| 1823920         | 102799            | MAJOR CUSTOMER 99                           | \$8        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$8        |
| 1823920         | 102802            | HOME ENERGY EFF INCENTIVE PRO - PPL WYOM    | \$5        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$5        |
| 1823920         | 102803            | LOW-INCOME WEATHERIZATION - WYOMING PPL-    | \$3        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$3        |
| 1823920         | 102804            | COMMERCIAL FINANSWER EXPRESS - WY - 2007    | \$1        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1        |
| 1823920         | 102805            | INDUSTRIAL FINANSWER EXPRESS - WY - 2007    | \$1        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1        |
| 1823920         | 102806            | SELF DIRECT - COMMERCIAL - WY - 2007        | \$1        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1        |
| 1823920         | 102807            | SELF DIRECT - INDUSTRIAL - WY - 2007        | \$1        | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1        |
| 1823920         | 102819            | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20    | \$5,982    | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$5,982    |
| 1823920         | 102820            | AIR CONDITIONING - UTAH - 2007              | \$883      | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$883      |
| 1823920         | 102821            | ENERGY FINANSWER - UTAH - 2007              | \$1,952    | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1,952    |
| 1823920         | 102822            | INDUSTRIAL FINANSWER - UTAH - 2007          | \$3,369    | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$3,369    |
| 1823920         | 102823            | LOW INCOME - UTAH - 2007                    | \$117      | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$117      |
| 1823920         | 102824            | POWER FORWARD - UTAH - 2007                 | \$50       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$50       |
| 1823920         | 102825            | REFRIGERATOR RECYCLING PGM- UTAH - 2007     | \$3,399    | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$3,399    |
| 1823920         | 102826            | COMMERCIAL SELF-DIRECT - UTAH - 2007        | \$61       | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$61       |
| 1823920         | 102827            | INDUSTRIAL SELF-DIRECT - UTAH - 2007        | \$108      | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$108      |
| 1823920         | 102828            | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20    | \$1,936    | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$1,936    |





**Regulatory Assets (Actuals)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc                                    | Total   | Calif | Oregon | Wash | Utah | Idaho | Wy-All  | FERC | Other   |
|-----------------|-------------------|--|---------|-------|--------|------|------|-------|---------|------|---------|
| 1823920         | 102829            | OTHER                                    | \$3,277 | \$0   | \$0    | \$0  | \$0  | \$0   | \$0     | \$0  | \$3,277 |
| 1823920         | 102830            | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | \$968   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0     | \$0  | \$968   |
| 1823920         | 102831            | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | \$187   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0     | \$0  | \$187   |
| 1823920         | 102833            | RETROFIT COMMISSIONING PROGRAM - UTAH -  | \$277   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0     | \$0  | \$277   |
| 1823920         | 102834            | IRRIGATION LOAD CONTROL - UTAH - 2007    | \$3,034 | \$0   | \$0    | \$0  | \$0  | \$0   | \$0     | \$0  | \$3,034 |
| 1823920         | 102883            | HOME ENERGY EFF INCENTIVE PROG - UT 2007 | \$0     | \$0   | \$0    | \$0  | \$0  | \$0   | \$0     | \$0  | \$0     |
| 1823920         | 102885            | CALIFORNIA DSM EXPENSE - 2008            | \$5     | \$0   | \$0    | \$0  | \$0  | \$0   | \$5     | \$0  | \$5     |
| 1823920         | 102886            | ENERGY FINANSWER - WYOMING PPL - 2008    | \$6     | \$0   | \$0    | \$0  | \$0  | \$0   | \$6     | \$0  | \$6     |
| 1823920         | 102888            | INDUSTRIAL FINANSWER - WYOMING PPL - 200 | \$1     | \$0   | \$0    | \$0  | \$0  | \$0   | \$1     | \$0  | \$1     |
| 1823920         | 102889            | REFRIGERATOR RECYCLING - WYOMING 2008    | \$6     | \$0   | \$0    | \$0  | \$0  | \$0   | \$6     | \$0  | \$6     |
| 1823920         | 102890            | HOME ENERGY EFF INCENTIVE PROGRAM - WYOM | \$2     | \$0   | \$0    | \$0  | \$0  | \$0   | \$2     | \$0  | \$2     |
| 1823920         | 102891            | LOW INCOME WEATHERIZATION - WYOMING 2008 | \$2     | \$0   | \$0    | \$0  | \$0  | \$0   | \$2     | \$0  | \$2     |
| 1823920         | 102892            | COMMERCIAL FINANSWER EXPRESS - WYOMING 2 | \$3     | \$0   | \$0    | \$0  | \$0  | \$0   | \$3     | \$0  | \$3     |
| 1823920         | 102893            | INDUSTRIAL FINANSWER - WYOMING 2008      | \$3     | \$0   | \$0    | \$0  | \$0  | \$0   | \$3     | \$0  | \$3     |
| 1823920         | 102894            | SELF DIRECT COMMERCIAL - WYOMING 2008    | \$50    | \$0   | \$0    | \$0  | \$0  | \$0   | \$50    | \$0  | \$50    |
| 1823920         | 102906            | SELF DIRECT INDUSTRIAL - WYOMING 2008    | \$7,175 | \$0   | \$0    | \$0  | \$0  | \$0   | \$7,175 | \$0  | \$7,175 |
| 1823920         | 102907            | AC LOAD CONTROL - RESIDENTIAL - UTAH 200 | \$526   | \$0   | \$0    | \$0  | \$0  | \$0   | \$526   | \$0  | \$526   |
| 1823920         | 102908            | AIR CONDITIONING - UTAH 2008             | \$3,466 | \$0   | \$0    | \$0  | \$0  | \$0   | \$3,466 | \$0  | \$3,466 |
| 1823920         | 102909            | ENERGY FINANSWER - UTAH - 2008           | \$4,289 | \$0   | \$0    | \$0  | \$0  | \$0   | \$4,289 | \$0  | \$4,289 |
| 1823920         | 102910            | INDUSTRIAL FINANSWER - UTAH - 2008       | \$127   | \$0   | \$0    | \$0  | \$0  | \$0   | \$127   | \$0  | \$127   |
| 1823920         | 102911            | LOW INCOME - UTAH 2008                   | \$50    | \$0   | \$0    | \$0  | \$0  | \$0   | \$50    | \$0  | \$50    |
| 1823920         | 102912            | POWER FORWARD - UTAH - 2008              | \$2,570 | \$0   | \$0    | \$0  | \$0  | \$0   | \$2,570 | \$0  | \$2,570 |
| 1823920         | 102913            | REFRIGERATOR RECYCLING - UTAH - 2008     | \$83    | \$0   | \$0    | \$0  | \$0  | \$0   | \$83    | \$0  | \$83    |
| 1823920         | 102914            | COMMERCIAL SELF DIRECT - UTAH - 2008     | \$126   | \$0   | \$0    | \$0  | \$0  | \$0   | \$126   | \$0  | \$126   |
| 1823920         | 102915            | INDUSTRIAL SELF DIRECT - UTAH - 2008     | \$1,664 | \$0   | \$0    | \$0  | \$0  | \$0   | \$1,664 | \$0  | \$1,664 |
| 1823920         | 102916            | RESIDENTIAL NEW CONSTRUCTION - UTAH 2008 | \$3,791 | \$0   | \$0    | \$0  | \$0  | \$0   | \$3,791 | \$0  | \$3,791 |
| 1823920         | 102917            | COMMERCIAL FINANSWER EXPRESS - UTAH 2008 | \$1,133 | \$0   | \$0    | \$0  | \$0  | \$0   | \$1,133 | \$0  | \$1,133 |
| 1823920         | 102918            | INDUSTRIAL FINANSWER EXPRESS - UTAH 2008 | \$1,053 | \$0   | \$0    | \$0  | \$0  | \$0   | \$1,053 | \$0  | \$1,053 |
| 1823920         | 102919            | RETROFIT COMMISSIONING PROGRAM - UTAH -  | \$4     | \$0   | \$0    | \$0  | \$0  | \$0   | \$4     | \$0  | \$4     |
| 1823920         | 102920            | C&I LIGHTING LOAD CONTROL - UTAH - 2008  | \$762   | \$0   | \$0    | \$0  | \$0  | \$0   | \$762   | \$0  | \$762   |
| 1823920         | 102921            | IRRIGATION LOAD CONTROL - UTAH           | \$7,817 | \$0   | \$0    | \$0  | \$0  | \$0   | \$7,817 | \$0  | \$7,817 |
| 1823920         | 102964            | HOME ENERGY EFF INCENTIVE PROGRAM - UTAH | \$0     | \$0   | \$0    | \$0  | \$0  | \$0   | \$0     | \$0  | \$0     |
| 1823920         | 102976            | CALIFORNIA DSM EXPENSE - 2009            | \$3,928 | \$0   | \$0    | \$0  | \$0  | \$0   | \$3,928 | \$0  | \$3,928 |
| 1823920         | 102977            | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | \$156   | \$0   | \$0    | \$0  | \$0  | \$0   | \$156   | \$0  | \$156   |
| 1823920         | 102978            | AIR CONDITIONING - UTAH - 2009           | \$1,109 | \$0   | \$0    | \$0  | \$0  | \$0   | \$1,109 | \$0  | \$1,109 |
| 1823920         | 102979            | ENERGY FINANSWER - UTAH - 2009           | \$2,472 | \$0   | \$0    | \$0  | \$0  | \$0   | \$2,472 | \$0  | \$2,472 |
| 1823920         | 102980            | INDUSTRIAL FINANSWER - UTAH - 2009       | \$59    | \$0   | \$0    | \$0  | \$0  | \$0   | \$59    | \$0  | \$59    |
| 1823920         | 102981            | POWER FORWARD - UTAH - 2009              | \$31    | \$0   | \$0    | \$0  | \$0  | \$0   | \$31    | \$0  | \$31    |
| 1823920         | 102982            | REFRIGERATOR RECYCLING PGM- UTAH - 2009  | \$1,066 | \$0   | \$0    | \$0  | \$0  | \$0   | \$1,066 | \$0  | \$1,066 |
| 1823920         | 102983            | COMMERCIAL SELF-DIRECT - UTAH - 2009     | \$24    | \$0   | \$0    | \$0  | \$0  | \$0   | \$24    | \$0  | \$24    |
| 1823920         | 102984            | INDUSTRIAL SELF-DIRECT - UTAH - 2009     | \$34    | \$0   | \$0    | \$0  | \$0  | \$0   | \$34    | \$0  | \$34    |
| 1823920         | 102985            | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | \$701   | \$0   | \$0    | \$0  | \$0  | \$0   | \$701   | \$0  | \$701   |
| 1823920         | 102986            | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | \$1,495 | \$0   | \$0    | \$0  | \$0  | \$0   | \$1,495 | \$0  | \$1,495 |
| 1823920         | 102987            | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | \$344   | \$0   | \$0    | \$0  | \$0  | \$0   | \$344   | \$0  | \$344   |
| 1823920         | 102988            | RETROFIT COMMISSIONING PROGRAM - UTAH -  | \$390   | \$0   | \$0    | \$0  | \$0  | \$0   | \$390   | \$0  | \$390   |
| 1823920         | 102990            | IRRIGATION LOAD CONTROL - UTAH - 2009    | \$1,106 | \$0   | \$0    | \$0  | \$0  | \$0   | \$1,106 | \$0  | \$1,106 |



**Regulatory Assets (Actuals)**

Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc                                    | Total    | Calif | Oregon | Wash | Utah  | Idaho | Wy-All | FERC | Other    |
|-----------------|-------------------|--|----------|-------|--------|------|-------|-------|--------|------|----------|
| 1823920         | 102991            | OTHER                                    | \$12,487 | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$12,487 |
| 1823920         | 102992            | HOME ENERGY EFF INCENTIVE PROG - UT 2009 | \$13     | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$13     |
| 1823920         | 102993            | ENERGY FINANSWER - WYOMING PPL - 2009    | \$40     | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$40     |
| 1823920         | 102995            | INDUSTRIAL FINANSWER-WYOMING - PPL 2009  | \$53     | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$53     |
| 1823920         | 102996            | REFRIGERATOR RECYCLING - PPL WYOMING - 2 | \$188    | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$188    |
| 1823920         | 102997            | HOME ENERGY EFF INCENTIVE PRO - PPL WYOM | \$43     | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$43     |
| 1823920         | 102998            | LOW-INCOME WEATHERIZATION - WYOMING PPL  | \$48     | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$48     |
| 1823920         | 102999            | COMMERCIAL FINANSWER EXPRESS - WY - 2009 | \$24     | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$24     |
| 1823920         | 103000            | INDUSTRIAL FINANSWER EXPRESS - WY - 2009 | \$3      | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$3      |
| 1823920         | 103001            | SELF DIRECT - COMMERCIAL - WY - 2009     | \$5      | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$5      |
| 1823920         | 103003            | MAIN CHECK DISB-WIRES/A/CH IN CLEAR ACCT | \$1      | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$1      |
| 1823920         | 103004            | MAIN CHECK DISB-WIRES/A/CH IN CLEAR ACCT | \$90     | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$90     |
| 1823920         | 103005            | COMMERCIAL FINANSWER EXPRESS Cat 2- WY - | \$16     | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$16     |
| 1823920         | 103006            | INDUSTRIAL FINANSWER EXPRESS Cat 2- WY - | \$12     | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$12     |
| 1823920         | 103007            | ENERGY FINANSWER Cat 2 - WY 2009         | \$19     | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$19     |
| 1823920         | 103008            | INDUSTRIAL FINANSWER Cat 2 - WY 2009     | (\$821)  | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | (\$821)  |
| 1823920         | 103012            | WYOMING REV RECOVERY - SBC OFFSET CAT 1  | (\$502)  | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | (\$502)  |
| 1823920         | 103013            | WYOMING REV RECOVERY - SBC OFFSET CAT 2  | (\$604)  | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | (\$604)  |
| 1823920         | 103014            | WYOMING REV RECOVERY - SBC OFFSET CAT 3  | \$163    | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$163    |
| 1823920         | 103031            | OUTREACH and COMMUNICATIONS - UT 2009    | \$64     | \$0   | \$0    | \$0  | \$172 | \$64  | \$224  | \$0  | \$3,232  |
| 1823930         | 101300            | WEATHERIZATION 96                        | \$0      | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$0      |
| 1823930         | 101301            | "IDAHO WEATHERIZATION, ID-P 1997"        | \$0      | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$0      |
| 1823930         | 101302            | SUPER GOOD CENT 90                       | \$6      | \$0   | \$0    | \$0  | \$0   | \$6   | \$0    | \$0  | \$0      |
| 1823930         | 101303            | SUPER GOOD CENT 91                       | \$10     | \$0   | \$0    | \$0  | \$0   | \$10  | \$0    | \$0  | \$0      |
| 1823930         | 101304            | SUPER GOOD CENT 92                       | \$18     | \$0   | \$0    | \$0  | \$0   | \$18  | \$0    | \$0  | \$0      |
| 1823930         | 101305            | CASH GRANT ID 92                         | \$40     | \$0   | \$0    | \$0  | \$0   | \$40  | \$0    | \$0  | \$0      |
| 1823930         | 101306            | LOW INCOME ID 90                         | \$0      | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$0      |
| 1823930         | 101307            | LOW INCOME ID 91                         | \$1      | \$0   | \$0    | \$0  | \$0   | \$1   | \$0    | \$0  | \$0      |
| 1823930         | 101308            | LOW INCOME ID 92                         | \$2      | \$0   | \$0    | \$0  | \$0   | \$2   | \$0    | \$0  | \$0      |
| 1823930         | 101309            | LOW INCOME ID 93                         | \$2      | \$0   | \$0    | \$0  | \$0   | \$2   | \$0    | \$0  | \$0      |
| 1823930         | 101310            | LOW INCOME ID 94                         | \$2      | \$0   | \$0    | \$0  | \$0   | \$2   | \$0    | \$0  | \$0      |
| 1823930         | 101311            | LOW INCOME ID 95                         | \$2      | \$0   | \$0    | \$0  | \$0   | \$2   | \$0    | \$0  | \$0      |
| 1823930         | 101312            | LOW INCOME ID 96                         | \$1      | \$0   | \$0    | \$0  | \$0   | \$1   | \$0    | \$0  | \$0      |
| 1823930         | 101313            | "LOW INCOME PROGRAM, ID-UT 1998"         | \$1      | \$0   | \$0    | \$0  | \$0   | \$1   | \$0    | \$0  | \$0      |
| 1823930         | 101314            | CASH GRANT ID 90                         | \$7      | \$0   | \$0    | \$0  | \$0   | \$7   | \$0    | \$0  | \$0      |
| 1823930         | 101315            | CASH GRANT ID 91                         | \$2      | \$0   | \$0    | \$0  | \$0   | \$2   | \$0    | \$0  | \$0      |
| 1823930         | 101316            | CASH GRANT ID 92                         | \$1      | \$0   | \$0    | \$0  | \$0   | \$1   | \$0    | \$0  | \$0      |
| 1823930         | 101317            | CASH GRANT ID 93                         | \$2      | \$0   | \$0    | \$0  | \$0   | \$2   | \$0    | \$0  | \$0      |
| 1823930         | 101318            | CASH GRANT ID 94                         | \$1      | \$0   | \$0    | \$0  | \$0   | \$1   | \$0    | \$0  | \$0      |
| 1823930         | 101319            | CASH GRANT ID 95                         | \$1      | \$0   | \$0    | \$0  | \$0   | \$1   | \$0    | \$0  | \$0      |
| 1823930         | 101320            | CASH GRANT ID 96                         | \$0      | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$0      |
| 1823930         | 101321            | "CASH GRANT HIP REGATE, IDAHO - UT 1997" | \$0      | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$0      |
| 1823930         | 101322            | "WEATHER LOANS, IDAHO - U 1997"          | \$0      | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$0      |
| 1823930         | 101323            | "WEATHER LOANS, IDAHO - U 1998"          | \$0      | \$0   | \$0    | \$0  | \$0   | \$0   | \$0    | \$0  | \$0      |
| 1823930         | 101324            | EARLY PAYOFF ID 92                       | \$29     | \$0   | \$0    | \$0  | \$0   | \$29  | \$0    | \$0  | \$0      |



**Regulatory Assets (Actuals)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc                                    | Total | Calif | Oregon | Wash | Utah | Idaho | Wy-All | FERC | Other |
|-----------------|-------------------|--|-------|-------|--------|------|------|-------|--------|------|-------|
| 1823930         | 101325            | IDU                                      | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101326            | EARLY PAYOFF ID 93                       | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101327            | IRRIGATION ID 93                         | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101328            | IRRIGATION ID 94                         | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101329            | IRRIGATION ID 95                         | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101329            | SELF AUDIT - IDAHO-UT 1998               | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101330            | REG MOBILE HOME 93                       | \$21  | \$21  | \$0    | \$0  | \$0  | \$21  | \$0    | \$0  | \$0   |
| 1823930         | 101331            | REG MOBILE HOME 94                       | \$12  | \$12  | \$0    | \$0  | \$0  | \$12  | \$0    | \$0  | \$0   |
| 1823930         | 101332            | REG MOBILE HOME 95                       | \$6   | \$6   | \$0    | \$0  | \$0  | \$6   | \$0    | \$0  | \$0   |
| 1823930         | 101333            | REG MOBILE HOME 96                       | \$17  | \$17  | \$0    | \$0  | \$0  | \$17  | \$0    | \$0  | \$0   |
| 1823930         | 101334            | "REGIONAL MOBILE HOME (MAP), ID-UT 1997" | (\$4) | (\$4) | \$0    | \$0  | \$0  | (\$4) | \$0    | \$0  | \$0   |
| 1823930         | 101335            | TECH MONITOR ID 92                       | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101336            | TECH MONITOR ID 93                       | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101337            | HASSLE FREE ID 92                        | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101338            | HASSLE FREE ID 94                        | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101339            | HASSLE FREE ID 95                        | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101340            | HASSLE FREE ID 96                        | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101341            | HASSLE FREE EFFICIENCY - IDAHO-UT 1997   | \$1   | \$1   | \$0    | \$0  | \$0  | \$1   | \$0    | \$0  | \$0   |
| 1823930         | 101342            | HASSLE FREE EFFICIENCY - IDAHO-UT 1998   | \$1   | \$1   | \$0    | \$0  | \$0  | \$1   | \$0    | \$0  | \$0   |
| 1823930         | 101343            | ENERGY FINANSWER91                       | \$1   | \$1   | \$0    | \$0  | \$0  | \$1   | \$0    | \$0  | \$0   |
| 1823930         | 101344            | ENERGY FINANSWER92                       | \$1   | \$1   | \$0    | \$0  | \$0  | \$1   | \$0    | \$0  | \$0   |
| 1823930         | 101345            | ENERGY FINANSWER93                       | \$1   | \$1   | \$0    | \$0  | \$0  | \$1   | \$0    | \$0  | \$0   |
| 1823930         | 101346            | ENERGY FINANSWER94                       | \$1   | \$1   | \$0    | \$0  | \$0  | \$1   | \$0    | \$0  | \$0   |
| 1823930         | 101347            | ENERGY FINANSWER95                       | \$3   | \$3   | \$0    | \$0  | \$0  | \$3   | \$0    | \$0  | \$0   |
| 1823930         | 101348            | ENERGY FINANSWER96                       | \$2   | \$2   | \$0    | \$0  | \$0  | \$2   | \$0    | \$0  | \$0   |
| 1823930         | 101349            | "ENERGY FINANSWER, ID-UT 1997"           | \$2   | \$2   | \$0    | \$0  | \$0  | \$2   | \$0    | \$0  | \$0   |
| 1823930         | 101350            | "ENERGY FINANSWER, ID-UT 1998"           | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101351            | MAJOR CUSTOMER 95                        | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101352            | IND FINANSWER 94                         | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101354            | IND FINANSWER 96                         | \$1   | \$1   | \$0    | \$0  | \$0  | \$1   | \$0    | \$0  | \$0   |
| 1823930         | 101355            | "INDUSTRIAL FINANSWER, ID-UT 1997"       | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101356            | "INDUSTRIAL FINANSWER, ID-UT 1998"       | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101357            | COMM RETROFIT 93                         | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101358            | FINANSWER 12000 92                       | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101359            | FINANSWER 12000 93                       | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101360            | FINANSWER 12000 94                       | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101361            | WHOLESALE PURCH 92                       | \$3   | \$3   | \$0    | \$0  | \$0  | \$3   | \$0    | \$0  | \$0   |
| 1823930         | 101362            | MANF ACQUISITION92                       | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101363            | HOME COMFORT 92                          | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101364            | REFRIGERATION 92                         | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101365            | REFRIGERATION 93                         | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101366            | REFRIGERATION 94                         | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101367            | REFRIGERATION 95                         | \$1   | \$1   | \$0    | \$0  | \$0  | \$1   | \$0    | \$0  | \$0   |
| 1823930         | 101368            | REFRIGERATION 96                         | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101369            | SUPER EFFICIENT REFRIGERATOR ID-UT 1997  | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101370            | SUPER EFFICIENT REFRIGERATOR ID-UT 1998  | \$22  | \$22  | \$0    | \$0  | \$0  | \$22  | \$0    | \$0  | \$0   |
| 1823930         | 101371            | REG ENERGY MNGT 93                       | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |



**Regulatory Assets (Actuals)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Utah | Idaho | Wy-All | FERC | Other |
|-----------------|-------------------|-------|-------|-------|--------|------|------|-------|--------|------|-------|
| 1823930         | 101372            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101373            | IDU   | \$1   | \$0   | \$0    | \$0  | \$0  | \$1   | \$0    | \$0  | \$0   |
| 1823930         | 101374            | IDU   | \$13  | \$0   | \$0    | \$0  | \$0  | \$13  | \$0    | \$0  | \$0   |
| 1823930         | 101375            | IDU   | \$11  | \$0   | \$0    | \$0  | \$0  | \$11  | \$0    | \$0  | \$0   |
| 1823930         | 101376            | IDU   | \$6   | \$0   | \$0    | \$0  | \$0  | \$6   | \$0    | \$0  | \$0   |
| 1823930         | 101377            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101378            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101379            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101380            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101381            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101382            | IDU   | \$1   | \$0   | \$0    | \$0  | \$0  | \$1   | \$0    | \$0  | \$0   |
| 1823930         | 101383            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101384            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101385            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101386            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101387            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101388            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101389            | IDU   | \$3   | \$0   | \$0    | \$0  | \$0  | \$3   | \$0    | \$0  | \$0   |
| 1823930         | 101881            | IDU   | \$1   | \$0   | \$0    | \$0  | \$0  | \$1   | \$0    | \$0  | \$0   |
| 1823930         | 101883            | IDU   | \$1   | \$0   | \$0    | \$0  | \$0  | \$1   | \$0    | \$0  | \$0   |
| 1823930         | 101884            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101886            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101887            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101914            | IDU   | \$80  | \$0   | \$0    | \$0  | \$0  | \$80  | \$0    | \$0  | \$0   |
| 1823930         | 101917            | IDU   | \$6   | \$0   | \$0    | \$0  | \$0  | \$6   | \$0    | \$0  | \$0   |
| 1823930         | 101920            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101926            | IDU   | \$3   | \$0   | \$0    | \$0  | \$0  | \$3   | \$0    | \$0  | \$0   |
| 1823930         | 101927            | IDU   | \$1   | \$0   | \$0    | \$0  | \$0  | \$1   | \$0    | \$0  | \$0   |
| 1823930         | 101928            | IDU   | \$2   | \$0   | \$0    | \$0  | \$0  | \$2   | \$0    | \$0  | \$0   |
| 1823930         | 101929            | IDU   | \$10  | \$0   | \$0    | \$0  | \$0  | \$10  | \$0    | \$0  | \$0   |
| 1823930         | 101930            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 101950            | IDU   | \$1   | \$0   | \$0    | \$0  | \$0  | \$1   | \$0    | \$0  | \$0   |
| 1823930         | 101955            | IDU   | \$91  | \$0   | \$0    | \$0  | \$0  | \$91  | \$0    | \$0  | \$0   |
| 1823930         | 102062            | IDU   | \$16  | \$0   | \$0    | \$0  | \$0  | \$16  | \$0    | \$0  | \$0   |
| 1823930         | 102063            | IDU   | \$2   | \$0   | \$0    | \$0  | \$0  | \$2   | \$0    | \$0  | \$0   |
| 1823930         | 102064            | IDU   | \$7   | \$0   | \$0    | \$0  | \$0  | \$7   | \$0    | \$0  | \$0   |
| 1823930         | 102065            | IDU   | \$22  | \$0   | \$0    | \$0  | \$0  | \$22  | \$0    | \$0  | \$0   |
| 1823930         | 102066            | IDU   | \$1   | \$0   | \$0    | \$0  | \$0  | \$1   | \$0    | \$0  | \$0   |
| 1823930         | 102079            | IDU   | \$101 | \$0   | \$0    | \$0  | \$0  | \$101 | \$0    | \$0  | \$0   |
| 1823930         | 102180            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 102181            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 102182            | IDU   | \$2   | \$0   | \$0    | \$0  | \$0  | \$2   | \$0    | \$0  | \$0   |
| 1823930         | 102183            | IDU   | \$0   | \$0   | \$0    | \$0  | \$0  | \$0   | \$0    | \$0  | \$0   |
| 1823930         | 102184            | IDU   | \$116 | \$0   | \$0    | \$0  | \$0  | \$116 | \$0    | \$0  | \$0   |
| 1823930         | 102204            | IDU   | \$3   | \$0   | \$0    | \$0  | \$0  | \$3   | \$0    | \$0  | \$0   |
| 1823930         | 102216            | IDU   | \$5   | \$0   | \$0    | \$0  | \$0  | \$5   | \$0    | \$0  | \$0   |



**Regulatory Assets (Actuals)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc                                      | Total   | Calif | Oregon | Wash | Utah | Idaho   | Wy-All | FERC | Other   |
|-----------------|-------------------|--|---------|-------|--------|------|------|---------|--------|------|---------|
| 1823930         | 102217            | IDU  | \$7     | \$0   | \$0    | \$0  | \$0  | \$0     | \$0    | \$0  | \$0     |
| 1823930         | 102218            | COMPACT FLOURESCENT - IDU 2002             | \$0     | \$0   | \$0    | \$0  | \$0  | \$0     | \$0    | \$0  | \$0     |
| 1823930         | 102219            | ENERGY FINANSWER - IDU 2003                | \$0     | \$0   | \$0    | \$0  | \$0  | \$0     | \$0    | \$0  | \$0     |
| 1823930         | 102220            | INDUSTRIAL FINANSWER - IDU 2003            | \$103   | \$0   | \$0    | \$0  | \$0  | \$103   | \$0    | \$0  | \$0     |
| 1823930         | 102221            | LOAN INCOME WZ - IDU 2003                  | \$7     | \$0   | \$0    | \$0  | \$0  | \$7     | \$0    | \$0  | \$0     |
| 1823930         | 102222            | NEEA - IDU 2003                            | \$230   | \$0   | \$0    | \$0  | \$0  | \$230   | \$0    | \$0  | \$0     |
| 1823930         | 102222            | SELF AUDIT - IDAHO-UT 2003                 | \$0     | \$0   | \$0    | \$0  | \$0  | \$0     | \$0    | \$0  | \$0     |
| 1823930         | 102263            | IRRIGATION INTERRUPTIBLE IDAHO - UT 2003   | \$157   | \$0   | \$0    | \$0  | \$0  | \$157   | \$0    | \$0  | \$0     |
| 1823930         | 102352            | INDUSTRIAL FINANSWER - IDU 2004            | \$63    | \$0   | \$0    | \$0  | \$0  | \$63    | \$0    | \$0  | \$0     |
| 1823930         | 102353            | INDUSTRIAL FINANSWER - IDU 2004            | \$29    | \$0   | \$0    | \$0  | \$0  | \$29    | \$0    | \$0  | \$0     |
| 1823930         | 102354            | NEEA - IDU 2004                            | \$130   | \$0   | \$0    | \$0  | \$0  | \$130   | \$0    | \$0  | \$0     |
| 1823930         | 102355            | SELF AUDIT - IDAHO-UT 2004                 | \$0     | \$0   | \$0    | \$0  | \$0  | \$0     | \$0    | \$0  | \$0     |
| 1823930         | 102356            | IRRIGATION INTERRUPTIBLE - IDU 2004        | \$185   | \$0   | \$0    | \$0  | \$0  | \$185   | \$0    | \$0  | \$0     |
| 1823930         | 102358            | WEATHERIZATION LOANS - RESIDENTIAL UT 20   | \$4     | \$0   | \$0    | \$0  | \$0  | \$4     | \$0    | \$0  | \$0     |
| 1823930         | 102519            | INDUSTRIAL FINANSWER - IDAHO-UT 2005       | \$36    | \$0   | \$0    | \$0  | \$0  | \$36    | \$0    | \$0  | \$0     |
| 1823930         | 102520            | LOW INCOME WZ - IDAHO-UT 2005              | \$41    | \$0   | \$0    | \$0  | \$0  | \$41    | \$0    | \$0  | \$0     |
| 1823930         | 102521            | NEEA - IDAHO - UTAH 2005                   | \$184   | \$0   | \$0    | \$0  | \$0  | \$184   | \$0    | \$0  | \$0     |
| 1823930         | 102522            | SELF AUDIT - IDAHO-UT 2005                 | \$0     | \$0   | \$0    | \$0  | \$0  | \$0     | \$0    | \$0  | \$0     |
| 1823930         | 102523            | IRRIGATION INTERRUPTIBLE IDAHO - UT 2005   | \$270   | \$0   | \$0    | \$0  | \$0  | \$270   | \$0    | \$0  | \$0     |
| 1823930         | 102524            | WEATHERIZATION LOANS - RESIDENTIAL/ID-UT   | \$2     | \$0   | \$0    | \$0  | \$0  | \$2     | \$0    | \$0  | \$0     |
| 1823930         | 102573            | ENERGY FINANSWER ID/UT 2006                | \$0     | \$0   | \$0    | \$0  | \$0  | \$0     | \$0    | \$0  | \$0     |
| 1823930         | 102574            | INDUSTRIAL FINANSWER-ID-UT 2006            | \$3     | \$0   | \$0    | \$0  | \$0  | \$3     | \$0    | \$0  | \$0     |
| 1823930         | 102575            | LOW INCOME WZ -ID-UT 2006                  | \$144   | \$0   | \$0    | \$0  | \$0  | \$144   | \$0    | \$0  | \$0     |
| 1823930         | 102576            | NEEA-IDAHO-UTAH 2006                       | \$359   | \$0   | \$0    | \$0  | \$0  | \$359   | \$0    | \$0  | \$0     |
| 1823930         | 102577            | IRRIGATION INTERRUPTIBLE ID-UT 2006        | \$361   | \$0   | \$0    | \$0  | \$0  | \$361   | \$0    | \$0  | \$0     |
| 1823930         | 102578            | WEATHERIZATION LOANS-RESID/ID-UT 2006      | \$2     | \$0   | \$0    | \$0  | \$0  | \$2     | \$0    | \$0  | \$0     |
| 1823930         | 102579            | REFRIGERATOR RECYCLING PGM-ID-UT 2006      | \$143   | \$0   | \$0    | \$0  | \$0  | \$143   | \$0    | \$0  | \$0     |
| 1823930         | 102580            | COMMERCIAL FINANSWER EXPR-ID-UT 2006       | \$117   | \$0   | \$0    | \$0  | \$0  | \$117   | \$0    | \$0  | \$0     |
| 1823930         | 102581            | INDUSTRIAL FINANSWER EXPR-ID-UT 2006       | \$47    | \$0   | \$0    | \$0  | \$0  | \$47    | \$0    | \$0  | \$0     |
| 1823930         | 102582            | IRRIGATION EFFICIENCY PROGRAM-ID-UT 2006   | \$246   | \$0   | \$0    | \$0  | \$0  | \$246   | \$0    | \$0  | \$0     |
| 1823930         | 102758            | HOME ENERGY EFFICIENCY INCENTIVE PROGRAM-I | \$103   | \$0   | \$0    | \$0  | \$0  | \$103   | \$0    | \$0  | \$0     |
| 1823930         | 102808            | WEATHERIZATION LOANS RESIDTL/ID-UT 2007    | \$0     | \$0   | \$0    | \$0  | \$0  | \$0     | \$0    | \$0  | \$0     |
| 1823930         | 102809            | ENERGY FINANSWER IDU 2007                  | \$4     | \$0   | \$0    | \$0  | \$0  | \$4     | \$0    | \$0  | \$0     |
| 1823930         | 102810            | Industrial Finanswer ID - 2007             | \$0     | \$0   | \$0    | \$0  | \$0  | \$0     | \$0    | \$0  | \$0     |
| 1823930         | 102811            | IRRIGATION INTERRUPTIBLE ID-UT 2007        | \$846   | \$0   | \$0    | \$0  | \$0  | \$846   | \$0    | \$0  | \$846   |
| 1823930         | 102812            | LOW INCOME WZ - ID-UT 2007                 | \$101   | \$0   | \$0    | \$0  | \$0  | \$101   | \$0    | \$0  | \$101   |
| 1823930         | 102813            | NEEA - IDAHO - UTAH 2007                   | \$361   | \$0   | \$0    | \$0  | \$0  | \$361   | \$0    | \$0  | \$361   |
| 1823930         | 102814            | REFRIGERATOR RECYCLING PGM - ID-UT 2007    | \$123   | \$0   | \$0    | \$0  | \$0  | \$123   | \$0    | \$0  | \$123   |
| 1823930         | 102815            | COMMERCIAL FINANSWER EXPR - ID-UT 2007     | \$61    | \$0   | \$0    | \$0  | \$0  | \$61    | \$0    | \$0  | \$61    |
| 1823930         | 102816            | INDUSTRIAL FINANSWER EXPR - ID-UT 2007     | \$120   | \$0   | \$0    | \$0  | \$0  | \$120   | \$0    | \$0  | \$120   |
| 1823930         | 102817            | IRRIGATION EFFICIENCY PROGRAM - ID-UT 2007 | \$275   | \$0   | \$0    | \$0  | \$0  | \$275   | \$0    | \$0  | \$275   |
| 1823930         | 102818            | HOME ENERGY EFFICIENCY INCENTIVE PROG -    | \$229   | \$0   | \$0    | \$0  | \$0  | \$229   | \$0    | \$0  | \$229   |
| 1823930         | 102896            | ENERGY FINANSWER - ID/UT 2008              | \$19    | \$0   | \$0    | \$0  | \$0  | \$19    | \$0    | \$0  | \$19    |
| 1823930         | 102897            | INDUSTRIAL FINANSWER - ID-UT 2008          | \$102   | \$0   | \$0    | \$0  | \$0  | \$102   | \$0    | \$0  | \$102   |
| 1823930         | 102898            | IRRIGATION INTERRUPTIBLE - IDAHO - 2008    | \$3,127 | \$0   | \$0    | \$0  | \$0  | \$3,127 | \$0    | \$0  | \$3,127 |
| 1823930         | 102899            | LOW INCOME WEATHERIZATION - IDAHO 2008     | \$165   | \$0   | \$0    | \$0  | \$0  | \$165   | \$0    | \$0  | \$165   |
| 1823930         | 102900            | NEEA - IDAHO - 2008                        | \$317   | \$0   | \$0    | \$0  | \$0  | \$317   | \$0    | \$0  | \$317   |



### Regulatory Assets (Actuals)

Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc                                    | Total    | Calif | Oregon | Wash | Utah  | Idaho   | Wy-All | FERC | Other    |
|-----------------|-------------------|--|----------|-------|--------|------|-------|---------|--------|------|----------|
| 1823930         | 102901            | OTHER                                    | \$113    | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$113    |
| 1823930         | 102902            | REFRIGERATOR RECYCLING PRGM - IDAHO 2008 | \$108    | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$108    |
| 1823930         | 102903            | COMMERCIAL FINANSWER EXPRESS - IDAHO 200 | \$58     | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$58     |
| 1823930         | 102904            | INDUSTRIAL FINANSWER - IDAHO - 2008      | \$268    | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$268    |
| 1823930         | 102905            | IRRIGATION EFFICIENCY PRGM - IDAHO - 200 | \$490    | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$490    |
| 1823930         | 102957            | HOME ENERGY EFF INCENTIVE PROGRAM - IDAH | \$17     | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$17     |
| 1823930         | 102958            | CATEGORY 1 - WYOMING - 2008              | \$9      | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$9      |
| 1823930         | 102959            | CATEGORY 2 - WYOMING - 2008              | \$33     | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$33     |
| 1823930         | 102966            | CATEGORY 3 - WYOMING - 2008              | \$23     | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$23     |
| 1823930         | 102967            | ENERGY FINANSWER - ID/UT 2009            | \$147    | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$147    |
| 1823930         | 102968            | INDUSTRIAL FINANSWER - ID-UT 2009        | \$2,045  | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$2,045  |
| 1823930         | 102969            | IRRIGATION INTERRUPTIBLE ID-UT 2009      | \$97     | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$97     |
| 1823930         | 102970            | LOW INCOME WZ - ID-UT 2009               | \$156    | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$156    |
| 1823930         | 102971            | NEEA - IDAHO - UTAH 2009                 | \$46     | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$46     |
| 1823930         | 102972            | REFRIGERATOR RECYCLING PGM - ID-UT 2009  | \$72     | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$72     |
| 1823930         | 102973            | COMMERCIAL FINANSWER EXPR - ID-UT 2009   | \$34     | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$34     |
| 1823930         | 102974            | INDUSTRIAL FINANSWER EXPR - ID-UT 2009   | \$327    | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$327    |
| 1823930         | 102975            | IRRIGATION EFFICIENCY PRGM - ID-UT 2009  | \$261    | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$261    |
| 1823930         | 102975            | HOME ENERGY EFFICIENCY INCENTIVE PROG -  | \$13,857 | \$0   | \$0    | \$0  | \$0   | \$3,701 | \$0    | \$0  | \$10,155 |
| 1823940         | 101391            | DSR CARRY CHG ID-U                       | \$139    | \$0   | \$0    | \$0  | \$0   | \$139   | \$0    | \$0  | \$0      |
| 1823940         | 101469            | ENERGY FINANSWER94                       | (\$0)    | \$0   | \$0    | \$0  | (\$0) | \$0     | \$0    | \$0  | \$0      |
| 1823940         | 101470            | ENERGY FINANSWER95                       | \$1      | \$0   | \$0    | \$0  | \$1   | \$0     | \$0    | \$0  | \$0      |
| 1823940         | 101471            | ENERGY FINANSWER96                       | \$4      | \$0   | \$0    | \$0  | \$4   | \$0     | \$0    | \$0  | \$0      |
| 1823940         | 101472            | IND FINANSWER 94                         | \$1      | \$0   | \$0    | \$0  | \$1   | \$0     | \$0    | \$0  | \$0      |
| 1823940         | 101473            | IND FINANSWER 95                         | (\$2)    | \$0   | \$0    | \$0  | (\$2) | \$0     | \$0    | \$0  | \$0      |
| 1823940         | 101474            | IND FINANSWER 96                         | (\$0)    | \$0   | \$0    | \$0  | (\$0) | \$0     | \$0    | \$0  | \$0      |
| 1823940         | 101477            | COMM RETRO 94                            | \$3,207  | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$3,207  |
| 1823940         | 102146            | UT CARRYING CHARGE - 2001/2002           | (\$677)  | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | (\$677)  |
| 1823940         | 102188            | WA REVENUE RECOVERY - CARRYING CHG PENAL | \$88     | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$88     |
| 1823940         | 102766            | DSR CARRYING CHARGES                     | \$2,762  | \$0   | \$0    | \$0  | \$4   | \$227   | \$0    | \$0  | \$2,530  |
| 1823960         | 101662            | NET LOST REVN COMM                       | \$3      | \$0   | \$0    | \$0  | \$3   | \$0     | \$0    | \$0  | \$0      |
| 1823960         | 101663            | NET LOST REVN COMM                       | \$26     | \$0   | \$0    | \$0  | \$26  | \$0     | \$0    | \$0  | \$0      |
| 1823960         | 101664            | UTAH NET LOST REV - COMM. FINANSWER 1996 | \$0      | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$0      |
| 1823960         | 101673            | NET LOST REVN 12000                      | \$2      | \$0   | \$0    | \$0  | \$2   | \$0     | \$0    | \$0  | \$0      |
| 1823960         | 101674            | NET LOST REVN 12000                      | \$1      | \$0   | \$0    | \$0  | \$1   | \$0     | \$0    | \$0  | \$0      |
| 1823960         | 101675            | NET LOST REVN 12000                      | \$0      | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$0      |
| 1823960         | 101681            | UTAH NET LOST REV - COMM. SPACE - 1994   | \$9      | \$0   | \$0    | \$0  | \$9   | \$0     | \$0    | \$0  | \$0      |
| 1823960         | 101682            | NET LOST REVN COMM                       | \$10     | \$0   | \$0    | \$0  | \$10  | \$0     | \$0    | \$0  | \$0      |
| 1823960         | 101683            | NET LOST REVN COMM                       | \$54     | \$0   | \$0    | \$0  | \$54  | \$0     | \$0    | \$0  | \$0      |
| 1823960         | 101684            | NET LOST REVN COMM                       | \$3      | \$0   | \$0    | \$0  | \$3   | \$0     | \$0    | \$0  | \$0      |
| 1823960         | 101685            | NET LOST REVN IND                        | \$7      | \$0   | \$0    | \$0  | \$7   | \$0     | \$0    | \$0  | \$0      |
| 1823960         | 101686            | NET LOST REVN IND                        | \$2      | \$0   | \$0    | \$0  | \$2   | \$0     | \$0    | \$0  | \$0      |
| 1823960         | 101687            | NET LOST REVN IND                        | \$15     | \$0   | \$0    | \$0  | \$15  | \$0     | \$0    | \$0  | \$0      |
| 1823960         | 101688            | NET LOST REVN IND                        | \$0      | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$0      |
| 1823960         | 101691            | NET LOST EF RETRO                        | \$0      | \$0   | \$0    | \$0  | \$0   | \$0     | \$0    | \$0  | \$0      |



**Regulatory Assets (Actuals)**

Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account | Alloc | Total        | Calif      | Oregon     | Wash       | Utah         | Idaho      | Wy-All     | FERC       | Other      |
|----------------------|-------------------|-------|--------------|------------|------------|------------|--------------|------------|------------|------------|------------|
| 1823960              | 101692            | UT    | \$10         | \$0        | \$0        | \$0        | \$10         | \$0        | \$0        | \$0        | \$0        |
| 1823960              | 101695            | UT    | \$25         | \$0        | \$0        | \$0        | \$25         | \$0        | \$0        | \$0        | \$0        |
| 1823960              | 101696            | UT    | \$31         | \$0        | \$0        | \$0        | \$31         | \$0        | \$0        | \$0        | \$0        |
| 1823960              | 101697            | UT    | \$1          | \$0        | \$0        | \$0        | \$1          | \$0        | \$0        | \$0        | \$0        |
| 1823960              | 101698            | UT    | \$2          | \$0        | \$0        | \$0        | \$2          | \$0        | \$0        | \$0        | \$0        |
| 1823960              | 101699            | UT    | \$1          | \$0        | \$0        | \$0        | \$1          | \$0        | \$0        | \$0        | \$0        |
| 1823960              | 101700            | UT    | \$19         | \$0        | \$0        | \$0        | \$19         | \$0        | \$0        | \$0        | \$0        |
| <b>1823960 Total</b> |                   |       | <b>\$252</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$252</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 1823990              | 184500            | IDU   | \$32         | \$0        | \$0        | \$0        | \$0          | \$32       | \$0        | \$0        | \$0        |
| 1823990              | 186099            | OTHER | \$4,437      | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$4,437    |
| 1823990              | 186100            | OTHER | \$2,109      | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$2,109    |
| 1823990              | 187003            | OTHER | \$0          | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$0        |
| 1823990              | 187004            | OTHER | \$0          | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$0        |
| 1823990              | 187005            | OTHER | \$0          | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$0        |
| 1823990              | 187006            | OTHER | \$0          | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$0        |
| 1823990              | 187007            | OTHER | \$0          | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$0        |
| 1823990              | 187028            | OTHER | \$0          | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$0        |
| 1823990              | 187041            | SO    | \$0          | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$0        |
| 1823990              | 187050            | CAEE  | \$0          | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$0        |
| 1823990              | 187051            | CAEE  | \$9,073      | \$0        | \$0        | \$0        | \$6,010      | \$745      | \$2,263    | \$55       | \$0        |
| 1823990              | 187051            | CAEE  | \$0          | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$0        |
| 1823990              | 187051            | WA    | \$605        | \$0        | \$0        | \$605      | \$0          | \$0        | \$0        | \$0        | \$0        |
| 1823990              | 187058            | CAEE  | \$0          | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$0        |
| 1823990              | 187059            | CAEE  | \$0          | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$0        |
| 1823990              | 187070            | CAEE  | \$0          | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$0        |
| 1823990              | 187082            | OTHER | \$161        | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$161      |
| 1823990              | 187106            | UT    | \$0          | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$0        |
| 1823990              | 187107            | UT    | \$511        | \$0        | \$0        | \$0        | \$511        | \$0        | \$0        | \$0        | \$0        |
| 1823990              | 187109            | UT    | \$0          | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$0        |
| 1823990              | 187110            | UT    | \$0          | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$0        |
| 1823990              | 187111            | UT    | \$0          | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$0        |
| 1823990              | 187112            | UT    | \$0          | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$0        |
| 1823990              | 187114            | OTHER | \$0          | \$0        | \$0        | \$0        | \$0          | \$0        | \$0        | \$0        | \$0        |



### Regulatory Assets (Actuals)

Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account | Alloc | Total           | Calif      | Oregon         | Wash           | Utah         | Idaho          | Wy-All      | FERC            | Other          |
|----------------------|-------------------|-------|-----------------|------------|----------------|----------------|--------------|----------------|-------------|-----------------|----------------|
| 1823990              | 187201            | CA    | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187202            | CA    | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187203            | IDU   | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187204            | OTHER | \$4,216         | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$4,216        |
| 1823990              | 187205            | UT    | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187206            | WYP   | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187206            | WYP   | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187211            | WYU   | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187211            | WA    | \$637           | \$0        | \$637          | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187213            | OTHER | \$1,859         | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$1,859        |
| 1823990              | 187250            | OTHER | \$468           | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$468          |
| 1823990              | 187764            | OTHER | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187765            | OTHER | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187766            | OTHER | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187768            | OTHER | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187768            | OTHER | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187769            | OTHER | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187902            | OTHER | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187903            | OTHER | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187904            | OTHER | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187905            | OTHER | (\$2,557)       | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | (\$2,557)      |
| 1823990              | 187906            | OTHER | \$168           | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$168          |
| 1823990              | 187907            | OTHER | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187908            | OTHER | \$1,326         | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$1,326        |
| 1823990              | 187909            | OTHER | \$19,471        | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$19,471       |
| 1823990              | 187911            | WYP   | \$1,045         | \$0        | \$0            | \$0            | \$0          | \$0            | \$1,045     | \$0             | \$0            |
| 1823990              | 187912            | CA    | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187913            | WYP   | \$191           | \$0        | \$0            | \$0            | \$0          | \$0            | \$191       | \$0             | \$0            |
| 1823990              | 187920            | OTHER | \$7,528         | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$7,528        |
| 1823990              | 187921            | WA    | \$750           | \$0        | \$750          | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187930            | OTHER | \$14,135        | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$14,135       |
| 1823990              | 187951            | OR    | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187955            | UT    | (\$19)          | \$0        | \$0            | (\$19)         | \$0          | \$0            | \$0         | \$0             | \$0            |
| 1823990              | 187956            | OTHER | \$52            | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$52           |
| 1823990              | 187957            | OTHER | \$1,218         | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$1,218        |
| 1823990              | 187958            | IDU   | \$17            | \$0        | \$0            | \$0            | \$0          | \$17           | \$0         | \$0             | \$0            |
| 1823990              | 187969            | OTHER | \$155           | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$155          |
| 1823990              | 187970            | OTHER | \$602           | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$602          |
| 1823990              | 187975            | OTHER | \$227           | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$227          |
| 1823990              | 187980            | OTHER | \$476           | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$476          |
| 1823990              | 187999            | OTHER | \$1,301         | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$1,301        |
| 1823990              | 188000            | JBG   | \$0             | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| <b>1823990 Total</b> |                   |       | <b>\$70,195</b> | <b>\$0</b> | <b>\$1,992</b> | <b>\$6,502</b> | <b>\$795</b> | <b>\$3,499</b> | <b>\$55</b> | <b>\$57,352</b> |                |
| 1823993              | 187060            | OR    | (\$435)         | \$0        | (\$435)        | \$0            | \$0          | \$0            | \$0         | \$0             | \$0            |
| <b>1823993 Total</b> |                   |       | <b>(\$435)</b>  | <b>\$0</b> | <b>(\$435)</b> | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>  | <b>\$0</b>      | <b>\$0</b>     |
| 1823995              | 187062            | IDU   | (\$267)         | \$0        | \$0            | \$0            | \$0          | (\$267)        | \$0         | \$0             | \$0            |
| <b>1823995 Total</b> |                   |       | <b>(\$267)</b>  | <b>\$0</b> | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>   | <b>(\$267)</b> | <b>\$0</b>  | <b>\$0</b>      | <b>\$0</b>     |
| 1823999              | 186001            | OTHER | \$7,230         | \$0        | \$0            | \$0            | \$0          | \$0            | \$0         | \$0             | \$7,230        |
| <b>1823999 Total</b> |                   |       | <b>\$7,230</b>  | <b>\$0</b> | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>     | <b>\$0</b>  | <b>\$0</b>      | <b>\$7,230</b> |







### Depreciation Reserve (Actuals)

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary | Alloc | Total        | Calif     | Oregon     | Wash      | Utah       | Idaho     | Wy-All     | Other |
|-----------------|-----------|-------|--------------|-----------|------------|-----------|------------|-----------|------------|-------|
| 1080000         | 3102000   | CAGE  | -\$20,298    | \$        | \$         | \$        | -\$13,444  | -\$1,668  | -\$5,063   |       |
| 1080000         | 3102000   | JBG   | -\$198       | -\$9      | -\$140     | -\$42     | -\$5       | -\$1      | -\$2       |       |
| 1080000         | 3103000   | CAGE  | -\$15,060    | \$        | \$         | \$        | -\$9,975   | -\$1,237  | -\$3,757   |       |
| 1080000         | 3103000   | JBG   | -\$96        | -\$4      | -\$68      | -\$20     | -\$3       | \$        | -\$1       |       |
| 1080000         | 3110000   | CAGE  | -\$331,379   | \$        | \$         | \$        | -\$219,492 | -\$27,228 | -\$82,666  |       |
| 1080000         | 3110000   | CAGW  | -\$34,493    | -\$1,573  | -\$25,302  | -\$7,619  | \$         | \$        | \$         |       |
| 1080000         | 3110000   | JBG   | -\$83,117    | -\$3,634  | -\$68,470  | -\$17,605 | -\$2,257   | -\$280    | -\$850     |       |
| 1080000         | 3120000   | CAGE  | -\$1,095,220 | \$        | \$         | \$        | -\$685,688 | -\$85,058 | -\$258,246 |       |
| 1080000         | 3120000   | CAGW  | -\$63,312    | -\$2,887  | -\$46,441  | -\$13,984 | \$         | \$        | \$         |       |
| 1080000         | 3120000   | JBG   | -\$300,761   | -\$13,150 | -\$211,574 | -\$63,706 | -\$8,168   | -\$1,013  | -\$3,076   |       |
| 1080000         | 3140000   | CAGE  | -\$279,973   | \$        | \$         | \$        | -\$185,442 | -\$23,004 | -\$69,842  |       |
| 1080000         | 3140000   | CAGW  | -\$71,816    | -\$1,254  | -\$20,180  | -\$6,076  | \$         | \$        | \$         |       |
| 1080000         | 3140000   | JBG   | -\$27,511    | -\$3,140  | -\$50,520  | -\$15,212 | -\$1,950   | -\$242    | -\$735     |       |
| 1080000         | 3150000   | CAGE  | -\$150,093   | \$        | \$         | \$        | -\$99,416  | -\$12,332 | -\$37,442  |       |
| 1080000         | 3150000   | CAGW  | -\$7,508     | -\$342    | -\$5,507   | -\$1,658  | \$         | \$        | \$         |       |
| 1080000         | 3150000   | JBG   | -\$33,879    | -\$1,481  | -\$23,833  | -\$7,176  | -\$920     | -\$114    | -\$347     |       |
| 1080000         | 3157000   | CAGE  | -\$1         | \$        | \$         | \$        | -\$1       | \$        | \$         |       |
| 1080000         | 3157000   | JBG   | -\$32        | -\$1      | -\$22      | -\$7      | -\$1       | \$        | \$         |       |
| 1080000         | 3160000   | CAGE  | -\$10,143    | -\$60     | -\$959     | -\$289    | -\$6,719   | -\$833    | -\$2,530   |       |
| 1080000         | 3160000   | CAGW  | -\$1,307     | -\$60     | -\$959     | -\$289    | \$         | \$        | \$         |       |
| 1080000         | 3160000   | JBG   | -\$2,125     | -\$93     | -\$1,495   | -\$450    | -\$58      | -\$7      | -\$22      |       |
| 1080000         | 3302000   | CAGE  | -\$15        | \$        | \$         | \$        | -\$10      | -\$1      | -\$4       |       |
| 1080000         | 3302000   | CAGW  | -\$4,218     | -\$192    | -\$3,094   | -\$932    | \$         | \$        | \$         |       |
| 1080000         | 3303000   | CAGE  | -\$24        | \$        | \$         | \$        | -\$16      | \$        | -\$6       |       |
| 1080000         | 3304000   | CAGE  | -\$27        | \$        | \$         | \$        | -\$18      | -\$2      | -\$7       |       |
| 1080000         | 3304000   | CAGW  | -\$166       | -\$8      | -\$122     | -\$37     | \$         | \$        | \$         |       |
| 1080000         | 3305000   | CAGE  | -\$209       | -\$10     | -\$154     | -\$46     | \$         | \$        | \$         |       |
| 1080000         | 3310000   | CAGE  | -\$4,477     | \$        | \$         | \$        | -\$2,965   | -\$368    | -\$1,117   |       |
| 1080000         | 3310000   | CAGW  | -\$1         | \$        | -\$1       | \$        | \$         | \$        | \$         |       |
| 1080000         | 3311000   | CAGE  | -\$865       | \$        | \$         | \$        | -\$573     | -\$71     | -\$216     |       |
| 1080000         | 3311000   | CAGW  | -\$18,039    | -\$822    | -\$13,233  | -\$3,984  | \$         | \$        | \$         |       |
| 1080000         | 3312000   | CAGE  | -\$113       | \$        | \$         | \$        | -\$75      | -\$9      | -\$28      |       |
| 1080000         | 3312000   | CAGW  | -\$6,013     | -\$274    | -\$4,411   | -\$1,328  | \$         | \$        | \$         |       |
| 1080000         | 3313000   | CAGE  | -\$512       | -\$185    | -\$2,983   | -\$898    | -\$339     | -\$42     | -\$128     |       |
| 1080000         | 3313000   | CAGW  | -\$4,067     | -\$185    | -\$2,983   | -\$898    | \$         | \$        | \$         |       |
| 1080000         | 3320000   | CAGE  | -\$15,793    | \$        | \$         | \$        | -\$10,460  | -\$1,298  | -\$3,940   |       |
| 1080000         | 3320000   | CAGW  | -\$17        | -\$1      | -\$13      | -\$4      | \$         | \$        | \$         |       |
| 1080000         | 3321000   | CAGE  | -\$11,192    | \$        | \$         | \$        | -\$7,413   | -\$920    | -\$2,792   |       |
| 1080000         | 3321000   | CAGW  | -\$105,534   | -\$4,812  | -\$77,413  | -\$23,309 | -\$134     | -\$17     | -\$50      |       |
| 1080000         | 3322000   | CAGE  | -\$202       | \$        | \$         | \$        | -\$134     | -\$17     | -\$50      |       |
| 1080000         | 3322000   | CAGW  | -\$2,200     | -\$100    | -\$1,614   | -\$486    | \$         | \$        | \$         |       |
| 1080000         | 3323000   | CAGE  | -\$21        | \$        | \$         | \$        | -\$14      | -\$2      | -\$5       |       |



### Depreciation Reserve (Actuals)

Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary | Alloc | Total      | Calif    | Oregon    | Wash      | Utah       | Idaho     | Wy-All    | Other |
|-----------------|-----------|-------|------------|----------|-----------|-----------|------------|-----------|-----------|-------|
| 1080000         | 3323000   | CAGW  | -\$122     | -\$6     | -\$90     | -\$27     | \$         | \$        | \$        | \$    |
| 1080000         | 3330000   | CAGE  | -\$9,312   | \$       | \$        | \$        | -\$6,168   | -\$765    | -\$2,323  | \$    |
| 1080000         | 3330000   | CAGW  | -\$30,010  | -\$1,368 | -\$22,014 | -\$6,628  | \$         | \$        | \$        | \$    |
| 1080000         | 3340000   | CAGE  | -\$3,896   | \$       | \$        | \$        | -\$2,581   | -\$320    | -\$972    | \$    |
| 1080000         | 3340000   | CAGW  | -\$9,852   | -\$449   | -\$7,227  | -\$2,176  | \$         | \$        | \$        | \$    |
| 1080000         | 3347000   | CAGE  | -\$20      | \$       | \$        | \$        | -\$13      | -\$2      | -\$5      | \$    |
| 1080000         | 3347000   | CAGW  | -\$1,664   | -\$76    | -\$1,220  | -\$367    | \$         | \$        | \$        | \$    |
| 1080000         | 3350000   | CAGE  | -\$109     | \$       | \$        | \$        | -\$72      | -\$9      | -\$27     | \$    |
| 1080000         | 3351000   | CAGW  | -\$978     | -\$45    | -\$717    | -\$216    | \$         | \$        | \$        | \$    |
| 1080000         | 3352000   | CAGW  | -\$49      | -\$2     | -\$36     | -\$11     | \$         | \$        | \$        | \$    |
| 1080000         | 3353000   | CAGW  | -\$4       | \$       | -\$3      | -\$1      | \$         | \$        | \$        | \$    |
| 1080000         | 3360000   | CAGE  | -\$665     | \$       | \$        | \$        | -\$441     | -\$55     | -\$166    | \$    |
| 1080000         | 3360000   | CAGW  | -\$5,059   | -\$231   | -\$3,711  | -\$1,117  | \$         | \$        | \$        | \$    |
| 1080000         | 3403000   | CAGE  | \$         | \$       | \$        | \$        | \$         | \$        | \$        | \$    |
| 1080000         | 3410000   | CAGE  | -\$6,541   | \$       | \$        | \$        | -\$4,333   | -\$537    | -\$1,632  | \$    |
| 1080000         | 3410000   | CAGW  | -\$7,362   | -\$336   | -\$5,401  | -\$1,626  | \$         | \$        | \$        | \$    |
| 1080000         | 3420000   | CAGE  | -\$1,148   | \$       | \$        | \$        | -\$761     | -\$94     | -\$286    | \$    |
| 1080000         | 3420000   | CAGW  | -\$188     | -\$9     | -\$138    | -\$41     | \$         | \$        | \$        | \$    |
| 1080000         | 3430000   | CAGE  | -\$65,097  | \$       | \$        | \$        | -\$43,118  | -\$5,349  | -\$16,239 | \$    |
| 1080000         | 3430000   | CAGW  | -\$87,118  | -\$3,972 | -\$63,905 | -\$19,242 | \$         | \$        | \$        | \$    |
| 1080000         | 3440000   | CAGE  | -\$17,832  | \$       | \$        | \$        | -\$11,811  | -\$1,465  | -\$4,448  | \$    |
| 1080000         | 3440000   | CAGW  | -\$21,645  | -\$987   | -\$15,878 | -\$4,781  | \$         | \$        | \$        | \$    |
| 1080000         | 3450000   | CAGE  | -\$8,005   | \$       | \$        | \$        | -\$5,302   | -\$658    | -\$1,997  | \$    |
| 1080000         | 3450000   | CAGW  | -\$9,517   | -\$434   | -\$6,981  | -\$2,102  | \$         | \$        | \$        | \$    |
| 1080000         | 3460000   | CAGE  | -\$435     | -\$25    | -\$403    | -\$121    | -\$288     | -\$36     | -\$109    | \$    |
| 1080000         | 3460000   | CAGW  | -\$549     | \$       | \$        | \$        | -\$7,166   | -\$889    | -\$2,699  | \$    |
| 1080000         | 3502000   | CAGE  | -\$10,819  | \$       | \$        | \$        | -\$29      | \$        | \$        | \$    |
| 1080000         | 3502000   | CAGW  | -\$9,817   | -\$448   | -\$7,201  | -\$2,168  | -\$29      | -\$4      | -\$11     | \$    |
| 1080000         | 3502000   | JBG   | -\$1,052   | -\$46    | -\$740    | -\$223    | -\$27      | -\$3      | -\$10     | \$    |
| 1080000         | 3502000   | SG    | -\$64      | -\$1     | -\$18     | -\$5      | -\$7,076   | -\$878    | -\$2,665  | \$    |
| 1080000         | 3520000   | CAGE  | -\$10,683  | \$       | \$        | \$        | -\$8       | -\$1      | -\$3      | \$    |
| 1080000         | 3520000   | CAGW  | -\$4,697   | -\$214   | -\$3,446  | -\$1,038  | -\$8       | -\$1      | -\$3      | \$    |
| 1080000         | 3520000   | JBG   | -\$295     | -\$13    | -\$208    | -\$63     | -\$105,034 | -\$13,029 | -\$39,558 | \$    |
| 1080000         | 3520000   | SG    | -\$2       | \$       | \$        | \$        | -\$71      | -\$9      | -\$27     | \$    |
| 1080000         | 3530000   | CAGE  | -\$158,575 | \$       | \$        | \$        | -\$5       | -\$1      | -\$2      | \$    |
| 1080000         | 3530000   | CAGW  | -\$75,058  | -\$3,422 | -\$55,058 | -\$16,578 | \$         | \$        | \$        | \$    |
| 1080000         | 3530000   | JBG   | -\$2,601   | -\$114   | -\$1,830  | -\$551    | -\$71      | -\$9      | -\$27     | \$    |
| 1080000         | 3530000   | SG    | -\$13      | \$       | -\$4      | -\$1      | -\$5       | -\$1      | -\$2      | \$    |
| 1080000         | 3534000   | CAGE  | -\$14,351  | \$       | \$        | \$        | -\$9,505   | -\$1,179  | -\$3,580  | \$    |
| 1080000         | 3534000   | CAGW  | -\$5,445   | -\$248   | -\$3,994  | -\$1,203  | \$         | \$        | \$        | \$    |
| 1080000         | 3534000   | JBG   | -\$3,184   | -\$139   | -\$2,240  | -\$674    | -\$86      | -\$11     | -\$33     | \$    |
| 1080000         | 3537000   | CAGE  | -\$4,099   | \$       | \$        | \$        | -\$2,715   | -\$337    | -\$1,023  | \$    |



**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary | Alloc | Total      | Calif    | Oregon     | Wash      | Utah       | Idaho     | Wy-All    | Other     |
|-----------------|-----------|-------|------------|----------|------------|-----------|------------|-----------|-----------|-----------|
| 1080000         | 3537000   | CAGW  | -\$2,899   | -\$132   | -\$2,126   | -\$640    | \$         | \$        | \$        | \$        |
| 1080000         | 3537000   | JBG   | -\$73      | -\$3     | -\$52      | -\$16     | -\$2       | \$        | -\$1      | \$        |
| 1080000         | 3537000   | SG    | -\$16,049  | -\$279   | -\$4,412   | -\$1,331  | -\$6,691   | -\$815    | -\$2,462  | -\$20,821 |
| 1080000         | 3540000   | CAGE  | -\$83,462  | \$       | \$         | \$        | -\$55,282  | -\$6,858  | \$        | \$        |
| 1080000         | 3540000   | CAGW  | -\$72,604  | -\$3,310 | -\$53,257  | -\$16,036 | \$         | \$        | \$        | \$        |
| 1080000         | 3540000   | JBG   | -\$17,620  | -\$770   | -\$12,395  | -\$3,732  | -\$479     | -\$59     | -\$180    | \$        |
| 1080000         | 3540000   | SG    | -\$80      | -\$1     | -\$22      | -\$7      | -\$33      | -\$4      | -\$12     | \$        |
| 1080000         | 3550000   | CAGE  | -\$161,370 | \$       | \$         | \$        | -\$106,885 | -\$13,259 | -\$40,255 | \$        |
| 1080000         | 3550000   | CAGW  | -\$82,157  | -\$3,746 | -\$60,265  | -\$18,146 | \$         | \$        | \$        | \$        |
| 1080000         | 3550000   | JBG   | -\$3,069   | -\$134   | -\$2,159   | -\$650    | -\$83      | -\$10     | -\$31     | \$        |
| 1080000         | 3550000   | SG    | -\$303     | -\$5     | -\$83      | -\$25     | -\$126     | -\$15     | -\$46     | \$        |
| 1080000         | 3560000   | CAGE  | -\$194,912 | \$       | \$         | \$        | -\$129,102 | -\$16,015 | -\$48,623 | \$        |
| 1080000         | 3560000   | CAGW  | -\$152,928 | -\$6,972 | -\$112,179 | -\$33,777 | \$         | \$        | \$        | \$        |
| 1080000         | 3560000   | JBG   | -\$21,124  | -\$924   | -\$14,860  | -\$4,474  | -\$574     | -\$71     | -\$216    | \$        |
| 1080000         | 3560000   | SG    | -\$252     | -\$4     | -\$69      | -\$21     | -\$105     | -\$13     | -\$39     | \$        |
| 1080000         | 3562000   | CAGE  | -\$3,061   | \$       | \$         | \$        | -\$2,027   | -\$251    | -\$763    | \$        |
| 1080000         | 3562000   | CAGW  | -\$5,416   | -\$247   | -\$3,973   | -\$1,196  | \$         | \$        | \$        | \$        |
| 1080000         | 3562000   | JBG   | -\$204     | -\$9     | -\$143     | -\$43     | -\$6       | -\$1      | -\$2      | \$        |
| 1080000         | 3570000   | CAGE  | -\$527     | \$       | \$         | \$        | -\$349     | -\$43     | -\$132    | \$        |
| 1080000         | 3570000   | CAGW  | -\$13      | -\$1     | -\$9       | -\$3      | \$         | \$        | \$        | \$        |
| 1080000         | 3580000   | CAGE  | -\$1,262   | \$       | \$         | \$        | -\$836     | -\$104    | -\$315    | \$        |
| 1080000         | 3580000   | CAGW  | -\$29      | -\$1     | -\$21      | -\$6      | \$         | \$        | \$        | \$        |
| 1080000         | 3590000   | CAGE  | -\$1,238   | \$       | \$         | \$        | -\$820     | -\$102    | -\$309    | \$        |
| 1080000         | 3590000   | CAGW  | -\$2,004   | -\$91    | -\$1,470   | -\$443    | \$         | \$        | \$        | \$        |
| 1080000         | 3590000   | JBG   | \$         | \$       | \$         | \$        | \$         | \$        | \$        | \$        |
| 1080000         | 3590000   | SG    | -\$12      | \$       | -\$3       | -\$1      | -\$5       | -\$1      | -\$2      | \$        |
| 1080000         | 3602000   | CA    | -\$466     | -\$466   | \$         | \$        | \$         | \$        | \$        | \$        |
| 1080000         | 3602000   | IDU   | -\$250     | \$       | \$         | \$        | \$         | -\$250    | \$        | \$        |
| 1080000         | 3602000   | OR    | -\$1,660   | \$       | -\$1,660   | \$        | \$         | \$        | \$        | \$        |
| 1080000         | 3602000   | UT    | -\$1,626   | \$       | \$         | \$        | -\$1,626   | \$        | \$        | \$        |
| 1080000         | 3602000   | WA    | -\$132     | \$       | \$         | \$        | \$         | \$        | \$        | \$        |
| 1080000         | 3602000   | WY    | -\$1,086   | \$       | \$         | -\$132    | \$         | \$        | \$        | \$        |
| 1080000         | 3602000   | WYU   | -\$364     | \$       | \$         | \$        | \$         | \$        | -\$1,086  | \$        |
| 1080000         | 3610000   | CA    | -\$484     | -\$484   | \$         | \$        | \$         | \$        | -\$364    | \$        |
| 1080000         | 3610000   | IDU   | -\$434     | \$       | \$         | \$        | \$         | -\$434    | \$        | \$        |
| 1080000         | 3610000   | OR    | -\$3,081   | \$       | -\$3,081   | \$        | \$         | \$        | \$        | \$        |
| 1080000         | 3610000   | UT    | -\$6,412   | \$       | \$         | \$        | -\$6,412   | \$        | \$        | \$        |
| 1080000         | 3610000   | WA    | -\$578     | \$       | \$         | \$        | \$         | \$        | \$        | \$        |
| 1080000         | 3610000   | WY    | -\$2,012   | \$       | \$         | -\$578    | \$         | \$        | -\$2,012  | \$        |
| 1080000         | 3610000   | WYU   | -\$65      | \$       | \$         | \$        | \$         | \$        | -\$65     | \$        |
| 1080000         | 3620000   | CA    | -\$3,845   | -\$3,845 | \$         | \$        | \$         | \$        | \$        | \$        |
| 1080000         | 3620000   | IDU   | -\$8,884   | \$       | \$         | \$        | \$         | -\$8,884  | \$        | \$        |



**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary | Alloc | Total      | Calif     | Oregon     | Wash       | Utah       | Idaho     | Wy-All    | Other |
|-----------------|-----------|-------|------------|-----------|------------|------------|------------|-----------|-----------|-------|
| 1080000         | 3620000   | OR    | -\$51,693  | \$        | -\$51,693  | \$         | \$         | \$        | \$        | \$    |
| 1080000         | 3620000   | UT    | -\$75,529  | \$        | \$         | -\$75,529  | \$         | \$        | \$        | \$    |
| 1080000         | 3620000   | WA    | -\$13,526  | \$        | \$         | -\$13,526  | \$         | \$        | \$        | \$    |
| 1080000         | 3620000   | WYP   | -\$35,659  | \$        | \$         | -\$35,659  | \$         | \$        | -\$35,659 | \$    |
| 1080000         | 3620000   | WYU   | -\$2,318   | \$        | \$         | \$         | \$         | \$        | -\$2,318  | \$    |
| 1080000         | 3627000   | CA    | -\$155     | -\$155    | \$         | \$         | \$         | \$        | \$        | \$    |
| 1080000         | 3627000   | IDU   | -\$265     | \$        | \$         | \$         | \$         | -\$265    | \$        | \$    |
| 1080000         | 3627000   | OR    | -\$1,748   | \$        | -\$1,748   | \$         | \$         | \$        | \$        | \$    |
| 1080000         | 3627000   | UT    | -\$7,005   | \$        | \$         | -\$7,005   | \$         | \$        | \$        | \$    |
| 1080000         | 3627000   | WA    | -\$559     | \$        | \$         | -\$559     | \$         | \$        | \$        | \$    |
| 1080000         | 3627000   | WYP   | -\$1,731   | \$        | \$         | \$         | \$         | \$        | -\$1,731  | \$    |
| 1080000         | 3627000   | WYU   | -\$9       | \$        | \$         | \$         | \$         | \$        | -\$9      | \$    |
| 1080000         | 3630000   | UT    | -\$712     | \$        | \$         | \$         | -\$712     | \$        | \$        | \$    |
| 1080000         | 3637000   | CA    | -\$33      | \$        | \$         | \$         | -\$33      | \$        | \$        | \$    |
| 1080000         | 3640000   | CA    | -\$24,461  | -\$24,461 | \$         | \$         | \$         | \$        | \$        | \$    |
| 1080000         | 3640000   | IDU   | -\$33,013  | \$        | \$         | \$         | \$         | -\$33,013 | \$        | \$    |
| 1080000         | 3640000   | OR    | -\$189,929 | \$        | -\$189,929 | \$         | \$         | \$        | \$        | \$    |
| 1080000         | 3640000   | UT    | -\$130,420 | \$        | \$         | -\$130,420 | \$         | \$        | \$        | \$    |
| 1080000         | 3640000   | WA    | -\$43,563  | \$        | \$         | -\$43,563  | \$         | \$        | \$        | \$    |
| 1080000         | 3640000   | WYP   | -\$33,097  | \$        | \$         | \$         | \$         | \$        | -\$33,097 | \$    |
| 1080000         | 3640000   | WYU   | -\$5,836   | \$        | \$         | \$         | \$         | \$        | -\$5,836  | \$    |
| 1080000         | 3650000   | CA    | -\$11,890  | -\$11,890 | \$         | \$         | \$         | \$        | \$        | \$    |
| 1080000         | 3650000   | IDU   | -\$10,204  | \$        | \$         | \$         | \$         | -\$10,204 | \$        | \$    |
| 1080000         | 3650000   | OR    | -\$116,870 | \$        | -\$116,870 | \$         | \$         | \$        | \$        | \$    |
| 1080000         | 3650000   | UT    | -\$50,390  | \$        | \$         | -\$50,390  | \$         | \$        | \$        | \$    |
| 1080000         | 3650000   | WA    | -\$26,390  | \$        | \$         | -\$26,390  | \$         | \$        | \$        | \$    |
| 1080000         | 3650000   | WYP   | -\$32,977  | \$        | \$         | \$         | \$         | \$        | -\$32,977 | \$    |
| 1080000         | 3650000   | WYU   | -\$3,024   | \$        | \$         | \$         | \$         | \$        | -\$3,024  | \$    |
| 1080000         | 3660000   | CA    | -\$7,277   | -\$7,277  | \$         | \$         | \$         | \$        | \$        | \$    |
| 1080000         | 3660000   | IDU   | -\$3,250   | \$        | \$         | \$         | \$         | -\$3,250  | \$        | \$    |
| 1080000         | 3660000   | OR    | -\$32,000  | \$        | -\$32,000  | \$         | \$         | \$        | \$        | \$    |
| 1080000         | 3660000   | UT    | -\$57,512  | \$        | \$         | \$         | -\$57,512  | \$        | \$        | \$    |
| 1080000         | 3660000   | WA    | -\$9,354   | \$        | \$         | -\$9,354   | \$         | \$        | \$        | \$    |
| 1080000         | 3660000   | WYP   | -\$6,339   | \$        | \$         | \$         | \$         | \$        | -\$6,339  | \$    |
| 1080000         | 3660000   | WYU   | -\$2,355   | \$        | \$         | \$         | \$         | \$        | -\$2,355  | \$    |
| 1080000         | 3670000   | CA    | -\$13,006  | -\$13,006 | \$         | \$         | \$         | \$        | \$        | \$    |
| 1080000         | 3670000   | IDU   | -\$10,598  | \$        | \$         | \$         | \$         | -\$10,598 | \$        | \$    |
| 1080000         | 3670000   | OR    | -\$52,471  | \$        | -\$52,471  | \$         | \$         | \$        | \$        | \$    |
| 1080000         | 3670000   | UT    | -\$160,937 | \$        | \$         | \$         | -\$160,937 | \$        | \$        | \$    |
| 1080000         | 3670000   | WA    | -\$7,948   | \$        | \$         | -\$7,948   | \$         | \$        | \$        | \$    |
| 1080000         | 3670000   | WYP   | -\$15,723  | \$        | \$         | \$         | \$         | \$        | -\$15,723 | \$    |
| 1080000         | 3670000   | WYU   | -\$11,769  | \$        | \$         | \$         | \$         | \$        | -\$11,769 | \$    |



**Depreciation Reserve (Actuals)**

Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary | Alloc | Total      | Calif     | Oregon | Wash | Utah      | Idaho     | Wy-All | Other |
|-----------------|-----------|-------|------------|-----------|--------|------|-----------|-----------|--------|-------|
| 1080000         | 3680000   | CA    | -\$20,686  | -\$20,686 |        |      |           |           |        |       |
| 1080000         | 3680000   | IDU   | -\$23,280  |           |        |      |           | -\$23,280 |        |       |
| 1080000         | 3680000   | OR    | -\$153,013 |           |        |      |           |           |        |       |
| 1080000         | 3680000   | UT    | -\$86,871  |           |        |      | -\$86,871 |           |        |       |
| 1080000         | 3680000   | WA    | -\$39,721  |           |        |      |           |           |        |       |
| 1080000         | 3680000   | WYP   | -\$25,249  |           |        |      |           |           |        |       |
| 1080000         | 3680000   | WYU   | -\$4,736   |           |        |      |           |           |        |       |
| 1080000         | 3691000   | CA    | -\$3,177   |           |        |      |           |           |        |       |
| 1080000         | 3691000   | IDU   | -\$3,494   |           |        |      |           |           |        |       |
| 1080000         | 3691000   | OR    | -\$20,500  |           |        |      |           |           |        |       |
| 1080000         | 3691000   | UT    | -\$23,471  |           |        |      |           |           |        |       |
| 1080000         | 3691000   | WA    | -\$6,226   |           |        |      |           |           |        |       |
| 1080000         | 3691000   | WYP   | -\$3,664   |           |        |      |           |           |        |       |
| 1080000         | 3691000   | WYU   | -\$578     |           |        |      |           |           |        |       |
| 1080000         | 3692000   | CA    | -\$5,031   |           |        |      |           |           |        |       |
| 1080000         | 3692000   | IDU   | -\$6,735   |           |        |      |           |           |        |       |
| 1080000         | 3692000   | OR    | -\$38,393  |           |        |      |           |           |        |       |
| 1080000         | 3692000   | UT    | -\$28,307  |           |        |      |           |           |        |       |
| 1080000         | 3692000   | WA    | -\$9,264   |           |        |      |           |           |        |       |
| 1080000         | 3692000   | WYP   | -\$8,237   |           |        |      |           |           |        |       |
| 1080000         | 3692000   | WYU   | -\$1,703   |           |        |      |           |           |        |       |
| 1080000         | 3700000   | CA    | -\$1,755   |           |        |      |           |           |        |       |
| 1080000         | 3700000   | IDU   | -\$8,325   |           |        |      |           |           |        |       |
| 1080000         | 3700000   | OR    | -\$31,551  |           |        |      |           |           |        |       |
| 1080000         | 3700000   | UT    | -\$28,360  |           |        |      |           |           |        |       |
| 1080000         | 3700000   | WA    | -\$7,765   |           |        |      |           |           |        |       |
| 1080000         | 3700000   | WYP   | -\$5,464   |           |        |      |           |           |        |       |
| 1080000         | 3700000   | WYU   | -\$1,492   |           |        |      |           |           |        |       |
| 1080000         | 3710000   | CA    | -\$210     |           |        |      |           |           |        |       |
| 1080000         | 3710000   | IDU   | -\$135     |           |        |      |           |           |        |       |
| 1080000         | 3710000   | OR    | -\$2,395   |           |        |      |           |           |        |       |
| 1080000         | 3710000   | UT    | -\$3,649   |           |        |      |           |           |        |       |
| 1080000         | 3710000   | WA    | -\$275     |           |        |      |           |           |        |       |
| 1080000         | 3710000   | WYP   | -\$920     |           |        |      |           |           |        |       |
| 1080000         | 3710000   | WYU   | -\$148     |           |        |      |           |           |        |       |
| 1080000         | 3730000   | CA    | -\$545     |           |        |      |           |           |        |       |
| 1080000         | 3730000   | IDU   | -\$485     |           |        |      |           |           |        |       |
| 1080000         | 3730000   | OR    | -\$7,877   |           |        |      |           |           |        |       |
| 1080000         | 3730000   | UT    | -\$13,864  |           |        |      |           |           |        |       |
| 1080000         | 3730000   | WA    | -\$2,030   |           |        |      |           |           |        |       |
| 1080000         | 3730000   | WYP   | -\$2,399   |           |        |      |           |           |        |       |
| 1080000         | 3730000   | WYU   | -\$889     |           |        |      |           |           |        |       |



**Depreciation Reserve (Actuals)**

Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary | Alloc                      | Total     | Calif     | Oregon    | Wash      | Utah      | Idaho     | Wy-All    | Other     |
|-----------------|-----------|----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1080000         | 3892000   | CAGE                       | \$        | \$        | \$        | \$        | \$        | \$        | \$        | \$        |
| 1080000         | 3892000   | IDU                        | -\$1      | -\$1      | -\$1      | -\$1      | -\$1      | -\$1      | -\$1      | -\$1      |
| 1080000         | 3892000   | UT                         | -\$8      | -\$8      | -\$8      | -\$8      | -\$8      | -\$8      | -\$8      | -\$8      |
| 1080000         | 3892000   | WYP                        | -\$3      | -\$3      | -\$3      | -\$3      | -\$3      | -\$3      | -\$3      | -\$3      |
| 1080000         | 3892000   | WYU                        | -\$2      | -\$2      | -\$2      | -\$2      | -\$2      | -\$2      | -\$2      | -\$2      |
| 1080000         | 3900000   | CA                         | -\$569    | -\$569    | -\$569    | -\$569    | -\$569    | -\$569    | -\$569    | -\$569    |
| 1080000         | 3900000   | CAGE                       | -\$1,259  | -\$1,259  | -\$1,259  | -\$1,259  | -\$1,259  | -\$1,259  | -\$1,259  | -\$1,259  |
| 1080000         | 3900000   | CAGW                       | -\$603    | -\$603    | -\$603    | -\$603    | -\$603    | -\$603    | -\$603    | -\$603    |
| 1080000         | 3900000   | CN                         | -\$1,557  | -\$1,557  | -\$1,557  | -\$1,557  | -\$1,557  | -\$1,557  | -\$1,557  | -\$1,557  |
| 1080000         | 3900000   | IDU                        | -\$3,665  | -\$3,665  | -\$3,665  | -\$3,665  | -\$3,665  | -\$3,665  | -\$3,665  | -\$3,665  |
| 1080000         | 3900000   | JBG                        | -\$8      | -\$8      | -\$8      | -\$8      | -\$8      | -\$8      | -\$8      | -\$8      |
| 1080000         | 3900000   | OR                         | -\$6,094  | -\$6,094  | -\$6,094  | -\$6,094  | -\$6,094  | -\$6,094  | -\$6,094  | -\$6,094  |
| 1080000         | 3900000   | SO                         | -\$424    | -\$424    | -\$424    | -\$424    | -\$424    | -\$424    | -\$424    | -\$424    |
| 1080000         | 3900000   | UT                         | -\$10,344 | -\$10,344 | -\$10,344 | -\$10,344 | -\$10,344 | -\$10,344 | -\$10,344 | -\$10,344 |
| 1080000         | 3900000   | WA                         | -\$4,423  | -\$4,423  | -\$4,423  | -\$4,423  | -\$4,423  | -\$4,423  | -\$4,423  | -\$4,423  |
| 1080000         | 3900000   | WYP                        | -\$1,092  | -\$1,092  | -\$1,092  | -\$1,092  | -\$1,092  | -\$1,092  | -\$1,092  | -\$1,092  |
| 1080000         | 3900000   | WYU                        | -\$1,014  | -\$1,014  | -\$1,014  | -\$1,014  | -\$1,014  | -\$1,014  | -\$1,014  | -\$1,014  |
| 1080000         | 3903000   | CA                         | -\$39     | -\$39     | -\$39     | -\$39     | -\$39     | -\$39     | -\$39     | -\$39     |
| 1080000         | 3903000   | CAGE                       | -\$5      | -\$5      | -\$5      | -\$5      | -\$5      | -\$5      | -\$5      | -\$5      |
| 1080000         | 3903000   | CAGW                       | -\$22     | -\$22     | -\$22     | -\$22     | -\$22     | -\$22     | -\$22     | -\$22     |
| 1080000         | 3903000   | CN                         | -\$530    | -\$530    | -\$530    | -\$530    | -\$530    | -\$530    | -\$530    | -\$530    |
| 1080000         | 3903000   | IDU                        | -\$4      | -\$4      | -\$4      | -\$4      | -\$4      | -\$4      | -\$4      | -\$4      |
| 1080000         | 3903000   | OR                         | -\$199    | -\$199    | -\$199    | -\$199    | -\$199    | -\$199    | -\$199    | -\$199    |
| 1080000         | 3903000   | SO                         | -\$5,541  | -\$5,541  | -\$5,541  | -\$5,541  | -\$5,541  | -\$5,541  | -\$5,541  | -\$5,541  |
| 1080000         | 3903000   | UT                         | -\$70     | -\$70     | -\$70     | -\$70     | -\$70     | -\$70     | -\$70     | -\$70     |
| 1080000         | 3903000   | WA                         | -\$6      | -\$6      | -\$6      | -\$6      | -\$6      | -\$6      | -\$6      | -\$6      |
| 1080000         | 3903000   | WYP                        | -\$123    | -\$123    | -\$123    | -\$123    | -\$123    | -\$123    | -\$123    | -\$123    |
| 1080000         | 3903000   | WYU                        | -\$2      | -\$2      | -\$2      | -\$2      | -\$2      | -\$2      | -\$2      | -\$2      |
| 1080000         | 3910000   | CA                         | -\$82     | -\$82     | -\$82     | -\$82     | -\$82     | -\$82     | -\$82     | -\$82     |
| 1080000         | 3910000   | CAEE                       | -\$2      | -\$2      | -\$2      | -\$2      | -\$2      | -\$2      | -\$2      | -\$2      |
| 1080000         | 3910000   | CAGE                       | -\$1,084  | -\$1,084  | -\$1,084  | -\$1,084  | -\$1,084  | -\$1,084  | -\$1,084  | -\$1,084  |
| 1080000         | 3910000   | CAGW                       | -\$129    | -\$129    | -\$129    | -\$129    | -\$129    | -\$129    | -\$129    | -\$129    |
| 1080000         | 3910000   | CN                         | -\$1,005  | -\$1,005  | -\$1,005  | -\$1,005  | -\$1,005  | -\$1,005  | -\$1,005  | -\$1,005  |
| 1080000         | 3910000   | IDU                        | -\$86     | -\$86     | -\$86     | -\$86     | -\$86     | -\$86     | -\$86     | -\$86     |
| 1080000         | 3910000   | JBG                        | -\$201    | -\$201    | -\$201    | -\$201    | -\$201    | -\$201    | -\$201    | -\$201    |
| 1080000         | 3910000   | OR                         | -\$1,129  | -\$1,129  | -\$1,129  | -\$1,129  | -\$1,129  | -\$1,129  | -\$1,129  | -\$1,129  |
| 1080000         | 3910000   | SO                         | -\$8,084  | -\$8,084  | -\$8,084  | -\$8,084  | -\$8,084  | -\$8,084  | -\$8,084  | -\$8,084  |
| 1080000         | 3910000   | UT                         | -\$451    | -\$451    | -\$451    | -\$451    | -\$451    | -\$451    | -\$451    | -\$451    |
| 1080000         | 3910000   | WA                         | -\$393    | -\$393    | -\$393    | -\$393    | -\$393    | -\$393    | -\$393    | -\$393    |
| 1080000         | 3910000   | WYP                        | -\$631    | -\$631    | -\$631    | -\$631    | -\$631    | -\$631    | -\$631    | -\$631    |
| 1080000         | 3910000   | WYU                        | -\$40     | -\$40     | -\$40     | -\$40     | -\$40     | -\$40     | -\$40     | -\$40     |
| 1080000         | 3911000   | SO                         | -\$1,833  | -\$1,833  | -\$1,833  | -\$1,833  | -\$1,833  | -\$1,833  | -\$1,833  | -\$1,833  |
| 1080000         | 3911000   | COMPUTER EQUIP - MAINFRAME | -\$42     | -\$42     | -\$42     | -\$42     | -\$42     | -\$42     | -\$42     | -\$42     |



**Depreciation Reserve (Actuals)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary | Alloc                               | Total | Calif     | Oregon   | Wash     | Utah     | Idaho    | Wy-All   | Other |
|-----------------|-----------|-------------------------------------|-------|-----------|----------|----------|----------|----------|----------|-------|
| 1080000         | 3912000   | COMPUTER EQUIP - PERSONAL COMPUTERS | CA    | -\$71     | -\$71    | \$       | \$       | \$       | \$       | \$    |
| 1080000         | 3912000   | COMPUTER EQUIP - PERSONAL COMPUTERS | CAEE  | -\$57     | \$       | \$       | -\$36    | -\$5     | -\$15    | \$    |
| 1080000         | 3912000   | COMPUTER EQUIP - PERSONAL COMPUTERS | CAGE  | -\$603    | \$       | \$       | -\$400   | -\$50    | -\$151   | \$    |
| 1080000         | 3912000   | COMPUTER EQUIP - PERSONAL COMPUTERS | CAGW  | -\$29     | -\$21    | -\$6     | \$       | \$       | \$       | \$    |
| 1080000         | 3912000   | COMPUTER EQUIP - PERSONAL COMPUTERS | CN    | -\$643    | -\$820   | -\$187   | -\$1,263 | -\$102   | -\$202   | \$    |
| 1080000         | 3912000   | COMPUTER EQUIP - PERSONAL COMPUTERS | IDU   | -\$414    | \$       | \$       | \$       | -\$414   | \$       | \$    |
| 1080000         | 3912000   | COMPUTER EQUIP - PERSONAL COMPUTERS | JBG   | -\$65     | -\$46    | -\$14    | -\$2     | \$       | -\$1     | \$    |
| 1080000         | 3912000   | COMPUTER EQUIP - PERSONAL COMPUTERS | OR    | -\$1,037  | -\$1,037 | \$       | \$       | \$       | \$       | \$    |
| 1080000         | 3912000   | COMPUTER EQUIP - PERSONAL COMPUTERS | SO    | -\$22,268 | -\$6,942 | -\$1,650 | -\$9,656 | -\$1,197 | -\$3,257 | \$    |
| 1080000         | 3912000   | COMPUTER EQUIP - PERSONAL COMPUTERS | UT    | -\$1,249  | \$       | \$       | -\$1,249 | \$       | \$       | \$    |
| 1080000         | 3912000   | COMPUTER EQUIP - PERSONAL COMPUTERS | WA    | -\$411    | \$       | \$       | \$       | \$       | -\$1,013 | \$    |
| 1080000         | 3912000   | COMPUTER EQUIP - PERSONAL COMPUTERS | WYP   | -\$1,013  | \$       | \$       | \$       | \$       | -\$79    | \$    |
| 1080000         | 3912000   | COMPUTER EQUIP - PERSONAL COMPUTERS | WYU   | -\$79     | \$       | \$       | \$       | \$       | \$       | \$    |
| 1080000         | 3913000   | OFFICE EQUIPMENT                    | CA    | -\$2      | -\$2     | \$       | \$       | \$       | \$       | \$    |
| 1080000         | 3913000   | OFFICE EQUIPMENT                    | CAGE  | -\$294    | \$       | \$       | -\$195   | -\$24    | -\$73    | \$    |
| 1080000         | 3913000   | OFFICE EQUIPMENT                    | CAGW  | -\$10     | -\$7     | -\$2     | \$       | \$       | \$       | \$    |
| 1080000         | 3913000   | OFFICE EQUIPMENT                    | CN    | -\$14     | \$       | -\$1     | -\$7     | -\$1     | -\$1     | \$    |
| 1080000         | 3913000   | OFFICE EQUIPMENT                    | OR    | -\$26     | -\$26    | \$       | \$       | \$       | \$       | \$    |
| 1080000         | 3913000   | OFFICE EQUIPMENT                    | SO    | -\$66     | -\$18    | -\$5     | -\$29    | -\$4     | -\$10    | \$    |
| 1080000         | 3913000   | OFFICE EQUIPMENT                    | UT    | -\$14     | \$       | \$       | -\$14    | \$       | \$       | \$    |
| 1080000         | 3913000   | OFFICE EQUIPMENT                    | WA    | -\$9      | \$       | \$       | \$       | \$       | \$       | \$    |
| 1080000         | 3913000   | OFFICE EQUIPMENT                    | WYP   | -\$12     | \$       | \$       | \$       | \$       | -\$12    | \$    |
| 1080000         | 3913000   | OFFICE EQUIPMENT                    | WYU   | -\$1      | \$       | \$       | \$       | \$       | -\$1     | \$    |
| 1080000         | 3920100   | 1/4 TON MINI-PICKUPS AND VANS       | CA    | -\$31     | -\$31    | \$       | \$       | \$       | \$       | \$    |
| 1080000         | 3920100   | 1/4 TON MINI-PICKUPS AND VANS       | CAGE  | -\$276    | \$       | \$       | -\$183   | -\$23    | -\$69    | \$    |
| 1080000         | 3920100   | 1/4 TON MINI-PICKUPS AND VANS       | CAGW  | -\$11     | -\$8     | -\$3     | \$       | \$       | \$       | \$    |
| 1080000         | 3920100   | 1/4 TON MINI-PICKUPS AND VANS       | IDU   | -\$216    | \$       | \$       | \$       | -\$216   | \$       | \$    |
| 1080000         | 3920100   | 1/4 TON MINI-PICKUPS AND VANS       | JBG   | -\$22     | -\$16    | -\$5     | -\$1     | \$       | \$       | \$    |
| 1080000         | 3920100   | 1/4 TON MINI-PICKUPS AND VANS       | OR    | -\$758    | -\$758   | \$       | \$       | \$       | \$       | \$    |
| 1080000         | 3920100   | 1/4 TON MINI-PICKUPS AND VANS       | SO    | -\$436    | -\$116   | -\$32    | -\$189   | -\$23    | -\$64    | \$    |
| 1080000         | 3920100   | 1/4 TON MINI-PICKUPS AND VANS       | UT    | -\$1,097  | \$       | \$       | -\$1,097 | \$       | \$       | \$    |
| 1080000         | 3920100   | 1/4 TON MINI-PICKUPS AND VANS       | WA    | -\$194    | \$       | -\$194   | \$       | \$       | \$       | \$    |
| 1080000         | 3920100   | 1/4 TON MINI-PICKUPS AND VANS       | WYP   | -\$165    | \$       | \$       | \$       | \$       | -\$165   | \$    |
| 1080000         | 3920100   | 1/4 TON MINI-PICKUPS AND VANS       | WYU   | -\$12     | \$       | \$       | \$       | \$       | -\$12    | \$    |
| 1080000         | 3920200   | MID AND FULL SIZE AUTOMOBILES       | CAGE  | -\$20     | \$       | \$       | -\$13    | -\$2     | -\$5     | \$    |
| 1080000         | 3920200   | MID AND FULL SIZE AUTOMOBILES       | IDU   | -\$15     | \$       | \$       | \$       | -\$15    | \$       | \$    |
| 1080000         | 3920200   | MID AND FULL SIZE AUTOMOBILES       | JBG   | -\$6      | -\$4     | -\$1     | \$       | \$       | \$       | \$    |
| 1080000         | 3920200   | MID AND FULL SIZE AUTOMOBILES       | OR    | -\$239    | -\$239   | \$       | \$       | \$       | \$       | \$    |
| 1080000         | 3920200   | MID AND FULL SIZE AUTOMOBILES       | SO    | -\$181    | -\$48    | -\$13    | -\$79    | -\$10    | -\$27    | \$    |
| 1080000         | 3920200   | MID AND FULL SIZE AUTOMOBILES       | UT    | -\$189    | \$       | \$       | -\$189   | \$       | \$       | \$    |
| 1080000         | 3920200   | MID AND FULL SIZE AUTOMOBILES       | WA    | -\$32     | \$       | -\$32    | \$       | \$       | \$       | \$    |
| 1080000         | 3920200   | MID AND FULL SIZE AUTOMOBILES       | WYP   | -\$42     | \$       | \$       | \$       | \$       | -\$42    | \$    |





**Depreciation Reserve (Actuals)**

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary | Alloc | Total    | Calif  | Oregon   | Wash     | Utah     | Idaho    | Wy-All | Other |
|-----------------|-----------|-------|----------|--------|----------|----------|----------|----------|--------|-------|
| 1080000         | 3920400   | CA    | -\$189   | -\$189 | \$       | \$       | \$       | \$       | \$     | \$    |
| 1080000         | 3920400   | CAEE  | -\$68    | \$     | \$       | -\$44    | -\$6     | -\$18    | -\$18  | \$    |
| 1080000         | 3920400   | CAGE  | -\$2,304 | \$     | \$       | -\$1,526 | -\$189   | -\$575   | -\$575 | \$    |
| 1080000         | 3920400   | CAGW  | -\$435   | -\$20  | -\$319   | -\$96    | \$       | \$       | \$     | \$    |
| 1080000         | 3920400   | IDU   | -\$699   | \$     | \$       | \$       | -\$699   | -\$699   | \$     | \$    |
| 1080000         | 3920400   | JBG   | -\$253   | -\$11  | -\$178   | -\$54    | -\$7     | -\$3     | -\$3   | \$    |
| 1080000         | 3920400   | OR    | -\$2,438 | \$     | -\$2,438 | \$       | \$       | \$       | \$     | \$    |
| 1080000         | 3920400   | SO    | -\$475   | -\$11  | -\$127   | -\$35    | -\$206   | -\$26    | -\$69  | \$    |
| 1080000         | 3920400   | UT    | -\$3,949 | \$     | \$       | -\$3,949 | \$       | \$       | \$     | \$    |
| 1080000         | 3920400   | WA    | -\$525   | \$     | \$       | -\$525   | \$       | \$       | -\$613 | \$    |
| 1080000         | 3920400   | WYP   | -\$613   | \$     | \$       | \$       | \$       | \$       | -\$157 | \$    |
| 1080000         | 3920400   | WYU   | -\$157   | \$     | \$       | \$       | \$       | \$       | \$     | \$    |
| 1080000         | 3920400   | CA    | -\$192   | -\$192 | \$       | \$       | \$       | \$       | \$     | \$    |
| 1080000         | 3920500   | CAEE  | -\$121   | \$     | \$       | \$       | -\$78    | -\$11    | -\$33  | \$    |
| 1080000         | 3920500   | CAGE  | -\$1,240 | \$     | \$       | -\$821   | -\$102   | -\$309   | -\$309 | \$    |
| 1080000         | 3920500   | CAGW  | -\$308   | -\$14  | -\$226   | -\$68    | \$       | \$       | \$     | \$    |
| 1080000         | 3920500   | IDU   | -\$689   | \$     | \$       | \$       | -\$689   | -\$689   | \$     | \$    |
| 1080000         | 3920500   | JBG   | -\$85    | -\$4   | -\$60    | -\$18    | -\$2     | -\$1     | -\$1   | \$    |
| 1080000         | 3920500   | OR    | -\$2,479 | \$     | -\$2,479 | \$       | \$       | \$       | -\$49  | \$    |
| 1080000         | 3920500   | SO    | -\$335   | -\$8   | -\$389   | -\$25    | -\$145   | -\$18    | -\$49  | \$    |
| 1080000         | 3920500   | UT    | -\$4,383 | \$     | \$       | -\$4,383 | \$       | \$       | \$     | \$    |
| 1080000         | 3920500   | WA    | -\$852   | \$     | \$       | -\$852   | \$       | \$       | \$     | \$    |
| 1080000         | 3920500   | WYP   | -\$799   | \$     | \$       | \$       | \$       | \$       | -\$799 | \$    |
| 1080000         | 3920500   | WYU   | -\$188   | \$     | \$       | \$       | \$       | \$       | -\$188 | \$    |
| 1080000         | 3920600   | CAEE  | -\$2     | \$     | \$       | -\$1     | \$       | -\$1     | -\$1   | \$    |
| 1080000         | 3920600   | CAGE  | -\$882   | \$     | \$       | -\$584   | \$       | -\$72    | -\$220 | \$    |
| 1080000         | 3920600   | CAGW  | -\$175   | -\$8   | -\$128   | -\$39    | \$       | \$       | \$     | \$    |
| 1080000         | 3920600   | JBG   | -\$119   | -\$5   | -\$84    | -\$25    | -\$3     | \$       | -\$1   | \$    |
| 1080000         | 3920600   | OR    | -\$42    | \$     | -\$42    | \$       | \$       | \$       | \$     | \$    |
| 1080000         | 3920600   | UT    | -\$87    | \$     | \$       | \$       | -\$87    | \$       | \$     | \$    |
| 1080000         | 3920900   | CA    | -\$102   | -\$102 | \$       | \$       | \$       | \$       | \$     | \$    |
| 1080000         | 3920900   | CAEE  | -\$42    | \$     | \$       | \$       | -\$27    | -\$4     | -\$11  | \$    |
| 1080000         | 3920900   | CAGE  | -\$560   | \$     | \$       | \$       | -\$371   | -\$46    | -\$140 | \$    |
| 1080000         | 3920900   | CAGW  | -\$52    | -\$2   | -\$38    | -\$12    | \$       | \$       | \$     | \$    |
| 1080000         | 3920900   | IDU   | -\$234   | \$     | \$       | \$       | -\$234   | -\$234   | \$     | \$    |
| 1080000         | 3920900   | JBG   | -\$18    | -\$1   | -\$13    | -\$4     | -\$1     | \$       | \$     | \$    |
| 1080000         | 3920900   | OR    | -\$611   | \$     | -\$611   | \$       | \$       | \$       | \$     | \$    |
| 1080000         | 3920900   | SO    | -\$223   | -\$5   | -\$60    | -\$17    | -\$97    | -\$12    | -\$33  | \$    |
| 1080000         | 3920900   | UT    | -\$1,276 | \$     | -\$1,276 | \$       | -\$1,276 | -\$1,276 | \$     | \$    |
| 1080000         | 3920900   | WA    | -\$120   | \$     | \$       | -\$120   | \$       | \$       | \$     | \$    |
| 1080000         | 3920900   | WYP   | -\$603   | \$     | \$       | \$       | \$       | \$       | -\$603 | \$    |
| 1080000         | 3920900   | WYU   | -\$105   | \$     | \$       | \$       | \$       | \$       | -\$105 | \$    |



### Depreciation Reserve (Actuals)

Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary | Alloc                                   | Total    | Calif | Oregon | Wash | Utah | Idaho | Wy-All | Other    |
|-----------------|-----------|---|----------|-------|--------|------|------|-------|--------|----------|
| 1080000         | 3921400   | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A' | -\$16    | -\$16 |        |      |      |       |        | \$       |
| 1080000         | 3921400   | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A' | -\$89    |       |        |      |      |       |        | -\$22    |
| 1080000         | 3921400   | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A' | -\$5     |       |        |      |      |       |        | \$       |
| 1080000         | 3921400   | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A' | -\$14    |       |        |      |      |       |        | -\$14    |
| 1080000         | 3921400   | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A' | -\$68    |       |        |      |      |       |        | \$       |
| 1080000         | 3921400   | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A' | -\$12    |       |        |      |      |       |        | -\$2     |
| 1080000         | 3921400   | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A' | -\$59    |       |        |      |      |       |        | \$       |
| 1080000         | 3921400   | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A' | -\$15    |       |        |      |      |       |        | \$       |
| 1080000         | 3921400   | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A' | -\$31    |       |        |      |      |       |        | -\$31    |
| 1080000         | 3921400   | "SNOWMOBILES, MOTORCYCLES (4-WHEELED A' | -\$4     |       |        |      |      |       |        | -\$4     |
| 1080000         | 3921900   | OVER-THE-ROAD SEMI-TRACTORS             | -\$136   |       |        |      |      |       |        | -\$34    |
| 1080000         | 3921900   | OVER-THE-ROAD SEMI-TRACTORS             | -\$23    |       |        |      |      |       |        | -\$11    |
| 1080000         | 3921900   | OVER-THE-ROAD SEMI-TRACTORS             | -\$97    |       |        |      |      |       |        | \$       |
| 1080000         | 3921900   | OVER-THE-ROAD SEMI-TRACTORS             | -\$139   |       |        |      |      |       |        | \$       |
| 1080000         | 3921900   | OVER-THE-ROAD SEMI-TRACTORS             | -\$386   |       |        |      |      |       |        | -\$20    |
| 1080000         | 3921900   | OVER-THE-ROAD SEMI-TRACTORS             | -\$76    |       |        |      |      |       |        | \$       |
| 1080000         | 3921900   | OVER-THE-ROAD SEMI-TRACTORS             | -\$34    |       |        |      |      |       |        | \$       |
| 1080000         | 3923000   | TRANSPORTATION EQUIPMENT                | -\$409   |       |        |      |      |       |        | -\$34    |
| 1080000         | 3930000   | STORES EQUIPMENT                        | -\$108   |       |        |      |      |       |        | -\$60    |
| 1080000         | 3930000   | STORES EQUIPMENT                        | -\$1,135 |       |        |      |      |       |        | -\$283   |
| 1080000         | 3930000   | STORES EQUIPMENT                        | -\$2     |       |        |      |      |       |        | \$       |
| 1080000         | 3930000   | STORES EQUIPMENT                        | -\$218   |       |        |      |      |       |        | \$       |
| 1080000         | 3930000   | STORES EQUIPMENT                        | -\$151   |       |        |      |      |       |        | -\$2     |
| 1080000         | 3930000   | STORES EQUIPMENT                        | -\$930   |       |        |      |      |       |        | \$       |
| 1080000         | 3930000   | STORES EQUIPMENT                        | -\$206   |       |        |      |      |       |        | -\$30    |
| 1080000         | 3930000   | STORES EQUIPMENT                        | -\$1,468 |       |        |      |      |       |        | \$       |
| 1080000         | 3930000   | STORES EQUIPMENT                        | -\$189   |       |        |      |      |       |        | \$       |
| 1080000         | 3930000   | STORES EQUIPMENT                        | -\$450   |       |        |      |      |       |        | -\$450   |
| 1080000         | 3930000   | STORES EQUIPMENT                        | -\$217   |       |        |      |      |       |        | -\$217   |
| 1080000         | 3930000   | STORES EQUIPMENT                        | -\$343   |       |        |      |      |       |        | \$       |
| 1080000         | 3940000   | "TLS, SHOP, GAR EQUIPMENT"              | -\$4     |       |        |      |      |       |        | -\$1     |
| 1080000         | 3940000   | "TLS, SHOP, GAR EQUIPMENT"              | -\$9,126 |       |        |      |      |       |        | -\$2,277 |
| 1080000         | 3940000   | "TLS, SHOP, GAR EQUIPMENT"              | -\$1,073 |       |        |      |      |       |        | \$       |
| 1080000         | 3940000   | "TLS, SHOP, GAR EQUIPMENT"              | -\$438   |       |        |      |      |       |        | \$       |
| 1080000         | 3940000   | "TLS, SHOP, GAR EQUIPMENT"              | -\$1,552 |       |        |      |      |       |        | -\$16    |
| 1080000         | 3940000   | "TLS, SHOP, GAR EQUIPMENT"              | -\$4,083 |       |        |      |      |       |        | \$       |
| 1080000         | 3940000   | "TLS, SHOP, GAR EQUIPMENT"              | -\$42    |       |        |      |      |       |        | -\$273   |
| 1080000         | 3940000   | "TLS, SHOP, GAR EQUIPMENT"              | -\$4,500 |       |        |      |      |       |        | \$       |
| 1080000         | 3940000   | "TLS, SHOP, GAR EQUIPMENT"              | -\$1,189 |       |        |      |      |       |        | \$       |
| 1080000         | 3940000   | "TLS, SHOP, GAR EQUIPMENT"              | -\$1,488 |       |        |      |      |       |        | -\$1,488 |
| 1080000         | 3940000   | "TLS, SHOP, GAR EQUIPMENT"              | -\$341   |       |        |      |      |       |        | -\$341   |
| 1080000         | 3950000   | LABORATORY EQUIPMENT                    | -\$228   |       |        |      |      |       |        | \$       |



**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary | Alloc                                    | Total    | Calif  | Oregon   | Wash     | Utah     | Idaho  | Wy-All | Other    |
|-----------------|-----------|--|----------|--------|----------|----------|----------|--------|--------|----------|
| 1080000         | 3950000   | LABORATORY EQUIPMENT                     | -\$13    | \$     | \$       | \$       | -\$8     | -\$1   | -\$3   | \$       |
| 1080000         | 3950000   | LABORATORY EQUIPMENT                     | -\$1,994 | \$     | \$       | -\$1,320 | -\$1,320 | -\$164 | -\$497 | \$       |
| 1080000         | 3950000   | LABORATORY EQUIPMENT                     | -\$535   | -\$24  | -\$392   | -\$118   | \$       | \$     | \$     | \$       |
| 1080000         | 3950000   | LABORATORY EQUIPMENT                     | -\$505   | \$     | \$       | \$       | \$       | -\$505 | \$     | \$       |
| 1080000         | 3950000   | LABORATORY EQUIPMENT                     | -\$245   | -\$11  | -\$172   | -\$52    | -\$7     | -\$1   | -\$3   | \$       |
| 1080000         | 3950000   | LABORATORY EQUIPMENT                     | -\$5,386 | \$     | -\$5,386 | \$       | \$       | \$     | \$     | \$       |
| 1080000         | 3950000   | LABORATORY EQUIPMENT                     | -\$2,672 | -\$61  | -\$713   | -\$198   | -\$1,159 | -\$144 | -\$391 | \$       |
| 1080000         | 3950000   | LABORATORY EQUIPMENT                     | -\$3,255 | \$     | -\$3,255 | \$       | -\$3,255 | \$     | \$     | \$       |
| 1080000         | 3950000   | LABORATORY EQUIPMENT                     | -\$1,814 | \$     | \$       | -\$1,164 | \$       | \$     | \$     | -\$1,814 |
| 1080000         | 3950000   | LABORATORY EQUIPMENT                     | -\$383   | \$     | \$       | \$       | \$       | \$     | \$     | -\$383   |
| 1080000         | 3950000   | LABORATORY EQUIPMENT                     | -\$337   | -\$337 | \$       | \$       | \$       | \$     | \$     | \$       |
| 1080000         | 3960300   | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | -\$208   | \$     | \$       | \$       | \$       | \$     | \$     | \$       |
| 1080000         | 3960300   | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | -\$76    | -\$3   | -\$56    | -\$17    | -\$138   | -\$17  | -\$52  | \$       |
| 1080000         | 3960300   | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | -\$649   | \$     | \$       | \$       | \$       | -\$649 | \$     | \$       |
| 1080000         | 3960300   | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | -\$2,400 | \$     | -\$2,400 | \$       | \$       | \$     | \$     | \$       |
| 1080000         | 3960300   | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | -\$24    | -\$1   | -\$6     | -\$2     | -\$10    | -\$1   | -\$3   | \$       |
| 1080000         | 3960300   | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | -\$1,790 | \$     | \$       | -\$651   | -\$1,790 | \$     | \$     | \$       |
| 1080000         | 3960300   | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | -\$651   | \$     | \$       | \$       | \$       | \$     | \$     | \$       |
| 1080000         | 3960300   | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | -\$790   | \$     | \$       | \$       | \$       | \$     | -\$790 | \$       |
| 1080000         | 3960300   | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | -\$175   | \$     | \$       | \$       | \$       | \$     | -\$175 | \$       |
| 1080000         | 3960700   | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | -\$55    | -\$55  | \$       | \$       | \$       | \$     | \$     | \$       |
| 1080000         | 3960700   | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | -\$64    | \$     | \$       | \$       | \$       | \$     | \$     | \$       |
| 1080000         | 3960700   | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | -\$46    | \$     | \$       | \$       | -\$42    | -\$5   | -\$16  | \$       |
| 1080000         | 3960700   | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | -\$20    | \$     | \$       | \$       | \$       | \$     | \$     | \$       |
| 1080000         | 3960700   | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | -\$750   | \$     | -\$288   | -\$1     | -\$9     | -\$1   | -\$3   | \$       |
| 1080000         | 3960700   | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | -\$63    | \$     | \$       | \$       | -\$750   | \$     | \$     | \$       |
| 1080000         | 3960700   | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | -\$69    | \$     | \$       | \$       | \$       | \$     | \$     | \$       |
| 1080000         | 3960800   | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | -\$271   | -\$271 | \$       | \$       | \$       | \$     | \$     | \$       |
| 1080000         | 3960800   | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | -\$347   | \$     | \$       | \$       | \$       | \$     | \$     | \$       |
| 1080000         | 3960800   | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | -\$21    | -\$1   | -\$16    | -\$5     | -\$230   | -\$29  | -\$87  | \$       |
| 1080000         | 3960800   | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | -\$379   | \$     | -\$2,039 | \$       | \$       | -\$379 | \$     | \$       |
| 1080000         | 3960800   | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | -\$3,051 | \$     | \$       | \$       | -\$3,051 | \$     | \$     | \$       |
| 1080000         | 3960800   | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | -\$649   | \$     | \$       | -\$649   | \$       | \$     | \$     | \$       |
| 1080000         | 3960800   | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | -\$538   | \$     | \$       | \$       | \$       | \$     | -\$538 | \$       |
| 1080000         | 3960800   | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | -\$189   | \$     | \$       | \$       | \$       | \$     | -\$189 | \$       |
| 1080000         | 3960800   | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | -\$732   | \$     | \$       | \$       | -\$485   | -\$60  | -\$183 | \$       |
| 1080000         | 3961000   | CRANES                                   | -\$135   | -\$6   | -\$99    | -\$30    | \$       | \$     | \$     | \$       |
| 1080000         | 3961000   | CRANES                                   | -\$126   | -\$6   | -\$89    | -\$27    | -\$3     | \$     | -\$1   | \$       |
| 1080000         | 3961000   | CRANES                                   | -\$56    | \$     | -\$56    | \$       | \$       | \$     | \$     | \$       |



**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary | Alloc                                   | Total     | Calif    | Oregon    | Wash     | Utah      | Idaho    | Wy-All   | Other    |
|-----------------|-----------|---|-----------|----------|-----------|----------|-----------|----------|----------|----------|
| 1080000         | 3961000   | SO                                      |           |          |           |          |           |          |          |          |
| 1080000         | 3961000   | UT                                      |           |          |           |          |           |          |          |          |
| 1080000         | 3961100   | CAEE                                    | -\$25     | -\$1     | -\$7      | -\$2     | -\$11     | -\$1     | -\$1     | -\$4     |
| 1080000         | 3961100   | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGI | -\$1      | \$       | \$        | \$       | -\$1      | \$       | \$       | \$       |
| 1080000         | 3961100   | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGI | -\$20     | \$       | \$        | \$       | -\$13     | -\$2     | -\$5     | -\$5     |
| 1080000         | 3961100   | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGI | -\$4,465  | \$       | \$        | \$       | -\$2,957  | -\$367   | -\$1,114 | -\$1,114 |
| 1080000         | 3961100   | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGI | -\$254    | -\$12    | -\$187    | -\$56    | \$        | \$       | \$       | \$       |
| 1080000         | 3961100   | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGI | -\$845    | -\$37    | -\$595    | -\$179   | -\$23     | -\$3     | -\$9     | -\$9     |
| 1080000         | 3961100   | OR                                      | \$        | \$       | \$        | \$       | \$        | \$       | \$       | \$       |
| 1080000         | 3961100   | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGI | -\$537    | -\$12    | -\$143    | -\$40    | -\$233    | -\$29    | -\$79    | -\$79    |
| 1080000         | 3961100   | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGI | -\$30     | \$       | \$        | \$       | -\$305    | \$       | \$       | \$       |
| 1080000         | 3961100   | UT                                      | -\$30     | \$       | \$        | \$       | \$        | \$       | \$       | -\$30    |
| 1080000         | 3961100   | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGI | -\$298    | -\$298   | \$        | \$       | \$        | \$       | \$       | \$       |
| 1080000         | 3961200   | CA                                      | -\$7      | \$       | \$        | \$       | -\$4      | -\$1     | -\$2     | -\$2     |
| 1080000         | 3961200   | THREE-AXLE DIGGER/DERRICK LINE TRUCKS   | -\$51     | -\$2     | -\$38     | \$       | \$        | \$       | \$       | \$       |
| 1080000         | 3961200   | THREE-AXLE DIGGER/DERRICK LINE TRUCKS   | -\$348    | \$       | \$        | \$       | \$        | -\$348   | \$       | \$       |
| 1080000         | 3961200   | THREE-AXLE DIGGER/DERRICK LINE TRUCKS   | -\$2,093  | \$       | -\$2,093  | \$       | \$        | \$       | \$       | \$       |
| 1080000         | 3961200   | THREE-AXLE DIGGER/DERRICK LINE TRUCKS   | -\$168    | -\$4     | -\$45     | -\$12    | -\$73     | -\$9     | -\$25    | -\$25    |
| 1080000         | 3961200   | THREE-AXLE DIGGER/DERRICK LINE TRUCKS   | -\$3,563  | \$       | \$        | \$       | -\$3,563  | \$       | \$       | \$       |
| 1080000         | 3961200   | WA                                      | -\$650    | \$       | \$        | -\$650   | \$        | \$       | \$       | \$       |
| 1080000         | 3961200   | THREE-AXLE DIGGER/DERRICK LINE TRUCKS   | -\$697    | \$       | \$        | \$       | \$        | \$       | -\$697   | -\$697   |
| 1080000         | 3961200   | THREE-AXLE DIGGER/DERRICK LINE TRUCKS   | -\$70     | \$       | \$        | \$       | \$        | \$       | -\$70    | -\$70    |
| 1080000         | 3961200   | WYU                                     | -\$147    | \$       | \$        | \$       | \$        | \$       | \$       | \$       |
| 1080000         | 3961300   | CA                                      | -\$26     | \$       | \$        | \$       | -\$16     | -\$2     | -\$7     | -\$7     |
| 1080000         | 3961300   | SNOWCATS, BACKHOES, TRENCHERS, SNOWBL   | -\$1,246  | \$       | \$        | \$       | -\$826    | -\$102   | -\$311   | -\$311   |
| 1080000         | 3961300   | SNOWCATS, BACKHOES, TRENCHERS, SNOWBL   | -\$332    | -\$15    | -\$244    | -\$73    | \$        | \$       | \$       | \$       |
| 1080000         | 3961300   | SNOWCATS, BACKHOES, TRENCHERS, SNOWBL   | -\$174    | -\$7     | -\$107    | -\$32    | -\$4      | -\$174   | -\$2     | -\$2     |
| 1080000         | 3961300   | SNOWCATS, BACKHOES, TRENCHERS, SNOWBL   | -\$152    | -\$152   | -\$397    | -\$32    | -\$4      | -\$1     | -\$2     | -\$2     |
| 1080000         | 3961300   | SNOWCATS, BACKHOES, TRENCHERS, SNOWBL   | -\$49     | -\$1     | -\$13     | -\$4     | -\$21     | -\$3     | -\$7     | -\$7     |
| 1080000         | 3961300   | SNOWCATS, BACKHOES, TRENCHERS, SNOWBL   | -\$1,002  | \$       | -\$1,002  | \$       | -\$1,002  | \$       | \$       | \$       |
| 1080000         | 3961300   | SNOWCATS, BACKHOES, TRENCHERS, SNOWBL   | -\$212    | \$       | \$        | -\$212   | \$        | \$       | \$       | \$       |
| 1080000         | 3961300   | SNOWCATS, BACKHOES, TRENCHERS, SNOWBL   | -\$214    | \$       | \$        | \$       | \$        | \$       | \$       | \$       |
| 1080000         | 3961300   | SNOWCATS, BACKHOES, TRENCHERS, SNOWBL   | -\$146    | \$       | \$        | \$       | \$        | \$       | -\$214   | -\$214   |
| 1080000         | 3970000   | COMMUNICATION EQUIPMENT                 | -\$1,007  | -\$1,007 | \$        | \$       | \$        | \$       | -\$146   | -\$146   |
| 1080000         | 3970000   | COMMUNICATION EQUIPMENT                 | -\$18     | \$       | \$        | \$       | \$        | \$       | \$       | \$       |
| 1080000         | 3970000   | COMMUNICATION EQUIPMENT                 | -\$18,237 | \$       | \$        | \$       | -\$12,079 | -\$2     | -\$5     | -\$5     |
| 1080000         | 3970000   | COMMUNICATION EQUIPMENT                 | -\$10,403 | -\$474   | -\$7,631  | -\$2,298 | -\$12,079 | -\$1,498 | -\$4,549 | -\$4,549 |
| 1080000         | 3970000   | COMMUNICATION EQUIPMENT                 | -\$845    | -\$22    | -\$262    | -\$60    | -\$404    | -\$33    | -\$64    | -\$64    |
| 1080000         | 3970000   | COMMUNICATION EQUIPMENT                 | -\$1,598  | \$       | -\$1,598  | \$       | \$        | -\$1,598 | \$       | \$       |
| 1080000         | 3970000   | COMMUNICATION EQUIPMENT                 | -\$656    | -\$29    | -\$462    | -\$139   | -\$18     | -\$2     | -\$7     | -\$7     |
| 1080000         | 3970000   | COMMUNICATION EQUIPMENT                 | -\$14,361 | \$       | -\$14,361 | \$       | \$        | \$       | \$       | \$       |
| 1080000         | 3970000   | COMMUNICATION EQUIPMENT                 | -\$13,387 | -\$304   | -\$3,572  | -\$992   | -\$5,805  | -\$719   | -\$1,958 | -\$1,958 |
| 1080000         | 3970000   | COMMUNICATION EQUIPMENT                 | -\$8,626  | \$       | -\$8,626  | \$       | -\$8,626  | \$       | \$       | \$       |



### Depreciation Reserve (Actuals)

Average of Monthly Averages Ending - December 2009  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account | Secondary | Alloc                                   | Total     | Calif  | Oregon | Wash     | Utah      | Idaho    | Wy-All    | Other |
|-----------------|-----------|---|-----------|--------|--------|----------|-----------|----------|-----------|-------|
| 1080000         | 3970000   | WA                                      | -\$3,433  | \$     | \$     | -\$3,433 | \$        | \$       | \$        | \$    |
| 1080000         | 3970000   | COMMUNICATION EQUIPMENT                 | -\$5,341  | \$     | \$     | \$       | \$        | \$       | -\$5,341  | \$    |
| 1080000         | 3970000   | COMMUNICATION EQUIPMENT                 | -\$957    | \$     | \$     | \$       | \$        | \$       | -\$957    | \$    |
| 1080000         | 3972000   | MOBILE RADIO EQUIPMENT                  | -\$7      | -\$7   | \$     | \$       | \$        | \$       | \$        | \$    |
| 1080000         | 3972000   | MOBILE RADIO EQUIPMENT                  | \$        | \$     | \$     | \$       | \$        | \$       | \$        | \$    |
| 1080000         | 3972000   | MOBILE RADIO EQUIPMENT                  | -\$109    | \$     | \$     | \$       | -\$72     | -\$9     | -\$27     | \$    |
| 1080000         | 3972000   | MOBILE RADIO EQUIPMENT                  | -\$61     | -\$3   | \$     | -\$13    | \$        | \$       | \$        | \$    |
| 1080000         | 3972000   | MOBILE RADIO EQUIPMENT                  | -\$5      | \$     | -\$45  | \$       | -\$2      | \$       | \$        | \$    |
| 1080000         | 3972000   | MOBILE RADIO EQUIPMENT                  | -\$79     | \$     | -\$2   | \$       | \$        | -\$79    | \$        | \$    |
| 1080000         | 3972000   | MOBILE RADIO EQUIPMENT                  | -\$12     | -\$1   | -\$8   | \$       | \$        | \$       | \$        | \$    |
| 1080000         | 3972000   | MOBILE RADIO EQUIPMENT                  | -\$457    | \$     | -\$457 | \$       | \$        | \$       | \$        | \$    |
| 1080000         | 3972000   | MOBILE RADIO EQUIPMENT                  | -\$255    | -\$6   | -\$68  | -\$19    | -\$111    | -\$14    | -\$37     | \$    |
| 1080000         | 3972000   | MOBILE RADIO EQUIPMENT                  | -\$704    | \$     | \$     | -\$704   | \$        | \$       | \$        | \$    |
| 1080000         | 3972000   | MOBILE RADIO EQUIPMENT                  | -\$156    | \$     | \$     | -\$156   | \$        | \$       | \$        | \$    |
| 1080000         | 3972000   | MOBILE RADIO EQUIPMENT                  | -\$129    | \$     | \$     | \$       | \$        | \$       | -\$129    | \$    |
| 1080000         | 3972000   | MOBILE RADIO EQUIPMENT                  | -\$21     | \$     | \$     | \$       | \$        | \$       | -\$21     | \$    |
| 1080000         | 3980000   | CA                                      | -\$10     | -\$10  | \$     | \$       | \$        | \$       | \$        | \$    |
| 1080000         | 3980000   | MISCELLANEOUS EQUIPMENT                 | -\$1      | \$     | \$     | \$       | -\$1      | \$       | \$        | \$    |
| 1080000         | 3980000   | MISCELLANEOUS EQUIPMENT                 | -\$382    | \$     | \$     | \$       | -\$253    | -\$31    | -\$95     | \$    |
| 1080000         | 3980000   | MISCELLANEOUS EQUIPMENT                 | -\$108    | -\$5   | -\$79  | -\$24    | -\$45     | -\$4     | -\$7      | \$    |
| 1080000         | 3980000   | MISCELLANEOUS EQUIPMENT                 | -\$94     | -\$2   | -\$29  | -\$7     | -\$45     | -\$27    | -\$246    | \$    |
| 1080000         | 3980000   | MISCELLANEOUS EQUIPMENT                 | -\$27     | \$     | \$     | \$       | -\$1      | \$       | \$        | \$    |
| 1080000         | 3980000   | MISCELLANEOUS EQUIPMENT                 | -\$45     | -\$2   | -\$32  | -\$10    | -\$1      | \$       | \$        | \$    |
| 1080000         | 3980000   | MISCELLANEOUS EQUIPMENT                 | -\$191    | -\$191 | -\$191 | \$       | \$        | \$       | \$        | \$    |
| 1080000         | 3980000   | MISCELLANEOUS EQUIPMENT                 | -\$1,681  | -\$38  | -\$448 | -\$125   | -\$729    | -\$90    | -\$246    | \$    |
| 1080000         | 3980000   | MISCELLANEOUS EQUIPMENT                 | -\$144    | \$     | \$     | -\$144   | \$        | \$       | \$        | \$    |
| 1080000         | 3980000   | MISCELLANEOUS EQUIPMENT                 | -\$50     | \$     | \$     | -\$50    | \$        | \$       | \$        | \$    |
| 1080000         | 3980000   | MISCELLANEOUS EQUIPMENT                 | -\$81     | \$     | \$     | \$       | \$        | \$       | -\$81     | \$    |
| 1080000         | 3980000   | MISCELLANEOUS EQUIPMENT                 | -\$7      | \$     | \$     | \$       | \$        | \$       | -\$7      | \$    |
| 1080000         | 3992200   | LAND RIGHTS                             | -\$31,758 | \$     | \$     | \$       | -\$20,281 | -\$2,793 | -\$8,516  | \$    |
| 1080000         | 3993200   | "ENGINEERING SUPP-OFF WORK(SECY,MAP,DR) | -\$27,594 | \$     | \$     | \$       | -\$17,622 | -\$2,427 | -\$7,400  | \$    |
| 1080000         | 3994100   | SURFACE - PLANT EQUIPMENT               | -\$6,011  | \$     | \$     | \$       | -\$5,116  | -\$704   | -\$2,148  | \$    |
| 1080000         | 3994400   | SURFACE - ELECTRIC POWER FACILITIES     | -\$635    | \$     | \$     | \$       | -\$405    | -\$56    | -\$170    | \$    |
| 1080000         | 3994500   | UNDERGROUND - COAL MINE EQUIPMENT       | -\$8,788  | \$     | \$     | \$       | -\$24,771 | -\$3,411 | -\$10,401 | \$    |
| 1080000         | 3994600   | LONGWALL SHIELDS                        | -\$13,197 | \$     | \$     | \$       | -\$8,428  | -\$1,161 | -\$3,539  | \$    |
| 1080000         | 3994700   | LONGWALL EQUIPMENT                      | -\$6,885  | \$     | \$     | \$       | -\$4,397  | -\$605   | -\$1,846  | \$    |
| 1080000         | 3994800   | MAINLINE EXTENSION                      | -\$5,260  | \$     | \$     | \$       | -\$5,275  | -\$726   | -\$2,215  | \$    |
| 1080000         | 3994900   | SECTION EXTENSION                       | -\$1,406  | \$     | \$     | \$       | -\$898    | -\$124   | -\$377    | \$    |
| 1080000         | 3995100   | VEHICLES                                | -\$489    | \$     | \$     | \$       | -\$312    | -\$43    | -\$131    | \$    |
| 1080000         | 3995200   | HEAVY CONSTRUCTION EQUIPMENT            | -\$2,450  | \$     | \$     | \$       | -\$1,565  | -\$215   | -\$657    | \$    |
| 1080000         | 3996000   | MISCELLANEOUS GENERAL EQUIPMENT         | -\$829    | \$     | \$     | \$       | -\$529    | -\$73    | -\$222    | \$    |
| 1080000         | 3996100   | COMPUTERS - MAINFRAME                   | -\$405    | \$     | \$     | \$       | -\$259    | -\$36    | -\$109    | \$    |



**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary | Alloc     | Total                               | Calif      | Oregon       | Wash       | Utah         | Idaho      | Wy-All     | Other    |
|-----------------|-----------|-----------|-------------------------------------|------------|--------------|------------|--------------|------------|------------|----------|
| 1080000         | 3997000   |           |                                     |            |              |            |              |            |            |          |
|                 |           |           | MINE DEVELOPMENT AND ROAD EXTENSION |            |              |            |              |            |            |          |
| 1080000 Total   |           | -\$26,604 | -\$6,481,892                        | -\$163,199 | -\$1,806,036 | -\$499,737 | -\$2,668,955 | -\$361,994 | -\$964,554 | -\$7,134 |
| 1085000         | 144135    | CAEE      |                                     |            |              |            |              |            |            |          |
| 1085000         | 144135    | CAGW      | -\$3                                |            |              |            |              |            |            |          |
| 1085000         | 144135    | CAGW      | \$                                  |            |              |            |              |            |            |          |
| 1085000         | 144135    | JBG       | -\$4                                |            |              |            |              |            |            |          |
| 1085000         | 144145    | CAGE      | -\$44                               |            |              |            |              |            |            |          |
| 1085000         | 144145    | CAGW      | -\$7                                |            |              |            |              |            |            |          |
| 1085000         | 144145    | CAGW      | -\$2                                |            |              |            |              |            |            |          |
| 1085000         | 144165    | CA        | -\$2                                |            |              |            |              |            |            |          |
| 1085000         | 144165    | IDU       | -\$3                                |            |              |            |              |            |            |          |
| 1085000         | 144165    | OR        | -\$13                               |            |              |            |              |            |            |          |
| 1085000         | 144165    | UT        | -\$21                               |            |              |            |              |            |            |          |
| 1085000         | 144165    | WA        | -\$4                                |            |              |            |              |            |            |          |
| 1085000         | 144165    | WYP       | -\$5                                |            |              |            |              |            |            |          |
| 1085000         | 144205    | CAGE      |                                     |            |              |            |              |            |            |          |
| 1085000         | 144205    | SO        | -\$1                                |            |              |            |              |            |            |          |
| 1085000         | 145135    | CAGE      | \$3,741                             |            |              |            |              |            |            |          |
| 1085000         | 145135    | CAGW      | -\$15,254                           |            |              |            |              |            |            |          |
| 1085000         | 145139    | CAEE      |                                     |            |              |            |              |            |            |          |
| 1085000         | 145139    | CAGW      | \$2,119                             |            |              |            |              |            |            |          |
| 1085000         | 145139    | CAGW      | -\$982                              |            |              |            |              |            |            |          |
| 1085000         | 145149    | CAGE      | \$780                               |            |              |            |              |            |            |          |
| 1085000         | 145149    | CAGW      | \$289                               |            |              |            |              |            |            |          |
| 1085000         | 145149    | SG        |                                     |            |              |            |              |            |            |          |
| 1085000         | 145169    | CA        | \$60                                |            |              |            |              |            |            |          |
| 1085000         | 145169    | IDU       | \$11                                |            |              |            |              |            |            |          |
| 1085000         | 145169    | OR        | \$96                                |            |              |            |              |            |            |          |
| 1085000         | 145169    | UT        | \$126                               |            |              |            |              |            |            |          |
| 1085000         | 145169    | WA        | \$26                                |            |              |            |              |            |            |          |
| 1085000         | 145169    | WYU       | \$10                                |            |              |            |              |            |            |          |
| 1085000         | 145189    | SO        | \$652                               |            |              |            |              |            |            |          |
| 1085000         | 145209    | SO        | -\$23                               |            |              |            |              |            |            |          |
| 1085000         | 145219    | CAEE      | \$                                  |            |              |            |              |            |            |          |
| 1085000 Total   |           |           | -\$8,452                            | -\$655     | -\$11,454    | -\$3,456   | \$4,745      | \$584      | \$1,742    | \$       |





**Amortization Reserve (Actuals)**  
 Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total       | Calif     | Oregon     | Wash      | Utah       | Idaho     | Wy-All     | FERC    | Other |
|-----------------|-------------------|-------|-------------|-----------|------------|-----------|------------|-----------|------------|---------|-------|
| 1110000         | 3020000           | CAGE  | (\$3,875)   | \$0       | \$0        | \$0       | (\$2,566)  | (\$3,18)  | (\$567)    | (\$23)  | \$0   |
| 1110000         | 3020000           | CAGW  | (\$10,727)  | (\$489)   | (\$7,868)  | (\$2,369) | \$0        | \$0       | \$0        | \$0     | \$0   |
| 1110000         | 3020000           | IDU   | (\$725)     | \$0       | \$0        | \$0       | \$0        | (\$725)   | \$0        | \$0     | \$0   |
| 1110000         | 3031040           | CAGE  | (\$2,298)   | \$0       | \$0        | \$0       | (\$1,522)  | (\$725)   | (\$573)    | (\$14)  | \$0   |
| 1110000         | 3031040           | CAGW  | (\$2,584)   | (\$118)   | (\$1,896)  | (\$571)   | \$0        | \$0       | \$0        | \$0     | \$0   |
| 1110000         | 3031040           | OR    | (\$22)      | \$0       | (\$22)     | \$0       | \$0        | \$0       | \$0        | \$0     | \$0   |
| 1110000         | 3031050           | SO    | (\$10,238)  | (\$232)   | (\$2,732)  | (\$758)   | (\$4,440)  | (\$550)   | (\$1,498)  | (\$28)  | \$0   |
| 1110000         | 3031080           | SO    | (\$3,255)   | (\$74)    | (\$869)    | (\$241)   | (\$1,412)  | (\$175)   | (\$476)    | (\$9)   | \$0   |
| 1110000         | 3031230           | SO    | (\$4,410)   | (\$100)   | (\$1,177)  | (\$327)   | (\$1,912)  | (\$237)   | (\$645)    | (\$12)  | \$0   |
| 1110000         | 3031470           | CAEE  | (\$1,104)   | \$0       | \$0        | \$0       | (\$705)    | (\$97)    | (\$296)    | (\$6)   | \$0   |
| 1110000         | 3031680           | SO    | (\$11,137)  | (\$253)   | (\$2,972)  | (\$825)   | (\$4,830)  | (\$599)   | (\$1,629)  | (\$30)  | \$0   |
| 1110000         | 3031760           | SO    | (\$246)     | (\$6)     | (\$66)     | (\$18)    | (\$107)    | (\$13)    | (\$36)     | (\$1)   | \$0   |
| 1110000         | 3031780           | SO    | (\$3,498)   | (\$79)    | (\$933)    | (\$259)   | (\$1,517)  | (\$188)   | (\$512)    | (\$10)  | \$0   |
| 1110000         | 3031830           | SO    | (\$83,525)  | (\$2,139) | (\$9,925)  | (\$5,925) | (\$39,925) | (\$3,239) | (\$6,372)  | (\$0)   | \$0   |
| 1110000         | 3032040           | SO    | (\$112,555) | (\$2,556) | (\$30,033) | (\$8,338) | (\$48,809) | (\$6,049) | (\$16,464) | (\$306) | \$0   |
| 1110000         | 3032080           | SO    | (\$9,939)   | (\$226)   | (\$2,622)  | (\$736)   | (\$4,310)  | (\$534)   | (\$1,454)  | (\$27)  | \$0   |
| 1110000         | 3032220           | SO    | (\$1,525)   | (\$35)    | (\$407)    | (\$113)   | (\$661)    | (\$82)    | (\$223)    | (\$4)   | \$0   |
| 1110000         | 3032260           | SO    | (\$1,158)   | (\$26)    | (\$309)    | (\$86)    | (\$502)    | (\$62)    | (\$169)    | (\$3)   | \$0   |
| 1110000         | 3032270           | SO    | (\$4,618)   | (\$105)   | (\$1,232)  | (\$342)   | (\$2,003)  | (\$248)   | (\$676)    | (\$13)  | \$0   |
| 1110000         | 3032310           | SO    | (\$749)     | (\$17)    | (\$200)    | (\$55)    | (\$325)    | (\$40)    | (\$110)    | (\$2)   | \$0   |
| 1110000         | 3032320           | SO    | (\$1,296)   | (\$29)    | (\$346)    | (\$96)    | (\$562)    | (\$70)    | (\$190)    | (\$4)   | \$0   |
| 1110000         | 3032330           | SO    | (\$2,908)   | (\$66)    | (\$776)    | (\$215)   | (\$1,261)  | (\$196)   | (\$425)    | (\$8)   | \$0   |
| 1110000         | 3032340           | SO    | (\$1,514)   | (\$34)    | (\$404)    | (\$112)   | (\$656)    | (\$81)    | (\$221)    | (\$4)   | \$0   |
| 1110000         | 3032360           | SO    | (\$8,411)   | (\$191)   | (\$2,244)  | (\$623)   | (\$3,648)  | (\$452)   | (\$1,230)  | (\$23)  | \$0   |
| 1110000         | 3032390           | SO    | (\$1,603)   | (\$36)    | (\$428)    | (\$119)   | (\$695)    | (\$86)    | (\$234)    | (\$4)   | \$0   |
| 1110000         | 3032400           | SO    | (\$5,286)   | (\$120)   | (\$1,410)  | (\$392)   | (\$2,292)  | (\$284)   | (\$773)    | (\$14)  | \$0   |
| 1110000         | 3032450           | SO    | (\$12,418)  | (\$282)   | (\$3,313)  | (\$920)   | (\$5,385)  | (\$667)   | (\$1,816)  | (\$34)  | \$0   |
| 1110000         | 3032480           | SO    | (\$1,981)   | (\$51)    | (\$615)    | (\$141)   | (\$947)    | (\$77)    | (\$151)    | (\$0)   | \$0   |
| 1110000         | 3032510           | SO    | (\$10,296)  | (\$234)   | (\$2,747)  | (\$763)   | (\$4,465)  | (\$553)   | (\$1,506)  | (\$28)  | \$0   |
| 1110000         | 3032530           | SO    | (\$1,821)   | (\$41)    | (\$486)    | (\$135)   | (\$790)    | (\$98)    | (\$266)    | (\$5)   | \$0   |
| 1110000         | 3032590           | SO    | (\$2,065)   | (\$47)    | (\$551)    | (\$153)   | (\$895)    | (\$111)   | (\$302)    | (\$6)   | \$0   |
| 1110000         | 3032600           | SO    | (\$7,515)   | (\$171)   | (\$2,005)  | (\$557)   | (\$3,259)  | (\$404)   | (\$1,099)  | (\$20)  | \$0   |
| 1110000         | 3032640           | SO    | (\$3,712)   | (\$84)    | (\$990)    | (\$275)   | (\$1,610)  | (\$199)   | (\$543)    | (\$10)  | \$0   |
| 1110000         | 3032670           | SO    | (\$1,581)   | (\$36)    | (\$422)    | (\$117)   | (\$686)    | (\$85)    | (\$231)    | (\$4)   | \$0   |
| 1110000         | 3032680           | SG    | (\$1,581)   | (\$27)    | (\$435)    | (\$131)   | (\$659)    | (\$80)    | (\$243)    | (\$6)   | \$0   |
| 1110000         | 3032710           | CAGW  | (\$22)      | (\$1)     | (\$16)     | (\$5)     | \$0        | \$0       | \$0        | \$0     | \$0   |
| 1110000         | 3032730           | CAGW  | (\$9,309)   | (\$424)   | (\$6,829)  | (\$2,056) | \$0        | \$0       | \$0        | \$0     | \$0   |
| 1110000         | 3032740           | CAGE  | (\$739)     | \$0       | \$0        | \$0       | (\$490)    | (\$61)    | (\$184)    | \$0     | \$0   |
| 1110000         | 3032750           | CAGW  | (\$1,242)   | (\$57)    | (\$911)    | (\$274)   | \$0        | \$0       | \$0        | \$0     | \$0   |
| 1110000         | 3032760           | CAGW  | (\$3,264)   | (\$149)   | (\$2,394)  | (\$721)   | \$0        | \$0       | \$0        | \$0     | \$0   |
| 1110000         | 3032770           | CAGW  | (\$2)       | (\$0)     | (\$2)      | (\$1)     | \$0        | \$0       | \$0        | \$0     | \$0   |
| 1110000         | 3032780           | CAGE  | (\$9)       | \$0       | \$0        | \$0       | (\$6)      | (\$1)     | (\$2)      | (\$0)   | \$0   |





**Amortization Reserve (Actuals)**  
 Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account | Alloc | Total              | Calif             | Oregon             | Wash              | Utah               | Idaho             | Wy-All           | FERC             | Other      |
|----------------------|-------------------|-------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|------------------|------------------|------------|
| 1110000              | 3032830           | SO    | (\$2,179)          | (\$49)            | (\$581)            | (\$161)           | (\$945)            | (\$117)           | (\$319)          | (\$6)            | \$0        |
| 1110000              | 3032860           | SO    | (\$2,566)          | (\$68)            | (\$885)            | (\$190)           | (\$1,113)          | (\$138)           | (\$375)          | (\$7)            | \$0        |
| 1110000              | 3032880           | CAGW  | (\$244)            | (\$11)            | (\$179)            | (\$54)            | \$0                | \$0               | \$0              | \$0              | \$0        |
| 1110000              | 3032900           | CAGE  | (\$46)             | \$0               | \$0                | \$0               | (\$30)             | (\$4)             | (\$11)           | \$0              | \$0        |
| 1110000              | 3032900           | JBG   | (\$4)              | (\$0)             | (\$3)              | (\$1)             | (\$0)              | (\$0)             | (\$0)            | (\$0)            | \$0        |
| 1110000              | 3032980           | SO    | (\$2,809)          | (\$64)            | (\$750)            | (\$208)           | (\$1,218)          | (\$151)           | (\$411)          | (\$8)            | \$0        |
| 1110000              | 3033090           | CAGE  | (\$918)            | \$0               | \$0                | (\$608)           | (\$0)              | (\$75)            | (\$229)          | (\$6)            | \$0        |
| 1110000              | 3033090           | CAGW  | (\$1,578)          | (\$72)            | (\$1,158)          | (\$349)           | (\$0)              | \$0               | \$0              | \$0              | \$0        |
| 1110000              | 3033120           | CAGE  | (\$3)              | \$0               | \$0                | \$0               | (\$2)              | (\$0)             | (\$1)            | \$0              | \$0        |
| 1110000              | 3033120           | SO    | (\$12,331)         | (\$280)           | (\$3,290)          | (\$914)           | (\$5,347)          | (\$663)           | (\$1,804)        | (\$34)           | \$0        |
| 1110000              | 3033120           | WYP   | (\$9)              | \$0               | \$0                | \$0               | \$0                | \$0               | (\$9)            | \$0              | \$0        |
| 1110000              | 3033140           | SO    | (\$1,411)          | (\$32)            | (\$376)            | (\$104)           | (\$612)            | (\$76)            | (\$206)          | (\$4)            | \$0        |
| 1110000              | 3033150           | CAGE  | (\$1,565)          | \$0               | (\$1,037)          | \$0               | (\$129)            | (\$129)           | (\$390)          | (\$9)            | \$0        |
| 1110000              | 3033170           | CN    | (\$750)            | (\$19)            | (\$233)            | (\$53)            | (\$358)            | (\$29)            | (\$57)           | \$0              | \$0        |
| 1110000              | 3033180           | SO    | (\$557)            | (\$13)            | (\$149)            | (\$41)            | (\$241)            | (\$30)            | (\$81)           | (\$2)            | \$0        |
| 1110000              | 3033190           | CN    | (\$519)            | (\$13)            | (\$161)            | (\$37)            | (\$248)            | (\$20)            | (\$40)           | (\$0)            | \$0        |
| 1110000              | 3033300           | CN    | (\$170)            | (\$4)             | (\$53)             | (\$12)            | (\$81)             | (\$7)             | (\$13)           | (\$0)            | \$0        |
| 1110000              | 3033310           | SO    | (\$98)             | (\$2)             | (\$26)             | (\$7)             | (\$43)             | (\$5)             | (\$14)           | (\$0)            | \$0        |
| 1110000              | 3033320           | CAGW  | (\$100)            | (\$5)             | (\$73)             | (\$22)            | \$0                | \$0               | \$0              | \$0              | \$0        |
| 1110000              | 3033360           | SO    | (\$0)              | (\$0)             | (\$0)              | (\$0)             | (\$0)              | (\$0)             | (\$0)            | (\$0)            | \$0        |
| 1110000              | 3034900           | CAEE  | (\$27)             | \$0               | \$0                | \$0               | (\$17)             | (\$2)             | (\$7)            | (\$0)            | \$0        |
| 1110000              | 3034900           | CAGE  | (\$473)            | \$0               | \$0                | \$0               | (\$313)            | (\$39)            | (\$118)          | (\$3)            | \$0        |
| 1110000              | 3034900           | CAGW  | (\$45)             | (\$2)             | (\$33)             | (\$10)            | \$0                | \$0               | \$0              | \$0              | \$0        |
| 1110000              | 3034900           | CN    | (\$49)             | (\$1)             | (\$15)             | (\$3)             | (\$23)             | (\$2)             | (\$4)            | (\$0)            | \$0        |
| 1110000              | 3034900           | IDU   | (\$1)              | \$0               | \$0                | \$0               | \$0                | (\$1)             | \$0              | \$0              | \$0        |
| 1110000              | 3034900           | JBG   | (\$10)             | (\$0)             | (\$7)              | (\$2)             | (\$0)              | (\$0)             | (\$0)            | (\$0)            | \$0        |
| 1110000              | 3034900           | OR    | (\$10)             | \$0               | (\$10)             | \$0               | \$0                | \$0               | \$0              | \$0              | \$0        |
| 1110000              | 3034900           | SG    | (\$16,102)         | (\$280)           | (\$4,427)          | (\$1,335)         | (\$6,713)          | (\$818)           | (\$2,470)        | (\$59)           | \$0        |
| 1110000              | 3034900           | SO    | (\$840)            | (\$19)            | (\$224)            | (\$62)            | (\$364)            | (\$45)            | (\$123)          | (\$2)            | \$0        |
| 1110000              | 3034900           | UT    | (\$11)             | \$0               | \$0                | \$0               | (\$11)             | \$0               | \$0              | \$0              | \$0        |
| 1110000              | 3034900           | WA    | (\$1)              | \$0               | \$0                | (\$1)             | \$0                | \$0               | \$0              | \$0              | \$0        |
| 1110000              | 3034900           | WYP   | (\$32)             | \$0               | \$0                | \$0               | (\$32)             | \$0               | (\$32)           | \$0              | \$0        |
| 1110000              | 3316000           | CAGE  | (\$53)             | \$0               | \$0                | \$0               | (\$35)             | (\$4)             | (\$13)           | (\$0)            | \$0        |
| 1110000              | 3316000           | CAGW  | (\$8)              | (\$0)             | (\$6)              | (\$2)             | \$0                | \$0               | \$0              | \$0              | \$0        |
| 1110000              | 3326000           | CAGE  | (\$317)            | \$0               | \$0                | \$0               | (\$210)            | (\$26)            | (\$79)           | (\$2)            | \$0        |
| 1110000              | 3901000           | CA    | (\$787)            | (\$787)           | \$0                | \$0               | \$0                | \$0               | \$0              | \$0              | \$0        |
| 1110000              | 3901000           | CN    | (\$2,325)          | (\$60)            | (\$722)            | (\$165)           | (\$1,111)          | (\$90)            | (\$177)          | (\$0)            | \$0        |
| 1110000              | 3901000           | OR    | (\$6,846)          | \$0               | (\$6,846)          | \$0               | \$0                | (\$90)            | \$0              | \$0              | \$0        |
| 1110000              | 3901000           | SO    | (\$9,550)          | (\$217)           | (\$2,548)          | (\$708)           | (\$4,141)          | (\$513)           | (\$1,397)        | (\$26)           | \$0        |
| 1110000              | 3901000           | UT    | (\$11)             | \$0               | \$0                | \$0               | (\$11)             | \$0               | \$0              | \$0              | \$0        |
| 1110000              | 3901000           | WA    | (\$1,383)          | \$0               | \$0                | (\$1,383)         | \$0                | \$0               | \$0              | \$0              | \$0        |
| 1110000              | 3901000           | WYP   | (\$6,148)          | \$0               | \$0                | \$0               | \$0                | \$0               | (\$6,148)        | \$0              | \$0        |
| 1110000              | 3901000           | WYU   | (\$29)             | \$0               | \$0                | \$0               | \$0                | \$0               | \$0              | \$0              | \$0        |
| 1110000              | Result            |       | (\$419,677)        | (\$10,525)        | (\$129,172)        | (\$34,594)        | (\$168,685)        | (\$19,797)        | (\$56,075)       | (\$829)          | \$0        |
| <b>1110000 Total</b> |                   |       | <b>(\$839,355)</b> | <b>(\$21,050)</b> | <b>(\$258,345)</b> | <b>(\$69,188)</b> | <b>(\$337,369)</b> | <b>(\$39,593)</b> | <b>(\$1,659)</b> | <b>(\$1,659)</b> | <b>\$0</b> |
| 1119000              | 146209            | CAGE  | \$0                | \$0               | \$0                | \$0               | \$0                | \$0               | \$0              | \$0              | \$0        |
| 1119000              | 146209            | CAGW  | (\$68)             | (\$3)             | (\$50)             | (\$15)            | \$0                | \$0               | \$0              | \$0              | \$0        |
| 1119000              | 146209            | SO    | \$39               | \$1               | \$10               | \$2               | \$17               | \$2               | \$6              | \$0              | \$0        |
| 1119000              | Result            |       | (\$29)             | (\$2)             | (\$39)             | (\$12)            | \$17               | \$2               | \$6              | \$0              | \$0        |
| <b>1119000 Total</b> |                   |       | <b>(\$57)</b>      | <b>(\$4)</b>      | <b>(\$79)</b>      | <b>(\$24)</b>     | <b>\$34</b>        | <b>\$4</b>        | <b>\$4</b>       | <b>\$0</b>       | <b>\$0</b> |





**Deferred Income Tax Balance (Actuals)**  
 Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc   | Total                                       | Calif    | Oregon | Wash    | Utah    | Idaho   | Wy-All | Other   |
|-----------------|-------------------|---------|---|----------|--------|---------|---------|---------|--------|---------|
| 1901000         | 287203            |         |   |          | \$107  | \$1,258 | \$349   | \$2,045 | \$253  | \$690   |
|                 |                   | SO      | DTA for AMT Tax                             | \$4,716  | \$     | \$      | \$      | \$      | \$     | \$      |
| 1901000         | 287285            | OTHER   | DTA 610.148 Reg Liability-Def NPC Balanc    | \$41     | \$     | \$      | \$      | \$      | \$     | \$      |
| 1901000         | 287286            | OTHER   | DTA 610.149 Reg Liability-SB 1149 Balanc    | \$1      | \$     | \$      | \$      | \$      | \$     | \$      |
| 1901000         | 287289            | CAGW    | DTA 425.130 Rogue River-Habitat Enhancement | \$8      | \$6    | \$2     | \$      | \$      | \$     | \$      |
| 1901000         | 287290            | CAGW    | DTA 425.150 Lewis River- LWD Fund Liabl     | \$56     | \$41   | \$12    | \$      | \$      | \$     | \$      |
| 1901000         | 287291            | CAGE    | DTA 705.300 Reg Liability - Deferred Ben    | -\$136   | \$     | \$      | \$      | -\$90   | \$     | -\$34   |
| 1901000         | 287292            | CA      | DTA 705.305 Reg Liab- CA Gain on Sale of    | \$20     | \$     | \$      | \$      | \$      | \$     | \$      |
| 1901000         | 287293            | UT      | DTA 705.310 Reg Liab- UT Gain on Sale of    | \$435    | \$     | \$      | \$      | \$435   | \$     | \$      |
| 1901000         | 287294            | IDU     | DTA 705.320 Reg Liab- ID Gain on Sale of    | \$67     | \$     | \$      | \$      | \$      | \$     | \$      |
| 1901000         | 287295            | WYP     | DTA 705.330 Reg Liab- WY Gain on Sale of    | \$151    | \$     | \$      | \$      | \$      | \$     | \$151   |
| 1901000         | 287299            | OR      | DTA 705.265 Reg Liab-OR Energy Conservat    | \$295    | \$     | \$      | \$      | \$      | \$     | \$      |
| 1901000         | 287302            | JBE     | DTA-610.114 PMI EITF 04-06 PRE STRIPPING    | \$285    | \$13   | \$285   | \$61    | \$7     | \$1    | \$3     |
| 1901000         | 287304            | OR      | DTA 610.146 OR REG ASSET/LIAB CONS          | \$45     | \$     | \$      | \$      | \$      | \$     | \$      |
| 1901000         | 287309            | OTHER   | DTA 705.200 Oregon Gain on Sale-Halsey      | \$595    | \$     | \$      | \$      | \$      | \$     | \$      |
| 1901000         | 287310            | SO      | DTA 705.210 Property Insurance(Injuries     | \$2      | \$     | \$      | \$      | \$1     | \$     | \$      |
| 1901000         | 287314            | OTHER   | DTA 415.700 Reg liability BPA balancing     | \$398    | \$     | \$      | \$      | \$      | \$     | \$      |
| 1901000         | 287323            | SO      | DTA 505.400 Bonus Liab. Elec.-Cash Basis    | \$1,556  | \$35   | \$415   | \$115   | \$675   | \$84   | \$228   |
| 1901000         | 287324            | SO      | DTA 720.200 Deferred Comp. Accrual - Cas    | \$4,432  | \$101  | \$1,162 | \$328   | \$1,922 | \$238  | \$648   |
| 1901000         | 287326            | SO      | DTA 720.500 Severance Accrual - Cash Ba     | \$294    | \$7    | \$78    | \$22    | \$43    | \$16   | \$43    |
| 1901000         | 287327            | SO      | DTA 720.300 Pension/Retirement Accrual -    | \$913    | \$21   | \$244   | \$68    | \$396   | \$49   | \$134   |
| 1901000         | 287329            | SO      | DTA 720.400 SERP Accrual - Cash Basis       | -\$90    | -\$2   | -\$24   | -\$7    | -\$39   | -\$5   | -\$13   |
| 1901000         | 287332            | SO      | DTA 505.600 Vacation Accrual-Cash Basis     | \$13,913 | \$316  | \$3,712 | \$1,031 | \$6,033 | \$748  | \$2,035 |
| 1901000         | 287337            | SG      | DTA 715.100 MCI F.O.G. WIRE LEASE           | \$212    | \$4    | \$58    | \$18    | \$88    | \$11   | \$32    |
| 1901000         | 287338            | SG      | DTA 415.110 Def Reg Asset-Transmission Sr   | \$1,314  | \$23   | \$361   | \$109   | \$548   | \$67   | \$202   |
| 1901000         | 287340            | BADDEBT | DTA 220.100 Bad Debts Allowance - Cash B    | \$3,181  | \$97   | \$1,103 | \$399   | \$1,235 | \$123  | \$225   |
| 1901000         | 287343            | SO      | DTA 415.120 Def Reg Asset-Foote Creek Co    | \$3,211  | \$73   | \$857   | \$328   | \$1,392 | \$173  | \$470   |
| 1901000         | 287344            | CAGE    | DTA 715.800 Redding Contract - Prepaid      | \$318    | \$     | \$      | \$      | \$210   | \$26   | \$79    |
| 1901000         | 287345            | CAGW    | DTA 145.030 Distribution O&M Amort of Wr    | \$1,452  | \$66   | \$1,065 | \$321   | \$      | \$     | \$      |
| 1901000         | 287345            | SNPD    | DTA 505.100 Trail Mountain Accrued Liabl    | \$703    | \$25   | \$201   | \$47    | \$331   | \$33   | \$67    |
| 1901000         | 287349            | CAEE    | DTA 505.110 OREGON LICENSE LIAB RESERVE     | \$445    | \$     | \$      | \$      | \$284   | \$39   | \$119   |
| 1901000         | 287350            | OTHER   | DTA 505.140 MISC CURRENT & ACCRUED LIAB     | \$124    | \$     | \$      | \$      | \$      | \$     | \$      |
| 1901000         | 287354            | SO      | DTA 715.350 OTHER ENVIRONMENTAL LIABILTI    | \$7,486  | \$170  | \$2,000 | \$555   | \$3,250 | \$403  | \$1,096 |
| 1901000         | 287357            | SO      | DTA 910.670 Merger Cost Amort               | \$2,180  | \$49   | \$582   | \$161   | \$945   | \$117  | \$319   |
| 1901000         | 287364            | SO      | DTA 425.215 Unearned Joint Use Pole Cont    | \$390    | \$9    | \$104   | \$29    | \$169   | \$21   | \$57    |
| 1901000         | 287370            | OTHER   | DTA 910.580 Wasach workers comp reserve     | \$1,334  | \$     | \$      | \$      | \$      | \$     | \$      |
| 1901000         | 287373            | OR      | DTA 610.145, OR CONSOLIDATION               | \$1,719  | \$39   | \$459   | \$127   | \$746   | \$92   | \$252   |
| 1901000         | 287389            | OR      | DTA 425.110 TENANT LEASE ALLOW - PSU CAL    | \$781    | \$     | \$781   | \$      | \$      | \$     | \$      |
| 1901000         | 287393            | SO      | DTA 920.150 FAS 112                         | \$87     | -\$24  | \$27    | \$6     | \$42    | \$3    | \$7     |
| 1901000         | 287396            | SO      | DTA 425.110 Tenant Lease Allowances         | -\$1,039 | -\$81  | -\$277  | -\$77   | -\$450  | -\$56  | -\$152  |
| 1901000         | 287399            | SO      | DTA 705.233 LEASE-CA                        | \$3,572  | \$81   | \$953   | \$265   | \$1,549 | \$192  | \$522   |
| 1901000         | 287402            | SG      | DTA 415.801 CONTRA G                        | \$19     | \$5    | \$5     | \$2     | \$8     | \$1    | \$3     |
| 1901000         | 287409            | CA      | DTA 705.232 LEASE-CA                        | \$10     | \$     | \$      | \$      | \$      | \$     | \$      |
| 1901000         | 287410            | IDU     | DTA 705.233 LEASE-ID                        | \$159    | \$     | \$      | \$      | \$      | \$     | \$      |
| 1901000         | 287411            | WYP     | DTA 705.234 LEASE-WY                        | \$497    | \$     | \$      | \$      | \$      | \$     | \$      |
| 1901000         | 287413            | SO      | DTA 720.550 ACCRUED CIC SEVERANCE           | \$296    | \$7    | \$79    | \$22    | \$128   | \$16   | \$43    |
| 1901000         | 287415            | SE      | DTA 205.200 M&S INV                         | \$3,572  | \$59   | \$925   | \$282   | \$1,473 | \$203  | \$618   |
| 1901000         | 287417            | OTHER   | DTA 605.710 REVERSE                         | \$177    | \$     | \$      | \$      | \$      | \$     | \$      |
| 1901000         | 287419            | CAEE    | DTA 425.125 Deferred Coal Cost-Arch         | \$786    | \$     | \$      | \$      | \$502   | \$69   | \$211   |
| 1901000         | 287422            | CA      | DTA 705.252 A&G Credit - CA                 | \$16     | \$16   | \$      | \$      | \$      | \$     | \$      |



**Deferred Income Tax Balance (Actuals)**  
 Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account | Alloc                                    | Total            | Calif          | Oregon          | Wash           | Utah            | Idaho          | Wy-All          | Other          |
|----------------------|-------------------|--|------------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|
| 1901000              | 287423            | DTA 705.253 A&G Credit - ID              | \$164            | \$164          | \$              | \$             | \$              | \$             | \$164           | \$             |
| 1901000              | 287424            | DTA 705.254 A&G Credit - WY              | \$537            | \$537          | \$              | \$             | \$              | \$             | \$              | \$537          |
| 1901000              | 287429            | DTA 425.225 Duke Contract Novation       | \$716            | \$716          | \$33            | \$525          | \$158           | \$             | \$              | \$             |
| 1901000              | 287430            | DTA 505.125 Accrued Royalties            | \$1,457          | \$1,457        | \$              | \$             | \$              | \$930          | \$128           | \$391          |
| 1901000              | 287431            | DTA 505.160 Cal PUC Fee                  | \$9              | \$9            | \$              | \$             | \$              | \$             | \$              | \$             |
| 1901000              | 287433            | DTA 425.295 BPA CONSERVATION DISCOUNT    | \$263            | \$12           | \$192           | \$58           | \$              | \$             | \$              | \$             |
| 1901000              | 287435            | DTA 105.154 SECTION 383 CAPITAL LOSS CAR | \$53             | \$             | \$              | \$             | \$              | \$             | \$              | \$53           |
| 1901000              | 287441            | DTA 605.100 Trojan Decom Cost-Regulatory | \$607            | \$28           | \$445           | \$134          | \$              | \$             | \$              | \$             |
| 1901000              | 287442            | DTA 610.135 SB 1149 Costs                | \$294            | \$             | \$              | \$             | \$              | \$             | \$              | \$294          |
| 1901000              | 287444            | DTA Mine Rescue Training Tax Credit      | \$40             | \$             | \$              | \$             | \$              | \$25           | \$3             | \$11           |
| 1901000              | 287446            | DTA 205.100 Coal Pile Inventory Adjustme | \$13             | \$             | \$              | \$             | \$              | \$8            | \$1             | \$3            |
| 1901000              | 287453            | DTA 610.143 WA PRGRM                     | \$53             | \$             | \$              | \$             | \$              | \$             | \$              | \$-53          |
| 1901000              | 287454            | DTA 415.310 ENVN WA                      | \$43             | \$             | \$              | \$             | \$              | \$             | \$              | \$             |
| 1901000              | 287456            | DTA 920.160 STOCK INCENTIVE PLAN         | \$1,014          | \$23           | \$271           | \$75           | \$43            | \$440          | \$54            | \$148          |
| 1901000              | 287457            | DTA 920.170 EXEC STOCK OPTION PLAN       | \$706            | \$16           | \$188           | \$52           | \$              | \$306          | \$38            | \$103          |
| 1901000              | 287464            | DTA 425.300 Mead Phoenix Avail & Trans   | \$275            | \$             | \$              | \$             | \$              | \$182          | \$23            | \$69           |
| 1901000              | 287467            | DTA 210.105 Self Ins                     | \$257            | \$6            | \$69            | \$19           | \$              | \$112          | \$14            | \$38           |
| 1901000              | 287468            | DTA 610.120N Conting                     | \$-1,569         | \$             | \$              | \$             | \$              | \$             | \$              | \$-1,569       |
| 1901000              | 287473            | DTA 705.270 Reg Liab                     | \$108            | \$             | \$              | \$             | \$              | \$             | \$              | \$108          |
| 1901000              | 287474            | DTA 705.271 Reg Liab                     | \$32             | \$             | \$              | \$             | \$              | \$             | \$              | \$32           |
| 1901000              | 287475            | DTA 705.272 Reg Liab                     | \$18             | \$             | \$              | \$             | \$              | \$             | \$              | \$18           |
| 1901000              | 287476            | DTA 705.273 Reg Liab                     | \$347            | \$             | \$              | \$             | \$              | \$             | \$              | \$347          |
| 1901000              | 287477            | DTA 705.274 Reg Liab                     | \$19             | \$             | \$              | \$             | \$              | \$             | \$              | \$19           |
| 1901000              | 287478            | DTA 705.275 Reg Liab                     | \$38             | \$             | \$              | \$             | \$              | \$             | \$              | \$38           |
| 1901000              | 287479            | DTA 105.221 Sar Har                      | \$34,770         | \$             | \$              | \$             | \$              | \$23,030       | \$2,857         | \$8,674        |
| 1901000              | 287482            | DTA 205.025 PMI Fuel Cost Adjustment     | \$534            | \$             | \$              | \$             | \$              | \$341          | \$47            | \$143          |
| 1901000              | 287483            | DTA 120.105 Willow Wind Account Receivab | \$2              | \$             | \$              | \$             | \$2             | \$             | \$              | \$             |
| 1901000              | 287489            | DTA - PMI Def Tax                        | \$2,070          | \$34           | \$536           | \$163          | \$              | \$854          | \$118           | \$358          |
| 1901000              | 287681            | DTL 920.110 BRIDGER EXTRACTION TAXES PAY | \$90             | \$4            | \$63            | \$19           | \$              | \$2            | \$              | \$1            |
| 1901000              | 287706            | DTL 610.100 COAL MINE DEVT PMI           | \$76             | \$3            | \$54            | \$16           | \$              | \$2            | \$              | \$             |
| 1901000              | 287719            | DTL 910.910 PMI Sec. 471 Inv Adj         | \$30             | \$-1           | \$-8            | \$-2           | \$              | \$-13          | \$-2            | \$-5           |
| 1901000              | 287720            | DTL 610.100 PMI DEVT COST AMORT          | \$-60            | \$-3           | \$-42           | \$-13          | \$              | \$-2           | \$              | \$-1           |
| 1901000              | 287721            | DTL 610.115 PMI OVERBURDEN REMOVAL       | \$9              | \$             | \$              | \$             | \$              | \$             | \$              | \$             |
| 1901000              | 287722            | DTL 505.510 PMI VAC ACCRUAL              | \$13             | \$1            | \$9             | \$3            | \$              | \$             | \$              | \$             |
| 1901000              | 287723            | DTL 205.411 PMI SEC. 263A                | \$84             | \$4            | \$59            | \$18           | \$              | \$2            | \$              | \$1            |
| 1901000              | 287725            | DTL 920.100 PMI RECLAMATION TRUST EARN   | \$825            | \$37           | \$578           | \$176          | \$              | \$22           | \$3             | \$9            |
| 1901000              | 287726            | DTL PMI PP&E                             | \$-1,135         | \$-51          | \$-796          | \$-242         | \$              | \$-30          | \$-4            | \$-12          |
| 1901000              | 287735            | DTL 910.905 PMI COST DEPLETION           | \$-8             | \$             | \$-6            | \$-2           | \$              | \$             | \$              | \$             |
| <b>1901000 Total</b> |                   |  | <b>\$103,638</b> | <b>\$1,483</b> | <b>\$18,880</b> | <b>\$5,165</b> | <b>\$50,175</b> | <b>\$6,577</b> | <b>\$19,020</b> | <b>\$1,959</b> |
| 2820000              | 287704            | DTL 105.143/165 Basis Diff - Intangibles | \$-5,528         | \$-126         | \$-1,475        | \$-410         | \$-2,397        | \$-297         | \$-809          | \$             |
| <b>2820000 Total</b> |                   |  | <b>-\$5,528</b>  | <b>-\$126</b>  | <b>-\$1,475</b> | <b>-\$410</b>  | <b>-\$2,397</b> | <b>-\$297</b>  | <b>-\$809</b>   | <b>\$</b>      |
| 2821000              | 287008            | ADIT - FEDERAL - PROPERTY, PLANT & EQUIP | \$-4,059         | \$-371         | \$-1,116        | \$-337         | \$-1,682        | \$-206         | \$-623          | \$             |
| 2821000              | 287605            | DTL PP&E Powertax                        | \$-1,845,519     | \$45,392       | \$-521,219      | \$-127,927     | \$-793,039      | \$-111,104     | \$-241,786      | \$             |
| 2821000              | 287608            | DTL Safe Harbor Lease Cholla             | \$-6,014         | \$             | \$              | \$             | \$-3,983        | \$-494         | \$-1,500        | \$             |
| 2821000              | 287692            | DTL 610.005N Sec 17                      | \$793            | \$18           | \$212           | \$59           | \$344           | \$43           | \$116           | \$             |
| 2821000              | 287740            | DTL 110.200 TAX PERCENTAGE DEPLETION     | \$-3,446         | \$             | \$              | \$             | \$-2,200        | \$-303         | \$-924          | \$             |
| 2821000              | 287753            | DTL 110.100 BOOK DEPLETION               | \$-8,315         | \$-731         | \$              | \$             | \$-5,310        | \$-2,230       | \$-2,230        | \$             |
| 2821000              | 287765            | DTL 610.095N Roll                        | \$-5,862         | \$-133         | \$-1,564        | \$-434         | \$-2,542        | \$-315         | \$-857          | \$             |
| 2821000              | 287766            | DTL 610.100N Amort                       | \$219            | \$5            | \$59            | \$16           | \$95            | \$12           | \$32            | \$             |



**Deferred Income Tax Balance (Actuals)**  
 Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account | Alloc | Total               | Calif            | Oregon            | Wash              | Utah              | Idaho             | Wy-All            | Other          |
|----------------------|-------------------|-------|---------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| 2831000              | 287771            |       |                     | \$696            | \$                | \$                | \$                | \$445             | \$61              | \$187          |
| 2831000              | 287773            |       |                     | \$1,392          | \$                | \$                | \$                | \$                | \$                | \$1,392        |
| 2821000              | 287785            |       |                     | -\$42            | -\$11             | -\$3              | -\$3              | -\$18             | -\$2              | -\$6           |
| 2821000              | 287788            |       |                     | -\$3,885         | \$                | \$                | -\$2,481          | -\$342            | -\$342            | -\$1,042       |
| <b>2821000 Total</b> |                   |       | <b>-\$1,874,042</b> | <b>-\$45,574</b> | <b>-\$523,641</b> | <b>-\$128,626</b> | <b>-\$810,384</b> | <b>-\$113,382</b> | <b>-\$248,633</b> | <b>\$1,392</b> |
| 2831000              | 287511            | CA    |                     | \$618            | \$                | \$                | \$                | \$395             | \$54              | \$166          |
| 2831000              | 287511            | CAEE  |                     | \$618            | \$                | \$                | \$                | \$395             | \$54              | \$166          |
| 2831000              | 287570            | CA    |                     | -\$66            | \$                | \$                | \$                | \$                | \$                | \$             |
| 2831000              | 287571            | WYU   |                     | -\$399           | \$                | \$                | \$                | \$                | \$                | -\$399         |
| 2831000              | 287572            | WYU   |                     | -\$8,971         | \$                | \$                | \$                | \$                | \$                | -\$8,971       |
| 2831000              | 287573            | WA    |                     | -\$2,258         | \$                | \$                | \$                | \$                | \$                | \$             |
| 2831000              | 287574            | WYU   |                     | -\$983           | \$                | \$                | \$                | \$                | \$                | -\$983         |
| 2831000              | 287575            | CAEE  |                     | \$191            | \$                | \$                | \$                | \$122             | \$17              | \$51           |
| 2831000              | 287576            | SO    |                     | -\$781           | -\$208            | -\$58             | \$                | -\$339            | -\$42             | -\$114         |
| 2831000              | 287577            | OR    |                     | \$3,702          | \$3,702           | \$                | \$                | \$                | \$                | \$             |
| 2831000              | 287578            | WYU   |                     | \$1,649          | \$                | \$                | \$                | -\$963            | \$                | \$1,649        |
| 2831000              | 287579            | UT    |                     | -\$983           | \$                | \$                | \$                | -\$963            | \$                | \$             |
| 2831000              | 287580            | UT    |                     | \$6,316          | \$                | \$                | \$                | \$6,316           | \$                | \$             |
| 2831000              | 287581            | CA    |                     | \$320            | \$                | \$                | \$                | \$                | \$                | \$             |
| 2831000              | 287582            | WA    |                     | \$1,187          | \$                | \$1,187           | \$                | \$                | \$                | \$             |
| 2831000              | 287584            | OR    |                     | -\$753           | -\$753            | \$                | \$                | \$                | \$                | \$             |
| 2831000              | 287585            | WYP   |                     | -\$335           | \$                | \$                | \$                | -\$967            | \$                | -\$335         |
| 2831000              | 287586            | UT    |                     | -\$967           | \$                | \$                | \$                | -\$967            | \$                | \$             |
| 2831000              | 287587            | IDU   |                     | -\$143           | \$                | \$                | \$                | \$                | -\$143            | \$             |
| 2831000              | 287588            | CA    |                     | -\$65            | \$                | \$                | \$                | \$                | \$                | \$             |
| 2831000              | 287589            | OTHER |                     | -\$466           | \$                | \$                | \$                | \$                | \$                | \$             |
| 2831000              | 287591            | WA    |                     | \$165            | \$                | \$                | \$                | \$                | \$                | \$             |
| 2831000              | 287592            | CAEE  |                     | -\$558           | \$                | \$                | \$                | -\$356            | -\$49             | -\$150         |
| 2831000              | 287594            | OTHER |                     | -\$24            | \$                | \$                | \$                | \$                | \$                | -\$24          |
| 2831000              | 287594            | CAEE  |                     | -\$601           | \$                | \$                | \$                | -\$384            | -\$53             | -\$161         |
| 2831000              | 287596            | OTHER |                     | -\$41            | \$                | \$                | \$                | \$                | \$                | -\$41          |
| 2831000              | 287597            | WYP   |                     | -\$8             | \$                | \$                | \$                | \$                | \$                | -\$8           |
| 2831000              | 287613            | TROJD |                     | \$153            | \$                | \$                | \$                | \$                | \$                | \$             |
| 2831000              | 287614            | SO    |                     | -\$6,377         | \$112             | \$34              | \$                | -\$2,765          | -\$343            | -\$933         |
| 2831000              | 287616            | SO    |                     | \$9,590          | -\$1,701          | -\$472            | \$710             | \$4,158           | \$515             | \$1,403        |
| 2831000              | 287618            | OR    |                     | -\$2,277         | \$                | \$                | \$                | \$                | \$                | \$             |
| 2831000              | 287624            | UT    |                     | -\$4,360         | \$                | \$                | \$                | -\$411            | \$                | \$             |
| 2831000              | 287634            | SG    |                     | -\$2,684         | -\$1,199          | -\$362            | \$                | -\$1,818          | -\$221            | -\$669         |
| 2831000              | 287635            | CAGE  |                     | -\$1,089         | \$                | \$                | \$                | -\$695            | -\$292            | -\$670         |
| 2831000              | 287636            | CAEE  |                     | -\$239           | \$                | \$                | \$                | \$                | -\$96             | \$             |
| 2831000              | 287639            | WA    |                     | \$100            | \$                | \$                | \$                | \$                | \$                | \$             |
| 2831000              | 287640            | OR    |                     | -\$14            | \$100             | \$                | \$                | \$                | \$                | \$             |
| 2831000              | 287647            | OR    |                     | -\$14            | \$                | \$                | \$                | \$                | -\$14             | \$             |
| 2831000              | 287650            | IDU   |                     | -\$713           | -\$184            | -\$56             | \$                | -\$294            | -\$40             | -\$123         |
| 2831000              | 287653            | SE    |                     | -\$65            | \$                | \$                | \$                | -\$43             | -\$5              | \$             |
| 2831000              | 287654            | CAGW  |                     | -\$1             | -\$1              | \$                | \$                | \$                | \$                | \$             |
| 2831000              | 287654            | CAGW  |                     | -\$1             | -\$1              | \$                | \$                | \$                | \$                | \$             |



**Deferred Income Tax Balance (Actuals)**  
 Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account | Alloc                                    | Total            | Calif           | Oregon           | Wash            | Utah             | Idaho           | Wy-All           | Other            |
|----------------------|-------------------|--|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|------------------|
| 2831000              | 287656            | DTL 425.280 Joseph Settlement            |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287661            | DTL 425.360 Hermitson Swap               |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287662            | DTL 210.100 Prepaid Taxes - OR PUC       |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287664            | DTL 210.120 Prepaid Taxes - UT PUC       |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287665            | DTL 210.130 Prepaid Taxes - ID PUC       |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287669            | DTL 210.180 PRE MEM                      |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287675            | DTL 740.100 Post Merger Loss-Reacq Debt  |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287681            | DTL 920.110 Bridger Extraction Taxes Pay |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287685            | DTL 425.380 Idaho Customer Balancing Acc |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287687            | DTL 610.130. REG ASSET, SCH 781 INCENT   |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287698            | DTL 610.135. REG ASSET, SB 1149          |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287706            | DTL 610.100 COAL MINE DEVT PMI           |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287708            | DTL 210.200 PREPAID PROPERTY TAXES       |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287719            | DTL 910.910 PMI SEC. 471 INV ADJ         |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287720            | DTL 610.100 PMI DEVT COST AMORT          |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287721            | DTL 610.115 PMI OVERBURDEN REMOVAL       |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287722            | DTL 505.510 PMI VAC ACCRUAL              |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287725            | DTL 205.411 PMI SEC. 263A                |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287726            | DTL PMI PP&E                             |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287728            | DTL 415.800 GRID WST                     |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287729            | DTL 610.142 UT HOME                      |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287730            | DTL 610.143 WA LOW ENERGY PROGRAM        |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287735            | DTL 910.905 PMI Cost Depletion           |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287737            | DTL 415.803 RTO Grid West N/R-W/O-WA     |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287747            | DTL 705.240 CA Energy Program            |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287750            | DTL 425.310 Hydro Relicensing Obligation |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287751            | DTL 605.710 Reverse Accrued Final Reclam |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287760            | DTL 415.896 WA - Chelanis Plant Rev Req  |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287762            | DTL 705.260 Reg Asset                    |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287763            | DTL 715.720 NW Power                     |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287770            | DTL 120.205 TRAPPER MINE-EQUITY EARNINGS |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287772            | DTL 505.800 State Tax Ded on Fed TR      |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287774            | DTL 610.122N Contingency Tracking FERC 2 |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287779            | DTL 415.850 Unrec Pit                    |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287781            | DTL 415.870 Def CA                       |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287782            | DTL 415.871 Def Wy                       |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287783            | DTL 415.880 Def UT                       |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287784            | DTL 415.900 OR SB RE                     |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287786            | DTL 415.890 ID MEHC 2006 TRANSITION COST |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287787            | DTL 415.895 OR - RCAC SEP-DEC 07         |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287789            | DTL 415.804 RTO GW                       |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287790            | DTL 415.805 RTO Grid West N/R - WY       |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287791            | DTL 415.806 RTO GW                       |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287941            | DTL 430.111 Reg Asset - SB 1149 Balance  |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287942            | DTL 430.112 Reg Asset - Other - Balance  |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287943            | DTL 430.113 Reg Asset - Def NPC Balance  |                  |                 |                  |                 |                  |                 |                  |                  |
| 2831000              | 287950            | DTL - PMI Def Tax                        |                  |                 |                  |                 |                  |                 |                  |                  |
| <b>2831000 Total</b> |                   |  | <b>-\$79,616</b> | <b>-\$2,106</b> | <b>-\$13,634</b> | <b>-\$4,599</b> | <b>-\$17,421</b> | <b>-\$4,080</b> | <b>-\$16,770</b> | <b>-\$20,749</b> |



**Investment Tax Credit Balance (Actuals)**  
 Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Acct | Alloc                   | Total            | Calif          | Oregon           | Wash             | Utah           | Idaho         | Wy-All           | FERC       | Other      |
|----------------------|----------------|-------------------------|------------------|----------------|------------------|------------------|----------------|---------------|------------------|------------|------------|
| 2551000              | 285602         | ACC DEF ITC - FED ITC84 | (\$2,085)        | (\$69)         | (\$1,480)        | (\$296)          | \$0            | \$0           | \$0              | (\$228)    | \$0        |
| 2551000              | 285603         | ACC DEF ITC - FED ITC85 | (\$1,601)        | (\$87)         | (\$1,084)        | (\$214)          | \$0            | \$0           | \$0              | (\$186)    | \$0        |
| 2551000              | 285604         | ACC DEF ITC - FED ITC85 | (\$1,839)        | (\$100)        | (\$1,245)        | (\$246)          | \$0            | \$0           | \$0              | (\$213)    | \$0        |
| 2551000              | 285605         | ACC DEF ITC - FED ITC86 | (\$1,624)        | (\$78)         | (\$1,049)        | (\$213)          | \$0            | \$0           | \$0              | (\$252)    | \$0        |
| 2551000              | 285606         | ACC DEF ITC - FED ITC88 | (\$240)          | (\$10)         | (\$147)          | (\$36)           | \$0            | \$0           | \$0              | (\$40)     | \$0        |
| 2551000              | 285607         | ACC DEF ITC - FED ITC89 | (\$521)          | (\$25)         | (\$294)          | (\$80)           | \$0            | \$0           | \$0              | (\$108)    | \$0        |
| 2551000              | 285608         | ACC DEF ITC - FED ITC90 | (\$333)          | (\$5)          | (\$53)           | (\$13)           | (\$156)        | (\$47)        | \$0              | (\$58)     | \$0        |
| 2551000              | 285609         | ACC DEF ITC - FED SG    | \$0              | \$0            | \$0              | \$0              | \$0            | \$0           | \$0              | \$0        | \$0        |
| <b>2551000 Total</b> |                |                         | <b>(\$8,242)</b> | <b>(\$373)</b> | <b>(\$5,351)</b> | <b>(\$1,097)</b> | <b>(\$156)</b> | <b>(\$47)</b> | <b>(\$1,085)</b> | <b>\$0</b> | <b>\$0</b> |







**Customer Advances (Actuals)**

Average of Monthly Averages Ending - December 2009  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary | Alloc | Total             | Calif         | Oregon           | Wash           | Utah             | Idaho          | Wy-All           | FERC          | Other      |
|----------------------|-----------|-------|-------------------|---------------|------------------|----------------|------------------|----------------|------------------|---------------|------------|
| 2520000              | 0         | CA    | \$2               | \$2           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 2520000              | 0         | CAGE  | (\$3,358)         | \$0           | \$0              | \$0            | (\$2,224)        | (\$276)        | (\$838)          | (\$20)        | \$0        |
| 2520000              | 0         | CN    | (\$2,221)         | (\$57)        | (\$689)          | (\$158)        | (\$1,062)        | (\$86)         | (\$169)          | (\$0)         | \$0        |
| 2520000              | 0         | IDU   | (\$11)            | \$0           | \$0              | \$0            | \$0              | (\$11)         | \$0              | \$0           | \$0        |
| 2520000              | 0         | OR    | (\$114)           | \$0           | (\$114)          | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 2520000              | 0         | UT    | (\$2,414)         | \$0           | \$0              | \$0            | (\$2,414)        | \$0            | \$0              | \$0           | \$0        |
| 2520000              | 0         | WA    | (\$7)             | \$0           | \$0              | (\$7)          | \$0              | \$0            | \$0              | \$0           | \$0        |
| 2520000              | 0         | WYP   | (\$3,642)         | \$0           | \$0              | \$0            | \$0              | \$0            | (\$3,642)        | \$0           | \$0        |
| 2520000              | 0         | WYU   | (\$17)            | \$0           | \$0              | \$0            | \$0              | \$0            | (\$17)           | \$0           | \$0        |
| 2520000              | 210550    | CA    | (\$6)             | (\$6)         | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 2520000              | 210550    | IDU   | (\$124)           | \$0           | \$0              | \$0            | \$0              | (\$124)        | \$0              | \$0           | \$0        |
| 2520000              | 210550    | OR    | (\$142)           | \$0           | (\$142)          | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 2520000              | 210550    | SG    | \$62              | \$1           | \$17             | \$5            | \$26             | \$3            | \$10             | \$0           | \$0        |
| 2520000              | 210550    | UT    | (\$1,167)         | \$0           | \$0              | \$0            | (\$1,167)        | \$0            | \$0              | \$0           | \$0        |
| 2520000              | 210550    | WA    | (\$23)            | \$0           | \$0              | (\$23)         | \$0              | \$0            | \$0              | \$0           | \$0        |
| 2520000              | 210550    | WYP   | (\$2,347)         | \$0           | \$0              | \$0            | \$0              | \$0            | (\$2,347)        | \$0           | \$0        |
| 2520000              | 210550    | WYU   | (\$203)           | \$0           | \$0              | \$0            | \$0              | \$0            | (\$203)          | \$0           | \$0        |
| 2520000              | 210550    | SG    | \$0               | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 2520000              | 210552    | SG    | (\$268)           | (\$5)         | (\$74)           | (\$22)         | (\$112)          | (\$14)         | (\$41)           | (\$1)         | \$0        |
| 2520000              | 210552    | SG    | \$0               | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 2520000              | 210553    | SG    | (\$1,574)         | (\$27)        | (\$433)          | (\$131)        | (\$656)          | (\$80)         | (\$241)          | (\$6)         | \$0        |
| <b>2520000 Total</b> |           |       | <b>(\$17,574)</b> | <b>(\$92)</b> | <b>(\$1,435)</b> | <b>(\$334)</b> | <b>(\$7,610)</b> | <b>(\$587)</b> | <b>(\$7,489)</b> | <b>(\$27)</b> |            |
| 2521000              | 0         | CN    | \$0               | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 2521000              | 0         | UT    | \$0               | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| <b>2521000 Total</b> |           |       | <b>\$0</b>        | <b>\$0</b>    | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>    | <b>\$0</b> |
| 2521100              | 0         | CN    | \$0               | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 2523990              | 0         | CN    | \$0               | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 2523990              | 0         | IDU   | (\$4)             | \$0           | \$0              | \$0            | \$0              | (\$4)          | \$0              | \$0           | \$0        |
| 2523990              | 0         | OR    | \$0               | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 2523990              | 0         | UT    | \$0               | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 2523990              | 0         | WA    | \$0               | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| 2523990              | 0         | WYP   | \$0               | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| <b>2523990 Total</b> |           |       | <b>(\$4)</b>      | <b>\$0</b>    | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>       | <b>(\$4)</b>   | <b>\$0</b>       | <b>\$0</b>    | <b>\$0</b> |
| 2524000              | 0         | CN    | \$0               | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| <b>2524000 Total</b> |           |       | <b>\$0</b>        | <b>\$0</b>    | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>    | <b>\$0</b> |
| 2529000              | 0         | CN    | \$0               | \$0           | \$0              | \$0            | \$0              | \$0            | \$0              | \$0           | \$0        |
| <b>2529000 Total</b> |           |       | <b>\$0</b>        | <b>\$0</b>    | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>    | <b>\$0</b> |

