





PACIFICORP  
State of Washington - Electric Utility  
Actual, Adjusted & Normalized Results of Operations - West Control Area  
Twelve Months Ended June 2008

	(1) Unadjusted Results	(2) Normalizing Adjustments	(3) Total Normalized Results	(4) Price Change	(5) Results with Price Change
1 Operating Revenues:					
2 General Business Revenues	246,437,321	8,509,204	254,946,525	38,514,634	293,461,160
3 Interdepartmental	-	-	-		
4 Special Sales	178,104,375	(120,264,866)	57,839,509		
5 Other Operating Revenues	12,074,828	1,128,735	13,203,563		
6 Total Operating Revenues	436,616,525	(110,626,927)	325,989,598		
7					
8 Operating Expenses:					
9 Steam Production	43,298,300	6,251,257	49,549,557		
10 Nuclear Production	-	-	-		
11 Hydro Production	4,634,548	266,761	4,901,308		
12 Other Power Supply	253,545,147	(133,983,847)	119,561,300		
13 Transmission	20,810,064	4,540,772	25,350,836		
14 Distribution	13,877,910	260,632	14,138,542		
15 Customer Accounting	7,667,033	314,953	7,981,987	254,582	8,236,568
16 Customer Service & Info	2,721,936	(2,151,852)	570,083		
17 Sales	-	-	-		
18 Administrative & General	11,946,954	555,595	12,502,549		
19 Total O&M Expenses	358,501,893	(123,945,729)	234,556,164		
20 Depreciation	31,323,517	4,995,341	36,318,858		
21 Amortization	3,948,171	376,183	4,324,354		
22 Taxes Other Than Income	14,275,507	1,373,569	15,649,076	1,568,701	17,217,777
23 Income Taxes - Federal	(6,853,460)	(7,554,237)	(14,407,697)	12,841,973	(1,565,724)
24 Income Taxes - State	-	-	-		
25 Income Taxes - Def Net	14,681,371	(3,430,325)	11,251,046		
26 Investment Tax Credit Adj.	-	-	-		
27 Misc Revenue & Expense	(679,489)	12,587	(666,901)		
28 Total Operating Expenses:	415,197,510	(128,172,611)	287,024,899	14,665,256	301,690,155
29					
30 Operating Rev For Return:	21,419,015	17,545,684	38,964,698	23,849,379	62,814,077
31					
32 Rate Base:					
33 Electric Plant In Service	1,165,713,304	163,014,024	1,328,727,328		
34 Plant Held for Future Use	102,719	-	102,719		
35 Misc Deferred Debits	8,368,049	(518,898)	7,849,151		
36 Elec Plant Acq Adj	-	-	-		
37 Nuclear Fuel	-	-	-		
38 Prepayments	2,587,031	(2,587,031)	0		
39 Fuel Stock	2,516,744	-	2,516,744		
40 Material & Supplies	6,381,360	333,073	6,714,432		
41 Working Capital	12,445,164	(1,601,833)	10,843,331		
42 Weatherization Loans	2,100,039	-	2,100,039		
43 Misc Rate Base	474,771	(508,125)	(33,354)		
44 Total Electric Plant:	1,200,689,180	158,131,210	1,358,820,390	-	1,358,820,390
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(455,513,070)	(628,292)	(456,141,363)		
48 Accum Prov For Amort	(32,275,734)	(262,757)	(32,538,491)		
49 Accum Def Income Tax	(88,855,752)	(31,267,780)	(120,123,532)		
50 Unamortized ITC	(1,439,631)	417,980	(1,021,651)		
51 Customer Adv For Const	206,262	(901,748)	(695,487)		
52 Customer Service Deposits	-	(2,724,400)	(2,724,400)		
53 Misc Rate Base Deductions	(4,709,706)	(3,008,146)	(7,717,851)		
54					
55 Total Rate Base Deductions	(582,587,631)	(38,375,144)	(620,962,775)	-	(620,962,775)
56					
57 Total Rate Base:	618,101,549	119,756,066	737,857,615	-	737,857,615
58					
59 Return on Rate Base	3.465%		5.281%		8.513%
60 Return on Equity	0.925%	3.624%	4.548%		11.000%
61					
62 TAX CALCULATION:					
63 Operating Revenue	29,246,926	6,561,122	35,808,047	36,691,352	72,499,399
64 Other Deductions					
65 Interest (AFUDC)	(3,140,569)	(157,163)	(3,297,732)		(3,297,732)
66 Interest	20,654,565	1,336,507	21,991,071		21,991,071
67 Schedule "M"	(31,314,243)	(11,872,993)	(43,187,236)		(43,187,236)
68 Income Before Tax	(19,581,314)	(6,491,215)	(26,072,528)	36,691,352	10,618,823
69					
70 State Income Taxes	-	-	-	-	-
71 Taxable Income	(19,581,314)	(6,491,215)	(26,072,528)	36,691,352	10,618,823
72					
73 Federal Income Taxes + Other	(6,853,460)	(7,554,237)	(14,407,697)	12,841,973	(1,565,724)

PACIFICORP  
State of Washington - Electric Utility  
Actual, Adjusted & Normalized Results of Operations - West Control Area  
Twelve Months Ended June 2008

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:					
2 General Business Revenues	246,437,321	(7,984,976)	238,452,345	16,494,180	254,946,525
3 Interdepartmental	-	-	-	-	-
4 Special Sales	178,104,375	556,994	178,661,370	(120,821,860)	57,839,509
5 Other Operating Revenues	12,074,828	(552,535)	11,522,293	1,681,270	13,203,563
6 Total Operating Revenues	436,616,525	(7,980,517)	428,636,008	(102,646,410)	325,989,598
7					
8 Operating Expenses:					
9 Steam Production	43,298,300	(852,947)	42,445,353	7,104,204	49,549,557
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	4,634,548	232,355	4,866,903	34,405	4,901,308
12 Other Power Supply	253,545,147	(914,098)	252,631,049	(133,069,748)	119,561,300
13 Transmission	20,810,064	11,055	20,821,119	4,529,717	25,350,836
14 Distribution	13,877,910	60,899	13,938,809	199,733	14,138,542
15 Customer Accounting	7,667,033	226,978	7,894,012	87,975	7,981,987
16 Customer Service & Info	2,721,936	(2,156,195)	565,740	4,343	570,083
17 Sales	-	-	-	-	-
18 Administrative & General	11,946,954	372,649	12,319,603	182,946	12,502,549
19 Total O&M Expenses	358,501,893	(3,019,304)	355,482,588	(120,926,425)	234,556,164
20 Depreciation	31,323,517	(1,721,650)	29,601,867	6,716,991	36,318,858
21 Amortization	3,948,171	(344,153)	3,604,018	720,336	4,324,354
22 Taxes Other Than Income	14,275,507	(40,973)	14,234,534	1,414,543	15,649,076
23 Income Taxes - Federal	(6,853,460)	(992,641)	(7,846,100)	(6,561,596)	(14,407,697)
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	14,681,371	(10,402,853)	4,278,518	6,972,528	11,251,046
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(679,489)	45,539	(633,950)	(32,951)	(666,901)
28 Total Operating Expenses:	415,197,510	(16,476,035)	398,721,475	(111,696,576)	287,024,899
29					
30 Operating Rev For Return:	21,419,015	8,495,519	29,914,533	9,050,165	38,964,698
31					
32 Rate Base:					
33 Electric Plant In Service	1,165,713,304	4,976,898	1,170,690,202	158,037,127	1,328,727,328
34 Plant Held for Future Use	102,719	-	102,719	-	102,719
35 Misc Deferred Debits	8,368,049	(1,424,126)	6,943,922	905,229	7,849,151
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	0	-	0
38 Prepayments	2,587,031	(2,587,031)	-	-	-
39 Fuel Stock	2,516,744	-	2,516,744	-	2,516,744
40 Material & Supplies	6,381,360	12,962	6,394,322	320,111	6,714,432
41 Working Capital	12,445,164	(2,534,477)	9,910,687	932,643	10,843,331
42 Weatherization	2,100,039	-	2,100,039	-	2,100,039
43 Misc Rate Base	474,771	(508,125)	(33,354)	-	(33,354)
44 Total Electric Plant:	1,200,689,180	(2,063,899)	1,198,625,281	160,195,109	1,358,820,390
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(455,513,070)	14,868,817	(440,644,253)	(15,497,110)	(456,141,363)
48 Accum Prov For Amort	(32,275,734)	-	(32,275,734)	(262,757)	(32,538,491)
49 Accum Def Income Tax	(88,855,752)	(3,625,210)	(92,480,962)	(27,642,570)	(120,123,532)
50 Unamortized ITC	(1,439,631)	204,991	(1,234,639)	212,988	(1,021,651)
51 Customer Adv For Const	206,262	(901,748)	(695,487)	-	(695,487)
52 Customer Service Deposits	-	(2,724,400)	(2,724,400)	-	(2,724,400)
53 Misc Rate Base Deductions	(4,709,706)	1,199,304	(3,510,401)	(4,207,450)	(7,717,851)
54					
55 Total Rate Base Deductions	(582,587,631)	9,021,754	(573,565,877)	(47,396,898)	(620,962,775)
56					
57 Total Rate Base:	618,101,549	6,957,855	625,059,404	112,798,211	737,857,615
58					
59 Return on Rate Base	3.465%		4.786%		5.281%
60 Return on Equity	0.925%	2.636%	3.561%	0.988%	4.548%
61					
62 TAX CALCULATION:					
63 Operating Revenue	29,246,926	(2,899,975)	26,346,951	9,461,097	35,808,047
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	(3,140,569)	(157,163)	(3,297,732)	-	(3,297,732)
66 Interest	20,654,565	(2,025,326)	18,629,239	3,361,832	21,991,071
67 Schedule "M" Additions	64,341,038	(14,053,574)	50,287,464	8,282	50,295,746
68 Schedule "M" Deductions	95,655,281	(19,575,426)	76,079,856	17,403,126	93,482,982
69 Income Before Tax	(19,581,314)	4,647,202	(14,934,111)	(11,295,580)	(26,229,691)
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	(19,581,314)	4,647,202	(14,934,111)	(11,295,580)	(26,229,691)
73					
74 Federal Income Taxes + Other	(6,853,460)	(992,641)	(7,846,100)	(6,561,596)	(14,407,697)

**PACIFICORP  
WASHINGTON**  
**Normalized Results of Operations - West Control Area**  
**12 Months Ended JUNE 2008**

Net Rate Base - Washington Jurisdiction	\$ 737,857,615	Ref. Page 1.1
Return on Rate Base Requested	<u>8.513%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	62,814,077	
Less Current Operating Revenues	<u>(38,964,698)</u>	
Increase to Current Revenues	23,849,379	
Net to Gross Bump-up	<u>161.491%</u>	
Price Change Required for Requested Return	<u>\$ 38,514,634</u>	
Requested Price Change	\$ 38,514,634	
Uncollectible Percent	<u>0.661%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 254,582</u>	
Requested Price Change	\$ 38,514,634	
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	<u>0.000%</u>	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 1,568,701</u>	
Requested Price Change	\$ 38,514,634	
Uncollectible Expense	(254,582)	
Taxes Other Than Income	<u>(1,568,701)</u>	
Income Before Taxes	<u>\$ 36,691,352</u>	
State Effective Tax Rate	<u>0.000%</u>	Ref. Page 2.1
State Income Taxes	<u>\$ -</u>	
Taxable Income	\$ 36,691,352	
Federal Income Tax Rate	<u>35.00%</u>	Ref. Page 2.1
Federal Income Taxes	<u>\$ 12,841,973</u>	
Operating Income	100.000%	
Net Operating Income	<u>61.9229%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>161.4911%</u>	

**PACIFICORP**  
**WASHINGTON**  
**Normalized Results of Operations - West Control Area**  
**12 Months Ended JUNE 2008**

Operating Revenue	100.000%
Operating Deductions	
Uncollectable Accounts	0.661% (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	95.266%
State Income Tax @ 0.000%	<u>0.000%</u>
Sub-Total	95.266%
Federal Income Tax @ 35.00%	<u>33.343%</u>
Net Operating Income	<u><u>61.923%</u></u>
1 Uncollectible Accounts:	
(a) Uncollectible Accounts (FERC Account 904)	1,683,961 Ref. 2.14. Line 842
(b) General Business Revenues	<u>254,946,525 Ref. 2.2. Line 2</u>
Uncollectible Accounts %	<u>0.661% (a) / (b)</u>

WASHINGTON SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	8,509,204	8,509,204	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	(120,264,866)	-	-	(120,034,911)	-	-	-	(229,955)
5 Other Operating Revenues	1,128,735	(229,239)	-	1,360,579	-	-	-	(2,605)
6 Total Operating Revenues	(110,626,927)	8,279,965	-	(118,674,332)	-	-	-	(232,560)
7								
8 Operating Expenses:								
9 Steam Production	6,251,257	-	138,047	6,263,010	-	-	-	(149,800)
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	266,761	-	272,592	-	-	-	(5,831)	-
12 Other Power Supply	(133,983,847)	-	2,026,654	(135,563,553)	-	-	-	(446,949)
13 Transmission	4,540,772	-	195,816	4,428,486	-	-	-	(83,529)
14 Distribution	260,632	(46,787)	307,419	-	-	-	-	-
15 Customer Accounting	314,953	-	314,953	-	-	-	-	-
16 Customer Service & Info	(2,151,852)	-	(2,151,852)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	555,595	-	629,795	-	-	-	(74,200)	-
19 Total O&M Expenses	(123,945,729)	(46,787)	1,733,423	(124,872,056)	-	-	(80,031)	(680,278)
20 Depreciation	4,995,341	-	-	(481,956)	(1,214,199)	-	6,718,200	(26,705)
21 Amortization	376,183	-	-	-	-	-	376,795	(612)
22 Taxes Other Than Income	1,373,569	-	-	(40,973)	-	1,414,543	-	-
23 Income Taxes: Federal	(7,554,237)	2,901,019	(918,289)	2,193,079	(202,882)	(3,080,787)	(8,658,907)	212,531
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(3,430,325)	38,849	-	64,020	909,444	(11,376,317)	6,961,246	(27,567)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	12,587	(64,240)	(108,245)	-	-	-	185,072	-
28 Total Operating Expenses:	(128,172,611)	2,828,841	706,889	(123,137,887)	(507,637)	(13,042,562)	5,502,374	(522,630)
29								
30 Operating Rev For Return:	17,545,684	5,451,124	(706,889)	4,463,555	507,637	13,042,562	(5,502,374)	290,070
31								
32 Rate Base:								
33 Electric Plant In Service	163,014,024	-	-	(25,099,730)	-	-	188,728,314	(614,560)
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(518,898)	-	-	-	-	-	(518,898)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	(2,587,031)	-	-	-	-	-	(2,587,031)	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	333,073	-	-	-	-	-	333,073	-
41 Working Capital	(1,601,833)	-	-	-	-	-	(1,601,833)	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	(508,125)	-	-	-	-	-	(508,125)	-
44 Total Electric Plant:	158,131,210	-	-	(25,099,730)	-	-	183,845,500	(614,560)
45								
46 Deductions:								
47 Accum Prov For Deprec	(628,292)	-	-	14,870,555	(1,440,499)	-	(14,114,242)	55,892
48 Accum Prov For Amort	(262,757)	-	-	-	-	-	(263,801)	1,045
49 Accum Def Income Tax	(31,267,780)	1,626,587	-	557,461	(352,761)	(3,829,910)	(29,385,524)	116,367
50 Unamortized ITC	417,980	-	-	204,991	-	212,988	-	-
51 Customer Adv For Const	(901,748)	-	-	-	-	-	(901,748)	-
52 Customer Service Deposits	(2,724,400)	-	-	-	-	-	(2,724,400)	-
53 Miscellaneous Deductions	(3,008,146)	(4,207,450)	-	-	-	-	1,199,304	-
54								
55 Total Deductions:	(38,375,144)	(2,580,863)	-	15,633,008	(1,793,260)	(3,616,922)	(46,190,410)	173,304
56								
57 Total Rate Base:	119,756,066	(2,580,863)	-	(9,466,722)	(1,793,260)	(3,616,922)	137,655,090	(441,256)
58								
59								
60 Estimated ROE impact	3.624%	1.797%	-0.228%	1.571%	0.185%	4.277%	-2.713%	0.099%
61 Estimated Price Change	(11,870,904)	(9,157,894)	1,141,564	(8,509,712)	(1,066,323)	(21,559,829)	27,810,390	(529,101)
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	6,561,122	8,390,991	(1,625,179)	6,720,653	1,214,199	(1,414,543)	(7,200,036)	475,035
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	(157,163)	-	-	-	-	-	(157,163)	-
69 Interest	1,336,507	-	-	-	-	-	1,336,507	-
70 Schedule "M" Additions	(14,045,292)	460,466	(1,069,328)	(481,956)	(1,793,862)	(9,065,019)	(2,094,083)	(1,510)
72 Schedule "M" Deductions	(2,172,300)	562,832	(70,824)	(27,241)	-	(18,008,980)	15,445,616	(73,703)
73 Income Before Tax	(6,491,215)	8,288,626	(2,623,683)	6,265,939	(579,663)	6,350,074	(24,739,735)	547,228
74								
76 State Income Taxes	-	-	-	-	-	-	-	-
77 Taxable Income	(6,491,215)	8,288,626	(2,623,683)	6,265,939	(579,663)	6,350,074	(24,739,735)	547,228
78								
79 Federal Income Taxes	(7,554,237)	2,901,019	(918,289)	2,193,079	(202,882)	(3,080,787)	(8,658,907)	212,531

## 2. RESULTS OF OPERATIONS



**PACIFICORP  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JUNE 2008
FILE:	WA JAM JUNE 2008 GRC
PREPARED BY:	Revenue Requirement Department
DATE:	February 3, 2009
TIME:	10:00:51 AM
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	1.615
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	49.50%	6.021%	2.980%
PREFERRED	0.40%	5.410%	0.022%
COMMON	50.10%	11.000%	5.511%
	<u>100.00%</u>		<u>8.513%</u>

OTHER INFORMATION

Notes:

Total Company results only include West Control Area net power costs.

The debt component of the capital structure in the table above consists of short-term debt of 0.4% and long-term debt of 49.1%.

**JUNE 2008 West Control Area  
AMA**

**RESULTS OF OPERATIONS SUMMARY**

Description of Account Summary:		Ref	UNADJUSTED RESULTS			WASHINGTON	WASHINGTON
			TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	3,373,879,760	3,127,442,438	246,437,321	8,509,204	254,946,525
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	842,641,722	664,537,346	178,104,375	(120,264,866)	57,839,509
5	Other Operating Revenues	2.4	175,436,518	163,361,690	12,074,828	1,128,735	13,203,563
6	Total Operating Revenues	2.4	4,391,958,000	3,955,341,475	436,616,525	(110,626,927)	325,989,598
7							
8	Operating Expenses:						
9	Steam Production	2.7	408,800,886	365,502,586	43,298,300	6,251,257	49,549,557
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	34,323,831	29,689,284	4,634,548	266,761	4,901,308
12	Other Power Supply	2.10	1,249,463,502	995,918,355	253,545,147	(133,983,847)	119,561,300
13	Transmission	2.12	128,474,598	107,664,534	20,810,064	4,540,772	25,350,836
14	Distribution	2.13	218,720,171	204,842,260	13,877,910	260,632	14,138,542
15	Customer Accounts	2.14	93,204,369	85,537,336	7,667,033	314,953	7,981,987
16	Customer Service	2.14	33,245,936	30,524,000	2,721,936	(2,151,852)	570,083
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	171,224,136	159,277,182	11,946,954	555,595	12,502,549
19							
20	Total O & M Expenses	2.16	2,337,457,429	1,978,955,536	358,501,893	(123,945,729)	234,556,164
21							
22	Depreciation	2.18	411,521,355	380,197,838	31,323,517	4,995,341	36,318,858
23	Amortization Expense	2.19	62,472,711	58,524,540	3,948,171	376,183	4,324,354
24	Taxes Other Than Income	2.19	106,123,328	91,847,820	14,275,507	1,373,569	15,649,076
25	Income Taxes - Federal	2.22	261,449,240	268,302,700	(6,853,460)	(7,554,237)	(14,407,697)
26	Income Taxes - State	2.22	36,457,881	36,457,881	0	0	-
27	Income Taxes - Def Net	2.21	189,542,625	174,861,254	14,681,371	(3,430,325)	11,251,046
28	Investment Tax Credit Adj.	2.20	(3,896,956)	(3,896,956)	0	0	0
29	Misc Revenue & Expense	2.5	(6,745,817)	(6,066,328)	(679,489)	12,587	(666,901)
30							
31	Total Operating Expenses	2.22	3,394,381,796	2,979,184,285	415,197,510	(128,172,611)	287,024,899
32							
33	Operating Revenue for Return		997,576,204	976,157,190	21,419,015	17,545,684	38,964,698
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	16,280,831,263	15,115,117,959	1,165,713,304	163,014,024	1,328,727,328
37	Plant Held for Future Use	2.33	9,932,461	9,829,742	102,719	0	102,719
38	Misc Deferred Debits	2.35	145,511,443	137,143,395	8,368,049	(518,898)	7,849,151
39	Elec Plant Acq Adj	2.33	71,825,613	71,825,613	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	39,100,934	36,513,903	2,587,031	(2,587,031)	0
42	Fuel Stock	2.34	79,815,496	77,298,752	2,516,744	0	2,516,744
43	Material & Supplies	2.34	150,250,566	143,869,206	6,381,360	333,073	6,714,432
44	Working Capital	2.35	158,917,182	146,472,018	12,445,164	(1,635,187)	10,809,977
45	Weatherization Loans	2.34	12,250,855	10,150,816	2,100,039	0	2,100,039
46	Miscellaneous Rate Base	2.36	5,149,186	4,674,415	474,771	(474,771)	(0)
47							
48	Total Electric Plant		16,953,584,999	15,752,895,818	1,200,689,180	158,131,210	1,358,820,390
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(6,194,961,292)	(5,739,448,222)	(455,513,070)	(628,292)	(456,141,363)
52	Accum Prov For Amort	2.41	(404,577,759)	(372,302,025)	(32,275,734)	(262,757)	(32,538,491)
53	Accum Def Income Taxes	2.37	(1,305,566,338)	(1,216,710,586)	(88,855,752)	(31,267,780)	(120,123,532)
54	Unamortized ITC	2.37	(10,772,108)	(9,332,477)	(1,439,631)	417,980	(1,021,651)
55	Customer Adv for Const	2.36	(16,865,798)	(17,072,059)	206,262	(901,748)	(695,487)
56	Customer Service Deposits	2.36	0	0	0	(2,724,400)	(2,724,400)
57	Misc. Rate Base Deductions	2.36	(63,792,179)	(59,082,474)	(4,709,706)	(3,008,146)	(7,717,851)
58							
59	Total Rate Base Deductions		(7,996,535,474)	(7,413,947,842)	(582,587,631)	(38,375,144)	(620,962,775)
60							
61	Total Rate Base		8,957,049,525	8,338,947,976	618,101,549	119,756,066	737,857,615
62							
63	Return on Rate Base				3.465%		5.281%
64							
65	Return on Equity				0.925%		4.548%
66							
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		69,038,182		4,764,137		5,687,179
69	Rate Base Decrease		(385,577,797)		(78,075,187)		(63,936,389)

JUNE 2008 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
Sales to Ultimate Customers										
440	Residential Sales									
	0	S		1,334,719,373	1,225,640,668	109,078,705	2,760,624	111,839,329		
			B1	1,334,719,373	1,225,640,668	109,078,705	2,760,624	111,839,329		
442	Commercial & Industrial Sales									
	0	S		2,001,374,265	1,865,156,532	136,217,732	5,756,338	141,974,070		
	P	SE		-	-	-	-	-		
	PT	SG		-	-	-	-	-		
			B1	2,001,374,265	1,865,156,532	136,217,732	5,756,338	141,974,070		
444	Public Street & Highway Lighting									
	0	S		19,659,203	18,518,319	1,140,884	(7,758)	1,133,127		
	0	SO		-	-	-	-	-		
			B1	19,659,203	18,518,319	1,140,884	(7,758)	1,133,127		
445	Other Sales to Public Authority									
	0	S		18,126,919	18,126,919	-	-	-		
			B1	18,126,919	18,126,919	-	-	-		
448	Interdepartmental									
	DPW	S		-	-	-	-	-		
	GP	SO		-	-	-	-	-		
			B1	-	-	-	-	-		
<b>Total Sales to Ultimate Customers</b>				<b>3,373,879,760</b>	<b>3,127,442,438</b>	<b>246,437,321</b>	<b>8,509,204</b>	<b>254,946,525</b>		
447	Sales for Resale									
	WSF	S		8,065,896	8,065,896	-	-	-		
	WSF	SG		-	-	-	-	-		
	WSF	SE		-	-	-	-	-		
	WSF	DGP		-	-	-	-	-		
	WSF	CAGW		834,575,826	656,471,450	178,104,375	(120,264,866)	57,839,509		
	WSF	CAGE		-	-	-	-	-		
	WSF	CAEW		-	-	-	-	-		
	WSF	CAEE		-	-	-	-	-		
			B1	842,641,722	664,537,346	178,104,375	(120,264,866)	57,839,509		
449	Provision for Rate Refund									
	WSF	S		-	-	-	-	-		
	WSF	SG		-	-	-	-	-		
<b>Total Sales from Electricity</b>				<b>4,216,521,482</b>	<b>3,791,979,785</b>	<b>424,541,697</b>	<b>(111,755,662)</b>	<b>312,786,035</b>		
450	Forfeited Discounts & Interest									
	CUST	S		7,330,567	6,788,321	542,245	-	542,245		
	CUST	SO		-	-	-	-	-		
			B1	7,330,567	6,788,321	542,245	-	542,245		
451	Misc Electric Revenue									
	CUST	S		6,969,143	6,705,438	263,705	-	263,705		
	GP	SG		-	-	-	-	-		
	GP	SO		13,522	12,554	968	-	968		
			B1	6,982,665	6,717,992	264,673	-	264,673		
453	Water Sales									
	P	CAGW		7,620	5,994	1,626	-	1,626		
	P	CAGE		12,214	12,214	-	-	-		
	P	JBG		62,649	49,843	12,805	-	12,805		
	P	SG		-	-	-	-	-		
			B1	82,483	68,051	14,432	-	14,432		
454	Rent of Electric Property									
	DPW	S		12,573,349	11,429,566	1,143,783	1,000	1,144,783		
	T	CAGW		764,159	601,082	163,077	-	163,077		
	T	CAGE		4,455,608	4,455,608	-	-	-		
	T	JBG		-	-	-	-	-		
	T	SG		218,308	200,422	17,886	21	17,907		
	GP	SO		1,521,375	1,412,444	108,931	80,107	189,038		
			B1	19,532,798	18,099,121	1,433,677	81,128	1,514,805		

JUNE 2008 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref						
456	Other Electric Revenue									
	DMSC	S				32,045,349	32,000,262	45,087	558,107	603,194
	CUST	CAGE				9,928,739	9,928,739	-	-	-
	OTHSE	CAGW				17,766,111	13,974,697	3,791,414	208,966	4,000,379
	OTHSO	SO				3,287	3,052	235	-	235
	OTHSGR	SG				13,981,344	12,835,847	1,145,497	(361,229)	784,269
	OTHSGR	JBG				1,518,891	1,208,431	310,461	-	310,461
	OTHSGR	WRG				50,182,116	46,753,608	3,428,507	647,187	4,075,695
	OTHSGR	WRE				16,079,391	14,980,790	1,098,601	(5,424)	1,093,176
	WSF	CAEW				-	-	-	-	-
	WSF	CAEE				2,778	2,778	-	-	-
B1						141,508,006	131,688,204	9,819,802	1,047,607	10,867,409
	<b>Total Other Electric Revenues</b>					<b>175,436,518</b>	<b>163,361,690</b>	<b>12,074,828</b>	<b>1,128,735</b>	<b>13,203,563</b>
B1	<b>Total Electric Operating Revenues</b>					<b>4,391,958,000</b>	<b>3,955,341,475</b>	<b>436,616,525</b>	<b>(110,626,927)</b>	<b>325,989,598</b>
	Summary of Revenues by Factor									
	S					3,440,864,063	3,192,431,922	248,432,141	9,068,311	257,500,452
	JBG					1,581,540	1,258,274	323,266	-	323,266
	SE					-	-	-	-	-
	SO					1,538,185	1,428,050	110,135	80,107	190,241
	SG					14,199,652	13,036,268	1,163,383	(361,208)	802,176
	CAEW					-	-	-	-	-
	CAEE					2,778	2,778	-	-	-
	CAGW					853,113,715	671,053,223	182,060,492	(120,055,900)	62,004,592
	CAGE					14,396,560	14,396,560	-	-	-
	WRG					50,182,116	46,753,608	3,428,507	647,187	4,075,695
	WRE					16,079,391	14,980,790	1,098,601	(5,424)	1,093,176
B1	<b>Total Electric Operating Revenues</b>					<b>4,391,958,000</b>	<b>3,955,341,475</b>	<b>436,616,525</b>	<b>(110,626,927)</b>	<b>325,989,598</b>
	Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR									
	DPW	S				-	-	-	-	-
	T	SG				-	-	-	-	-
	G	SO				-	-	-	-	-
	T	DGU				-	-	-	-	-
	P	DGP				-	-	-	-	-
						-	-	-	-	-
41170	Loss on Sale of Utility Plant									
	DPW	S				-	-	-	-	-
	T	CAGW				-	-	-	-	-
	T	CAGE				-	-	-	-	-
	T	SG				-	-	-	-	-
						-	-	-	-	-
4118	Gain from Emission Allowances									
	P	S				-	-	-	(562,832)	(562,832)
	P	CAEW				-	-	-	-	-
	P	CAEE				-	-	-	-	-
	P	SE				(6,907,977)	(6,378,097)	(529,881)	529,881	(0)
B1						(6,907,977)	(6,378,097)	(529,881)	(32,951)	(562,832)
41181	Gain from Disposition of NOX Credits									
	P	SE				-	-	-	-	-
						-	-	-	-	-
4194	Impact Housing Interest Income									
	P	DGU				-	-	-	-	-
						-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant									
	DPW	S				(167,269)	(16,156)	(151,113)	-	(151,113)
	T	DGP				-	-	-	-	-
	T	DGU				-	-	-	-	-
	PTD	CN				669	620	49	-	49
	PTD	SO				2,166,510	2,011,388	155,123	(139,533)	15,590
	P	CAGW				(720,069)	(566,401)	(153,668)	-	(153,668)
	P	CAGE				(1,117,682)	(1,117,682)	-	-	-
	P	SG				-	-	-	-	-
B1						162,160	311,768	(149,608)	(139,533)	(289,141)
	<b>Total Miscellaneous Revenues</b>					<b>(6,745,817)</b>	<b>(6,066,328)</b>	<b>(679,489)</b>	<b>(172,485)</b>	<b>(851,973)</b>

70	JUNE 2008 West Control Area						UNADJUSTED RESULTS			WASHINGTON	
71	AMA						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
72	FERC	DESCRIP	BUS	WCA	Ref						
73	ACCT		FUNC	FACTOR							
227	Miscellaneous Expenses										
228	4311	Interest on	Customer Deposits								
229		CUST		S		-	-	-	185,072	185,072	
230						-	-	-	185,072	185,072	
231	<b>Total Miscellaneous Expenses</b>						-	-	-	<b>185,072</b>	<b>185,072</b>
232	<b>Net Misc Revenue and Expense</b>						<b>(6,745,817)</b>	<b>(6,066,328)</b>	<b>(679,489)</b>	<b>12,587</b>	<b>(666,901)</b>
233											
234											



70 JUNE 2008 West Control Area

71 AMA

72	FERC	BUS	WCA		UNADJUSTED RESULTS			WASHINGTON		
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
313	512	Maintenance of Boiler Plant								
314		P		SG		-	-	-	-	-
315		P		CAGW		2,012,739	1,583,206	429,533	(125)	429,408
316		P		CAGE		60,237,481	60,237,481	-	-	-
317		P		JBG		20,772,745	16,526,804	4,245,940	78,990	4,324,930
318		P		CAGE		-	-	-	-	-
319					B2	83,022,965	78,347,492	4,675,473	78,864	4,754,338
320										
321	513	Maintenance of Electric Plant								
322		P		SG		-	-	-	-	-
323		P		CAGW		360,410	283,496	76,914	-	76,914
324		P		CAGE		20,406,818	20,406,818	-	-	-
325		P		JBG		7,477,424	5,949,041	1,528,382	-	1,528,382
326		P		CAGE		-	-	-	-	-
327					B2	28,244,651	26,639,355	1,605,296	-	1,605,296
328										
329	514	Maintenance of Misc. Steam Plant								
330		P		SG		-	-	-	-	-
331		P		CAGW		338,907	266,582	72,325	-	72,325
332		P		CAGE		10,744,074	10,744,074	-	-	-
333		P		JBG		2,483,302	1,975,716	507,586	-	507,586
334		P		CAGE		-	-	-	-	-
335					B2	13,566,283	12,986,372	579,911	-	579,911
336										
337		<b>Total Steam Power Generation</b>			B2	<b>408,800,886</b>	<b>365,502,586</b>	<b>43,298,300</b>	<b>6,251,257</b>	<b>49,549,557</b>
338	517	Operation Super & Engineering								
339		P		SG		-	-	-	-	-
340						-	-	-	-	-
341						-	-	-	-	-
342	518	Nuclear Fuel Expense								
343		P		SE		-	-	-	-	-
344						-	-	-	-	-
345						-	-	-	-	-
346						-	-	-	-	-
347	519	Coolants and Water								
348		P		SG		-	-	-	-	-
349						-	-	-	-	-
350						-	-	-	-	-
351	520	Steam Expenses								
352		P		SG		-	-	-	-	-
353						-	-	-	-	-
354						-	-	-	-	-
355						-	-	-	-	-
356						-	-	-	-	-
357	523	Electric Expenses								
358		P		SG		-	-	-	-	-
359						-	-	-	-	-
360						-	-	-	-	-
361	524	Misc. Nuclear Expenses								
362		P		SG		-	-	-	-	-
363						-	-	-	-	-
364						-	-	-	-	-
365	528	Maintenance Super & Engineering								
366		P		SG		-	-	-	-	-
367						-	-	-	-	-
368						-	-	-	-	-
369	529	Maintenance of Structures								
370		P		SG		-	-	-	-	-
371						-	-	-	-	-
372						-	-	-	-	-
373	530	Maintenance of Reactor Plant								
374		P		SG		-	-	-	-	-
375						-	-	-	-	-
376						-	-	-	-	-
377	531	Maintenance of Electric Plant								
378		P		SG		-	-	-	-	-
379						-	-	-	-	-
380						-	-	-	-	-
381	532	Maintenance of Misc Nuclear								
382		P		SG		-	-	-	-	-
383						-	-	-	-	-
384						-	-	-	-	-
385		<b>Total Nuclear Power Generation</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>















JUNE 2008 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
831	902	Meter Reading Expense								
832		CUST	S		26,295,049	24,389,557	1,905,492	-	1,905,492	
833		CUST	CN		730,134	676,287	53,847	-	53,847	
834				B2	<u>27,025,183</u>	<u>25,065,844</u>	<u>1,959,339</u>	<u>-</u>	<u>1,959,339</u>	
835										
836	903	Customer Receipts & Collections								
837		CUST	S		6,737,393	6,261,140	476,253	55,744	531,997	
838		CUST	CN		46,653,409	43,212,752	3,440,658	200,210	3,640,867	
839				B2	<u>53,390,802</u>	<u>49,473,891</u>	<u>3,916,911</u>	<u>255,954</u>	<u>4,172,865</u>	
840										
841	904	Uncollectible Accounts								
842		CUST	S		12,023,507	10,339,546	1,683,961	-	1,683,961	
843		P	SG		-	-	-	-	-	
844		CUST	CN		(796,208)	(737,488)	(58,720)	58,999	280	
845				B2	<u>11,227,299</u>	<u>9,602,058</u>	<u>1,625,241</u>	<u>58,999</u>	<u>1,684,240</u>	
846										
847	905	Misc. Customer Accounts Expense								
848		CUST	S		(5,392)	(5,392)	-	-	-	
849		CUST	CN		356,975	330,648	26,327	-	26,327	
850				B2	<u>351,583</u>	<u>325,256</u>	<u>26,327</u>	<u>-</u>	<u>26,327</u>	
851										
852		<b>TOTAL CUSTOMER ACCOUNTS EXP</b>		B2	<b><u>93,204,369</u></b>	<b><u>85,537,336</u></b>	<b><u>7,667,033</u></b>	<b><u>314,953</u></b>	<b><u>7,981,987</u></b>	
853										
854		Summary of Customer Accts Exp by Factor								
855		S			43,926,861	39,894,011	4,032,850	55,744	4,088,594	
856		CN			49,277,508	45,643,325	3,634,183	259,209	3,893,392	
857		SG			-	-	-	-	-	
858		Total Customer Accounts Expense by Factor		B2	<u>93,204,369</u>	<u>85,537,336</u>	<u>7,667,033</u>	<u>314,953</u>	<u>7,981,987</u>	
859										
860	907	Supervision								
861		CUST	S		-	-	-	-	-	
862		CUST	CN		282,385	261,559	20,826	-	20,826	
863				B2	<u>282,385</u>	<u>261,559</u>	<u>20,826</u>	<u>-</u>	<u>20,826</u>	
864										
865	908	Customer Assistance								
866		CUST	S		25,248,694	23,099,247	2,149,447	(2,147,125)	2,322	
867		CUST	CN		4,162,866	3,855,857	307,009	7,471	314,480	
868				B2	<u>29,411,560</u>	<u>26,955,105</u>	<u>2,456,455</u>	<u>(2,139,654)</u>	<u>316,801</u>	
869										
870	909	Informational & Instructional Adv								
871		CUST	S		366,450	356,727	9,723	(9,123)	600	
872		CUST	CN		3,120,963	2,890,794	230,169	(3,075)	227,094	
873				B2	<u>3,487,413</u>	<u>3,247,521</u>	<u>239,892</u>	<u>(12,198)</u>	<u>227,694</u>	
874										
875	910	Misc. Customer Service								
876		CUST	S		-	-	-	-	-	
877		CUST	CN		64,578	59,815	4,763	-	4,763	
878				B2	<u>64,578</u>	<u>59,815</u>	<u>4,763</u>	<u>-</u>	<u>4,763</u>	
879										
880		<b>TOTAL CUSTOMER SERVICE EXPENSE</b>		B2	<b><u>33,245,936</u></b>	<b><u>30,524,000</u></b>	<b><u>2,721,936</u></b>	<b><u>(2,151,852)</u></b>	<b><u>570,083</u></b>	
881										
882										
883		Summary of Customer Service Exp by Factor								
884		S			25,615,145	23,455,975	2,159,170	(2,156,248)	2,922	
885		CN			7,630,791	7,068,026	562,766	4,396	567,162	
886				B2	<u>33,245,936</u>	<u>30,524,000</u>	<u>2,721,936</u>	<u>(2,151,852)</u>	<u>570,083</u>	
887		Total Customer Service Expense by Factor								
888										
889										
890										
891	911	Supervision								
892		CUST	S		-	-	-	-	-	
893		CUST	CN		-	-	-	-	-	
894					-	-	-	-	-	
895										
896	912	Demonstration & Selling Expense								
897		CUST	S		-	-	-	-	-	
898		CUST	CN		-	-	-	-	-	
899					-	-	-	-	-	
900										
901	913	Advertising Expense								
902		CUST	S		-	-	-	-	-	
903		CUST	CN		-	-	-	-	-	
904					-	-	-	-	-	
905					-	-	-	-	-	



JUNE 2008 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
70	71	72	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
73	ACCT	DESCRIP	FUNC	FACTOR						
983	931	Rents								
984		PTD		S		911,729	911,729	-	-	-
985		PTD		SO		5,443,908	5,054,122	389,786	(4,028)	385,758
986					B2	6,355,637	5,965,851	389,786	(4,028)	385,758
987										
988	935	Maintenance of General Plant								
989		G		S		32,049	32,049	-	-	-
990		CUST		CN		-	-	-	-	-
991		G		SO		24,973,862	23,185,725	1,788,137	-	1,788,137
992					B2	25,005,911	23,217,773	1,788,137	-	1,788,137
993										
994		<b>TOTAL ADMINISTRATIVE &amp; GEN EXP</b>			B2	<b>171,224,136</b>	<b>159,277,182</b>	<b>11,946,954</b>	<b>555,595</b>	<b>12,502,549</b>
995										
996		Summary of A&G Expense by Factor								
997		S				20,176,753	19,072,717	1,104,036	16,447	1,120,482
998		SO				150,164,331	139,412,512	10,751,819	539,149	11,290,968
999		SG				698,133	640,934	57,198	-	57,198
1000		CN				5,054	4,681	373	-	373
1001		CAGW				157,107	123,579	33,528	-	33,528
1002		CAGE				22,758	22,758	-	-	-
1003		Total A&G Expense by Factor			B2	171,224,136	159,277,182	11,946,954	555,595	12,502,549
1004										
1005		<b>TOTAL O&amp;M EXPENSE</b>			B2	<b>2,337,457,429</b>	<b>1,978,955,536</b>	<b>358,501,893</b>	<b>(123,945,729)</b>	<b>234,556,164</b>





JUNE 2008 West Control Area											
AMA						UNADJUSTED RESULTS			WASHINGTON		
72	FERC	BUS	WCA			TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
73	ACCT	DESCRIP	FUNC	FACTOR	Ref						
1083	403GV0	General Vehicles									
1084		G-SG	SG			-	-	-	-	-	
1085						-	-	-	-	-	
1086						-	-	-	-	-	
1087	403MP	Mining Depreciation									
1088		P	CAEE			-	-	-	-	-	
1089					B3	-	-	-	-	-	
1090						-	-	-	-	-	
1091	403EP	Experimental Plant Depreciation									
1092		P	DGP			-	-	-	-	-	
1093		P	SG			-	-	-	-	-	
1094						-	-	-	-	-	
1095	4031	ARO Depreciation									
1096			S			-	-	-	-	-	
1097						-	-	-	-	-	
1098						-	-	-	-	-	
1099						-	-	-	-	-	
1100	<b>TOTAL DEPRECIATION EXPENSE</b>					B3	<b>411,521,355</b>	<b>380,197,838</b>	<b>31,323,517</b>	<b>4,995,341</b>	<b>36,318,858</b>
1101	Summary of Depreciation Expense by Factor										
1102		S				147,121,964	134,660,783	12,461,181	267,730	12,728,911	
1103		DGP				-	-	-	-	-	
1104		DGU				-	-	-	-	-	
1105		SG				1,870,272	1,717,040	153,232	(23,267)	129,965	
1106		SO				17,107,273	15,882,386	1,224,887	(30,876)	1,194,011	
1107		CN				1,424,803	1,319,725	105,078	(2,607)	102,471	
1108		SE				-	-	-	-	-	
1109		CAGW				57,151,088	44,954,642	12,196,446	5,832,758	18,029,203	
1110		CAGE				161,453,585	161,453,585	-	-	-	
1111		CAEW				-	-	-	-	-	
1112		CAEE				36,677	36,677	-	-	-	
1113		JBG				25,355,153	20,172,570	5,182,583	(1,048,397)	4,134,186	
1114		JBE				540	430	110	-	110	
1115	Total Depreciation Expense By Factor					B3	<b>411,521,355</b>	<b>380,197,838</b>	<b>31,323,517</b>	<b>4,995,341</b>	<b>36,318,858</b>
1116						-	-	-	-	-	
1117						-	-	-	-	-	
1118	404GP	Amort of LT Plant - Capital Lease Gen									
1119		I-SITUS	S			1,262,183	1,195,436	66,747	-	66,747	
1120		I-SG	SG			-	-	-	-	-	
1121		PTD	SO			1,730,488	1,606,584	123,904	-	123,904	
1122		I-DGU	DGU			-	-	-	-	-	
1123		CUST	CN			245,421	227,321	18,100	-	18,100	
1124		I-SG	CAGW			-	-	-	-	-	
1125		I-SG	CAGE			-	-	-	-	-	
1126		I-DGP	DGP			-	-	-	-	-	
1127					B4	<b>3,238,091</b>	<b>3,029,341</b>	<b>208,750</b>	<b>-</b>	<b>208,750</b>	
1128						-	-	-	-	-	
1129	404SP	Amort of LT Plant - Cap Lease Steam									
1130		P	SG			-	-	-	-	-	
1131		P	DGP			-	-	-	-	-	
1132						-	-	-	-	-	
1133						-	-	-	-	-	
1134	404IP	Amort of LT Plant - Intangible Plant									
1135		I-SITUS	S			51,903	51,364	540	-	540	
1136		P	SE			-	-	-	-	-	
1137		I-SG	SG			4,322,468	3,968,326	354,142	-	354,142	
1138		PTD	SO			25,499,567	23,673,789	1,825,778	-	1,825,778	
1139		CUST	CN			5,227,356	4,841,842	385,514	-	385,514	
1140		I-SG	CAGW			-	-	-	-	-	
1141		I-SG	CAGE			-	-	-	-	-	
1142		I-DGP	DGP			-	-	-	-	-	
1143		I-SG	CAGE			-	-	-	-	-	
1144		I-SG	CAGE			-	-	-	-	-	
1145		I-SG	CAGW			3,547,142	2,790,157	756,985	720,336	1,477,321	
1146		I-SG	CAGE			886,981	886,981	-	-	-	
1147		P	JBG			3,599	2,863	736	-	736	
1148		P	CAEW			-	-	-	-	-	
1149		P	CAEE			5,243	5,243	-	-	-	
1150		I-DGU	DGU			-	-	-	-	-	
1151					B4	<b>39,544,260</b>	<b>36,220,566</b>	<b>3,323,694</b>	<b>720,336</b>	<b>4,044,030</b>	
1152						-	-	-	-	-	
1153	404MP	Amort of LT Plant - Mining Plant									
1154		P	SE			-	-	-	-	-	
1155						-	-	-	-	-	
1156						-	-	-	-	-	





70 JUNE 2008 West Control Area

71 AMA

72	FERC	BUS	WCA	UNADJUSTED RESULTS		WASHINGTON		WASHINGTON	ADJ TOTAL	
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	ADJUSTMENT		
313	41110	Deferred Income Tax - Federal-CR								
1314		GP		S		(303,015,731)	(281,537,786)	(21,477,945)	(4,390,167)	(25,868,112)
1315		P		SE		-	-	-	-	-
1316		PT		DGP		-	-	-	-	-
1317		GP		SNP		(1,765,373)	(1,641,754)	(123,619)	123,619	-
1318		PT		SG		(4,354,796)	(3,998,006)	(356,790)	356,790	-
1319		GP		GPS		15,013,799	13,938,806	1,074,993	(1,074,993)	-
1320		LABOR		SO		(30,405,377)	(28,228,341)	(2,177,036)	2,177,036	-
1321		PT		SNPD		(38,879)	(36,218)	(2,661)	2,661	-
1322		CUST		CN		-	-	-	-	-
1323		CUST		BADDEBT		-	-	-	-	-
1324		DITEXP		DITEXP		-	-	-	64,020	64,020
1325		P		TROJD		(581,632)	(457,507)	(124,125)	124,125	-
1326		P		JBE		(9,581,015)	(7,622,596)	(1,958,419)	90,217	(1,868,203)
1327		PT		CAGW		(652,896)	(513,563)	(139,333)	(4,858,301)	(4,997,633)
1328		PT		CAGE		(5,709,061)	(5,709,061)	-	-	-
1329		P		CAEW		-	-	-	-	-
1330		P		CAEE		(1,148,830)	(1,148,830)	-	-	-
1331					B7	(342,239,791)	(316,954,856)	(25,284,935)	(7,384,993)	(32,669,928)
1332										
1333		<b>TOTAL DEFERRED INCOME TAXES</b>			B7	189,542,625	174,861,254	14,681,371	(3,430,325)	11,251,046
1334		SCHMAF Additions - Flow Through								
1335		SCHMAF		S		-	-	-	-	-
1336		SCHMAF		SNP		-	-	-	-	-
1337		SCHMAF		SO		-	-	-	-	-
1338		SCHMAF		SE		-	-	-	-	-
1339		SCHMAF		TROJP		-	-	-	-	-
1340		SCHMAF		DGP		-	-	-	-	-
1341					B6	-	-	-	-	-
1342										
1343		SCHMAP Additions - Permanent								
1344		P		S		-	-	-	-	-
1345		P		BADDEBT		-	-	-	-	-
1346		P		JBE		58,980	46,924	12,056	-	12,056
1347		P		SG		119,015	109,264	9,751	-	9,751
1348		P		CAEE		46,485	46,485	-	-	-
1349		P		CAGW		-	-	-	-	-
1350		P		CAGE		-	-	-	-	-
1351		LABOR		SNP		1,060,178	985,940	74,238	-	74,238
1352		SCHMAP-SO		SO		14,386,614	13,356,527	1,030,087	(94,228)	935,858
1353										
1354					B6	15,671,273	14,545,141	1,126,132	(94,228)	1,031,903
1355										
1356		SCHMAT Additions - Temporary								
1357		SCHMAT-SITUS		S		29,272,039	29,003,087	268,952	287,554	556,506
1358		P		JBE		25,504,256	20,291,027	5,213,229	-	5,213,229
1359		DPW		CIAC		69,835,649	65,055,378	4,780,271	(628,074)	4,152,198
1360		SCHMAT-SNP		SNP		73,920,113	68,743,918	5,176,195	(2,282,723)	2,893,472
1361		P		TROJD		1,532,586	1,205,519	327,067	(327,067)	-
1362		P		JBG		-	-	-	379,811	379,811
1363		SCHMAT-SE		SE		-	-	-	-	-
1364		P		SG		11,895,652	10,921,036	974,616	-	974,616
1365		SCHMAT-GPS		GPS		8,671,440	8,050,562	620,878	-	620,878
1366		SCHMAT-SO		SO		40,983,846	38,049,388	2,934,458	(2,727,028)	207,429
1367		SCHMAT-SNP		SNPD		29,370,967	27,360,516	2,010,451	(2,555,633)	(545,181)
1368		CUST		CN		-	-	-	-	-
1369		DPW		BADDEBT		-	-	-	-	-
1370		P		CAGW		9,235,779	7,264,799	1,970,980	(1,944,181)	26,800
1371		P		CAGE		6,254,925	6,254,925	-	-	-
1372		SCHMAT-SE		CAEW		-	-	-	-	-
1373		SCHMAT-SE		CAEE		3,283,062	3,283,062	-	-	-
1374		BOOKDEPR		SCHMDEXP		511,556,218	472,618,409	38,937,809	(4,153,724)	34,784,085
1375					B6	821,316,531	758,101,624	63,214,906	(13,951,064)	49,263,842
1376										
1377		<b>TOTAL SCHEDULE - M ADDITIONS</b>			B6	836,987,803	772,646,765	64,341,038	(14,045,292)	50,295,746
1378										
1379		SCHMDF Deductions - Flow Through								
1380		SCHMDF		S		-	-	-	-	-
1381		SCHMDF		CAGW		-	-	-	-	-
1382		SCHMDF		CAGE		-	-	-	-	-
1383		SCHMDF		DGP		-	-	-	-	-
1384		SCHMDF		DGU		-	-	-	-	-
1385					B6	-	-	-	-	-

70	JUNE 2008 West Control Area					UNADJUSTED RESULTS			WASHINGTON	
71	AMA					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
72	FERC	BUS	WCA	Ref						
73	ACCT	DESCRIP	FACTOR							
1386	SCHMDP	Deductions - Permanent								
1387		SCHMDP	S		-	-	-	-	-	-
1388		P	SE		542,730	501,100	41,630	-	-	41,630
1389		P	CAEW		-	-	-	-	-	-
1390		P	CAEE		(3,571,344)	(3,571,344)	-	-	-	-
1391		PTD	SNP		386,624	359,551	27,073	-	-	27,073
1392		SCHMDP	JBE		2,922,485	2,325,111	597,374	-	-	597,374
1393		P	SG		5,597,124	5,138,550	458,575	(458,575)	-	0
1394		SCHMDP-SO	SO		28,636,778	26,586,374	2,050,403	-	-	2,050,403
1395				B6	34,514,398	31,339,342	3,175,056	(458,575)	-	2,716,481
1396										
1397	SCHMDT	Deductions - Temporary								
1398		GP	S		68,145,601	65,967,887	2,177,714	8,840	-	2,186,554
1399		DPW	BADDEBT		4,973,203	4,253,292	719,911	-	-	719,911
1400		CUST	CN		62,756	58,128	4,628	-	-	4,628
1401		SCHMDT-SNP	SNP		72,920,525	67,814,325	5,106,200	691,270	-	5,797,469
1402		DPW	SNPD		-	-	-	-	-	-
1403		CUST	JBE		29,148,687	23,190,514	5,958,173	-	-	5,958,173
1404		P	SE		22,088	20,394	1,694	1,826,630	-	1,828,324
1405		SCHMDT-SG	SG		137,384	126,128	11,256	-	-	11,256
1406		SCHMDT-GPS	GPS		81,644,619	75,798,835	5,845,784	(306,710)	-	5,539,073
1407		SCHMDT-SO	SO		48,020,868	44,582,557	3,438,311	(2,161,494)	-	1,276,817
1408		TAXDEPR	TAXDEPR		930,141,498	863,440,962	66,700,535	(17,714,392)	-	48,986,143
1409		SCHMDT-SG	CAGW		11,751,141	9,243,365	2,507,776	14,365,289	-	16,873,065
1410		SCHMDT-SG	CAGE		(594,122)	(594,122)	-	-	-	-
1411		P	JBG		-	-	-	1,585,087	-	1,585,087
1412		P	CAEE		3,620,253	3,620,253	-	-	-	-
1413		P	TROJD		38,625	30,382	8,243	(8,243)	-	-
1414				B6	1,250,033,124	1,157,552,899	92,480,226	(1,713,725)	-	90,766,501
1415										
1416		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,284,547,522	1,188,892,241	95,655,281	(2,172,300)	-	93,482,982
1417										
1418		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(447,559,719)	(416,245,475)	(31,314,243)	(11,872,993)	-	(43,187,236)
1419										
1420										
1421	40911	State Income Taxes								
1422		IBT	IBT		36,457,881	36,457,881	-	-	-	-
1423		IBT	IBT		-	-	-	-	-	-
1424		IBT	IBT		-	-	-	-	-	-
1425		IBT	IBT		-	-	-	-	-	-
1426		TOTAL STATE TAXES		B6	36,457,881	36,457,881	-	-	-	-
1427										
1428										
1429		Calculation of Taxable Income:								
1430		Operating Revenues			4,391,958,000	3,955,341,475	436,616,525	(110,626,927)	-	325,989,598
1431		Operating Deductions:								
1432		O & M Expenses			2,337,457,429	1,978,955,536	358,501,893	(123,945,729)	-	234,556,164
1433		Depreciation Expense			411,521,355	380,197,838	31,323,517	4,995,341	-	36,318,858
1434		Amortization Expense			62,472,711	58,524,540	3,948,171	376,183	-	4,324,354
1435		Taxes Other Than Income			106,123,328	91,847,820	14,275,507	1,373,569	-	15,649,076
1436		Interest & Dividends (AFUDC-Equity)			(44,849,780)	(41,709,211)	(3,140,569)	(157,163)	-	(3,297,732)
1437		Misc Revenue & Expense			(6,745,817)	(6,066,328)	(679,489)	12,587	-	(666,901)
1438		Total Operating Deductions			2,865,979,225	2,461,750,195	404,229,030	(117,345,212)	-	286,883,818
1439		Other Deductions:								
1440		Interest Deductions			294,963,345	274,308,781	20,654,565	1,336,507	-	21,991,071
1441		Interest on PCRBS			-	-	-	-	-	-
1442		Schedule M Adjustments			(447,559,719)	(416,245,475)	(31,314,243)	(11,872,993)	-	(43,187,236)
1443										
1444		Income Before State Taxes			783,455,710	803,037,024	(19,581,314)	(6,491,215)	-	(26,072,528)
1445										
1446		State Income Taxes			36,457,881	36,457,881	-	-	-	-
1447										
1448		Total Taxable Income			746,997,830	766,579,143	(19,581,314)	(6,491,215)	-	(26,072,528)
1449										
1450		Tax Rate			35.0%	35.0%	35.0%	35.0%	-	35.0%
1451										
1452		Federal Income Tax - Calculated			261,449,240	268,302,700	(6,853,460)	(2,271,925)	-	(9,125,385)
1453										
1454		Adjustments to Calculated Tax:								
1455	40910	Energy Cred	P	SE	-	-	-	-	-	-
1456	40910	Energy Cred	P	CAGW	-	-	-	(5,282,312)	-	(5,282,312)
1457	40910	Energy Cred	P	CAEE	-	-	-	-	-	-
1458	40910	DMD	P	SG	-	-	-	-	-	-
1459	FITOTH	FIT True-up	NUTIL	OTH	-	-	-	-	-	-
1460	40910	IRS Settle	LABOR	S	-	-	-	-	-	-
1461		FEDERAL INCOME TAX			261,449,240	268,302,700	(6,853,460)	(7,554,237)	-	(14,407,697)
1462										
1463		TOTAL OPERATING EXPENSES			3,394,381,796	2,979,184,285	415,197,510	(128,172,611)	-	287,024,899



JUNE 2008 West Control Area										
AMA										
70	FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON			
71	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
72	Summary of Steam Production Plant by Factor									
73		S				-	-	-	(469,868)	(469,868)
1541		JBG				921,884,072	733,451,347	188,432,725	1,924,816	190,357,541
1542		JBE				-	-	-	-	-
1543		SG				384,278	352,794	31,484	-	31,484
1544		CAGW				247,272,041	194,502,441	52,769,600	(25,099,730)	27,669,870
1545		CAGE				3,702,716,432	3,702,716,432	-	5,396,783	5,396,783
1546		SSGCH				-	-	-	-	-
1547						-	-	-	-	-
1548					B8	4,872,256,823	4,631,023,014	241,233,809	(18,247,999)	222,985,810
1549	320	Land and Land Rights				-	-	-	-	-
1550		P	DGP			-	-	-	-	-
1551		P	SG			-	-	-	-	-
1552						-	-	-	-	-
1553						-	-	-	-	-
1554	321	Structures and Improvements				-	-	-	-	-
1555		P	DGP			-	-	-	-	-
1556		P	SG			-	-	-	-	-
1557						-	-	-	-	-
1558						-	-	-	-	-
1559	322	Reactor Plant Equipment				-	-	-	-	-
1560		P	DGP			-	-	-	-	-
1561		P	SG			-	-	-	-	-
1562						-	-	-	-	-
1563						-	-	-	-	-
1564	323	Turbogenerator Units				-	-	-	-	-
1565		P	DGP			-	-	-	-	-
1566		P	SG			-	-	-	-	-
1567						-	-	-	-	-
1568						-	-	-	-	-
1569	324	Land and Land Rights				-	-	-	-	-
1570		P	DGP			-	-	-	-	-
1571		P	SG			-	-	-	-	-
1572						-	-	-	-	-
1573						-	-	-	-	-
1574	325	Misc. Power Plant Equipment				-	-	-	-	-
1575		P	DGP			-	-	-	-	-
1576		P	SG			-	-	-	-	-
1577						-	-	-	-	-
1578						-	-	-	-	-
1579						-	-	-	-	-
1580	NP	Unclassified Nuclear Plant - Acct 300				-	-	-	-	-
1581		P	SG			-	-	-	-	-
1582						-	-	-	-	-
1583						-	-	-	-	-
1584						-	-	-	-	-
1585		<b>Total Nuclear Production Plant</b>				-	-	-	-	-
1586						-	-	-	-	-
1587						-	-	-	-	-
1588						-	-	-	-	-
1589		Summary of Nuclear Production Plant by Factor				-	-	-	-	-
1590		DGP				-	-	-	-	-
1591		DGU				-	-	-	-	-
1592		SG				-	-	-	-	-
1593						-	-	-	-	-
1594		<b>Total Nuclear Plant by Factor</b>				-	-	-	-	-
1595						-	-	-	-	-
1596	330	Land and Land Rights				-	-	-	-	-
1597		P	DGP			-	-	-	-	-
1598		P	DGU			-	-	-	-	-
1599		P	CAGW			13,698,588	10,775,213	2,923,375	-	2,923,375
1600		P	CAGE			5,949,643	5,949,643	-	-	-
1601		P	CAGW			-	-	-	-	-
1602		P	CAGE			-	-	-	-	-
1603					B8	19,648,231	16,724,856	2,923,375	-	2,923,375
1604						-	-	-	-	-
1605	331	Structures and Improvements				-	-	-	-	-
1606		P	DGP			-	-	-	-	-
1607		P	DGU			-	-	-	-	-
1608		P	CAGW			70,829,094	55,713,665	15,115,429	1,072,238	16,187,667
1609		P	CAGE			12,760,944	12,760,944	-	-	-
1610		P	CAGW			-	-	-	-	-
1611		P	CAGE			-	-	-	-	-
1612					B8	83,590,038	68,474,609	15,115,429	1,072,238	16,187,667
1613						-	-	-	-	-





JUNE 2008 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
70	71	72	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
73	ACCT	DESCRIP	FUNC	FACTOR						
1693	341	Structures and Improvements								
1694		P		SG		-	-	-	-	-
1695		P		DGU		-	-	-	-	-
1696		P		CAGW		21,299,721	16,754,210	4,545,511	-	4,545,511
1697		P		CAGE		60,409,440	60,409,440	-	-	-
1698		P		CAGE		-	-	-	-	-
1699					B8	81,709,161	77,163,650	4,545,511	-	4,545,511
1700										
1701	342	Fuel Holders, Producers & Accessories								
1702		P		SG		-	-	-	-	-
1703		P		DGU		-	-	-	-	-
1704		P		CAGW		25,322	19,918	5,404	-	5,404
1705		P		CAGE		18,363,562	18,363,562	-	-	-
1706		P		CAGE		-	-	-	-	-
1707					B8	18,388,884	18,383,480	5,404	-	5,404
1708										
1709	343	Prime Movers								
1710		P		S		-	-	-	-	-
1711		P		DGU		-	-	-	-	-
1712		P		SG		-	-	-	-	-
1713		P		CAGW		479,085,999	376,845,663	102,240,336	133,926,853	236,167,188
1714		P		CAGE		441,844,559	441,844,559	-	-	-
1715		P		CAGE		-	-	-	-	-
1716					B8	920,930,558	818,690,222	102,240,336	133,926,853	236,167,188
1717										
1718	344	Generators								
1719		P		S		-	-	-	-	-
1720		P		DGU		-	-	-	-	-
1721		P		SG		-	-	-	-	-
1722		P		CAGW		49,064,254	38,593,596	10,470,658	-	10,470,658
1723		P		CAGE		132,239,634	132,239,634	-	-	-
1724		P		CAGE		-	-	-	-	-
1725					B8	181,303,888	170,833,230	10,470,658	-	10,470,658
1726										
1727	345	Accessory Electric Plant								
1728		P		SG		-	-	-	-	-
1729		P		DGU		-	-	-	-	-
1730		P		CAGW		24,122,831	18,974,848	5,147,982	-	5,147,982
1731		P		CAGE		59,388,865	59,388,865	-	-	-
1732		P		CAGE		-	-	-	-	-
1733					B8	83,511,696	78,363,713	5,147,982	-	5,147,982
1734										
1735										
1736										
1737	346	Misc. Power Plant Equipment								
1738		P		SG		-	-	-	-	-
1739		P		DGU		-	-	-	-	-
1740		P		CAGW		678,606	533,787	144,819	-	144,819
1741		P		CAGE		4,686,715	4,686,715	-	-	-
1742					B8	5,365,321	5,220,501	144,819	-	144,819
1743										
1744	347	Other Production ARO								
1745		P		S		-	-	-	-	-
1746						-	-	-	-	-
1747						-	-	-	-	-
1748	OP	Unclassified Other Prod Plant-Acct 300								
1749		P		S		-	-	-	-	-
1750		P		SG		-	-	-	-	-
1751		P		CAGW		-	-	-	-	-
1752		P		CAGE		-	-	-	-	-
1753						-	-	-	-	-
1754						-	-	-	-	-
1755		<b>Total Other Production Plant</b>			B8	<b>1,312,752,258</b>	<b>1,190,017,806</b>	<b>122,734,451</b>	<b>133,926,853</b>	<b>256,661,304</b>
1756										
1757		Summary of Other Production Plant by Factor								
1758		S				-	-	-	-	-
1759		DGU				-	-	-	-	-
1760		SG				-	-	-	-	-
1761		CAGW				575,118,977	452,384,526	122,734,451	133,926,853	256,661,304
1762		CAGE				737,633,281	737,633,281	-	-	-
1763		SSGCT				-	-	-	-	-
1764		<b>Total of Other Production Plant by Factor</b>			B8	<b>1,312,752,258</b>	<b>1,190,017,806</b>	<b>122,734,451</b>	<b>133,926,853</b>	<b>256,661,304</b>
1765										
1766		Experimental Plant								
1767	103	Experimental Plant								
1768		P		DGP		-	-	-	-	-
1769		<b>Total Experimental Plant</b>				-	-	-	-	-
1770						-	-	-	-	-
1771		<b>TOTAL PRODUCTION PLANT</b>			B8	<b>6,720,668,974</b>	<b>6,266,444,574</b>	<b>454,224,400</b>	<b>118,827,432</b>	<b>573,051,832</b>











70 JUNE 2008 West Control Area

71	AMA					UNADJUSTED RESULTS			WASHINGTON		
72	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
73	ACCT		FUNC	FACTOR							
2141		Summary of General Plant by Factor									
2142		S				479,659,391	437,421,772	42,237,619	-	42,237,619	
2143		JBG				14,433,348	11,483,178	2,950,170	-	2,950,170	
2144		JBE				2,699	2,148	552	34,006,312	34,006,864	
2145		SG				132,609	121,744	10,865	-	10,865	
2146		SO				270,400,881	251,040,082	19,360,799	-	19,360,799	
2147		SE				-	-	-	-	-	
2148		CN				24,601,760	22,787,397	1,814,363	-	1,814,363	
2149		DEU				-	-	-	-	-	
2150		CAGW				36,308,973	28,560,382	7,748,591	-	7,748,591	
2151		CAGE				142,816,749	142,816,749	-	-	-	
2152		CAEW				-	-	-	-	-	
2153		CAEE				263,750,808	263,750,808	-	-	-	
2154		SSGCT				-	-	-	-	-	
2155		SSGCH				-	-	-	-	-	
2156		Less Capital Leases				(38,063,684)	(37,139,864)	(923,820)	-	(923,820)	
2157		Total General Plant by Factor				1,194,043,535	1,120,844,395	73,199,139	34,006,312	107,205,452	
2158	301	Organization									
2159		I-SITUS		S		-	-	-	-	-	
2160		PTD		SO		-	-	-	-	-	
2161		I-SG		CAGW		-	-	-	-	-	
2162		I-SG		CAGE		-	-	-	-	-	
2163		I-SG		SG		-	-	-	-	-	
2164											
2165	302	Franchise & Consent									
2166		I-SITUS		S		1,543,450	1,543,450	-	-	-	
2167		I-SG		SG		-	-	-	-	-	
2168		I-SG		CAGW		-	-	-	-	-	
2169		I-SG		CAGE		-	-	-	-	-	
2170		I-SG		CAGW		63,661,750	50,075,883	13,585,867	7,639,557	21,225,424	
2171		I-SG		CAGE		13,643,530	13,643,530	-	-	-	
2172		I-DGP		DGP		-	-	-	-	-	
2173		I-DGU		DGU		-	-	-	-	-	
2174											
2175											
2176	303	Miscellaneous Intangible Plant									
2177		I-SITUS		S		1,574,126	1,571,293	2,833	-	2,833	
2178		I-SG		SG		1,917,413	1,760,318	157,094	-	157,094	
2179		PTD		SO		377,616,236	350,578,779	27,037,457	-	27,037,457	
2180		P		SE		-	-	-	-	-	
2181		CUST		CN		109,334,195	101,270,871	8,063,323	-	8,063,323	
2182		I-SG		CAGW		42,386,697	33,341,077	9,045,620	-	9,045,620	
2183		I-SG		CAGE		19,306,674	19,306,674	-	-	-	
2184		P		JBG		44,068	35,061	9,008	-	9,008	
2185		P		CAEW		-	-	-	-	-	
2186		P		CAEE		3,161,038	3,161,038	-	-	-	
2187		P		CAGE		-	-	-	-	-	
2188		I-DGP		CAGE		-	-	-	-	-	
2189											
2190	303	Less Non-Utility Plant									
2191		I-SITUS		S		-	-	-	-	-	
2192											
2193	IP	Unclassified Intangible Plant - Acct 300									
2194		I-SITUS		S		-	-	-	-	-	
2195		I-SG		SG		-	-	-	-	-	
2196		I-DGU		DGU		-	-	-	-	-	
2197		PTD		SO		-	-	-	-	-	
2198											
2199											
2200		<b>TOTAL INTANGIBLE PLANT</b>				B8	<b>634,189,177</b>	<b>576,287,975</b>	<b>57,901,202</b>	<b>7,639,557</b>	<b>65,540,759</b>
2201											
2202		Summary of Intangible Plant by Factor									
2203		S				3,117,576	3,114,743	2,833	-	2,833	
2204		JBG				44,068	35,061	9,008	-	9,008	
2205		JBE				-	-	-	-	-	
2206		SG				1,917,413	1,760,318	157,094	-	157,094	
2207		SO				377,616,236	350,578,779	27,037,457	-	27,037,457	
2208		CN				109,334,195	101,270,871	8,063,323	-	8,063,323	
2209		CAGW				106,048,447	83,416,959	22,631,487	7,639,557	30,271,044	
2210		CAGE				32,950,204	32,950,204	-	-	-	
2211		CAEW				-	-	-	-	-	
2212		CAEE				3,161,038	3,161,038	-	-	-	
2213		SSGCT				-	-	-	-	-	
2214		SSGCH				-	-	-	-	-	
2215		SE				-	-	-	-	-	
2216		Total Intangible Plant by Factor				B8	634,189,177	576,287,975	57,901,202	7,639,557	65,540,759



70 JUNE 2008 West Control Area

71	AMA	72	FERC	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON		
73	ACCT	DESCRIP	FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2217		Summary of Unclassified Plant (Account 106)										
2218		DP				27,835,688	26,220,417	1,615,271	-	1,615,271		
2219		DS0				-	-	-	-	-		
2220		GP				440,059	408,551	31,508	-	31,508		
2221		HP				-	-	-	-	-		
2222		NP				-	-	-	-	-		
2223		OP				-	-	-	-	-		
2224		TP				30,947,408	30,309,793	637,615	-	637,615		
2225		TS0				-	-	-	-	-		
2226		IP				-	-	-	-	-		
2227		MP				-	-	-	-	-		
2228		SP				384,278	352,794	31,484	-	31,484		
2229		Total Unclassified Plant by Factor					59,607,433	57,291,555	2,315,878	-	2,315,878	
2230												
2231		<b>TOTAL ELECTRIC PLANT IN SERVICE</b>					<b>16,280,831,263</b>	<b>15,115,117,959</b>	<b>1,165,713,304</b>	<b>163,014,024</b>	<b>1,328,727,328</b>	
2232		Summary of Electric Plant by Factor										
2233		S				5,356,835,142	4,951,992,135	404,843,006	(469,868)	404,373,138		
2234		SE				-	-	-	-	-		
2235		JBG				986,525,771	784,880,309	201,645,462	1,924,816	203,570,278		
2236		JBE				2,699	2,148	552	34,006,312	34,006,864		
2237		SG				45,582,422	41,847,835	3,734,587	-	3,734,587		
2238		SO				648,017,117	601,618,861	46,398,256	-	46,398,256		
2239		CN				133,935,955	124,058,268	9,877,687	-	9,877,687		
2240		DEU				-	-	-	-	-		
2241		CAGW				2,343,584,928	1,843,447,353	500,137,575	122,155,981	622,293,556		
2242		CAGE				6,537,499,067	6,537,499,067	-	5,396,783	5,396,783		
2243		CAEW				-	-	-	-	-		
2244		CAEE				266,911,846	266,911,846	-	-	-		
2245		SSGCH				-	-	-	-	-		
2246		SSGCT				-	-	-	-	-		
2247		Less Capital Leases					(38,063,684)	(37,139,864)	(923,820)	-	(923,820)	
2248		Total Electric Plant by Factor					16,280,831,263	15,115,117,959	1,165,713,304	163,014,024	1,328,727,328	
2249	105	Plant Held For Future Use										
2250		DPW		S		1,730,669	1,730,669	-	-	-		
2251		P		SG		-	-	-	-	-		
2252		T		SG		-	-	-	-	-		
2253		P		SG		-	-	-	-	-		
2254		P		SE		-	-	-	-	-		
2255		G		SG		-	-	-	-	-		
2256		G		CAGW		481,328	378,609	102,719	-	102,719		
2257		G		CAGE		6,767,449	6,767,449	-	-	-		
2258		P		CAEW		-	-	-	-	-		
2259		P		CAEE		953,014	953,014	-	-	-		
2260		Total Plant Held For Future Use					9,932,461	9,829,742	102,719	-	102,719	
2261												
2262	114	Electric Plant Acquisition Adjustments										
2263		P		S		-	-	-	-	-		
2264		P		SG		-	-	-	-	-		
2265		P		CAGW		-	-	-	-	-		
2266		P		CAGE		157,193,780	157,193,780	-	-	-		
2267		P		DGP		-	-	-	-	-		
2268		Total Electric Plant Acquisition Adjustments					157,193,780	157,193,780	-	-	-	
2269												
2270	115	Accum Provision for Asset Acquisition Adjustments										
2271		P		S		-	-	-	-	-		
2272		P		SG		-	-	-	-	-		
2273		P		CAGW		-	-	-	-	-		
2274		P		CAGE		(85,368,167)	(85,368,167)	-	-	-		
2275		P		DGP		-	-	-	-	-		
2276		Total Accum Provision for Asset Acquisition Adjustments					(85,368,167)	(85,368,167)	-	-	-	
2277												
2278	120	Nuclear Fuel										
2279		P		SE		-	-	-	-	-		
2280		Total Nuclear Fuel					-	-	-	-	-	
2281												
2282	124	Weatherization										
2283		DMSC		S		4,422,272	2,322,057	2,100,215	-	2,100,215		
2284		DMSC		SO		(2,463)	(2,287)	(176)	-	(176)		
2285		Total Weatherization					4,419,809	2,319,770	2,100,039	-	2,100,039	
2286												
2287	182W	Weatherization										
2288		DMSC		S		7,831,046	7,831,046	-	-	-		
2289		DMSC		SG		-	-	-	-	-		
2290		DMSC		SGCT		-	-	-	-	-		
2291		DMSC		SO		-	-	-	-	-		
2292		Total Weatherization					7,831,046	7,831,046	-	-	-	
2293												



JUNE 2008 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
70	71	72	73	74	75	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref						
2373	165	Prepayments								
2374		DMSC	S		3,995,021	3,995,021	-	-	-	-
2375		GP	GPS		3,295,773	3,059,794	235,979	(235,978)	0	
2376		PT	SG		3,355,742	3,080,805	274,937	(274,937)	-	
2377		PT	CAGW		519,231	408,423	110,808	(110,808)	0	
2378		PT	CAGE		1,079,960	1,079,960	-	-	-	
2379		P	CAEW		-	-	-	-	-	
2380		P	CAEE		(593,084)	(593,084)	-	-	-	
2381		P	SE		-	-	-	-	-	
2382		PTD	SO		27,448,292	25,482,984	1,965,307	(1,965,307)	-	
2383		<b>Total Prepayments</b>		B15	<b>39,100,934</b>	<b>36,513,903</b>	<b>2,587,031</b>	<b>(2,587,031)</b>	<b>0</b>	
2384										
2385	182M	Misc Regulatory Assets								
2386		DDS2	S		67,431,260	65,575,342	1,855,918	446,536	2,302,453	
2387		DEFSG	SG		(936,255)	(859,547)	(76,708)	76,728	20	
2388		P	CAGE		-	-	-	-	-	
2389		P	CAGE		10,756,573	10,756,573	-	-	-	
2390		DEFSG	CAGW		8,724,375	6,862,532	1,861,843	(609,987)	1,251,856	
2391		DEFSG	JBG		(471,840)	(375,396)	(96,444)	96,444	-	
2392		P	SE		10,608,209	9,794,499	813,709	(813,709)	(0)	
2393		P	CAEW		-	-	-	-	-	
2394		P	CAEE		(10,608,209)	(10,608,209)	-	-	-	
2395		DDSO2	SO		6,974,036	6,474,692	499,343	(367,630)	131,713	
2396				B11	<b>92,478,150</b>	<b>87,620,488</b>	<b>4,857,662</b>	<b>(1,171,619)</b>	<b>3,686,043</b>	
2397										
2398	186M	Misc Deferred Debits								
2399		LABOR	S		4,017,572	3,853,279	164,293	(164,293)	-	
2400		P	CAEW		-	-	-	-	-	
2401		P	CAEE		-	-	-	-	-	
2402		DEFSG	SG		40,661,986	37,330,532	3,331,454	(3,331,454)	(0)	
2403		LABOR	SO		204,463	189,823	14,640	(14,640)	0	
2404		P	SE		-	-	-	-	-	
2405		DEFSG	CAGW		-	-	-	4,163,108	4,163,108	
2406		DEFSG	CAGE		789,313	789,313	-	-	-	
2407		P	CAEW		-	-	-	-	-	
2408		P	CAEE		7,359,960	7,359,960	-	-	-	
2409		P	SNPPS		-	-	-	-	-	
2410		GP	EXCTAX		-	-	-	-	-	
2411		<b>Total Misc. Deferred Debits</b>		B11	<b>53,033,294</b>	<b>49,522,907</b>	<b>3,510,386</b>	<b>652,721</b>	<b>4,163,108</b>	
2412										
2413		Working Capital								
2414	CWC	Cash Working Capital								
2415		CWC	S		130,388,934	120,322,808	10,066,126	743,851	10,809,977	
2416		CWC	SO		-	-	-	-	-	
2417		CWC	SE		-	-	-	-	-	
2418				B14	<b>130,388,934</b>	<b>120,322,808</b>	<b>10,066,126</b>	<b>743,851</b>	<b>10,809,977</b>	
2419										
2420	OWC	Other Work. Cap.								
2421	131	Cash	GP	SNP	21,671,426	20,153,903	1,517,524	(1,517,524)	-	
2422	135	Working Funds	GP	SG	2,462	2,260	202	(202)	-	
2423	141	Other A/R	GP	SO	465,829	432,475	33,354	(33,354)	-	
2424	143	Other A/R	GP	SO	15,822,455	14,689,562	1,132,893	(1,132,893)	-	
2425	232	A/P	PTD	S	-	-	-	-	-	
2426	232	A/P	PTD	SO	(4,258,837)	(3,953,903)	(304,934)	304,934	-	
2427	232	A/P	P	CAEE	(1,133,268)	(1,133,268)	-	-	-	
2428	232	A/P	T	SG	2	2	0	-	0	
2429	2533	Other Misc. Df Crd	P	S	-	-	-	-	-	
2430	2533	Other Misc. Df Crd	P	SE	-	-	-	-	-	
2431	2533	Other Misc. Df Crd	P	CAEW	-	-	-	-	-	
2432	2533	Other Misc. Df Crd	P	CAEE	(4,041,821)	(4,041,821)	-	-	-	
2433	230	Asset Retir. Oblig	P	SE	-	-	-	-	-	
2434	230	Asset Retir. Oblig	P	CAEW	-	-	-	-	-	
2435	230	Asset Retir. Oblig	P	CAEE	-	-	-	-	-	
2436	230	Asset Retir. Oblig	P	S	-	-	-	-	-	
2437	254105	ARO Reg Liability	P	S	-	-	-	-	-	
2438	254105	ARO Reg Liability	P	SE	-	-	-	-	-	
2439	254105	ARO Reg Liability	P	CAEW	-	-	-	-	-	
2440	254105	ARO Reg Liability	P	CAEE	-	-	-	-	-	
2441	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-	
2442				B14	<b>28,528,249</b>	<b>26,149,210</b>	<b>2,379,038</b>	<b>(2,379,038)</b>	<b>0</b>	
2443										
2444		<b>Total Working Capital</b>			<b>158,917,182</b>	<b>146,472,018</b>	<b>12,445,164</b>	<b>(1,635,187)</b>	<b>10,809,977</b>	







JUNE 2008 West Control Area										
AMA										
70	71	72	73	74	75	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
76	77	78	79	80	81	82	83	84	85	86
ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
269	108363	Storage Battery Equipment								
2670		DPW	S		(781,350)	(781,350)	-	-	-	
2671				B17	(781,350)	(781,350)	-	-	-	
2672										
2673	108364	Poles, Towers & Fixtures								
2674		DPW	S		(438,695,967)	(387,460,587)	(51,235,380)	-	(51,235,380)	
2675				B17	(438,695,967)	(387,460,587)	(51,235,380)	-	(51,235,380)	
2676										
2677	108365	Overhead Conductors								
2678		DPW	S		(245,630,867)	(223,459,170)	(22,171,697)	-	(22,171,697)	
2679				B17	(245,630,867)	(223,459,170)	(22,171,697)	-	(22,171,697)	
2680										
2681	108366	Underground Conduit								
2682		DPW	S		(111,934,241)	(106,645,547)	(5,288,694)	-	(5,288,694)	
2683				B17	(111,934,241)	(106,645,547)	(5,288,694)	-	(5,288,694)	
2684										
2685	108367	Underground Conductors								
2686		DPW	S		(238,619,103)	(232,338,393)	(6,280,710)	-	(6,280,710)	
2687				B17	(238,619,103)	(232,338,393)	(6,280,710)	-	(6,280,710)	
2688										
2689	108368	Line Transformers								
2690		DPW	S		(350,030,668)	(318,194,499)	(31,836,169)	-	(31,836,169)	
2691				B17	(350,030,668)	(318,194,499)	(31,836,169)	-	(31,836,169)	
2692										
2693	108369	Services								
2694		DPW	S		(149,409,416)	(136,736,011)	(12,673,405)	-	(12,673,405)	
2695				B17	(149,409,416)	(136,736,011)	(12,673,405)	-	(12,673,405)	
2696										
2697	108370	Meters								
2698		DPW	S		(82,953,369)	(76,067,823)	(6,885,546)	-	(6,885,546)	
2699				B17	(82,953,369)	(76,067,823)	(6,885,546)	-	(6,885,546)	
2700										
2701										
2702										
2703	108371	Installations on Customers' Premises								
2704		DPW	S		(6,392,291)	(6,101,375)	(290,917)	-	(290,917)	
2705				B17	(6,392,291)	(6,101,375)	(290,917)	-	(290,917)	
2706										
2707	108372	Leased Property								
2708		DPW	S		(25,553)	(25,553)	-	-	-	
2709				B17	(25,553)	(25,553)	-	-	-	
2710										
2711	108373	Street Lights								
2712		DPW	S		(22,627,670)	(20,902,906)	(1,724,765)	-	(1,724,765)	
2713				B17	(22,627,670)	(20,902,906)	(1,724,765)	-	(1,724,765)	
2714										
2715	108D00	Unclassified Dist Plant - Acct 300								
2716		DPW	S		-	-	-	-	-	
2717					-	-	-	-	-	
2718										
2719	108DS	Unclassified Dist Sub Plant - Acct 300								
2720		DPW	S		-	-	-	-	-	
2721					-	-	-	-	-	
2722										
2723	108DP	Unclassified Dist Sub Plant - Acct 300								
2724		DPW	S		-	-	-	-	-	
2725					-	-	-	-	-	
2726										
2727										
2728	<b>TOTAL DISTRIBUTION PLANT DEPR</b>				B17	<b>(1,845,034,774)</b>	<b>(1,689,769,776)</b>	<b>(155,264,998)</b>	-	<b>(155,264,998)</b>
2729										
2730	Summary of Distribution Plant Depr by Factor									
2731	S					(1,845,034,774)	(1,689,769,776)	(155,264,998)	-	(155,264,998)
2732										
2733	Total Distribution Depreciation by Factor				B17	<b>(1,845,034,774)</b>	<b>(1,689,769,776)</b>	<b>(155,264,998)</b>	-	<b>(155,264,998)</b>

JUNE 2008 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
70	71	72	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
73	ACCT	DESCRIP	FUNC	FACTOR						
2734	108GP	General Plant Accumulated Depr								
2735		G-SITUS	S			(154,561,262)	(139,652,315)	(14,908,947)	-	(14,908,947)
2736		G-DGP	DGP			-	-	-	-	-
2737		G-DGU	DGU			-	-	-	-	-
2738		G-SG	SG			(392)	(360)	(32)	-	(32)
2739		CUST	CN			(6,459,359)	(5,982,986)	(476,373)	-	(476,373)
2740		PTD	SO			(95,944,985)	(89,075,290)	(6,869,695)	-	(6,869,695)
2741		P	SE			-	-	-	-	-
2742		G-SG	CAGW			(14,872,727)	(11,698,782)	(3,173,945)	-	(3,173,945)
2743		G-SG	CAGE			(49,314,933)	(49,314,933)	-	-	-
2744		P	JBG			(4,529,290)	(3,603,505)	(925,785)	-	(925,785)
2745		P	CAEW			-	-	-	-	-
2746		P	CAEE			(498,821)	(498,821)	-	-	-
2747		G-SG	CAGE			-	-	-	-	-
2748		G-SG	CAGE			-	-	-	-	-
2749					B17	(326,181,769)	(299,826,991)	(26,354,778)	-	(26,354,778)
2750										
2751										
2752	108MP	Mining Plant Accumulated Depr.								
2753		P	S			-	-	-	-	-
2754		P	CAEW			-	-	-	-	-
2755		P	CAEE			(158,725,732)	(158,725,732)	-	-	-
2756		P	SE			-	-	-	-	-
2757					B17	(158,725,732)	(158,725,732)	-	-	-
2758	108MP	Less Centralia Situs Depreciation								
2759		P	S			-	-	-	-	-
2760					B17	(158,725,732)	(158,725,732)	-	-	-
2761										
2762	1081390	Accum Depr - Capital Lease								
2763		PTD	SO			-	-	-	-	-
2764						-	-	-	-	-
2765						-	-	-	-	-
2766		Remove Capital Leases				-	-	-	-	-
2767						-	-	-	-	-
2768						-	-	-	-	-
2769	1081399	Accum Depr - Capital Lease								
2770		P	S			-	-	-	-	-
2771		P	SE			-	-	-	-	-
2772						-	-	-	-	-
2773						-	-	-	-	-
2774		Remove Capital Leases				-	-	-	-	-
2775						-	-	-	-	-
2776						-	-	-	-	-
2777						-	-	-	-	-
2778						-	-	-	-	-
2779						-	-	-	-	-
2780						-	-	-	-	-
2781						-	-	-	-	-
2782		Summary of General Depreciation by Factor								
2783		S				(154,561,262)	(139,652,315)	(14,908,947)	-	(14,908,947)
2784		DGP				-	-	-	-	-
2785		DGU				-	-	-	-	-
2786		SE				-	-	-	-	-
2787		SO				(95,944,985)	(89,075,290)	(6,869,695)	-	(6,869,695)
2788		CN				(6,459,359)	(5,982,986)	(476,373)	-	(476,373)
2789		SG				(392)	(360)	(32)	-	(32)
2790		DEU				-	-	-	-	-
2791		CAGW				(14,872,727)	(11,698,782)	(3,173,945)	-	(3,173,945)
2792		CAGE				(49,314,933)	(49,314,933)	-	-	-
2793		CAEW				-	-	-	-	-
2794		CAEE				(159,224,553)	(159,224,553)	-	-	-
2795		SSGCT				-	-	-	-	-
2796		JBG				(4,529,290)	(3,603,505)	(925,785)	-	(925,785)
2797		Remove Capital Leases				-	-	-	-	-
2798		Total General Depreciation by Factor			B17	(484,907,501)	(458,552,723)	(26,354,778)	-	(26,354,778)
2799										
2800										
2801										
2802										
2803	111SP	Accum Prov for Amort-Steam								
2804		P	CAGW			-	-	-	-	-
2805		P	CAGW			-	-	-	-	-
2806		P	CAGE			(590,886)	(590,886)	-	-	-
2807		P	SG			-	-	-	-	-
2808						(590,886)	(590,886)	-	-	-
2809						-	-	-	-	-



70	JUNE 2008 West Control Area										
71	AMA										
72	FERC	BUS	WCA	UNADJUSTED RESULTS		WASHINGTON					
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2810	111GP	Accum Prov for Amort-General									
2811		G-SITUS	S			(17,132,106)	(15,856,745)	(1,275,361)	-	(1,275,361)	
2812		CUST	CN			(1,973,217)	(1,827,694)	(145,523)	-	(145,523)	
2813		I-SG	SG			-	-	-	-	-	
2814		PTD	SO			(6,936,164)	(6,439,533)	(496,632)	-	(496,632)	
2815		I-SG	CAGW			-	-	-	-	-	
2816		I-SG	CAGE			(686,058)	(686,058)	-	-	-	
2817		P	CAEW			-	-	-	-	-	
2818		P	CAEE			-	-	-	-	-	
2819		P	SE			-	-	-	-	-	
2820					B18	(26,727,546)	(24,810,030)	(1,917,516)	-	(1,917,516)	
2821											
2822											
2823	111HP	Accum Prov for Amort-Hydro									
2824		P	DGP			-	-	-	-	-	
2825		P	DGU			-	-	-	-	-	
2826		P	SG			-	-	-	-	-	
2827		P	CAGW			(348,734)	(274,311)	(74,422)	-	(74,422)	
2828		P	CAGE			(311,340)	(311,340)	-	-	-	
2829		P	CAGE			-	-	-	-	-	
2830					B18	(660,073)	(585,651)	(74,422)	-	(74,422)	
2831											
2832											
2833	111IP	Accum Prov for Amort-Intangible Plant									
2834		I-SITUS	S			(770,490)	(769,471)	(1,019)	-	(1,019)	
2835		I-DGP	DGP			-	-	-	-	-	
2836		I-DGU	DGU			-	-	-	-	-	
2837		P	CAEW			-	-	-	-	-	
2838		P	CAEE			(857,572)	(857,572)	-	-	-	
2839		P	SE			-	-	-	-	-	
2840		I-SG	SG			(14,010,908)	(12,862,989)	(1,147,920)	-	(1,147,920)	
2841		I-SG	CAGW			-	-	-	-	-	
2842		I-SG	CAGE			-	-	-	-	-	
2843		CUST	CN			(79,655,253)	(73,780,732)	(5,874,521)	-	(5,874,521)	
2844		P	CAGE			-	-	-	-	-	
2845		P	CAGE			-	-	-	-	-	
2846		I-SG	CAGW			(26,267,517)	(20,661,843)	(5,605,674)	(262,757)	(5,868,430)	
2847		I-SG	CAGE			(8,472,981)	(8,472,981)	-	-	-	
2848		PTD	JBG			(4,174)	(3,321)	(853)	-	(853)	
2849		PTD	SO			(246,560,359)	(228,906,549)	(17,653,809)	-	(17,653,809)	
2850					B18	(376,599,254)	(346,315,458)	(30,283,796)	(262,757)	(30,546,553)	
2851	111IP	Less Non-Utility Plant									
2852		NUTIL	OTH			-	-	-	-	-	
2853					B18	(376,599,254)	(346,315,458)	(30,283,796)	(262,757)	(30,546,553)	
2854											
2855	111390	Accum Amtr - Capital Lease									
2856		G-SITUS	S			-	-	-	-	-	
2857		P	SG			-	-	-	-	-	
2858		PTD	SO			-	-	-	-	-	
2859											
2860											
2861		Remove Capital Lease Amtr									
2862											
2863		<b>TOTAL ACCUM PROV FOR AMORTIZ</b>				B18	<b>(404,577,759)</b>	<b>(372,302,025)</b>	<b>(32,275,734)</b>	<b>(262,757)</b>	<b>(32,538,491)</b>
2864	AMA										
2865											
2866											
2867											
2868		Summary of Amortization by Factor									
2869		S				(17,902,596)	(16,626,216)	(1,276,380)	-	(1,276,380)	
2870		DGP				-	-	-	-	-	
2871		DGU				-	-	-	-	-	
2872		SE				-	-	-	-	-	
2873		SO				(253,496,523)	(235,346,082)	(18,150,441)	-	(18,150,441)	
2874		CN				(81,628,471)	(75,608,426)	(6,020,045)	-	(6,020,045)	
2875		SSGCT				-	-	-	-	-	
2876		JBG				(4,174)	(3,321)	(853)	-	(853)	
2877		CAGW				(26,616,250)	(20,936,155)	(5,680,096)	(262,757)	(5,942,853)	
2878		CAGE				(10,061,265)	(10,061,265)	-	-	-	
2879		CAEW				-	-	-	-	-	
2880		CAEE				(857,572)	(857,572)	-	-	-	
2881		SG				(14,010,908)	(12,862,989)	(1,147,920)	-	(1,147,920)	
2882		Less Capital Lease									
2883		Total Provision For Amortization by Factor				B18	<b>(404,577,759)</b>	<b>(372,302,025)</b>	<b>(32,275,734)</b>	<b>(262,757)</b>	<b>(32,538,491)</b>

3. REVENUE  
ADJUSTMENTS

	3 1	3 2	3 3	3 4	3 5	3 6	3 7
	Temperature Normalization Adjustment	Revenue Normalizing	Effective Price Change	SO2 Emission Allowances	Joint Use Revenues	Wheeling Revenue Adjustment	Green Tag Revenues
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	8,509,204	(4,522,807)	(3,462,170)	16,494,180	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(229,239)	-	-	-	(103,831)	641,763	(325,387)
6 Total Operating Revenues	8,279,965	(4,522,807)	(3,462,170)	16,494,180	(103,831)	641,763	(325,387)
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	(46,787)	-	-	-	(46,787)	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(46,787)	-	-	-	(46,787)	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	2,901,019	(1,582,982)	(1,211,759)	5,772,963	(24,295)	(19,965)	224,617
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	38,849	-	-	-	38,849	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(64,240)	-	-	-	(32,951)	-	-
28 Total Operating Expenses:	2,828,841	(1,582,982)	(1,211,759)	5,772,963	(18,398)	(66,752)	224,617
29							
30 Operating Rev For Return:	5,451,124	(2,939,824)	(2,250,410)	10,721,217	18,398	(37,079)	417,146
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	1,626,587	-	-	-	1,626,587	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(4,207,450)	-	-	-	(4,207,450)	-	-
54							
55 Total Deductions:	(2,580,863)	-	-	-	(2,580,863)	-	-
56							
57 Total Rate Base:	(2,580,863)	-	-	-	(2,580,863)	-	-
58							
59							
60 Estimated ROE impact	1.797%	-0.949%	-0.727%	3.462%	0.035%	-0.012%	0.135%
61 Estimated Price Change	(9,157,894)	4,747,556	3,634,213	(17,313,816)	(384,522)	59,879	(673,654)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	8,390,991	(4,522,807)	(3,462,170)	16,494,180	32,951	(57,044)	641,763
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	460,466	-	-	-	460,466	-	-
71 Schedule "M" Deductions	562,832	-	-	-	562,832	-	-
72 Income Before Tax	8,288,626	(4,522,807)	(3,462,170)	16,494,180	(69,414)	(57,044)	641,763
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	8,288,626	(4,522,807)	(3,462,170)	16,494,180	(69,414)	(57,044)	641,763
77							
78 Federal Income Taxes	2,901,019	(1,582,982)	(1,211,759)	5,772,963	(24,295)	(19,965)	224,617

	3.8	3.9	3.10	0.0	0	0	0	0
	Remove Clark Storage Revenue	Revenue Correcting Adjustment	Rental Income	0	0	0	0	0
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(276,474)	(245,416)	80,107	-	-	-	-	-
6 Total Operating Revenues	(276,474)	(245,416)	80,107	-	-	-	-	-
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	(96,766)	(74,945)	28,037	-	-	-	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	(31,289)	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(96,766)	(106,233)	28,037	-	-	-	-	-
29								
30 Operating Rev For Return:	(179,708)	(139,183)	52,069	-	-	-	-	-
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	-0.058%	-0.045%	0.017%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	290,213	224,768	(84,087)	-	-	-	-	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(276,474)	(214,127)	80,107	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(276,474)	(214,127)	80,107	-	-	-	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	(276,474)	(214,127)	80,107	-	-	-	-	-
77								
78 Federal Income Taxes	(96,766)	(74,945)	28,037	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	RES	(3,747,021)	WA	Situs	(3,747,021)	3.1.1
Commercial	442	RES	(775,785)	WA	Situs	(775,785)	3.1.1
Total			<u>(4,522,807)</u>			<u>(4,522,807)</u>	

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma 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 1988 to 2007). The time period will be updated annually, dropping off the first year and adding the most recent.

**PacifiCorp  
State of Washington  
Washington General Rate Case - June 2008  
12 Months Ended June 2008**

	A	B	C	D	E	F	G	I	K
	Total Revenue	Normalizing Adjustments	Temperature Normalization	Total Restating Adjustments	Total Restating Adjusted Revenue	Total Annualized Price Change	Total Annualized Adjusted Revenue	Total Pro Forma Change <sup>2</sup>	Total Washington Revenue
Residential	\$109,078,706	(\$1,704,390)	(\$3,747,021)	(\$5,451,411)	\$103,627,295	\$0	\$103,627,295	\$8,212,035	\$111,839,330
Commercial	\$83,336,958	(\$1,103,267)	(\$775,785)	(\$1,879,052)	\$81,457,905	\$0	\$81,457,905	\$6,004,546	\$87,462,451
Industrial	\$43,016,454	(\$562,800)	\$0	(\$562,800)	\$42,453,654	\$0	\$42,453,654	\$1,486,214	\$43,939,868
Irrigation	\$9,864,321	(\$83,955)	\$0	(\$83,955)	\$9,780,366	\$0	\$9,780,366	\$791,385	\$10,571,751
Public St. & Hwy	\$1,140,884	(\$7,758)	\$0	(\$7,758)	\$1,133,127	\$0	\$1,133,127	\$0	\$1,133,127
Total Washington	\$246,437,322	(\$3,462,170)	(\$4,522,807)	(\$7,984,976)	\$238,452,346	\$0	\$238,452,346	\$16,494,180	\$254,946,526
Source / Formula	305 Report	To 3.2	To 3.1 Customer Info. Services	B + C	A + D		E + F	To 3.3 Table 3	G + H

<sup>1</sup> Removes Schedule 191 (System Benefits Charge) -\$4,515,855, tolerance and prior price change impacts \$1,028,921. Out-of-Period of \$24,887, Centralia Refund -\$97 and Merger Credit -\$25.

<sup>2</sup> Rate Increase effective October 15, 2008 of \$18,212,903 and removal of TransAlta mine revenues of -\$1,725,342. On September 12, 2008, the Company received a retail service termination notice from the customer to become effective September 12, 2009.

**PacifiCorp  
State of Washington  
Washington General Rate Case - June 2008  
12 Months Ended June 2008**

**KWWhs**

	A	B	C
	Total kWWhs	Total Adjustments <sup>1</sup> kWWhs	Total Adjusted KWWhs
Residential	1,642,846,995	(60,995,504)	1,581,851,491
Commercial	1,411,299,726	(14,383,539)	1,396,916,187
Industrial	909,369,651	(26,439,524)	882,930,127
Irrigation	159,331,284	(756,194)	158,575,090
Public St & Hwy	10,257,714	1,095	10,258,809
Total Washington	4,133,105,370	(102,573,666)	4,030,531,704
Source / Formula	305 Report		A + B + C

<sup>1</sup> Temperature normalization -75,218,000 kWh, TransAlta load -27,557,139 kWh and Out-of-Period of 201,708 kWh. On September 12, 2008, the Company received a retail service termination notice from TransAlta to become effective September 12, 2009.

Table 3  
Revenue Detail

**PacifiCorp**  
**State of Washington**  
**Washington General Rate Case - June 2008**  
**12 Months Ended June 2008**  
**Figures are in dollars**

305	Booked Revenues		Unbilled		Restating Adjustments		Total Rev.	Load Loss ?	Rate Change <sup>3</sup> Effective 10/15/2008	Total Proforma Adj.	Total Adj. Rev Type 1,2,3 Adj.	Total Adjustments	Adjusted Revenue
	104,678,207	295,533	(1,632,610)	27,283	(3,739,388)	(5,049,182)							
<b>Residential</b>													
02RES000016	104,678,207	295,533	(1,632,610)	27,283	(3,739,388)	(5,049,182)	99,629,025	7,910,387	7,910,387	107,539,412	2,861,205	107,539,412	
02RES000017	3,670,951	10,347	(68,285)	543	0	(57,395)	3,613,556	284,724	284,724	3,898,280	227,329	3,898,280	
02RES000018	195,006	551	(2,725)	38	(7,634)	(9,770)	185,236	13,587	13,587	198,823	3,817	198,823	
02RES00018X	45,487	129	(620)	9	0	(482)	45,005	3,337	3,337	48,342	2,855	48,342	
02NETM1135	11	0	(11)	0	0	(11)	0	0	0	0	(11)	0	
Subtotal	108,589,662	306,560	(1,704,251)	27,873	(3,747,021)	(5,116,840)	103,472,822	8,212,035	8,212,035	111,684,857	3,095,195	111,684,857	
02OALTO15R	153,568	440	(127)	(39)	0	275	153,843	0	0	153,843	275	153,843	
Subtotal	153,568	440	(127)	(39)	0	275	153,843	0	0	153,843	275	153,843	
AGA	630	0	0	0	0	0	630	0	0	630	0	630	
Acquisition Commitment	0	0	0	0	0	0	0	0	0	0	0	0	
Centralia Refund	9	(8)	0	0	0	(6)	0	0	0	0	(6)	0	
Merger Credit	4	(4)	0	0	0	(4)	0	0	0	0	(4)	0	
BPA Balancing Account	27,835	0	(27,835)	0	0	(27,835)	0	0	0	0	(27,835)	0	
Unbilled Rev	307,000	(307,000)	0	0	0	(307,000)	0	0	0	0	(307,000)	0	
<b>Total</b>	<b>109,078,706</b>	<b>0</b>	<b>(1,704,390)</b>	<b>(0)</b>	<b>(3,747,021)</b>	<b>(5,451,411)</b>	<b>103,627,295</b>	<b>8,212,035</b>	<b>8,212,035</b>	<b>111,839,330</b>	<b>2,760,624</b>	<b>111,839,330</b>	
<b>Commercial</b>													
02GNSV0024	33,867,841	(105,673)	(322,386)	884	(733,075)	(1,160,251)	32,707,390	2,146,112	2,146,112	34,853,502	985,861	34,853,502	
02GNSV024F	138,313	(438)	(462)	0	0	(900)	137,413	9,416	9,416	146,829	8,516	146,829	
02GNSV24FP	117,628	(367)	2,834	(53)	0	2,515	120,142	8,949	8,949	129,091	11,464	129,091	
02NMT24135	180	0	(180)	0	0	(180)	0	0	0	0	(180)	0	
Subtotal	34,123,762	(106,478)	(320,094)	831	(733,075)	(1,158,817)	32,964,945	2,164,477	2,164,477	35,129,422	1,005,660	35,129,422	
02LGSV0036	41,870,476	(130,485)	(711,633)	1,889	(42,710)	(882,939)	40,987,537	3,287,117	3,287,117	44,274,654	2,404,178	44,274,654	
Subtotal	41,870,476	(130,485)	(711,633)	1,889	(42,710)	(882,939)	40,987,537	3,287,117	3,287,117	44,274,654	2,404,178	44,274,654	
02LGSV048T	7,023,061	(22,051)	(70,758)	0	0	(92,809)	6,930,252	552,952	552,952	7,483,204	460,143	7,483,204	
Subtotal	7,023,061	(22,051)	(70,758)	0	0	(92,809)	6,930,252	552,952	552,952	7,483,204	460,143	7,483,204	
02OALTO15N	292,901	(927)	(231)	18	0	(1,140)	291,761	0	0	291,761	(1,140)	291,761	
02RCFL0054	19,094	(59)	(530)	0	0	(589)	18,505	0	0	18,505	(589)	18,505	
Subtotal	311,995	(986)	(760)	18	0	(1,729)	310,266	0	0	310,266	(1,729)	310,266	
AGA	264,905	0	0	0	0	0	264,905	0	0	264,905	0	264,905	
Acquisition Commitment	0	0	0	0	0	0	0	0	0	0	0	0	
Centralia Refund	13	(13)	0	0	0	(13)	0	0	0	0	(13)	0	
Merger Credit	9	(9)	0	0	0	(9)	0	0	0	0	(9)	0	
BPA Balancing Acct	2,737	0	(2,737)	0	0	(2,737)	0	0	0	0	(2,737)	0	
Unbilled Rev	(260,000)	260,000	0	0	0	260,000	0	0	0	0	260,000	0	
<b>Total</b>	<b>83,336,958</b>	<b>0</b>	<b>(1,103,267)</b>	<b>0</b>	<b>(775,785)</b>	<b>(1,879,052)</b>	<b>81,457,905</b>	<b>6,004,546</b>	<b>6,004,546</b>	<b>87,462,451</b>	<b>4,125,494</b>	<b>87,462,451</b>	



	Booked Revenues		Restating Adjustments				Total Rev	Load Loss <sup>2</sup>	Rate Change <sup>3</sup> Effective 10/15/2008	Total Proforma Adj.	Total Adj. Rev Type 1,2,3 Adj.	Total Adjustments	Adjusted Revenue
	Unbilled Adjustment	Normalization <sup>1</sup>	BPA Adjustment	Temperature	Adj.	Temp							
<b>Industrial</b>													
02GNSV0024	1,341,578	2,791	79	0	22,022	1,363,600		87,183	87,183	1,450,783	109,205	1,450,783	
02GNSV024F	6,176	(37)	0	0	51	6,228		441	441	6,669	492	6,669	
02GNSV24FP	2,313	67	0	0	100	2,413		170	170	2,583	270	2,583	
Subtotal	1,350,068	2,820	79	0	22,173	1,372,241		87,794	87,794	1,460,035	109,967	1,460,035	
02LGSV0036	8,077,018	(165,088)	379	0	(50,702)	8,026,316		616,966	616,966	8,643,282	566,264	8,643,282	
Subtotal	8,077,018	(165,088)	379	0	(50,702)	8,026,316		616,966	616,966	8,643,282	566,264	8,643,282	
02PRSV477M	99,367	45,018	0	0	47,102	146,469		13,148	13,148	159,617	60,250	159,617	
02LGSV048M	1,747,878	(22,536)	0	0	(22,536)	1,725,342		0	0	(1,725,342)	(1,747,878)	0	
02LGSV048T	13,015,449	(129,144)	0	0	56,664	13,072,113		1,143,242	1,143,242	14,215,355	1,199,906	14,215,355	
02LGSV048B	18,129,392	(293,772)	0	0	(37,214)	18,092,178		1,350,406	1,350,406	19,442,584	1,313,192	19,442,584	
Subtotal	32,992,086	(400,434)	0	0	44,016	33,036,102		2,508,796	2,508,796	33,817,556	825,470	33,817,556	
02OALT015N	18,782	(59)	2	0	213	18,995		0	0	18,995	213	18,995	
Subtotal	18,782	(59)	2	0	213	18,995		0	0	18,995	213	18,995	
AGA	0	0	0	0	0	0		0	0	0	0	0	
Centralia Refund	45	(45)	0	0	(45)	0		0	0	0	0	0	
Merger Credit	(6)	6	0	0	6	0		0	0	0	6	0	
Acquisition Commitment	0	0	0	0	0	0		0	0	0	0	0	
BPA Balancing Acct	461	(461)	0	0	(461)	0		0	0	0	(461)	0	
Unbilled Rev	578,000	0	0	0	(578,000)	0		0	0	0	(578,000)	0	
<b>Total</b>	<b>43,016,454</b>	<b>(562,800)</b>	<b>(0)</b>	<b>0</b>	<b>(562,800)</b>	<b>42,453,654</b>	<b>(1,725,342)</b>	<b>3,211,556</b>	<b>1,486,214</b>	<b>43,939,868</b>	<b>923,414</b>	<b>43,939,868</b>	
<b>Irrigation</b>													
02APSVO040	8,785,779	(75,674)	14,955	0	(272,863)	8,512,916		694,029	694,029	9,206,945	421,166	9,206,945	
02APSVO40X	1,235,689	(8,232)	0	0	(36,088)	1,197,601		97,356	97,356	1,294,957	59,268	1,294,957	
Subtotal	10,021,468	(83,906)	14,955	0	(310,951)	9,710,517		791,385	791,385	10,501,902	480,434	10,501,902	
AGA	69,849	0	0	0	0	69,849		0	0	69,849	0	69,849	
Centralia Refund	31	(31)	0	0	(31)	0		0	0	0	(31)	0	
Merger Credit	(18)	(18)	0	0	(18)	0		0	0	0	(18)	0	
BPA Balancing Acct	14,057	0	0	0	(14,057)	0		0	0	0	(14,057)	0	
BPA Adjustment Fee	898	0	0	0	(898)	0		0	0	0	(898)	0	
Unbilled Rev	(242,000)	0	0	0	242,000	0		0	0	0	242,000	0	
<b>Total</b>	<b>9,864,321</b>	<b>(83,955)</b>	<b>0</b>	<b>0</b>	<b>(83,955)</b>	<b>9,780,366</b>	<b>(1,725,342)</b>	<b>791,385</b>	<b>791,385</b>	<b>10,571,751</b>	<b>707,430</b>	<b>10,571,751</b>	
<b>Public Street &amp; Highway Lighting</b>													
02COSL0052	59,495	(283)	0	0	1,938	61,434		0	0	61,434	1,938	61,434	
02CUSL053F	215,542	(3,369)	0	0	4,603	220,145		0	0	220,145	4,603	220,145	
02CUSL053M	64,110	(798)	0	0	1,581	65,691		0	0	65,691	1,581	65,691	
02HPSV0051	535,273	(1,642)	0	0	16,389	553,661		0	0	553,661	16,389	553,661	
02MVSU0057	225,373	(1,666)	8,397	0	6,731	232,104		0	0	232,104	6,731	232,104	
Sub Total	1,099,793	(7,758)	41,000	0	33,242	1,133,036		0	0	1,133,036	33,242	1,133,036	
AGA	91	0	0	0	0	91		0	0	91	0	91	
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 Rev	41,000	0	0	0	(41,000)	0		0	0	0	(41,000)	0	
<b>Total</b>	<b>1,140,884</b>	<b>(7,758)</b>	<b>0</b>	<b>0</b>	<b>(7,758)</b>	<b>1,133,127</b>	<b>(1,725,342)</b>	<b>0</b>	<b>0</b>	<b>1,133,127</b>	<b>(7,758)</b>	<b>1,133,127</b>	
<b>Washington Total</b>	<b>246,437,322</b>	<b>(3,462,170)</b>	<b>(0)</b>	<b>(4,522,807)</b>	<b>(7,984,976)</b>	<b>238,452,346</b>	<b>(1,725,342)</b>	<b>18,219,522</b>	<b>16,494,180</b>	<b>254,946,526</b>	<b>8,509,204</b>	<b>254,946,526</b>	

<sup>1</sup> Removes Schedule 191 (System Benefits Charge) - \$4,515,855 tolerance and prior price change impacts \$1,028,921. Out-of-Period of \$24,887. Centralia Refund - \$97 and Merger Credit - \$25  
<sup>2</sup> Removal of TransAlia mine revenues. On September 12, 2008, the Company received a retail service termination notice from the customer to become effective September 12, 2009  
<sup>3</sup> Pro forma Rate Increase effective date of October 15, 2008.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	RES	(1,704,390)	WA	Situs	(1,704,390)	
Commercial	442	RES	(1,103,267)	WA	Situs	(1,103,267)	
Industrial	442	RES	(562,800)	WA	Situs	(562,800)	
Irrigation	442	RES	(83,955)	WA	Situs	(83,955)	
Public Street & Highway	444	RES	(7,758)	WA	Situs	(7,758)	
Total			<u>(3,462,170)</u>			<u>(3,462,170)</u>	3.1.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. These revenues are related to Schedule 191 (Systems Benefits Charge), the Centralia Gain, and the Merger Credit. The Centralia Gain and the Merger Credit have expired.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	PRO	8,212,035	WA	Situs	8,212,035	3.1.1
Commercial	442	PRO	6,004,546	WA	Situs	6,004,546	3.1.1
Industrial	442	PRO	1,486,214	WA	Situs	1,486,214	3.1.1
Irrigation	442	PRO	791,385	WA	Situs	791,385	3.1.1
Total			<u>16,494,180</u>			<u>16,494,180</u>	

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma 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 \$18.2 million of revenues for the rate increase ordered in the rate case Docket No. UE-080220 effective October 15, 2008. Second, this adjustment removes approximately \$1.7 million of TransAlta mine revenues from the results of operations due to a retail service termination notice from the customer effective September 2009.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Income:</b>							
Gain from Sales of Allowances	4118	RES	6,907,977	SE	7.671%	529,881	3.4.3
Allowed Gain from Sale of Allow.	4118	PRO	(562,832)	WA	Situs	(562,832)	3.4.3
			<u>6,345,145</u>			<u>(32,951)</u>	
<b>Adjustment to Rate Base:</b>							
Accum Deferred Inc Taxes	190	PRO	1,626,587	WA	Situs	1,626,587	3.4.3
Regulatory Deferred Sales	25398	PRO	(4,207,450)	WA	Situs	(4,207,450)	3.4.3
			<u>(2,580,863)</u>			<u>(2,580,863)</u>	
<b>Adjustment to Tax:</b>							
Schedule M Additions	SCHMAT	PRO	460,466	WA	Situs	460,466	3.4.3
Schedule M Deduction	SCHMDT	PRO	562,832	WA	Situs	562,832	3.4.3
DIT Expense	41110	PRO	(174,752)	WA	Situs	(174,752)	3.4.3
DIT Expense	41010	PRO	213,600	WA	Situs	213,600	3.4.3

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This restating and pro forma adjustment removes the sales occurring in the historical period and includes amortization of sales over a 15 year period. This treatment was approved in Docket UE – 940947. This adjustment also includes amortization of pro forma sales from July 2008 through June 2009. Washington's allocation of the revenues is determined by the allowances provided by the Jim Bridger Coal and Colstrip Coal Unit 4 generating resources.

**PecificCorp**  
**Washington General Rate Case - June 2008**  
**SO2 Allowance Sales**

Beginning of the Period  
 Ending of the Period

Date Booked	Ref.	Description	Sales To Date		Accumulated		End Unamort Balance Jun-09	Current Period Amortization 12 Months Ended Jun-09	Beg Unamort Balance Jun-08	Unrealized Gain SCHMAT 12 Months Ended Jun-08	Realized Gain SCHMDT 12 Months Ended Jun-08	D.I.T. Expense 12 Months Ended Jun-08	Accumulated	
			Jun-09	Jun-09	Jun-09	Jun-09							Jun-08	Jun-08
Sep-94	1	Illinois Power, Centre Financial & Auction	9,284,413	9,181,740	103,179	618,960	722,139	0	618,960	234,902	274,059	39,157		
Dec-94	2	EPA Auction	29,941	28,175	866	1,932	2,798	0	1,932	733	1,062	329		
Apr-95	3	Cantor, Emission Exchange & Auction	2,294,650	2,179,908	114,742	152,976	267,718	0	152,976	58,056	101,602	43,546		
May-95	4	EPA Auction	25,252	23,800	1,452	1,680	3,132	0	1,680	638	1,189	551		
Jun-95	5	Cantor Fitzgerald Brokerage	1,086,300	1,019,915	66,385	72,420	138,805	0	72,420	27,484	52,678	25,194		
Jul-95	6	Cantor Fitzgerald and Enron	2,746,523	2,563,344	183,179	183,096	366,275	0	183,096	69,487	139,005	69,518		
Sep-95	7	EPA Auction	3,674	3,320	354	240	594	0	240	91	225	134		
Oct-95	8	EPA Auction	14,096	12,870	1,226	936	2,162	0	936	355	821	465		
Dec-95	9	EPA Auction	5,374	4,890	484	360	844	0	360	137	320	184		
Feb-96	10	Cantor Fitzgerald Brokerage	1,315,000	1,176,266	138,734	87,672	226,406	0	87,672	33,272	85,923	52,651		
Mar-96	11	Enron	2,096,250	1,863,360	232,890	139,752	372,642	0	139,752	53,017	141,421	88,384		
Apr-96	12	Cantor Fitzgerald Brokerage	288,000	236,751	31,249	17,868	49,117	0	17,868	6,781	18,640	11,859		
Jun-96	13	EPA Auction	150,288	131,095	19,193	10,020	29,213	0	10,020	3,803	11,087	7,284		
Jul-96	14	Cantor Fitzgerald & EPA Auction	1,265,449	1,096,680	168,769	84,360	253,129	0	84,360	32,015	96,065	64,050		
Aug-96	15	EPA Auction	3,308	2,790	518	216	734	0	216	82	279	197		
Sep-96	16	Enron	1,600,000	1,368,906	231,094	106,668	337,762	0	106,668	40,482	128,184	87,702		
Dec-96	17	Clean Air Cap. Mkts Settlement & Auction	(927,450)	(778,103)	(149,347)	(61,836)	(211,183)	0	(61,836)	(23,467)	(80,146)	(56,679)		
Feb-97	18	Cantor Fitzgerald and Enron	6,083,388	5,035,753	1,047,635	405,564	1,453,199	0	405,564	153,916	551,504	397,588		
Apr-97	19	Enron	1,988,800	1,297,569	291,231	105,924	397,155	0	105,924	40,199	150,724	110,525		
May-97	20	ALG Trading Corporation	1,100,000	892,206	207,794	73,332	281,126	0	73,332	27,830	106,690	78,860		
Jun-97	21	Duke Energy & ALG Trading Corp.	2,182,250	1,757,980	424,270	145,488	569,758	0	145,488	55,214	216,229	161,015		
Jul-97	22	Enron & ALG Trading Corp.	1,175,500	940,464	235,036	78,372	313,408	0	78,372	29,743	118,941	89,199		
Sep-97	23	Virginia Electric Power & EPA Auction	2,070,215	1,633,142	437,073	138,012	575,085	0	138,012	52,377	218,251	165,874		
Oct-97	24	Enron	(225,898)	(176,955)	(48,943)	(15,060)	(64,003)	0	(15,060)	(5,715)	(24,290)	(18,574)		
Nov-97	25	Enron & ALG Trading Corp.	2,852,500	2,218,580	633,920	190,164	824,084	0	190,164	72,169	312,748	240,579		
Dec-97	26	ALG Trading Corporation	3,500,000	2,702,716	797,284	233,328	1,030,612	0	233,328	88,550	391,128	302,577		
Jan-98	27	PSE&G	1,165,289	893,412	271,877	77,688	349,565	0	77,688	29,483	132,663	103,180		
Feb-98	28	Enron	945,000	719,250	225,750	63,000	288,750	0	63,000	25,909	109,584	85,674		
Mar-98	29	Semptra & Cantor Fitzgerald	2,875,000	2,172,192	702,808	191,664	894,472	0	191,664	72,738	339,461	266,723		
Apr-98	30	Semptra, APS, LG&E, & Cantor Fitzgerald	6,262,308	4,656,785	1,605,523	417,492	1,983,015	0	417,492	158,442	752,574	594,132		

PedfiCorp  
 Washington General Rate Case - June 2008  
 SO2 Allowance Sales

Beginning of the Period  
 Ending of the Period

Date Booked	Ref.	Sales To Date	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	Beg Unamort Balance	Unrealized Gain SCHMAT	Realized Gain SCHMDT	D.I.T. Expense	Accumulated	
			Jun-09	Jun-08								Jun-08	Jun-09
EPA Auction	31	271,483	202,072	18,096	69,411	18,096	87,507	0	18,096	6,868	26,347	33,210	26,347
EPA Auction	32	5,701	4,234	384	1,477	384	1,861	0	384	146	706	706	561
EPA Auction	33	4,049	2,882	1,167	1,167	264	1,431	0	264	100	543	543	443
EPA Auction	34	426,713	286,891	139,822	139,822	28,452	168,274	0	28,452	10,798	63,862	63,862	53,064
EPA Auction	35	7,655	5,160	2,495	2,495	516	3,011	0	516	196	1,143	1,143	947
EPA Auction	36	27,204	17,969	5,235	5,235	1,812	11,047	0	1,812	688	4,192	4,192	3,505
EPA Auction	37	1,743	1,180	563	563	120	683	0	120	46	259	259	214
EPA Auction	38	498,302	301,712	196,590	196,590	33,216	229,806	0	33,216	12,606	87,214	87,214	74,608
Koch Carbon	39	2,202,000	1,308,931	893,069	893,069	146,796	1,039,865	0	146,796	55,711	394,639	394,639	338,929
PSERG	40	2,269,500	1,336,448	933,052	933,052	151,296	1,084,348	0	151,296	57,418	411,521	411,521	354,103
AEP #1, Greys Harbor, and Colstrip	41	2,341,624	1,365,945	975,679	975,679	156,108	1,131,787	0	156,108	59,245	429,524	429,524	370,280
AEP #2, Scohomish	42	2,178,932	1,258,920	920,012	920,012	145,260	1,085,272	0	145,260	55,128	404,281	404,281	349,154
Tacoma, Seattle, Avista, PGE, Aquila Svc. Co, Hayden	43	1,329,249	760,655	568,594	568,594	88,620	657,214	0	88,620	33,632	249,419	249,419	215,787
APS, AEP and Dynegy	44	5,065,500	2,870,484	2,195,016	2,195,016	337,704	2,532,720	0	337,704	128,162	961,193	961,193	833,031
Coral Energy, Panda Brandywine	45	2,400	1,300	1,100	1,100	156	1,256	0	156	59	477	477	417
EPA Auction	46	602,638	328,104	274,534	274,534	40,176	314,710	0	40,176	15,247	119,436	119,436	104,188
EPA Auction	47	32,161	17,363	14,798	14,798	2,148	16,946	0	2,148	815	6,431	6,431	5,616
EPA Auction and Kern River -NOX	48	43,171	23,040	20,131	20,131	2,860	23,011	0	2,860	1,093	8,733	8,733	7,640
Enron Write-Off	49	(2,111,250)	(1,067,339)	(1,043,911)	(1,043,911)	(140,748)	(1,184,659)	0	(140,748)	(53,415)	4,451	4,451	4,451
EPA Auction - Yampa	50	10,485	4,988	5,497	5,497	696	6,193	0	696	264	2,350	2,350	2,086
EPA Auction	51	519,013	245,055	273,958	273,958	34,596	308,554	0	34,596	13,130	117,099	117,099	103,970
EPA Auction - APS	52	28,130	13,104	15,026	15,026	1,872	16,898	0	1,872	710	6,413	6,413	5,703
EPA Auction - Hayden	53	9,132	4,080	5,052	5,052	612	5,664	0	612	232	2,150	2,150	1,917
EPA Auction/APS/Tri-State/Colstrip	54	575,605	230,256	345,349	345,349	38,376	383,725	0	38,376	14,564	145,628	145,628	131,064
EPA Auction - Hayden	55	877,812	3,588	5,843	5,843	624	6,467	0	624	237	2,454	2,454	2,218
EPA Auction	56	80,369	27,206	53,163	53,163	5,352	58,515	0	5,352	2,031	22,207	22,207	20,176
EPA Auction - APS/Colstrip/Yampa/Hayden	57	2,065,357	573,700	1,491,657	1,491,657	137,688	1,629,345	0	137,688	52,254	618,353	618,353	566,099
EPA Auction	58	200,914	54,684	146,230	146,230	13,392	159,622	0	13,392	5,082	60,578	60,578	55,496
EPA Auction	59	13,958,500	3,334,521	10,623,979	10,623,979	930,564	11,554,543	0	930,564	353,158	4,285,065	4,285,065	4,031,906
JP Morgan Sale	60												

PacificCorp  
Washington General Rate Case - June 2008  
SO2 Allowance Sales

Date Booked	Ref.	Description	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	Beg Unamort Balance		Realized Gain SCHMDT	D.I.T. Expense	Accumulated Deferred Income Tax	
			Jun-08	Jun-09				Jun-08	Jun-09			Jun-08	Jun-09
Feb-06	61	JP Morgan Sale	12,995,000	2,959,954	10,035,046	866,328	10,901,374	0	866,328	328,780	4,137,180	3,808,400	
May-06	62	EPA Auction	2,392,408	505,058	1,887,350	159,492	2,046,842	0	159,492	60,529	776,797	716,268	
Jun-06	63	EPA Auction	2,332,244	47,720	1,884,514	15,480	1,999,994	0	15,480	5,875	75,900	70,025	
Mar-07	64	Saracen Energy	3,727,548	361,284	1,961,216	154,836	2,116,052	0	154,836	58,762	803,063	744,301	
Apr-07	65	EPA Auction / Louis Dreyfus	2,897,500	559,143	3,168,405	248,508	3,416,913	0	248,508	94,311	1,296,753	1,202,441	
May-07	66	Alpha & Fortis	2,872,500	418,522	2,478,978	193,164	2,672,142	0	193,164	73,308	1,014,105	940,797	
Oct-07	67	Saracen / DTE Coal Services	2,872,500	335,118	2,537,382	191,496	2,728,878	0	191,496	72,675	1,035,656	962,962	
Dec-07	68	Alpha & Fortis	2,843,450	300,143	2,543,307	189,564	2,732,871	0	189,564	71,941	1,037,152	965,210	
Apr-08	69	Sempra #1	1,192,027	99,330	1,092,697	79,464	1,172,161	0	79,464	30,157	444,847	414,690	
Oct-08	70	Various	149,500	7,479	142,021	7,479	149,500	0	149,500	7,479	53,898	53,898	
Nov-08	71	Various	1,393,500	61,936	1,331,564	61,936	1,393,500	0	1,393,500	61,936	595,342	595,342	
Dec-08	72	Shell, Dreyfus	2,348,500	91,329	2,257,171	91,329	2,348,500	0	2,348,500	91,329	856,619	856,619	
Forecast Sale	73	Forecast Sale	451,279	15,042	436,237	15,042	451,279	0	451,279	15,042	165,556	165,556	
Forecast Sale	74	Forecast Sale	451,279	12,535	438,744	12,535	451,279	0	451,279	12,535	166,508	166,508	
Forecast Sale	75	Forecast Sale	451,279	10,028	441,251	10,028	451,279	0	451,279	10,028	167,459	167,459	
Forecast Sale	76	Forecast Sale	451,279	7,521	443,758	7,521	451,279	0	451,279	7,521	169,411	169,411	
Forecast Sale	77	Forecast Sale	451,279	5,014	446,265	5,014	451,279	0	451,279	5,014	169,362	169,362	
Forecast Sale	78	Forecast Sale	451,279	2,507	448,772	2,507	451,279	0	451,279	2,507	170,313	170,313	
Totals			124,392,402	64,500,235	59,892,167	8,066,227	61,359,220	6,599,174	8,066,227	556,761	23,740,479	23,130,302	
					Washington Weighted % - 2008	6.978%							
			6,907,977	Ref # 3.4	562,832	Ref # 3.4	460,466	Ref # 3.4	562,832	Ref # 3.4			

Date	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	Beg Unamort Balance		Realized Gain SCHMDT	D.I.T. Expense	Accumulated Deferred Income Tax	
	Jul-07	Jun-08				Jul-07	Jun-08			Jul-07	Jun-08
Beginning Balance	4,281,424	4,281,424	61,359,220	59,892,167	8,066,227	61,359,220	6,599,174	8,066,227	556,761	23,740,479	23,130,302
Jul-08	4,235,762	4,235,762	60,704,817	4,235,762	4,235,762	60,704,817	3,061,214	3,061,214	0	23,487,675	1,656,525
Aug-08	4,190,100	4,190,100	60,050,414	4,190,100	4,190,100	60,050,414	6,978%	6,978%	0	23,234,871	1,638,885
Sep-08	4,144,438	4,144,438	59,396,011	4,144,438	4,144,438	59,396,011	213,600	213,600	0	22,982,067	1,621,245
Oct-08	4,109,150	4,109,150	58,890,277	4,109,150	4,109,150	58,890,277	2,985,665	2,985,665	0	22,785,665	1,603,605
Nov-08	4,160,123	4,160,123	59,620,801	4,160,123	4,160,123	59,620,801	1,899,903	1,899,903	0	22,595,903	1,589,903
Dec-08	4,276,823	4,276,823	61,293,278	4,276,823	4,276,823	61,293,278	23,058,475	23,058,475	0	23,058,475	1,608,937
Jan-09	4,260,966	4,260,966	61,066,027	4,260,966	4,260,966	61,066,027	1,652,915	1,652,915	0	23,688,745	1,672,915
Feb-09	4,244,934	4,244,934	60,836,269	4,244,934	4,244,934	60,836,269	23,998,050	23,998,050	0	23,998,050	1,646,586
Mar-09	4,228,728	4,228,728	60,604,004	4,228,728	4,228,728	60,604,004	1,640,192	1,640,192	0	23,506,403	1,640,192
Apr-09	4,212,346	4,212,346	60,369,232	4,212,346	4,212,346	60,369,232	23,413,805	23,413,805	0	23,413,805	1,633,730
May-09	4,195,790	4,195,790	60,131,953	4,195,790	4,195,790	60,131,953	23,225,755	23,225,755	0	23,225,755	1,625,609
Ending Balance	4,207,450	4,207,450	60,299,064	4,207,450	4,207,450	60,299,064	23,130,302	23,130,302	0	23,130,302	1,613,999
Average of Monthly Averages							Average of Monthly Averages				1,626,587

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

**PacifiCorp**  
**Washington General Rate Case - June 2008**  
**SO2 Emission Allowances**  
**SAP Account 301947**

Year	Month	Amount	Balance
2007	7		-
2007	8		-
2007	9		-
2007	10	(2,872,500.00)	(2,872,500.00)
2007	11		(2,872,500.00)
2007	12	(2,843,450.00)	(5,715,950.00)
2008	1		(5,715,950.00)
2008	2		(5,715,950.00)
2008	3		(5,715,950.00)
2008	4	(1,192,027.37)	(6,907,977.37)
2008	5		(6,907,977.37)
2008	6		<b>(6,907,977.37)</b> Ref. 3.4



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenues:</b>							
Rent of Electric Property	454	RES	255	SG	8.193%	21	3.5.1
Rent of Electric Property	454	RES	74,363	OR	Situs	-	3.5.1
Rent of Electric Property	454	RES	1,000	WA	Situs	1,000	3.5.1
Rent of Electric Property	454	RES	1,733	WYE	Situs	-	3.5.1
Rent of Electric Property	454	RES	23,528	CA	Situs	-	3.5.1
Other Electric Revenues	456	RES	(95,311)	SG	8.193%	(7,809)	3.5.1
Other Electric Revenues	456	RES	(487,315)	OR	Situs	-	3.5.1
Other Electric Revenues	456	RES	(97,043)	WA	Situs	(97,043)	3.5.1
Other Electric Revenues	456	RES	(2,896)	WYE	Situs	-	3.5.1
Other Electric Revenues	456	RES	(19,506)	CA	Situs	-	3.5.1
Non-Utility Revenues	415	RES	601,192	NUTIL	0.000%	-	3.5.1
			-			(103,831)	
<b>Adjustment to Expense:</b>							
Non-Utility Expense	416	RES	601,192	NUTIL	0.000%	-	3.5.2
Distribution Maintenance	593	RES	28,363	OR	Situs	-	3.5.2
Distribution Maintenance	593	RES	574	UT	Situs	-	3.5.2
Distribution Maintenance	593	RES	5,982	WYE	Situs	-	3.5.2
Distribution Maintenance	593	RES	47,403	CA	Situs	-	3.5.2
Distribution Maintenance	598	RES	(683,514)	SNPD	6.845%	(46,787)	3.5.2
			-			(46,787)	

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

In the six months ended December 2007, several entries related to joint use revenues were booked to the incorrect FERC accounts and/or locations. This restating adjustment corrects the accounting data to reflect proper account assignment and allocation factors.

PacifiCorp  
 Washington General Rate Case - June 2008  
 Joint Use Revenue Correction

Adjustment to Joint Use Accommodation Revenues #'s 2 and 3 below, for the six months ended December 31, 2007. All joint use accommodation revenues were posted to FERC 456. These revenues should have been split between 456 and 415 based on the where the corresponding expenses were recorded.  
 \*Note: Up until November 2007 joint use accommodation revenues were being posted to FERC 454. In November 2007, these revenues were transferred to FERC 456. Adjustment #1 reflects this change.

FERC Account	Location	Factor	Six Months Ended 12/31/07	Adjustment #1	Adjustment #2	Adjustment #3	Total Adjustment	Adjusted Six Months Ended 12/31/07
454	1	SG	(255)	255			255	-
454	108000	OR	(72,617)	72,617			72,617	-
454	122000	OR	(1,746)	1,746			1,746	-
454	246000	WA	(1,000)	1,000			1,000	-
454	575000	WYP	(1,733)	1,733			1,733	-
454	651000	CA	(23,528)	23,528			23,528	-
456	1	SG	95,311	(255)	(95,056)		(95,311)	-
456	2835	OR	-	-	-	(10,366)	(10,366)	(10,366)
456	5003	UT	319	-	(319)		319	574
456	5404	UT	255	-	(255)	574	319	574
456	103000	OR	-	-	-	(607)	(607)	(607)
456	105000	OR	-	-	-	17,192	17,192	17,192
456	108000	OR	141,153	(72,617)	(68,536)	7,277	(133,876)	7,277
456	113000	OR	55,741	-	(55,741)	1,868	(53,873)	1,868
456	122000	OR	298,573	(1,746)	(296,827)	255	(298,318)	255
456	126000	OR	319	-	(319)	319	-	319
456	128000	OR	2,951	-	(2,951)	5,953	3,002	5,953
456	132000	OR	574	-	(574)	319	(255)	319
456	133000	OR	2,079	-	(2,079)	2,623	544	2,623
456	134000	OR	14,289	-	(14,289)	2,531	(11,758)	2,531
456	136000	OR	-	-	-	1,000	1,000	1,000
456	240000	WA	38,052	-	(38,052)		(38,052)	-
456	246000	WA	58,991	(1,000)	(57,991)		(58,991)	-
456	563000	WYP	1,500	-	(1,500)	255	(1,245)	255
456	567300	WYP	-	-	-	(233)	(233)	(233)
456	572000	WYP	255	-	(255)		(255)	-
456	575000	WYP	5,960	(1,733)	(4,227)	5,960	-	5,960
456	576000	WYP	1,163	-	(1,163)		(1,163)	-
456	651000	CA	58,373	(23,528)	(34,845)	20,908	(37,465)	20,908
456	655000	CA	6,963	-	(6,963)	20,788	13,825	20,788
456	656100	CA	1,573	-	(1,573)	5,707	4,134	5,707
415	105000	NUTIL	-	-	-	(0)	(0)	(0)
415	108000	NUTIL	-	-	-	9,163	9,163	9,163
415	122000	NUTIL	-	-	-	19,156	19,156	19,156
415	133000	NUTIL	-	-	-	1,447	1,447	1,447
415	134000	NUTIL	-	-	-	7,021	7,021	7,021
415	240000	NUTIL	-	-	-	207,358	207,358	207,358
415	246000	NUTIL	-	-	-	172,427	172,427	172,427
415	576000	NUTIL	-	-	-	1,163	1,163	1,163
415	655000	NUTIL	-	-	-	55,660	55,660	55,660
415	656100	NUTIL	-	-	-	127,797	127,797	127,797
			683,514	0	(683,514)	683,514	(0)	683,514

Summary of Adjustment			Ref. Page
Acct.	Factor	Amount	
454	SG	255	3.5
454	OR	74,363	3.5
454	WA	1,000	3.5
454	WYP	1,733	3.5
454	CA	23,528	3.5
456	SG	(95,311)	3.5
456	OR	(487,315)	3.5
456	WA	(97,043)	3.5
456	WYP	(2,896)	3.5
456	CA	(19,506)	3.5
415	NUTIL	601,192	3.5
		-	3.5

**PacifiCorp**  
**Washington General Rate Case - June 2008**  
**Joint Use Revenue Correction**  
Adjustment to 2007 Joint Use Reimbursements

Each month-end an entry is posted to transfer joint use reimbursements from an expense account to a revenue account. This reclass entry should have cleared out on the same FERC account and location as the original charge, but instead was posted at a high level, leaving offsetting balances in FERC 416, 593 and 598.

FERC Account	Factor	Location	Six Months Ended 12/31/07	Adjustment	Adjusted Six Months Ended 12/31/07
416	NUTIL	105000	0	(0)	-
416	NUTIL	108000	(9,163)	9,163	-
416	NUTIL	122000	(19,156)	19,156	-
416	NUTIL	133000	(1,447)	1,447	-
416	NUTIL	134000	(7,021)	7,021	-
416	NUTIL	240000	(207,358)	207,358	-
416	NUTIL	246000	(172,427)	172,427	-
416	NUTIL	576000	(1,163)	1,163	-
416	NUTIL	655000	(55,660)	55,660	-
416	NUTIL	656100	(127,797)	127,797	-
593	OR	2835	10,366	(10,366)	-
593	UT	5404	(574)	574	-
593	OR	103000	607	(607)	-
593	OR	105000	(17,192)	17,192	-
593	OR	108000	(7,277)	7,277	-
593	OR	113000	(1,868)	1,868	-
593	OR	122000	(255)	255	-
593	OR	126000	(319)	319	-
593	OR	128000	(5,953)	5,953	-
593	OR	132000	(319)	319	-
593	OR	133000	(2,623)	2,623	-
593	OR	134000	(2,531)	2,531	-
593	OR	136000	(1,000)	1,000	-
593	WYP	563000	(255)	255	-
593	WYP	567300	233	(233)	-
593	WYP	575000	(5,960)	5,960	-
593	CA	651000	(20,908)	20,908	-
593	CA	655000	(20,788)	20,788	-
593	CA	656100	(5,707)	5,707	-
598	SNPD	90	683,514	(683,514)	-
			\$ -	\$ -	\$ -

Summary of Adjustment			Ref. Page
Acct.	Factor	Amount	
416	NUTIL	601,192	3.5
593	OR	28,363	3.5
593	UT	574	3.5
593	WYP	5,982	3.5
593	CA	47,403	3.5
598	SNPD	(683,514)	3.5
		\$ -	3.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenues:</b>							
Other Electric Revenues	456	RES	(101,291)	WRG	6.832%	(6,920)	
Other Electric Revenues	456	PRO	9,573,992	WRG	6.832%	654,108	
Other Electric Revenues	456	PRO	(79,391)	WRE	6.832%	(5,424)	
			<u>9,393,310</u>			<u>641,763</u>	3.6.2

**Adjustment Detail:**

	<u>TOTAL COMPANY</u>	
Actual Wheeling Revenues Jul07 - Jun08	66,143,633	3.6.2
Total Adjustments	9,393,310	3.6.2
Normalized Wheeling Revenues Jul08 - Jun09	<u>75,536,942</u>	3.6.2

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

During the historical period there were various wheeling revenue transactions that the Company does not expect to occur in the test period. The restating component of this adjustment removes the revenues associated with prior periods and contract terminations. The pro forma component of this adjustment includes pro forma wheeling revenue for the 12 months ended June 30, 2009, including additional revenue for the Malin-Indian Springs contract.

PacifiCorp  
 Washington General Rate Case - June 2008  
 Transmission Wheeling Revenue Including Proforma Adjustments

Customer	Post Merger Pt to Pt 301912	Pre-Merger Wheeling 301916	Pre-Merger Wheeling 301917	Other El Rev- Trmsm/C&T 301970	Ancillary 302902	Use of Facilities 302901	Non Firm Wheeling 301922	ST Firm Wheeling 301926	Total
BPA		(4,800,740)							(4,800,740)
WAPA Folsom		(1,000)							(1,000)
Powder River Energy Corp						(179)			(179)
South Columbia Basin Irrigation District						(3,510)			(3,510)
Cowlitz County PUD		(98,948)							(98,948)
Basin Electric Network	(384,319)			(17,256)	(6,053)		(142,204)		(549,842)
Black Hills - Pt to Pt	(2,241,386)						(136,457)	(506,250)	(2,884,094)
Bonneville Power Administration	(795,343)		(1,155,547)	(206,427)	(205,248)	(1,170,597)	(11,686)		(3,544,847)
Cargill							(4,189,668)	(807,921)	(4,997,590)
Conoco							(2,272)		(2,272)
Constellation							(364,483)	(144,650)	(509,133)
Coral Power							(21,170)		(21,170)
Deseret Generation and Trans			(1,835,595)	(1,057,145)	(463,304)		(631)	(6,356)	(3,363,032)
Fall River						(151,308)			(151,308)
Flathead Electric	(13,936)			(580)	(30,724)				(46,250)
SeaWest Windpower						(626)			(626)
Idaho Power Company	(911,250)					(90,108)	(1,347,026)	(91,250)	(3,259,634)
Morgan Stanley							(1,232,677)	(4,888)	(1,237,565)
PG&E						(10,488,370)	(14,074)		(10,502,444)
Portland General Electric									
Powerex	(1,608,875)			(195)	(69)		(2,555,379)	(1,063,691)	(5,229,208)
Iberdrola (PPM)	(1,507,781)			(247,939)	(87,114)		(2,714,397)		(4,557,230)
Public Service Company of Colorado							(383,590)	(4,650)	(388,240)
Rainbow Energy Marketing							(53,636)	(315,446)	(369,082)
Sempra Energy Trading Corp							(113,583)	(74,574)	(188,157)
Sierra Pacific Power							(1,053,853)	(1,909,854)	(2,963,707)
State of South Dakota	(97,200)								(97,200)
TransAlta Energy							(829)		(829)
Tri-State Generation and Trans		(105,493)					(58,885)		(164,378)
UAMP			(7,625,188)	(192,480)	(138,943)				(7,956,612)
Utah Municipal Power Agency			(2,289,648)	(71,340)	(36,000)				(2,396,988)
Warm Springs	(119,700)								(119,700)
WAPA	(23,408)				(23,810)				(47,218)
WAPA	(52,730)		(2,784,844)				(103,496)	(2,325)	(2,943,395)
San Diego Gas and Electric						(16,625)			(16,625)
Southern Calif Edison Com Direct						(471,745)			(471,745)
PP&L Montana							(152,763)		(152,763)
US Bureau of Reclamation		(11,407)	(31,566)						(42,973)
Moon Lake Electric Association			(1,608)						(1,608)
Eugene Water & Electric Board	(334,125)			(33,851)	(11,894)		(9,895)		(30,468)
Weyerhaeuser Company									(420,233)

	Post-Merger Pt to Pt 301912	Pre-Merger Wheeling 301916	Pre-Merger Wheeling 301917	Oth EI Rev- Trmsm/C&T 301970	Ancillary 302902	Use of Facilities 302901	Non Firm Wheeling 301922	ST Firm Wheeling 301926	Total
Sempra Energy Solutions	(148,844)	-	-	(13,099)	(4,602)	-	-	-	(166,545)
Seattle City Light	(212,625)	-	-	-	-	-	-	-	(212,625)
Bear Energy	-	-	-	-	-	-	(152)	-	(152)
Integritys	-	-	-	-	-	-	(6)	-	(6)
Citigroup Energy	-	-	-	-	-	-	(13,409)	-	(13,409)
JPM Ventures Energy	-	-	-	-	-	-	(6,757)	-	(6,757)
Municipal Energy Agency of Nebraska	-	-	-	-	-	-	(44,249)	-	(44,249)
Nevada	-	-	-	-	-	-	(140)	-	(140)
Highland	-	-	-	-	-	-	(1,352,023)	-	(1,352,023)
Accruals and Adjustments	(155,642)	9,353	(41,502)	-	(57,057)	19,277	396,472	-	(1,181,121)
Actual Totals	(8,608,162)	(5,008,234)	(15,765,499)	(1,840,321)	(1,084,828)	(12,391,345)	(16,079,391)	(5,385,851)	(66,143,633)

3.6

**Incremental Adjustment:**

Adj Type	Reverse lease revenue, Main - July to December 2007	Estimate Usage for Main to Indian Springs	Adjust for 2008 budget	Deseret settlement estimates	Black Hills @ 50 mw per year: reverse adjustment to increase revenues for January to June 2007	Reverse primary delivery and distribution refunds & charges: BPA	Primary Delivery & Distribution Charges: BPA Yakima and Cow Creek for year	Reverse WAPA primary delivery refunds and charges	Primary Delivery Charges WAPA	Reverse Iberdrola unreserved use charges and refunds	Annualize BPA Network Contract - Clark	Estimate decrease in network revenues for LRS	Intermountain Renewables (11 mw pt-to-pt Start Sept. 2009)	Test Period Incremental Adjustments	Accum Test Period Totals
Proforma	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proforma	-	237,500	-	-	-	-	-	-	-	-	-	-	-	-	-
Proforma	-	(10,000,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Restating	-	-	-	-	-	-	79,391	-	-	-	-	-	-	79,391	(16,000,000)
Restating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,000,000)
Restating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(22,153,845)
Restating	334,125	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,174,007)
Proforma	-	-	-	-	-	164,354	-	-	-	-	-	-	-	-	(1,840,321)
Restating	-	-	-	-	-	(261,628)	-	-	-	-	-	-	-	-	(15,765,499)
Proforma	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,008,234)
Restating	-	-	-	-	-	23,810	-	-	-	-	-	-	-	-	(15,765,499)
Proforma	-	-	-	-	-	(35,715)	-	-	-	-	-	-	-	-	(15,765,499)
Restating	(175,682)	-	-	-	-	-	-	-	-	-	-	-	-	-	(15,765,499)
Restating	(245,315)	-	-	-	-	-	-	-	-	-	-	-	-	-	(15,765,499)
Proforma	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	(109,179)
Proforma	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(9,762,500)
Proforma	13,128	-	-	-	-	-	-	-	-	-	-	-	-	-	(9,762,500)
Test Period Incremental Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(9,393,310)
Accum Test Period Totals	(8,595,035)	(5,008,234)	(15,765,499)	(1,840,321)	(1,174,007)	(22,153,845)	(16,000,000)	(5,000,000)	(75,536,942)	-	-	-	-	-	(75,536,942)

3.6

Restating Adjustments	(86,872)	-	-	-	188,164	-	-	-	-	-	-	-	-	-	101,291
Proforma Adjustments	100,000	-	-	-	(297,343)	(9,762,500)	79,391	385,851	-	-	-	-	-	-	(9,494,601)
Total Adjustment	13,128	-	-	-	(109,179)	(9,762,500)	79,391	385,851	-	-	-	-	-	-	(9,393,310)

3.6

3.6

Above

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Reverse Booked Entry	456	RES	(4,606,888)	CAGW	21.341%	(983,142)	3.7.1
Forecast Sales - Wind	456	PRO	657,755	WA	Situs	657,755	3.7.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma 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 traits 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. The restating component of this adjustment removes actual green tag revenues booked during the historical period. The pro forma component of this adjustment adds the Washington-allocated pro forma green tag revenues for the rate effective period, 12 months ending December 2010. The pro forma revenues are based on the renewable generation output as modeled by GRID in the pro forma net power cost study. These revenues are adjusted back to the test period through application of the production factor detailed in adjustment page 9.1. The Company is currently under contract to sell green tags to the Salt River project, which expires December 2009. Therefore, no green tag revenue associated with the Salt River project is included in the December 2010 calculation.

PacifiCorp  
 Washington General Rate Case - June 2008  
 Green Tag Revenues

Description

Booked Revenues June - 2008

Total Wind Sales	\$	2,520,688	
SRP IF s322940 Sales (1)	\$	2,086,200	
	\$	<u>4,606,888</u>	Page 3.7

December 2010 Forecast

Goodnoe	280,244	Ref. 5.1.8
Leaning Juniper 1	307,253	Ref. 5.1.8
Marengo I	399,158	Ref. 5.1.8
Marengo II	187,502	Ref. 5.1.8
Total Wind Generation MWh (2)	<u>1,174,157</u>	

Oregon/California Bank Portion (CAGW factor)	78.66%
Washington Portion (CAGW factor)	21.34%

Washington MWh Available For Sale	250,573
-----------------------------------	---------

Percent Sold	75%
--------------	-----

Washington MWh Forecast Sales	187,930		
Sales Price	\$	3.50	
<b>WA Green Tag Revenues - Wind</b>	\$	<u>657,755</u>	Page 3.7

Notes:

- (1) Salt River Project contract expires December 31, 2009
- (2) The MWh's for Wind Generation come from the GRID run used in the Forecast Net Power Costs



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Other Electric Revenue	456	RES	(3,374,501)	SG	8.193%	(276,474)	3.8.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

The Clark Storage & Integration Agreement was terminated in December 2007. This restating adjustment removes the revenue credit from the results of operations to reflect a normalized level of ancillary service revenues.

PacifiCorp  
 Washington General Rate Case - June 2008  
 Remove Clark Storage & Integration Revenues

Seq Title	Jul 2007	Aug 2007	Sept 2007	Oct 2007	Nov 2007	Dec 2007	Jan 2008	Total
Clark Dispatch Serv	63,431	63,431	63,431	63,431	63,431	63,431	14,323	394,908
Clark Load Following	333,857	338,062	340,467	341,788	346,931	342,590	69,628	2,113,323
Clark Gen Reserv Cap	149,915	165,146	159,658	150,827	135,185	104,200	1,338	866,270
<b>Sub-Total</b>	<b>547,203</b>	<b>566,639</b>	<b>563,556</b>	<b>556,046</b>	<b>545,546</b>	<b>510,221</b>	<b>85,289</b>	<b>3,374,501</b>

Ref 3.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Income</b>							
Other Electric Revenues	456	RES	(175,674)	UT	Situs	-	
Other Electric Revenues	456	RES	175,674	CAGE	0.000%	-	
Other Electric Revenues	456	RES	939,156	OR	Situs	-	
Other Electric Revenues	456	RES	(939,156)	SG	8.193%	(76,945)	
Other Electric Revenues	456	RES	(789,433)	CAGW	21.341%	(168,470)	
Other Electric Revenues	456	RES	789,433	CAGE	0.000%	-	
			<u>-</u>			<u>(245,416)</u>	3.9.1
Gains on Property Sales	421	RES	(436,989)	SO	7.160%	(31,289)	
Gains on Property Sales	421	RES	436,989	OR	Situs	-	
			<u>-</u>			<u>(31,289)</u>	3.9.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This restating adjustment reflects entries made to FERC 421 (Gains and Losses) and FERC 456 (Misc Electric Revenue), in which incorrect or no tax jurisdiction codes were assigned when entered. Per Accounting, failure to input a tax jurisdiction code would then cause FERC programming to assign the location code from the profit center, assigning in turn an incorrect allocation factor.

An audit of these FERC accounts has been completed and the necessary adjustments to correct the FERC programming assigned allocation codes are included. FERC 4562300 deals with various NPC and transmission related revenues. All of which should be system-wide allocation code not situs to any state jurisdiction.

FERC 4211000 deals with a gain on disposition of an asset that should be situs-allocated to Oregon.

Major Acct	Primary Account	Pri Acct Name	Alloc	GL Account	Year	Month	Profit Center	FERC Location Code	JAM Model Actuals	Problem	Correction	Booked WCA BW Allocation	Corrected WCA BW Allocation	Transaction Relates to:
456	4562300	MISC OTHER REV	CAGW	361000	2008	05	1204	108	789,433	Tax Code Issue	Correction	CAGW	CAGE	Steam Revenues
456	4562300	MISC OTHER REV	OR	301915	2007	09	1192	108	(40,224)	Tax Code Issue	Correction	OR	SG	Power Delivery Revenue
456	4562300	MISC OTHER REV	OR	301915	2007	07	1196	108	(898,932)	Prior Period	Correction	OR	SG	Net Power Costs
456	4562300	MISC OTHER REV	UT	301900	2007	10	1066	109	1,916	Tax Code Issue	Correction	UT	CAGE	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	04	1066	109	73	Tax Code Issue	Correction	UT	CAGE	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	05	1066	109	27	Tax Code Issue	Correction	UT	CAGE	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2007	10	1070	109	10,175	Tax Code Issue	Correction	UT	CAGE	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2007	12	1070	109	16,952	Tax Code Issue	Correction	UT	CAGE	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	05	1070	109	73,707	Tax Code Issue	Correction	UT	CAGE	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	06	1070	109	72,198	Tax Code Issue	Correction	UT	CAGE	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	04	1734	109	624	Tax Code Issue	Correction	UT	CAGE	Oil, Gas Gravel Royalties
421	4211000	Gain on Disposition of Property	SO	554000	2008	01	1812	90	201,965	Tax Code Issue	Correction	SO	OR	Property Sale Allocation
421	4211000	Gain on Disposition of Property	SO	554000	2008	03	1734	95	87,054	Tax Code Issue	Correction	SO	OR	Property Sale Allocation
421	4211000	Gain on Disposition of Property	SO	554000	2008	04	1734	95	147,971	Tax Code Issue	Correction	SO	OR	Property Sale Allocation

Summary		Profit Center	Transaction Relates to:	Booked WCA BW Allocation	Corrected WCA BW Allocation	Total
456	1066	Oil, Gas Gravel Royalties	UT	CAGE	CAGE	2,017
	1070	Oil, Gas Gravel Royalties	UT	CAGE	CAGE	173,032
	1734	Oil, Gas Gravel Royalties	UT	CAGE	CAGE	624
	1192	Power Delivery Revenue	OR	SG	SG	(40,224)
	1196	Net Power Costs	OR	SG	SG	(898,932)
421	1204	Steam Revenues	CAGW	CAGE	CAGE	789,433
	1812	Property Sale Allocation	SO	OR	OR	201,965
	1734	Property Sale Allocation	SO	OR	OR	235,024

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Income:</b>							
Rent of Electric Property	454	RES	(918,837)	UT	Situs	-	3.10.1
Rent of Electric Property	454	RES	918,837	SO	7.160%	65,789	3.10.1
Rent of Electric Property	454	RES	199,965	SO	7.160%	14,318	3.10.1
			<u>199,965</u>			<u>80,107</u>	

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This restating adjustment corrects an allocation error for sub-lease rental income, which was incorrectly assigning these revenues on a situs basis. The rental income is now being allocated on the system overhead ("SO") factor. This adjustment also annualized the sub lease rental income that occurred during the historical period for a contract beginning in December 2007.

<u>No.</u>	<u>Description</u>	<u>Unused Square Footage</u>	<u>Leased For</u>	<u>Amount</u>	<u>Factor</u>
1	Reverse situs assigned OUC sub-leases			(918,837)	UT
2	Re-allocate sub-leases on system factor			918,837	SO
3	OUC 22nd Floor - 12 Months		\$39,993/mo.	199,965	SO
	Total Adjustment to Income			<u>199,965</u>	
				To 3.10	

Notes:

- Lines 1-2: Sub-lease income from tenants occupying six floors of the One Utah Center was being directly assigned to Utah for the first six months of the test period. This adjustment reverses the situs-assigned revenue and allocates it on the System Overhead (SO) factor.
- Line 3: 15,731 sq. ft. of office space was unoccupied until December 1, 2007, at which time it was subleased for \$39,993/month (\$25,563 for space at \$19.50/sf and \$14,430 for contribution to common area maintenance). The adjustment annualizes the rental income on this office space by including 5 additional months.



	4.1	4.2/4.3	4.4	4.5	4.6	4.7	4.8
	Miscellaneous General Expense Adjustment	Wage & Employee Benefit Adjustment	MEHC Transition Savings	Irrigation Load Control Program Adjustment	Incremental Generation O&M	Postage Increase Adjustment	Remove Non- Recurring Entries
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	138,047	-	138,047	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	272,592	-	59,185	-	-	-	213,407
12 Other Power Supply	2,026,654	(6,549)	61,325	(1,461)	(238,951)	2,308,341	45,980
13 Transmission	195,816	-	45,973	-	-	-	(8,193)
14 Distribution	307,419	-	257,203	(598)	-	-	-
15 Customer Accounting	314,953	-	124,096	-	-	15,835	175,022
16 Customer Service & Info	(2,151,852)	(2,236)	7,471	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	629,795	(27,164)	178,478	500,818	-	-	13,577
19 Total O&M Expenses	1,733,423	(35,969)	871,777	498,760	(238,951)	2,308,341	439,794
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(918,289)	12,589	(990,859)	161,694	83,633	(807,919)	(116,042)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(108,245)	-	-	-	-	-	(108,245)
28 Total Operating Expenses:	706,889	(23,380)	(119,082)	660,454	(155,318)	1,500,422	215,507
29							
30 Operating Rev For Return:	(706,889)	23,380	119,082	(660,454)	155,318	(1,500,422)	(215,507)
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	-0.228%	0.008%	0.038%	-0.213%	0.050%	-0.485%	-0.070%
61 Estimated Price Change	1,141,564	(37,756)	(192,306)	1,066,575	(250,825)	2,423,048	348,025
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,625,179)	35,969	(871,777)	(498,760)	238,951	(2,308,341)	(331,549)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(1,069,328)	-	(1,069,328)	-	-	-	-
71 Schedule "M" Deductions	(70,824)	-	889,919	(960,743)	-	-	-
72 Income Before Tax	(2,623,683)	35,969	(2,831,024)	461,982	238,951	(2,308,341)	(331,549)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,623,683)	35,969	(2,831,024)	461,982	238,951	(2,308,341)	(331,549)
77							
78 Federal Income Taxes	(918,289)	12,589	(990,859)	161,694	83,633	(807,919)	(116,042)



WASHINGTON WEST CONTROL AREA  
O&M Adjustments (Tab 4)  
TOTAL

	4.9	4.10	4.11	4.12	4.13	4.14	4.15	4.16
	Blue Sky	Gas Swap Adjustment	Affiliate Management Fee (MEHC)	DSM Amortization Removal Adjustment	A&G Cost Commitment Adj (MEHC)	WECC Fees	Preliminary Coal Plant Expense	Compliance Department
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	-	174,828	-	-	-	-	(316,859)	-
13 Transmission	-	-	-	-	-	-	-	158,036
14 Distribution	-	-	-	-	-	-	-	50,813
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	(9,962)	-	-	(2,147,125)	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(8,183)	-	(108,730)	-	-	60,470	-	20,548
19 Total O&M Expenses	(18,146)	174,828	(108,730)	(2,147,125)	-	60,470	(316,859)	229,397
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	6,351	(61,190)	38,055	751,494	-	(21,164)	110,901	(80,289)
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(11,795)	113,638	(70,674)	(1,395,631)	-	39,305	(205,958)	149,108
29								
30 Operating Rev For Return:	11,795	(113,638)	70,674	1,395,631	-	(39,305)	205,958	(149,108)
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	0.004%	-0.037%	0.023%	0.451%	0.000%	-0.013%	0.067%	-0.048%
61 Estimated Price Change	(19,047)	183,515	(114,133)	(2,253,821)	-	63,475	(332,604)	240,797
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	18,146	(174,828)	108,730	2,147,125	-	(60,470)	316,859	(229,397)
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	18,146	(174,828)	108,730	2,147,125	-	(60,470)	316,859	(229,397)
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	18,146	(174,828)	108,730	2,147,125	-	(60,470)	316,859	(229,397)
77								
78 Federal Income Taxes	6,351	(61,190)	38,055	751,494	-	(21,164)	110,901	(80,289)

PacifiCorp  
 Washington General Rate Case June 2008  
 Miscellaneous General Expense Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Other Expenses	557	RES	(79,934)	SG	8.193%	(6,549)	
Informat'l & Instrct Advertising Exp	909	RES	(30,322)	CN	7.375%	(2,236)	
Administrative & Gen Salaries	920	RES	(11,477)	SO	7.160%	(822)	
Office Supplies & Exp	921	RES	(52,798)	SO	7.160%	(3,780)	
Outside Services Employed	923	RES	(312,557)	SO	7.160%	(22,379)	
Miscellaneous General Expense	930	RES	(7,710)	UT	Situs	-	
Miscellaneous General Expense	930	RES	(2,825)	SO	7.160%	(202)	
Total Miscellaneous General Expense Removal			<u>(497,623)</u>			<u>(35,969)</u>	4.1.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This restating adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts.

PacifiCorp  
Washington General Rate Case - June 2008  
Miscellaneous General Expense

Description	FERC	Factor	Amt to Exclude	
<b>FERC 557 - Other Expenses</b>				
Nuclear Project	557	SG	19,089	
Charitable Donations & Sponsorships	557	SG	209	
Non Utility Flights	557	SG	60,637	
			<u>79,934</u>	4.1
<b>FERC 909 - Informational &amp; Instructional Adv</b>				
Charitable Donations & Sponsorships	909	CN	17,147	
Misc Advertising Expense	909	CN	13,175	
			<u>30,322</u>	4.1
<b>FERC 920 - Administrative and General</b>				
Non-recoverable Administrative Costs	920	SO	11,477	
<b>FERC 921 - Office Supplies &amp; Expenses</b>				
Charitable Donations and Sponsorships	921	SO	1,919	
Non Utility Flights	921	SO	28,403	
Employee Expenses	921	SO	4,862	
Legislative & Lobbyist	921	SO	9,564	
Misc Expense	921	SO	8,050	
			<u>52,798</u>	4.1
<b>FERC 923 - Outside Services</b>				
Charitable Donations	923	SO	746	
Grid West	923	SO	750	
Ranch Expenses	923	SO	1,167	
Rebranding Expense	923	SO	9,537	
Legislative/Lobby	923	SO	5,630	
Misc Expense	923	SO	6,032	
Scottish Power	923	SO	75,049	
Sublease Tenant Improvement	923	SO	213,647	
			<u>312,557</u>	4.1
<b>FERC 930 - Misc General Expense</b>				
Advertising/Sponsorships	930	UT	1,210	
Civic Activities	930	SO	225	
Charitable Donations	930	SO	100	
Utah Economic Development Corporation of Utah	930	SO	2,500	
Utah Economic Development Corporation of Utah	930	UT	6,500	
			<u>10,535</u>	4.1
<b>TOTAL MISC GENERAL EXPENSE TO BE REMOVED</b>			<u>497,623</u>	4.1

PacifiCorp  
 Washington General Rate Case June 2008  
 Annualizing Wage & Employee Benefit Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Steam Operations	500	RES	793,487	CAGE	0.000%	-	
Steam Operations	500	RES	8	CAGW	21.341%	2	
Steam Operations	500	RES	138,404	JBG	20.440%	28,290	
Steam Operations	500	RES	(4)	SG	8.193%	(0)	
Fuel Related - Non-NPC	501	RES	29,048	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	RES	(17,496)	JBE	20.441%	(3,576)	
Fuel Related - Non-NPC	501	RES	832	SE	7.671%	64	
Steam Maintenance	512	RES	264,431	CAGE	0.000%	-	
Steam Maintenance	512	RES	(245)	CAGW	21.341%	(52)	
Steam Maintenance	512	RES	161,797	JBG	20.440%	33,071	
Hydro Operations	535	RES	82,199	CAGE	0.000%	-	
Hydro Operations	535	RES	94,944	CAGW	21.341%	20,262	
Hydro Maintenance	545	RES	8,899	CAGE	0.000%	-	
Hydro Maintenance	545	RES	21,169	CAGW	21.341%	4,518	
Other Operations	546	RES	67,760	CAGE	0.000%	-	
Other Operations	546	RES	174	CAGW	21.341%	37	
Other Operations	546	RES	2,831	SG	8.193%	232	
Other Maintenance	553	RES	27,103	CAGE	0.000%	-	
Other Expenses	557	RES	121,899	CAGE	0.000%	-	
Other Expenses	557	RES	18,737	JBG	20.440%	3,830	
Other Expenses	557	RES	263,354	SG	8.193%	21,577	
Transmission Operations	560	RES	6,232	CAGE	0.000%	-	
Transmission Operations	560	RES	2,175	CAGW	21.341%	464	
Transmission Operations	560	RES	(616)	JBG	20.440%	(126)	
Transmission Operations	560	RES	144,162	SG	8.193%	11,811	
Transmission Maintenance	571	RES	51,399	CAGE	0.000%	-	
Transmission Maintenance	571	RES	23,383	CAGW	21.341%	4,990	
Transmission Maintenance	571	RES	(522)	JBG	20.440%	(107)	
Transmission Maintenance	571	RES	27,034	SG	8.193%	2,215	
Distribution Operations	580	RES	256,806	WA	Situs	19,628	
Distribution Operations	580	RES	579,648	SNPD	6.845%	39,677	
Distribution Maintenance	593	RES	558,344	WA	Situs	38,075	
Distribution Maintenance	593	RES	150,558	SNPD	6.845%	10,306	
Customer Accounts	903	RES	388,038	CN	7.375%	28,618	
Customer Accounts	903	RES	285,143	WA	Situs	23,339	
Customer Services	908	RES	42,413	CN	7.375%	3,128	
Customer Services	908	RES	287	OTHER	0.000%	-	
Customer Services	908	RES	33,065	WA	Situs	-	
Customer Services	908	RES	26,045	WA	Situs	7,231	
Administrative & General	920	RES	942,648	SO	7.160%	67,494	
Administrative & General	920	RES				364,996	4.3.2
			<u>5,595,574</u>			<u>364,996</u>	

**Description of Adjustment:**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

The Company has several labor groups, each with different effective contract renewal dates. This restating adjustment annualizes the wage increases that occurred during the year 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 COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense</b>							
Steam Operations	500	PRO	1,101,725	CAGE	0.000%	-	
Steam Operations	500	PRO	11	CAGW	21.341%	2	
Steam Operations	500	PRO	192,168	JBG	20.440%	39,279	
Steam Operations	500	PRO	(5)	SG	8.193%	(0)	
Fuel Related - Non-NPC	501	PRO	40,332	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	PRO	(24,293)	JBE	20.441%	(4,966)	
Fuel Related - Non-NPC	501	PRO	1,155	SE	7.671%	89	
Steam Maintenance	512	PRO	367,152	CAGE	0.000%	-	
Steam Maintenance	512	PRO	(341)	CAGW	21.341%	(73)	
Steam Maintenance	512	PRO	224,649	JBG	20.440%	45,918	
Hydro Operations	535	PRO	114,130	CAGE	0.000%	-	
Hydro Operations	535	PRO	131,826	CAGW	21.341%	28,133	
Hydro Maintenance	545	PRO	12,355	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	29,392	CAGW	21.341%	6,273	
Other Operations	546	PRO	94,083	CAGE	0.000%	-	
Other Operations	546	PRO	241	CAGW	21.341%	51	
Other Operations	546	PRO	3,931	SG	8.193%	322	
Other Maintenance	553	PRO	37,631	CAGE	0.000%	-	
Other Expenses	557	PRO	169,252	CAGE	0.000%	-	
Other Expenses	557	PRO	26,015	JBG	20.440%	5,317	
Other Expenses	557	PRO	365,656	SG	8.193%	29,958	
Transmission Operations	560	PRO	8,653	CAGE	0.000%	-	
Transmission Operations	560	PRO	3,020	CAGW	21.341%	644	
Transmission Operations	560	PRO	(855)	JBG	20.440%	(175)	
Transmission Operations	560	PRO	200,163	SG	8.193%	16,399	
Transmission Maintenance	571	PRO	71,365	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	32,466	CAGW	21.341%	6,929	
Transmission Maintenance	571	PRO	(724)	JBG	20.440%	(148)	
Transmission Maintenance	571	PRO	37,535	SG	8.193%	3,075	
Distribution Operations	580	PRO	356,565	WA	Situs	27,253	
Distribution Operations	580	PRO	804,818	SNPD	6.845%	55,090	
Distribution Maintenance	593	PRO	775,238	WA	Situs	52,865	
Distribution Maintenance	593	PRO	209,043	SNPD	6.845%	14,309	
Customer Accounts	903	PRO	538,774	CN	7.375%	39,734	
Customer Accounts	903	PRO	395,910	WA	Situs	32,405	
Customer Services	908	PRO	58,889	CN	7.375%	4,343	
Customer Services	908	PRO	399	OTHER	0.000%	-	
Customer Services	908	PRO	45,910	WA	Situs	-	
Administrative & General	920	PRO	36,163	WA	Situs	10,040	
Administrative & General	920	PRO	1,308,829	SO	7.160%	93,713	
			<u>7,769,227</u>			<u>506,781</u>	4.3.2
<b>Adjustment to Tax:</b>							
Schedule M	SCHMAT	PRO	(14,934,681)	SO	7.160%	(1,069,328)	4.3.10
	SCHMDT	PRO	12,428,974	SO	7.160%	889,919	4.3.10

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

The Company has several labor groups, each with different effective contract renewal dates. This pro forma adjustment recognizes increases that have occurred, or are projected to occur, through June 2009 for labor charged to operation and maintenance accounts. This adjustment also adjusts pension and benefit expense to the level expected for the 12 months ended June 2009. See page 4.3.1 for more information on how this adjustment was calculated.

**PacifiCorp**  
**Washington General Rate Case - June 2008**  
**Wage and Employee Benefit Adjustment**

The unadjusted, annualized (12 months ended June 2008), and pro forma labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the pro forma labor expenses.

1. Actual June 2008 total labor related expenses are identified on page 4.3.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual June 2008 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 June 2008 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to June 2009 (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 budgeted increases.
4. Non-union incentive payments were provided by the human resources department and were calculated based on an average of calendar year 2008 and calendar year 2009 projections. Union employees do not participate in the Company's annual incentive program; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Pro forma June 2009 pension and employee benefit expenses were provided by the Human Resource department. These expenses can be found on page 4.3.7.
6. Payroll tax calculations can be found on page 4.3.8.
7. Tax impacts of this adjustment can be found on page 4.3.10

PacifiCorp  
 Washington General Rate Case - June 2008  
 Wage and Employee Benefit Adjustment

Account	Description	Annualized			Proforma		Ref.
		12 Months Ended June 2008	12 Months Ended June 2008	Adjustment	12 Months Ended June 2009	Adjustment	
5001XX	Regular Ordinary Time	394,638,780	400,887,263	6,248,483	406,704,453	5,817,190	4.3.3
5002XX	Overtime	60,283,599	61,238,095	954,496	62,126,708	888,613	4.3.3
5003XX	Premium Pay	5,797,917	5,889,717	91,801	5,975,182	85,464	4.3.3
	<b>Subtotal for Escalation</b>	<b>460,720,296</b>	<b>468,015,075</b>	<b>7,294,780</b>	<b>474,806,342</b>	<b>6,791,267</b>	4.3.3
500110	Secondary Labor Adjustment	1,291,425	1,311,872	20,448	1,330,909	19,036	4.3.6
5005XX	Unused Leave Accrual	1,287,226	1,307,607	20,381	1,326,581	18,974	4.3.6
500600	Temporary/Contract Labor	1,503	1,503	-	1,503	-	
500700	Severance/Redundancy (1)	(4,574,681)	(4,574,681)	-	(4,574,681)	-	
500850	Other Salary/Labor Costs	7,390,214	7,390,214	-	7,390,214	-	
50109X	JO Cutbacks	(1,273,641)	(1,293,807)	(20,166)	(1,312,581)	(18,774)	4.3.6
	<b>Subtotal Bare Labor</b>	<b>464,842,341</b>	<b>472,157,784</b>	<b>7,315,443</b>	<b>478,968,287</b>	<b>6,810,504</b>	
500400	Bonus	1,355,266	1,355,266	-	1,446,249	90,983	4.3.6
500410	Annual Incentive	30,121,575	30,121,575	-	29,473,503	(648,071)	4.3.6
	<b>Total Incentive</b>	<b>31,476,841</b>	<b>31,476,841</b>	<b>-</b>	<b>30,919,753</b>	<b>(557,088)</b>	
500250	Overtime Meals	960,299	960,299	-	960,299	-	
501103	Joint Owner Pension Payment	122,444	122,444	-	122,444	-	
501325	Physical Exam	882	882	-	882	-	
502300	Education Assistance	351,622	351,622	-	351,622	-	
580899	Mining Salary/Benefit Credit	(161,631)	(161,631)	-	(161,631)	-	
	<b>Total Other Labor</b>	<b>1,273,616</b>	<b>1,273,616</b>	<b>-</b>	<b>1,273,616</b>	<b>-</b>	
	<b>Subtotal Labor and Incentive</b>	<b>497,592,797</b>	<b>504,908,240</b>	<b>7,315,443</b>	<b>511,161,655</b>	<b>6,253,415</b>	
50110X	Pensions - FAS 87	40,166,502	40,166,502	-	32,525,385	(7,641,117)	4.3.7
501115	SERP Plan	3,373,733	3,373,733	-	2,539,845	(833,889)	4.3.7
	Post Retirement Benefits -						
501150	FAS 106	23,225,554	23,225,554	-	19,091,284	(4,134,270)	4.3.7
	Post Employment Benefits -						
501160	FAS 112	4,612,511	4,612,511	-	7,088,197	2,475,686	4.3.7
	<b>Total Pensions</b>	<b>71,378,300</b>	<b>71,378,300</b>	<b>-</b>	<b>61,244,710</b>	<b>(10,133,590)</b>	4.3.7
501102	Pension Administration	622,557	622,557	-	813,142	190,586	4.3.7
50112X	Medical	48,040,147	48,040,147	-	52,201,603	4,161,456	4.3.7
501175	Dental	2,536,926	2,536,926	-	2,090,205	(446,721)	4.3.7
501200	Vision	345,900	345,900	-	236,815	(109,086)	4.3.7
50122X	Life	1,205,551	1,205,551	-	1,104,213	(101,338)	4.3.7
501250	Stock/401(k)/ESOP	20,576,528	20,576,528	-	33,937,466	13,360,939	4.3.7
501251	401(k) Administration	391,766	391,766	-	376,347	(15,419)	4.3.7
501275	Accidental Death & Disability	64,937	64,937	-	72,991	8,055	4.3.7
501300	Long-Term Disability	7,155,214	7,155,214	-	3,271,276	(3,883,937)	4.3.7
5016XX	Worker's Compensation	2,149,642	2,149,642	-	3,238,616	1,088,974	4.3.7
502900	Other Salary Overhead	1,373,804	1,373,804	-	1,428,982	55,178	4.3.7
	<b>Total Benefits</b>	<b>84,462,972</b>	<b>84,462,972</b>	<b>-</b>	<b>98,771,656</b>	<b>14,308,684</b>	4.3.7
	<b>Subtotal Pensions and Benefits</b>	<b>155,841,273</b>	<b>155,841,273</b>	<b>-</b>	<b>160,016,366</b>	<b>4,175,094</b>	4.3.7
580500	Payroll Tax Expense	33,486,017	34,002,007	515,990	34,447,123	445,116	4.3.8
	Payroll Tax Expense-						
580700	Unemployment	2,995,132	2,995,132	-	2,995,132	-	
580800	Other Payroll Taxes	141	141	-	141	-	
	<b>Total Payroll Taxes</b>	<b>36,481,290</b>	<b>36,997,280</b>	<b>515,990</b>	<b>37,442,396</b>	<b>445,116</b>	
	<b>Total Labor</b>	<b>689,915,360</b>	<b>697,746,792</b>	<b>7,831,433</b>	<b>708,620,418</b>	<b>10,873,625</b>	4.3.9
	Non-Utility and Capitalized Labor	196,969,466	199,205,325	2,235,858	202,309,723	3,104,398	4.3.9
	<b>Total Utility Labor</b>	<b>492,945,894</b>	<b>498,541,468</b>	<b>5,595,574</b>	<b>506,310,695</b>	<b>7,769,227</b>	4.3.9

Notes:

(1) No adjustment is made to severance because it is covered in the MEHC Transition Adjustment

Acct	Account Desc.	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
5001XX	Reg/Overtime	31,971	33,914	30,333	33,991	32,316	30,964	34,845	32,725	32,002	34,019	34,066	32,893	394,639
5002XX	Overtime	5,224	4,748	4,639	5,436	4,987	6,625	4,887	4,833	5,555	4,833	5,160	4,168	60,284
5003XX	Premium Pay	745	593	502	515	380	446	416	502	300	388	359	443	5,798
	<b>Grand Total</b>	<b>37,940</b>	<b>39,495</b>	<b>35,474</b>	<b>39,254</b>	<b>38,732</b>	<b>38,034</b>	<b>41,284</b>	<b>38,113</b>	<b>35,856</b>	<b>39,287</b>	<b>39,749</b>	<b>37,503</b>	<b>460,720</b>

Ref. 4.3.2  
 Ref. 4.3.2  
 Ref. 4.3.2  
 Ref. 4.3.2

Group Code	Labor Group	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
2	Officer/Exempt	13,211	14,209	12,393	14,133	14,227	12,837	14,638	14,049	13,724	14,089	15,124	13,255	165,891
3	BEW 125	3,126	3,181	2,852	3,216	3,183	3,930	3,853	3,026	2,732	3,106	3,169	3,124	38,857
4	BEW 659	3,712	3,528	3,367	3,643	3,664	4,105	3,878	3,748	3,103	3,602	3,383	3,468	44,208
5	UNWA 187	185	165	180	201	201	201	224	183	146	174	157	185	2,324
8	UNWA 127 Wyoming	3,592	3,647	3,572	3,893	3,697	3,562	3,324	3,659	3,519	4,117	4,193	3,644	44,460
9	BEW 415 (Laramie 57)	50	55	51	48	48	50	51	44	37	57	57	44	544
11	BEW 57 PD	8,979	9,190	7,954	8,594	7,859	8,047	8,465	8,127	7,391	8,333	8,439	8,400	99,818
12	BEW 57 PS	3,417	3,709	3,419	3,647	3,647	3,469	3,702	3,463	3,463	4,041	3,455	4,324	43,424
13	PCCC Non-Exempt	645	652	619	670	666	620	665	663	634	598	639	639	7,670
15	BEW 57 CT	314	332	357	334	309	287	326	273	344	271	260	271	3,705
18	Non-Exempt	729	829	708	789	832	772	881	861	804	863	904	820	9,821
	<b>Grand Total</b>	<b>37,940</b>	<b>39,495</b>	<b>35,474</b>	<b>39,254</b>	<b>38,732</b>	<b>38,034</b>	<b>41,284</b>	<b>38,113</b>	<b>35,856</b>	<b>39,287</b>	<b>39,749</b>	<b>37,503</b>	<b>460,720</b>

Group Code	Labor Group	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08
Annualization Increase													
2	Officer/Exempt							3.50%					
3	BEW 125								2.65%				
4	BEW 659									2.50%			
5	UNWA 187										3.00%		
8	UNWA 127 Wyoming												
9	BEW 415 (Laramie 57)												
11	BEW 57 PD												
12	BEW 57 PS												
13	PCCC Non-Exempt												
15	BEW 57 CT												
18	Non-Exempt												

Group Code	Labor Group	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
2	Officer/Exempt	13,674	14,706	12,827	14,628	14,725	13,286	14,638	14,049	13,724	14,089	15,124	13,255	168,726
3	BEW 125	3,288	3,285	2,828	3,301	3,258	4,034	3,853	3,026	2,732	3,106	3,169	3,124	38,446
4	BEW 659	3,712	3,528	3,367	3,643	3,664	4,105	3,878	3,748	3,103	3,602	3,383	3,468	44,877
5	UNWA 187	170	156	184	204	204	204	231	183	146	174	157	185	2,368
8	UNWA 127 Wyoming	3,700	3,756	3,680	3,893	3,697	3,562	3,324	3,659	3,519	4,117	4,193	3,644	44,784
9	BEW 415 (Laramie 57)	50	55	51	48	48	50	51	44	37	57	57	44	544
11	BEW 57 PD	9,248	9,466	8,136	8,852	8,136	8,289	8,718	8,127	7,391	8,333	8,439	8,400	101,592
12	BEW 57 PS	3,420	3,720	3,422	3,652	3,652	3,474	3,858	3,463	3,463	4,041	3,455	4,324	44,178
13	PCCC Non-Exempt	645	652	619	670	666	620	665	663	634	598	639	639	7,670
15	BEW 57 CT	324	342	369	336	309	287	326	273	344	271	260	271	3,807
18	Non-Exempt	734	842	723	801	851	795	881	861	804	863	904	820	9,984
	<b>Grand Total</b>	<b>39,098</b>	<b>40,705</b>	<b>35,957</b>	<b>40,358</b>	<b>39,806</b>	<b>39,082</b>	<b>41,807</b>	<b>38,122</b>	<b>35,866</b>	<b>39,295</b>	<b>39,756</b>	<b>37,503</b>	<b>468,015</b>

Ref. 4.3.2



Group Code	Labor Group	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09
2	Officer/Exempt							3.50%					
3	IBEW 125								2.50%				
4	IBEW 659								2.50%				
5	UMWUA 197								2.50%				
8	UMWUA 127 Wyoming												
9	IBEW 415 (Laramie 57)				3.00%								
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%					

June 2009 Pro Forma Labor	Group Code	Labor Group	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
	2	Officer/Exempt	13,574	14,768	12,827	14,628	14,725	13,286	15,151	14,541	14,204	14,582	15,654	13,719	171,897
	3	IBEW 125	3,608	3,668	3,928	3,901	3,636	4,034	3,955	3,101	2,800	3,184	3,248	3,202	39,864
	4	IBEW 659	3,684	3,670	3,451	3,734	3,756	4,207	4,666	3,875	3,160	3,692	3,477	3,555	45,313
	5	UMWUA 197	1,700	1,700	1,650	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	20,800
	8	UMWUA 127 Wyoming	3,700	3,700	3,650	3,700	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	45,313
	9	IBEW 415 (Laramie 57)	3,700	3,700	3,650	3,700	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	45,313
	11	IBEW 57 PD	9,248	9,468	8,183	8,852	8,136	8,280	8,716	8,373	7,635	8,583	8,602	8,652	102,812
	12	IBEW 57 PS	3,520	3,820	3,522	3,832	3,756	3,522	3,832	3,813	3,507	4,162	3,558	3,742	44,723
	13	PCCC Non-Exempt	645	652	619	670	666	645	655	663	599	634	598	636	7,670
	15	IBEW57 CT	324	342	368	344	318	306	336	281	354	278	268	296	3,816
	18	Non-Exempt	754	858	733	827	798	861	891	812	832	813	935	848	10,164
		Grand Total	39,099	40,706	36,558	40,457	39,918	39,190	42,543	39,276	36,957	40,487	40,570	38,646	474,806

**PacifiCorp  
Washington General Rate Case - June 2008  
Wage and Employee Benefit Adjustment**

**Labor Increases - July 2007 through June 2009**

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 June 26, 2007 is shown as effective on July 1, 2007.

Group Code	Labor Group	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08
2	Officer/Exempt							3.50%					
3	IBEW 125								2.65%				
4	IBEW 659								2.50%				
5	UWUJA 197								3.00%				
8	UWUJA 127 Wyoming				3.00%								
9	IBEW 415 (Laramie 57)	3.00%											
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%					

Group Code	Labor Group	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09
2	Officer/Exempt							3.50%					
3	IBEW 125								2.50%				
4	IBEW 659								2.50%				
5	UWUJA 197								2.50%				
8	UWUJA 127 Wyoming				3.00%								
9	IBEW 415 (Laramie 57)	3.00%											
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%					

**PacifiCorp  
Washington General Rate Case - June 2008  
Wage and Employee Benefit Adjustment**

Composite Labor Increases

Regular Time/Overtime/Premium Pay June 2008 - ACTUAL	460,720,296	Ref. 4.3.2
Regular Time/Overtime/Premium Pay June 2008 - ANNUALIZE % Increase	468,015,075 1.58%	
Regular Time/Overtime/Premium Pay June 2009 - PROFORMA % Increase	474,806,342 1.45%	4.3.2

Miscellaneous Bare Labor Escalation

Account	June 2008 Actuals	Annual. Increase	June 2008 Annualized	Annualization Adjustment	Proforma Increase	June 2009 Proforma	Proforma Adjustment	Ref.
500110	1,291,425	1.58%	1,311,872	20,448	1.45%	1,330,909	19,036	4.3.2
5005XX	1,287,226	1.58%	1,307,607	20,381	1.45%	1,326,581	18,974	4.3.2
50109X	(1,273,641)	1.58%	(1,293,807)	(20,166)	1.45%	(1,312,581)	(18,774)	4.3.2
	<u>1,305,009</u>		<u>1,325,672</u>	<u>20,663</u>		<u>1,344,909</u>	<u>19,237</u>	

Annual Incentive Escalation

Account	June 2008 Actuals	June 2009 Proforma	Adjustment	Ref.
500400	1,355,266	1,446,249	90,983	4.3.2
500410	30,121,575	29,473,503	(648,071)	4.3.2

PacifiCorp  
 Washington General Rate Case - June 2008  
 Wage and Employee Benefit Adjustment

Account	Description	A	C	D	E	E - A	Ref
		Actual June 2008 Net of Joint Owner	Actual June 2008 GROSS	June 2009 Budget GROSS	June 2009 Budget Net of Joint Owner	Pro forma Adjustment	
50110X	Pensions - FAS 87	40,166,502	41,507,859	33,611,568	32,525,385	(7,641,117)	4.3.2
501115	SERP Plan	3,373,733	3,373,733	2,539,845	2,539,845	(833,889)	4.3.2
501150	Post Retirement Benefits - FAS 106	23,225,554	23,930,661	19,670,878	19,091,284	(4,134,270)	4.3.2
501160	Post Employment Benefits - FAS 112	4,612,511	4,752,533	7,303,374	7,088,197	2,475,686	4.3.2
	Subtotal	71,378,300	73,564,787	63,125,664	61,244,710	(10,133,590)	4.3.2
501102	Pension Administration	622,557	637,825	833,084	813,142	190,586	4.3.2
50112X	Medical	48,040,147	49,599,669	53,896,218	52,201,603	4,161,456	4.3.2
501175	Dental	2,536,926	2,639,698	2,174,880	2,090,205	(446,721)	4.3.2
501200	Vision	345,900	361,122	247,236	236,815	(109,086)	4.3.2
50122X	Life	1,205,551	1,255,731	1,150,175	1,104,213	(101,338)	4.3.2
501250	Stock/401(k)/ESOP	20,576,528	21,194,516	34,956,733	33,937,466	13,360,939	4.3.2
501251	401(k) Administration	391,766	402,908	387,050	376,347	(15,419)	4.3.2
501275	Accidental Death & Disability	64,937	65,393	73,504	72,991	8,055	4.3.2
501300	Long-Term Disability	7,155,214	7,260,074	3,319,217	3,271,276	(3,883,937)	4.3.2
5016XX	Worker's Compensation	2,149,642	2,217,429	3,340,743	3,238,616	1,088,974	4.3.2
502900	Other Salary Overhead	1,373,804	1,375,645	1,430,896	1,428,982	55,178	4.3.2
	Subtotal	84,462,972	87,010,009	101,809,736	98,771,656	14,308,684	4.3.2
	<b>Grand Total</b>	<b>155,841,273</b>	<b>160,574,796</b>	<b>164,935,399</b>	<b>160,016,366</b>	<b>4,175,094</b>	4.3.2

**PacifiCorp**  
**Washington General Rate Case - June 2008**  
**Wage and Employee Benefit Adjustment**  
**Payroll Tax Adjustment Calculation**

		<b>Reference</b>
<b>FICA Calculated on Annualized June 2008 Labor</b>		
Annualized Wages Adjustment	7,315,443	4.3.2
Annualized Incentive Adjustment	-	
Total Labor 12 Months Ended June 2008	<u>7,315,443</u>	
Medicare Rate (no cap)	1.45%	
	<u>106,074</u>	
Social Security Rate	6.20%	
	<u>453,557</u>	
Percentage of Social Security Eligible Wages	90.38%	
	<u>409,916</u>	
<b>Total FICA Tax</b>	<u><b>515,990</b></u>	4.3.2
<b>FICA Calculated on June 2009 Pro Forma Labor</b>		
Pro Forma Wages Adjustment	6,810,504	4.3.2
Pro Forma Incentive Adjustment	(557,088)	4.3.2
Total Pro Forma Wage Increase	<u>6,253,415</u>	
Medicare Rate (no cap)	1.45%	
	<u>90,675</u>	
Social Security Rate	6.20%	
	<u>387,712</u>	
Percentage of Social Security Eligible Wages	91.42%	
	<u>354,442</u>	
<b>Total FICA Tax</b>	<u><b>445,116</b></u>	4.3.2

**PacifiCorp**  
**Washington General Rate Case - June 2008**  
**Wage and Employee Benefit Adjustment**  
Adjustment by FERC Account and West Control Area Factor

Indicator	Actuals		Annualization Adjustment	Annualized 12 Months Ended June 2008	Proforma Adjustment	Proforma 12 Months Ended June 2009
	12 Months Ended June 2008	% Of Total				
500CAGE	69,902,803	10.13%	793,487	70,696,290	1,101,725	71,798,015
500CAGW	709	0.00%	8	717	11	728
500JBG	12,192,761	1.77%	138,404	12,331,165	192,168	12,523,332
500SG	(330)	0.00%	(4)	(334)	(5)	(339)
501CAEE	2,558,978	0.37%	29,048	2,588,026	40,332	2,628,357
501JBE	(1,541,358)	-0.22%	(17,496)	(1,558,854)	(24,293)	(1,583,147)
501SE	73,311	0.01%	832	74,143	1,155	75,299
512CAGE	23,295,265	3.38%	264,431	23,559,696	367,152	23,926,849
512CAGW	(21,621)	0.00%	(245)	(21,867)	(341)	(22,207)
512JBG	14,253,656	2.07%	161,797	14,415,453	224,649	14,640,102
535CAGE	7,241,396	1.05%	82,199	7,323,595	114,130	7,437,725
535CAGW	8,364,186	1.21%	94,944	8,459,130	131,826	8,590,957
545CAGE	783,927	0.11%	8,899	792,826	12,355	805,181
545CAGW	1,864,894	0.27%	21,169	1,886,063	29,392	1,915,455
546CAGE	5,969,404	0.87%	67,760	6,037,164	94,083	6,131,247
546CAGW	15,294	0.00%	174	15,468	241	15,709
546SG	249,395	0.04%	2,831	252,226	3,931	256,157
553CAGE	2,387,638	0.35%	27,103	2,414,741	37,631	2,452,372
557CAGE	10,738,802	1.56%	121,899	10,860,701	169,252	11,029,953
557JBG	1,650,621	0.24%	18,737	1,669,358	26,015	1,695,373
557SG	23,200,308	3.36%	263,354	23,463,661	365,656	23,829,317
560CAGE	548,990	0.08%	6,232	555,222	8,653	563,875
560CAGW	191,584	0.03%	2,175	193,759	3,020	196,779
560JBG	(54,264)	-0.01%	(616)	(54,880)	(855)	(55,735)
560SG	12,700,075	1.84%	144,162	12,844,237	200,163	13,044,401
571CAGE	4,528,016	0.66%	51,399	4,579,415	71,365	4,650,780
571CAGW	2,059,946	0.30%	23,383	2,083,329	32,466	2,115,795
571JBG	(45,943)	-0.01%	(522)	(46,465)	(724)	(47,189)
571SG	2,381,553	0.35%	27,034	2,408,587	37,535	2,446,122
580CA	994,101	0.14%	11,284	1,005,385	15,668	1,021,053
580IDU	1,158,381	0.17%	13,149	1,171,530	18,257	1,189,787
580OR	8,556,284	1.24%	97,125	8,653,409	134,854	8,788,263
580SNPD	51,064,474	7.40%	579,648	51,644,122	804,818	52,448,939
580UT	8,051,967	1.17%	91,400	8,143,367	126,906	8,270,273
580WA	1,729,135	0.25%	19,628	1,748,763	27,253	1,776,016
580WYP	1,851,259	0.27%	21,014	1,872,273	29,177	1,901,451
580WYU	282,375	0.04%	3,205	285,581	4,450	290,031
593CA	3,753,511	0.54%	42,607	3,796,118	59,158	3,855,276
593IDU	3,043,985	0.44%	34,553	3,078,538	47,976	3,126,514
593OR	18,380,199	2.66%	208,639	18,588,838	289,687	18,878,525
593SNPD	13,263,466	1.92%	150,558	13,414,024	209,043	13,623,067
593UT	16,350,334	2.37%	185,597	16,535,931	257,695	16,793,626
593WA	3,354,235	0.49%	38,075	3,392,310	52,865	3,445,176
593WYP	3,697,801	0.54%	41,975	3,739,776	58,280	3,798,056
593WYU	607,657	0.09%	6,898	614,554	9,577	624,131
903CA	861,036	0.12%	9,774	870,810	13,571	884,381
903CN	34,184,430	4.95%	388,038	34,572,468	538,774	35,111,242
903IDU	1,499,366	0.22%	17,020	1,516,386	23,631	1,540,017
903OR	8,769,451	1.27%	99,545	8,868,996	138,214	9,007,209
903UT	9,633,588	1.40%	109,354	9,742,942	151,833	9,894,775
903WA	2,056,065	0.30%	23,339	2,079,404	32,405	2,111,809
903WYP	2,005,846	0.29%	22,769	2,028,615	31,614	2,060,229
903WYU	294,532	0.04%	3,343	297,875	4,642	302,517
908CA	3,232	0.00%	37	3,269	51	3,320
908CN	3,736,441	0.54%	42,413	3,778,854	58,889	3,837,744
908IDU	357,705	0.05%	4,060	361,765	5,638	367,403
908OR	1,054,533	0.15%	11,970	1,066,503	16,620	1,083,124
908OTHER	25,327	0.00%	287	25,615	399	26,014
908UT	836,681	0.12%	9,497	846,178	13,187	859,365
908WA	-	0.00%	-	-	-	-
908WYP	660,775	0.10%	7,501	668,275	10,414	678,690
920IDU	305,097	0.04%	3,463	308,560	4,809	313,369
920OR	26,578	0.00%	302	26,880	419	27,299
920SO	83,043,258	12.04%	942,648	83,985,906	1,308,829	85,294,735
920WA	637,047	0.09%	7,231	644,279	10,040	654,319
920WYP	1,325,743	0.19%	15,049	1,340,792	20,895	1,361,686
<b>Utility Labor</b>	<b>492,945,894</b>	<b>71.45%</b>	<b>5,595,574</b>	<b>498,541,468</b>	<b>7,769,227</b>	<b>506,310,695</b>
<b>Non-Utility/Capital</b>	<b>196,969,466</b>	<b>28.55%</b>	<b>2,235,858</b>	<b>199,205,325</b>	<b>3,104,398</b>	<b>202,309,723</b>
<b>Total</b>	<b>689,915,360</b>	<b>100.00%</b>	<b>7,831,433</b>	<b>697,746,793</b>	<b>10,873,625</b>	<b>708,620,418</b>

Ref. Page 4.3.2

Ref. Page 4.3.2

Ref. Page 4.3.2

PacifiCorp  
 Washington General Rate Case - June 2008  
 Wage and Employee Benefit Adjustment  
 Adjustment to Taxes Detail

Account	Secondary	Description	Unadjusted Schedule M	Proforma Adjustment	Cash Contribution	Adjusted Schedule M	Incremental Schedule M
50110X	720300	Pensions - FAS 87	1,948,114	32,525,385	52,497,073	(19,971,688)	(21,919,802) SO
501160	920150	Post Employment Benefits - FAS 112	103,076	7,088,197		7,088,197	6,985,121 SO
		Net Additions	2,051,190			(12,883,491)	(14,934,681)
5005XX	505600	Unused Leave Accrual	839,899	(1,346,962)		(1,346,962)	(2,186,861) SO
501115	720400	SERP Plan	402,693	(2,539,845)	(4,200,000)	1,660,155	1,257,462 SO
	720300	Pensions - FAS 87	153,688			-	(153,688) SO
501150	720100	Post Retirement Benefits - FAS 106	(8,203,345)	(19,091,284)	(24,400,000)	5,308,716	13,512,061 SO
		Net Deductions	(6,807,065)			5,621,909	12,428,974
			<b>8,858,255</b>			<b>(18,505,401)</b>	<b>(27,363,656)</b>
<b>Summary</b>							
		SCHMAT					(14,934,681) Ref. 4.3
		SCHMDT					12,428,974 Ref. 4.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove CIC severance fr results	920	RES	409,534	SO	7.160%	29,323	4.4.1
Rem exp fr ID reg asset setup	920	RES	1,830,583	SO	7.160%	131,070	4.4.1
Rem exp fr WY reg asset setup	920	RES	4,780,000	SO	7.160%	342,250	4.4.1
			<u>7,020,117</u>			<u>502,643</u>	
<b>Adjustment to Expense for Reduction in Costs</b>							
<u>Employees leaving in base period</u>							
Other Power Supply	557	RES	(17,828)	SG	8.193%	(1,461)	4.4.2
Distribution Expense	580	RES	(8,729)	SNPD	6.845%	(598)	4.4.2
Administrative & General	920	RES	(25,481)	SO	7.160%	(1,824)	4.4.2
			<u>(52,039)</u>			<u>(3,883)</u>	
<b>Adjustment to Tax:</b>							
Schedule M	SCHMDT	RES	(13,418,125)	SO	7.160%	(960,743)	
Schedule M	SCHMDT	RES	(1,830,583)	ID	Situs	-	
			<u>(15,248,708)</u>				4.4.3

**Description of Adjustment:** RES = Restating Adjustment; PRO = Pro Forma Adjustment

The Company eliminated many positions as a result of the MEHC transaction. These savings were made possible by the payment of change-in-control severance. This restating adjustment removes the severance expense from results because it's being amortized to expense in unadjusted results in accordance with the Commission order in Docket UE-060546. This adjustment also reflects the savings of eliminating these positions by removing from the historical period amounts paid to these employees. This removal includes wage increases in the Wage and Employee Benefit adjustment pages 4.2 and 4.3.



PacifiCorp  
 Washington General Rate Case - June 2008  
 MEHC Transition Savings  
 Recap of Costs

	<u>Account</u>	<u>Factor</u>	<u>Amount</u>	<u>Ref</u>
<b>CIC Severance pay in Base Period</b>				
Jul-07			(110,574)	
Aug-07			(7,345)	
Sep-07			(142,448)	
Oct-07			(659)	
Nov-07			(10,501)	
Dec-07			<u>(138,007)</u>	
Remove from Results	920	SO	<u>(409,534)</u>	4.4
<b>Idaho Reg Asset Set-Up in December 2007</b>				
Remove from Results	920	SO	(1,830,583)	4.4
<b>Wyoming Reg Asset Set-Up in January 2008</b>				
Remove from results	920	SO	(4,780,000)	4.4

PacifiCorp  
 Washington General Rate Case - June 2008  
 MEHC Transition Savings  
 Savings from MEHC Change-in-Control Severance

<u>Remove Pay from Base Period</u>				
<u>Org Unit</u>	<u>Total Amount</u>	<u>Expense %</u>	<u>Expense Amt.</u>	<u>Acct</u>
Generation	13,550	92%	12,466	557
C&T	5,362	100%	5,362	557
Pacific Power	11,052	79%	8,729	580
IT	11,946	59%	7,091	920
Corporate	18,391	100%	18,391	920
Grand Total	<u>60,301</u>		<u>52,039</u>	

Summary of Charges by Account

557	<b>17,828</b>	4.4
580	<b>8,729</b>	4.4
920	<b>25,481</b>	4.4
	<u><b>52,039</b></u>	4.4

PacifiCorp  
 Washington General Rate Case - June 2008  
 MEHC Transition Savings  
 Adjustment to Taxes Detail

Account	Secondary	Description	Unadjusted Schedule M	Amount Booked	Adjusted Schedule M	Incremental Schedule M
5005XX	720550	CIC Severance	13,418,125	-	-	(13,418,125) SO
187212	415890	ID MEHC Transition Costs	1,830,583	-	-	(1,830,583) ID
187213	415891	WY MEHC Transition Costs	-	-	-	- WY
			<u>15,248,708</u>		<u>-</u>	<u>(15,248,708)</u>

Summary

SCHMAT	-	(15,248,708)	To. 4.4
SCHMDT			

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Other Purchased Power	557	RES	(2,916,506)	SG	8.193%	(238,951)	4.5.1
Other Purchased Power	557	RES	(302)	CAGE	0.000%	-	4.5.1
Other Purchased Power	557	RES	2,916,808	ID	Situs	-	
			<u>-</u>			<u>(238,951)</u>	

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

Incentive payments made to Idaho customers participating in the irrigation load control program were system allocated in unadjusted data. This restating adjustment corrects that allocation and assigns these costs directly to Idaho consistent with other demand side management ("DSM") programs.

PacifiCorp  
 Washington General Rate Case - June 2008  
 Idaho Irrigator Load Control Program Payments

Sum of In TC	Calendar Year						Period	Grand Total	
	2007		2008						
FERC Acc Account	Locatn	Allocation	WAC Allocation	7	8	9	10	11	6
5570000	514511	SG	SG	179,156	849,598	490,377	(448,433)	9,746	1,836,061
	5302	SG	CAGE	305					305
	5501	SG	CAGE						(3)
Grand Total				179,461	849,598	490,377	(448,433)	9,746	1,836,061

Jun-08

Ref# 4.5

PacifiCorp  
 Washington General Rate Case - June 2008  
 DSM - Irrigation Load Control  
 SAP Account No. 514511

SAP NetWeaver Portal - Microsoft Internet Explorer

G/L Account Balance Display

Account number: 514511 DSM - 20/20, Ir, etc  
 Company code: 1888 PacifiCorp  
 Business area:  
 Fiscal year: 2008  
 All documents in currency: \* Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C..				
1	39.04	2.55	36.49	36.49
2	1,922.48	981.24	961.24	997.73
3	736.22		736.22	1,733.95
4				1,733.95
5				1,733.95
6	108,620.00		108,620.00	110,353.95
7	179,460.86		179,460.86	289,814.81
8	849,598.46		849,598.46	1,139,413.27
9	490,377.27		490,377.27	1,629,790.54
10	451,556.60	900,000.00	448,433.40	1,181,357.14
11	10,417.66	671.24	9,746.42	1,191,103.56
12				1,191,103.56
13				1,191,103.56
14				1,191,103.56
15				1,191,103.56
16				1,191,103.56
Total	2,092,738.59	901,635.03	1,191,103.56	1,191,103.56

PRD (1) (600) ps16 INS

Jul-07	179 461
Aug-07	849 598
Sep-07	490 377
Oct-07	(448 433)
Nov-07	9 746
Dec-07	-
	<u>1,080,750</u>

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SAP GUI - SAP NetWeaver Portal - Microsoft Internet Explorer

G/L Account Balance Display

Account number: 514511 DSM - 20/20, Ir, etc  
 Company code: 1888 PacifiCorp  
 Business area:  
 Fiscal year: 2008  
 All documents in currency: \* Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C..				
1				
2				
3				
4		2.55	2.55	2.55
5				2.55
6	1,836,060.90		1,836,060.90	1,836,058.35
7	1,838,877.01		1,838,877.01	3,674,935.36
8	10,089.93		10,089.93	3,685,025.29
9				3,685,025.29
10				3,685,025.29
11				3,685,025.29
12				3,685,025.29
13				3,685,025.29
14				3,685,025.29
15				3,685,025.29
16				3,685,025.29
Total	3,685,027.84	2.55	3,685,025.29	3,685,025.29

PRD (1) (600) ps29 INS

Jan-08	-
Feb-08	-
Mar-08	-
Apr-08	(3)
May-08	-
Jun-08	1,836,061
	<u>1,836,058</u>
Total	<u>2,916,808</u>
	Ref# 4.5

Start | 2 Interne... | Drafts - Micr... | 1 - DR Track... | Irrigation Lo... | GLPCA 5145... | G:\ARCHIVE... | SAP Logon P... | General Tabl... | 9:32 AM Tuesday

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Chehalis	549	PRO	6,366,281	CAGW	21.341%	1,358,609	
Marengo	549	PRO	331,503	CAGW	21.341%	70,745	
Marengo II	549	PRO	2,445,220	CAGW	21.341%	521,827	
Goodnoe Hills	549	PRO	1,673,607	CAGW	21.341%	357,159	
			<u>10,816,610</u>			<u>2,308,341</u>	4.6.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This pro forma adjustment reflects pro forma O&M expenses for the rate effective period, calendar year 2010, for the Marengo wind resource, the Goodnoe Hills wind resource, Marengo II wind resource, and Chehalis natural gas resource. These resources were placed into service in August 2007, May 2008, June 2008, and September 2008 respectively. These expenses have been adjusted by the production factor to align these expenses with other test period expenses. The production factor treatment is detailed on adjustment page 9.1. The O&M expenses for the Goodnoe Hills wind resource reflect full expense levels and have not been reduced by the Energy Trust of Oregon (ETO) contributions.

PacifiCorp  
Washington General Rate Case - June 2008  
Incremental Generation O&M

	<u>Unadjusted</u> <u>July07 - June08</u>	<u>Pro forma</u> <u>Jan10 - Dec10</u>	<u>Variance</u>	
Chehalis	0	6,366,281	6,366,281	
Marengo	4,278,664	4,610,167	331,503	
Marengo II	0	2,445,220	2,445,220	
Goodnoe Hills	204,267	1,877,874	1,673,607	
Total:	<u>4,482,932</u>	<u>15,299,542</u>	<u>10,816,610</u>	Ref 4.6



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Customer Receipts & Collections	903	PRO	214,720	CN	7.375%	15,835	4.7.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This pro forma adjusts customer billing postage costs to reflect the U.S. Postal Service rate increase effective May 12, 2008. Postage rates are expected to increase again in May 2009.

**PacifiCorp  
Washington General Rate Case - June 2008  
Postage Increase**

<b>Postal Service Increase for Utility Bill Mailings - May 12, 2008 Increase</b>		<u>Ref.</u>
Current Rate	0.312	
New Rate	<u>0.324</u>	
Increase	0.012	
<b>Total Customers (per JAM factor calculation for CN)</b>	1,704,124	10.13
<b>Increase in Customer Postage Costs (12 Months Ending June 2008)</b>		
Calculated at 1 bill per customer @ \$0.012 for 10.5 months	<u><u>214,720</u></u>	<b>To 4.7</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
1) KATZ Patent Reserve	903	RES	1,573,200	CN	7.375%	116,022	4.8.1
2) Cholla Plant Transaction Costs	557	RES	(561,213)	CAGE	0.000%	-	4.8.1
	557	RES	561,213	SG	8.193%	45,980	4.8.1
3) Environmental Expense	923	RES	51,628	SO	7.160%	3,697	4.8.1
4) MCBIT Refund	903	RES	(994,051)	OR	Situs	-	4.8.1
	909	RES	(80,530)	OR	Situs	-	4.8.1
5) Liability Write Off	908	RES	100,233	UT	Situs	-	4.8.1
6) Refund Transmission Revenue	566	RES	(100,000)	SG	8.193%	(8,193)	4.8.1
	904	RES	800,000	CN	7.375%	58,999	4.8.1
7) Geary Dike Reserve	539	RES	1,000,000	CAGW	21.341%	213,407	4.8.1
8) Miscellaneous Write Offs Sandy Training Center O&M	421	RES	(1,511,790)	SO	7.160%	(108,245)	4.8.1
	931	RES	(56,250)	SO	7.160%	(4,028)	4.8.1
9) Edison Electric Institute Dues	930	RES	194,250	SO	7.160%	13,908	4.8.1
<b>TOTAL Non-recurring Adjustments</b>			<u>976,689</u>			<u>331,549</u>	

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

Various accounting entries were made during 2007 that were non-recurring in nature or relate to prior periods. This restating adjustment removes these items reducing Washington allocated operating expenses. Details on the specific items in the adjustment can be found on page 4.8.2.

PacifiCorp  
 Washington General Rate Case - June 2008  
 Remove Non-Recurring Entries

No.	Postg Date	Text	FERC Acct	Amount as Booked	Reference
1	08/28/2007	Settlement Payment	9031000	(1,573,200)	4.8.2
2	10/19/2007	Cholla Plant Transaction Costs	5578000	561,213	4.8.2
2		Cholla Plant Transaction Costs	5570000	(561,213)	4.8.2
3	07/25/2007	Environmental Expense	9230000	(51,628)	4.8.2
4	09/30/2007	MCBIT Refund	9032000	666,746	4.8.2
4		various MCBIT Interest and Other Costs	9032000	56,614	4.8.2
4		various MCBIT Settlement Informational Ads	9090000	80,530	4.8.2
	03/31/2008	MCBIT Accrual-amt disbursed to charities	9032000	270,691	4.8.2
5	09/27/2007	Liability Write Off	9086000	(100,233)	4.8.2
6	09/27/2007	Refund Transmission Revenue	5660000	100,000	4.8.2
6	09/30/2007	Refund Transmission Revenue	9040000	(800,000)	4.8.2
7	12/31/2007	Geary Dike Reserve	5390000	(1,000,000)	4.8.2
8	08/21/2007	Retire MACE Software	4212000	455,404	4.8.2
8	10/23/2007	Retire Leasehold Improvements	4212000	1,056,386	4.8.2
8		various Sandy Training Center O&M Expense	9310000	56,250	4.8.2
9	11/30/2007	Edison Electric Membership Dues	9300000	(194,250)	4.8.2
				<u>(976,689)</u>	
				<b>Ref 4.8</b>	

Certain accounting entries were made to expense accounts that are either one-time and non-recurring in nature or relate to a prior period. These transactions are removed from results of operations to normalize the test period results.

**1) Katz Patent Reserve:** An entry was made in June 2007 to record the contingent liability associated with a pending lawsuit for a patent infringement related to automated telephony (a patent owned by Katz.) The amount was based on telephony usage over the past six years. In August 2007, the dispute was settled and the resulting payment was much lower than had been reserved and a corresponding entry of \$1.5 million was made (the Company reserved \$2.1 million and settled for \$576,800). These are related to a prior period and should be removed.

**2) Cholla Transaction Costs:** An entry was made in October 2007 to move year to date amortization from account 557 to account 557.8. This entry was made to properly allocate the amortization using the CAGE factor instead of the SG factor. The entry in October includes six months of amortization that is out of period and this adjustment reverses the impact of the entry for the six months that are out of period.

**3) Environmental Expense:** An entry was posted in July 2007 to move insurance proceeds booked incorrectly in June 2007. This entry is for an out of period item and this adjustment reverses the impact of the entry from results.

**4) MCBIT Refund:** In September 2007 the Company reached agreement on a final refund amount for Multnomah County Business Income Tax collected from customers since 1993. As a result of the settlement, the Company set aside \$2.2 million to cover the customer refund, attorneys fees, and other costs of the settlement. The Company made an entry to increase a previously accrued reserve. This adjustment reverses the impact of that entry on regulated results and removes any other settlement expenses booked in the twelve months ended June 2008.

**5) Liability Write Off:** A liability on the books since 1995 was written off because it had exceeded the statute of limitations. A contractor had done some DSM work for the Company in the 1990s. We had paid the contractor, but there was a small balance in the liability that kept accruing interest. The contractor never billed, and we wrote off the balance after ten years.

**6) Refund Transmission Revenue:** The Company had a dispute with a transmission customer regarding unreserved use charges over a period of several years. In 2006 the Company offered to refund \$800,000 and established a reserve for that amount. The issue subsequently went to FERC which ruled the Company only needed to refund \$100,000, at which time the company reversed the old reserve and established a payable for \$100,000. This adjustment reverses the impact of these entries in regulated results.

**7) Geary Dike Reserve:** The Geary Dike failed and flooded a golf course, farmland, and state highway on June 7, 2006. The Company initially reserved \$1 million in June 2006, and in November 2007 an additional \$1 million was reserved for additional liability facing the Company. The Company subsequently determined the event met the criteria for an injuries and damages insurance claim. In December 2007, the \$2 million reserve was reversed and appropriate entries were made corresponding to the insurance claim. This adjustment removes the net impact of reversing the reserve in 2007.

**8) Miscellaneous Write Offs:** In August 2007 the company determined the Mapping and Connectivity Enabler (MACE) software package was no longer used and was written off. The loss on disposition was recorded to FERC account 421 and this adjustment removes it from results. In October 2007 the company relinquished two-thirds of its lease for the Sandy Training Center facilities. Leasehold improvements previously made at the center were written off to FERC Account 421 and this adjustment removes the write off from results. The O&M expense associated with the lease was decreased from \$75,000 to \$25,000 per annum and is adjusted here to FERC account 931. This adjusts the ongoing O&M expense to the appropriate level.

**9) Edison Electric Institute Membership Dues:** The Company discontinued its membership to Edison Electric Institute. These credit entries were made in the base period and are removed since they are non-recurring.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Customer Service	903	RES	34,033	OR	Situs	-	
Customer Service	909	RES	(11,373)	CN	7.375%	(839)	
Customer Service	909	RES	(3,282)	CA	Situs	-	
Customer Service	909	RES	(4,233)	ID	Situs	-	
Customer Service	909	RES	(73,209)	OR	Situs	-	
Customer Service	909	RES	(101,871)	UT	Situs	-	
Customer Service	909	RES	(9,123)	WA	Situs	(9,123)	
Customer Service	909	RES	(6,648)	WYE	Situs	-	
Administrative & General	921	RES	(7)	SO	7.160%	(1)	
Administrative & General	921	RES	(279)	CA	Situs	-	
Administrative & General	921	RES	(562)	ID	Situs	-	
Administrative & General	921	RES	1,302	OR	Situs	-	
Administrative & General	921	RES	(9,159)	UT	Situs	-	
Administrative & General	921	RES	(825)	WA	Situs	(825)	
Administrative & General	921	RES	(961)	WYE	Situs	-	
Administrative & General	922	RES	(85,822)	SO	7.160%	(6,145)	
Administrative & General	923	RES	(16,939)	SO	7.160%	(1,213)	
Administrative & General	923	RES	(20,133)	UT	Situs	-	
<b>Total</b>			<u>(309,091)</u>			<u>(18,146)</u>	

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This restating adjustment removes costs associated with the Blue Sky program that were initially included in regulated results. The Blue Sky program is designed to encourage voluntary participation in the acquisition and development of renewable resources. To prevent non-participants from subsidizing the program this adjustment removes administrative and other expenses directly associated with the program.

**PacifiCorp  
Washington General Rate Case - June 2008  
Blue Sky Adjustment**

All Blue Sky expenses must be removed from Regulatory Results

**Above the Line Charges 12 ME June 2008**

<u>Account</u>	<u>Amount</u>	<u>Factor</u>
903	(34,033.30)	OR
909	11,372.74	CN
909	3,282.08	CA
909	4,232.75	ID
909	73,208.87	OR
909	101,871.12	UT
909	9,123.43	WA
909	6,647.84	WYP
921	7.20	SO
921	278.81	CA
921	562.29	ID
921	(1,301.66)	OR
921	9,158.57	UT
921	825.18	WA
921	961.38	WYP
922	85,821.75	SO
923	16,890.77	SO
923	48.06	SO
923	20,132.80	UT
	<u>309,091</u>	To pg 4.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Other Expense	557	RES	819,221	CAGW	21.341%	174,828	4.10.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

During the twelve months ended June 2008 several natural gas swap entries were inadvertently booked to account 557. Natural gas swaps are normally charged to FERC account 547.1 and are considered to be part of net power costs. Since FERC account 557 is not a part of net power costs, this restating adjustment removes the amounts from unadjusted results to be consistent with net power cost treatment.



PacifiCorp  
 Washington General Rate Case - June 2008  
 Gas Swap Adjustment

**SAP**

List Edit Go to System Help

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*FERC Financial Statements - Balance Sheet / Income Statement*

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Report title : FERC Financial Statements - Balance Sheet / Income Statement  
 Controlling area : 4500 Profit center : \*  
 FERC location : \* SAP account : 0000515220/  
 FERC account : 0005570000/ Plan version : 0  
 Reporting period : 2008/012

FERC Financial Statements Account	BS/IS Acct Description	Func Grp	DEC-2007 Period postings	YTD postings
5570000	OTHER EXPENSES	OPS		395,800.00
**Account(s)				395,800.00

**SAP**

List Edit Go to System Help

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*FERC Financial Statements - Balance Sheet / Income Statement*

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Report title : FERC Financial Statements - Balance Sheet / Income Statement  
 Controlling area : 4500 Profit center : \*  
 FERC location : \* SAP account : 0000515220/  
 FERC account : 0005570000/ Plan version : 0  
 Reporting period : 2009/006

FERC Financial Statements Account	BS/IS Acct Description	Func Grp	JUN-2008 Period postings	YTD postings
5570000	OTHER EXPENSES	OPS	306,150.00-	1,215,021.50-
**Account(s)				1,215,021.50-

395,800  
 (1,215,021)  
(819,221) Page 4.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Operation & Maintenance expense	930	RES	(1,518,562)	SO	7.160%	(108,730)	

**Adjustment Detail**

MEHC Mgmt Fee limit per commitment Wa. 4	7,300,000
MEHC Mgmt Fee bkd, 12ME June 2008	<u>(8,818,562)</u>
Adjustment Required	<u><u>(1,518,562)</u></u>

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This restating adjustment complies with the 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..."

This adjustment limits the MEHC corporate charge to PacifiCorp to \$7.3 million.

PacifiCorp  
 Washington General Rate Case June 2008  
 DSM Amortization Removal Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Customer Assistance	908	RES	(15,270,159)	UT	Situs	-	
Customer Assistance	908	RES	(2,147,125)	WA	Situs	(2,147,125)	4.12.1
Customer Assistance	908	RES	(136,349)	CA	Situs	-	
Customer Assistance	908	RES	(1,179,371)	ID	Situs	-	
			<u>(18,733,003)</u>			<u>(2,147,125)</u>	

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

Washington allows for recovery of Demand Side Management ("DSM") expenses through the customer efficiency services rate adjustment (Schedule 191). This restating adjustment removes Washington DSM costs in order to prevent a double recovery through base rates and Schedule 191.

In January 2008 the allocation code of these expenses was changed to Non-Utility (NUTIL). As a result, no adjustment is necessary for the six months January-June 2008.

G/L Account Balance Display

Document currency Document currency Document currency Busir

Account number: 553403 DSR WA Amortization  
 Company code: 1000 PacifiCorp  
 Business area:  
 Fiscal year: 2008  
 All documents in currency: \* Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1	1,418,301.00	1,039,855.81	378,445.19	378,445.19
2	1,375,122.81	1,213,715.50	161,407.31	539,852.50
3	1,637,925.50	1,202,456.61	435,468.89	975,321.39
4	1,554,144.61	910,000.00	644,144.61	1,619,466.00
5	1,063,366.00	800,000.00	263,366.00	1,882,832.00
6	977,305.00	690,000.00	287,305.00	2,170,137.00
7	1,013,005.00	665,000.00	348,005.00	2,518,142.00
8	1,180,048.00	755,000.00	425,048.00	2,943,190.00
9	1,147,538.00	810,000.00	337,538.00	3,280,728.00
10	1,053,349.00	696,000.00	357,349.00	3,638,077.00
11	998,927.00	694,000.00	304,927.00	3,943,004.00
12	1,018,258.00	644,000.00	374,258.00	4,317,262.00
13				4,317,262.00
14				4,317,262.00
15				4,317,262.00
16				4,317,262.00
Total	14,437,289.92	10,120,027.92	4,317,262.00	4,317,262.00

July to December 2007

2,147,125 To 4.12

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b> Administrative and General	930	RES	-	WA	Situs	-	4.13.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

Based on the order in Docket UE-051090, commitment WA 7, the Company must reduce its administrative and general expense below \$228.8 million on a total company basis, adjusted for inflation. This restating adjustment demonstrates the administrative and general expense included the test period is below the required level.

Description	Total Company	Factor	Ref. #
June 2008 Actual Administrative and General Expense	171,224,136		2.2
<b>A&amp;G Adjustments:</b>			
Miscellaneous General Expense	(379,657)	SO	4.1
Miscellaneous General Expense	(7,710)	UT	4.1
Wage & Benefit Adjustment (Annualization)	26,045	WA	4.2
Wage & Benefit Adjustment (Annualization)	942,648	SO	4.2
Wage & Benefit Adjustment (Proforma)	36,163	WA	4.3
Wage & Benefit Adjustment (Proforma)	1,308,829	SO	4.3
MEHC Transition Savings	6,994,636	SO	4.4
Remove Non-recurring Entries	189,628	SO	4.8
Blue Sky / Green Tags	(102,768)	SO	4.9
Blue Sky / Green Tags	(279)	CA	4.9
Blue Sky / Green Tags	(562)	ID	4.9
Blue Sky / Green Tags	1,302	OR	4.9
Blue Sky / Green Tags	(29,291)	UT	4.9
Blue Sky / Green Tags	(825)	WA	4.9
Blue Sky / Green Tags	(961)	WYE	4.9
Affiliate Mgmt Fee Adj (MEHC)	(1,518,562)	SO	4.11
WECC Fees	844,544	SO	4.14
Compliance Department	286,982	SO	4.16
Environmental Remediation	(1,036,307)	SO	8.3
<b>Total A&amp;G adjustments</b>	<u>7,553,854</u>		
<b>Adjusted A&amp;G Expense</b>	<u><b>178,777,989</b></u>		
<b>A&amp;G Cost Commitment Level Adjustment</b>	-		4.13
<b>Total Normalized A&amp;G Cost Commitment Level</b>	<u><u><b>246,163,035</b></u></u>		4.13.2

<u>Description</u>	<u>Total Company</u>
<b>A&amp;G Cost Commitment:</b>	
Cap Commitment per Docket No. UE-051090, Commitment No. Wa. 7	228,800,000
Commitment Escalation:	
Global Insights Factor JEADGOMMS - 2006	1.634
Global Insights Factor JEADGOMMS - 2007	1.695
Global Insights Factor JEADGOMMS - 2008	1.758
% Increase - 2008 value less 2006 value	<u>7.59%</u>
<b>12/31/08 A&amp;G Cost Commitment</b>	<b><u>246,163,035</u></b>

PacifiCorp  
 Washington General Rate Case June 2008  
 WECC Fees

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Miscellaneous General Expense	930	PRO	844,544	SO	7.160%	60,470	Below
<b>Adjustment Detail:</b>							
Expected WECC Fees for CY 2008			2,599,617				
(6) Months CY 2008			1,299,809				
Expected WECC Fees for CY 2009			3,586,674				
(6) Months CY 2009			<u>1,793,337</u>				
Sum of Period (7-12 CY 2008) & (1-6 CY 2009)			<u>3,093,145</u>				
Minus Actual Expense for period July 2007 to June 2008			(2,248,601)				4.14.1
Additional Fees for 12 ME June 2009			<u><u>844,544</u></u>				Above

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

Since its formation, the Western Electric Coordinating Council ("WECC") has been responsible for coordinating and promoting electric system reliability. Recently, WECC's role has significantly expanded into the compliance area. This pro forma adjustment includes the increase in mandated membership WECC fees over the twelve months ended June 2008 levels.



PacifiCorp  
 Washington General Rate Case - June 2008  
 Western Electricity Coordinating Council Fees  
 July 2007 to June 2008

Calendar Year	Period	Month	FERC Acct	Locatn	Account	Amount	Vendor
2007	7	July	9302000	1	545550	154,659	WECC
2007	8	August	9302000	1	545550	119,277	WECC
2007	9	September	9302000	1	545550	153,326	WECC
2007	10	October	9302000	1	545550	153,326	WECC
2007	11	November	9302000	1	545550	153,326	WECC
2007	12	December	9302000	1	545550	192,432	WECC
2008	1	January	9302000	1	545550	220,376	WECC
2008	2	February	9302000	1	545550	220,376	WECC
2008	3	March	9302000	1	545550	220,376	WECC
2008	4	April	9302000	1	545550	220,376	WECC
2008	5	May	9302000	1	545550	220,376	WECC
2008	6	June	9302000	1	545550	220,376	WECC
						<u>2,248,601</u>	<b>Ref 4.14</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Preliminary Coal Plant Expense	557	RES	(3,867,415)	SG	8.193%	(316,859)	4.15.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

The Company was planning to build three coal units, Bridger unit 5, Hunter unit 4, and IPP unit 3. These projects were abandoned by the Company and the related expenses were written off to FERC account 557. This restating adjustment removes these write-offs and the associated O&M expenses from regulatory results of operations.

PacifiCorp  
 Washington General Rate Case - June 2008  
 Preliminary Coal Plant Expense

Project	Date	Capital Write-Off	O&M Expense	Total
Bridger U5	July 2007	-	3,916	3,916
Bridger U5	August 2007	-	4,014	4,014
Bridger U5	September 2007	-	833,402	833,402
Bridger U5	October 2007	462,496	1,694,243	2,156,739
Bridger U5	November 2007	(38,404)	409,410	371,006
Bridger U5	December 2007	-	430,818	430,818
Bridger U5	January 2008	57,727	(20,276)	37,451
Bridger U5	February 2008	-	(52,246)	(52,246)
Bridger U5	March 2008	39,733	-	39,733
<b>Total Bridger U5</b>		<b>521,551</b>	<b>3,303,281</b>	<b>3,824,832</b>

Project	Date	Capital Write-Off	O&M Expense	Total
IPP Unit 3	August 2007	25,598	-	25,598
IPP Unit 3	September 2007	202	-	202
<b>Total IPP U3</b>		<b>25,800</b>	<b>-</b>	<b>25,800</b>

Project	Date	Capital Write-Off	O&M Expense	Total	Reference
Hunter Unit 4	October 2007	16,782	-	16,782	
<b>Total Hunter U4</b>		<b>16,782</b>	<b>-</b>	<b>16,782</b>	

**Total Preliminary Coal Expense      564,134      3,303,281      3,867,415      To 4.15**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Office Supplies & Expenses	921	PRO	286,982	SO	7.160%	20,548	
Operation Supervision & Engineering	560	PRO	1,882,335	SG	8.193%	154,221	
Maint Supervision & Engineering	590	PRO	97,870	SNPD	6.845%	6,699	
Maint of Station Equipment	592	PRO	205,580	SNPD	6.845%	14,072	
Load Dispatching	561	PRO	46,568	SG	8.193%	3,815	
Load Dispatching	581	PRO	318,079	SNPD	6.845%	21,773	
Operation Supervision & Engineering	580	PRO	120,810	SNPD	6.845%	8,269	
Total			<u>2,958,224</u>			<u>229,397</u>	4.16.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

As of June 18, 2007, the electric utility industry has been operating under mandatory, enforceable reliability standards. Utilities and other bulk power industry participants that violate any of the standards will face enforcement actions including increased compliance monitoring and testing requirements and/or possible monetary sanctions of up to \$1 million per day. In order to comply with these enhanced reliability standards, the Company requires the addition of 13 full-time employees as well as increased program and information technology costs. This pro forma adjustment adds to results of operations the increase in O&M expenses for these employees and technology costs.

PacifiCorp  
 Washington General Rate Case - June 2008  
 Compliance Expenses

<b>Department</b>	<b>Account</b>	<b>Budget 12 Months Ending 6/30/2009</b>	<b>Actual Jan- June 2008</b>	<b>Adjustment</b>
General Counsel	921	269,525	52,848	216,677
Main Grid Planning	560	744,300	-	744,300
Transmission Development Planning	560	1,723,870	632,466	1,091,404
Investment Planning	590	97,870	-	97,870
Physical Security	921	84,000	22,170	61,830
Transmission & Distribution Operations	592	237,600	32,020	205,580
Transmission & Distribution Operations	561	134,640	88,072	46,568
Transmission & Distribution Operations	581	117,480	88,401	29,079
Transmission & Distribution Operations	580	55,440	-	55,440
Finance	921	8,475	-	8,475
Finance	560	47,460	829	46,631
Finance	580	70,950	5,580	65,370
Finance	581	289,000	-	289,000
<b>Total</b>		<b>3,880,610</b>	<b>922,386</b>	<b>2,958,224</b>

Ref 4.16



	5.1	5.2	5.3	0	0	0	0
	Total Normalized	Net Power Costs	James River Royalty Offset	Removal of Colstrip #3	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	(120,034,911)	(120,034,911)	-	-	-	-	-
5 Other Operating Revenues	1,360,579	-	1,360,579	-	-	-	-
6 Total Operating Revenues	(118,674,332)	(120,034,911)	1,360,579	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	6,263,010	6,263,010	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(135,563,553)	(135,563,553)	-	-	-	-	-
13 Transmission	4,428,486	4,428,486	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(124,872,056)	(124,872,056)	-	-	-	-	-
20 Depreciation	(481,956)	-	-	(481,956)	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(40,973)	-	-	(40,973)	-	-	-
23 Income Taxes: Federal	2,193,079	1,693,001	476,202	23,875	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	64,020	-	-	64,020	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(123,137,887)	(123,179,055)	476,202	(435,034)	-	-	-
29							
30 Operating Rev For Return:	4,463,555	3,144,145	884,376	435,034	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(25,099,730)	-	-	(25,099,730)	-	-	-
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:	(25,099,730)	-	-	(25,099,730)	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	14,870,555	-	-	14,870,555	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	557,461	-	-	557,461	-	-	-
50 Unamortized ITC	204,991	-	-	204,991	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	15,633,008	-	-	15,633,008	-	-	-
56							
57 Total Rate Base:	(9,466,722)	-	-	(9,466,722)	-	-	-
58							
59							
60 Estimated ROE impact	1.571%	1.015%	0.286%	0.250%	0.000%	0.000%	0.000%
61 Estimated Price Change	(8,509,712)	(5,077,515)	(1,428,189)	(2,004,007)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	6,720,653	4,837,146	1,360,579	522,929	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(481,956)	-	-	(481,956)	-	-	-
71 Schedule "M" Deductions	(27,241)	-	-	(27,241)	-	-	-
72 Income Before Tax	6,265,939	4,837,146	1,360,579	68,215	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	6,265,939	4,837,146	1,360,579	68,215	-	-	-
77							
78 Federal Income Taxes	2,193,079	1,693,001	476,202	23,875	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Normalizing Adjustment:</b>							
<b>Sales for Resale (Account 447)</b>							
Firm Sales	447	RES	2,610,009	CAGW	21.341%	556,994	
<b>Purchased Power (Account 555)</b>							
Energy	555	RES	-	CAEW	21.341%	-	
Firm Purchases	555	RES	(3,769,928)	CAGW	21.341%	(804,529)	
WA Qualifying Facilities	555	RES	0	WA	Situs	0	
			<u>(3,769,928)</u>			<u>(804,529)</u>	
<b>Wheeling (Account 565)</b>							
Firm Wheeling	565	RES	2	CAGW	21.341%	0	
<b>Fuel Expense (Accounts 501 and 547)</b>							
Fuel Consumed - Coal	501	RES	(4,267,502)	CAEW	21.341%	(910,745)	
Fuel Consumed - Natural Gas	547	RES	966,693	CAEW	21.341%	206,306	
			<u>(3,300,809)</u>			<u>(704,439)</u>	
<b>Total Net Power Costs - Normalized</b>			<u><u>(9,680,744)</u></u>			<u><u>(2,065,962)</u></u>	5.1.1
<b>Pro Forma Adjustment:</b>							
<b>Sales for Resale (Account 447)</b>							
Firm Sales	447	PRO	(565,079,261)	CAGW	21.341%	(120,591,905)	
<b>Purchased Power (Account 555)</b>							
Energy	555	PRO	(29,837,190)	CAEW	21.341%	(6,367,674)	
Firm Purchases	555	PRO	(720,868,087)	CAGW	21.341%	(153,838,341)	
WA Qualifying Facilities	555	PRO	(315,677)	WA	Situs	(315,677)	
			<u>(751,020,954)</u>			<u>(160,521,691)</u>	
<b>Wheeling (Account 565)</b>							
Firm Wheeling	565	PRO	20,751,356	CAGW	21.341%	4,428,486	
<b>Fuel Expense (Accounts 501 and 547)</b>							
Fuel Consumed - Coal	501	PRO	33,614,265	CAEW	21.341%	7,173,755	
Fuel Consumed - Natural Gas	547	PRO	119,750,168	CAEW	21.341%	25,556,362	
			<u>153,364,433</u>			<u>32,730,117</u>	
<b>Total Net Power Costs - Pro Forma</b>			<u><u>(11,825,904)</u></u>			<u><u>(2,771,184)</u></u>	5.1.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma 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.

The restating adjustment reflects WCA normalized power cost for the 12 months ended June 2008. The pro forma adjustment reflects net power costs for the 12 months ended December 2010. The GRID study for the pro forma adjustment is based on forecast loads for the twelve months ended December 2010. The pro forma power costs are adjusted back to the historical period using the production factor and included in the results of operations. Adjustment page 9.1 shows the production factor treatment of these pro forma expenses.



Description	FERC Account	From 5.1.2		From 5.1.3		From 5.1.4		WCA Allocation Factor	Washington Allocation Percentage	Washington Allocated Normalized Costs
		WCA Unadjusted June 2008	WCA Normalized June 2008	Restating Adj. Type	WCA Pro Forma December 2010	Pro Forma Adj. Type	Pro Forma Adjustment			
Sales for Resale (Account 447)										
Existing Firm Sales - Pacific	447	9,464,146	9,464,146	1	-	12,964,800	3	CAGW	21.3407%	2,766,780
Post-Merger Firm Sales	447	825,111,680	827,721,690	1	2,610,009	259,141,774	3	CAGW	21.341%	55,302,665
Non-Firm Sales	447							CAEW	21.3414%	0
Total Sales for Resale		834,575,826	837,185,835		2,610,009	272,106,574				58,069,465
Purchased Power (Account 555)										
Existing Firm Demand - Pacific	555	62,144,919	62,144,921	1	2	49,381,049	3	CAGW	21.341%	10,538,265
Existing Firm Energy	555	37,488,076	37,488,076	1	-	7,650,886	3	CAEW	21.341%	1,632,806
WA Qualifying Facilities	555	2,247,543	2,247,543	1	0	1,931,867	3	WA	100.0000%	1,931,867
Post-Merger Firm Energy	555	984,647,735	980,877,805	1	(3,769,930)	271,402,708	3	CAGW	21.341%	57,919,255
Other Generation Expenses	555	2,100,613	2,100,613	1	0	3,471,496	3	CAGW	21.341%	740,842
Total Purchased Power		1,088,628,887	1,084,856,959		(3,769,928)	333,836,005				72,763,034
Wheeling (Account 565)										
Existing Firm - Pacific	565	-	-	1	-	35,189,813	3	CAGW	21.341%	7,509,755
Post-Merger Firm	565	78,089,190	78,089,192	1	2	63,650,734	3	CAGW	21.341%	13,583,516
Non Firm								CAEW	21.341%	0
Total Wheeling Expense		78,089,190	78,089,192		2	98,840,548				21,093,271
Fuel Expense (Accounts 501 and 547)										
Fuel Consumed - Coal	501	147,906,420	143,638,917	1	(4,267,502)	177,253,183	3	CAEW	21.341%	37,828,310
Fuel Consumed - Natural Gas	547	56,377,746	57,344,440	1	966,693	177,094,807	3	CAEW	21.341%	37,794,468
Total Fuel and Other Expense		204,284,166	200,983,357		(3,300,809)	354,347,990				75,622,779
<b>Total Net Power Cost</b>		<b>536,426,417</b>	<b>526,745,673</b>		<b>(9,680,744)</b>	<b>514,919,769</b>				<b>111,409,619</b>
					Ref. 5.1					Ref. 5.1

## Unadjusted Results June 2008\*

PacifiCorp Period Ending Jun-08	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged 07/07-06/08	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE Pacific Pre Merger	9,464,146	9,464,146			
Post Merger	825,111,680				825,111,680
TOTAL SPECIAL SALES	834,575,826	9,464,146	-	-	825,111,680
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	47,058,000	47,058,000			
Mid Columbia	45,174,299	13,552,290	31,622,009		
Misc/Pacific	7,400,696	1,534,629	5,866,067		
Q.F. Contracts/PPL	2,247,543	194,355	946,925		1,106,263
Pacific Sub Total	101,880,538	62,339,274	38,435,001	-	1,106,263
Clark S&I Agreement (Net)	10,409,684				10,409,684
Chehalis Purchase	59,617,491				59,617,491
Combine Hills	5,017,148				5,017,148
Georgia-Pacific Camas	6,024,890				6,024,890
Hermiston Purchase	92,214,012				92,214,012
Morgan Stanley p189046	10,683,600				10,683,600
Roseburg Forest Products	8,022,806				8,022,806
Weyerhaeuser Reserve	291,600				291,600
TransAlta p371343/s371344	(894,755)				(894,755)
Short Term Firm Purchases	793,261,261				793,261,261
New Firm Sub Total	984,647,735	-	-	-	984,647,735
WHEELING & U. OF F. EXPENSE					
Post Merger	78,089,190				78,089,190
TOTAL WHEELING & U. OF F. EXPENSE	78,089,190	-	-	-	78,089,190
THERMAL FUEL BURN EXPENSE					
Colstrip	6,189,934			6,189,934	
Hermiston	56,377,746			56,377,746	
Jim Bridger	141,716,485			141,716,485	
TOTAL FUEL BURN EXPENSE	204,284,166	-	-	204,284,166	-
TOTAL OTHER GEN. EXPENSE	2,100,613	-	-	2,100,613	-
NET POWER COST	536,426,417	52,875,128	38,435,001	206,384,779	238,731,509

Pg. 5.1.1

## Normalized Results June 2008

PacifiCorp

Study Results  
MERGED PEAK/ENERGY SPLIT  
(\$)Period Ending  
Jun-08

	Merged 07/07-06/08	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	9,464,146	9,464,146			
Post Merger	827,721,690				827,721,690
TOTAL SPECIAL SALES	837,185,835	9,464,146	-	-	827,721,690
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	47,058,002	47,058,002			
Mid Columbia	45,174,299	13,552,290	31,622,009		
Misc/Pacific	7,400,696	1,534,629	5,866,067		
Q.F. Contracts/PPL	2,247,543	194,355	946,925		1,106,263
Pacific Sub Total	101,880,541	62,339,276	38,435,001	-	1,106,263
Clark S&I Agreement (Net)	10,409,684				10,409,684
Chehalis Purchase	50,430,890				50,430,890
Combine Hills	5,017,148				5,017,148
Georgia-Pacific Camas	6,024,890				6,024,890
Hermiston Purchase	93,211,848				93,211,848
Morgan Stanley p189046	10,683,600				10,683,600
Roseburg Forest Products	8,022,806				8,022,806
Weyerhaeuser Reserve	291,600				291,600
TransAlta p371343/s371344	(894,755)				(894,755)
Short Term Firm Purchases	797,680,094				797,680,094
New Firm Sub Total	980,877,805	-	-	-	980,877,805
WHEELING & U. OF F. EXPENSE					
Post Merger	78,089,192				78,089,192
TOTAL WHEELING & U. OF F. EXPENSE	78,089,192	-	-	-	78,089,192
THERMAL FUEL BURN EXPENSE					
Colstrip	6,021,511			6,021,511	
Hermiston	57,344,440			57,344,440	
Jim Bridger	137,617,406			137,617,406	
TOTAL FUEL BURN EXPENSE	200,983,357	-	-	200,983,357	-
OTHER GENERATION EXPENSE					
Wind Integration Charge	2,100,613			2,100,613	
NET POWER COST	526,745,673	52,875,130	38,435,001	203,083,970	232,351,571

**PacifiCorp**

**Study Results**  
**MERGED PEAK/ENERGY SPLIT**  
**(\$)**

Period Ending  
Dec-10

	Merged 01/10-12/10	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	12,964,800	12,964,800			
Post Merger	259,141,774				259,141,774
<b>TOTAL SPECIAL SALES</b>	<b>272,106,574</b>	<b>12,964,800</b>	-	-	<b>259,141,774</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
BPA Peak Purchase	47,058,000	47,058,000			
Mid Columbia	2,750,796	825,239	1,925,557		
Misc/Pacific	7,223,139	1,497,810	5,725,329		
Q.F. Contracts/PPL	1,931,867				1,931,867
<b>Pacific Sub Total</b>	<b>58,963,802</b>	<b>49,381,049</b>	<b>7,650,886</b>	-	<b>1,931,867</b>
Combine Hills	4,063,374				4,063,374
Georgia-Pacific Camas	7,280,701				7,280,701
Hermiston Purchase	102,196,318				102,196,318
Idaho Power RTSA Purchase	2,603,705				2,603,705
Morgan Stanley p189046	10,683,600				10,683,600
Roseburg Forest Products	8,767,111				8,767,111
TransAlta p371343/s371344	(1,643,998)				(1,643,998)
<b>Short Term Firm Purchases</b>	<b>137,451,896</b>				<b>137,451,896</b>
<b>New Firm Sub Total</b>	<b>271,402,708</b>	-	-	-	<b>271,402,708</b>
<b>Non Firm Sub Total</b>	-	-	-	-	-
<b>TOTAL PURCHASED PW &amp; NET INT.</b>	<b>330,366,510</b>	<b>49,381,049</b>	<b>7,650,886</b>	-	<b>273,334,574</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Facilities	35,189,813	35,189,813			
Utah Firm Wheeling and Use of Facilities	168,268	168,268			
Post Merger	63,482,466				63,482,466
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>98,840,548</b>	<b>35,358,081</b>	-	-	<b>63,482,466</b>
<b>THERMAL FUEL BURN EXPENSE</b>					
Carbon	-				-
Cholla	-			6,589,116	-
Colstrip	6,589,116			111,858,552	-
Chehalis	111,858,552			65,236,055	-
Hermiston	65,236,055			170,664,067	-
Jim Bridger	170,664,067				-
<b>TOTAL FUEL BURN EXPENSE</b>	<b>354,347,790</b>	-	-	<b>354,347,790</b>	-
<b>OTHER GENERATION EXPENSE</b>					
Wind Integration Charge	3,471,496			3,471,496	-
<b>TOTAL OTHER GEN. EXPENSE</b>	<b>3,471,496</b>	-	-	<b>3,471,496</b>	-
<b>NET POWER COST</b>	<b>514,919,769</b>	<b>71,774,331</b>	<b>7,650,886</b>	<b>357,819,286</b>	<b>77,675,266</b>

PacificCorp  
 12 months ended December 2010  
 Net Power Cost Analysis  
 \$

	01/10-12/10	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
<b>Special Sales For Resale</b>													
Long Term Firm Sales	31,277,835	1,834,820	539,323	5,084,761	11,739,894	9,813,857	1,687,200	1,487,400	1,628,000	1,498,500	1,753,800	1,753,800	1,753,800
East Area Sales (WCA Sale)	12,864,800	81,400			1,228,400								
SMUD	44,242,635	1,916,220	539,323	5,084,761	12,968,294	11,501,057	1,487,400	1,487,400	1,628,000	1,498,500	1,753,800	1,753,800	1,753,800
Total Long Term Firm Sales	84,152,460	3,766,400	1,078,646	10,169,522	25,936,588	21,314,914	3,174,800	3,174,800	3,316,400	3,197,000	3,476,600	3,507,600	3,507,600
Short Term Firm Sales	65,631,680	9,530,480	8,487,360	4,305,600	4,305,600	4,305,600	4,305,600	4,305,600	4,305,600	4,305,600	4,305,600	4,305,600	4,305,600
COB	18,520,800	3,968,100	3,747,600	1,456,000	1,456,000	1,456,000	1,456,000	1,456,000	1,456,000	1,456,000	1,456,000	1,456,000	1,456,000
Mid-Columbia													
Total Short Term Firm Sales	84,152,480	13,498,580	12,234,960	5,761,600	5,761,600	5,761,600	5,761,600	5,761,600	5,761,600	5,761,600	5,761,600	5,761,600	5,761,600
System Balancing Sales	95,445,730	7,994,834	7,089,757	7,433,268	3,899,373	7,132,951	9,429,143	8,751,711	8,772,813	8,567,259	8,298,043	11,154,248	11,154,248
COB	48,265,728	4,933,485	219,236	2,317,839	9,580	488,557	8,010,323	4,037,891	13,014,010	6,386,997	4,151,121	3,899,676	3,899,676
Mid-Columbia													
Total System Balancing Sales	143,711,458	12,928,319	7,308,993	9,751,107	3,908,852	7,601,508	17,439,466	12,789,602	21,788,823	14,936,256	12,449,164	15,053,924	15,053,924
<b>Total Special Sales For Resale</b>	272,106,574	28,391,569	20,920,353	25,834,028	13,680,830	18,603,708	35,488,160	29,371,059	28,159,223	20,869,856	18,087,664	21,113,324	21,113,324

**Purchased Power & Net Interchange**

Long Term Firm Purchases	4,063,374	402,163	363,244	402,163	357,035	368,935	256,156	264,695	264,695	256,156	368,935	357,035	402,163
Combine Hills	1,894,200	95,756	92,645	125,479	174,570	266,088	221,857	172,811	103,279	125,616	116,398	116,398	118,851
Douglas PUD Settlement	7,280,701	618,361	568,520	514,204	534,854	585,060	593,363	750,640	782,483	621,574	488,377	457,778	618,361
Grant County 10.5MW purchase	6,971,138	571,458	463,808	8,488,387	6,436,915	8,385,418	7,033,275	8,774,380	8,857,987	8,781,380	8,966,754	9,199,380	9,374,424
Hemiston Purchase	102,186,318	9,003,900	8,439,108	8,488,387	6,436,915	8,385,418	7,033,275	8,774,380	8,857,987	8,781,380	8,966,754	9,199,380	9,374,424
Idaho Power RTSA Purchase	2,683,705	229,337	209,663	225,503	86,845	92,888	215,271	325,522	347,746	254,384	195,574	206,772	240,381
Morgan Stanley p189046	10,683,600	870,000	835,200	939,600	904,800	870,000	904,800	904,800	904,800	870,000	804,800	870,000	904,800
PGE Cove	252,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000
Roseburg Forest Products	8,787,111	740,873	674,107	747,821	723,250	740,873	723,250	744,347	744,347	719,775	744,347	719,775	744,347
Total Long Term Firm Purchases Total	144,712,148	12,552,848	11,657,294	12,542,516	9,836,483	11,918,633	10,816,377	12,625,601	12,714,240	12,235,971	12,433,764	12,546,552	13,031,868
Qualifying Facilities	1,931,867	160,049	147,934	154,519	161,333	184,376	172,584	174,469	162,339	158,197	152,351	156,319	147,416
OF Washington													
Qualifying Facilities Total	1,931,867	160,049	147,934	154,519	161,333	184,376	172,584	174,469	162,339	158,197	152,351	156,319	147,416
Mid-Columbia Contracts	4,355,155	362,930	362,930	362,930	362,930	362,930	362,930	362,930	362,930	362,930	362,930	362,930	362,930
Chelan - Rocky Reach	4,813,368	400,114	400,114	400,114	400,114	400,114	400,114	400,114	400,114	400,114	400,114	400,114	403,114
Douglas - Wells	12,134,860	872,382	815,628	849,200	1,143,931	1,197,605	999,477	1,170,453	963,543	954,228	990,197	1,048,235	1,128,863
Grant Displacement	(22,237,394)	(1,853,116)	(1,853,116)	(1,853,116)	(1,853,116)	(1,853,116)	(1,853,116)	(1,853,116)	(1,853,116)	(1,853,116)	(1,853,116)	(1,853,116)	(1,853,116)
Grant Reasonable	1,790,607	149,217	149,217	149,217	149,217	149,217	149,217	149,217	149,217	149,217	149,217	149,217	149,217
Grant Surplus													
Mid-Columbia Contracts Total	856,596	(68,473)	(125,227)	(91,655)	203,075	258,749	58,622	228,598	22,687	16,372	52,942	111,379	191,128
Total Long Term Firm Purchases	147,500,611	12,644,424	11,680,001	12,605,381	10,200,892	12,359,758	10,847,583	13,029,668	12,899,267	12,410,541	12,638,456	12,814,250	13,370,412

PacificCorp

12 months ended December 2010

	01/10-12/10	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
<b>Storage &amp; Exchange</b>													
BPA Peaking	47,056,000	3,921,500	3,921,500	3,921,500	3,921,500	3,921,500	3,921,500	3,921,500	3,921,500	3,921,500	3,921,500	3,921,500	3,921,500
TransAlta p371343/s371344	(1,643,998)	(185,999)	(186,000)	(186,000)	-	-	(186,000)	(186,000)	(186,000)	(160,000)	(165,999)	(160,000)	(186,000)
Total Storage & Exchange	45,414,002	3,735,501	3,735,500	3,735,500	3,921,500	3,921,500	3,921,500	3,735,500	3,735,500	3,741,500	3,735,501	3,741,500	3,735,500
<b>Short Term Firm Purchases</b>													
COB	1,634,300	595,550	498,600	540,150	-	-	-	12,752,136	12,691,536	9,015,600	-	-	-
Mid Columbia	34,459,272	(813,488)	(2,101,009)	(3,784,470)	(1,200,540)	(3,554,428)	(4,039,899)	(507,674)	622,049	458,640	(421,682)	(253,284)	106,680
STF Electric Swaps	(15,499,204)												
Total Short Term Firm Purchases	20,594,368	(217,938)	(1,602,409)	(3,254,320)	(1,200,540)	(3,554,428)	(4,039,899)	12,244,462	13,313,585	9,474,240	(421,682)	(253,284)	106,680
<b>System Balancing Purchases</b>													
COB	22,037,613	2,737,033	1,651,671	3,862,907	3,098,190	725,615	418,158	618,788	965,082	1,022,008	1,266,484	2,868,612	2,773,065
Mid Columbia	93,386,039	5,844,242	16,660,361	8,169,447	13,567,627	6,559,963	4,172,828	3,853,553	7,008,479	5,530,379	3,181,281	7,465,395	11,282,785
Emergency Purchases	1,431,876	17	-	4,667	1,109,059	144,256	13,764	48,944	57,202	-	53,467	-	-
Total System Balancing Purchases	116,857,528	8,681,291	18,312,032	12,067,021	17,774,876	7,430,035	4,604,750	4,523,286	8,040,763	6,552,386	4,491,232	10,324,007	14,055,850
<b>Total Purchased Power &amp; Net Int</b>	330,366,510	24,843,278	32,143,124	25,153,582	30,696,728	20,156,865	15,333,814	33,532,915	37,988,115	32,178,667	20,443,507	26,626,473	31,268,442
<b>Wheeling &amp; U. of F. Expense</b>													
Firm Wheeling	98,840,548	8,225,820	8,398,619	8,112,282	8,114,025	8,181,740	8,118,820	8,163,759	8,144,640	8,122,540	8,531,645	8,242,175	8,484,685
Total Wheeling & U. of F. Expense	98,840,548	8,225,820	8,398,619	8,112,282	8,114,025	8,181,740	8,118,820	8,163,759	8,144,640	8,122,540	8,531,645	8,242,175	8,484,685
<b>Coal Fuel Burn Expense</b>													
ColShip	6,589,116	580,292	524,135	580,292	561,573	580,292	561,573	580,284	580,292	542,854	355,663	561,573	580,292
Jim Bridger	170,664,067	15,333,249	13,816,842	14,702,006	10,846,414	11,776,829	14,448,610	14,972,438	15,016,539	14,532,076	15,010,286	14,861,709	15,347,060
Total Coal Fuel Burn Expense	177,253,183	15,913,541	14,340,977	15,282,298	11,407,987	12,357,121	15,010,183	15,552,721	15,596,831	15,074,930	15,365,959	15,423,282	15,927,352
<b>Gas Fuel Burn Expense</b>													
Chehalis	95,546,018	17,883,775	5,365,733	5,863,930	3,405,701	5,313,239	3,980,492	11,140,178	12,408,553	12,214,582	18,133,633	10,782,540	12,882,758
Hermiston	65,236,055	5,918,158	5,365,733	5,863,930	3,405,701	5,313,239	3,980,492	5,693,945	5,775,414	5,706,177	5,881,744	6,080,085	6,231,428
Total Gas Fuel Burn	160,782,073	23,801,933	10,731,466	11,727,860	6,811,402	10,626,478	7,960,984	16,834,124	18,183,967	17,920,759	24,015,377	16,862,624	19,234,184
Gas Swaps	699,930	(1,737,319)	(1,571,640)	(1,645,052)	679,200	711,140	659,700	957,280	907,680	860,400	588,690	194,100	95,790
Pipeline Reservation Fees	13,099,212	1,110,682	1,012,553	1,110,682	1,077,972	1,110,682	1,077,972	1,110,682	1,110,682	1,077,972	1,110,682	1,077,972	1,110,682
Additional Fixed Costs	2,513,393	195,874	-	-	-	-	-	460,779	466,009	452,874	76,322	377,391	484,044
Total Gas Fuel Burn Expense	177,094,607	23,371,270	4,806,646	5,329,519	5,162,873	7,135,061	5,718,164	19,362,865	20,668,337	20,312,005	25,791,071	18,512,097	20,824,700
<b>Other Generation</b>													
Wind Integration Change	3,471,496	316,334	287,390	326,783	289,375	283,529	288,323	270,444	263,786	263,975	285,909	305,580	290,071
Total Other Generation	3,471,496	316,334	287,390	326,783	289,375	283,529	288,323	270,444	263,786	263,975	285,909	305,580	290,071
<b>Net Power Cost</b>	514,919,769	44,278,645	39,056,404	28,370,435	44,084,215	34,433,465	25,865,395	41,394,544	53,291,650	47,792,894	49,548,232	51,021,943	55,781,926
<b>Net Power Cost/Net System Load</b>	24.70	22.41	22.74	16.34	27.30	21.48	16.08	23.04	29.74	29.34	30.10	29.31	28.02



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PacificCorp

	Net Power Cost Analysis												
	01/10-12/10	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Short Term Firm Purchases													
COB	23,600	8,600	7,200	7,800	-	-	-	167,200	166,400	120,800	-	-	-
Mid Columbia	434,400	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Short Term Firm Purchases</b>	<b>478,000</b>	<b>8,600</b>	<b>7,200</b>	<b>7,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>167,200</b>	<b>166,400</b>	<b>120,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
System Balancing Purchases													
COB	397,540	43,931	27,616	76,501	54,164	20,796	11,699	12,344	14,199	15,881	20,811	51,644	47,843
Mid Columbia	1,749,121	50,681	270,860	144,132	269,723	187,110	128,216	76,731	128,026	104,533	52,131	122,562	176,417
Emergency Purchases	24,773	0	0	70	17,814	4,285	418	887	659	-	541	-	-
<b>Total System Balancing Purchases</b>	<b>2,171,434</b>	<b>134,612</b>	<b>298,476</b>	<b>220,703</b>	<b>341,701</b>	<b>212,111</b>	<b>140,333</b>	<b>89,941</b>	<b>141,082</b>	<b>120,424</b>	<b>73,584</b>	<b>174,206</b>	<b>224,280</b>
<b>Total Purchased Power &amp; Net Int</b>	<b>6,153,888</b>	<b>456,463</b>	<b>569,889</b>	<b>513,578</b>	<b>596,536</b>	<b>513,053</b>	<b>555,356</b>	<b>715,066</b>	<b>598,581</b>	<b>439,140</b>	<b>275,559</b>	<b>378,287</b>	<b>542,358</b>
<b>Coal Generation</b>													
Colstrip	579,077	50,998	46,063	50,998	49,353	50,998	49,353	50,997	50,998	47,708	31,257	49,353	50,998
Jim Bridger	9,850,328	884,987	797,307	848,548	625,961	679,607	833,643	864,100	866,930	838,961	866,533	857,891	885,861
<b>Total Coal Generation</b>	<b>10,429,405</b>	<b>935,985</b>	<b>843,370</b>	<b>899,546</b>	<b>675,314</b>	<b>730,605</b>	<b>882,996</b>	<b>915,098</b>	<b>917,929</b>	<b>886,669</b>	<b>897,790</b>	<b>907,244</b>	<b>936,859</b>
<b>Gas Generation</b>													
Chehalis	1,625,099	276,543	-	-	-	-	-	207,112	228,152	223,870	328,708	166,883	193,832
Hermiston	1,853,651	173,024	153,360	170,980	84,738	151,458	104,720	164,584	168,000	165,806	171,858	169,737	175,386
<b>Total Gas Generation</b>	<b>3,478,750</b>	<b>449,567</b>	<b>153,360</b>	<b>170,980</b>	<b>84,738</b>	<b>151,458</b>	<b>104,720</b>	<b>371,696</b>	<b>396,152</b>	<b>389,676</b>	<b>500,566</b>	<b>336,619</b>	<b>369,218</b>
<b>Hydro Generation</b>													
West Hydro	3,654,664	459,808	385,941	410,625	337,732	330,895	289,251	187,786	173,377	218,193	194,065	264,621	372,369
<b>Total Hydro Generation</b>	<b>3,654,664</b>	<b>459,808</b>	<b>385,941</b>	<b>410,625</b>	<b>337,732</b>	<b>330,895</b>	<b>289,251</b>	<b>187,786</b>	<b>173,377</b>	<b>218,193</b>	<b>194,065</b>	<b>264,621</b>	<b>372,369</b>
<b>Other Generation</b>													
Goodnoe Wind	280,244,346	14,654	19,126	32,679	23,726	25,637	29,653	28,942	25,157	19,161	24,731	21,885	14,894
Leaning Juniper 1	307,252,617	16,686	12,998	25,019	21,333	36,386	32,912	37,027	32,606	29,216	27,360	17,218	18,489
Marengo 1	399,157,854	28,896	29,967	54,385	29,527	31,504	32,047	29,842	24,841	30,913	35,317	38,710	31,638
Marengo 2	187,502,026	28,896	17,347	17,262	14,864	15,255	11,692	15,614	11,896	11,047	12,398	16,027	13,205
<b>Total Wind Generation</b>	<b>1,174,157</b>	<b>89,702</b>	<b>79,439</b>	<b>129,345</b>	<b>89,450</b>	<b>108,782</b>	<b>106,305</b>	<b>111,425</b>	<b>94,500</b>	<b>90,337</b>	<b>98,806</b>	<b>96,842</b>	<b>78,225</b>
<b>Total Other Generation</b>	<b>1,174,157</b>	<b>89,702</b>	<b>79,439</b>	<b>129,345</b>	<b>89,450</b>	<b>108,782</b>	<b>106,305</b>	<b>111,425</b>	<b>94,500</b>	<b>90,337</b>	<b>98,806</b>	<b>96,842</b>	<b>78,225</b>
<b>Total Resources</b>	<b>24,890,844</b>	<b>2,391,526</b>	<b>2,032,000</b>	<b>2,124,075</b>	<b>1,783,770</b>	<b>1,834,792</b>	<b>1,938,628</b>	<b>2,301,070</b>	<b>2,180,539</b>	<b>2,024,016</b>	<b>1,967,787</b>	<b>2,013,613</b>	<b>2,299,028</b>



12 months ended December 2010

01/10-12/10

**\_WA GRC CY2010 (GOLD)\_2009 01 23**

Net Power Cost Analysis

Dec-10

Nov-10

Oct-10

Sep-10

Aug-10

Jul-10

Jun-10

May-10

Apr-10

Mar-10

Feb-10

Jan-10

"The Rack"

**Fuel Burned (MMBtu)**

Colstrip	6,229,608	548,631	495,537	548,631	530,933	548,623	548,631	513,235	336,257	530,933	548,631
Jim Bridger	102,921,059	9,246,972	8,332,354	8,866,268	6,540,970	7,102,167	7,102,167	8,783,976	9,052,311	8,962,677	9,255,361
Chehalis	11,569,683	1,961,441	-	-	-	-	-	1,596,489	2,344,194	1,183,917	1,376,229
Hermiston	13,327,973	1,243,403	1,103,737	1,229,606	608,629	1,090,677	754,090	1,190,813	1,234,827	1,217,843	1,256,728

**Burn Rate (MMBtu/MWh)**

Colstrip	10,758	10,758	10,758	10,758	10,758	10,758	10,758	10,758	10,758	10,758	10,758
Jim Bridger	10,448	10,448	10,451	10,448	10,451	10,449	10,446	10,446	10,447	10,447	10,448
Chehalis	7,132	7,165	0,000	0,000	0,000	0,000	0,000	7,132	7,132	7,094	7,100
Hermiston	7,190	7,186	7,197	7,183	7,201	7,214	7,193	7,182	7,185	7,175	7,177

**Average Fuel Cost (\$/MMBtu)**

Colstrip	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058
Jim Bridger	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658
Chehalis	8,173	9,030	9,035	8,848	7,347	7,315	7,416	7,651	7,737	9,108	9,436
Hermiston	3,992	3,956	3,956	3,956	3,956	3,956	3,956	3,956	3,956	4,173	4,173

**Peak Capacity (Nameplate)**

Blundell	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)
Blundell Bottoming Cycle	11	11	11	11	11	11	11	11	11	11	11
Colstrip	74	74	74	74	74	74	74	74	74	74	74
Jim Bridger	1,367	1,367	1,367	1,367	1,367	1,335	1,335	1,335	1,335	1,367	1,367
Chehalis	529	529	528	524	514	509	500	507	520	527	529
Hermiston	248	248	246	241	237	235	232	237	241	246	248

**Capacity Factor**

Colstrip	86.3%	92.6%	92.6%	92.6%	92.6%	92.6%	92.6%	89.5%	55.8%	92.6%	92.6%
Jim Bridger	83.1%	87.0%	86.6%	83.4%	85.6%	86.7%	87.0%	87.3%	87.2%	87.1%	87.1%
Chehalis	35.9%	70.3%	-	-	-	-	-	61.3%	85.0%	44.0%	49.2%
Hermiston	87.9%	93.8%	92.8%	93.4%	85.9%	61.9%	97.3%	97.2%	95.8%	95.8%	95.1%
Goodnoe Wind	34.0%	21.0%	30.3%	46.7%	35.1%	43.8%	36.0%	28.3%	35.4%	32.3%	21.3%
Leaning Juniper 1	34.9%	22.3%	19.2%	33.5%	29.5%	48.7%	43.6%	40.4%	36.6%	23.8%	24.7%
Marengo I	32.5%	29.2%	31.6%	52.1%	29.2%	30.2%	23.8%	30.6%	33.8%	39.3%	30.3%
Marengo II	30.5%	55.3%	36.6%	33.1%	29.4%	29.2%	22.8%	21.9%	23.7%	35.7%	25.3%

**\_WA GRC CY2010 (GOLD)\_2009 01 23**

12 months ended December 2010		Net Power Cost Analysis											
01/10-12/10		Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
<b>Wind Integration Charge</b>													
Marengo I	389,158	29,467	29,967	54,385	29,527	31,504	32,047	29,842	24,841	30,913	35,317	38,710	31,638
Marengo II	187,502	28,896	17,347	17,262	14,864	15,235	11,892	15,514	11,896	11,047	12,398	18,027	13,205
Combine Hills	115,832	11,464	10,355	11,464	10,178	10,517	7,302	7,545	7,545	7,302	10,517	10,178	11,464
Long Hollow	333,438	38,580	34,980	29,681	28,391	22,034	22,320	13,777	17,983	21,051	27,716	34,649	42,273
SCL State Line Generation	491,423	45,306	35,245	47,394	42,627	40,883	49,289	38,940	41,770	35,906	39,236	38,482	35,346
Oregon Wind Farm QF	111,235	6,346	7,003	8,965	11,034	11,346	13,076	13,442	10,336	8,317	8,401	9,957	3,302
Subtotal Wind Generation	1,638,588	180,064	134,896	169,150	136,622	131,538	135,707	120,160	114,370	114,535	133,605	150,713	137,227
<b>Generation subject to BPA Wind Integration Charges</b>													
Goodnoe Wind	280,244	14,654	19,126	32,679	23,726	25,637	29,653	28,942	25,157	19,161	24,731	21,885	14,894
Leaning Juniper 1	307,253	16,686	12,988	25,019	21,333	36,396	32,912	37,027	32,606	29,216	27,360	17,219	18,489
Total Generation (MWh)	2,226,085	191,404	167,021	226,849	181,680	193,561	198,272	186,128	172,133	162,912	185,696	189,817	170,610
Wind Integration Charge \$/MWh		1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15
BPA Wind Integration Charge per MW-month		0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68
Company Wind Integration Charge	1,884,376	184,074	155,130	194,523	157,115	151,269	156,063	138,184	131,526	131,715	153,646	173,320	157,811
Goodnoe Wind	767,040	63,920	63,920	63,920	63,920	63,920	63,920	63,920	63,920	63,920	63,920	63,920	63,920
Leaning Juniper 1	820,080	68,340	68,340	68,340	68,340	68,340	68,340	68,340	68,340	68,340	68,340	68,340	68,340
Total Wind Integration Charge (\$)	3,471,496	316,334	287,390	326,783	289,375	283,529	288,323	270,444	263,786	263,975	285,906	305,580	290,071
<b>Additional Fixed Costs</b>													
Chehalis	2,513,383	195,974	-	-	-	-	-	460,779	466,009	452,874	76,322	377,391	484,044
Startup Fuel	2,513,383	195,974	-	-	-	-	-	460,779	466,009	452,874	76,322	377,391	484,044
Total Fixed Costs	2,513,383	195,974	-	-	-	-	-	460,779	466,009	452,874	76,322	377,391	484,044
<b>Special Sales For Resale</b>													
Long Term Firm Sales													
SMUD	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00
Total Long Term Firm Sales	55.66	37.00	37.00	57.34	54.14	48.57	52.96	70.43	71.00	37.00	37.00	37.00	37.00
Short Term Firm Sales													
COB	79.42	74.81	75.24	75.36	82.80	82.80	82.80	82.80	82.80	82.80	82.80	82.80	82.80
Mid Columbia	69.11	67.72	67.89	67.94	70.00	70.00	70.00	74.50	74.50	74.50	74.50	74.50	74.50
Total Short Term Firm Sales	76.89	72.57	72.83	72.90	79.14	79.14	78.14	81.42	81.42	81.42	82.80	82.80	82.80
System Balancing Sales													
COB	65.82	74.31	66.81	63.40	64.16	51.92	48.35	68.05	76.32	70.70	67.46	68.09	72.21
Mid Columbia	68.73	71.18	64.63	56.65	47.63	34.93	38.94	66.88	81.91	76.51	64.42	68.30	71.60
Total System Balancing Sales	66.77	73.08	66.74	61.65	64.11	50.41	47.87	67.55	78.00	73.95	66.13	68.16	72.05
Total Special Sales For Resale	67.33	68.25	66.48	66.55	68.49	59.05	56.28	70.32	75.63	71.32	64.84	66.22	68.48

Mills / kWh

**\_WA\_GRC\_CY2010 (GOLD)\_2009 01 23**

PacificCorp

12 months ended December 2010	Net Power Cost Analysis												
	01/10-12/10	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
<b>Purchased Power &amp; Net Interchange</b>													
Long Term Firm Purchases													
Combine Hills	35.08	35.08	35.08	35.08	35.08	35.08	35.08	35.08	35.08	35.08	35.08	35.08	35.08
Douglas PUD Settlement	27.57	27.52	27.42	27.42	27.61	27.58	27.43	27.45	27.69	27.82	27.59	27.82	27.79
Georgia-Pacific Camas	74.49	74.49	74.49	74.49	74.49	74.49	74.49	74.49	74.49	74.49	74.49	74.49	74.49
Grant County 10.0MW purchase	79.55	89.29	92.91	88.29	72.18	62.60	59.36	73.02	81.85	87.57	82.72	86.70	89.76
Idaho Power RTSA Purchase	64.28	70.63	65.07	59.49	52.17	38.83	54.84	73.29	73.92	60.45	64.73	66.02	69.34
Morgan Stanley P189046	43.50	43.50	43.50	43.50	43.50	43.50	43.50	43.50	43.50	43.50	43.50	43.50	43.50
PGE Cove	21.00	20.71	22.29	20.71	21.21	20.71	21.21	20.71	21.21	20.71	21.21	21.21	20.71
Roseburg Forest Products	57.01	56.72	57.14	57.25	57.22	56.72	57.22	56.99	56.94	56.94	56.99	56.94	56.99
Long Term Firm Purchases Total	54.09	52.31	54.28	52.13	64.39	52.98	59.43	53.02	53.15	53.23	52.02	53.70	53.44
Seasonal Purchased Power													
Qualifying Facilities													
QF Washington	147.06	147.18	148.12	147.48	146.86	145.35	146.17	146.29	147.14	147.42	147.75	147.49	148.21
Qualifying Facilities Total	147.06	147.18	148.12	147.48	146.86	145.35	146.17	146.29	147.14	147.42	147.75	147.49	148.21
Mid-Columbia Contracts	13.75	11.76	14.80	14.33	13.37	11.28	11.15	11.07	14.35	20.44	18.71	15.87	13.88
Cheban - Rocky Reach	19.29	16.67	21.29	20.47	18.17	14.98	15.43	15.44	19.94	29.36	26.96	22.90	19.87
Douglas - Wells	27.69	28.66	30.50	28.49	26.79	22.32	19.39	25.17	29.03	30.82	31.34	33.47	34.85
Grant Displacement	22.01	17.33	22.00	20.91	23.45	21.47	20.09	19.12	23.78	30.21	27.48	23.44	20.52
Mid-Columbia Contracts Total	0.80	(0.75)	(1.66)	(1.14)	2.10	2.18	0.51	2.06	0.27	0.25	0.75	1.45	2.26
Total Long Term Firm Purchases	69.25	69.25	69.25	69.25	69.25	69.25	69.25	69.25	69.25	69.25	69.25	69.25	69.25
COB	75.83												
Mid Columbia	43.08	(25.34)	(222.56)	(417.22)				73.23	80.01	78.43			
Total Short Term Firm Purchases	55.44	62.30	59.81	50.89	57.20	34.89	35.74	50.13	67.97	64.31	60.56	55.55	57.96
System Balancing Purchases	53.38	65.55	61.51	56.68	50.30	35.06	32.55	50.25	55.61	52.91	61.02	60.83	63.86
COB	57.80	79.47		66.44	62.26	34.42	32.91	58.47	78.37		80.32		
Mid Columbia													
Emergency Purchases													
Total System Balancing Purchases	53.82	64.49	61.35	54.68	52.02	35.03	32.81	50.29	56.99	54.41	61.04	59.26	62.88
Colstrip	11.38	11.38	11.38	11.38	11.38	11.38	11.38	11.38	11.38	11.38	11.38	11.38	11.38
Jim Bridger	17.33	17.33	17.33	17.33	17.33	17.33	17.33	17.33	17.33	17.33	17.33	17.33	17.33
Total Coal Expenses	17.00	17.00	17.00	16.99	16.89	16.91	17.00	17.00	16.99	17.00	17.12	17.00	17.00
Chehalis	58.79	64.67						53.79	54.39	54.56	55.17	64.61	66.98
Hermiston	35.19	34.20	34.99	34.30	40.19	35.08	38.01	34.60	34.38	34.41	34.22	35.82	35.64
Total Thermal Resources	50.91	51.99	31.34	31.17	60.93	47.11	54.60	52.09	52.17	52.13	51.52	54.99	56.67

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Other Electric Revenue	456	PRO	6,375,509	CAGW	21.341%	1,360,579	Below

Adjustment Detail:

	12 Months Ended <u>6/30/09</u>	
<b>James River Offset</b>		
Capital Recovery	5,885,594	5.2.1
Major Maintenance Allowance	<u>489,915</u>	5.2.1
Total Offset	<u><u>6,375,509</u></u>	

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma 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 account 456, other electric revenue, for the 12 month period ending June, 30 2009.

PacifiCorp  
Washington General Rate Case - June 2008  
James River

CAMAS COGENERATION PROJECT  
PROJECTION FOR 2003 THROUGH 2015 (ACTUALS FOR 2003 - 2006)

6/30/2009  
Capital Recovery \$ 5,885,594  
Major Maintenance Allowance (1) 489,915  
**6,375,509 To 52**

Avg Mw	24 99	23 30	19 83	18 63	13 93	10 53	9 62	10 00	9 73	10 03	10 00	9 73	10 00	9 23
MWH	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Budgeted Generation	218,952	204,089	173,748	163,224	122,040	92,222	84,240	87,600	85,200	87,840	85,200	87,600	80,880	

Steam Dollars (Received/Consumed) Dollars/MWH Consumed	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Budgeted Generation Budgeted Capacity Factor	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	218,952	204,089	173,748	163,224	122,040	92,222	84,240	87,600	85,200	87,840	85,200	87,600	80,880
	0.950	0.950	0.950	0.950	0.950	0.950	0.950	0.950	0.950	0.950	0.950	0.950	0.950

Current Year Royalty Payments	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0

Contract Year No	8	9	10	11	12	13	14	15	16	17	18	19	20
Capital Cost Basis	\$51,969,921	\$51,969,921	\$51,969,921	\$51,969,921	\$51,969,921	\$51,969,921	\$51,969,921	\$51,969,921	\$51,969,921	\$51,969,921	\$51,969,921	\$51,969,921	\$51,969,921
Capital Recovery Factor (1)	15.54%	14.77%	14.01%	13.24%	12.47%	11.71%	10.94%	10.17%	9.41%	8.64%	7.88%	7.11%	6.34%
Capital Recovery \$	\$8,076,126	\$7,675,957	\$7,280,986	\$6,880,818	\$6,480,649	\$6,085,678	\$5,685,509	\$5,285,341	\$4,890,370	\$4,490,201	\$4,095,230	\$3,695,061	\$3,294,893
Major Maintenance Allowance (1)	\$394,779	\$410,570	\$426,993	\$444,073	\$461,836	\$480,309	\$499,521	\$519,502	\$540,282	\$561,893	\$584,369	\$607,744	\$632,054
Prior Year Revenue Balance \$	\$1,173,126	\$3,930,834	\$6,649,588	\$11,707,373	\$18,817,760	\$27,944,220	\$37,416,852	\$47,362,632	\$57,764,379	\$68,844,364	\$80,300,827	\$92,379,556	\$104,458,718
Revenue Balance Interest Rate	1.84%	3.12%	3.34%	3.46%	3.59%	3.72%	3.84%	3.96%	4.09%	4.21%	4.33%	4.45%	4.57%
Revenue Balance Interest \$	\$21,586	\$122,642	\$222,096	\$607,613	\$1,309,716	\$1,970,068	\$2,712,722	\$3,433,791	\$4,187,917	\$4,991,216	\$5,621,058	\$6,466,569	\$7,312,110
Adjusted Revenue Balance	\$1,194,712	\$4,053,476	\$6,871,684	\$12,314,986	\$20,127,477	\$29,914,287	\$40,129,574	\$50,796,423	\$61,952,297	\$73,835,580	\$85,921,885	\$98,846,125	\$111,770,828
Annual Floor Adj (per attached) - (2)	\$4,915,043	\$5,189,563	\$6,940,997	\$8,452,272	\$8,190,556	\$6,789,915	\$7,224,504	\$7,688,438	\$8,171,768	\$8,682,791	\$9,225,405	\$9,785,963	\$10,381,483
Revenue Requirement \$	\$14,580,659	\$17,329,566	\$21,520,660	\$28,092,148	\$35,260,518	\$43,270,189	\$53,539,109	\$64,289,703	\$75,554,716	\$87,570,465	\$99,826,888	\$112,934,894	\$126,079,258

Contract Year	2	3	4	5	6	7	8
Annual Energy Total Costs/MWH (1)	\$48.64	\$52.33	\$56.48	\$6.82	\$9.95	\$63.47	\$73.32
Energy Generation For Year (MWH)	218,952	204,089	173,748	163,224	122,040	92,222	84,240
Project Revenue For Year \$ (Line 3 X Line 4)	\$10,649,825	\$10,679,977	\$9,813,287	\$9,274,388	\$7,316,398	\$5,853,337	\$6,176,477
Revenue Requirement \$ (Line 5 - Line 6)	\$14,580,659	\$17,329,566	\$21,520,660	\$28,092,148	\$35,260,518	\$43,270,189	\$53,539,109
Revenue Requirement Balance \$ (Line 5 - Line 6)	-\$3,930,834	-\$6,649,588	-\$11,707,373	-\$18,817,760	-\$27,944,220	-\$37,416,852	-\$47,362,632
Annual Royalty Payment \$ (Line 5 - Line 6) (If Line 6 >= Line 5, then 0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes: (1) Price per Mwh, capital recovery factor, & major maintenance allowance per contract.  
(2) Annual Floor/(Ceiling) Adj; assumes that the 48T rate increases as per attached schedule and floor rates are as stipulated in the contract

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Pre-merger Depreciation Expense	403SP	RES	(2,117,434)	CAGW	21.341%	(451,875)	5.3.2
Post-merger Depreciation Expense	403SP	RES	(140,953)	CAGW	21.341%	(30,080)	5.3.2
Taxes Other	408	RES	(572,253)	GPS	7.160%	(40,973)	5.3.1
Tax Depreciation Expense - Sch M	SCHMDT	RES	(379,877)	TAXDEPR	7.171%	(27,241)	5.3.7
Pre-merger Book Depr Exp - Sch M	SCHMAT	RES	(2,117,434)	CAGW	21.341%	(451,875)	Above
Post-merger Book Depr Exp - Sch M	SCHMAT	RES	(140,953)	CAGW	21.341%	(30,080)	Above
Deferred Income Tax Expense	41110	RES	712,913	DITEXP	8.980%	64,020	5.3.7
<b>Adjustment to Rate Base:</b>							
Pre-merger Plant	310	RES	(110,283,000)	CAGW	21.341%	(23,535,171)	5.3.2
Post-merger Plant	310	RES	(7,331,337)	CAGW	21.341%	(1,564,559)	5.3.2
Pre-merger Depreciation Reserve	108SP	RES	68,430,307	CAGW	21.341%	14,603,511	5.3.2
Post-merger Depreciation Reserve	108SP	RES	1,251,339	CAGW	21.341%	267,045	5.3.2
Deferred Income Tax Balance	282	RES	8,002,033	DITBAL	6.966%	557,461	Below
Deferred ITC	255	RES	1,445,637	ITC84	14.180%	204,991	5.3.2

**Calculation of Deferred Income Tax Balance**

Beginning Balance	8,358,489	5.3.7
Ending Balance	<u>7,645,576</u>	5.3.7
Average Balance	<u>8,002,033</u>	Above

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This restating adjustment removes the Colstrip #3 plant investment and associated costs from results of operations. This treatment was authorized in Cause No. U-83-57.

**PacifiCorp**  
**Washington General Rate Case - June 2008**  
**Removal of Colstrip #3**  
**Property Tax Calculation**

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	<b>Jun-08</b>	<b>Ref.</b>
Total Colstrip Property Taxes	1,283,970	
Colstrip #3 as a percentage of Total Colstrip NB <sup>1</sup>	44.5690%	
Property Tax expense to remove	<u>572,253</u>	5.3

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**PacifiCorp**  
**Washington General Rate Case - June 2008**  
**Removal of Colstrip #3**  
**12 ME June 2008 Summary**

	<u>AMA</u>	<u>Ref.</u>
Depreciation Exp- Pre Merger	(2,117,434)	5.3.5
Depreciation Exp - Post Merger	<u>(140,953)</u>	5.3.6
	(2,258,387)	
Plant - Pre Merger	110,283,000	5.3.4
Plant - Post Merger	<u>7,331,337</u>	5.3.4
	117,614,337	
Depreciation Reserve - Pre Merger	(68,430,307)	5.3.5
Depreciation Res - Post Merger	<u>(1,251,339)</u>	5.3.6
	(69,681,646)	
Deferred ITC	1,445,637	5.3.8







**PacifiCorp  
Washington General Rate Case - June 2008  
Removal of Colstrip #3**

**Vintage Pre Mirgr (Pre 1989)**

Allocated Plant In Service Tax Basis Rate	<b>A</b>
110,283,000	
Tax Basis Rate	<b>B</b>
85,737,385	
Tax Basis	<b>C</b>

Yr #	BOOK DEPRECIATION			TAX DEPR			DEFERRED TAX			RATES		
	(A*N) D BOOK DEPRECIATION	(D+E[PY]) E Cumulative Bk Reserve	F AMA	(C*O) G TAX DEPRECIATION	(G-D) H Bk/Tax DIFFERENCE	(H*P) I DIT EXPENSE	(I+J[PY]) J ACCUMULATED DIT BALANCE	B/E Avg of (J) K B/E Avg. of J	L Book Depreciation Rate	M Tax Depreciation Rate	N Composite Income Tax Rate	
0	May-07	213,214	(67,048,093)	(65,768,810)	1,368	(211,846)	(80,398)	(7,914,766)	(8,396,806)	0.193%	0.000%	37.951%
0	Jun-07	213,214	(67,261,307)	(65,982,024)	1,368	(211,846)	(80,398)	(7,834,389)	(8,316,461)	0.193%	0.000%	37.951%
0	Jul-07	213,214	(67,474,521)	(66,195,238)	1,368	(211,846)	(80,398)	(7,753,991)	(8,236,116)	0.193%	0.000%	37.951%
0	Aug-07	213,214	(67,687,735)	(66,408,452)	1,368	(211,846)	(80,398)	(7,673,594)	(8,155,770)	0.193%	0.000%	37.951%
0	Sep-07	213,214	(67,900,948)	(66,621,666)	1,368	(211,846)	(80,398)	(7,593,196)	(8,075,425)	0.193%	0.000%	37.951%
0	Oct-07	213,214	(68,114,162)	(66,834,879)	1,368	(211,846)	(80,398)	(7,512,799)	(7,995,080)	0.193%	0.000%	37.951%
0	Nov-07	213,214	(68,327,376)	(67,048,093)	1,368	(211,846)	(80,398)	(7,432,401)	(7,914,734)	0.193%	0.000%	37.951%
0	Dec-07	213,214	(68,540,590)	(67,261,307)	1,368	(211,846)	(80,398)	(7,352,003)	(7,834,389)	0.193%	0.000%	37.951%
0	Jan-08	139,692	(68,680,282)	(67,471,457)	547	(139,145)	(52,807)	(7,299,196)	(7,767,787)	0.127%	0.000%	37.951%
0	Feb-08	139,692	(68,819,973)	(67,675,481)	547	(139,145)	(52,807)	(7,246,389)	(7,701,184)	0.127%	0.000%	37.951%
0	Mar-08	139,692	(68,959,665)	(67,873,378)	547	(139,145)	(52,807)	(7,193,582)	(7,634,582)	0.127%	0.000%	37.951%
0	Apr-08	139,692	(69,099,357)	(68,065,147)	547	(139,145)	(52,807)	(7,140,775)	(7,567,980)	0.127%	0.000%	37.951%
0	May-08	139,692	(69,239,049)	(68,250,791)	547	(139,145)	(52,807)	(7,087,968)	(7,501,377)	0.127%	0.000%	37.951%
0	Jun-08	139,692	(69,378,741)	(68,430,307)	547	(139,145)	(52,807)	(7,035,161)	(7,434,775)	0.127%	0.000%	37.951%
0	Jul-08	139,692	(69,518,432)	(68,603,696)	547	(139,145)	(52,807)	(6,982,354)	(7,368,173)	0.127%	0.000%	37.951%
0	Aug-08	139,692	(69,658,124)	(68,770,959)	547	(139,145)	(52,807)	(6,929,547)	(7,301,571)	0.127%	0.000%	37.951%

**PacifiCorp  
Washington General Rate Case - June 2008  
Removal of Colstrip #3**

**Vintage Post Mirgr (Post 1988)**

Allocated Plant In Service Tax Basis Rate	A
Tax Basis Rate	B
Tax Basis	C

7,390,710

7,242,895

	BOOK DEPRECIATION					TAX DEPR					DEFERRED TAX					RATES						
	(A*N)	(D+E*(P/Y))	F	AMA	Ref	(C*O)	G	TAX DEPRECIATION	(G-D)	H	(H*P)	I	DIT EXPENSE	ACCUMULATED DIT BALANCE	B/E Avg of (J)	K	B/E Avg. of J	L	Book Depreciation Rate	M	Tax Depreciation Rate	N
May-07	12,570	(1,165,517)	(1,088,297)			26,591		26,591	14,021	5,321			5,321	(519,201)	(488,685)			0.193%	0.193%	0.000%	0.000%	37.951%
Jun-07	10,668	(1,176,185)	(1,100,735)			23,578		23,578	12,910	4,900			4,900	(524,101)	(493,464)			0.193%	0.193%	0.000%	0.000%	37.951%
Jul-07	12,253	(1,188,438)	(1,113,196)			28,260		28,260	16,007	6,075			6,075	(530,175)	(498,805)			0.193%	0.193%	0.000%	0.000%	37.951%
Aug-07	12,253	(1,200,691)	(1,125,753)			28,260		28,260	16,007	6,075			6,075	(536,250)	(504,147)			0.193%	0.193%	0.000%	0.000%	37.951%
Sep-07	12,253	(1,212,944)	(1,138,407)			28,260		28,260	16,007	6,075			6,075	(542,325)	(509,488)			0.193%	0.193%	0.000%	0.000%	37.951%
Oct-07	12,253	(1,225,197)	(1,151,158)			27,962		27,962	15,709	5,962			5,962	(548,287)	(514,745)			0.193%	0.193%	0.000%	0.000%	37.951%
Nov-07	12,253	(1,237,450)	(1,164,006)			27,962		27,962	15,709	5,962			5,962	(554,248)	(520,002)			0.193%	0.193%	0.000%	0.000%	37.951%
Dec-07	23,518	(1,260,969)	(1,177,051)			45,808		45,808	22,289	8,459			8,459	(562,707)	(527,483)			0.193%	0.193%	0.000%	0.000%	37.951%
Jan-08	9,258	(1,270,227)	(1,190,104)			30,265		30,265	21,007	7,972			7,972	(570,680)	(534,192)			0.127%	0.127%	0.000%	0.000%	37.951%
Feb-08	9,258	(1,279,485)	(1,202,882)			30,265		30,265	21,007	7,972			7,972	(578,652)	(540,892)			0.127%	0.127%	0.000%	0.000%	37.951%
Mar-08	9,258	(1,288,743)	(1,215,384)			30,265		30,265	21,007	7,972			7,972	(586,624)	(547,591)			0.127%	0.127%	0.000%	0.000%	37.951%
Apr-08	9,258	(1,298,001)	(1,227,610)			29,860		29,860	20,602	7,819			7,819	(594,443)	(554,161)			0.127%	0.127%	0.000%	0.000%	37.951%
May-08	9,258	(1,307,259)	(1,239,560)			29,860		29,860	20,602	7,819			7,819	(602,262)	(560,731)			0.127%	0.127%	0.000%	0.000%	37.951%
Jun-08	9,879	(1,317,138)	(1,251,339)	5.3.2		31,363		31,363	21,483	8,153			8,153	(610,415)	(567,258)			0.127%	0.127%	0.000%	0.000%	37.951%
Jul-08	9,362	(1,326,500)	(1,262,964)			32,523		32,523	23,161	8,790			8,790	(619,205)	(574,690)			0.127%	0.127%	0.000%	0.000%	37.951%
Aug-08	9,362	(1,335,861)	(1,274,349)			32,523		32,523	23,161	8,790			8,790	(627,985)	(582,122)			0.127%	0.127%	0.000%	0.000%	37.951%

**PacifiCorp  
Washington General Rate Case - June 2008  
Removal of Colstrip #3**

**Vintage All**

Allocated Plant In Service Tax Basis Rate  
117,673,710 A  
B  
C  
Tax Basis 92,980,280

Yr #		BOOK DEPRECIATION				TAX DEPR				DEFERRED TAX				RATES			
		(A*N) BOOK DEPRECIATION	(D+E[PY]) Cumulative Bk Reserve	F AMA	Ref	(C*O) TAX DEPRECIATION	(G-D) Bk/Tax DIFFERENCE	(H*P) DIT EXPENSE	(I+J[PY]) ACCUMULATED DIT BALANCE	K B/E Avg of J	L Book Depreciation Rate	M Tax Depreciation Rate	N Composite Income Tax Rate	ACRS 15			
0	May-07	225,784	(68,213,610)	(66,857,107)		27,960	(197,824)	(75,076)	(8,433,988)	(8,885,492)	0.193%	0.000%	37.951%				
0	Jun-07	223,882	(68,437,492)	(67,082,760)		24,946	(198,935)	(75,498)	(8,358,489)	(8,809,925)	0.193%	0.000%	37.951%				
0	Jul-07	225,467	(68,662,959)	(67,308,433)		29,628	(195,839)	(74,323)	(8,209,844)	(8,734,921)	0.193%	0.000%	37.951%				
0	Aug-07	225,467	(68,888,426)	(67,534,204)		29,628	(195,839)	(74,323)	(8,135,521)	(8,584,913)	0.193%	0.000%	37.951%				
0	Sep-07	225,467	(69,113,893)	(67,760,072)		29,330	(196,137)	(74,436)	(8,061,085)	(8,509,824)	0.193%	0.000%	37.951%				
0	Oct-07	225,467	(69,339,359)	(67,986,037)		29,330	(196,137)	(74,436)	(7,986,649)	(8,434,736)	0.193%	0.000%	37.951%				
0	Nov-07	225,467	(69,564,826)	(68,212,099)		47,176	(189,556)	(71,939)	(7,914,711)	(8,361,882)	0.193%	0.000%	37.951%				
0	Dec-07	236,732	(69,801,559)	(68,438,358)		30,811	(118,138)	(44,835)	(7,869,876)	(8,301,979)	0.127%	0.000%	37.951%				
0	Jan-08	148,950	(69,950,508)	(68,661,562)		30,811	(118,138)	(44,835)	(7,825,041)	(8,242,076)	0.127%	0.000%	37.951%				
0	Feb-08	148,950	(70,099,458)	(68,878,363)		30,811	(118,138)	(44,835)	(7,780,207)	(8,182,173)	0.127%	0.000%	37.951%				
0	Mar-08	148,950	(70,248,408)	(69,088,762)		30,407	(118,543)	(44,988)	(7,735,218)	(8,122,141)	0.127%	0.000%	37.951%				
0	Apr-08	148,950	(70,397,358)	(69,292,757)		30,407	(118,543)	(44,988)	(7,690,230)	(8,062,109)	0.127%	0.000%	37.951%				
0	May-08	148,950	(70,546,308)	(69,490,350)		31,909	(117,662)	(44,654)	(7,645,576)	(8,002,033)	0.127%	0.000%	37.951%				
0	Jun-08	149,571	(70,695,879)	(69,681,646)	5.3.2	33,069	(115,984)	(44,017)	(7,601,559)	(7,942,863)	0.127%	0.000%	37.951%				
0	Jul-08	149,053	(70,844,932)	(69,866,661)		33,069	(115,984)	(44,017)	(7,557,542)	(7,883,693)	0.127%	0.000%	37.951%				
0	Aug-08	149,053	(70,993,985)	(70,045,306)		33,069	(115,984)	(44,017)			0.127%	0.000%	37.951%				

**Colstrip #3**  
**46(f)(1) - ITC Rate Base Reduction**

5.3.8

	ACRS 1983	ACRS 1984	ACRS 1986		
PLANT IN SERVICE	106,949,000	830,000	2,053,000		
TAX BASIS - ITC	77.50%	90.00%	90.00%		
TAX BASIS PROPERTY - ITC	82,885,475	747,000	1,847,700		
ITC @ 10%	8,288,548	74,700	184,770		
1 Month Amortization	23,024	208	513		
	<b>Unamortized Balance</b>			<b>Total</b>	<b>Beg/End Avg</b>
	<b>1983</b>	<b>1984</b>	<b>1986</b>		
May-07	1,542,591	16,393	52,865	1,611,848	1,754,315
Jun-07	1,519,567	16,185	52,352	1,588,104	1,730,570
Jul-07	1,496,543	15,978	51,838	1,564,359	1,706,826
Aug-07	1,473,520	15,770	51,325	1,540,615	1,683,082
Sep-07	1,450,496	15,563	50,812	1,516,870	1,659,337
Oct-07	1,427,472	15,355	50,299	1,493,126	1,635,593
Nov-07	1,404,448	15,148	49,785	1,469,381	1,611,848
Dec-07	1,381,425	14,940	49,272	1,445,637	1,588,104
Jan-08	1,358,401	14,733	48,759	1,421,892	1,564,359
Feb-08	1,335,377	14,525	48,246	1,398,148	1,540,615
Mar-08	1,312,353	14,318	47,732	1,374,403	1,516,870
Apr-08	1,289,330	14,110	47,219	1,350,659	1,493,126
May-08	1,266,306	13,903	46,706	1,326,914	1,469,381
Jun-08	1,243,282	13,695	46,193	1,303,170	1,445,637
Jul-08	1,220,258	13,488	45,679	1,279,425	1,421,892



	6.1	6.2	0	0	0	0	0
	Total Normalized	Hydro Decommissioning	New Depreciation Rates	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	(1,214,199)	237,333	(1,451,532)	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(202,882)	-	(202,882)	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	909,444	-	909,444	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(507,637)	237,333	(744,970)	-	-	-	-
29							
30 Operating Rev For Return:	507,637	(237,333)	744,970	-	-	-	-
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	(1,440,499)	(1,440,499)	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(352,761)	-	(352,761)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,793,260)	(1,440,499)	(352,761)	-	-	-	-
56							
57 Total Rate Base:	(1,793,260)	(1,440,499)	(352,761)	-	-	-	-
58							
59							
60 Estimated ROE impact	0.185%	-0.061%	0.245%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(1,066,323)	185,235	(1,251,558)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,214,199	(237,333)	1,451,532	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(1,793,862)	237,333	(2,031,195)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(579,663)	-	(579,663)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(579,663)	-	(579,663)	-	-	-	-
77							
78 Federal Income Taxes	(202,882)	-	(202,882)	-	-	-	-



	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Allocation Correction To Booked Reserve</b>							
Depreciation Reserve	108HP	RES	(8,144)	CAGW	21.341%	(1,738)	6.1.3
Depreciation Reserve	108HP	RES	8,144	CAGE	0.000%	-	6.1.3
			<u>0</u>			<u>(1,738)</u>	
<b>Adjustment to Expense</b>							
Depreciation Expense	403HP	RES	1,112,114	CAGW	21.341%	237,333	6.1.1
Depreciation Expense	403HP	RES	675,275	CAGE	0.000%	-	6.1.1
			<u>1,787,389</u>			<u>237,333</u>	Below
<b>Adjustment to Rate Base</b>							
Depreciation Reserve	108HP	PRO	(6,741,860)	CAGW	21.341%	(1,438,761)	Below
Depreciation Reserve	108HP	PRO	1,489,280	CAGE	0.000%	-	Below
			<u>(5,252,580)</u>			<u>(1,438,761)</u>	
<b>Adjustment to Tax</b>							
SCHM Addition Temporary	SCHMAT	PRO	1,112,114	CAGW	21.341%	237,333	6.1.2
SCHM Addition Temporary	SCHMAT	PRO	675,275	CAGE	0.000%	-	6.1.2
<b>Adjustment to Expense Detail:</b>							
Monthly Depreciation Expense			297,898				6.1.1
Annual depreciation amount (12 Months)			3,574,779				Below
<b>Adjustment to Rate Base Detail:</b>							
Depreciation booked during 2008 (6 Months, Jan-June)			1,787,389				6.1.1
Annualizing adjustment to depreciation expense (6 Months)			1,787,389				Below
Total Expense Included in Test Period			<u>3,574,779</u>				Above
Six months accrual 12ME June09 - West side			1,112,114				6.1.1
Six months accrual 12ME June09 - East side			675,275				6.1.1
Adjustment to depreciation expense			<u>1,787,389</u>				Above
June 2009 AMA Balance - West Side			(14,416,304)				6.1.1
June 2008 AMA Balance - West Side			(7,674,445)				6.1.1
Total West Side Adjustment to Rate Base			<u>(6,741,860)</u>				Above
June 2009 AMA Balance - East Side			4,452,559				6.1.1
June 2008 AMA Balance - East Side			2,963,279				6.1.1
Total East Side Adjustment to Rate Base			<u>1,489,280</u>				Above

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma 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 pro forma components. The restating component of this adjustment annualizes the depreciation expense to reflect a full year of expense in the test period. The pro forma aspect adjusts the rate base balances through June 30, 2009..

PacificCorp  
 Washington General Rate Case - June 2008  
 Hydro Decommissioning  
 West and East Side Resources - Totals

	Spending	Accrued	Balance
January-08	-	(185,352)	(14,199,363)
February-08	-	(185,352)	(14,384,715)
March-08	540,933	(185,164)	(14,028,947)
April-08	66,391	(185,352)	(14,147,908)
May-08	139,974	(185,352)	(14,193,287)
June-08	128,432	(185,352)	(14,250,207)
July-08	19,821	(185,352)	(14,415,738)
August-08	128,312	(185,352)	(14,472,778)
September-08	161,184	(185,352)	(14,496,947)
October-08	71,035	(185,352)	(14,611,264)
November-08	213,750	(185,352)	(14,582,867)
December-08	213,750	(185,352)	(14,554,469)
January-09	256,875	(185,352)	(14,482,947)
February-09	256,875	(185,352)	(14,411,424)
March-09	256,875	(185,352)	(14,339,901)
April-09	256,875	(185,352)	(14,268,379)
May-09	256,875	(185,352)	(14,196,856)
June-09	308,250	(185,352)	(14,073,959)
June 2008 12-Month AMA			(7,674,445)
June 2009 12-Month AMA			(14,416,304)

(1,112,114)  
 Ref 6.1

	Spending	Accrued	Balance
January-08	-	(112,546)	5,654,754
February-08	-	(112,546)	5,542,208
March-08	27,183	(112,546)	5,456,845
April-08	575	(112,546)	5,344,874
May-08	395	(112,546)	5,232,723
June-08	1,121	(112,546)	5,121,298
July-08	5,340	(112,546)	5,014,092
August-08	290	(112,546)	4,901,836
September-08	1,348	(112,546)	4,790,638
October-08	139	(112,546)	4,678,231
November-08	-	(112,546)	4,565,685
December-08	-	(112,546)	4,453,139
January-09	-	(112,546)	4,340,594
February-09	-	(112,546)	4,228,048
March-09	-	(112,546)	4,115,502
April-09	-	(112,546)	4,002,956
May-09	-	(112,546)	3,890,410
June-09	-	(112,546)	3,777,864
June 2008 12-Month AMA			2,963,279
June 2009 12-Month AMA			4,452,559

(675,275)  
 Ref 6.1

	Spending	Accrued	Balance
January-08	-	(297,898)	(8,544,609)
February-08	-	(297,898)	(8,842,508)
March-08	568,116	(297,710)	(8,572,102)
April-08	66,966	(297,898)	(8,803,034)
May-08	140,369	(297,898)	(8,960,564)
June-08	129,553	(297,898)	(9,128,909)
July-08	25,161	(297,898)	(9,401,646)
August-08	128,602	(297,898)	(9,570,942)
September-08	162,532	(297,898)	(9,706,309)
October-08	71,173	(297,898)	(9,933,033)
November-08	213,750	(297,898)	(10,017,182)
December-08	213,750	(297,898)	(10,101,330)
January-09	256,875	(297,898)	(10,142,353)
February-09	256,875	(297,898)	(10,183,376)
March-09	256,875	(297,898)	(10,224,400)
April-09	256,875	(297,898)	(10,265,423)
May-09	256,875	(297,898)	(10,306,446)
June-09	308,250	(297,898)	(10,296,094)
June 2008 12-Month AMA			(4,711,165)
June 2009 12-Month AMA			(9,963,745)

(1,787,389)  
 Ref 6.1

PacifiCorp  
Washington General Rate Case - June 2008  
Deferred Tax Calculation

<u>Project</u>	<u>Factor</u>	<u>Book Depreciation</u>	<u>SCHM</u>	<u>Ref.</u>
<b>June-08</b>				
<b>Hydro Production Plant:</b>				
Various	CAGW	1,112,114	1,112,114	6.1
Various	CAGE	675,275	675,275	6.1
<b>Total Hydro Plant</b>		<u>1,787,389</u>	<u>1,787,389</u>	
			<b>Ref 6.1</b>	

**PacifiCorp**  
**Washington General Rate Case - June 2008**  
**Hydro Decommissioning**  
**Corrections to booked data**  
**12 Months ended June 2008**

Accumulated Depreciation		June 2008 AMA Balance Per Books	June 2008 AMA Balance Corrected	Adjustment to June 2008 Balance	
108	CAGW	(7,666,300)	(7,674,445)	<b>(8,144)</b>	To 6.3
108	CAGE	2,955,135	2,963,279	<b>8,144</b>	To 6.3
Total		(4,711,165)	(4,711,165)	0	

To pg 6.1.1

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.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Depreciation Expense	403SP	RES	(16,941,179)	CAGE	0.000%	-	
Depreciation Expense	403SP	RES	(951,260)	CAGW	21.341%	(203,006)	
Depreciation Expense	403SP	RES	(5,850,599)	JBG	20.440%	(1,195,860)	
Depreciation Expense	403HP	RES	87,251	CAGE	0.000%	-	
Depreciation Expense	403HP	RES	(802,827)	CAGW	21.341%	(171,329)	
Depreciation Expense	403OP	RES	(786,078)	CAGE	0.000%	-	
Depreciation Expense	403OP	RES	(27,757)	CAGW	21.341%	(5,924)	
Depreciation Expense	403TP	RES	(668,300)	CAGE	0.000%	-	
Depreciation Expense	403TP	RES	(364,352)	CAGW	21.341%	(77,755)	
Depreciation Expense	403TP	RES	(41,024)	JBG	20.440%	(8,385)	
Depreciation Expense	403TP	RES	(283,692)	SG	8.193%	(23,243)	
Depreciation Expense	403364	RES	778,629	CA	Situs	-	
Depreciation Expense	403364	RES	(158,292)	ID	Situs	-	
Depreciation Expense	403364	RES	(22,009)	OR	Situs	-	
Depreciation Expense	403364	RES	(2,702)	UT	Situs	-	
Depreciation Expense	403364	RES	296,430	WA	Situs	296,430	
Depreciation Expense	403364	RES	80,952	WYE	Situs	-	
Depreciation Expense	403364	RES	73,088	WYW	Situs	-	
Depreciation Expense	403GP	RES	1,028	CA	Situs	-	
Depreciation Expense	403GP	RES	(309)	CAEE	0.000%	-	
Depreciation Expense	403GP	RES	(127,117)	CAGE	0.000%	-	
Depreciation Expense	403GP	RES	(125,470)	CAGW	21.341%	(26,776)	
Depreciation Expense	403GP	RES	(35,351)	CN	7.375%	(2,607)	
Depreciation Expense	403GP	RES	(44,459)	ID	Situs	-	
Depreciation Expense	403GP	RES	5,027	JBG	20.440%	1,027	
Depreciation Expense	403GP	RES	(262,310)	OR	Situs	-	
Depreciation Expense	403GP	RES	(295)	SG	8.193%	(24)	
Depreciation Expense	403GP	RES	(431,222)	SO	7.160%	(30,876)	
Depreciation Expense	403GP	RES	(139,149)	UT	Situs	-	
Depreciation Expense	403GP	RES	(3,204)	WA	Situs	(3,204)	
Depreciation Expense	403GP	RES	47,264	WYE	Situs	-	
Depreciation Expense	403GP	RES	13,901	WYW	Situs	-	
			<u>(26,685,389)</u>			<u>(1,451,532)</u>	6.2.1
Schedule M	SCHMAT	RES	(26,685,389)	SCHMDEXP	7.612%	(2,031,195)	
Deferred Tax Expense	41010	RES	10,127,372	DITEXP	8.980%	909,444	
Accum Def Tax Balance	282	RES	(5,063,686)	DITBAL	6.966%	(352,761)	

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This restating adjustment normalizes July to December 2007 depreciation expense to reflect the impact of the new depreciation rates which were effective January 1, 2008 as ordered in Docket No. UE-071795.

PacifiCorp  
 Washington General Rate Case - June 2008  
 New Depreciation Rates

		July - Dec. 2007					
Function	Factor	Depreciation Expense	2008 Rate	Prior Rate	Rate % Change	DEPE Adjustment	Adjusted DEPE
DSTP	CA	2,885,689	3.796%	2.990%	26.982%	778,629	3,664,318
DSTP	ID	3,215,352	2.569%	2.702%	-4.923%	(158,292)	3,057,060
DSTP	OR	22,039,651	2.867%	2.870%	-0.100%	(22,009)	22,017,641
DSTP	UT	25,166,648	2.513%	2.513%	-0.011%	(2,702)	25,163,946
DSTP	WA	5,291,553	3.125%	2.959%	5.602%	296,430	5,587,982
DSTP	WYP	5,499,322	2.823%	2.782%	1.472%	80,952	5,580,273
DSTP	WYU	1,055,248	3.061%	2.863%	6.926%	73,088	1,128,336
GNLP	CA	123,381	2.323%	2.304%	0.833%	1,028	124,409
GNLP	CAEE	19,024	3.393%	3.449%	-1.623%	(309)	18,715
GNLP	CAGE	2,270,709	3.360%	3.559%	-5.598%	(127,117)	2,143,592
GNLP	CAGW	770,836	3.544%	4.233%	-16.277%	(125,470)	645,367
GNLP	CN	704,208	6.648%	6.999%	-5.020%	(35,351)	668,858
GNLP	ID	432,089	2.421%	2.699%	-10.289%	(44,459)	387,630
GNLP	JBE	42	20.000%	20.000%	0.000%	-	42
GNLP	JBG	168,955	2.498%	2.426%	2.975%	5,027	173,982
GNLP	OR	2,190,514	2.819%	3.203%	-11.975%	(262,310)	1,928,204
GNLP	SG	1,173	3.434%	4.585%	-25.112%	(295)	878
GNLP	SO	8,630,585	7.074%	7.446%	-4.996%	(431,222)	8,199,364
GNLP	UT	1,989,847	2.302%	2.475%	-6.993%	(139,149)	1,850,697
GNLP	WA	692,613	3.495%	3.511%	-0.463%	(3,204)	689,409
GNLP	WYP	857,958	3.860%	3.658%	5.509%	47,264	905,222
GNLP	WYU	172,465	2.987%	2.765%	8.060%	13,901	186,366
HYDP	CAGE	1,394,115	2.448%	2.303%	6.258%	87,251	1,481,366
HYDP	CAGW	4,960,668	1.965%	2.344%	-16.184%	(802,827)	4,157,841
OTHP	CAGE	9,168,999	2.683%	2.907%	-7.708%	(706,751)	8,462,248
OTHP	CAGW	2,451,589	2.778%	2.937%	-5.417%	(132,799)	2,318,790
OTHPW	CAGE	789,829	3.911%	4.348%	-10.044%	(79,327)	710,502
OTHPW	CAGW	6,992,808	4.060%	4.000%	1.502%	105,042	7,097,849
STMP	CAGE	56,108,010	2.120%	3.037%	-30.194%	(16,941,179)	39,166,831
STMP	CAGW	3,464,680	2.034%	2.804%	-27.456%	(951,260)	2,513,420
STMP	JBG	14,882,739	1.974%	3.253%	-39.311%	(5,850,599)	9,032,140
TRNP	CAGE	17,643,658	1.965%	2.042%	-3.788%	(668,300)	16,975,359
TRNP	CAGW	9,776,741	1.990%	2.067%	-3.727%	(364,352)	9,412,389
TRNP	JBG	478,483	1.808%	1.977%	-8.574%	(41,024)	437,459
TRNP	SG	1,080,858	3.698%	5.014%	-26.247%	(283,692)	797,165
		<u>213,371,040</u>				<u>(26,685,389)</u>	<u>186,685,650</u>

Ref. 6.2

PacifiCorp  
 Washington General Rate Case - June 2008  
 New Depreciation Rate  
 Adjustment to Taxes Detail

Account	Description	SCHMAT	Unadjusted Schedule M	DEPE Adjustment	Adjusted Schedule M	Incremental Schedule M	Deferred Tax Expense	Accumulated Def Income Tax		
								Balance 6/30/2007	Balance 12/31/2007	Avg Bal
	Book Depreciation	SCHMAT	-	(26,685,389)	(26,685,389)	(26,685,389)	282	-	(10,127,372)	(5,063,686)
			-	(26,685,389)	(26,685,389)	(26,685,389)	10,127,372	-	(10,127,372)	(5,063,686)

Ref # 6.2

Ref # 6.2

Ref # 6.2

7. TAX  
ADJUSTMENTS



	7.1	7.2	7.3	7.4	7.5/7.6	7.7	7.8	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	Main Line Amortization	Flow-Through Deferred Tax Balances and Expense	Power Tax Update Adjustment	Non-Recurring/Separate Tariff
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	1,414,543	-	698,585	-	-	-	-	-
23 Income Taxes: Federal	(3,080,787)	(467,777)	(244,505)	(5,303,313)	-	-	3,371,543	(346,651)
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(11,376,317)	-	-	-	(281,811)	(2,061,559)	(6,587,948)	-
26 Investment Tax Credit Adj	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(13,042,562)	(467,777)	454,080	(5,303,313)	(281,811)	(2,061,559)	(3,216,405)	(346,651)
29								
30 Operating Rev For Return:	13,042,562	467,777	(454,080)	5,303,313	281,811	2,061,559	3,216,405	346,651
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	(3,829,910)	-	-	-	(915,885)	(5,935,101)	3,021,076	-
50 Unamortized ITC	212,988	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(3,616,922)	-	-	-	(915,885)	(5,935,101)	3,021,076	-
56								
57 Total Rate Base:	(3,616,922)	-	-	-	(915,885)	(5,935,101)	3,021,076	-
58								
59								
60 Estimated ROE impact	4.277%	0.151%	-0.147%	1.713%	0.101%	0.733%	1.000%	0.112%
61 Estimated Price Change	(21,559,829)	(755,419)	733,300	(8,564,381)	(581,013)	(4,145,181)	(4,778,877)	(559,811)
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(1,414,543)	-	(698,585)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	(157,163)	-	-	-	-	-	(157,163)	-
69 Interest	1,336,507	1,336,507	-	-	-	-	-	-
70 Schedule "M" Additions	(9,065,019)	-	-	-	-	-	(7,382,934)	(1,682,085)
71 Schedule "M" Deductions	(18,008,980)	-	-	-	-	-	(16,858,752)	(691,653)
72 Income Before Tax	6,350,074	(1,336,507)	(698,585)	-	-	-	9,632,980	(990,431)
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	6,350,074	(1,336,507)	(698,585)	-	-	-	9,632,980	(990,431)
77								
78 Federal Income Tax - Calculated	2,222,526	(467,777)	(244,505)	-	-	-	3,371,543	(346,651)
79 Adjustments to Calculated Tax:								
80 Wyoming Wind Tax Credit	(5,303,313)	-	-	(5,303,313)	-	-	-	-
81 Federal Income Taxes	(3,080,787)	(467,777)	(244,505)	(5,303,313)	-	-	3,371,543	(346,651)

WASHINGTON WEST CONTROL AREA  
 Tax Adjustments (Tab 7)  
 TOTAL

	7.9	7.10	7.11	7.12	7.13
	Low Income Tax Credit	Public Utility Tax Adjustment	Investment Tax Credit Balance	Production Activity Deduction	Deferred Tax Balance Amortization
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	(48,059)	764,016	-	-	-
23 Income Taxes: Federal	16,821	(267,406)	-	160,501	-
24 State	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(2,445,000)
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	(31,238)	496,610	-	160,501	(2,445,000)
29					
30 Operating Rev For Return:	31,238	(496,610)	-	(160,501)	2,445,000
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	-	-	212,988	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-
54					
55 Total Deductions:	-	-	212,988	-	-
56					
57 Total Rate Base:	-	-	212,988	-	-
58					
59					
60 Estimated ROE impact	0.010%	-0.160%	-0.002%	-0.052%	0.790%
61 Estimated Price Change	(50,447)	801,982	29,281	259,195	(3,948,458)
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	48,059	(764,016)	-	-	-
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	(458,575)	-
72 Income Before Tax	48,059	(764,016)	-	458,575	-
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	48,059	(764,016)	-	458,575	-
77					
78 Federal Income Tax - Calculat	16,821	(267,406)	-	160,501	-
79 Adjustments to Calculated Tax:					
80 Wyoming Wind Tax Credit	-	-	-	-	-
81 Federal Income Taxes	16,821	(267,406)	-	160,501	-

PacifiCorp  
 Washington General Rate Case June 2008  
 Interest True Up

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Other Interest Expense - Restating	427	RES	(2,025,326)	WA	Situs	(2,025,326)	Below
Other Interest Expense - Pro Forma	427	PRO	3,361,832	WA	Situs	3,361,832	Below
			<u>1,336,507</u>			<u>1,336,507</u>	2.20

**Adjustment Detail:**

<b>Restating:</b>							
Jurisdiction Specific Adjusted Rate Base						625,059,404	1.1
Weighted Cost of Debt:						2.980%	2.1
Trued-up Interest Expense						<u>18,629,239</u>	1.1
						20,654,565	2.20
Unadjusted Interest Expense						<u>(2,025,326)</u>	1.1
Restating Interest True-up Adjustment							

<b>Pro Forma:</b>							
Jurisdiction Specific Adjusted Rate Base						737,857,615	2.2
Weighted Cost of Debt:						2.980%	2.1
Trued-up Interest Expense						<u>21,991,071</u>	2.20
						18,629,239	1.1
Restated Interest Expense						<u>3,361,832</u>	1.1
Total Proforma Interest True-up Adjustment							

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This restating and pro forma 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 adjustment included in the filing, including those that are pro forma in nature.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes Other Than Income	408	PRO	9,756,730	GPS	7.1600%	698,585	7.2.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This pro forma adjustment adds to expense the difference between actual accrued property tax expense for the twelve months ended June 2008 and the average pro forma property tax expense for calendar years 2008 and 2009. In Confidential Exhibit No\_\_ (RBD-4) the Company has provided a comprehensive description of the Company's property tax estimation procedures used in the development of test period property taxes included in this filing.

PacifiCorp  
 Washington General Rate Case - June 2008  
 Property Tax Adjustment Summary

FERC Account	G/L Account	Co. Code	Total	Ref
408.15	579000	1000	71,894,461	
<b>Total Accrued Property Tax - 12 Months End. June 2008</b>			<u>71,894,461</u>	
Pro forma Property Tax Exp. for the 12ME December 2008			76,730,382	See Confidential Exhibit No.__(RBD-4)
Pro forma Property Tax Exp. for the 12ME December 2009			<u>86,572,000</u>	See Confidential Exhibit No.__(RBD-4)
Pro forma Property Tax Exp. for the 12ME June 2009			<u>81,651,191</u>	
Less Accrued Property Tax - 12 Months Ended June 30, 2008			(71,894,461)	
<b>Incremental Adjustment to Property Taxes</b>			<u><u>9,756,730</u></u>	page 7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
FED Renewable Energy Tax Credit	40910	RES	(6,645,703)	CAGW	21.3407%	(1,418,240)	7.3.1
FED Renewable Energy Tax Credit	40910	RES	(5,885,131)	CAGW	21.3407%	(1,255,929)	7.3.1
FED Renewable Energy Tax Credit	40910	PRO	(12,319,857)	CAGW	21.3407%	(2,629,144)	7.3.1
			<u>(24,850,691)</u>			<u>(5,303,313)</u>	

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma 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 generation of the plants and the credit can be taken for ten years on qualifying property. Under the calculation required by Internal Revenue Service Code Sec. 45(b)(2), the most current renewable electricity production credit is 2.1 cents per kilowatt hour of the electricity produced from wind energy. 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 - June 2008**  
**Renewable Energy Tax Credit Calculation**  
**CY 2010 Proforma Output**

Description	<u>FED</u> Amount	Ref.
JC Boyle	9,209,434	
Goodhoe KWh	280,244,346	5.1.8
Leaning Juniper 1 KWh	307,252,617	5.1.8
Marengo KWh	399,157,854	5.1.8
Marengo II KWh	187,502,026	5.1.8
Total KWh Production	1,183,366,277	
Factor (inflated tax per unit)	0.021	
	<u><u>24,850,692</u></u>	7.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Deferred Income Tax - Federal	41110	RES	(1,320,531)	CAGW	21.3407%	(281,811)	7.4.2
<b>Adjustment to Rate Base:</b>							
Accumulated DIT	282	RES	(4,291,727)	CAGW	21.3407%	(915,885)	7.4.2

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

In 1981, the Company built a transmission line called Malin-Midpoint and placed it into service. The Company was eligible for investment tax credits and accelerated tax depreciation. 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 will be 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 - June 2008  
 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	

Washington General Rate Case - June 2008  
 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
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
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	<b>1,320,531 to 7.4</b>	3,631,462	<b>4,291,727 to 7.4</b>
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
2009	1,320,531		1,650,665	
2010	1,320,531		330,134	
Mar-2011	330,134		(0)	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Accumulated Deferred Income Taxes	190	RES	(3,704,545)	BADDEBT	14.4758%	(536,262)	
	190	RES	(2,262,400)	CAEE	0.0000%	-	
	190	RES	(332,895)	CAEW	21.3414%	(71,045)	
	190	RES	(20,078,116)	CAGE	0.0000%	-	
	190	RES	(2,912,898)	CAGW	21.3407%	(621,633)	
	190	RES	(123,114)	CN	7.3749%	(9,080)	
	190	RES	110,756	JBE	20.4406%	22,639	
	190	RES	(5,678,251)	OTHER	0.0000%	-	
	190	RES	(11,073,853)	SE	7.6706%	(849,427)	
	190	RES	(3,629,714)	SG	8.1930%	(297,384)	
	190	RES	(9,769)	SNP	7.0024%	(684)	
	190	RES	(759,304)	SNPD	6.8450%	(51,975)	
	190	RES	(64,602,257)	SO	7.1600%	(4,625,545)	
	190	RES	(6,855)	TROJD	21.3408%	(1,463)	
	190	RES	(2,868,359)	WA	Situs	(406,206)	
Total Account 190			<u>(117,931,575)</u>			<u>(7,448,064)</u>	7.5.2
Accumulated Deferred Income Taxes	281	RES	<u>52,359</u>	CAGW	21.3407%	<u>11,174</u>	7.5.2
Accumulated Deferred Income Taxes	282	RES	11,377,169	CAEE	0.0000%	-	
	282	RES	(3,699,346)	CAGE	0.0000%	-	
	282	RES	642,191	OTHER	0.0000%	-	
	282	RES	601,554	SG	8.1930%	49,286	
	282	RES	15,164,385	SO	7.1600%	1,085,775	
	282	RES	532,755	WA	Situs	-	
Total Account 282			<u>24,618,709</u>			<u>1,135,061</u>	7.5.3
Accumulated Deferred Income Taxes	283	RES	9,463,710	CAEE	0.0000%	-	
	283	RES	3,144,682	CAGE	0.0000%	-	
	283	RES	4,629,913	CAGW	21.3407%	988,056	
	283	RES	13,727,509	GPS	7.1600%	982,895	
	283	RES	(20,207,454)	JBE	20.4406%	(4,130,530)	
	283	RES	21,610,646	OTHER	0.0000%	-	
	283	RES	8,264,913	SE	7.6706%	633,965	
	283	RES	4,114,419	SG	8.1930%	337,096	
	283	RES	8,752,967	SNP	7.0024%	612,919	
	283	RES	2,149,790	SO	7.1600%	153,926	
	283	RES	86,531	TROJD	21.3408%	18,466	
	283	RES	12,520,034	WA	Situs	769,934	
Total Account 283			<u>68,257,661</u>			<u>366,728</u>	7.5.4
Net Change to Rate Base Tax Accounts			<u>(25,002,847)</u>			<u>(5,935,101)</u>	

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This restating adjustment reflects the removal of the June 2008 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed in adjustment 7.6. This in effect flows through to income the current tax impacts on these items.

**PacifiCorp**  
**Washington General Rate Case - June 2008**  
**WA Flow-Through Amounts for Accounts 190, 281, 282, and 283**  
**Excluding the IRS Portions that are Required**

	SAP Account	FERC Account	Total Company Amount	Allocation Factor	Reference	Unprotected
<b>Total Account 190</b>						
DTA 220.100 Bad Debts Allowance - Cash B	287340	190	(3,704,545)	BADDEBT		190BADDEBT
DTA 705.232 LEASE-CA	287409	190	(24,750)	CA		190CA
DTA 705.252 A&G Credit - CA	287422	190	(39,644)	CA		190CA
DTA 505.160 Cal PUC Fee	287431	190	(9,108)	CA		190CA
DTA 505.100 Trail Mountain Accrued Liab	287349	190	(1,265,883)	CAEE		190CAEE
DTA 505.125 Accrued Royalties	287430	190	(996,517)	CAEE		190CAEE
DTA 425.295 BPA Rate Credits	287433	190	(332,895)	CAEW		190CAEW
DTA 415.120 Def Reg Asset-Foote Creek Co	287343	190	(396,082)	CAGE		190CAGE
DTA 105.221 Saf Har	287479	190	(18,038,251)	CAGE		190CAGE
DTA 505.170 WV CONT	287471	190	(1,357,056)	CAGE		190CAGE
DTA 425.300 Mead Phoenix Avail & Trans	287464	190	(286,727)	CAGE		190CAGE
DTA 305.100 Amort of Projects-Klamath En	287367	190	(1,485)	CAGW		190CAGW
DTA 715.800 Redding Contract - Prepaid	287344	190	(1,765,537)	CAGW		190CAGW
DTA 425.225 Duke Contract Novation	287429	190	(1,145,875)	CAGW		190CAGW
DTA 425.110 TENANT LEASE ALLOW - PSU CAL	287393	190	(123,114)	CN		190CN
DTA 705.233 LEASE-ID	287410	190	(182,694)	IDU		190IDU
DTA 705.253 A&G Credit - ID	287423	190	(187,380)	IDU		190IDU
DTA-610.114 PMI EITF 04-06 PRE STRIPPING	287302	190	110,756	JBE		190JBE
DTA-PMI 105.171 PP&E	287303	190	96,721	JBE		190JBE
DTL 920.110 BRIDGER EXTRACTION TAXES PAY	287681	190	-	JBE		190JBE
DTL 610.100 COAL MINE DEVT PMI	287706	190	-	JBE		190JBE
DTL 610.100 PMI DEVT COST AMORT	287720	190	-	JBE		190JBE
DTL 610.115 PMI OVERBURDEN REMOVAL	287721	190	-	JBE		190JBE
DTL 505.510 PMI VAC ACCRUAL	287722	190	-	JBE		190JBE
DTL 205.411 PMI SEC. 263A	287723	190	-	JBE		190JBE
DTL 920.100 PMI RECLAMATION TRUST EARN	287725	190	-	JBE		190JBE
DTL PMI PP&E	287726	190	-	JBE		190JBE
DTL 910.905 PMI COST DEPLETION	287735	190	-	JBE		190JBE
DTA 610.146 OR REG ASSET/LIAB CONS	287304	190	(20,112)	OR		190OR
DTA 610.145. OR CONSOLIDATION	287389	190	(803,406)	OR		190OR
DTA 705.200 Oregon Gain on Sale-Halsey	287309	190	(65,004)	OTHER		190OTHER
DTA 415.700 Reg liability BPA balancing	287314	190	(2,409,131)	OTHER		190OTHER
DTA 505.110 OREGON LICENSE LIAB RESERVE	287350	190	(129,792)	OTHER		190OTHER
DTA 425.215 Unearned Joint Use Pole Cont	287370	190	(1,347,714)	OTHER		190OTHER
DTA 505.115 SALES & USE TAX	287450	190	0	OTHER		190OTHER
DTA 425.380 ID CUST	287451	190	(1,375,471)	OTHER		190OTHER
DTA 610.120N Conting	287468	190	1,199,682	OTHER		190OTHER
DTA 610.211 Rever	287469	190	(1,288,687)	OTHER		190OTHER
DTA 705.270 Reg Liab	287473	190	(95,110)	OTHER		190OTHER
DTA 705.271 Reg Liab	287474	190	(16,659)	OTHER		190OTHER
DTA 705.272 Reg Liab	287475	190	(7,190)	OTHER		190OTHER
DTA 705.273 Reg Liab	287476	190	(121,217)	OTHER		190OTHER
DTA 705.274 Reg Liab	287477	190	(4,107)	OTHER		190OTHER
DTA 705.275 Reg Liab	287478	190	(21,492)	OTHER		190OTHER
DTA 505.115 SALES & USE TAX	287450	190	0	OTHER		190OTHER
DTA 105.154 SECTION 383 CAPITAL LOSS CAR	287435	190	3,641	OTHER		190OTHER
DTA Amortization Overburden	287363	190	-	SE		190SE
DTA - PMI Def Tax	287499	190	(6,488,281)	SE		190SE
DTL 610.030N, 99-00 RAR - BCC	287693	190	-	SE		190SE
DTA 205.200 M&S INV	287415	190	(4,585,572)	SE		190SE
DTA 715.100 MCI F. O.G WIRE LEASE	287337	190	(211,981)	SG		190SG
DTA415.110 Def Reg Asset-Transmission Sr	287338	190	(2,988,234)	SG		190SG
DTA 415.801 CONTRA G	287402	190	(429,500)	SG		190SG
DTA 425.210 Amort of Debt Disc & Exp	287348	190	(9,769)	SNP		190SNP
DTA 145.030 Distribution O&M Amort of Wr	287345	190	(759,304)	SNPD		190SNPD
DTA 705.210 Property Insurance(Injuries	287310	190	(388,432)	SO		190SO
DTA 720.100 FAS 106 Accruals - Cash Basi	287322	190	(6,341,892)	SO		190SO
DTA 505.400 Bonus Liab. Elec.-Cash Basis	287323	190	(2,289,060)	SO		190SO
DTA 720.200 Deferred Comp. Accrual - Cas	287324	190	(7,790,689)	SO		190SO
DTA 720.500 Severance Accrual - Cash Ba	287326	190	(331,145)	SO		190SO
DTA 720.300 Pension/Retirement Accrual -	287327	190	(831,045)	SO		190SO

**PacifiCorp**  
**Washington General Rate Case - June 2008**  
**WA Flow-Through Amounts for Accounts 190, 281, 282, and 283**  
**Excluding the IRS Portions that are Required**

	SAP Account	FERC Account	Total Company Amount	Allocation Factor	Reference	Unprotected
DTA 720.310 SERP	287328	190	(8,025,213)	SO		190SO
DTA 505.600 Vacation Accrual-Cash Basis	287332	190	(13,261,156)	SO		190SO
DTA 910.530 Injuries & Damages Accrual -	287341	190	(2,077,927)	SO		190SO
DTA 505.140 Purchase Card Trans Povision	287353	190	(190,729)	SO		190SO
DTA 505.140 MISC CURRENT & ACCRUED LIAB	287354	190	(4,689,002)	SO		190SO
DTA 715.350 OTHER ENVIROMENTAL LIABILITI	287357	190	(3,470,982)	SO		190SO
DTA 910.670 Merger Cost Amort	287364	190	(495,202)	SO		190SO
DTA 910.580 Wasach workers comp reserve	287373	190	(1,868,821)	SO		190SO
DTA425.110 Tenant Lease Allowances	287396	190	1,532,477	SO		190SO
DTA 920.150 FAS 112	287399	190	(1,723,593)	SO		190SO
DTA 720.550 ACCRUED CIC SEVERANCE	287413	190	(6,557,010)	SO		190SO
DTA 505.700 RT BONUS	287414	190	(10,147)	SO		190SO
DTA 715.050 Microsoft Lic Liability	287432	190	(294,644)	SO		190SO
DTA 920.160 STOCK INCENTIVE PLAN	287456	190	(1,070,508)	SO		190SO
DTA 920.170 EXEC STOCK OPTION PLAN	287457	190	(758,275)	SO		190SO
DTA 605.300 Perco Environmental Liabilit	287463	190	(3,717,587)	SO		190SO
DTA 610.100N Amort NOPA's 99-00 RAR	287465	190	-	SO		190SO
DTA 210.105 Self Ins	287467	190	23,092	SO		190SO
DTA 720.400 SERP Accrual - Cash Basis	287329	190	25,231	SO		190SO
DTA 425.700 Special Assessment - DOE	287360	190	(6,855)	TROJD		190TROJD
DTA 505.150 DEFERRED MAGCORP REVENUES	287355	190	(48,009)	UT		190UT
DTA 705.235 LEASE-UT	287412	190	(323,299)	UT		190UT
DTA 705.230 LEASE WV	287407	190	(59,620)	WA		190WA
DTA 705.250 A&G Credit - WA	287420	190	(155,140)	WA		190WA
DTA 415.310 ENVN WA	287454	190	(154,704)	WA		190WA
DTA 415.802 Contra RTO Grid West N/R w/o	287459	190	(36,742)	WA		190WA
DTA 705.234 LEASE-WY	287411	190	(405,346)	WYP		190WYP
DTA 705.254 A&G Credit - WY	287424	190	(418,405)	WYP		190WYP
Total Account 190			(117,834,855)			
DTA-PMI 105.171 PP&E	287303	190	96,721	Protected Deferred		
DTL PMI PP&E	287726	190	-	Protected Deferred		
<b>Account 190 to Remove</b>			<b>(117,931,575)</b>		7.5	
Total Account 281						
281Emergency Facilities	287612	281	52,359	CAGW		281CAGW
<b>Account 281 to Remove</b>			<b>52,359</b>		7.5	
Total Account 282						
DTL 110.200 TAX PERCENTAGE DEPLETION	287740	282	298,264	CAEE		282CAEE
DTL 110.100 BOOK DEPLETION	287753	282	9,267,400	CAEE		282CAEE
DTL 110.205 SRC tax depletion	287771	282	(370,359)	CAEE		282CAEE
DTL 110.105 SRC BOOK DEPLETION	287788	282	2,181,864	CAEE		282CAEE
DTL Safe Harbor Lease Cholla	287608	282	(3,699,346)	CAGE		282CAGE
DTL FERC SOGA-UPL	287603	282	9,527	FERC		282FERC
DTL 425.385 REG ASSET BPA ID BALANCING A	287769	282	127,267	IDU		282IDU
DTL EPUD	287602	282	368,192	OR		282OR
DTL 415.705 REG ASSET BPA OR BALANCING A	287768	282	27,769	OR		282OR
DTL 610.121N Contingency Tracking FERC 2	287773	282	(1,064,140)	OTHER		282OTHER
DTL 610.210 IRS Audit Adj 95-00 Ppd Stea	287775	282	2,792,156	OTHER		282OTHER
DTL 610.212 Reversal of 2001 IRS Audit A	287776	282	139,215	OTHER		282OTHER
DTL 610.213 Proposed Audit Adj. (2002) (	287777	282	139,215	OTHER		282OTHER
DTL 610.214 Proposed Audit Adj. (2003) (	287778	282	139,215	OTHER		282OTHER
DTL 730.170 RA FAS133	287469	282	(1,503,468)	OTHER		282OTHER
DTL 330.100 POLLUTIONCONTROLFACILITY(BK/	287670	282	426,227	SG		282SG
ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	287008	282	3,446,415	SG		282SG
Accum Deferred Income Taxes-State	286500	282	175,327	SG		282SG
DTL 320.210 R & E SEC. 174 DEDUCTION	287678	282	15,235,878	SO		282SO
DTL 610.005N Sec 17	287692	282	(606,233)	SO		282SO
DTL 610.110N. 99-00 RAR	287703	282	(14,271,222)	SO		282SO
DTL 105.143/165 Basis Diff - Intangibles	287704	282	6,887,240	SO		282SO
DTL 610.095N Roll	287765	282	8,176,896	SO		282SO

**PacifiCorp**  
**Washington General Rate Case - June 2008**  
**WA Flow-Through Amounts for Accounts 190, 281, 282, and 283**  
**Excluding the IRS Portions that are Required**

	SAP Account	FERC Account	Total Company Amount	Allocation Factor	Reference	Unprotected
DTL 610.100N Amort	287766	282	(258,174)	SO		282SO
DTL PP&E Adjustment	287606	282	(16,993,452)	DITBAL		282DITBAL
DTL PP&E Powertax	287605	282	1,328,868,222	DITBAL		282DITBAL
Total Account 282			1,339,939,893			
ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	287008	282	3,446,415	Protected Deferred		
DTL PP&E Adjustment	287606	282	(16,993,452)	Protected Deferred		
DTL PP&E Powertax	287605	282	1,328,868,222	Protected Deferred		
<b>Account 282 to Remove</b>			<b>24,618,709</b>		7.5	
Total Account 283						
ACCUM DIT - COAL PILE INVENTORY	287511	283	618,250	CA		283CA
DTL 415.640 IDAI Costs - direct access C	287638	283	173,823	CA		283CA
DTL 705.240 CA Energy Program	287747	283	599,878	CA		283CA
ACCUM DIT - COAL PILE INVENTORY	287511	283	(618,250)	CAEE		283CAEE
DTL 605.710 Reverse Accrued Final Reclam	287751	283	10,054,659	CAEE		283CAEE
DTL 120.205 TRAPPER MINING STOCK BASIS	287770	283	27,301	CAEE		283CAEE
DTL 415.500 Cholla Pit Transact Costs-AP	287635	283	3,071,033	CAGE		283CAGE
DTL 425.250 TGS Buyout	287653	283	73,649	CAGE		283CAGE
DTL 425.260 Lakeview Buyout	287654	283	25,323	CAGW		283CAGW
DTL 425.280 Joseph Settlement	287656	283	549,615	CAGW		283CAGW
DTL 425.360 Hermiston Swap	287661	283	1,908,276	CAGW		283CAGW
DTL 415.850 Unrec Pit	287779	283	2,146,700	CAGW		283CAGW
DTL 210.200 PREPAID PROPERTY TAXES	287708	283	13,727,509	GPS		283GPS
DTL 210.130 Prepaid Taxes - ID PUC	287665	283	62,673	IDU		283IDU
DTL 425.380 Idaho Customer Balancing Acc	287685	283	148,478	IDU		283IDU
DTL 415.890 ID MEHC 2006 TRANSITION COST	287786	283	376,309	IDU		283IDU
DTL 415.806 RTO GW	287791	283	(5,584)	IDU		283IDU
DTL 920.110 Bridger Extraction Taxes Pay	287681	283	(2,121,412)	JBE		283JBE
DTL 610.030N. 99-00 RAR - BCC	287693	283	4,142	JBE		283JBE
DTL 610.100 COAL MINE DEVT PMI	287706	283	508,668	JBE		283JBE
DTL 610.111 PMI GAIN/LOSS ON ASSETS	287718	283	(788,121)	JBE		283JBE
DTL 610.100 PMI DEVT COST AMORT	287720	283	1,619,909	JBE		283JBE
DTL 610.115 PMI OVERBURDEN REMOVAL	287721	283	(209,388)	JBE		283JBE
DTL 505.510 PMI VAC ACCRUAL	287722	283	(370,616)	JBE		283JBE
DTL 205.411 PMI SEC. 263A	287723	283	(604,859)	JBE		283JBE
DTL 920.100 PMI RECLAMATION TRUST EARN	287725	283	(19,084,718)	JBE		283JBE
DTL PMI PP&E	287726	283	15,939,403	JBE		283JBE
DTL 910.905 PMI Cost Depletion	287735	283	50,820	JBE		283JBE
DTL 320.140 May 2000 Transition Plan Cos	287618	283	4,492,693	OR		283OR
DTL 320.240 98 Early Retirement-OR rate	287630	283	639,576	OR		283OR
DTL 415.680 Deferred Intervener Funding	287640	283	260,959	OR		283OR
DTL 210.100 Prepaid Taxes - OR PUC	287662	283	231,938	OR		283OR
DTL 610.130. REG ASSET. SCH 781 INCENT	287697	283	263,411	OR		283OR
DTL 705.251 A&G Credit - OR	287748	283	401,004	OR		283OR
DTL 610.146 OR Reg	287764	283	72,452	OR		283OR
DTL 415.700 REG ASST	287768	283	32,397	OR		283OR
DTL 415.895 OR_RCAC SEP-DEC 07	287787	283	335,827	OR		283OR
DTL 415.804 RTO GW	287789	283	14,111	OR		283OR
DTL 415.650 SB 1149-Related Regulatory A	287641	283	1,564,705	OTHER		283OTHER
DTL 610.135. REG ASSET, SB 1149	287698	283	1,369,458	OTHER		283OTHER
DTL 610.142 UT HOME	287729	283	274,943	OTHER		283OTHER
DTL 210.000 Prepaid Ins. Cont Reserve	287733	283	37,457	OTHER		283OTHER
DTL 425.310 Hydro Relicensing Obligation	287750	283	12,134,725	OTHER		283OTHER
DTL 910.240 Legal Reserve	287752	283	1,002	OTHER		283OTHER
DTL 610.122N Contingency Tracking FERC 2	287774	283	44,984	OTHER		283OTHER
DTL 415.870 Def CA	287781	283	155,881	OTHER		283OTHER
DTL 415.871 Def Wy	287782	283	5,983,695	OTHER		283OTHER
DTL 415.900 OR SB RE	287784	283	43,797	OTHER		283OTHER
DTL 205.100 Coal Pile Inventory Adjustme	287650	283	1,776,632	SE		283SE
DTL - PMI Def Tax	287990	283	6,488,281	SE		283SE
DTL 415.300 Environmental Clean-up Accru	287634	283	4,114,419	SG		283SG
DTL 740.100 Post Merger Loss-Reacq Debt	287675	283	8,752,967	SNP		283SNP

**PacifiCorp**  
**Washington General Rate Case - June 2008**  
**WA Flow-Through Amounts for Accounts 190, 281, 282, and 283**  
**Excluding the IRS Portions that are Required**

	SAP Account	FERC Account	Total Company Amount	Allocation Factor	Reference	Unprotected
DTL 430.100 Weatherization	287614	283	3,356,972	SO		283SO
DTL Interim provision reg assets/Liabil	287616	283	(2,310,508)	SO		283SO
DTL 425.100 Deferred Regulatory Expense	287647	283	10,793	SO		283SO
DTL 210.180 PRE MEM	287669	283	753,779	SO		283SO
DTL 425.205 Misc Def Dr-Prop Damage Repa	287749	283	4,969	SO		283SO
DTL 705.260 Reg Asset	287762	283	333,785	SO		283SO
DTL 605.100 Trojan Decommissioning Costs	287613	283	86,531	TROJD		283TROJD
DTL 320.230 FAS 87/88 Pension Writeoff -	287622	283	549,485	UT		283UT
DTL 320.220 Glenrock Excluding Reclamati	287624	283	1,148,305	UT		283UT
DTL 210.120 Prepaid Taxes - UT PUC	287664	283	647,063	UT		283UT
DTL 415.880 Def Ut	287783	283	61,775	UT		283UT
DTL 415.510 WA Disallowed Colstrip 3-Wri	287639	283	268,216	WA		283WA
DTL 610.143 WA LOW ENERGY PROGRAM	287730	283	31,931	WA		283WA
DTL 415.803 RTO Grid West N/R-W/O-WA	287737	283	70,516	WA		283WA
DTL 715.720 NW Power	287763	283	399,271	WA		283WA
DTL 415.555 WY Def Net Power Costs	287736	283	625,276	WYP		283WYP
Total Account 283			83,408,943			
DTL 610.111 PMI GAIN/LOSS ON ASSETS	287718	283	(788,121)	Protected Deferred		
DTL PMI PP&E	287726	283	15,939,403	Protected Deferred		
<b>Account 283 to Remove</b>			<b>68,257,661</b>		7.5	
Total ADIT Balance			1,305,566,340			
<b>Total ADIT Balance to remove</b>			<b>(25,002,847)</b>		7.5	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Deferred Tax Expense	41010	RES	(1,887,380)	BADDEBT	14.4758%	(273,213)	
	41010	RES	(305,774)	CAEE	0.0000%	-	
	41010	RES	(2,675,524)	CAGE	0.0000%	-	
	41010	RES	(4,459,676)	CAGW	21.3407%	(951,726)	
	41010	RES	(23,817)	CN	7.3749%	(1,756)	
	41010	RES	(279,225)	IBT	0.0000%	-	
	41010	RES	(181,909)	JBE	20.4406%	(37,183)	
	41010	RES	(11,796,765)	OTHER	0.0000%	-	
	41010	RES	(48,555)	SE	7.6706%	(3,724)	
	41010	RES	(1,411,156)	SG	8.1930%	(115,617)	
	41010	RES	(21,316)	SNP	7.0024%	(1,493)	
	41010	RES	(26,365,102)	SO	7.1600%	(1,887,751)	
	41010	RES	(14,659)	TROJD	21.3408%	(3,128)	
	41010	RES	(14,491,482)	WA	Situs	(826,464)	
Total 41010			<u>(63,962,340)</u>			<u>(4,102,056)</u>	7.6.2
Deferred Tax Expense	41110	RES	1,148,830	CAEE	0.0000%	-	
	41110	RES	5,709,061	CAGE	0.0000%	-	
	41110	RES	652,896	CAGW	21.3407%	139,333	
	41110	RES	(15,013,799)	GPS	7.1600%	(1,074,993)	
	41110	RES	441,359	JBE	20.4406%	90,217	
	41110	RES	3,497,548	OTHER	0.0000%	-	
	41110	RES	-	SE	7.6706%	-	
	41110	RES	4,354,796	SG	8.1930%	356,790	
	41110	RES	1,765,373	SNP	7.0024%	123,619	
	41110	RES	38,879	SNPD	6.8450%	2,661	
	41110	RES	30,405,377	SO	7.1600%	2,177,036	
	41110	RES	581,632	TROJD	21.3408%	124,125	
	41110	RES	6,839,186	WA	Situs	101,710	
Total 41110			<u>40,421,137</u>			<u>2,040,497</u>	7.6.3

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This restating adjustment reflects the removal of the June 2008 deferred tax expenses for all non-property-related deferred taxes. The removal of the associated deferred tax balances is shown in adjustment 7.5. This in effect flows through to income the current tax impacts on these items.



**PacifiCorp**  
**Washington General Rate Case - June 2008**  
**WA Flow-Through Amounts for Accounts 410 and 411**  
**Excluding the IRS Portions that are Required**

	Tax Ref Number	FERC Account	Total Company Amount	Allocation Factor	Ref.	Unprotected
282DIT PMIDepreciation-Tax	105126	410	(9,512,530)	JBE		410JBE
282Basis Intangible Difference	105143	410	(2,576,065)	SO		410SO
282DIT Acquisition Adjustment	105145	410	(1,358,937)	SG		410SG
PMI Coal Mine Extension Costs	105171	410	(175,495)	JBE		410JBE
282Steam Rights Blundell Geothermal Bk D	105180	410	(83,838)	CAGE		410CAGE
282Steam Rights Blundell Geothermal Tx D	105181	410	(80,481)	CAGE		410CAGE
282Development-30% Amortization	105205	410	(1)	SE		410SE
282CHOLLA APS TAX LEASE	105220	410	(1,615,041)	CAGE		410CAGE
282EPUD	105330	410	(101,443)	OR		410OR
IGC Tax Percentage Depletion Deduct	110200	410	(550,642)	CAGE		410CAGE
SRC Tax Percentage Depletion Deduct	110205	410	(52,139)	SG		410SG
IGC Trapper Mining Stock Basis	120205	410	97,178	OTHER		410OTHER
190Coal Pile Inventory	205100	410	(39,990)	CAEE		410CAEE
190M&S Inventory	205200	410	(48,554)	SE		410SE
190PMISec263A	205411	410	181,979	JBE		410JBE
283OR PUC Prepaid Taxes	210100	410	(12,040)	OR		410OR
Self Insured Health Benefits	210105	410	(46,144)	SO		410SO
283UT PUC Prepaid Taxes	210120	410	(60,743)	UT		410UT
283ID PUC Prepaid Taxes	210130	410	(6,922)	IDU		410IDU
283Prepaid Membership Fees-EEI WSCC	210180	410	(232,048)	SO		410SO
190Bad Debt Allowance	220100	410	(1,887,380)	BADDEBT		410BADDEBT
IGC BOOK/TAX GAIN ON DISPOSAL	305010	410	(1,001)	CAGE		410CAGE
190Amort of Projects-Klamath Engineering	305100	410	(2,438)	CAGW		410CAGW
190Reg Liability	320115	410	(4,327,105)	SO		410SO
190REG LIABILITY	320116	410	(8,808,156)	SO		410SO
283Def Reg Asset-Foote Creek Contract	415120	410	(52,236)	CAGE		410CAGE
190Reg Liabs BPA balancing accounts-OR	415700	410	(5,367,360)	OTHER		410OTHER
Contra RTO Gndwest NR Writeoff WA	415802	410	(80,165)	WA		410WA
RTO Gridwest NR Writeoff OR	415804	410	(26,051)	OR		410OR
Unrecovered Plant Powerdale	415850	410	(3,962,040)	CAGW		410CAGW
Deferred Excess Net Power Costs CA	415870	410	(287,781)	CA		410CA
Deferred Excess Net Power Costs WY	415871	410	(11,046,819)	WYP		410WYP
Deferred UT Independent Evaluation Fee	415880	410	(114,047)	UT		410UT
ID MEHC Transition Costs	415890	410	(694,723)	IDU		410IDU
OR RCAC Deferred	415895	410	(619,988)	OR		410OR
OR SB 408 Recovery	415900	410	(80,856)	OTHER		410OTHER
190Deferred Regulatory Expense-IDU	425100	410	(352)	IDU		410IDU
190Tenant Lease Allow-PSU Call Cntr	425110	410	(23,817)	CN		410CN
OTHER ENVIRONMENTAL LIABILITIES	425200	410	(2,709,961)	SO		410SO
190Amort of Debt Discount & Exp	425210	410	(21,316)	SNP		410SNP
Duke/Hermiston Contract Renegotiation	425225	410	(286,469)	CAGW		410CAGW
190Idaho Customer Bal Acct	425380	410	(3,510,096)	OTHER		410OTHER
283Trojan-Special Assessment-DOE-IRS	425700	410	(14,659)	TROJD		410TROJD
190Misc Current and Accrued Liability-SO	505150	410	(3,840,479)	SO		410SO
190Vacation Sickleave & PT Accrual	505600	410	(191,791)	SO		410SO
190Accrued Retention Bonus	505700	410	(22,138)	SO		410SO
190Reverse Accrued Final Reclamation	605710	410	(265,784)	CAEE		410CAEE
283PMI Development Costs	610000	410	684,030	JBE		410JBE
282PMI Amort Development	610100	410	(566,193)	JBE		410JBE
282PTax NOPAs	610110	410	5,338,288	SO		410SO
PMI EITF Pre stripping Cost	610114	410	(415,010)	JBE		410JBE
190 OR Rate Refunds	610140	410	(2)	OTHER		410OTHER
190OR Reg Asset/Liability Consol	610146	410	(177,638)	OR		410OR
190Property Insurance	705210	410	(847,489)	SO		410SO
190West Valley Lease Reduction-WA	705230	410	(130,080)	WA		410WA
190West Valley Lease Reduction-CA	705232	410	(9,060)	CA		410CA
190West Valley Lease Reduction-UT	705235	410	(359,127)	UT		410UT
283CA Alternative Rate for Energy Progra	705240	410	(133,775)	CA		410CA
283A&G Credit CA	705252	410	(14,509)	CA		410CA
MEHC Transition Costs WA	705260	410	(616,219)	WA		410WA
Microsoft Software License Liability	715050	410	(202,043)	SO		410SO
190NW Power Act (BPA Credits)- WA	715720	410	(1,621,130)	OTHER		410OTHER
190Redding Contract	715800	410	(208,729)	CAGW		410CAGW
190Deferred Compensation Payout	720200	410	(2,423,500)	SO		410SO
190Pension/Retirement (Accrued/Prepaid)	720300	410	(58,326)	SO		410SO
190Early Retirement-1998	720310	410	(205,824)	SO		410SO
190SERP	720400	410	(152,825)	SO		410SO

**PacifiCorp**  
**Washington General Rate Case - June 2008**  
**WA Flow-Through Amounts for Accounts 410 and 411**  
**Excluding the IRS Portions that are Required**

	Tax Ref Number	FERC Account	Total Company Amount	Allocation Factor	Ref.	Unprotected
190Severance	720500	410	(66,279)	SO		410SO
190Accrued CIC Severance	720550	410	(4,922,450)	SO		410SO
283SMJD Revenue Imputation-UT Reg Liab	910560	410	(973,228)	OTHER		410OTHER
190Wasatch workers comp reserve	910580	410	(70,769)	SO		410SO
283PMI BCC Underground Mine Cost Deplet	910905	410	(66,715)	JBE		410JBE
190OR BETC Credit	930100	410	(341,271)	OTHER		410OTHER
282DIT ACRS Property-CA	1051251	410	(12,236,327)	CA		410CA
282DIT ACRS Property-FERC	1051252	410	(1,644,844)	FERC		410FERC
282DIT ACRS Property-ID	1051253	410	(22,390,208)	IDU		410IDU
282DIT ACRS Property-OR	1051255	410	(165,978,151)	OR		410OR
282DIT ACRS Property-UT	1051256	410	(149,079,755)	UT		410UT
282DIT ACRS Property-WA	1051257	410	(33,883,957)	WA		410WA
282DIT ACRS Property-WYE	1051258	410	(66,362,792)	WYP		410WYP
282DIT ACRS Property-WYW	1051259	410	(6,556,017)	WYU		410WYU
190Cholla GE Tax Lease	1052201	410	(292,285)	CAGE		410CAGE
282Cholla APS Tax Lease	1052202	410	(0)	SG		410SG
MCI Fogwire	7151001	410	(80)	SG		410SG
Oregon BETC Credit	9301001	410	(279,225)	IBT		410IBT
			(531,782,416)			
Total 41010 related deferred tax expense			(531,782,416)			
282DIT ACRS Property-CA	1051251	410	(12,236,327)	Protected Deferred		
282DIT ACRS Property-FERC	1051252	410	(1,644,844)	Protected Deferred		
282DIT ACRS Property-ID	1051253	410	(22,390,208)	Protected Deferred		
282DIT PMIDepreciation-Tax	105126	410	(9,512,530)	Protected Deferred		
PMI Coal Mine Extension Costs	105171	410	(175,495)	Protected Deferred		
282DIT ACRS Property-OR	1051255	410	(165,978,151)	Protected Deferred		
282DIT ACRS Property-UT	1051256	410	(149,079,755)	Protected Deferred		
282DIT ACRS Property-WA	1051257	410	(33,883,957)	Protected Deferred		
282DIT ACRS Property-WYE	1051258	410	(66,362,792)	Protected Deferred		
282DIT ACRS Property-WYW	1051259	410	(6,556,017)	Protected Deferred		
Subtotal Protected Deferrals			(467,820,076)			
<b>Total 41010 Non-property related deferred tax expense to remove</b>			<b>(63,962,340)</b>		7.6	
282DIT PMIDepreciation-Book	105121	411	7,731,259	JBE		411JBE
282PMI Tax Depreciation	105126	411	(48,739)	JBE		411JBE
282DIT Acquisition Adjustment	105145	411	458,763	CAGE		411CAGE
282Steam Rights Blundell Geothermal Bk D	105180	411	83,838	CAGE		411CAGE
282Steam Rights Blundell Geothermal Tx D	105181	411	(192,753)	CAGE		411CAGE
282CHOLLA TAX LEASE	105220	411	1,203,236	CAGE		411CAGE
281Emergency Facilities	105310	411	170,215	CAGW		411CAGW
282EPUD	105330	411	103,343	OR		411OR
282FERC Portion South Georgia-UPL	105340	411	15,959	FERC		411FERC
283BOOK COST DEPLETION ADDBACK	110100	411	691,002	CAEE		411CAEE
SRC Book Cost Depletion	110105	411	59,342	CAGE		411CAGE
190Distribution O&M	145030	411	17,222	SNPD		411SNPD
190COAL PILE INVENTORY	205100	411	15,589	CAEE		411CAEE
190PMI Sec263A	205411	411	201,918	JBE		411JBE
283Prepaid Insur IBEW 157contingency res	210000	411	69,152	SO		411SO
283Prepaid Taxes-Property Taxes	210200	411	(15,013,799)	GPS		411GPS
282IGC Book/Tax Depreciation	310102	411	206,859	CAGE		411CAGE
283INTERIM PROVISION_TOTAL REG ASSET_LIA	320115	411	14,128,196	SO		411SO
190REG LIABILITY	320116	411	6,752,798	SO		411SO
283May 2000 Transition Plan Costs-OR	320140	411	1,477,166	OR		411OR
190Glenrock Excluding Reclamation-UT	320220	411	494,274	UT		411UT
190FAS 87/88 WriteOff-UT rate order	320230	411	1,198,877	UT		411UT
28398_99 Early Retirement-OR Reg Asset	320240	411	1,395,438	OR		411OR
283Def Reg Asset-Transm Svc Deposit	415110	411	4,373,341	SG		411SG
283Hazardous Waste/Envir. Cleanup	415300	411	1,841,433	SO		411SO
190Hazardous Waste/Environmental-WA	415301	411	37,773	WA		411WA
283Cholla Pit Trans-APS Amort	415500	411	356,221	CAGE		411CAGE
190WA Disallowed Costrip #3 Write-off	415510	411	19,806	WA		411WA
WY PCAM Def Net Power Costs	415555	411	635,068	WYP		411WYP
190IDAI Costs-Deferred Access-CA	415640	411	126,417	CA		411CA
190SB1149-Related Reg Assets-OR	415650	411	3,042,572	OTHER		411OTHER
190Def Intervenor Funding Grants-OR	415680	411	102,272	OR		411OR
RTO Grid West N/R Writeoff WA	415803	411	17,814	WA		411WA
RTO Grid West N/R Writeoff ID	415806	411	10,308	IDU		411IDU
190PropDamageRepairs	425205	411	10,814	SO		411SO

**PacifiCorp**  
**Washington General Rate Case - June 2008**  
**WA Flow-Through Amounts for Accounts 410 and 411**  
**Excluding the IRS Portions that are Required**

	Tax Ref Number	FERC Account	Total Company Amount	Allocation Factor	Ref.	Unprotected
283Unearned Joint Use Pole Contact Revnu	425215	411	21,657	SNPD		411SNPD
190TGS Buyout-SG	425250	411	5,872	CAGE		411CAGE
190Lakeview Buyout-SG	425260	411	16,425	CAGW		411CAGW
190Joseph Settlement-SG	425280	411	52,137	CAGW		411CAGW
190BPA Conservation Rate Credit	425295	411	314,178	CAGW		411CAGW
190Hemiston Swap	425360	411	99,941	CAGW		411CAGW
283Weatherization	430100	411	191,511	SO		411SO
190Trail Mountain Accrued Liabilities	505100	411	158,243	CAEE		411CAEE
190Accrued Royalties	505125	411	112,349	CAEE		411CAEE
190Purchase Card Trans Provision	505140	411	381,458	SO		411SO
West Valley Contract Termination Fee Acc	505170	411	2,505,335	CAGE		411CAGE
190PMI/Vacation Bonus	505510	411	(8,936)	JBE		411JBE
190Trojan Decommissioning Amort	605100	411	581,632	TROJD		411TROJD
282IGC Bk Amort Abandoned Proj Lease Rig	605120	411	214,773	CAGE		411CAGE
282IGC Bk Amort Abandoned Proj Lease Ren	605121	411	8,520	CAGE		411CAGE
282PMI Sale of Assets	610111	411	1,457,136	JBE		411JBE
283781 Shopping Incentive-OR	610130	411	143,754	OR		411OR
283 SB1149Costs-OROTHER	610135	411	449,710	OTHER		411OTHER
283Reg Liability-UT Home Energy Lifeline	610142	411	59,214	UT		411UT
283Reg Liability-WA Low Energy Program	610143	411	10,212	WA		411WA
190Reg Liab_OR Balance Consol	610145	411	18,445	OR		411OR
190OR Gain on Sale of Halsey-OR	705200	411	5,266	OTHER		411OTHER
190West Valley Lease Reduction-ID	705233	411	145,221	IDU		411IDU
190West Valley Lease Reduction-WY	705234	411	321,999	WYP		411WYP
190A&G Credit WA	705250	411	16,105	WA		411WA
190A&G Credit ID	705253	411	151,633	IDU		411IDU
190A&G Credit WY	705254	411	338,088	WYP		411WYP
190Misc Deferred Credits	715350	411	85,698	SO		411SO
283FAS 106 Accruals	720100	411	5,536,750	SO		411SO
190Pension/Retirement (Accrued/Prepaid)	720300	411	739,329	SO		411SO
SERP	720310	411	205,824	SO		411SO
283Post Merger Debt Loss	740100	411	1,765,373	SNP		411SNP
190Injuries & Damages	910530	411	438,972	SO		411SO
190PMI/WY/ExtractionTax	920110	411	248,377	JBE		411JBE
190FAS112 Book Reserve Postretirement Be	920150	411	39,119	SO		411SO
282DIT ACRS Property-CA	1051251	411	8,068,720	CA		411CA
282DIT ACRS Property-FERC	1051252	411	1,063,689	FERC		411FERC
282DIT ACRS Property-ID	1051253	411	13,427,570	IDU		411IDU
282DIT ACRS Property-OR	1051255	411	111,386,403	OR		411OR
282DIT ACRS Property-UT	1051256	411	89,113,521	UT		411UT
282DIT ACRS Property-WA	1051257	411	21,376,235	WA		411WA
282DIT ACRS Property-WYE	1051258	411	44,142,616	WYP		411WYP
282DIT ACRS Property-WYW	1051259	411	4,100,243	WYU		411WYU
190Cholla GE Tax Lease	1052201	411	717,218	CAGE		411CAGE
282Cholla APS Tax Lease	1052202	411	(18,545)	SG		411SG
IGC Book Cost Depletion Addback	1101001	411	171,647	CAEE		411CAEE
SRC Book Depletion for step up basis	1101051	411	81,837	CAGE		411CAGE
190Amort NOPAs 99-00 RAR	6101001	411	(15,678)	SO		411SO
<b>Total 41110 related deferred tax expense</b>			<b>342,239,791</b>			
282DIT ACRS Property-CA	1051251	411	8,068,720	Protected Deferred		
282DIT ACRS Property-FERC	1051252	411	1,063,689	Protected Deferred		
282DIT ACRS Property-ID	1051253	411	13,427,570	Protected Deferred		
282DIT PMIDepreciation-Book	105121	411	7,731,259	Protected Deferred		
282PMI Tax Depreciation	105126	411	(48,739)	Protected Deferred		
282PMI Sale of Assets	610111	411	1,457,136	Protected Deferred		
282DIT ACRS Property-OR	1051255	411	111,386,403	Protected Deferred		
282DIT ACRS Property-UT	1051256	411	89,113,521	Protected Deferred		
282DIT ACRS Property-WA	1051257	411	21,376,235	Protected Deferred		
282DIT ACRS Property-WYE	1051258	411	44,142,616	Protected Deferred		
282DIT ACRS Property-WYW	1051259	411	4,100,243	Protected Deferred		
<b>Subtotal Protected Deferrals</b>			<b>301,818,653</b>			
<b>Total 41110 Non-property related deferred tax expense</b>			<b>40,421,137</b>		7.6	
<b>Grand Total Deferred Tax Expense</b>			<b>(189,542,625)</b>			
<b>Grand Total Deferred Tax Expense to remove</b>			<b>(23,541,202)</b>			

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Sch M - 30% Capitalized labor costs for PowerTax	SCHMAP	RES	(1,316,030)	SO	7.1600%	(94,228)	7.7.1
Sch M - Capitalized Labor Costs	SCHMAT	RES	1,153,183	SO	7.1600%	82,568	7.7.1
Sch M - Book Depreciation	SCHMAT	RES	(27,885,309)	SCHMDEXP	7.6116%	(2,122,529)	7.7.1
Sch M - CIAC	SCHMAT	RES	(9,175,614)	CIAC	6.8450%	(628,074)	7.7.1
Sch M - Auto Depreciation	SCHMAT	RES	3,040,261	SO	7.1600%	217,684	7.7.1
Sch M - Highway relocation	SCHMAT	RES	(37,335,594)	SNPD	6.8450%	(2,555,633)	7.7.1
Sch M - Avoided Costs	SCHMAT	RES	(32,599,073)	SNP	7.0024%	(2,282,723)	7.7.1
Sch M - Tax Depreciation	SCHMDT	RES	(246,647,993)	TAXDEPR	7.1710%	(17,687,151)	7.7.1
Sch M - Research & Exper. Sec. 174 Amort.	SCHMDT	RES	(27,276,534)	SO	7.1600%	(1,953,010)	7.7.1
Sch M - AFUDC	SCHMDT	RES	9,871,874	SNP	7.0024%	691,270	7.7.1
Sch M - Gain/(Loss) on Prop Dispositions	SCHMDT	RES	97,825	GPS	7.1600%	7,004	7.7.1
Sch M - Coal Mine Receding Face (Extension)	SCHMDT	RES	23,813,505	SE	7.6706%	1,826,630	7.7.1
Sch M - Removal Cost (net of salvage)	SCHMDT	RES	3,582,455	GPS	7.1600%	256,505	7.7.1
DIT Exp 282DIT ACRS Property-CA	41110	RES	(1,281,757)	CA	Situs	-	7.7.1
DIT Exp 282DIT ACRS Property-FERC	41110	RES	(239,292)	FERC	Situs	-	7.7.1
DIT Exp 282DIT ACRS Property-ID	41110	RES	(3,238,827)	ID	Situs	-	7.7.1
DIT Exp 282DIT ACRS Property-OR	41110	RES	(16,537,161)	OR	Situs	-	7.7.1
DIT Exp 282DIT ACRS Property-UT	41110	RES	(16,457,942)	UT	Situs	-	7.7.1
DIT Exp 282DIT ACRS Property-WA	41110	RES	(1,872,125)	WA	Situs	(1,872,125)	7.7.1
DIT Exp 282DIT ACRS Property-WYE	41110	RES	(7,073,579)	WYE	Situs	-	7.7.1
DIT Exp 282DIT ACRS Property-WYW	41110	RES	(796,795)	WYW	Situs	-	7.7.1
DIT Exp 282DIT ACRS Property-WYW	41110	RES	(22,097,781)	CAGW	21.3407%	(4,715,823)	7.7.1
DIT Bal - 282DIT ACRS Property-CA	282	RES	(34,234,145)	CA	Situs	-	7.7.2
DIT Bal - 282DIT ACRS Property-FERC	282	RES	(3,016,751)	FERC	Situs	-	7.7.2
DIT Bal - 282DIT ACRS Property-ID	282	RES	(82,806,887)	ID	Situs	-	7.7.2
DIT Bal - 282DIT ACRS Property-OR	282	RES	(376,431,850)	OR	Situs	-	7.7.2
DIT Bal - 282DIT ACRS Property-UT	282	RES	(586,190,301)	UT	Situs	-	7.7.2
DIT Bal - 282DIT ACRS Property-WA	282	RES	(90,899,981)	WA	Situs	(90,899,981)	7.7.2
DIT Bal - 282DIT ACRS Property-WYE	282	RES	(133,089,810)	WYE	Situs	-	7.7.2
DIT Bal - 282DIT ACRS Property-WYW	282	RES	(26,673,808)	WYW	Situs	-	7.7.2
DIT Bal - DTL PP&E Powertax	282	RES	1,348,182,207	DITBAL	6.9665%	93,921,056	7.7.2
AFUDC Equity Interest	419	RES	(2,244,411)	SNP	7.0024%	(157,163)	7.7.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This restating adjustment updates the allocation method related to property related items in the historical period. Due to Washington's use of the WCA allocation methodology, the Company's deferred tax system needed to be rerun for tax years 2007 and 2008 under this methodology. The resulting changes are reflected in this adjustment.

PacifiCorp  
Washington General Rate Case - June 2008  
Power/Tax Update

Sch M Adjustment

Tax Ref #	Description	CY2007		07 Half Year		CY2008		08 Half Year		PowerTax		Base Period		Adj. Sch M	Allocation Factor	Ref
		Jan 07 - Dec 07	Jan 07 - Dec 07	Jun 07 - Dec 07	Jun 07 - Dec 07	Jan 08 - Dec 08	Jan 08 - Dec 08	Jan 08 - Jun 08	Jun 08 - Jun 08	Jan 07 - Jun 07	Jun 07 - Jun 07	Unadjusted Sch M	Adjusted Sch M			
		a	b=a/2	c	d=c/2	e=b+d	f	g			Remove Marango	Remove Goodhue Hills	Net Adj. Sch M			
105105	30% Capitalized labor costs for PowerT	2,990,612	1,495,306	358,539	179,270	1,674,576	2,990,606	(1,316,030)					(1,316,030)	SO	7.7	
	Total permanent addition	2,990,612	1,495,306	358,539	179,270	1,674,576	2,990,606	(1,316,030)					(1,316,030)			
105100	Capitalized Labor Costs	5,006,227	2,503,114	1,472,867	736,433	3,975,981	2,822,798	1,153,183					1,153,183	SO	7.7	
105120	Book Depreciation	495,661,102	247,830,551	485,189,941	242,594,970	490,425,521	511,556,218	(21,130,696)			(6,754,613)		(27,885,309)	SCHMDEXP	7.7	
105130	CIAC	65,638,746	32,819,373	27,840,662	13,920,331	60,660,035	69,835,649	(9,175,614)					(9,175,614)	CIAC	7.7	
105137	Auto Depreciation	5,045,708	2,522,854	2,552,969	1,276,484	5,075,823	2,035,562	3,040,261					3,040,261	SO	7.7	
105140	Highway relocation	(14,763,391)	(7,381,696)	(685,381)	(342,690)	(8,067,077)	29,268,517	(37,335,594)					(37,335,594)	SNPD	7.7	
105142	Avoided Costs	55,344,111	27,672,056	13,558,311	6,779,155	41,230,367	69,268,998	(28,038,031)			(4,561,042)		(32,599,073)	SNP	7.7	
	Total temporary addition	611,932,503	305,966,252	529,929,369	264,964,684	533,300,650	684,787,142	(91,488,492)			(11,315,655)		(102,802,147)			
105125	Tax Depreciation	(671,596,537)	(335,798,269)	(826,828,854)	(413,414,427)	(749,212,696)	(930,141,498)	180,928,802			63,670,614	2,048,577	246,647,993	TAXDEPR	7.7	
105141	AFJDC	(2,756,122)	(1,378,061)	(19,815,753)	(9,907,876)	(51,193,814)	(72,864,359)	21,670,545			5,605,989		27,276,534	SNP	7.7	
105152	Gain/(Loss) on Prop Dispositions	(26,383,679)	(13,191,840)	(34,735,281)	(17,367,640)	(47,927,121)	(38,055,247)	(9,871,874)					(9,871,874)	GPS	7.7	
105170	Coal Mine Recessing Face (Extension)	(2,052,083)	(1,026,042)	(1,072,466)	(536,233)	(2,098,508)	(2,000,682)	(97,825)					(97,825)	SE	7.7	
105175	Removal Cost (net of salvage)	(44,136,306)	(22,068,153)	(45,334,724)	(22,667,362)	(67,402,877)	(43,589,372)	(23,813,505)					(23,813,505)	GFS	7.7	
320210	Research & Exper. Sec 174 Amort	(6,782,736)	(3,391,368)	(6,973,822)	(3,486,911)	(10,365,190)	(6,782,735)	(3,582,455)			69,276,603	2,048,577	236,558,868	SO	7.7	
	Total temporary deduction	(813,707,463)	(406,853,732)	(934,760,900)	(467,381,450)	(928,200,205)	(1,093,433,893)	165,233,868			57,960,948	2,048,577	132,440,691			
	Total Sch M adjustment	(198,784,348)	(99,392,174)	(404,472,992)	(202,236,496)	(333,224,979)	(405,656,145)	72,431,166								

DIT Expense Adjustment

Tax Ref #	Description	CY2007		07 Half Year		CY2008		08 Half Year		PowerTax		Base Period		Adj. Sch M	Allocation Factor	Ref
		Jan 07 - Dec 07	Jan 07 - Dec 07	Jun 07 - Dec 07	Jun 07 - Dec 07	Jan 08 - Dec 08	Jan 08 - Dec 08	Jan 08 - Jun 08	Jun 08 - Jun 08	Jan 07 - Jun 07	Jun 07 - Jun 07	Unadj. DIT Exp	Adj. DIT Exp			
		h	i=N/2	j	k=j/2	l=i+k	m	n=l+m			Remove Marango	Remove Goodhue Hills	Net Adj. Sch M			
1051251	282DIT ACRS Property-CA	2,146,693	1,073,347	3,625,008	1,812,504	2,885,851	4,167,607	(1,281,757)					(1,281,757)	CA	7.7	
1051252	282DIT ACRS Property-FERC	245,295	122,648	438,431	219,216	341,863	581,155	(239,292)					(239,292)	FERC	7.7	
1051253	282DIT ACRS Property-ID	3,481,717	1,740,859	7,965,905	3,982,953	5,723,811	8,962,638	(3,238,827)					(3,238,827)	IDU	7.7	
1051255	282DIT ACRS Property-OR	27,180,321	13,590,161	48,928,854	24,464,427	38,054,588	54,591,748	(16,537,161)					(16,537,161)	OR	7.7	
1051256	282DIT ACRS Property-UT	29,256,073	14,628,037	57,760,512	28,880,256	43,508,293	59,966,234	(16,457,942)					(16,457,942)	UT	7.7	
1051257	282DIT ACRS Property-WA	7,689,674	3,844,837	13,581,520	6,790,760	10,635,597	12,507,722	(1,872,125)					(1,872,125)	WA	7.7	
1051258	282DIT ACRS Property-WYE	10,814,755	5,407,378	19,478,440	9,739,220	15,146,598	22,220,176	(7,073,579)					(7,073,579)	WYP	7.7	
1051259	282DIT ACRS Property-WYW	947,042	473,521	2,370,917	1,185,459	1,658,980	2,455,774	(796,795)			(21,320,326)	(777,455)	(22,097,781)	WYU	7.7	
	Total	81,761,570	40,880,785	154,149,587	77,074,794	111,955,579	165,453,054	(47,487,476)			(21,320,326)	(777,455)	(69,595,257)	CAGW	7.7	

PacificCorp  
Washington General Rate Case - June 2008  
PowerTax Update Page 2

**DIT Balance Adjustment**

Tax Ref #	Description	DIT BAL CY2007 Dec 07	DIT EXP 07 Half Year Jun 07 - Dec 07	DIT BAL Jun 07	DIT BAL CY2008 Dec 08	DIT EXP 08 Half Year Jun 08 - Dec 08	DIT BAL Jun 08	Power Tax Adjusted Average DIT Bal un(qn)JZ	Base Period Unadjusted Average DIT Bal v	Reclassified Unadjusted %	Reclass Adjustment xv'w	Reclassified Unadjusted Avg. DIT Bal y'xv	DIT Bal adj. z'u-y	Total DIT & Reclas Adj. a'ny-z	Remove Marengo	Remove Goodhue Hills	Net Adj Sch. M	Allocation Factor	Ref.
1051251	282DIT AGRS Property-CA	33,984,587	1,073,347	32,791,221	37,489,574	1,812,504	35,677,070	34,234,145	0	2.6%	34,119,240	34,119,240	114,905	34,234,145			34,234,145	CA	77
1051252	282DIT AGRS Property-FERC	2,969,467	1,225,648	2,845,820	3,406,898	219,216	3,187,683	3,016,751	0	0.2%	3,006,625	3,006,625	10,126	3,016,751			3,016,751	FERC	77
1051253	282DIT AGRS Property-ID	81,665,460	1,740,859	79,944,562	89,651,744	3,382,953	85,668,792	82,806,887	0	6.2%	82,528,949	82,528,949	277,938	82,806,887			82,806,887	ID	77
1051254	282DIT AGRS Property-OR	219,994,177	13,590,161	207,404,016	219,923,570	24,464,427	235,459,143	276,431,850	0	28.2%	275,168,372	275,168,372	1,283,477	276,431,850			276,431,850	OR	77
1051255	282DIT AGRS Property-UT	579,119,102	3,844,937	575,274,165	608,624,539	28,590,258	603,774,779	586,189,391	0	4.8%	584,544,878	584,544,878	1,929,901	586,189,391			586,189,391	UT	77
1051256	282DIT AGRS Property-WA	68,427,019	3,844,937	64,582,082	68,427,019	9,739,220	140,663,108	133,088,810	0	6.8%	132,643,100	132,643,100	305,102	133,088,810			133,088,810	WA	77
1051258	282DIT AGRS Property-WY	139,923,889	5,407,378	125,516,512	152,402,328	9,739,220	140,663,108	133,088,810	0	10.0%	132,643,100	132,643,100	446,710	133,088,810			133,088,810	WY	77
1051259	282DIT AGRS Property-WYU	26,317,839	473,523	25,844,316	26,688,756	1,185,458	27,503,289	26,673,808	0	2.0%	26,584,278	26,584,278	89,529	26,673,808			26,673,808	WYU	77
xxxxxxx	DITL PPA&E PowerTax								1,328,868,222	-100.0%	(1,328,868,222)		89,529	(1,328,868,222)			(1,346,192,207)	DITBAL	77
	Total	1,315,246,530	40,880,785	1,274,365,745	1,469,396,112	77,074,794	1,392,371,319	1,333,343,532	1,328,868,222	0%	(1,328,868,222)	1,328,868,222	4,475,310	4,475,310	(18,935,258)	(388,728)	(14,888,676)		77

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Schedule M Additions	SCHMAT	RES	(22,837,088)	SO	7.1600%	(1,635,144)	7.8.1
Schedule M Additions	SCHMAT	RES	(3,892,299)	OR	Situs	-	7.8.1
Schedule M Additions	SCHMAT	RES	(4,461,413)	UT	Situs	-	7.8.1
Schedule M Additions	SCHMAT	RES	(1,673,388)	WYE	Situs	-	7.8.1
Schedule M Additions	SCHMAT	RES	(333,105)	CA	Situs	-	7.8.1
Schedule M Additions	SCHMAT	RES	(9,215,955)	OTHER	0.0000%	-	7.8.1
Schedule M Additions	SCHMAT	RES	(46,941)	WA	Situs	(46,941)	7.8.1
Schedule M Additions	SCHMAT	RES	(409,815)	ID	Situs	-	7.8.1
Schedule M Additions	SCHMAT	RES	(6,601,499)	CAGE	0.0000%	-	7.8.1
Schedule M Additions	SCHMAT	RES	(848,461)	WYW	Situs	-	7.8.1
			<u>(50,319,964)</u>			<u>(1,682,085)</u>	
Schedule M Deduction	SCHMDT	RES	(1,922,633)	SO	7.1600%	(137,661)	7.8.1
Schedule M Deduction	SCHMDT	RES	(553,992)	WA	Situs	(553,992)	7.8.1
Schedule M Deduction	SCHMDT	RES	(30,227,968)	OTHER	0.0000%	-	7.8.1
Schedule M Deduction	SCHMDT	RES	(68,645)	OR	Situs	-	7.8.1
Schedule M Deduction	SCHMDT	RES	(23,868)	CA	Situs	-	7.8.1
Schedule M Deduction	SCHMDT	RES	(946,291)	UT	Situs	-	7.8.1
			<u>(33,743,397)</u>			<u>(691,653)</u>	

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This restating adjustment removes non-recurring or separately recovered book/tax differences from the schedule M's in order to properly report current tax expense. Line Item detail has been provided as backup on page 7.8.1.

## Washington General Rate Case - June 2008

## List of Items Recovered Separately or Non-recurring

## PacifiCorp Electric Operations

## Income Tax Schedule M Items

Line No.	Tax Ref #	Description	Jun-08 Un-Adjusted Amount	Non-Recurring Recovered Separately	Indicator	Factor	Ref.
41	320115	Misc - Reg Assets/Reg Liab-Total	21,922,331	(21,922,331)	SCHMATSO	SO	
42	3201151	Misc - Reg Liab	410,129	(410,129)	SCHMATSO	SO	
43	320140	May 2000 Transition Plan Costs-OR	3,892,299	(3,892,299)	SCHMATOR	OR	
44	320220	Glenrock Excluding Reclamation-UT rate o	1,302,399	(1,302,399)	SCHMATUT	UT	
45	320230	FAS 87/88 Writeoff-UT rate order	3,159,014	(3,159,014)	SCHMATUT	UT	
52	415555	WY PCAM Def Net Power Costs	1,673,388	(1,673,388)	SCHMATWYP	WYP	
53	415640	IDA1 Costs-Direct Access-CA	333,105	(333,105)	SCHMATCA	CA	
54	415650	SB 1149-Related Reg Assets-OR	8,017,105	(8,017,105)	SCHMATOTHER	OTHER	
56	415803	WA RTO Grid West N/R w/o	46,941	(46,941)	SCHMATWA	WA	
57	415806	ID RTO Grid West N/R	27,162	(27,162)	SCHMATIDU	IDU	
67	430100	Customer Service / Weatherization	504,628	(504,628)	SCHMATSO	SO	
71	505170	West Valley Contract Termination Fee Acc	6,601,499	(6,601,499)	SCHMATCAGE	CAGE	
78	610135	SB1149 Costs_OR OTHER	1,184,975	(1,184,975)	SCHMATOTHER	OTHER	
82	705200	Oregon Gain on Sale of Halsey-OR	13,875	(13,875)	SCHMATOTHER	OTHER	
83	705233	West Valley Lease Reduction - ID	382,653	(382,653)	SCHMATIDU	IDU	
84	705234	West Valley Lease Reduction - WY	848,461	(848,461)	SCHMATWYU	WYU	
<b>Total Normalized Temporary Additions</b>			<b>50,319,964</b>	<b>(50,319,964)</b>			7.8
147	3201151	Misc - Reg Liab	1,922,633	(1,922,633)	SCHMDTSO	SO	
150	415802	WA Contra RTO Grid West N/R w/o	211,234	(211,234)	SCHMDTWA	WA	
151	415700	Reg Liability BPA balancing accounts-OR	14,142,869	(14,142,869)	SCHMDTOTHER	OTHER	
152	415804	OR RTO Grid West N/R	68,645	(68,645)	SCHMDTOR	OR	
164	425380	Idaho Customer Balancing Account	9,249,021	(9,249,021)	SCHMDTOTHER	OTHER	
174	610140	OR Rate Refunds	5	(5)	SCHMDTOTHER	OTHER	
177	705230	WA West Valley Lease Reduction	342,758	(342,758)	SCHMDTWA	WA	
178	705232	CA West Valley Lease Reduction	23,868	(23,868)	SCHMDTCA	CA	
179	705235	UT West Valley Lease Reduction	946,291	(946,291)	SCHMDTUT	UT	
185	715720	WA NW Power Act	4,271,640	(4,271,640)	SCHMDTOTHER	OTHER	
192	910560	283SMUD REVENUE IMPUTATION-UT R	2,564,433	(2,564,433)	SCHMDTOTHER	OTHER	
<b>Total Normalized Temporary Deduction</b>			<b>33,743,397</b>	<b>(33,743,397)</b>			7.8
<b>Total Schedule M-1 for Electric</b>			<b>16,576,567</b>	<b>(16,576,567)</b>			



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Taxes - Other	408	PRO	(48,059)	WA	Situs	(48,059)	7.9.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma 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 2009 authorized credit amount, per a July 24, 2008 letter from the Washington Department of Revenue.

**WA GRC- June 2008**  
**WA Low Income Tax Credit**

July to June FY Ending 2008  
July to June FY Ending 2009  
Change in Credit:

104,260.34  
152,319.04  
48,058.70

Ref #

7.9

July 24, 2008

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

**2009 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit  
Certificate Enclosed**

Tax Registration Number: [REDACTED]

Dear Businessperson,

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

- Your approved credit amount is \$152,319.04.
- You may take this credit on your July 2008 thru June 2009 returns.
- Any unused credit expires on June 30, 2009 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 [REDACTED]

Sincerely,



Ginger Winkler  
Senior Excise Tax Examiner  
Taxpayer Account Administration

Enclosure

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Taxes - Other	408	PRO	764,016	WA	Situs	764,016	Below

**Adjustment Detail:**

Base period WA Public Utility Tax						9,110,063	Tab B5 page 1
Normalized Revenues from page 3.1.1 and page 2.2			254,946,526				
WA Public Utility Tax Rate				3.873%			
Normalized WA Public Utility Tax			<u>9,874,079</u>			9,874,079	
Normalized Adjustment to bring WA Public Utility Tax in line with Normalized Revenues						<u>764,016</u>	Above

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This pro forma 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.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
ACCUM DEF ITC - PPL - 1983	255	PRO	558,435	ITC84	14.1800%	79,186	7.11.1
ACCUM DEF ITC - PPL - 1984	255	PRO	337,519	ITC85	13.3600%	45,093	7.11.1
ACCUM DEF ITC - PPL - 1985	255	PRO	319,920	ITC85	13.3600%	42,741	7.11.1
ACCUM DEF ITC - PPL - 1986	255	PRO	240,825	ITC86	13.1260%	31,611	7.11.1
ACCUM DEF ITC - PPL - 1987	255	PRO	29,131	ITC88	14.9600%	4,358	7.11.1
ACCUM DEF ITC - PPL - 1988	255	PRO	58,157	ITC89	15.2688%	8,880	7.11.1
JIM BRIDGER RETROFIT ITC - PPL	255	PRO	28,615	ITC90	3.9132%	1,120	7.11.1
			1,572,602			212,988	7.11.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This pro forma adjustment reflects the change in unamortized investment tax credit (ITC) balance for the period ending June 2009, based on the known and measurable amortization of this account plus the correction for the level of amortization incorrectly stated in the historical period.

PacifiCorp  
Washington General Rate Case - June 2008  
Investment Tax Credit Balance Adjustment  
Investment Tax Credit Unamortized Balance at June 2009  
Year End Balances

	Balance at Jun-08	Correction	Corrected Balance at Jun-08	Annual Amortization	Balance at Jun-09	Account	Beginning/Ending Average at June 2009	AMA Balance at June 2008	Necessary Adjustment	Ref.
ACCUM DEF ITC - PPL - 1983	255 (2,833,467)	215,494	(2,617,973)	581,784	(2,251,683)	ITC84	(2,434,828)	(2,993,263)	558,435	7.11
ACCUM DEF ITC - PPL - 1984	255 (2,044,816)	123,046	(1,921,770)	349,416	(1,695,400)	ITC85	(1,808,585)	(2,146,104)	337,519	7.11
ACCUM DEF ITC - PPL - 1985	255 (2,251,088)	110,518	(2,140,570)	329,316	(1,921,772)	ITC85	(2,031,171)	(2,351,091)	319,920	7.11
ACCUM DEF ITC - PPL - 1986	255 (1,928,749)	79,054	(1,849,695)	246,624	(1,682,125)	ITC86	(1,765,910)	(2,006,735)	240,825	7.11
ACCUM DEF ITC - PPL - 1987	255 (275,586)	8,898	(266,688)	29,628	(245,958)	ITC88	(256,323)	(285,454)	29,131	7.11
ACCUM DEF ITC - PPL - 1988	255 (592,114)	16,980	(575,134)	58,908	(533,206)	ITC89	(554,170)	(612,327)	58,157	7.11
JIM BRIDGER RETROFIT ITC - PPL	255 (366,746)	7,676	(359,070)	28,776	(337,970)	ITC90	(348,520)	(377,135)	28,615	7.11
	<u>(10,292,566)</u>	<u>561,666</u>	<u>(9,730,900)</u>	<u>1,624,452</u>	<u>(8,668,114)</u>		<u>(9,199,507)</u>	<u>(10,772,109)</u>	<u>1,572,602</u>	<u>7.11</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b> Production Activity Deduction	SCHMDP	RES	(5,597,124)	SG	8.1930%	(458,575)	7.12.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This restating adjustment removes the production activity deduction (schedule m deduction) from the historical period since the regulatory taxable income allocated to production is negative due in large part to the bonus depreciation, the majority of which is allocated to the production function.

PacifiCorp  
 Washington General Rate Case - June 2008  
 Production Activity Deduction Adjustment  
 June 2009 for Sec 199 Calculation  
 Washington Jurisdiction Only

		Adj. Total <u>Washington</u>	Jun-09 <u>Increase</u>	Adjusted <u>Washington</u>
1273	Operating Revenues	325,989,598	38,514,634	364,504,232
1274	Operating Deductions:			
1275	O & M Expenses	234,556,164		234,556,164
1276	Depreciation Expense	36,318,858		36,318,858
1277	Amortization Expense	4,324,354		4,324,354
1278	Taxes Other Than Income	15,649,076		15,649,076
1279	Interest & Dividends (AFUDC-Equity)	(3,297,732)		(3,297,732)
1280	Misc Revenue & Expense	(666,901)		(666,901)
1281	Total Operating Deductions	<u>286,883,819</u>	-	<u>286,883,819</u>
1282	Other Deductions:			
1283	Interest Deductions	21,991,071		21,991,071
1284	Interest on PCRBS	-		-
		<u>17,114,708</u>	<u>38,514,634</u>	<u>55,629,342</u>
	Book Depreciation removed to adjust Production portion	36,318,858		36,318,858
	Book Amortization Expense removed to adjust Production portion	4,324,354		4,324,354
	Pre-Tax Income excluding Book Depreciation	<u>57,757,920</u>		<u>96,272,554</u>
	Allocation to Production	0.470886	0.470886	0.470886
	Production Income before Sec. 199	27,197,396	18,136,002	45,333,398
	Book Depreciation allocated to production	0.484006 17,578,545		17,578,545
	Book Amort allocated to production	0.5296 2,290,178		2,290,178
	Pre-Tax Production Book Income with Book Depr deducted	<u>7,328,673</u>		<u>25,464,675</u>
	Schedule M for July 2008 through June 2009	(100,575,584)		(100,575,584)
	Net Taxable Income	<u>(93,246,911)</u>		<u>(75,110,909)</u>
	No State Income Tax Calculated			-
	Federal Production Taxable Income (QPAI)			<u>(75,110,909)</u>
	Domestic Production Deduction Rate for 2009			6%
	Domestic Production Deduction is zero due to QPAI being Negative			-
	SCHMDP - Production Activity Deduction from Unadjusted Results			5,597,124 <b>Tab B6 pg. 2</b>
	Required Adjustment			<u>(5,597,124)</u> <b>To 7.12</b>



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Deferred Income Tax Credit	41110	RES	(2,445,000)	WA	Situs	(2,445,000)	7.13.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

Until Docket UE-032065, the Company was recording full normalization of non-property-related book/tax differences. In discussions with Staff during that proceeding it was determined that all non-property-related book/tax differences should use flow-through tax treatment. The Company has used flow-through treatment on all non-property-related book/tax differences in all Washington rate case filings since that time. As a result of this change in methodology, the deferred tax liability that was created due to past normalization treatment is no longer being amortized to expense. This restating adjustment returns the entire benefit to customers in this rate case by amortizing the entire balance to deferred tax expense in FERC account 41110. Page 7.13.1 shows the line item details for the existing deferred tax liability balance.

**PacifiCorp  
Washington General Rate Case - June 2008  
Deferred Tax Balance Amortization Adjustment**

Deferred Tax Expense Impact	
Washington Amortization of Existing Deferred Tax Liability - Acct (41110)	(2,445,000)
	To 7.13

Deferred Income Tax Liability Balance		
(\$, 000's)		
FERC Acct	Description	WA Balance (June 2008)
190	ADIT-AMORT OF DEBT DISC & EXP	16
190	ADIT-OBSOLETE MINE INVENTORY	593
190	ADIT-DEFERRED COMP	330
190	ADIT-FED INC TAX INTEREST	797
190	ADIT-BAD DEBT	1,300
190	ADIT-SICK LEAVE, VACATION & PT	587
190	ADIT-INJURY & DAMAGES	469
190	ADIT-SERP UTILITY	810
190	CHOLLA/GE CONTRACT AMORT	1,984
190	TROJAN-ADDITIONAL DECOMMISSION	(401)
190	ADIT-MISC. DEF TAX DEBITS	339
190	ADIT-MISC. DEF REG. ASSET	(9,172)
190	ADIT-NONCASH PENSION/BONUS/SEVER	(4,947)
190	ADIT-UTILITY ASSET WRITE DOWN	1,964
190	ADIT-MISC. ACCRUALS	(14)
190	MONSANTO CONTRACT	-
190	ADIT-EMISSION ALLOWANCE	(10)
190	ADIT-BONUS LIABILITY	219
190	ADIT-NW POWER ACT	1,994
190	ADIT-GLENROCK 263A	(206)
190	AMORT. OVERBURDEN-GLENROCK	(293)
190	REDDING RENEGOTIATED CONTRACT	247
190	EXCH GAIN/LOSS-TULANA FARMS	49
190	SEC 174 R&E EXPEND	703
190	ADIT-SEVERANCE	1,329
190	PMI-VACATION/BONUS ADJ.	24
190	PMI-RENT EXP (SAFE HARBOR LEASE)	(99)
190	PMI-SEC. 263A ADJ.	188
190	PMI-RECL TRUST EARN-INTEREST	1,020
190	PMI-WY EXTRACTIONS TAXES	95
190	CMC-ACCRUED FINAL RECLAM.	79
190	CMC-AMORT. OVERBURDEN	43
		37
281	ACCUM DIT - PPL EMERGENCY FACILITY	(314)
282	ADIT DEVELOPMENT 30% AMORT	45
282	ADIT AMORT LTD TERM PLT	(499)
282	ACCUM DIT-REPAIR ALLOW	(66)
282	CHOLLA TAX BENEFITS AMORT	(989)
282	CHOLLA CONTRACT DISCOUNT AMORT	(389)
		(1,898)
283	ADIT MISC. CONTRACTS/DEPOSITS	323
283	ADIT MISC. DEF. CREDITS	78
283	ADIT SPECIAL ASSESSMENT-DOE	(15)
283	ACCUM DIT-FAS106	789
283	ADIT REGULATORY ASSET 186.2-FED	108
283	ACCUM DIT-COAL PILE INVENTORY	(131)
283	DIT-POST MERGER DEBT LOST	(1,058)
283	ACCUM DIT-MERGER COST AMORT-FED	93
283	ACCUM DIT-WEATHERIZATION	(1,466)
283	ADIT-PREPAID TAXES	(652)
283	ADIT-TRUST INC + EXP	107
283	ADIT-ENVIRONMENTAL CLEANUP	759
283	ADIT-EXTRACTION TAX	9
283	ADIT-POLLUTION CONTROL	(124)
283	R&E-BSIP-SAP WRITE-OFF	978
283	PMI-MISC	(82)
283	GCC-BONUS LIABILITY	14
		(270)
<b>Total Deferred Tax Liability</b>		<b>(2,445)</b>

8. RATE BASE  
ADJUSTMENTS

	8.1	8.2	8.3	8.4	8.5	8.6	8.7
	Cash Working	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	Miscellaneous	Powerdale Hydro
Total Normalized	Capital	Rate Base	Settlement	Advances for	Plant Additions	Rate Base	Removal
		Adjustment	(PERCO)	Construction	Adjustment	Adjustment	
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	(5,831)	-	-	-	-	-	(5,831)
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(74,200)	-	(74,200)	-	-	-	-
19 Total O&M Expenses	(80,031)	-	(74,200)	-	-	-	(5,831)
20 Depreciation	6,718,200	-	-	-	6,743,696	-	-
21 Amortization	376,795	-	-	-	154,428	-	376,346
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(8,658,907)	-	(122,180)	-	(8,795,068)	-	380,811
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	6,961,246	-	-	-	6,961,246	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	185,072	-	-	-	-	-	-
28 Total Operating Expenses:	5,502,374	-	(196,380)	-	5,064,301	-	751,326
29							
30 Operating Rev For Return:	(5,502,374)	-	196,380	-	(5,064,301)	-	(751,326)
31							
32 Rate Base:							
33 Electric Plant In Service	188,728,314	-	34,006,312	-	155,191,870	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(518,898)	-	-	78,905	786,411	(850,955)	(533,259)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(2,587,031)	-	-	-	-	(2,587,031)	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	333,073	-	-	-	320,111	12,962	-
41 Working Capital	(1,601,833)	743,851	-	-	-	(2,345,685)	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	(508,125)	-	-	-	-	(33,354)	-
44 Total Electric Plant:	183,845,500	743,851	34,006,312	78,905	156,298,392	(5,804,062)	(533,259)
45							
46 Deductions:							
47 Accum Prov For Deprec	(14,114,242)	-	-	-	(14,114,242)	-	-
48 Accum Prov For Amort	(263,801)	-	-	-	(263,801)	-	-
49 Accum Def Income Tax	(29,385,524)	-	-	-	(29,385,524)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(901,748)	-	-	(901,748)	-	-	-
52 Customer Service Deposits	(2,724,400)	-	-	-	-	-	-
53 Miscellaneous Deductions	1,199,304	-	-	-	-	-	-
54							
55 Total Deductions:	(46,190,410)	-	-	(901,748)	(43,763,566)	-	-
56							
57 Total Rate Base:	137,655,090	743,851	34,006,312	78,905	112,534,825	(5,804,062)	(533,259)
58							
59							
60 Estimated ROE impact	-2.713%	-0.008%	-0.361%	0.063%	0.010%	-2.449%	0.066%
61 Estimated Price Change	27,810,390	102,263	4,675,119	(306,288)	(123,971)	23,649,458	(797,931)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(7,200,036)	-	74,200	-	(6,898,124)	-	(370,515)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(2,094,083)	-	(423,284)	-	381,321	-	(1,699,558)
71 Schedule "M" Deductions	15,445,616	-	-	-	18,611,963	-	(3,158,104)
72 Income Before Tax	(24,739,735)	-	(349,084)	-	(25,128,765)	-	1,088,031
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(24,739,735)	-	(349,084)	-	(25,128,765)	-	1,088,031
77							
78 Federal Income Taxes	(8,658,907)	-	(122,180)	-	(8,795,068)	-	380,811

	8.8	8.9	8.10	0	0	0	0	0
		Trojan						
	Removal of	Unrecovered Plant	Customer Service					
	Colstrip #4 AFUDC	Adjustment	Deposits	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	(25,495)	-	-	-	-	-	-	-
21 Amortization	-	(153,980)	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(57,695)	(64,775)	-	-	-	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	185,072	-	-	-	-	-
28 Total Operating Expenses:	(25,495)	(211,675)	120,297	-	-	-	-	-
29								
30 Operating Rev For Return:	25,495	211,675	(120,297)	-	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	(469,868)	-	-	-	-	-	-	-
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	-	(474,771)	-	-	-	-	-	-
44 Total Electric Plant:	(469,868)	(474,771)	-	-	-	-	-	-
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	-	-	(2,724,400)	-	-	-	-	-
53 Miscellaneous Deductions	-	1,199,304	-	-	-	-	-	-
54								
55 Total Deductions:	-	1,199,304	(2,724,400)	-	-	-	-	-
56								
57 Total Rate Base:	(469,868)	724,533	(2,724,400)	-	-	-	-	-
58								
59								
60 Estimated ROE impact	0.014%	0.060%	-0.008%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(105,769)	(242,229)	(180,276)	-	-	-	-	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	25,495	153,980	(185,072)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	(25,495)	(327,067)	-	-	-	-	-	-
71 Schedule "M" Deductions	-	(8,243)	-	-	-	-	-	-
72 Income Before Tax	-	(164,844)	(185,072)	-	-	-	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	-	(164,844)	(185,072)	-	-	-	-	-
77								
78 Federal Income Taxes	-	(57,695)	(64,775)	-	-	-	-	-

PacifiCorp  
Washington General Rate Case June 2008  
Cash Working Capital

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Cash Working Capital - Restating	CWC	RES	(188,792)	WA	Situs	(188,792)	Below
			-	WA	Situs	-	
Cash Working Capital - Pro Forma	CWC	PRO	932,643	WA	Situs	932,643	Below
			<u>743,851</u>			<u>743,851</u>	
						<u>WA Allocated</u>	
<b>Unadjusted</b>						358,501,893	1.1
Total Unadjusted O&M Expenses						(43,883,633)	2.6, 2.9
Less Fuel (501 and 547)						<u>(234,089,254)</u>	2.10
Less Purchased Power Expenses (555)						80,529,005	
						1/8	
						<u>10,066,126</u>	2.35
<b>Unadjusted CWC</b>						<u>WA Allocated</u>	
<b>Restated CWC:</b>						355,482,588	1.1
Total Type 1 O&M Expenses						(43,179,194)	
Less Fuel (501 and 547)						<u>(233,284,725)</u>	
Less Purchased Power Expenses (555)						79,018,669	
						1/8	
<b>Restated CWC</b>				(188,792)		<u>9,877,334</u>	
<b>Pro Forma CWC:</b>						234,556,164	1.1
Total Type 3 O&M Expenses						(75,601,455)	2.6, 2.9
Less Fuel (501 and 547)						<u>(72,474,892)</u>	2.10
Less Purchased Power Expenses (555)						86,479,816	
						1/8	
<b>Pro Forma CWC</b>				932,643		<u>10,809,977</u>	2.35

## Description of Adjustment

RES = Restating Adjustment; PRO = Pro Forma Adjustment

The Company has calculated cash working capital in this proceeding and in the 2008 Rate Case on the basis of the "1/8 of O&M" formula. This methodology divides total Washington allocated normalized O&M expenses (less fuel and purchased power expenses) by eight, the approximate number of 45 day periods within a year. The Bonneville Power Administration (BPA) uses this formula in the calculation of average system costs for investor owned utilities. This adjustment is calculated separately for the restating and pro forma adjustments included in this filing.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Tangible Property	399	RES	149,440,140	JBE	20.441%	30,546,496	Below
Other Tangible Property	399	PRO	16,926,179	JBE	20.441%	3,459,817	Below
			<u>166,366,319</u>			<u>34,006,312</u>	

**Adjustment Detail**

June 2007 Balance	137,966,000	8.2.1
June 2008 Balance	163,042,784	8.2.1
June 2007-2008 AMA Balance	<u>149,440,140</u>	8.2.1
Pro forma Adjustment	16,926,179	Above
June 2008-2009 AMA Balance	<u>166,366,319</u>	8.2.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

The Company 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. This adjustment is necessary to properly reflect the BCC plant investment in the test period. The restating aspect of this adjustment adds the June 2008 AMA balance of the Bridger Mine to rate base, while the pro forma aspect of this adjustment reflects the pro forma June 2009 AMA balance of the mine. The Bridger Mine adjustment was stipulated to and approved in Docket UE-032065, and has been included in all rate case filings since.

PacifiCorp  
Washington General Rate Case - June 2008  
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	Actual	Actual
Description	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	
1 Structure, Equipment, Mine Dev	316,075	318,655	318,840	319,092	320,428	320,427	327,697	328,252	328,171	330,445	330,445	343,317	345,722	
2 Materials & Supplies	11,033	11,457	11,156	11,244	11,761	12,168	12,836	13,929	14,290	14,669	14,028	13,823	14,540	
4 Pit Inventory	29,658	29,534	28,200	28,555	36,326	30,217	31,112	25,701	17,675	20,292	21,288	21,509	19,584	
5 Deferred Long Wall Costs	1,933	1,719	1,461	1,409	1,068	716	619	886	7,569	6,980	8,324	9,206	8,358	
6 Reclamation Liability	(22,011)	(19,195)	(16,714)	(14,050)	(10,773)	(7,896)	(5,421)	(3,397)	(1,431)	(2,315)	(861)	-	-	
7 Accumulated Depreciation	(123,971)	(125,435)	(127,116)	(128,406)	(129,954)	(131,535)	(132,826)	(134,253)	(135,709)	(137,533)	(139,286)	(140,433)	(142,249)	
8 Bonus Bid / Lease Payable	(5,768)	(5,768)	(5,768)	(5,768)	(5,768)	(5,768)	(5,768)	(5,768)	(4,351)	(1,391)	(1,391)	(1,391)	(1,391)	
TOTAL RATE BASE	206,948	210,967	210,059	212,076	223,088	218,529	228,189	225,350	226,174	231,157	232,547	246,030	244,564	
PacifiCorp Share (66.67%)	137,966	140,645	140,039	141,384	148,725	145,686	152,126	150,233	150,783	154,105	155,031	164,020	163,043	

Bridger Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	
1 Structure, Equipment, Mine Dev	345,722	347,397	347,468	348,611	357,575	365,593	377,121	377,456	377,959	378,294	379,850	380,524	386,193	
2 Materials & Supplies	14,540	15,641	15,871	15,348	15,743	15,776	15,808	15,841	15,873	15,906	15,939	15,972	16,004	
4 Pit Inventory	19,584	15,634	15,602	16,799	17,533	19,057	20,121	16,672	18,145	14,987	12,713	14,758	14,519	
5 Deferred Long Wall Costs	8,358	7,841	6,540	5,748	5,039	4,448	3,778	3,150	3,999	4,773	3,922	3,213	2,362	
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	
7 Accumulated Depreciation	(142,249)	(144,006)	(145,826)	(147,595)	(149,443)	(151,428)	(153,431)	(155,500)	(157,447)	(159,392)	(161,491)	(163,534)	(165,680)	
8 Bonus Bid / Lease Payable	(1,391)	(1,391)	(1,391)	(1,391)	(1,391)	(1,391)	(1,391)	(1,391)	(1,391)	(1,391)	(1,391)	(1,391)	(1,391)	
TOTAL RATE BASE	244,564	240,915	238,285	237,519	245,056	252,054	262,006	256,227	257,139	254,568	250,932	250,933	253,397	
PacifiCorp Share (66.67%)	163,043	160,610	158,843	158,346	163,371	168,036	174,671	170,818	171,425	169,712	167,288	167,288	168,931	

June 2007-2008 AMA Balance	149,440	To page 8.2
June 2008-2009 AMA Balance	166,366	To page 8.2



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base</b>							
Environmental Cost Amortization	925	RES	(1,036,307)	SO	7.160%	(74,200)	8.3.1
<b>Adjustment to Rate Base:</b>							
Environmental Regulatory Asset	182M	RES	1,839,560	SO	7.160%	131,713	8.3.1
Environmental Regulatory Asset	182M	RES	(6,974,035)	SO	7.160%	(499,343)	8.3.1
Environmental Regulatory Asset	182M	RES	446,536	WA	Situs	446,536	8.3.1
<b>Adjustment to Tax</b>							
Schedule M Addition	SCHMAT	RES	(4,508,475)	SO	7.160%	(322,808)	8.3.5
Schedule M Addition	SCHMAT	RES	(100,476)	WA	Situs	(100,476)	8.3.5

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

On April 27, 2005 the Commission granted a request by the Company for an accounting order relating to the Company's 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. Additional costs of existing projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through Fiscal Year 2005 are to be deferred and amortized over a ten-year period. These costs, subject to deferral, will only include those amounts paid to outside vendors or contractors and will not include internal employee or legal costs. Currently, only one project, the Third West Substation Cleanup, can be deferred. This restating adjustment removes the balance and amortization from FERC accounts 182.391 and 925, except for the Third West Substation Cleanup.

**PacifiCorp  
Washington General Rate Case - June 2008  
Environmental Remediation - WA Only**

**Detail of Adjustment to Amortization Expense:**

Add Third West Amortization	343,657	Ref 8.3.2
Remove All Booked Environmental Amortization - GL 566700 & 566710	<u>(1,379,964)</u>	
Adjustment to Acct 925	<u>(1,036,307)</u>	

**Detail of Adjustment to Rate Base:**

Add Third West - Average of Monthly Averages (June 2009)	1,839,560	Ref 8.3.3
Remove Actual FERC Acct 1823910 - June 2008 WA AMA Balance - SO	(6,974,035)	
Remove Actual FERC Acct 1823910 - June 2008 WA AMA Balance - WA	446,536	

**PacifiCorp**  
**Washington General Rate Case - June 2008**  
**Environmental Remediation - WA Only**

Amortization 12ME June 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

Description	Date	Amortization	Balance
Amortization continued	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
	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

AMA  
**1,839,560**  
Ref. 8.3

Description	Date	Amortization	Balance
	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
Amortization continued	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 - June 2008  
 Environmental Remediation WA  
 Adjustment to Taxes Detail

<u>Account</u>	<u>Secondary</u>	<u>Description</u>	<u>Unadjusted Schedule M</u>	<u>Book Amortization</u>	<u>Adjusted Schedule M</u>	<u>Incremental Schedule M</u>	To. 8.3 To. 8.3
4098300	415300	Environmental Cleanup Accrual	4,852,132	343,657	343,657	(4,508,475)	SO
4098300	415301	Environmental Costs WA	100,476	-	-	(100,476)	WA
			<u>4,952,608</u>		<u>343,657</u>	<u>(4,608,951)</u>	

Summary

SCHMAT	(4,608,951)
SCHMDT	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Customer Advance	252	RES	(2,972,106)	CN	7.375%	(219,191)	
Customer Advance	252	RES	(149,693)	ID	Situs	-	
Customer Advance	252	RES	(164,546)	OR	Situs	-	
Customer Advance	252	RES	3,761,674	UT	Situs	-	
Customer Advance	252	RES	2,841,111	WYE	Situs	-	
Customer Advance	252	RES	969,069	WYW	Situs	-	
Customer Advance	252	RES	(2,654,283)	WY-All	Situs	-	
Customer Advance	252	RES	31,323	NUTIL	0.000%	-	
Customer Advance	252	RES	(47,655)	CA	Situs	-	
Customer Advance	252	RES	(287,865)	WA	Situs	(287,865)	
Customer Advance	252	RES	3,490,386	CAGE	0.000%	-	
Customer Advance	252	RES	(4,817,414)	SG	8.193%	(394,693)	
			<u>(0)</u>			<u>(901,748)</u>	8.4.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma 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 allocation of customer advances.

PacifiCorp  
 Washington General Rate Case - June 2008  
 Customer Advances for Construction

Average of Monthly Averages Basis:

Account	Booked Allocation	Correct Allocation	Adjustment
252CN	2,972,106	-	(2,972,106)
252IDU	(32,898)	(182,591)	(149,693)
252OR	(1,041,711)	(1,206,257)	(164,546)
252UT	(11,443,577)	(7,681,903)	3,761,674
252WYP	(2,841,111)	-	2,841,111
252WYU	(969,069)	-	969,069
252WY-All	-	(2,654,283)	(2,654,283)
252NUTIL	-	31,323	31,323
252CA	(6,223)	(53,878)	(47,655)
252WA	(12,929)	(300,794)	(287,865)
252CAGE	(3,490,386)	-	3,490,386
252SG	-	(4,817,414)	(4,817,414)
<b>Total</b>	<b>(16,865,798)</b>	<b>(16,865,798)</b>	<b>(0) Ref. 8.4</b>



PacifiCorp  
Washington General Rate Case June 2008  
Pro Forma Major Plant Additions Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Other Production	343	PRO	630,060,272	CAGW	21.341%	134,459,312	
Transmission	353	PRO	11,952,860	CAGW	21.341%	2,550,825	
Intangible Plant	302	PRO	35,940,374	CAGW	21.341%	7,669,930	
Steam Production	312	PRO	26,508,071	JBG	20.440%	5,418,239	
Steam Production	314	PRO	9,454,368	JBG	20.440%	1,932,469	
Hydro Production	331	PRO	5,044,355	CAGW	21.341%	1,076,501	
Hydro Production	332	PRO	9,213,604	CAGW	21.341%	1,966,248	
Hydro Production	336	PRO	554,560	CAGW	21.341%	118,347	
			<u>728,728,464</u>			<u>155,191,870</u>	8.5.4
<b>Adjustment to Depreciation Expense:</b>							
Other Production	403OP	PRO	30,427,697	CAGW	21.341%	6,493,485	
Transmission	403TP	PRO	331,066	CAGW	21.341%	70,652	
Intangible Plant	404IP	PRO	723,632	CAGW	21.341%	154,428	
Steam Production	403SP	PRO	760,452	JBG	20.440%	155,436	
Hydro Production	403HP	PRO	113,034	CAGW	21.341%	24,122	
			<u>32,355,881</u>			<u>6,898,124</u>	8.5.5
<b>Adjustment to Depreciation Reserve:</b>							
Other Production	108OP	PRO	(64,885,442)	CAGW	21.341%	(13,847,012)	
Transmission	108TP	PRO	(767,678)	CAGW	21.341%	(163,828)	
Intangible Plant	111IP	PRO	(1,236,142)	CAGW	21.341%	(263,801)	
Steam Production	108SP	PRO	(379,654)	JBG	20.440%	(77,601)	
Hydro Production	108HP	PRO	(120,900)	CAGW	21.341%	(25,801)	
			<u>(67,389,816)</u>			<u>(14,378,043)</u>	8.5.6
Chehalis Materials and Supplies	154	PRO	1,500,000	CAGW	21.341%	320,111	
Chehalis Prepayments	186M	PRO	3,685,029	CAGW	21.341%	786,411	
<b>Adjustment to Expense:</b>							
Deferred Income Tax - Federal	41010	PRO	30,654,224	CAGW	21.341%	6,541,828	8.5.7
Deferred Income Tax - Federal	41010	PRO	2,051,950	JBG	20.440%	419,418	8.5.7
Total			<u>32,706,174</u>			<u>6,961,246</u>	
<b>Adjustment to Rate Base:</b>							
Accumulated DIT - Amortization	282	PRO	(136,006,537)	CAGW	21.341%	(29,024,756)	8.5.7
Accumulated DIT - Amortization	282	PRO	(1,765,014)	JBG	20.440%	(360,768)	8.5.7
Total			<u>(137,771,551)</u>			<u>(29,385,524)</u>	
<b>Schedule M Deduction for Depreciation:</b>							
Schedule M Net Deduction for Depr	SCHMDT	PRO	79,756,377	CAGW	21.341%	17,020,574	8.5.7
Schedule M Addition for Avoided Cost	SCHMAT	PRO	1,865,566	JBG	20.440%	381,321	8.5.7
Schedule M Deduction for AFUDC	SCHMDT	PRO	4,335,970	JBG	20.440%	886,270	8.5.7
Schedule M Net Deduction for Depr	SCHMDT	PRO	3,449,704	JBG	20.440%	705,118	8.5.7

## Description of Adjustment

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This pro forma adjustment places into rate base the major plant additions for the period July 2007 to December 2010. These additions are included in rate base using the AMA methodology. Each of the plant additions is itemized and explained in detail on pages 8.5.1 through 8.5.3. Filed electronic work papers show how the monthly balances and expenses have been calculated. This adjustment also adds into the test period results the associated depreciation expense, accumulated depreciation, and deferred tax impacts for these capital additions. Since these additions are reflected at AMA balance levels for the rate effective period, December 2010, they have been adjusted back to the historical period by applying the production factor as shown on adjustment page 9.1.

**PacifiCorp  
Washington General Rate Case – June 2008  
Plant Addition Descriptions**

**Marengo II Wind Expansion Project:**

The Marengo Expansion Project is a 70.2 MW wind energy facility in Columbia County, Washington. It consists of 39 Vestas 1.8 MW Model V80 wind turbine generators with 67 meter towers and 80 meter rotor diameters. The Expansion is expected to include above-ground and underground electric cable, fiber-optic communication cable and access roads. The project will include a step-up transformer and will utilize the Marengo substation facilities as proactable. Transmission interconnection facilities are expected to be relatively minor. PacifiCorp will own the project. Customers will benefit from an economic, renewable resource with an expected 25 year life. This project will help accomplish the commitment of 1400 MW of renewable energy.

**Goodnoe Hills Wind Project:**

The Goodnoe Hills project is a 94 MW wind energy generation facility, located in Klickitat County, Washington. It consists of 47 REPower Systems AG (model MM92) 2.0 MW wind turbine generators. The turbines have 80 meter rotor towers and a 92.5 meter rotor diameter. The project includes above-ground and underground electric cable, fiber optic communication cable, turbine access roads, one permanent meteorological tower, one collector substation, and one supervisory control and data acquisition system. Project energy will be delivered to the Project substation where it will be stepped up from 34.5 kV to 230 kV and delivered to Bonneville Power Administration's Rock Creek substation for delivery to PacifiCorp's transmission system. PacifiCorp will own the Goodnoe Hills project and will subcontract for warranty and O&M services. Customers will benefit from an economic, renewable resource with an expected 25 year life. This project will help accomplish the commitment of 1400 MW of renewable energy.

**Marengo I Wind Project:**

The Marengo Wind project is a 140.4 MW wind energy generation facility located in Columbia County, Washington. It will consist of 78 Vestas-American Wind Technology 1.8 MW wind turbine generators. The turbines have 67 meter tubular towers and an 80 meter rotor diameter. The project includes underground electric cable, fiber optic communication cable, turbine access roads, two permanent meteorological towers, one collector substation, and one supervisory control and data acquisition system. Energy generated by the turbines will be delivered to the project substation where it is stepped up from 34.5 kV to 230 kV and delivered to PacifiCorp's transmission facilities. PacifiCorp will own the Marengo wind project and will subcontract for turbine warranty and operation and maintenance services. Balance of plant operations and maintenance will be performed by PacifiCorp employees and/or subcontracted to outside parties. Customers will receive the benefit of an economical, renewable power-supply resource with an expected 25 year life. This project will help accomplish the commitment of 1400 MW of renewable energy.

**Chehalis Project:**

Purchase of the Chehalis 520 MW gas plant.

**Yale Relicensing Superior:**

Lewis River relicensing funding is required in order to proceed with the FERC relicensing process for the project. Funding costs include costs for settlement/mediation, license application, 401 water quality certification application and legal support

**Merwin Relicensing Superior:**

Lewis River relicensing funding is required in order to proceed with the FERC relicensing process for the project. Funding costs include costs for settlement/mediation, license application, 401 water quality certification application and legal support.

**Swift Relicensing Superior:**

Lewis River relicensing funding is required in order to proceed with the FERC relicensing process for the project. Funding costs include costs for settlement/mediation, license application, 401 water quality certification application and legal support.

**Jim Bridger U2 SO2 & PM Emission Controls:**

This project is for development work associated with a project to design and install upgraded sulfur dioxide (SO2) and particulate matter (PM) emissions control equipment on Jim Bridger Unit 2. Project development activities include: 1) completing a study that analyses upgrade Options and requirements, 2) preparing a project plan, 3) preparing bid documents and technical specifications, 4) bidding the work to qualified engineering, procurement, and construction (EPC) contractors, 5) evaluating and negotiating an EPC contract, 6) preparing a final project cost estimate, schedule, and cash flow, and 7) preparing all internal project approval documents necessary to sign the EPC contract.

The final project scope of work will include: 1) implementing upgrade recommendations on the existing Unit 2 FGD system to meet new plant SO2 emissions standards, 2) implementing upgrade recommendations on potential baghouse modifications and/or additions to meet particulate matter emissions standards.

This project is being developed in response to the best available retrofit review (BART) process as required by the State of Wyoming and to conform to MEHC environmental merger commitments. Proposed emissions controls have been submitted to the State of Wyoming as BART, and with the concurrence of the Wyoming Department of Environmental Quality, will need to be installed before the end of 2009.

**ILR 10.1 Yale Land Fund:**

To comply with the requirements of the Lewis Rive Settlement Agreement Section 10.1. Compliance requires that PacifiCorp Energy establish an account for acquisition and protection of lands in the vicinity of the Yale Project.

**ILR 10.2 Swift Land Fund:**

To comply with the requirements of the Lewis River Settlement Agreement Section 10.2.

Compliance requires that PacifiCorp Energy establish an account for acquisition and protection of lands in the Swift No. 1 hydroelectric project area to protect wildlife habitat and meet the objectives of the Lewis River Wildlife Habitat Management Plan.

**ILR 6.1.2 Lewis River Upper Flow Release:**

Design and install measures to maintain a release of water from the Swift 2 Canal into the Swift Bypass Reach that contains Endangered Species Act listed fish. This measure is required under article 6/1/2 of the Lewis River Settlement Agreement. This includes the installation of a bridge across the canal wasteway to facilitate access to the site necessary to complete the design and work.

**ILR 8.7 Lewis Hatchery Pond 15 Mod/Cn:**

Upgrades to the Lewis River Hatchery required to comply with the terms of the Lewis River Settlement Agreement. This agreement stipulates that upgrades be made to pond 15 that will provide enhanced collection, handling, sorting and transport of adult fish.

**U1 Turbine Upgrade HP/IP/LP:**

A retrofit of the Jim Bridger Unit 1 steam turbine with a new steam turbine utilizing the latest "dense pack" design technologies. These design technologies improve the efficiency of converting steam to mechanical work thereby increasing electrical generation capability without additional unit heat input or steam flow. This project will replace the high, intermediate and low pressure turbine rotors and corresponding inner shells increasing the electrical generation output.

**Jim Bridger U1 SO2 & PM Em Cntrl Upgrades:**

See above description for Unit 2 - Jim Bridger U2 SO2 & PM Emission Controls

PacifiCorp  
 Washington General Rate Case - June 2008  
 Capital Additions

Project	Plant Account	Factor	In-Service Date	June07-June08 AMA	Dec09-Dec10 AMA	AMA Plant Adds Included in the Adjustment
Marengo II: Other	343	CAGW	Jun-08	5,188,424	133,283,297	128,094,873
Marengo II: Transmission	353	CAGW	Jun-08	7,929	190,285	182,357
Goodnoe Hills: Other	343	CAGW	May-08	22,152,879	182,255,435	160,102,556
Goodnoe Hills: Transmission	353	CAGW	May-08	1,377,937	11,023,497	9,645,560
Marengo: Other	343	CAGW	Aug-07	209,486,508	240,596,124	31,109,617
Marengo: Transmission	353	CAGW	Aug-07	5,623,050	7,747,993	2,124,943
Chehalis	343	CAGW	Sep-08	0	310,753,226	310,753,226
Yale Relicensing	302	CAGW	Oct-08	0	14,384,519	14,384,519
Merwin Relicensing	302	CAGW	Oct-08	0	11,066,495	11,066,495
Swift Relicensing	302	CAGW	Oct-08	0	10,489,360	10,489,360
Jim Bridger U2 S02 & PM Em Cntrl Upgrades	312	JBG	Sep-09	0	16,702,997	16,702,997
ILR 10.1 Yale Land Fund	332	CAGW	Dec-09	0	2,968,885	2,968,885
ILR 10.2 Swift Land Fund	332	CAGW	Jun-09	0	3,880,544	3,880,544
ILR 6.1.2 Lewis River Upper Flow Release (332 Portion 81%)	332	CAGW	Sep-09	0	2,364,175	2,364,175
ILR 6.1.2 Lewis River Upper Flow Release (336 Portion 19%)	336	CAGW	Sep-09	0	554,560	554,560
ILR 8.7 Lewis Hatchery Pond 15 Mod/Cn	331	CAGW	Sep-08	0	5,044,355	5,044,355
U1 Turbine Upgrade HP/IP/LP	314	JBG	Jul-10	0	9,454,368	9,454,368
Jim Bridger U1 S02 & PM Em Cntrl Upgrades	312	JBG	May-10	0	9,805,074	9,805,074
						<u>728,728,464</u>

**PacifiCorp  
Washington General Rate Case - June 2008  
Depreciation Expense**

<b>Project</b>	<b>Plant Account</b>	<b>Depreciation Account</b>	<b>Factor</b>	<b>Depreciation Expense</b>
Marengo II: Other	343	403OP	CAGW	5,411,302
Marengo II: Transmission	353	403TP	CAGW	3,322
Goodnoe Hills: Other	343	403OP	CAGW	7,399,571
Goodnoe Hills: Transmission	353	403TP	CAGW	192,467
Marengo: Other	343	403OP	CAGW	9,768,203
Marengo: Transmission	353	403TP	CAGW	135,277
Chehalis	343	403OP	CAGW	7,848,622
Yale Relicensing	302	404IP	CAGW	289,621
Merwin Relicensing	302	404IP	CAGW	222,815
Swift Relicensing	302	404IP	CAGW	211,195
Jim Bridger U2 S02 & PM Em Cntrl Upgrades	312	403SP	JBG	337,401
ILR 10.1 Yale Land Fund	332	403HP	CAGW	-
ILR 10.2 Swift Land Fund	332	403HP	CAGW	-
ILR 6.1.2 Lewis River Upper Flow Release (332 Portion 81%)	332	403HP	CAGW	26,098
ILR 6.1.2 Lewis River Upper Flow Release (336 Portion 19%)	336	403HP	CAGW	9,630
ILR 8.7 Lewis Hatchery Pond 15 Mod/Cn	331	403HP	CAGW	77,306
U1 Turbine Upgrade HP/IP/LP	314	403SP	JBG	222,178
Jim Bridger U1 S02 & PM Em Cntrl Upgrades	312	403SP	JBG	200,874
				<u>32,355,881</u>

**PacifiCorp  
Washington General Rate Case - June 2008  
Depreciation Reserve**

<b>Project</b>	<b>Plant Account</b>	<b>Depreciation Account</b>	<b>Factor</b>	<b>AMA Depreciation Reserve Included in the Adjustment</b>
Marengo II: Other	343	108OP	CAGW	(10,996,536)
Marengo II: Transmission	353	108TP	CAGW	(6,777)
Goodnoe Hills: Other	343	108OP	CAGW	(15,583,940)
Goodnoe Hills: Transmission	353	108TP	CAGW	(407,330)
Marengo: Other	343	108OP	CAGW	(24,253,375)
Marengo: Transmission	353	108TP	CAGW	(353,570)
Chehalis	343	108OP	CAGW	(14,051,591)
Yale Relicensing	302	111IP	CAGW	(494,763)
Merwin Relicensing	302	111IP	CAGW	(380,614)
Swift Relicensing	302	111IP	CAGW	(360,765)
Jim Bridger U2 S02 & PM Em Cntrl Upgrades	312	108SP	JBG	(267,109)
ILR 10.1 Yale Land Fund	332	108HP	CAGW	-
ILR 10.2 Swift Land Fund	332	108HP	CAGW	-
ILR 6.1.2 Lewis River Upper Flow Release (332 Portion 81%)	332	108HP	CAGW	(20,653)
ILR 6.1.2 Lewis River Upper Flow Release (336 Portion 19%)	336	108HP	CAGW	(7,621)
ILR 8.7 Lewis Hatchery Pond 15 Mod/Cn	331	108HP	CAGW	(92,627)
U1 Turbine Upgrade HP/IP/LP	314	108SP	JBG	(51,337)
Jim Bridger U1 S02 & PM Em Cntrl Upgrades	312	108SP	JBG	(61,208)
				<u>(67,389,816)</u>

PacifiCorp  
 Washington General Rate Case - June 2008  
 Plant Addition Deferred Tax Calculation

	<u>2010</u>	<u>Ref.</u>	<u>Factor</u>
Deferred Income Tax Expense:			
Total Hydro Plant	165,286	8.5.11	CAGW
Total Other Production Plant	29,361,517	8.5.11	CAGW
Total Transmission Plant	489,240	8.5.12	CAGW
Total Intangible Plant	638,181	8.5.12	CAGW
<b>Total Adj. to Expense, CAGW - DIT Exp</b>	<b>30,654,224</b>	<b>8.5</b>	<b>CAGW</b>
Total Steam Plant	1,343,949	8.5.11	JBG
Avoided Cost Normalization	708,001	8.5.11	JBG
<b>Total Adj. to Expense, JBG - DIT Exp</b>	<b>2,051,950</b>	<b>8.5</b>	<b>JBG</b>
Deferred Income Tax Balance:			
Total Hydro Plant	(188,235)	8.5.11	CAGW
Avoided Cost Normalization	(142,832)	8.5.11	CAGW
DIT Balance Hydro	(331,067)	Subtotal	CAGW
Total Other Production Plant	(136,775,672)	8.5.11	CAGW
Avoided Cost Normalization	3,665,445	8.5.11	CAGW
DIT Balance Other Production	(133,110,227)	Subtotal	CAGW
Total Transmission Plant	(1,622,875)	8.5.12	CAGW
Avoided Cost Normalization	129,339	8.5.12	CAGW
DIT Balance Transmission	(1,493,536)	Subtotal	CAGW
Total Intangible Plant	(1,486,243)	8.5.12	CAGW
Avoided Cost Normalization	414,535	8.5.12	CAGW
DIT Balance Intangible	(1,071,708)	Subtotal	CAGW
<b>Total Adj. to Accum DIT, CAGW - Amort</b>	<b>(136,006,537)</b>	<b>8.5</b>	<b>CAGW</b>
Total Steam Plant	(1,092,040)	8.5.11	JBG
Avoided Cost Normalization	(672,974)	8.5.11	JBG
<b>Total Adj. to Accum DIT, JBG - Amort</b>	<b>(1,765,014)</b>	<b>8.5</b>	<b>JBG</b>
Schedule M Deduction for Depreciation:			
Total Hydro Plant	421,980	8.5.11	CAGW
Total Other Production Plant	76,406,829	8.5.11	CAGW
Total Transmission Plant	1,275,097	8.5.12	CAGW
Total Intangible Plant	1,652,471	8.5.12	CAGW
<b>Schedule M Net Deduction for Depr</b>	<b>79,756,377</b>	<b>8.5</b>	<b>CAGW</b>
<b>Schedule M Addition for Avoided Cost</b>	<b>1,865,566</b>	<b>8.5</b>	<b>JBG</b>
<b>Schedule M Deduction for AFUDC</b>	<b>4,335,970</b>	<b>8.5</b>	<b>JBG</b>
Schedule M Adjustment for Depreciation:			
Schedule M Addition for Avoided Cost	1,865,566	8.5.11	JBG
Schedule M Deduction for AFUDC	4,335,970	8.5.11	JBG
Steam Plant Tax Depreciation	4,210,156	8.5.11	JBG
Steam Plant Book Depreciation	(760,452)	8.5.11	JBG
<b>Schedule M Net Deduction for Depr</b>	<b>3,449,704</b>	<b>8.5</b>	<b>JBG</b>



Project	Factor	Tax Life	A	B	C	D	E	F	G	H	I	J	K	L	Ref.		
			Book Depreciable Plant	AFUDC	Avoided Cost	Tax Depreciable Plant	Percent Eligible for bonus	Bonus Plant	Tax Rate	Tax Depreciation	Book Depreciation	SCHM	Tax Rate	DIT Expense	Accum Def Tax Bal	ADIT Beg/End Avg Bal	
										(DIF-50%/)(DIF-50%)	Addition	(E F)	37.951%	(G*H)			
<b>007:</b>																	
Other Production Plant:																	
Chehalis	CAGW	20Yr	-	-	-	-	0.0000%	-	3.750%	-	-	-	-	-	-	-	-
Marengo Other - Method/Timing	CAGW	5Yr	238,339,163	10,858,971	8,834,876	236,315,068	0.0000%	-	20.000%	45,486,038	3,445,910	42,050,128	37.951%	15,958,444	(15,958,444)	(7,979,222)	
Avoided Cost Normalization - Tax Basis Dftr	CAGW	5Yr	-	-	-	-	0.0000%	-	20.000%	1,766,975	164,484	(1,602,491)	37.951%	670,585	(670,585)	(335,293)	
AFUDC Schedule M Flow-thru - Book Basis Dftr																	
Total Other Production Plant			238,339,163	10,858,971	8,834,876	236,315,068	-			47,253,013	3,610,404	43,642,609	37.951%	16,638,029	(16,638,029)	(6,314,515)	
Avoided Cost Normalization			-	-	-	-	-	-	-	-	-	-	-	(3,352,924)	3,352,924	1,676,462	
AFUDC Schedule M Flow-thru			-	-	-	-	-	-	-	-	10,858,971	-	Flow-Through	-	-	-	
<b>Transmission:</b>																	
Marengo Transmission - Method/Timing	CAGW	5Yr	7,747,983	353,006	287,207	7,682,194	0.0000%	-	20.000%	1,478,957	29,869	1,449,088	37.951%	549,947	(549,947)	(274,974)	
Avoided Cost Normalization - Tax Basis Dftr	CAGW	5Yr	-	-	-	-	0.0000%	-	20.000%	57,441	1,427	(1,369,586)	37.951%	21,759	(21,759)	(10,900)	
AFUDC Schedule M Flow-thru - Book Basis Dftr																	
Total Transmission Plant			7,747,983	353,006	287,207	7,682,194	-			1,536,438	31,326	1,505,112	37.951%	571,746	(571,746)	(285,873)	
Avoided Cost Normalization			-	-	-	-	-	-	-	-	-	-	-	(108,998)	108,998	54,488	
AFUDC Schedule M Flow-thru			-	-	-	-	-	-	-	-	353,006	-	flow-thru	-	-	-	
Total Electric Plant in Service for 2007			246,087,156	11,211,977	9,122,083	243,997,262	-			48,789,451	3,841,731	47,247,614	37.951%	13,738,853	(13,738,853)	(6,869,427)	
<b>2008:</b>																	
<b>Steam Production Plant:</b>																	
U1 Turbine Upgrade HP/PLP	JBG	20Yr	-	-	-	-	13.8551%	-	3.750%	-	-	-	-	-	-	-	-
Jim Bridger U1 SO2 & PM Em Cntrl Upgrades-60%	JBG	60 Mos	-	-	-	-	13.8551%	-	10.000%	-	-	-	-	-	-	-	-
Jim Bridger U1 SO2 & PM Em Cntrl Upgrades-40%	JBG	20Yr	-	-	-	-	13.8551%	-	3.750%	-	-	-	-	-	-	-	-
Subtotal Jim Bridger U1 SO2 & PM Em Cntrl			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jim Bridger U2 SO2 & PM Em Cntrl Upgrades-60%	JBG	60 Mos	-	-	-	-	13.8551%	-	10.000%	-	-	-	-	-	-	-	-
Jim Bridger U2 SO2 & PM Em Cntrl Upgrades-40%	JBG	20Yr	-	-	-	-	13.8551%	-	3.750%	-	-	-	-	-	-	-	-
Subtotal Jim Bridger U2 SO2 & PM Em Cntrl			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Jim Bridger Pollution Control Equip			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Steam Plant			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Hydro Production Plant:</b>																	
ILR 10 1 Yale Land Fund	CAGW		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ILR 10 2 Swift Land Fund	CAGW		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ILR 6 1 2 Lewis River Upper Flow Release (332 Port CAGW)	CAGW	20Yr	-	-	-	-	0.0000%	-	3.750%	-	-	-	-	-	-	-	-
ILR 6 1 2 Lewis River Upper Flow Release (336 Port CAGW)	CAGW	20Yr	-	-	-	-	0.0000%	-	3.750%	-	-	-	-	-	-	-	-
ILR 8 7 Lewis Hatching Pond 15 Mod/Cn	CAGW	20Yr	800,914	32,230	24,341	793,025	0.0000%	-	3.750%	28,826	1,450	27,376	37.951%	10,390	(10,390)	(5,195)	
Avoided Cost Normalization - Tax Basis Dftr	CAGW	20Yr	-	-	-	-	0.0000%	-	3.750%	913	61	913	37.951%	346	(346)	(173)	
AFUDC Schedule M Flow-thru - Book Basis Dftr																	
Total Hydro Plant			800,914	32,230	24,341	793,025	-			29,739	1,511	28,228	37.951%	10,736	(10,736)	(5,368)	
Avoided Cost Normalization			-	-	-	-	-	-	-	-	-	(24,341)	Flow-thru	(9,238)	9,238	4,619	
AFUDC Schedule M Flow-thru			-	-	-	-	-	-	-	-	32,230	-	-	-	-	-	
<b>Other Production Plant:</b>																	
Chehalis	CAGW	20Yr	310,753,226	-	-	310,753,226	0.0000%	-	7.219%	22,433,275	2,278,656	20,154,617	37.951%	7,648,879	(7,648,879)	(3,824,440)	
Marengo Other Vintage 2007 - Method/Timing	CAGW	5Yr	238,339,163	10,858,971	8,834,876	236,315,068	0.0000%	-	32.000%	72,793,661	9,166,564	63,627,097	37.951%	24,147,120	(40,105,564)	(28,032,004)	
Avoided Cost Normalization - Tax Basis Dftr	CAGW	5Yr	-	-	-	-	0.0000%	-	32.000%	2,827,160	437,574	(2,389,614)	37.951%	1,072,935	(1,072,935)	(536,468)	
AFUDC Schedule M Flow-thru - Book Basis Dftr																	
Marengo Other Vintage 2008 - Method/Timing	CAGW	5Yr	2,256,962	90,822	68,593	2,234,733	0.0000%	-	20.000%	433,228	87,287	345,941	37.951%	131,288	(131,288)	(65,644)	
Avoided Cost Normalization - Tax Basis Dftr	CAGW	5Yr	-	-	-	-	0.0000%	-	20.000%	13,719	3,660	(3,660)	37.951%	5,206	(5,206)	(2,603)	
AFUDC Schedule M Flow-thru - Book Basis Dftr																	
Marengo II Other - Method/Timing	CAGW	5Yr	133,283,297	5,363,453	4,050,710	131,970,554	0.0000%	-	20.000%	25,583,969	2,772,117	22,811,852	37.951%	8,657,326	(8,657,326)	(4,328,663)	
Avoided Cost Normalization - Tax Basis Dftr	CAGW	5Yr	-	-	-	-	0.0000%	-	20.000%	810,142	116,230	(810,142)	37.951%	307,457	(307,457)	(153,729)	
AFUDC Schedule M Flow-thru - Book Basis Dftr																	
Gasdrene Hills Other - Method/Timing	CAGW	5Yr	182,255,435	7,334,141	5,539,058	180,480,352	0.0000%	-	20.000%	34,984,259	4,382,358	30,601,901	37.951%	11,621,318	(11,621,318)	(5,810,659)	
Avoided Cost Normalization - Tax Basis Dftr	CAGW	5Yr	-	-	-	-	0.0000%	-	20.000%	1,107,812	116,230	(1,021,582)	37.951%	420,426	(420,426)	(210,213)	
AFUDC Schedule M Flow-thru - Book Basis Dftr																	
Total Other Production Plant			866,888,082	23,647,387	18,493,237	861,733,932	-			160,987,225	19,407,354	141,579,871	37.951%	54,011,955	(54,011,955)	(27,564,422)	
Avoided Cost Normalization			-	-	-	-	-	-	-	-	-	(9,658,361)	Flow-thru	(3,665,445)	3,665,445	1,832,723	
AFUDC Schedule M Flow-thru			-	-	-	-	-	-	-	-	12,788,416	-	-	-	-	-	

Project	Factor	Tax Life	Book Depreciable Plant	AFUDC	Avoided Cost	Tax Depreciable Plant	Percent Eligible for bonus	5% (D'E) Bonus	G Tax	Tax Rate	Tax Depreciation	Book Depreciation	SCHM	Tax Rate	DIT Expense	Accum Def Tax Bal	ADIT Beg/End Avg Bal	Ref.
Transmission Plant:																		
Marengo Transmission - Method/Timing	CAGW	15yr	7,747,893	353,006	287,207	7,662,194	0.0000%	-	5.000%	5.000%	369,749	164,554	205,195	37.951%	77,874	(627,821)	(586,884)	(586,884)
Avoided Cost Normalization - Tax Basis Diff	CAGW	15yr	-	-	-	-	0.0000%	-	5.000%	5.000%	14,360	7,855	14,380	37.951%	5,450	(27,249)	(24,524)	(24,524)
AFUDC Schedule M Flow-thru - Book Basis Diff	CAGW	15yr	190,285	7,657	5,783	188,411	0.0000%	-	5.000%	5.000%	9,131	1,728	7,403	37.951%	2,810	(2,810)	(1,405)	(1,405)
Marengo II Transmission - Method/Timing	CAGW	15yr	11,023,497	443,597	335,023	10,914,923	0.0000%	-	5.000%	5.000%	528,995	115,461	413,534	37.951%	156,940	(156,940)	(78,470)	(78,470)
Avoided Cost Normalization - Tax Basis Diff	CAGW	15yr	-	-	-	-	0.0000%	-	5.000%	5.000%	16,751	4,841	16,751	37.951%	6,357	(6,357)	(3,179)	(3,179)
AFUDC Schedule M Flow-thru - Book Basis Diff	CAGW	15yr	18,961,775	804,260	620,013	18,785,528	-	-	-	-	939,275	294,510	847,641	37.951%	248,541	(821,287)	(690,517)	(690,517)
Total Transmission Plant																		
Avoided Cost Normalization																		
AFUDC Schedule M Flow-thru																		
Intangible Plant:																		
Yale Reincensing - Method/Timing	CAGW	20yr	14,384,519	578,847	437,170	14,242,842	0.0000%	-	3.750%	3.750%	503,026	60,089	462,937	37.951%	175,659	(175,659)	(87,845)	(87,845)
Avoided Cost Normalization - Tax Basis Diff	CAGW	20yr	-	-	-	-	0.0000%	-	3.750%	3.750%	16,394	243	16,394	37.951%	6,222	(6,222)	(3,111)	(3,111)
AFUDC Schedule M Flow-thru - Book Basis Diff	CAGW	20yr	11,066,495	445,327	336,330	10,957,498	0.0000%	-	3.750%	3.750%	402,381	44,524	357,857	37.951%	135,810	(135,810)	(67,905)	(67,905)
Marengo II Reincensing - Method/Timing	CAGW	20yr	10,489,360	422,102	318,790	10,386,048	0.0000%	-	3.750%	3.750%	12,612	1,867	12,612	37.951%	4,766	(4,766)	(2,383)	(2,383)
Avoided Cost Normalization - Tax Basis Diff	CAGW	20yr	-	-	-	-	0.0000%	-	3.750%	3.750%	381,396	42,203	339,193	37.951%	128,727	(128,727)	(64,364)	(64,364)
AFUDC Schedule M Flow-thru - Book Basis Diff	CAGW	20yr	35,940,374	1,446,276	1,092,290	35,866,368	-	-	-	-	1,347,764	150,694	1,197,070	37.951%	455,771	(455,771)	(227,886)	(227,886)
Total Intangible Plant																		
Avoided Cost Normalization																		
AFUDC Schedule M Flow-thru																		
Total Electric Plant In Service for 2008																		
			922,391,146	25,930,153	20,237,881	918,898,874					163,304,003	19,854,069	147,052,312		50,509,446	(67,039,636)	(41,764,813)	(41,764,813)
2009:																		
Steam Production Plant:																		
U1 Turbine Upgrade HP/IP/LP	JBG	20-yr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jim Bridger U1 SO2 & PM Em Cntrl Upgrades-60%	JBG	60 Mos	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jim Bridger U1 SO2 & PM Em Cntrl Upgrades-40%	JBG	20-yr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Jim Bridger U1 SO2 & PM Em Cntrl			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jim Bridger U2 SO2 & PM Em Cntrl Upgrades-60%	JBG	60 Mos	10,021,798	1,127,913	504,292	9,398,177					889,389	52,400	836,989	37.951%	317,646	(317,646)	(158,823)	(158,823)
Avoided Cost Normalization - Tax Basis Diff	JBG	60 Mos	-	-	-	-	-	-	-	-	50,429	6,645	50,429	37.951%	19,138	(19,138)	(9,669)	(9,669)
AFUDC Schedule M Flow-thru - Book Basis Diff	JBG	60 Mos	6,881,199	751,942	336,185	6,265,452					222,347	34,933	187,414	37.951%	71,125	(71,125)	(35,963)	(35,963)
Jim Bridger U2 SO2 & PM Em Cntrl Upgrades-40%	JBG	20-yr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Avoided Cost Normalization - Tax Basis Diff	JBG	20-yr	-	-	-	-	-	-	-	-	12,607	4,430	12,607	37.951%	4,784	(4,784)	(2,392)	(2,392)
AFUDC Schedule M Flow-thru - Book Basis Diff	JBG	20-yr	16,702,997	1,879,855	840,487	15,653,629					1,174,772	98,408	1,076,364	37.951%	412,693	(412,693)	(206,347)	(206,347)
Subtotal Jim Bridger U2 SO2 & PM Em Cntrl																		
Subtotal Jim Bridger Pollution Control Equip																		
Total Steam Plant			16,702,997	1,879,855	840,487	15,653,629					1,174,772	98,408	1,076,364	37.951%	412,693	(412,693)	(206,347)	(206,347)
Avoided Cost Normalization																		
AFUDC Schedule M Flow-thru																		
Hydro Production Plant:																		
ILR 10 1 Tale Land Fund	CAGW	20yr	2,958,885	-	-	2,958,885					78,679	6,748	71,931	37.951%	27,299	(27,299)	(13,650)	(13,650)
ILR 6 1 2 Lewis River Upper Flow Release 1332 Port	CAGW	20yr	3,880,344	-	-	3,880,344					4,461	856	4,461	37.951%	1,693	(1,693)	(847)	(847)
ILR 6 1 2 Lewis River Upper Flow Release 1336 Port	CAGW	20yr	2,364,175	-	-	2,364,175					4,461	856	4,461	37.951%	1,693	(1,693)	(847)	(847)
Avoided Cost Normalization - Tax Basis Diff	CAGW	20yr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Schedule M Flow-thru - Book Basis Diff	CAGW	20yr	554,560	62,413	27,905	520,052					18,456	2,490	15,966	37.951%	6,059	(6,059)	(3,030)	(3,030)
ILR 6 1 2 Lewis River Upper Flow Release 1336 Port	CAGW	20yr	-	-	-	-	-	-	-	-	1,046	316	1,046	37.951%	397	(397)	(199)	(199)
Avoided Cost Normalization - Tax Basis Diff	CAGW	20yr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Schedule M Flow-thru - Book Basis Diff	CAGW	20yr																

Project	Factor	Tax Life	A	B	C	D	E	F	G	H	I	J	K	L	Ref.
			Book Depreciable Plant	AFUDC	Avoided Cost	Tax Depreciable Plant	Percent Eligible for bonus	5% (D'E)	Bonus Depreciation Rate	(G-F*50%)(G1+F*50%)	Deduction	(E-F)	Tax Rate	DIT Expense	ADIT Beg/End Avg Bsl
											Book Depreciation				
											Addition				
ILR 8 Lewis Hatchery Pond 15 Mod/Cn - 2008	CAGW	20yr	800,914	90,140	40,302	751,076	7.219%	7.219%	51,311	6,833	44,478	37.951%	16,880	(27,270)	(18,830)
Avoided Cost Normalization - Tax Basis Diff	CAGW	20yr	-	-	-	-	7.219%	7.219%	2,909	1,497	2,909	37.951%	1,104	(1,104)	(952)
AFUDC Schedule M Flow-thru - Book Basis Diff	CAGW	20yr	-	-	-	-	-	-	-	-	-	-	-	-	-
ILR 8 7 Lewis Hatchery Pond 15 Mod/Cn - 2009	CAGW	20yr	4,243,442	477,582	213,528	3,879,388	3.750%	3.750%	141,220	38,166	102,054	37.951%	38,731	(38,731)	(19,366)
Avoided Cost Normalization - Tax Basis Diff	CAGW	20yr	-	-	-	-	3.750%	3.750%	8,007	4,967	8,007	37.951%	3,039	(3,039)	(1,520)
AFUDC Schedule M Flow-thru - Book Basis Diff	CAGW	20yr	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Hydro Plant</b>			<b>14,812,519</b>	<b>886,213</b>	<b>400,699</b>	<b>14,317,005</b>	-	-	<b>306,089</b>	<b>62,873</b>	<b>243,216</b>	37.951%	<b>95,202</b>	<b>(105,952)</b>	<b>(37,991)</b>
Avoided Cost Normalization												flow-thru			
AFUDC Schedule M Flow-thru															
<b>Other Production Plant:</b>															
Chetahis	CAGW	20yr	310,753,226	-	-	310,753,226	6.67%	6.67%	20,748,993	7,848,622	12,900,371	37.951%	4,895,820	(12,544,699)	(10,096,769)
Marango Other Vintage 2007 - Method/Timing	CAGW	5yr	238,339,163	10,859,971	8,834,876	236,315,068	19.200%	19.200%	43,676,197	9,235,696	34,440,501	37.951%	13,070,515	(53,176,079)	(46,540,822)
Avoided Cost Normalization - Tax Basis Diff	CAGW	5yr	-	-	-	-	19.200%	19.200%	1,696,296	440,874	1,696,296	37.951%	643,761	(1,716,696)	(1,394,816)
AFUDC Schedule M Flow-thru - Book Basis Diff	CAGW	5yr	-	-	-	-	-	-	-	-	-	-	-	-	-
Marango Other Vintage 2008 - Method/Timing	CAGW	5yr	2,255,962	90,822	68,593	2,234,733	32.000%	32.000%	693,165	87,946	605,219	37.951%	229,687	(360,975)	(246,132)
Avoided Cost Normalization - Tax Basis Diff	CAGW	5yr	-	-	-	-	32.000%	32.000%	21,950	3,687	21,950	37.951%	8,330	(13,536)	(9,371)
AFUDC Schedule M Flow-thru - Book Basis Diff	CAGW	5yr	-	-	-	-	-	-	-	-	-	-	-	-	-
Marango II Other - Method/Timing	CAGW	5yr	133,283,297	5,363,453	4,050,710	131,970,554	32.000%	32.000%	40,934,350	5,193,546	35,740,804	37.951%	13,563,993	(22,221,319)	(15,459,323)
Avoided Cost Normalization - Tax Basis Diff	CAGW	5yr	-	-	-	-	32.000%	32.000%	1,286,227	217,756	1,286,227	37.951%	491,931	(799,368)	(553,423)
AFUDC Schedule M Flow-thru - Book Basis Diff	CAGW	5yr	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodnoe Hills Other - Method/Timing	CAGW	5yr	182,255,435	7,334,141	5,539,058	180,460,352	32.000%	32.000%	55,974,814	7,101,805	48,873,009	37.951%	18,547,796	(30,169,114)	(20,895,216)
Avoided Cost Normalization - Tax Basis Diff	CAGW	5yr	-	-	-	-	32.000%	32.000%	1,772,488	672,681	1,772,488	37.951%	672,681	(1,093,107)	(756,767)
AFUDC Schedule M Flow-thru - Book Basis Diff	CAGW	5yr	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Production Plant</b>			<b>866,888,082</b>	<b>23,647,397</b>	<b>18,493,237</b>	<b>861,733,932</b>	-	-	<b>166,814,491</b>	<b>30,427,697</b>	<b>136,386,794</b>	37.951%	<b>52,124,514</b>	<b>(122,094,913)</b>	<b>(86,032,656)</b>
Avoided Cost Normalization												flow-thru			
AFUDC Schedule M Flow-thru															
<b>Transmission Plant:</b>															
Marango Transmission - Method/Timing	CAGW	15yr	7,747,993	353,008	287,207	7,682,194	9.500%	9.500%	702,523	129,114	573,409	37.951%	217,614	(845,435)	(736,628)
Avoided Cost Normalization - Tax Basis Diff	CAGW	15yr	-	-	-	-	9.500%	9.500%	27,285	6,163	27,285	37.951%	10,355	(37,604)	(32,427)
AFUDC Schedule M Flow-thru - Book Basis Diff	CAGW	15yr	-	-	-	-	-	-	-	-	-	-	-	-	-
Marango II Transmission - Method/Timing	CAGW	15yr	190,285	7,657	5,783	188,411	9.500%	9.500%	17,350	3,188	14,162	37.951%	5,374	(8,184)	(5,497)
Avoided Cost Normalization - Tax Basis Diff	CAGW	15yr	-	-	-	-	9.500%	9.500%	549	134	549	37.951%	208	(318)	(214)
AFUDC Schedule M Flow-thru - Book Basis Diff	CAGW	15yr	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodnoe Hills Transmission - Method/Timing	CAGW	15yr	11,023,497	443,597	335,023	10,914,923	9.500%	9.500%	1,005,091	184,722	820,369	37.951%	311,338	(468,278)	(312,608)
Avoided Cost Normalization - Tax Basis Diff	CAGW	15yr	-	-	-	-	9.500%	9.500%	31,827	7,745	31,827	37.951%	12,079	(18,456)	(12,397)
AFUDC Schedule M Flow-thru - Book Basis Diff	CAGW	15yr	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transmission Plant</b>			<b>18,961,775</b>	<b>804,260</b>	<b>628,013</b>	<b>18,785,528</b>	-	-	<b>1,784,625</b>	<b>331,066</b>	<b>1,453,259</b>	37.951%	<b>556,968</b>	<b>(1,378,355)</b>	<b>(1,089,771)</b>
Avoided Cost Normalization												flow-thru			
AFUDC Schedule M Flow-thru															
<b>Intangible Plant:</b>															
Tale Relicensing - Method/Timing	CAGW	20yr	14,384,519	578,847	437,170	14,242,842	7.219%	7.219%	996,632	277,966	718,666	37.951%	272,741	(448,430)	(312,060)
Avoided Cost Normalization - Tax Basis Diff	CAGW	20yr	-	-	-	-	7.219%	7.219%	31,559	11,655	31,559	37.951%	11,977	(18,199)	(12,211)
AFUDC Schedule M Flow-thru - Book Basis Diff	CAGW	20yr	-	-	-	-	-	-	-	-	-	-	-	-	-
Marwin Relicensing - Method/Timing	CAGW	20yr	11,066,495	445,327	336,330	10,957,498	7.219%	7.219%	766,742	213,849	552,893	37.951%	208,828	(345,638)	(240,724)
Avoided Cost Normalization - Tax Basis Diff	CAGW	20yr	-	-	-	-	7.219%	7.219%	24,280	8,966	24,280	37.951%	9,215	(14,001)	(9,394)
AFUDC Schedule M Flow-thru - Book Basis Diff	CAGW	20yr	-	-	-	-	-	-	-	-	-	-	-	-	-
Swift Relicensing - Method/Timing	CAGW	20yr	10,489,360	422,102	318,790	10,386,048	7.219%	7.219%	726,756	202,629	524,060	37.951%	198,886	(327,613)	(228,170)
Avoided Cost Normalization - Tax Basis Diff	CAGW	20yr	-	-	-	-	7.219%	7.219%	23,013	8,439	23,013	37.951%	8,734	(13,271)	(8,904)
AFUDC Schedule M Flow-thru - Book Basis Diff	CAGW	20yr	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Intangible Plant</b>			<b>35,940,374</b>	<b>1,446,276</b>	<b>1,092,290</b>	<b>35,586,388</b>	-	-	<b>2,569,982</b>	<b>723,632</b>	<b>1,845,350</b>	37.951%	<b>711,361</b>	<b>(1,167,152)</b>	<b>(811,462)</b>
Avoided Cost Normalization												flow-thru			
AFUDC Schedule M Flow-thru															
<b>Total Electric Plant in Service for 2009</b>			<b>953,305,748</b>	<b>28,673,991</b>	<b>21,454,726</b>	<b>946,085,483</b>	-	-	<b>172,648,959</b>	<b>31,643,676</b>	<b>142,532,276</b>	37.951%	<b>54,362,563</b>	<b>(121,411,091)</b>	<b>(84,229,810)</b>
<b>2010:</b>															
<b>Steam Production Plant:</b>															
U1 Turbine Upgrade HP/IP/LP	JBG	20yr	20,627,712	2,408,141	1,038,111	19,255,682	3.750%	3.750%	683,234	196,240	486,994	37.951%	184,819	(184,819)	(92,410)

Project	Factor	Tax Life	A	B	C	D	E	5% (B/E)	G	K	(E-F)	37.951% (E-F)	Addition	Book Depreciation	SCHM	Tax Rate	DIT Expense	Accum Def (Tax Bal)	ADIT Beg/End Avg Bal	Ref.
			Book Depreciable Plant	AFUDC	Avoided Cost	Tax Depreciable Plant	Percent Eligible for bonus	Bonus Depreciable Plant	Tax Depreciation Rate	Tax	Deduction (100% - 50%)(20yr - 10yr)	(20yr)	(20yr)							
Avoided Cost Normalization - Tax Basis Diff	JBG	20yr							3.7500%		38,854	38,854	37.951%	25,938			14,745	(14,745)	(14,745)	
AFUDC Schedule M Flow-thru - Book Basis Diff																				
Jim Bridger U1 S02 & PM Em Cntrl Upgrades-60%	JBG	60 Mos	9,908,067	1,156,697	497,673	9,249,043			10.000%		875,137	768,683	37.951%	106,454			291,723	(291,723)	(145,862)	(9,444)
Avoided Cost Normalization - Tax Basis Diff	JBG	60 Mos							10.000%		48,767	48,767	37.951%	14,070			18,887	(18,887)	(9,444)	
AFUDC Schedule M Flow-thru - Book Basis Diff																				
Jim Bridger U1 S02 & PM Em Cntrl Upgrades-40%	JBG	20yr	6,605,378	771,132	331,782	6,166,028			3.7500%		218,784	149,457	37.951%	69,327			56,721	(56,721)	(28,361)	(2,361)
Avoided Cost Normalization - Tax Basis Diff	JBG	20yr							3.7500%		12,442	12,442	37.951%	11,023			4,722	(4,722)	(2,361)	
AFUDC Schedule M Flow-thru - Book Basis Diff																				
Subtotal Jim Bridger U1 S02 & PM Em Cntrl			16,513,445	1,927,829	829,455	15,415,071					1,156,130	955,256		200,874			372,053	(372,053)	(186,027)	
Jim Bridger U2 S02 & PM Em Cntrl Upgrades-60%	JBG	60 Mos	10,021,798	1,127,913	504,292	9,398,177			20.000%		1,778,777	1,598,121	37.951%	179,656			606,882	(621,087)	(621,087)	(36,277)
Avoided Cost Normalization - Tax Basis Diff	JBG	60 Mos							20.000%		100,858	100,858	37.951%	22,784			38,277	(57,415)	(36,277)	
AFUDC Schedule M Flow-thru - Book Basis Diff																				
Jim Bridger U2 S02 & PM Em Cntrl Upgrades-40%	JBG	20yr	6,681,199	751,942	336,195	6,265,452			7.219%		428,033	310,826	37.951%	117,207			117,862	(189,087)	(130,106)	(9,390)
Avoided Cost Normalization - Tax Basis Diff	JBG	20yr							7.219%		24,270	24,270	37.951%	17,754			9,211	(13,995)	(9,390)	
AFUDC Schedule M Flow-thru - Book Basis Diff																				
Subtotal Jim Bridger U2 S02 & PM Em Cntrl			16,702,997	1,879,855	840,487	15,663,629					2,331,938	337,401		1,954,537			772,332	(1,185,025)	(199,859)	
Subtotal Jim Bridger Pollution Control Equip											3,488,958	538,374		3,949,798			1,144,385	(1,557,078)	(384,986)	
Total Steam Plant			33,216,442	3,807,864	1,689,942	31,076,760					4,210,158	780,452		3,449,705			1,343,349	(1,756,642)	(1,052,040)	8,5,4
Avoided Cost Normalization			53,644,154	6,215,925	2,706,053	50,334,382														8,5,4
AFUDC Schedule M Flow-thru																				8,5,4
Hydro Production Plant																				
ILR 10 2 Swift-Land Fund	CAGW	20yr	2,868,885			2,868,885														
ILR 10 2 Swift-Land Fund	CAGW	20yr	3,980,344			3,980,344														
ILR 6 1 2 Upper Flow Release (332 Port CAGW)	CAGW	20yr	2,364,175	266,078	118,964	2,217,061			7.219%		151,462	128,301	37.951%	23,161			48,692	(75,991)	(51,645)	(3,323)
Avoided Cost Normalization - Tax Basis Diff	CAGW	20yr							7.219%		8,588	8,588	37.951%	2,937			3,259	(4,952)	(3,323)	
AFUDC Schedule M Flow-thru - Book Basis Diff																				
ILR 6 1 2 Lewis River Upper Flow Release (336 Port CAGW)	CAGW	20yr	554,560	62,413	27,905	520,052			7.219%		35,529	26,983	37.951%	8,546			10,240	(16,299)	(11,179)	(779)
Avoided Cost Normalization - Tax Basis Diff	CAGW	20yr							7.219%		2,014	2,014	37.951%	1,084			764	(1,161)	(779)	
AFUDC Schedule M Flow-thru - Book Basis Diff																				
ILR 8 7 Lewis Hatchery Pond 15 Mod/Cn - 2008	CAGW	20yr	800,914	90,140	40,302	751,076			6.677%		47,458	37,389	37.951%	10,069			14,190	(41,460)	(34,365)	(1,615)
Avoided Cost Normalization - Tax Basis Diff	CAGW	20yr							6.677%		2,691	2,691	37.951%	2,205			1,021	(2,125)	(1,615)	
AFUDC Schedule M Flow-thru - Book Basis Diff																				
ILR 8 7 Lewis Hatchery Pond 15 Mod/Cn - 2009	CAGW	20yr	4,243,442	477,582	213,528	3,979,388			7.219%		271,857	214,144	37.951%	57,713			81,270	(120,001)	(79,866)	(5,964)
Avoided Cost Normalization - Tax Basis Diff	CAGW	20yr							7.219%		15,415	15,415	37.951%	7,319			5,850	(8,889)	(5,964)	
AFUDC Schedule M Flow-thru - Book Basis Diff																				
Total Hydro Plant			14,812,519	896,213	400,699	14,317,005					535,014	113,034		113,034			165,286	(270,876)	(188,235)	8,5,4
Avoided Cost Normalization																				8,5,4
AFUDC Schedule M Flow-thru																				8,5,4
Other Production Plant:																				
Chehalis	CAGW	20yr	310,753,226			310,753,226			6.177%		19,195,227	11,346,605	37.951%	7,846,622			4,306,150	(16,850,849)	(14,697,774)	
Marengo	CAGW	5yr	238,339,163	10,858,971	8,834,876	236,315,068			11.5200%		26,205,718	16,970,022	37.951%	9,235,696			6,440,293	(59,616,372)	(56,396,226)	
Avoided Cost Normalization - Tax Basis Diff	CAGW	5yr							11.5200%		1,017,778	1,017,778	37.951%	440,874			386,257	(2,102,953)	(1,909,825)	
AFUDC Schedule M Flow-thru - Book Basis Diff																				
Marengo	CAGW	5yr	2,256,962	90,822	68,593	2,234,733			19.200%		415,899	327,953	37.951%	87,946			124,461	(485,436)	(423,206)	
Avoided Cost Normalization - Tax Basis Diff	CAGW	5yr							19.200%		13,170	13,170	37.951%	3,687			4,988	(18,534)	(16,035)	
AFUDC Schedule M Flow-thru - Book Basis Diff																				
Marengo II	CAGW	5yr	133,283,297	5,363,453	4,050,710	131,970,554			19.200%		24,560,610	19,387,064	37.951%	5,193,546			7,348,985	(29,571,314)	(25,896,317)	
Avoided Cost Normalization - Tax Basis Diff	CAGW	5yr							19.200%		777,736	777,736	37.951%	217,756			295,159	(1,084,547)	(946,968)	
AFUDC Schedule M Flow-thru - Book Basis Diff																				
Goodnoe Hills	CAGW	5yr	182,255,435	7,334,141	5,539,058	180,460,352			19.200%		33,584,889	26,483,084	37.951%	7,101,805			10,050,595	(40,219,709)	(35,194,412)	
Avoided Cost Normalization - Tax Basis Diff	CAGW	5yr							19.200%		1,063,499	1,063,499	37.951%	297,766			403,609	(1,486,716)	(1,294,912)	
AFUDC Schedule M Flow-thru - Book Basis Diff																				
Total Other Production Plant			866,888,082	23,647,387	18,493,237	861,733,932					106,834,526	30,427,697		30,427,697			29,361,517	(151,456,430)	(136,376,672)	8,5,4
Avoided Cost Normalization																				8,5,4
AFUDC Schedule M Flow-thru																				8,5,4
AFUDC Schedule M Flow-thru																				8,5,4

Project	Factor	Tax Life	A	B	C	D	E	F	G	H	I	J	K	L	Ref.
			Book Depreciable Plant	AFUDC	Avoided Cost	Tax Depreciable Plant	Percent Eligible for bonus	Bonus	Tax Depreciation Rate	Tax Depreciation	Book Depreciation	SCHM	Tax Rate	ADT Beg/End Avg Bal	
										(D)(F-50%)(G)(F-50%)	Addition	(E)(F)	37.951%	(C)(H)	
<b>Transmission Plant:</b>															
Marengo Transmission - Method/Timing	CAGW	15yr	7,747,993	353,006	287,207	7,692,194			8.550%	632,272	129,114	503,158	37.951%	190,953	(940,912)
Avoided Cost Normalization - Tax Basis Diff	CAGW	15yr						24,556	8.550%	24,556	6,163	24,556	37.951%	9,319	(42,264)
AFUDC Schedule M Flow-thru - Book Basis Diff												(6,163)			
Marengo II Transmission - Method/Timing	CAGW	15yr	150,285	7,657	5,783	168,411			8.550%	15,615	3,188	12,427	37.951%	4,716	(10,542)
Avoided Cost Normalization - Tax Basis Diff	CAGW	15yr						494	8.550%	494	134	494	37.951%	187	(412)
AFUDC Schedule M Flow-thru - Book Basis Diff												(134)			
Goodhue Hills Transmission - Method/Timing	CAGW	15yr	11,023,487	443,597	335,023	10,914,923			8.550%	904,582	184,722	719,860	37.951%	273,194	(604,875)
Avoided Cost Normalization - Tax Basis Diff	CAGW	15yr						28,644	8.550%	28,644	28,644	28,644	37.951%	10,871	(23,872)
AFUDC Schedule M Flow-thru - Book Basis Diff												(17,745)			
<b>Total Transmission Plant</b>			<b>18,961,775</b>	<b>804,260</b>	<b>628,013</b>	<b>18,785,928</b>				<b>1,806,183</b>	<b>331,066</b>	<b>1,275,087</b>		<b>483,240</b>	<b>(1,622,875)</b>
Avoided Cost Normalization															8.5.4
AFUDC Schedule M Flow-thru														<b>129,339</b>	8.5.4
<b>Intangible Plant:</b>															
Yale Relicensing - Method/Timing	CAGW	20yr	14,394,519	578,847	437,170	14,242,842			6.677%	921,805	277,966	643,839	37.951%	244,343	(570,602)
Avoided Cost Normalization - Tax Basis Diff	CAGW	20yr						29,190	6.677%	29,190	11,655	29,190	37.951%	11,078	(23,738)
AFUDC Schedule M Flow-thru - Book Basis Diff												(11,655)			
Merwin Relicensing - Method/Timing	CAGW	20yr	11,066,495	445,327	336,330	10,957,498			6.677%	709,175	213,849	495,326	37.951%	187,981	(436,629)
Avoided Cost Normalization - Tax Basis Diff	CAGW	20yr						22,457	6.677%	22,457	8,966	22,457	37.951%	8,523	(18,263)
AFUDC Schedule M Flow-thru - Book Basis Diff												(8,966)			
Swift Relicensing - Method/Timing	CAGW	20yr	10,489,360	422,102	318,790	10,386,048			6.677%	672,190	202,696	469,494	37.951%	178,178	(416,702)
Avoided Cost Normalization - Tax Basis Diff	CAGW	20yr						21,286	6.677%	21,286	8,499	21,286	37.951%	8,078	(17,310)
AFUDC Schedule M Flow-thru - Book Basis Diff												(8,499)			
<b>Total Intangible Plant</b>			<b>35,940,374</b>	<b>1,446,276</b>	<b>1,092,290</b>	<b>35,586,388</b>				<b>2,376,103</b>	<b>723,632</b>	<b>1,652,471</b>		<b>638,181</b>	<b>(1,486,243)</b>
Avoided Cost Normalization															8.5.4
AFUDC Schedule M Flow-thru														<b>414,535</b>	8.5.4
<b>Total Electric Plant In Service for 2010</b>			<b>960,446,905</b>	<b>33,009,961</b>	<b>23,320,292</b>	<b>960,797,236</b>				<b>115,561,962</b>	<b>32,355,881</b>	<b>85,678,485</b>		<b>32,706,174</b>	<b>(154,117,285)</b>
															8.5.4

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base</b>							
<b>Current Assets:</b>							
Cash	OWC131	RES	(21,671,426)	SNP	7.002%	(1,517,524)	8.6.1
Working Funds	OWC135	RES	(2,462)	SG	8.193%	(202)	8.6.1
Notes Receivable	141	RES	(465,829)	SO	7.160%	(33,354)	8.6.1
Other A/R	OWC143	RES	(15,822,455)	SO	7.160%	(1,132,893)	8.6.1
Accounts Payable	OWC232	RES	4,258,837	SO	7.160%	304,934	8.6.1
			<u>(33,703,335)</u>			<u>(2,379,038)</u>	
<b>Prepayments:</b>							
Prepaid Insurance	165	RES	(17,627,217)	SO	7.160%	(1,262,115)	8.6.1
Prepaid Taxes	165	RES	(3,117,508)	GPS	7.160%	(223,215)	8.6.1
Prepaid Taxes	165	RES	(17,037)	SO	7.160%	(1,220)	8.6.1
Prepayments - Hardware and Software	165	RES	(6,185,298)	SO	7.160%	(442,870)	8.6.1
Prepayments - Other	165	RES	(3,618,741)	SO	7.160%	(259,103)	8.6.1
Prepayments - Other	165	RES	(3,355,742)	SG	8.193%	(274,937)	8.6.1
Prepayments - Other	165	RES	(178,264)	GPS	7.160%	(12,764)	8.6.1
Prepayments - Other	165	RES	(519,231)	CAGW	21.341%	(110,808)	8.6.1
			<u>(34,619,038)</u>			<u>(2,587,031)</u>	
<b>Miscellaneous Deferred Debits</b>							
Allocation Correction to Misc. Def. Debits	186M	RES	(15,822,796)	SG	8.193%	(1,296,368)	8.6.1
Allocation Correction to Misc. Def. Debits	186M	RES	15,822,796	CAGW	21.341%	3,376,697	8.6.1
Miscellaneous Deferred Debits	186M	RES	(24,839,189)	SG	8.193%	(2,035,085)	8.6.1
Miscellaneous Deferred Debits	186M	RES	(204,463)	SO	7.160%	(14,640)	8.6.1
Miscellaneous Deferred Debits	186M	RES	(164,293)	WA	Situs	(164,293)	8.6.1
			<u>(25,207,945)</u>			<u>(133,690)</u>	
<b>Miscellaneous Rate Base</b>							
Miscellaneous Rate Base	182M	RES	(10,608,209)	SE	7.671%	(813,709)	8.6.1
Miscellaneous Rate Base	182M	RES	471,840	JBG	20.440%	96,444	8.6.1
			<u>(10,136,369)</u>			<u>(717,265)</u>	
Provo Working Capital	25318	RES	273,000	SNPPS	4.748%	12,962	2.34

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from the test period.

PacifiCorp  
 Washington General Rate Case - June 2008  
 Removal of Cash, Prepayments, and Misc. Rate Base

8.6.1

Description	Account	Factor	Booked	Ref.
			June 2008 AMA Balance	
<b>Current Assets:</b>				
Cash	131	SNP	21,671,426	To 8.6
Working Funds	135	SG	2,462	To 8.6
Notes Receivable	141	SO	465,829	To 8.6
Other A/R	143	SO	15,822,455	To 8.6
Accounts Payable	232	SO	(4,258,837)	To 8.6
<b>Total Current Assets</b>			<b>33,703,335</b>	
<b>Prepayments:</b>				
Prepaid Insurance	165	SO	17,627,217	To 8.6
Prepaid Taxes	165	GPS	3,117,508	To 8.6
Prepaid Taxes	165	SO	17,037	To 8.6
Prepayments - Hardware and Software	165	SO	6,185,298	To 8.6
Prepayments - Other	165	SO	3,618,741	To 8.6
Prepayments - Other	165	SG	3,355,742	To 8.6
Prepayments - Other	165	GPS	178,264	To 8.6
Prepayments - Other	165	CAGW	519,231	To 8.6
<b>Total Prepayments</b>			<b>34,619,038</b>	
<b>Miscellaneous Deferred Debits:</b>				
Allocation Correction to Misc. Def. Debits	186M	SG	(15,822,796)	To 8.6
Allocation Correction to Misc. Def. Debits	186M	CAGW	15,822,796	To 8.6
Miscellaneous Deferred Debits	186M	SG	24,839,189	To 8.6
Miscellaneous Deferred Debits	186M	SO	204,463	To 8.6
Miscellaneous Deferred Debits	186M	WA	164,293	To 8.6
<b>Total Miscellaneous Deferred Debits</b>			<b>25,207,945</b>	
<b>Miscellaneous Rate Base:</b>				
Miscellaneous Rate Base	182M	SE	10,608,209	To 8.6
Miscellaneous Rate Base	182M	JBG	(471,840)	To 8.6
<b>Total Miscellaneous Rate Base</b>			<b>10,136,369</b>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Hydro Operation and Maintenance	539	RES	(27,324)	CAGW	21.341%	(5,831)	8.7.1
<b>Adjustment to Unrecovered Plant:</b>							
Unrecovered Plant Amortization	407	RES	(2,321,150)	SG	8.193%	(190,173)	8.7.3
Unrecovered Plant Amortization	404IP	PRO	2,654,642	CAGW	21.341%	566,519	8.7.4
<b>Remove Booked Regulatory Asset:</b>							
Powerdale Unrecovered Plant Reg Asset	182M	RES	(8,724,375)	CAGW	21.341%	(1,861,843)	
	182M	RES	936,505	SG	8.193%	76,728	
			<u>(7,787,870)</u>			<u>(1,785,115)</u>	8.7.2
<b>Add Reg. Asset AMA June 2009</b>	182M	RES	5,309,283	CAGW	21.341%	1,133,039	8.7.2
<b>Decommissioning Reg Asset:</b>							
Powerdale Decommissioning Reg Asset	182M	PRO	6,323,966	CAGW	21.341%	1,349,579	8.7.5
Regulatory Offset	182M	PRO	(5,767,203)	CAGW	21.341%	(1,230,762)	8.7.5
<b>Adjustments to Tax:</b>							
Schedule M Deduction	SCHMDT	PRO	(12,126,516)	CAGW	21.341%	(2,587,884)	8.7.6
<b>Reclass Adjustment:</b>							
Schedule M Addition	SCHMAT	RES	(7,963,925)	CAGW	21.341%	(1,699,558)	8.7.6
Schedule M Deduction	SCHMDT	RES	(7,963,925)	GPS	7.160%	(570,220)	8.7.6

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma 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 June 2009. The Company proposes to begin amortizing the decommissioning costs once they are included in rates.



Description	Account	Factor	12 ME			Ref
			June 2008 Expense	Ongoing Expense	Expense to Remove	
<b>Operation &amp; Maintenance</b>						
OPER SUPERV & ENG	535	CAGW	7,343	-	7,343	
HYDRO/OTH REC FAC	537	CAGW	14,094	-	14,094	
MSC HYD PWR GEN EX	539	CAGW	141,385	150,000	(8,615)	
ACCESS ELEC EQUIP	544	CAGW	573	-	573	
MAINT HYDRO-OTHER	545	CAGW	13,929	-	13,929	
			<u>177,324</u>	<u>150,000</u>	<u>27,324</u>	<b>To 8.7</b>

<u>Month</u>	<u>Ending RB Balances</u>		<u>Monthly Averages</u>	<u>Ref.</u>
6/30/2007	8,588,027	Average	8,536,019	
7/31/2007	8,484,010	Average	8,432,002	
8/31/2007	8,379,993	Average	8,327,985	
9/30/2007	8,275,976	Average	8,223,968	
10/31/2007	8,171,959	Average	8,119,951	
11/30/2007	8,067,942	Average	8,015,934	
12/31/2007	7,963,925	Average	7,853,315	
1/31/2008	7,742,705	Average	7,632,095	
2/29/2008	7,521,485	Average	7,410,875	
3/31/2008	7,300,265	Average	7,189,654	
4/30/2008	7,079,044	Average	6,966,934	
5/31/2008	6,854,824	Average	6,745,714	
6/30/2008	6,636,604			

**June 30, 2008 Average of the Monthly Averages 7,787,870** Tab B-16, Page 2

6/30/2008	6,636,604	Average	6,525,994
7/31/2008	6,415,384	Average	6,304,774
8/31/2008	6,194,164	Average	6,083,554
9/30/2008	5,972,944	Average	5,862,334
10/31/2008	5,751,724	Average	5,641,114
11/30/2008	5,530,503	Average	5,419,893
12/31/2008	5,309,283	Average	5,198,673
1/31/2009	5,088,063	Average	4,977,453
2/28/2009	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		

**June 30, 2009 Average of the Monthly Averages 5,309,283**

**Adjustment to June 30, 2009 (2,478,587)**

To 8.7

Powerdale Unrecovered Plant Amortization

Jul-07	104,017
Aug-07	104,017
Sep-07	104,017
Oct-07	104,017
Nov-07	104,017
Dec-07	104,017
Jan-08	247,064
Feb-08	289,997
Mar-08	289,997
Apr-08	289,997
May-08	289,997
Jun-08	289,997
<hr/>	
	2,321,150
	To 8.7

G/L Account Balance Display

Account number: 566930    Amt Of Prpny Lssee  
 Company code: 1888    PacifiCorp  
 Business area:     
 Fiscal year: 2008  
 All documents in currency: \*    Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1				
2				
3				
4				
5	104,017.00	52,008.54	52,008.54	52,008.54
6	104,017.00	104,017.00	104,017.00	156,025.54
7	104,017.00	104,017.00	104,017.00	260,042.54
8	104,017.00	104,017.00	104,017.00	364,059.54
9	104,017.00	468,076.54	104,017.00	468,076.54
10	104,017.00	104,017.00	104,017.00	572,093.54
11	104,017.00	676,110.54	104,017.00	676,110.54
12	104,017.00	780,127.54	104,017.00	780,127.54
13				780,127.54
14				780,127.54
15				780,127.54
16				780,127.54
Total	832,136.08	52,008.54	780,127.54	780,127.54

G/L Account Balance Display

Account number: 566930    Amt Of Prpny Lssee  
 Company code: 1888    PacifiCorp  
 Business area:     
 Fiscal year: 2009  
 All documents in currency: \*    Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1	247,064.12		247,064.12	247,064.12
2	289,996.76		289,996.76	537,060.88
3	289,996.76		289,996.76	827,057.64
4	289,996.76		289,996.76	1,117,054.40
5	289,996.76		289,996.76	1,407,051.16
6	289,996.76		289,996.76	1,697,047.92
7	289,996.76		289,996.76	1,987,044.68
8	289,996.76		289,996.76	2,277,041.44
9	289,996.76		289,996.76	2,567,038.20
10				2,567,038.20
11				2,567,038.20
12				2,567,038.20
13				2,567,038.20
14				2,567,038.20
15				2,567,038.20
16				2,567,038.20
Total	2,567,038.20		2,567,038.20	2,567,038.20

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

	<u>Amort</u>	<u>Balance</u>
May-07	104,017	8,692,044
Jun-07	104,017	8,588,027
Jul-07	104,017	8,484,010
Aug-07	104,017	8,379,993
Sep-07	104,017	8,275,976
Oct-07	104,017	8,171,959
Nov-07	104,017	8,067,942
Dec-07	104,017	7,963,925
Jan-08	221,220	7,742,705
Feb-08	221,220	7,521,485
Mar-08	221,220	7,300,265
Apr-08	221,220	7,079,044
May-08	221,220	6,857,824
Jun-08	221,220	6,636,604
Jul-08	221,220	6,415,384
Aug-08	221,220	6,194,164
Sep-08	221,220	5,972,944
Oct-08	221,220	5,751,724
Nov-08	221,220	5,530,503
Dec-08	221,220	5,309,283
Jan-09	221,220	5,088,063
Feb-09	221,220	4,866,843
Mar-09	221,220	4,645,623
Apr-09	221,220	4,424,403
May-09	221,220	4,203,183
Jun-09	221,220	3,981,963
Jul-09	221,220	3,760,742
Aug-09	221,220	3,539,522
Sep-09	221,220	3,318,302
Oct-09	221,220	3,097,082
Nov-09	221,220	2,875,862
Dec-09	221,220	2,654,642
Jan-10	221,220	2,433,422
Feb-10	221,220	2,212,201
Mar-10	221,220	1,990,981
Apr-10	221,220	1,769,761
May-10	221,220	1,548,541
Jun-10	221,220	1,327,321
Jul-10	221,220	1,106,101
Aug-10	221,220	884,881
Sep-10	221,220	663,660
Oct-10	221,220	442,440
Nov-10	221,220	221,220
Dec-10	221,220	<u>(0)</u>
	8,796,061	

June 2009 Amort = 2,654,642 To 8.7

5,309,283

**Regulatory Treatment of Decommissioning Costs**  
*Washington*

*Amortize total decommissioning costs once included in rates.*  
*Washington Docket No. UE-070624*

	185822	187529	Total	Ref
June 30, 2008 Balance	2,475,958	3,848,008	6,323,966	
Amortization	-	-	-	
June 30, 2009 Balance	2,475,958	3,848,008	6,323,966	To 8.7

<i>Cash Spend</i>	Annual	Accumulated
January 1 - June 30 2007	-	-
July 1, 2007 - June 30, 2008	72,759	72,759
July 1, 2008 - June 30, 2009	968,009	1,040,768
July 1, 2009 - June 30, 2010	2,582,538	3,623,306
July 1, 2010 - June 30, 2011	2,466,936	6,090,242
July 1, 2011 - June 30, 2012	139,968	6,230,210
July 1, 2012 - June 30, 2013	93,756	6,323,966

*Regulatory offset for decommissioning costs not yet incurred*

Date	Montly Cash Spend	Accumulated Cash Spend	Regulatory Offset Balance	Average	Ref
6/30/2008	6,063	72,759	6,251,207	6,210,873	
7/31/2008	80,667	153,426	6,170,540	6,130,206	
8/31/2008	80,667	234,094	6,089,872	6,049,539	
9/30/2008	80,667	314,761	6,009,205	5,968,871	
10/31/2008	80,667	395,429	5,928,538	5,888,204	
11/30/2008	80,667	476,096	5,847,870	5,807,536	
12/31/2008	80,667	556,764	5,767,203	5,726,869	
1/31/2009	80,667	637,431	5,686,535	5,646,202	
2/28/2009	80,667	718,098	5,605,868	5,565,534	
3/31/2009	80,667	798,766	5,525,200	5,484,867	
4/30/2009	80,667	879,433	5,444,533	5,404,199	
5/31/2009	80,667	960,101	5,363,866	5,323,532	
6/30/2009	80,667	1,040,768	5,283,198		
<b>June 30, 2009 Average of the Monthly Averages</b>				<b>5,767,203</b>	<b>To 8.7</b>

PacifiCorp  
 Washington General Rate Case - June 2008  
 Powerdale Removal  
 Adjustment to Taxes Detail

Account	Secondary	Description	Unadjusted Schedule M	Reclassify	Book Amortization	Cash Contribution	Adjusted Schedule M	Incremental Schedule M
	415850	POWERDALE DECOMM COSTS	7,963,925	(7,963,925)				(7,963,925) CAGW
	105152	Gain/(Loss) on Prop Dispositions	7,963,925	(7,963,925)				(7,963,925) GPS
	415850	Unrecovered Plant Powerdale	10,439,883	(10,439,883)				- CAGW
		Powerdale Unrecovered Plant		7,963,925	(2,654,642)		(2,654,642)	(10,618,567) CAGW
		Powerdale Decommission Costs		2,475,958	(968,009)	(968,009)	968,009	(1,507,949) CAGW
			<u>(10,439,883)</u>	-			<u>1,686,633</u>	<u>12,126,516</u>
			<b>Summary</b>					
		SCHMAT						(7,963,925)
		SCHMDT						(20,090,441)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b> Depreciation	403GP	RES	(25,495)	WA	Situs	(25,495)	8.8.2
<b>Adjustment to Tax:</b> Schedule M Adjustment	SCHMAT	RES	(25,495)	WA	Situs	(25,495)	8.8.2
<b>Adjustment to Rate Base:</b> Remove Unamortized Balance(AMA)	310	RES	(469,868)	WA	Situs	(469,868)	8.8.2

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma 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 - June 2008**  
**Depreciation Schedule - Colstrip #4 AFUDC**

8.8.1

Total Company Balance	(7,772,000)	
Allocation Factor	1A - DGP	15.2289%
WA Balance	<u>(1,183,589)</u>	

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling 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)		



**PacifiCorp**  
**Washington General Rate Case - June 2008**  
**Depreciation Schedule - Colstrip #4 AFUDC**

8.8.2

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

WA Balance (1,183,589)

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Oct-06		(2,750)	(506,492)	(522,992)	(2,750)		
Nov-06		(2,750)	(503,742)	(520,242)	(2,750)		
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)	<b>(469,868)</b>	(1,499)	8.8	(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)	(441,006)	(1,499)		(17,991)
Jan-10		(1,499)	(430,512)	(439,507)	(1,499)		(17,991)
Feb-10		(1,499)	(429,012)	(438,008)	(1,499)		(17,991)
Mar-10		(1,499)	(427,513)	(436,508)	(1,499)		(17,991)
Apr-10		(1,499)	(426,014)	(435,009)	(1,499)		(17,991)
May-10		(1,499)	(424,515)	(433,510)	(1,499)		(17,991)
Jun-10		(1,499)	(423,016)	(432,011)	(1,499)		(17,991)
Jul-10		(1,499)	(421,516)	(430,512)	(1,499)		(17,991)
Aug-10		(1,499)	(420,017)	(429,012)	(1,499)		(17,991)
Sep-10		(1,499)	(418,518)	(427,513)	(1,499)		(17,991)
Oct-10		(1,499)	(417,019)	(426,014)	(1,499)		(17,991)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Trojan Amort of Unrecovered Plant	407	RES	(2,013,725)	TROJP	21.341%	(429,745)	
Trojan Amort of Unrecovered Plant	407	RES	275,765	WA	Situs	275,765	
<b>Total Adjustment to Expense</b>			<u>(1,737,960)</u>			<u>(153,980)</u>	8.9.1
<b>Adjustment to Rate Base:</b>							
Trojan Unrecovered Plant	18222	RES	850,277	WA	Situs	850,277	8.9.1
Trojan Unrecovered Plant	18222	RES	(3,689,386)	TROJD	21.341%	(787,346)	8.9.1
Trojan Unrecovered Plant	18222	RES	(2,519,600)	TROJP	21.341%	(537,703)	8.9.1
Accum Prov for Decommissioning	22842	RES	2,472,375	TROJD	21.341%	527,625	8.9.1
Asset Retirement Obligations	230	RES	2,302,896	TROJP	21.341%	491,457	8.9.1
FAS 143 ARO Regulatory Liability	254105	RES	844,496	TROJP	21.341%	180,222	8.9.1
<b>Total Adjustment to Rate Base</b>			<u>261,058</u>			<u>724,533</u>	
<b>Adjustment to Tax</b>							
Schedule M Addition	SCHMAT	RES	(1,532,586)	TROJD	21.341%	(327,067)	8.9.1
Schedule M Deduction	SCHMDT	RES	(38,625)	TROJD	21.341%	(8,243)	8.9.1

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This restating adjustment removes the Trojan amortization expense, balances, and tax impacts from the test period as ordered by the Commission in Docket UE-991832.

**PacifiCorp  
Washington General Rate Case - June 2008  
Trojan Removal Adjustment  
Adjustment Summary**

Account	Description	Factor	Total Rate Base AMA	Total Expense 12 mos.	Adjustment	To Page
<b>Expense</b>						
407	Trojan Amortization of Unrecovered Pla	TROJP		1,737,960	(1,737,960)	8.9
				<u>1,737,960</u>	<u>(1,737,960)</u>	
<b>Rate Base</b>						
18222	Trojan Unrecovered Plant	WA	(850,277)		850,277	8.9
18222	Trojan Unrecovered Plant	TROJD	3,689,386		(3,689,386)	8.9
18222	Trojan Unrecovered Plant	TROJP	2,519,600		(2,519,600)	8.9
22842	Accum Prov for Decommissioning	TROJD	(2,472,375)		2,472,375	8.9
230	Asset Retirement Obligations	TROJP	(2,302,896)		2,302,896	8.9
254105	FAS 143 ARO Regulatory Liability	TROJP	(844,496)		844,496	8.9
			<u>(261,058)</u>		<u>261,058</u>	
<b>Tax</b>						
SCHMAT	Schedule M Addition	TROJD		1,532,586	(1,532,586)	8.9
SCHMDT	Schedule M Deduction	TROJD		38,625	(38,625)	8.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
WA Customer Service Deposit Interest	4311	RES	185,072	WA	Situs	185,072	8.10.1
<b>Adjustment to Rate Base</b>							
WA Customer Service Deposits	235	RES	(2,724,400)	WA	Situs	(2,724,400)	8.10.2

**Description of Adjustment**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

This restating adjustment includes customer service deposits as a rate base deduction and also includes the interest paid on these deposits. This treatment was accepted by the Commission in its final order in Docket UE-061546.

**PacifiCorp**  
**Washington General Rate Case - June 2008**  
**Interest Expense on CSS Customer Deposits**  
**GL 585100**

8.10.1

6/30/2008	State Total	<u>WA</u> 185,072	8.10
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**PacifiCorp**  
**Washington General Rate Case - June 2008**  
**WA Customer Service Deposits**  
**GL Accounts 230140, 115050**

8.10.2

<b>Month</b>	<b>Balance</b>	
Jun-07	(2,409,808)	
Jul-07	(2,419,334)	
Aug-07	(2,412,706)	
Sep-07	(2,436,790)	
Oct-07	(2,433,835)	
Nov-07	(2,457,384)	
Dec-07	(2,455,779)	
Jan-08	(2,486,672)	
Feb-08	(2,511,326)	
Mar-08	(2,545,316)	
Apr-08	(2,574,774)	
May-08	(5,433,580)	
Jun-08	(2,640,798)	
WA Customer Service Deposits - AMA	<u>(2,724,400)</u>	8.10



WASHINGTON  
Other Adjustments (Tab 9)  
TOTAL

	9.1	0	0	0	0	0
	Production Factor					
Total Normalized	Adjustment	0	0	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	(229,955)	(229,955)	-	-	-	-
5 Other Operating Revenues	(2,605)	(2,605)	-	-	-	-
6 Total Operating Revenues	(232,560)	(232,560)	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(149,800)	(149,800)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(446,949)	(446,949)	-	-	-	-
13 Transmission	(83,529)	(83,529)	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(680,278)	(680,278)	-	-	-	-
20 Depreciation	(26,705)	(26,705)	-	-	-	-
21 Amortization	(612)	(612)	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	212,531	212,531	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(27,567)	(27,567)	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(522,630)	(522,630)	-	-	-	-
29						
30 Operating Rev For Return:	290,070	290,070	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(614,560)	(614,560)	-	-	-	-
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:	(614,560)	(614,560)	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	55,892	55,892	-	-	-	-
48 Accum Prov For Amort	1,045	1,045	-	-	-	-
49 Accum Def Income Tax	116,367	116,367	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	173,304	173,304	-	-	-	-
56						
57 Total Rate Base:	(441,256)	(441,256)	-	-	-	-
58						
59						
60 Effect on ROE	0.099%	0.099%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(529,101)	(529,101)	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	475,035	475,035	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(1,510)	(1,510)	-	-	-	-
71 Schedule "M" Deductions	(73,703)	(73,703)	-	-	-	-
72 Income Before Tax	547,228	547,228	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	547,228	547,228	-	-	-	-
77						
78 Federal Income Tax - Calculated	191,530	191,530	-	-	-	-
79 Adjustments to Calculated Tax:	-	-	-	-	-	-
80 Renewable Energy Tax Credit	21,001	21,001	-	-	-	-
81 Federal Income Taxes	212,531	212,531	-	-	-	-



PacifiCorp  
Washington General Rate Case June 2008  
Production Factor Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>FACTOR</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Electric Plant In Service</b>					
Other Production	343	PRO	CAGW	(532,459)	9.1.2
Transmission	353	PRO	CAGW	(10,101)	9.1.2
Intangible Plant	302	PRO	CAGW	(30,373)	9.1.2
Steam Production	312	PRO	JBG	(21,456)	9.1.2
Steam Production	314	PRO	JBG	(7,653)	9.1.2
Hydro Production	331	PRO	CAGW	(4,263)	9.1.2
Hydro Production	332	PRO	CAGW	(7,786)	9.1.2
Hydro Production	336	PRO	CAGW	(469)	9.1.2
				<u>(614,560)</u>	9.1.2
<b>Depreciation Expense</b>					
Other Production	403OP	PRO	CAGW	(25,714)	9.1.2
Transmission	403TP	PRO	CAGW	(280)	9.1.2
Intangible Plant	404IP	PRO	CAGW	(612)	9.1.2
Steam Production	403SP	PRO	JBG	(616)	9.1.2
Hydro Production	403HP	PRO	CAGW	(96)	9.1.2
				<u>(27,317)</u>	9.1.2
<b>Depreciation Reserve</b>					
Other Production	108OP	PRO	CAGW	54,834	9.1.2
Transmission	108TP	PRO	CAGW	649	9.1.2
Intangible Plant	111IP	PRO	CAGW	1,045	9.1.2
Steam Production	108SP	PRO	JBG	307	9.1.2
Hydro Production	108HP	PRO	CAGW	102	9.1.2
				<u>56,937</u>	9.1.2
<b>Deferred Tax Expense</b>					
Deferred Income Tax - Federal	41010	PRO	CAGW	(25,906)	9.1.2
Deferred Income Tax - Federal	41010	PRO	JBG	(1,661)	9.1.2
				<u>(27,567)</u>	9.1.2
<b>Accumulated DIT</b>					
Accumulated DIT - Amortization	282	PRO	CAGW	114,938	9.1.2
Accumulated DIT - Amortization	282	PRO	JBG	1,429	9.1.2
				<u>116,367</u>	9.1.2
<b>Schedule M's</b>					
Schedule M Net Deduction for Depr	SCHMDT	PRO	CAGW	(67,401)	9.1.2
Schedule M Addition for Avoided Cost	SCHMAT	PRO	JBG	(1,510)	9.1.2
Schedule M Deduction for AFUDC	SCHMDT	PRO	JBG	(3,510)	9.1.2
Schedule M Net Deduction for Depr	SCHMDT	PRO	JBG	(2,792)	9.1.2
				<u>(72,193)</u>	9.1.2
<b>Operation &amp; Maintenance</b>					
Chehalis	549	PRO	CAGW	(5,380)	9.1.2
Marengo	549	PRO	CAGW	(280)	9.1.2
Marengo II	549	PRO	CAGW	(2,066)	9.1.2
Goodhoe Hills	549	PRO	CAGW	(1,414)	9.1.2
				<u>(9,141)</u>	9.1.2

**Description of Adjustment:**

The production factor is a means of adjusting pro forma components 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 that rely on pro forma data for the rate effective period, calendar year 2010. These adjustments include Green Tag Revenues (page 3.7), Incremental Generation O&M Expenses (page 4.6), Net Power Costs (page 5.1), Federal Renewable Energy Tax Credits (page 7.3), and Pro Forma Major Plant Additions (page 8.5).

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Green Tag Revenues</b>							
Other Electric Revenues	456	PRO		WA		(2,605)	9.1.2
FED Renewable Energy Tax Credit	40910	PRO		CAGW		21,001	9.1.2
<b>Net Power Costs</b>							
Sales for Resale	447	PRO		CAGW		(229,955)	9.1.2
Purchased Power	555	PRO		CAGW		(274,026)	9.1.2
Purchased Power	555	PRO		CAEW		(6,466)	9.1.2
Purchased Power	555	PRO		WA		(7,650)	9.1.2
Wheeling Expenses	565	PRO		CAGW		(83,529)	9.1.2
Fuel Expenses	501	PRO		CAEW		(149,800)	9.1.2
Fuel Expenses	547	PRO		CAEW		(149,666)	9.1.2
						<u>(441,182)</u>	9.1.2

**Description of Adjustment:**

RES = Restating Adjustment; PRO = Pro Forma Adjustment

The production factor is a means of adjusting pro forma components 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 that rely on pro forma data for the rate effective period, calendar year 2010. These adjustments include Green Tag Revenues (page 3.7), Incremental Generation O&M Expenses (page 4.6), Net Power Costs (page 5.1), Federal Renewable Energy Tax Credits (page 7.3), and Pro Forma Major Plant Additions (page 8.5).

FERC Function	FERC Account	WCA Factor	Adj. Ref.	Before Production Factor		After Production Factor		Ref.
				Washington Allocated Proforma Adjustments	Production Factor	Washington Allocated Proforma Adjustments	Production Factor Adjustment	
<b>Electric Plant In Service</b>								
Other Production	343	CAGW	8.5	134,459,312	99.604%	133,926,853	(532,459)	9.1
Transmission	353	CAGW	8.5	2,550,825	99.604%	2,540,723	(10,101)	9.1
Intangible Plant	302	CAGW	8.5	7,669,930	99.604%	7,639,557	(30,373)	9.1
Steam Production	312	JBG	8.5	5,418,239	99.604%	5,396,783	(21,456)	9.1
Steam Production	314	JBG	8.5	1,932,469	99.604%	1,924,816	(7,653)	9.1
Hydro Production	331	CAGW	8.5	1,076,501	99.604%	1,072,238	(4,263)	9.1
Hydro Production	332	CAGW	8.5	1,966,248	99.604%	1,958,462	(7,786)	9.1
Hydro Production	336	CAGW	8.5	118,347	99.604%	117,878	(469)	9.1
				<b>155,191,870</b>		<b>154,577,310</b>	<b>(614,560)</b>	9.1
<b>Depreciation Expense</b>								
Other Production	403OP	CAGW	8.5	6,493,485	99.604%	6,467,771	(25,714)	9.1
Transmission	403TP	CAGW	8.5	70,652	99.604%	70,372	(280)	9.1
Intangible Plant	404IP	CAGW	8.5	154,428	99.604%	153,817	(612)	9.1
Steam Production	403SP	JBG	8.5	155,436	99.604%	154,821	(616)	9.1
Hydro Production	403HP	CAGW	8.5	24,122	99.604%	24,027	(96)	9.1
				<b>6,898,124</b>		<b>6,870,807</b>	<b>(27,317)</b>	9.1
<b>Depreciation Reserve</b>								
Other Production	108OP	CAGW	8.5	(13,847,012)	99.604%	(13,792,177)	54,834	9.1
Transmission	108TP	CAGW	8.5	(163,828)	99.604%	(163,179)	649	9.1
Intangible Plant	111IP	CAGW	8.5	(263,801)	99.604%	(262,757)	1,045	9.1
Steam Production	108SP	JBG	8.5	(77,601)	99.604%	(77,294)	307	9.1
Hydro Production	108HP	CAGW	8.5	(25,801)	99.604%	(25,699)	102	9.1
				<b>(14,378,043)</b>		<b>(14,321,106)</b>	<b>56,937</b>	9.1
<b>Deferred Tax Expense</b>								
Deferred Income Tax - Federal	41010	CAGW	8.5	6,541,828	99.604%	6,515,922	(25,906)	9.1
Deferred Income Tax - Federal	41010	JBG	8.5	419,418	99.604%	417,757	(1,661)	9.1
				<b>6,961,246</b>		<b>6,933,679</b>	<b>(27,567)</b>	9.1
<b>Accumulated DIT</b>								
Accumulated DIT - Amortization	282	CAGW	8.5	(29,024,756)	99.604%	(28,909,817)	114,938	9.1
Accumulated DIT - Amortization	282	JBG	8.5	(360,768)	99.604%	(359,339)	1,429	9.1
				<b>(29,385,524)</b>		<b>(29,269,157)</b>	<b>116,367</b>	9.1
<b>Schedule M's</b>								
Schedule M Net Deduction for Depr	SCHMDT	CAGW	8.5	17,020,574	99.604%	16,953,173	(67,401)	9.1
Schedule M Addition for Avoided Cost	SCHMAT	JBG	8.5	381,321	99.604%	379,811	(1,510)	9.1
Schedule M Deduction for AFUDC	SCHMDT	JBG	8.5	886,270	99.604%	882,761	(3,510)	9.1
Schedule M Net Deduction for Depr	SCHMDT	JBG	8.5	705,118	99.604%	702,326	(2,792)	9.1
				<b>Net Schedule M Deduction</b>		<b>18,158,448</b>	<b>(72,193)</b>	9.1
<b>Operation &amp; Maintenance</b>								
Chehalis	549	CAGW	4.6	1,358,609	99.604%	1,353,229	(5,380)	9.1
Marengo	549	CAGW	4.6	70,745	99.604%	70,465	(280)	9.1
Marengo II	549	CAGW	4.6	521,827	99.604%	519,761	(2,066)	9.1
Goodnoe Hills	549	CAGW	4.6	357,159	99.604%	355,745	(1,414)	9.1
				<b>2,308,341</b>		<b>2,299,200</b>	<b>(9,141)</b>	9.1
<b>Green Tag Revenues</b>								
Other Electric Revenues	456	WA	3.7	657,755	99.604%	655,150	(2,605)	9.1
<b>Renewable Energy Tax Credit</b>								
FED Renewable Energy Tax Credit	40910	CAGW	7.3	(5,303,313)	99.604%	(5,282,312)	21,001	9.1
<b>Net Power Costs</b>								
Sales for Resale	447	CAGW	5.1	58,069,465	99.604%	57,839,509	(229,955)	9.1
Purchased Power	555	CAGW	5.1	69,198,361	99.604%	68,924,335	(274,026)	9.1
Purchased Power	555	CAEW	5.1	1,632,806	99.604%	1,626,340	(6,466)	9.1
Purchased Power	555	WA	5.1	1,931,867	99.604%	1,924,216	(7,650)	9.1
Purchased Power	555	CAEW	5.1	21,093,271	99.604%	21,009,742	(83,529)	9.1
Wheeling Expenses	565	CAGW	5.1	37,828,310	99.604%	37,678,510	(149,800)	9.1
Fuel Expenses	501	CAEW	5.1	37,794,468	99.604%	37,644,802	(149,666)	9.1
Fuel Expenses	547	CAEW	5.1	37,794,468	99.604%	37,644,802	(149,666)	9.1
				<b>Net Power Cost Total</b>		<b>110,968,436</b>	<b>(441,182)</b>	9.1

		Reference
Washington Historical Temperature Adjusted Load (@ Sales)	4,030,532	9.1.3
Washington Proforma CY 2010 Load (@ Sales)	4,046,559	9.1.3

**Production Factor 99.604%**

	Washington Normalized Load at Sales		Washington Pro Forma Load at Sales
Jul-07	336,959	Jan-10	399,037
Aug-07	366,539	Feb-10	333,112
Sep-07	305,262	Mar-10	326,418
Oct-07	321,350	Apr-10	296,852
Nov-07	347,888	May-10	297,560
Dec-07	408,954	Jun-10	295,870
Jan-08	383,786	Jul-10	351,388
Feb-08	351,826	Aug-10	352,371
Mar-08	322,129	Sep-10	320,983
Apr-08	269,518	Oct-10	328,713
May-08	328,894	Nov-10	345,444
Jun-08	287,427	Dec-10	398,811
<b>Total</b>	<b>4,030,532</b>	<b>Total</b>	<b>4,046,559</b>

Ref. Page 3.1.2

**Production Factor**

Washington Historical Temperature Adjusted Load (@ Sales) 4,030,532 MWh  
 Washington Proforma CY 2010 Load (@ Sales) 4,046,559 MWh

Production Factor 99.604%



PacifiCorp  
Washington General Rate Case June 2008  
Historical Factors

DESCRIPTION	West Control Area FACTORS										Wyoming	OTHER	NON-UTILITY	Ref #		
	California	Oregon	Washington	Montana	Utah	Idaho	FERC	Wyoming	OTHER	NON-UTILITY						
Situs																
System Generation	1,809.1%	27,825.3%	8,193.0%	0.0000%	41,470.5%	5,984.0%	0.3785%	14,339.5%								10.4
System Capacity	1,827.1%	28,261.6%	8,367.2%	0.0000%	41,604.5%	5,848.9%	0.3843%	13,706.4%								10.3
System Energy	1,755.0%	26,516.6%	7,670.6%	0.0000%	41,068.4%	6,389.4%	0.3612%	16,238.8%								10.4
Control Area Energy - West	4,883.0%	73,775.6%	21,344.4%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								10.5
Control Area Energy - East	0.0000%	0.0000%	0.0000%	0.0000%	64,111.5%	9,974.4%	0.9639%	25,350.2%								10.5
System Overhead	2,341.5%	26,782.4%	7,160.0%	0.0000%	43,959.7%	5,972.6%	0.0699%	13,713.9%								10.10
Gross Plant-System:																
SNP	2,252.5%	26,782.4%	7,160.0%	0.0000%	43,959.7%	5,972.6%	0.0699%	13,713.9%								10.10
SNPD	2,252.5%	26,782.4%	7,160.0%	0.0000%	43,959.7%	5,972.6%	0.0699%	13,713.9%								10.10
Division Net Plant Distribution	3,640.3%	29,773.2%	6,845.0%	0.0000%	45,159.5%	5,823.5%	0.0000%	9,299.7%								10.9
Control Area Generation - West	4,710.2%	73,949.1%	21,340.7%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								10.5
Control Area Generation - East	0.0000%	0.0000%	0.0000%	0.0000%	67,352.4%	9,478.4%	0.1410%	23,028.3%								10.5
Jim Bridger Generation	4,511.4%	70,827.8%	20,440.0%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								10.17
Jim Bridger Energy	4,676.9%	70,661.7%	20,440.6%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								10.17
Wheeling Revenue - Generation	1,508.0%	23,674.5%	6,832.1%	0.0000%	45,789.8%	6,443.9%	0.0958%	15,655.9%								10.17
Wheeling Revenue - Energy	1,563.3%	23,618.9%	6,832.4%	0.0000%	43,586.5%	6,781.1%	0.3833%	17,234.5%								10.17
Customer - System	2,641.3%	32,428.5%	7,374.9%	0.0000%	45,723.4%	4,074.8%	0.0000%	7,757.0%								10.13
CIAC	3,640.3%	29,773.2%	6,845.0%	0.0000%	45,853.1%	4,588.7%	0.0000%	9,299.7%								10.13
Bad Debt Expense																
Accumulated Investment Tax Credit 1984	-0.3520%	41,237.5%	14,475.5%	0.0000%	35,918.0%	3,156.7%	0.0000%	0.0000%								10.12
Accumulated Investment Tax Credit 1985	3,287.0%	70,976.0%	14,180.0%	0.0000%	0.0000%	0.0000%	0.0000%	10,946.0%								Fixed
Accumulated Investment Tax Credit 1986	5,420.0%	67,690.0%	13,360.0%	0.0000%	0.0000%	0.0000%	0.0000%	11,610.0%								Fixed
Accumulated Investment Tax Credit 1987	4,789.0%	64,608.0%	13,126.0%	0.0000%	0.0000%	0.0000%	0.0000%	15,500.0%								Fixed
Accumulated Investment Tax Credit 1988	4,270.0%	61,200.0%	14,960.0%	0.0000%	0.0000%	0.0000%	0.0000%	16,710.0%								Fixed
Accumulated Investment Tax Credit 1989	4,806.6%	56,355.8%	15,268.8%	0.0000%	0.0000%	0.0000%	0.0000%	20,677.6%								Fixed
Accumulated Investment Tax Credit 1990	1,504.7%	15,935.6%	3,913.2%	0.0000%	46,935.5%	13,981.5%	0.0000%	17,343.5%								Fixed
Other Electric	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								Fixed
Non-Utility																Situs
System Net Transmission Plant	1,508.2%	23,673.1%	6,833.3%	0.0000%	45,789.8%	6,444.8%	0.0986%	15,656.1%								10.9
Trojan Plant Allocator	4,736.5%	73,927.7%	21,340.8%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								10.14
Trojan Decommissioning Allocator	4,741.1%	73,918.1%	21,340.8%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								10.15
DIT Expense	2,436.6%	32,131.0%	8,960.1%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								10.11
DIT Balance	2,583.1%	28,632.6%	6,966.5%	0.0000%	44,017.3%	4,832.8%	0.2886%	14,189.6%								0.4054%
Tax Depreciation	2,353.5%	26,744.4%	7,171.0%	0.0000%	44,602.3%	5,742.4%	0.2040%	13,182.5%								-0.8088%
SCHMAT Depreciation Expense	2,715.9%	27,928.5%	7,611.6%	0.0000%	42,270.0%	5,802.4%	0.0603%	13,611.1%								0.0000%

PACIFICORP  
 Washington Rate Case - 12 Month Ended June 2008  
 ALLOCATION FACTORS

75.00% Demand Percentage  
 25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH	IDAHO	WYOMING	UTAH	FERC TOTAL
Jul-07	160.4	2,604.7	733.6	0.0	1,001.3	4,212.7	695.4	148.8	43.2	9,599.9
Aug-07	164.8	2,351.6	738.5	0.0	994.6	4,153.8	591.3	134.1	43.3	9,172.0
Sep-07	128.9	1,901.1	653.2	0.0	1,001.2	3,760.7	486.3	123.2	37.0	8,091.7
Oct-07	131.9	2,241.2	700.8	0.0	906.0	2,651.8	370.2	138.5	23.3	7,163.8
Nov-07	142.5	2,344.2	702.0	0.0	1,033.1	3,478.3	460.2	144.9	29.3	8,334.7
Dec-07	156.3	2,542.3	785.3	0.0	1,069.6	3,461.2	433.1	156.4	29.6	8,633.7
Jan-08	181.2	2,963.1	872.6	0.0	1,025.3	3,340.8	480.5	156.8	27.2	9,047.4
Feb-08	164.9	2,456.8	692.4	0.0	1,069.7	3,428.5	454.9	159.4	25.3	8,451.9
Mar-08	152.5	2,363.3	667.4	0.0	992.2	2,908.5	446.2	136.9	25.4	7,692.5
Apr-08	146.3	2,384.2	586.4	0.0	970.1	2,807.5	423.6	127.7	27.6	7,473.2
May-08	158.2	2,051.5	614.6	0.0	929.9	3,744.6	495.6	175.0	35.2	8,204.5
Jun-08	153.9	2,285.0	687.9	0.0	1,011.8	3,991.0	558.7	210.0	41.0	8,939.3
Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1,841.8	28,489.0	8,434.5	0.0	12,004.9	41,939.3	5,896.0	1,811.8	387.4	100,804.6
System Capacity	1.8271%	28.2616%	8.3672%	0.0000%	11.9091%	41.6045%	5.8489%	1.7974%	0.3843%	100.00%



PACIFICORP  
 Washington Rate Case - 12 Month Ended June 2008  
 ALLOCATION FACTORS

MONTH	CALIFORNIA	OREGON	WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH	IDAHO	WYOMING	UTAH	FERC TOTAL
Jul-07	90,740	1,310,422	372,375	0	672,826	2,263,480	416,339	96,787	23,363	5,246,331
Aug-07	93,851	1,326,842	388,959	0	683,574	2,273,648	343,264	94,366	22,946	5,227,450
Sep-07	75,633	1,193,766	357,721	0	649,983	1,889,098	306,551	86,759	17,370	4,576,880
Oct-07	79,912	1,241,976	365,634	0	662,294	1,857,974	279,603	97,315	15,753	4,600,459
Nov-07	79,361	1,305,429	382,577	0	665,762	1,935,210	273,540	100,195	15,460	4,757,533
Dec-07	93,640	1,454,823	445,841	0	726,838	2,114,463	286,678	108,445	17,669	5,248,398
Jan-08	90,756	1,488,727	431,716	0	738,089	2,118,329	311,699	114,542	17,982	5,311,839
Feb-08	87,218	1,319,652	385,123	0	689,654	1,945,661	269,614	110,003	15,327	4,822,252
Mar-08	87,601	1,289,012	363,931	0	695,843	1,878,656	270,675	119,245	15,947	4,720,910
Apr-08	71,555	1,189,482	333,294	0	649,912	1,809,359	266,615	133,601	15,905	4,469,724
May-08	86,792	1,194,550	325,350	0	652,668	1,906,498	309,673	142,096	15,295	4,632,922
Jun-08	88,521	1,180,562	329,857	0	654,296	2,006,419	399,453	144,223	18,056	4,821,388
Load Curtailment	0	0	0	0	0	0	0	0	0	0
Total	1,025,581	15,495,242	4,482,377	0	8,141,741	23,998,795	3,733,703	1,347,577	211,072	58,436,087
System Energy	1.7550%	26.5166%	7.6706%	0.0000%	13.9327%	41.0684%	6.3894%	2.3061%	0.3612%	100.00%
System Generation (75% SC, 25% SE	1.8091%	27.8253%	8.1930%	0.0000%	12.4150%	41.4705%	5.9840%	1.9245%	0.3785%	100.0000%

PACIFICORP  
 Washington Rate Case - 12 Month Ended June 2008  
 ALLOCATION FACTORS

Control Area Energy Factors	CALIFORNIA	OREGON	WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH	IDAHO	WYOMING	UTAH	FERC TOTAL
<b>Control Area Energy - West</b>	4.8830%	73.7756%	21.3414%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
<b>CAEW</b>										
<b>Control Area Energy - East</b>	0.0000%	0.0000%	0.0000%	0.0000%	21.7502%	64.1115%	9.9744%	3.6000%	0.5639%	100.0000%
<b>CAEE</b>										

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

MONTH	CALIFORNIA	OREGON	WASHINGTON	WCA	PACIFIC WYOMING	UTAH	IDAHO	WYOMING	UTAH	FERC ECA
Jul-07	160.4	2,604.7	732.3	3,497.3	1,046.2	4,254.3	708.8	146.8	6,156.1	
Aug-07	158.1	2,479.3	779.6	3,417.1	1,035.6	4,266.8	513.6	137.5	5,953.5	
Sep-07	131.3	2,256.3	670.8	3,058.4	1,001.2	3,797.7	486.3	123.2	5,408.5	
Oct-07	131.9	2,241.2	700.8	3,073.9	948.8	2,894.3	415.8	128.9	4,387.8	
Nov-07	152.5	2,465.2	706.0	3,323.7	1,041.2	3,531.6	453.7	145.2	5,171.7	
Dec-07	169.2	2,722.7	783.0	3,674.9	1,056.1	3,498.1	465.0	149.8	5,169.0	
Jan-08	180.5	2,975.0	865.9	4,021.3	1,062.6	3,583.8	457.1	157.1	5,260.6	
Feb-08	159.5	2,664.4	712.2	3,536.1	1,074.4	3,443.6	464.3	166.4	5,148.7	
Mar-08	153.6	2,400.1	672.0	3,225.6	1,029.2	3,055.0	432.2	143.3	4,659.8	
Apr-08	146.3	2,384.2	586.4	3,116.8	942.0	2,913.9	402.0	128.1	4,385.9	
May-08	160.1	2,066.7	622.7	2,849.6	929.9	3,779.7	495.6	175.0	5,380.2	
Jun-08	153.9	2,285.0	687.9	3,126.8	1,027.1	4,031.2	564.4	204.0	5,826.8	
<b>Total Coin. Peak</b>	<b>1,857.4</b>	<b>29,544.7</b>	<b>8,519.4</b>	<b>39,921.5</b>	<b>12,194.5</b>	<b>43,050.1</b>	<b>5,858.7</b>	<b>1,805.4</b>	<b>0.0</b>	<b>62,908.7</b>

West. Contrl CP Factor	4.6526%	74.0069%	21.3405%	100.0000%	19.3844%	68.4326%	9.3131%	2.8699%	0.0000%	100.0000%
East. Contrl CP Factor										

Control Area Generation Factors

<b>Control Area Generation - West</b>	4.7102%	73.9491%	21.3407%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	100.0000%
<b>CAGW</b>										
<b>Control Area Generation - East</b>	0.0000%	0.0000%	0.0000%	0.0000%	19.9759%	67.3524%	9.4784%	3.0524%	0.1410%	100.0000%
<b>CAGE</b>										

PACIFICORP  
 WASHINGTON GENERAL RATE CASE - JUNE 2008  
 CONTROL AREA COINCIDENTAL PEAKS

			METERED LOADS (CP)						
Month	Day	Time	CA	OR	WA	E WY	Total UT	ID	W WY
Jul-07	10	1700	160	2,606	754	1,034	4,423	714	139
Aug-07	2	1600	158	2,438	748	1,050	4,542	529	139
Sep-07	11	1700	131	2,215	644	1,018	3,996	502	124
Oct-07	31	800	131	2,181	690	949	2,942	416	133
Nov-07	26	800	155	2,559	715	1,028	3,499	454	146
Dec-07	11	800	168	2,698	760	1,055	3,559	465	155
Jan-08	22	800	176	2,922	856	1,066	3,524	457	166
Feb-08	14	800	160	2,585	692	1,074	3,367	464	178
Mar-08	31	800	156	2,530	653	1,025	3,087	432	168
Apr-08	1	800	146	2,523	645	950	2,983	402	176
May-08	19	1700	160	2,190	644	937	3,870	499	192
Jun-08	30	1700	154	2,323	768	1,030	4,309	574	222
			1,855	29,770	8,571	12,215	44,100	5,908	1,938

- (less)

			Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)						
Month	Day	Time	CA	OR	WA1	E WY	UT	ID	W WY
Jul-07	10	1700			(5)		(90)	(71)	
Aug-07	2	1600			(2)		(88)	(71)	
Sep-07	11	1700			(2)		(85)	(71)	
Oct-07	31	800			(3)		-	-	
Nov-07	26	800			(4)		-	(71)	
Dec-07	11	800			(4)		(92)	-	
Jan-08	22	800			(4)		-	-	
Feb-08	14	800			(5)		-	-	
Mar-08	31	800			(4)		-	-	
Apr-08	1	800			(4)		-	-	
May-08	19	1700			(2)		-	-	
Jun-08	30	1700			(3)		-	-	
					(42)		(355)	(283)	

1 - Trans Alta Load

+ plus

			Adjustments for Ancillary Services Contracts Including Reserves (Additions to Load)						
Month	Day	Time	CA	OR	WA	E WY	UT	ID	W WY
Jul-07	10	1700						71	
Aug-07	2	1600						71	
Sep-07	11	1700						71	
Oct-07	31	800						-	
Nov-07	26	800						71	
Dec-07	11	800						-	
Jan-08	22	800						-	
Feb-08	14	800						-	
Mar-08	31	800						-	
Apr-08	1	800						-	
May-08	19	1700						-	
Jun-08	30	1700						-	
								283	

+ plus

			Temperature Adjustment						
Month	Day	Time	CA	OR	WA	E WY	UT	ID	W WY
Jul-07	10	1700	-	(1)	(17)	13	(79)	(6)	8
Aug-07	2	1600	-	42	34	(14)	(188)	(15)	(1)
Sep-07	11	1700	-	41	29	(16)	(112)	(16)	(1)
Oct-07	31	800	1	60	14	0	(48)	-	(4)
Nov-07	26	800	(2)	(94)	(5)	13	33	-	(1)
Dec-07	11	800	1	25	27	1	31	-	(5)
Jan-08	22	800	5	53	14	(4)	60	-	(9)
Feb-08	14	800	(1)	80	24	0	77	-	(12)
Mar-08	31	800	(2)	(130)	23	5	(32)	-	(24)
Apr-08	1	800	0	(139)	(54)	(8)	(69)	-	(47)
May-08	19	1700	-	(123)	(20)	(7)	(91)	(3)	(17)
Jun-08	30	1700	-	(38)	(78)	(3)	(277)	(10)	(18)
			2	(225)	(9)	(20)	(695)	(49)	(133)

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP)						
Month	Day	Time	CA	OR	WA	E WY	UT	ID	W WY
Jul-07	10	1700	160	2,605	732	1,046	4,254	709	147
Aug-07	2	1600	158	2,479	780	1,036	4,267	514	137
Sep-07	11	1700	131	2,256	671	1,001	3,798	486	123
Oct-07	31	800	132	2,241	701	949	2,894	416	129
Nov-07	26	800	153	2,465	706	1,041	3,532	454	145
Dec-07	11	800	169	2,723	783	1,056	3,498	465	150
Jan-08	22	800	180	2,975	866	1,063	3,584	457	157
Feb-08	14	800	159	2,664	712	1,074	3,444	464	166
Mar-08	31	800	154	2,400	672	1,029	3,055	432	143
Apr-08	1	800	146	2,384	586	942	2,914	402	128
May-08	19	1700	160	2,067	623	930	3,780	496	175
Jun-08	30	1700	154	2,285	688	1,027	4,031	564	204
			1,857	29,545	8,519	12,194	43,050	5,859	1,805

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
Jul-07	10	1700	160	2,606	754	989	4,424	701	141	43	4,381	9,775
Aug-07	14	1700	165	2,310	707	1,009	4,473	606	136	43	4,429	9,406
Sep-07	4	1600	129	1,860	626	1,018	3,996	502	124	37	3,959	8,254
Oct-07	31	800	131	2,181	690	906	2,723	370	143	23	2,700	7,144
Nov-07	28	1800	145	2,438	711	1,020	3,475	460	146	29	3,446	8,395
Dec-07	11	1800	155	2,517	762	1,069	3,552	433	162	30	3,522	8,650
Jan-08	23	800	176	2,910	863	1,029	3,308	480	166	27	3,281	8,933
Feb-08	4	1900	166	2,377	672	1,069	3,377	455	171	25	3,352	8,288
Mar-08	5	800	155	2,493	649	988	2,966	446	161	25	2,940	7,857
Apr-08	1	800	146	2,523	645	978	2,904	424	175	28	2,876	7,794
May-08	19	1600	158	2,175	636	937	3,870	499	192	35	3,835	8,468
Jun-08	30	1700	154	2,323	768	1,015	4,309	568	228	41	4,268	9,366
			1,840	28,714	8,485	12,025	43,376	5,945	1,944	387	42,989	102,329

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)												
	Non-FERC							FERC				
Month	Day	Time	CA	OR	WA1	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jul-07	10	1700				(3)	(90)	(71)			(90)	(154)
Aug-07	14	1700				(3)	(88)	(71)			(88)	(161)
Sep-07	4	1600				(2)	(85)	(71)			(85)	(158)
Oct-07	31	800				(3)	-	-			-	(3)
Nov-07	28	1800				(4)	-	(71)			-	(74)
Dec-07	11	1800				(4)	(92)	-			(92)	(96)
Jan-08	23	800				(5)	-	-			-	(5)
Feb-08	4	1900				(4)	-	-			-	(4)
Mar-08	5	800				(4)	-	-			-	(4)
Apr-08	1	800				(4)	-	-			-	(4)
May-08	19	1600				(2)	-	-			-	(2)
Jun-08	30	1700				(3)	-	-			-	(3)
						(41)	(355)	(283)			(355)	(679)

1 - Trans Alta Load

+ plus

Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)												
	Non-FERC							FERC				
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jul-07	10	1700						71				71
Aug-07	14	1700						71				71
Sep-07	4	1600						71				71
Oct-07	31	800						71				71
Nov-07	28	1800										-
Dec-07	11	1800										-
Jan-08	23	800										-
Feb-08	4	1900										-
Mar-08	5	800										-
Apr-08	1	800										-
May-08	19	1600										-
Jun-08	30	1700										-
								283				283

+ plus

Temperature Adjustment												
	Non-FERC							FERC				
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jul-07	10	1700	-	(1)	(17)	13	(79)	(6)	8		(79)	(82)
Aug-07	14	1700	-	42	34	(14)	(188)	(15)	(1)		(188)	(143)
Sep-07	4	1600	-	41	29	(16)	(112)	(16)	(1)		(112)	(75)
Oct-07	31	800	1	60	14	0	(48)	-	(4)		(48)	23
Nov-07	28	1800	(2)	(94)	(5)	13	33	-	(1)		33	(57)
Dec-07	11	1800	1	25	27	1	31	-	(5)		31	80
Jan-08	23	800	5	53	14	(4)	60	-	(9)		60	119
Feb-08	4	1900	(1)	80	24	0	77	-	(12)		77	168
Mar-08	5	800	(2)	(130)	23	5	(32)	-	(24)		(32)	(160)
Apr-08	1	800	0	(139)	(54)	(8)	(69)	-	(47)		(69)	(316)
May-08	19	1600	-	(123)	(20)	(7)	(91)	(3)	(17)		(91)	(261)
Jun-08	30	1700	-	(38)	(78)	(3)	(277)	(10)	(18)		(277)	(424)
			2	(225)	(9)	(20)	(695)	(49)	(133)		(695)	(1,129)

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP)												
	Non-FERC							FERC				
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jul-07	10	1700	160	2,805	734	1,001	4,256	695	149	43	4,213	9,600
Aug-07	14	1700	165	2,352	738	995	4,197	591	134	43	4,154	9,172
Sep-07	4	1600	129	1,901	653	1,001	3,798	486	123	37	3,761	8,092
Oct-07	31	800	132	2,241	701	906	2,675	370	139	23	2,652	7,164
Nov-07	28	1800	142	2,344	702	1,033	3,508	460	145	29	3,478	8,335
Dec-07	11	1800	156	2,542	785	1,070	3,491	433	156	30	3,461	8,335
Jan-08	23	800	181	2,963	873	1,025	3,368	480	157	27	3,341	9,047
Feb-08	4	1900	165	2,457	692	1,070	3,454	455	159	25	3,428	8,452
Mar-08	5	800	153	2,363	667	992	2,934	446	137	25	2,909	7,692
Apr-08	1	800	146	2,384	586	970	2,835	424	128	28	2,807	7,473
May-08	19	1600	158	2,052	615	930	3,780	496	175	35	3,745	8,205
Jun-08	30	1700	154	2,285	688	1,012	4,032	559	210	41	3,991	8,939
			1,842	28,489	8,435	12,005	42,327	5,896	1,812	387	41,939	100,805

ENERGY

METERED LOADS (MWH)										
		Non-FERC						FERC		
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Total
2007	Jul-07	91,698	1,333,260	411,509	683,659	2,500,084	461,357	97,139	23,363	5,578,706
2007	Aug-07	93,607	1,309,327	389,543	686,158	2,428,152	357,794	94,436	22,946	5,359,017
2007	Sep-07	74,896	1,181,393	356,019	650,342	1,927,540	300,751	86,712	17,370	4,577,652
2007	Oct-07	78,562	1,240,775	366,128	659,334	1,843,702	265,181	96,972	15,753	4,550,654
2007	Nov-07	80,058	1,331,073	391,731	662,297	1,940,814	271,866	99,710	15,460	4,777,569
2007	Dec-07	95,180	1,477,040	449,310	733,688	2,165,805	295,087	109,411	17,669	5,315,522
2008	Jan-08	95,396	1,562,459	463,701	744,832	2,196,348	316,740	115,516	17,982	5,494,992
2008	Feb-08	88,386	1,329,288	376,034	689,749	1,971,489	271,614	110,018	15,327	4,821,646
2008	Mar-08	91,007	1,347,024	374,960	701,020	1,913,235	274,392	120,009	15,947	4,554,439
2008	Apr-08	73,597	1,240,179	348,184	654,430	1,837,318	266,433	134,298	15,905	4,618,619
2008	May-08	87,042	1,208,654	336,538	653,751	1,886,183	303,946	142,505	15,295	4,865,374
2008	Jun-08	88,422	1,182,785	334,240	650,123	2,066,248	399,396	144,160	18,056	59,350,768
		1,037,851	15,743,256	4,597,898	8,169,383	24,676,917	3,774,577	1,350,887	211,072	24,465,844

- (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	Total
2007	Jul-07			(2,346)		(6,680)	(9,336)			(18,361)
2007	Aug-07			(1,744)		(7,545)	(9,001)			(18,289)
2007	Sep-07			(1,632)		(4,330)	(4,916)			(10,878)
2007	Oct-07			(2,039)		-	(4,553)			(6,592)
2007	Nov-07			(2,397)		-	(2,522)			(4,919)
2007	Dec-07			(3,001)		(6,013)	(8,615)			(17,629)
2008	Jan-08			(3,125)		(7,385)				(10,510)
2008	Feb-08			(2,884)						(2,884)
2008	Mar-08			(3,089)						(3,089)
2008	Apr-08			(2,581)						(2,581)
2008	May-08			(1,933)						(1,933)
2008	Jun-08			(1,352)		(3,688)				(5,040)
				(28,123)		(35,641)	(38,942)			(102,706)

1 - Trans Alta Load

+ plus

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

		Non-FERC						FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Total
2007	Jul-07					180	13,458			13,638
2007	Aug-07					596	12,437			13,033
2007	Sep-07					350	5,851			6,201
2007	Oct-07					326	6,433			6,759
2007	Nov-07					167	2,710			2,878
2007	Dec-07					418	9,857			10,275
2008	Jan-08					402	511			914
2008	Feb-08					585	799			1,384
2008	Mar-08					502	725			1,227
2008	Apr-08					506	546			1,052
2008	May-08					744	406			1,150
2008	Jun-08					171	738			909
						4,949	54,470			59,419

+ plus

Temperature Adjustment

		Non-FERC						FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Total
2007	Jul-07	(958)	(22,838)	(36,788)	(10,833)	(206,741)	(49,140)	(353)		(327,651)
2007	Aug-07	245	17,515	1,160	(2,584)	(124,609)	(17,966)	(70)		(126,311)
2007	Sep-07	737	12,373	3,334	(358)	(17,092)	4,865	47		3,906
2008	Oct-07	1,349	1,201	1,544	2,960	29,699	12,542	343		49,638
2008	Nov-07	(698)	(25,644)	(6,758)	3,465	9,689	1,466	485		(17,995)
2008	Dec-07	(1,539)	(22,217)	(468)	(6,850)	(28,079)	349	(966)		(59,770)
2008	Jan-08	(4,640)	(73,732)	(28,860)	(6,743)	(53,055)	(5,553)	(974)		(173,557)
2008	Feb-08	(1,167)	(9,636)	11,973	(94)	(11,086)	(2,799)	(14)		(12,825)
2008	Mar-08	(3,406)	(58,011)	(7,940)	(5,176)	(19,134)	(4,442)	(764)		(98,874)
2008	Apr-08	(2,042)	(50,697)	(12,309)	(4,518)	(12,560)	(364)	(696)		(83,186)
0	May-08	(249)	(14,104)	(9,256)	(1,083)	34,866	5,321	(410)		15,086
0	Jun-08	99	(2,223)	(3,031)	4,173	(38,256)	(681)	63		(39,855)
		(12,270)	(248,014)	(87,399)	(27,642)	(436,358)	(56,402)	(3,310)		(871,394)

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

		Non-FERC						FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Total
2007	Jul-07	90,740	1,310,422	372,375	672,826	2,286,843	416,339	96,787	23,363	5,246,331
2007	Aug-07	93,851	1,326,842	388,959	683,574	2,296,594	343,264	94,366	22,946	5,227,450
2007	Sep-07	75,633	1,193,766	357,721	649,983	1,906,468	306,551	86,759	17,370	4,576,880
2007	Oct-07	79,912	1,241,976	365,634	662,294	1,873,727	279,603	97,315	15,753	4,600,459
2007	Nov-07	79,361	1,305,429	382,577	665,762	1,950,670	273,540	100,195	15,460	4,757,533
2007	Dec-07	93,640	1,454,823	445,841	726,838	2,132,132	286,678	108,445	17,669	5,248,398
2008	Jan-08	90,756	1,488,727	431,716	738,089	2,136,311	311,699	114,542	17,982	5,311,839
2008	Feb-08	87,218	1,319,652	385,123	689,654	1,960,988	269,614	110,003	15,327	4,822,252
2008	Mar-08	87,601	1,289,012	363,931	695,843	1,894,603	270,675	119,245	15,947	4,469,724
2008	Apr-08	71,555	1,189,482	333,294	649,912	1,826,265	266,615	133,601	15,905	4,809,359
2008	May-08	86,792	1,194,550	325,350	652,668	1,921,793	309,673	142,096	15,295	4,632,922
2008	Jun-08	88,521	1,180,562	329,857	654,296	2,024,475	399,453	144,223	18,056	4,821,388
		1,025,581	15,495,242	4,482,377	8,141,741	24,209,867	3,733,703	1,347,577	211,072	23,998,795

BEGINNING / ENDING AVERAGE BALANCE  
CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
TRANSMISSION - PACIFIC									
TRANSMISSION PLANT - PACIFIC									
DGP	50,164,282	2,263,119	35,530,273	10,253,559	422,955	1,426,073	200,689	64,630	2,985
DGU	0	0	0	0	0	0	0	0	0
CAGW	955,307,001	45,025,369	706,884,327	203,997,305	0	0	0	0	0
CAGE	1,808,651,997	0	0	0	361,293,791	1,218,169,730	171,431,349	55,207,524	2,549,603
SG	43,148,122	780,602	12,006,102	3,535,144	5,356,828	17,853,736	2,581,991	830,400	163,318
	2,857,871,402	48,069,090	754,420,702	217,766,007	367,073,574	1,237,488,539	174,214,028	56,102,554	2,715,906
LESS ACCUMULATED DEPRECIATION									
DGP	0	0	0	0	0	0	0	0	0
JBG	(45,821,519)	(2,067,199)	(32,454,388)	(9,365,900)	(386,340)	(1,302,616)	(183,315)	(59,035)	(2,726)
CAGW	(395,216,617)	(18,615,601)	(292,259,156)	(64,342,060)	0	0	0	0	0
CAGE	(606,279,918)	0	0	0	(121,109,628)	(408,343,808)	(57,465,662)	(18,506,165)	(854,655)
SG	(1,073,658,384)	(21,159,325)	(7,329,225)	(2,159,059)	(3,270,120)	(10,923,380)	(1,576,198)	(506,925)	(99,659)
	1,784,213,018	26,909,765	422,377,933	121,919,990	242,307,467	816,919,735	114,968,854	37,030,429	1,758,826
SNPT	100.0000%	1.5082%	23.6731%	6.8333%	13.5806%	45.7660%	6.4448%	2.0754%	0.0986%
SYSTEM NET PLANT TRANSMISSION									
TOTAL	2,514,900,615	194,776,024	1,554,531,721	362,602,555	402,990,315	0	0	0	0
DISTRIBUTION - PACIFIC									
DISTRIBUTION PLANT - PACIFIC									
LESS ACCUMULATED DEPRECIATION	(1,059,815,143)	(64,510,216)	(652,694,592)	(155,264,999)	(167,345,337)	0	0	0	0
	1,455,085,472	110,265,809	901,837,128	207,337,557	235,644,978	0	0	0	0
DIVISION NET PLANT DISTRIBUTION PACIFIC	100.0000%	7.5780%	61.9783%	14.2492%	16.1946%	0.0000%	0.0000%	0.0000%	0.0000%
DISTRIBUTION PLANT - UTAH									
LESS ACCUMULATED DEPRECIATION	2,359,157,559	0	0	0	0	2,038,824,168	242,738,243	77,495,149	0
	(785,219,631)	0	0	0	0	(650,024,130)	(103,744,995)	(31,450,506)	0
	1,573,937,928	0	0	0	0	1,388,800,038	138,993,248	46,044,643	0
DIVISION NET PLANT DISTRIBUTION UTAH	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.2436%	8.8309%	2.9254%	0.0000%
TOTAL NET DISTRIBUTION PLANT	3,029,023,400	110,265,809	901,837,128	207,337,557	235,644,978	1,388,800,038	138,993,248	46,044,643	0
DIVISION NET PLANT DISTRIBUTION	100.0000%	3.6403%	29.7732%	6.8450%	7.7796%	45.8531%	4.5887%	1.5201%	0.0000%

**BEGINNING / ENDING AVERAGE BALANCE  
CALCULATION OF INTERNAL FACTORS**

	TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-IP&L	Wyo-IP&L	FERC
<b>GROSS PLANT:</b>									
PRODUCTION PLANT	6,720,669,974	1,573,960,336	454,224,400	917,337,391	3,092,973,451	435,270,463	140,173,912	6,474,649	
TRANSMISSION PLANT	2,857,871,402	48,069,080	754,420,702	217,786,087	367,073,574	1,237,489,539	174,214,028	2,715,906	
DISTRIBUTION PLANT	4,874,058,175	194,776,024	1,554,531,721	362,602,555	402,990,315	2,038,924,168	242,739,243	0	
GENERAL PLANT	1,184,043,535	21,358,119	261,857,965	73,198,139	171,473,370	545,722,542	87,666,905	1,852,357	
INTANGIBLE PLANT	634,189,177	16,761,606	215,621,621	57,801,202	59,747,884	241,893,521	32,487,840	335,442	
<b>TOTAL GROSS PLANT</b>	<b>16,280,831,263</b>	<b>381,219,212</b>	<b>4,360,392,345</b>	<b>1,165,713,304</b>	<b>1,918,622,533</b>	<b>7,157,003,221</b>	<b>972,387,479</b>	<b>314,114,815</b>	<b>11,378,354</b>
<b>GP-S</b>	<b>100.00000%</b>	<b>2.3415%</b>	<b>26.7824%</b>	<b>7.1600%</b>	<b>11.7845%</b>	<b>43.9597%</b>	<b>5.9726%</b>	<b>1.9294%</b>	<b>0.0699%</b>
<b>GROSS PLANT SYSTEM FACTOR (SGP)</b>									
(GP-S used so that Lotus can differentiate between SGP and SG-P)									
<b>ACCUMULATED DEPRECIATION AND AMORTIZATION</b>									
PRODUCTION PLANT	(2,792,611,592)	(39,309,807)	(617,151,779)	(178,101,699)	(391,136,988)	(1,318,781,665)	(185,591,735)	(59,767,716)	(2,760,203)
TRANSMISSION PLANT	(1,073,658,384)	(21,159,325)	(332,042,770)	(95,866,018)	(124,766,087)	(420,569,804)	(59,225,175)	(19,072,125)	(957,080)
DISTRIBUTION PLANT	(1,845,034,774)	(84,510,216)	(652,694,592)	(155,264,898)	(167,345,337)	(650,024,130)	(103,744,995)	(31,450,506)	0
GENERAL PLANT	(511,635,047)	(8,803,976)	(101,112,600)	(28,272,284)	(80,520,362)	(238,712,515)	(39,642,271)	(13,530,556)	(1,040,474)
INTANGIBLE PLANT	(376,599,254)	(9,368,119)	(115,242,581)	(30,283,796)	(38,149,249)	(156,881,096)	(20,396,320)	(6,035,964)	(242,128)
<b>TOTAL</b>	<b>(6,598,539,051)</b>	<b>(163,151,443)</b>	<b>(1,819,244,321)</b>	<b>(487,788,803)</b>	<b>(801,918,024)</b>	<b>(2,784,979,210)</b>	<b>(408,600,495)</b>	<b>(129,856,867)</b>	<b>(4,999,885)</b>
<b>NET PLANT</b>	<b>9,682,292,212</b>	<b>218,067,769</b>	<b>2,542,148,024</b>	<b>677,924,500</b>	<b>1,116,704,509</b>	<b>4,372,024,011</b>	<b>563,786,983</b>	<b>184,257,948</b>	<b>6,378,468</b>
<b>SNP</b>	<b>100.00000%</b>	<b>2.2525%</b>	<b>26.2584%</b>	<b>7.0024%</b>	<b>11.5347%</b>	<b>45.1595%</b>	<b>5.8235%</b>	<b>1.9032%</b>	<b>0.0659%</b>
<b>NON-UTILITY RELATED INTEREST PERCENTAGE</b>	<b>0.00000%</b>								
<b>INT</b>	<b>100.00000%</b>	<b>2.2525%</b>	<b>26.2584%</b>	<b>7.0024%</b>	<b>11.5347%</b>	<b>45.1595%</b>	<b>5.8235%</b>	<b>1.9032%</b>	<b>0.0659%</b>
<b>INTEREST FACTOR SNP - NON-UTILITY</b>									
<b>SO</b>	<b>15,632,814,146</b>	<b>366,045,750</b>	<b>4,186,838,008</b>	<b>1,119,315,048</b>	<b>1,842,256,639</b>	<b>6,872,136,894</b>	<b>933,684,066</b>	<b>301,612,273</b>	<b>10,925,467</b>
<b>SYSTEM OVERHEAD FACTOR (SO)</b>	<b>100.00000%</b>	<b>2.3415%</b>	<b>26.7824%</b>	<b>7.1600%</b>	<b>11.7845%</b>	<b>43.9597%</b>	<b>5.9726%</b>	<b>1.9294%</b>	<b>0.0699%</b>

PACIFICORP  
 Washington Rate Case - 12 Month Ended June 2008  
**BEGINNING / ENDING AVERAGE BALANCE**  
**CALCULATION OF INTERNAL FACTORS**

	TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
<b>DITEXPL:</b>											
Pre-Merger - PPL	(1,524,662)	(63,688)	(834,174)	(228,758)	(332,334)	(65,729)	0	0	0	0	0
Prod / Hydro	(280,071)	(22,972)	(123,720)	(85,308)	(38,762)	(9,308)	0	0	0	0	0
Transmission	(3,548,968)	(237,181)	(1,844,438)	(377,225)	(555,415)	8,796	1,008	283	0	0	0
Distribution	(17,367)	(4,161)	(4,224)	(9,416)	(2,085)	3,084	(558)	(11)	(5)	0	0
General	0	0	0	0	0	0	0	0	0	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0
Malin	1,785,563	0	0	0	0	0	0	0	0	0	1,785,563
Non-Utility	5,424	0	543	4,881	0	0	0	0	0	0	0
<b>Total PPL</b>	<b>(3,035,305)</b>	<b>(328,002)</b>	<b>(2,806,013)</b>	<b>(695,826)</b>	<b>(928,597)</b>	<b>(63,147)</b>	<b>450</b>	<b>271</b>	<b>(5)</b>	<b>0</b>	<b>1,785,563</b>
<b>Pre-Merger - UP&amp;L</b>											
Prod / Hydro	(6,306,428)	0	0	0	0	(6,722,381)	(1,139,654)	(386,933)	(47,460)	0	0
Transmission	(3,548,968)	0	0	0	0	(3,076,741)	(338,633)	(120,021)	(13,572)	0	0
Distribution	(5,905,655)	382	3,424	787	774	(4,964,251)	(686,552)	(250,239)	0	0	0
General	(206,164)	(1,428)	(7,959)	(4,650)	(3,146)	(194,847)	3,019	2,821	24	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0
<b>Total UP&amp;L</b>	<b>(17,967,215)</b>	<b>(1,036)</b>	<b>(4,534)</b>	<b>(3,853)</b>	<b>(2,371)</b>	<b>(14,958,220)</b>	<b>(2,171,820)</b>	<b>(764,373)</b>	<b>(61,008)</b>	<b>0</b>	<b>0</b>
<b>Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)</b>											
Prod / Other Prod	38,717,200	709,643	10,750,823	3,248,862	4,812,815	15,827,273	2,547,443	671,130	149,411	0	0
Cholla Unit 4	9,321,057	176,193	2,765,066	0	1,232,577	3,656,576	491,471	179,813	35,297	0	784,064
Gadsby Unit 4, 5 & 6	(15,554)	(201)	(3,952)	0	(1,765)	(7,532)	(629)	(227)	(67)	0	(1,183)
Hydro-PPL	1,055,247	17,076	277,673	88,984	137,916	431,819	77,647	19,085	4,937	0	0
Hydro-UP&L	146,541	2,246	40,624	11,258	19,100	60,302	8,575	2,922	812	0	0
Transmission	18,623,771	281,997	5,566,181	1,373,183	2,427,283	7,546,274	1,020,963	324,243	71,647	0	0
Distribution	36,719,168	1,378,265	11,280,542	2,436,224	2,624,760	16,651,998	1,804,735	542,645	0	0	0
General/Intangibles	(6,503,099)	(184,180)	(2,104,758)	(506,353)	(588,961)	(2,685,154)	(317,263)	(106,738)	(7,599)	0	(2,072)
Mining	(2,020,078)	(34,308)	(673,486)	(137,896)	(294,171)	(757,872)	(79,144)	(37,872)	(5,362)	0	0
WCA - CAEE 2007+	1,319,238	14,583	424,600	0	216,751	449,639	52,900	30,630	5,738	0	124,398
WCA - CAGE 2007+	11,089,825	226,468	3,082,906	0	1,404,397	4,761,663	480,262	198,852	42,737	0	882,638
WCA - CAGW 2007+	21,792,327	405,232	6,357,169	4,287,965	2,865,234	9,174,500	1,308,734	402,750	88,947	0	(3,102,203)
WCA - General 2007+	8,483,945	188,749	2,872,100	468,770	1,113,434	3,150,131	468,325	181,538	13,402	0	25,497
WCA - JBG 2007+	608,415	13,137	229,460	63,470	104,205	267,801	19,162	14,712	3,174	0	(106,765)
Non-Utility	90,123	0	0	0	0	0	0	0	0	0	90,123
<b>Total Post-Merger</b>	<b>139,438,226</b>	<b>3,214,889</b>	<b>40,865,138</b>	<b>11,335,276</b>	<b>16,077,566</b>	<b>58,528,660</b>	<b>7,885,182</b>	<b>2,423,083</b>	<b>402,877</b>	<b>0</b>	<b>(1,305,443)</b>
<b>Total Deferred Taxes</b>	<b>118,435,707</b>	<b>2,885,851</b>	<b>38,054,591</b>	<b>10,635,597</b>	<b>15,146,598</b>	<b>43,508,293</b>	<b>5,723,811</b>	<b>1,658,981</b>	<b>341,864</b>	<b>0</b>	<b>480,121</b>
<b>Percentage of Total (DITEXP)</b>	<b>100.0000%</b>	<b>2.4366%</b>	<b>32.1310%</b>	<b>8.9801%</b>	<b>12.7889%</b>	<b>36.7358%</b>	<b>4.8328%</b>	<b>1.4007%</b>	<b>0.2886%</b>	<b>0.0000%</b>	<b>0.4054%</b>



BEGINNING / ENDING AVERAGE BALANCE  
CALCULATION OF INTERNAL FACTORS

	TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
<b>Distributions:</b>											
Pre-Merger - PPL											
Prod / Hydro	54,794,741	1,977,198	28,809,313	7,648,909	13,014,031	2,345,290	0	0	0	0	0
Transmission	23,821,304	907,843	13,034,827	3,492,837	5,380,342	1,005,454	0	0	0	0	0
Distribution	48,942,647	4,148,742	30,111,734	6,604,614	9,080,302	(2,394)	(274)	(77)	0	0	0
General	(709,933)	(119)	(461,297)	(260)	(166,128)	(79,867)	(23)	(1,998)	(240)	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0
Misc	(8,157,167)	0	0	0	0	0	0	0	0	0	(8,157,167)
Non-Utility	5,424	0	543	4,881	0	0	0	0	0	0	0
Total PPL	119,697,016	7,033,664	72,495,119	17,750,981	27,308,546	3,268,484	(297)	(2,075)	(240)	0	(8,157,167)
<b>Pre-Merger - UPL</b>											
Prod / Hydro	98,427,787	0	0	0	0	77,114,438	15,402,896	5,222,159	688,294	0	0
Transmission	57,871,498	0	0	0	0	48,515,811	6,756,931	2,288,905	309,851	0	0
Distribution	57,411,749	(128)	(1,120)	(261)	(253)	46,683,852	7,820,932	2,808,727	0	0	0
General	(433,800)	2,730	(72,416)	8,491	(26,923)	263,710	(422,525)	(180,184)	(6,862)	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0
Total UPL	213,277,264	2,602	(72,536)	8,230	(27,177)	172,577,811	29,558,234	10,239,606	991,483	0	0
<b>Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)</b>											
Prod / Other Prod	323,056,221	6,265,165	98,821,350	25,762,680	41,101,651	126,736,851	17,305,319	5,832,303	1,130,792	0	0
Cholla Unit 4	(23,451,408)	(592,046)	(7,657,407)	(2,990,632)	(2,850,230)	(6,695,962)	(1,194,688)	(384,230)	(48,476)	0	701,863
Gadsby Unit 4, 5 & 6	(26,963)	(373)	(7,511)	0	(3,348)	(12,407)	(520)	(430)	(125)	0	(2,249)
Hydro-PP&L	34,825,759	676,772	11,228,325	2,716,767	4,284,874	13,583,748	1,622,675	602,549	99,050	0	0
Hydro-UPL	8,338,698	194,782	2,693,283	759,276	983,355	3,133,191	406,791	137,064	20,956	0	0
Transmission	183,264,573	4,018,506	55,644,536	14,512,577	21,668,535	73,697,796	10,201,246	2,895,913	525,363	0	0
Distribution	307,667,992	13,194,794	83,851,952	18,176,900	21,319,197	140,821,158	16,415,322	3,868,669	0	0	0
General/Intangibles	142,543,323	3,508,965	45,930,336	12,465,983	16,606,368	53,238,387	7,817,375	2,748,900	209,312	0	17,277
Mining	15,966,512	221,280	5,268,290	972,888	2,538,381	5,871,130	689,924	360,187	58,422	0	0
WCA - CAEE 2007*	1,872,438	18,108	621,657	0	316,766	613,735	66,101	44,516	8,366	0	183,186
WCA - CAGE 2007*	13,126,396	292,357	3,576,277	0	1,621,216	5,907,160	426,967	228,510	48,554	0	1,025,334
WCA - CAGW 2007*	28,654,463	563,796	8,832,865	5,462,882	3,957,213	12,657,558	1,718,364	551,568	122,456	0	(4,212,239)
WCA - General 2007*	11,282,143	263,007	3,843,184	578,824	1,487,240	4,170,092	617,519	241,936	17,825	0	42,515
WCA - JCG 2007*	713,582	15,692	288,324	40,405	130,513	335,165	12,060	18,311	3,945	0	(131,653)
Non-Utility	(637,649)	0	0	0	0	0	0	0	0	0	(637,648)
Total Post Merger	1,048,176,079	28,640,805	323,037,563	78,458,569	113,381,742	432,098,154	56,110,655	17,285,764	2,196,440	0	(3,013,613)
Total Deferred Taxes	1,381,150,349	35,677,071	395,459,146	96,217,781	140,653,112	607,944,448	85,668,792	27,503,296	3,187,693	0	(11,170,979)
Percentage of Total (DITBAL)	100.0000%	2.5831%	28.6326%	6.9665%	10.1845%	44.0173%	6.2027%	1.9913%	0.2308%	0.0000%	-0.8088%

**BADDEBT**

	TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Account 904 Balance	11,227,289	(98,515)	4,629,862	1,625,241	631,872	4,032,627	354,407	(7,195)	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	-0.3520%	41.2375%	14.4758%	5.6280%	3.1567%	0.0641%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

BEGINNING / ENDING AVERAGE BALANCE  
 CALCULATION OF INTERNAL FACTORS

Customer Factors	California	Oregon	Washington	Wyco-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC-UP&L	OTHER	NON-UTILITY
Total	45,011	552,622	125,678	116,790	779,184	69,440	15,399	0	0	0
Total Electric Customers	2.6413%	32.4285%	7.3749%	6.8534%	45.7234%	4.0746%	0.9036%	0.0000%	0.0000%	0.0000%
CN										
Customer System factor - CN										

CIAC	Customer Adv Received	Factor %
Contributions in Aid of Construction	29.8	29.7732%
Oregon	6.8	6.8450%
Washington - Other	.	0.0000%
Washington - SWIFT	.	0.0000%
Idaho - PPL	4.6	4.5887%
Idaho - UPL	.	0.0000%
Montana	.	0.0000%
Wyoming PPL	7.8	7.7796%
Wyoming UPL	1.5	1.5201%
California	3.6	3.6403%
Utah	45.9	45.8531%
Total	100	100.0000%

PACIFICORP  
 Washington Rate Case - 12 Month Ended June 2008  
 BEGINNING / ENDING AVERAGE BALANCE  
 CALCULATION OF INTERNAL FACTORS

Trojan Allocators	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pre-merger										
Dec 1991 Plant										
Dec 1992 Plant										
Average	801,049	12,576,214	3,629,326	0	0	0	0	0	0	0
CAGW										
Dec 1991 Reserve	(7,851,432)									
Dec 1992 Reserve	(8,434,030)									
Average	(8,142,731)	(6,021,474)	(1,737,716)	0	0	0	0	0	0	0
CAGW										
Post-merger										
Dec 1991 Plant										
Dec 1992 Plant										
Average	183,006	2,873,134	829,148	0	0	0	0	0	0	0
CAGW										
Dec 1991 Reserve	(128,394)									
Dec 1992 Reserve	(240,609)									
Average	(185,002)	(8,714)	(136,807)	(39,481)	0	0	0	0	0	0
Net Plant	12,564,143	9,291,067	2,681,277	0	0	0	0	0	0	0
Division Net Plant Nuclear Pacific	100.0000%	4.7102%	73.9491%	21.3407%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DAPPNP										
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%
DPPNP										
System Net Nuclear Plant	100.0000%	4.7102%	73.9491%	21.3407%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SNNP										
Account 182.22										
Pre-merger										
(108) CAGW	17,094,202	12,641,003	3,648,023	0	0	0	0	0	0	0
(101) CAGW	(8,434,030)	(6,236,887)	(1,798,882)	0	0	0	0	0	0	0
Post-merger										
(108) CAGW	3,485,613	164,180	2,577,578	743,854	0	0	0	0	0	0
(107) CAGW	(240,609)	(11,333)	(51,348)	(177,928)	0	0	0	0	0	0
(120) CAEW	1,975,759	83,774	1,315,220	379,555	0	0	0	0	0	0
(228) CAGW	7,220,849	340,118	1,457,629	421,655	0	0	0	0	0	0
(228) SNNP	1,472,376	69,352	5,339,751	1,540,980	0	0	0	0	0	0
(228) CAEW	3,531,000	166,318	2,611,142	753,540	0	0	0	0	0	0
Total Acct 182.22	29,626,734	1,401,910	21,902,244	6,322,560	0	0	0	0	0	0
Revised Study										
(228) CAEW	112,680	5,307	83,326	24,047	0	0	0	0	0	0
December 1993 Adj.	941,950	45,995	694,930	201,025	0	0	0	0	0	0
Adjusted Acct 182.22	1,054,630	51,303	778,255	225,072	0	0	0	0	0	0
TROJP										
Trojan Plant Allocator	30,681,364	1,453,213	22,680,499	6,547,652	0	0	0	0	0	0
Trojan Plant Allocator	100.0000%	4.7365%	73.9227%	21.3408%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

BEGINNING / ENDING AVERAGE BALANCE  
 CALCULATION OF INTERNAL FACTORS

Account 228.42	TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	EERC	OTHER	NON-UTILITY
Plant - Premerger	7,220,849	340,118	5,339,751	1,540,980	0	0	0	0	0	0	0
- Postmerger	1,472,376	69,352	1,088,808	314,215	0	0	0	0	0	0	0
Storage Facility	1,743,025	85,111	1,285,928	371,986	0	0	0	0	0	0	0
Transition Costs	3,531,000	166,318	2,611,142	753,540	0	0	0	0	0	0	0
Total Acct 228.42	13,967,250	660,900	10,325,628	2,980,722	0	0	0	0	0	0	0
Transition Costs	112,680	5,307	83,326	24,047	0	0	0	0	0	0	0
Storage Facility	941,950	45,995	694,930	201,025	0	0	0	0	0	0	0
December 1983 Adj	1,054,630	51,303	778,255	225,072	0	0	0	0	0	0	0
Adjusted Acct 228.42	15,021,880	712,203	11,103,884	3,205,794	0	0	0	0	0	0	0
TROJN	100.0000%	4.7411%	73.9181%	21.3408%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Decommissioning Allocator											

BEGINNING / ENDING AVERAGE BALANCE  
CALCULATION OF INTERNAL FACTORS

SCHMD	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Depreciation Expense:										
Steam	1,367,420	21,468,071	6,195,396	19,434,766	65,527,955	9,221,659	2,869,731	137,149	0	0
Nuclear	0	0	0	0	0	0	0	0	0	0
Hydro	11,968,828	6,785,352	1,958,161	557,949	1,881,231	264,743	85,257	3,937	0	0
Other	42,293,063	15,678,141	4,524,500	4,213,267	14,205,821	1,898,166	643,809	29,732	0	0
Transmission	58,565,407	15,481,167	4,470,702	7,520,182	25,348,436	3,570,014	1,149,635	58,503	0	0
Distribution	133,933,315	6,621,127	44,719,579	11,062,987	51,471,111	6,431,972	2,204,286	0	0	0
General	38,418,596	770,527	3,111,770	4,938,321	15,515,673	2,390,517	873,186	19,025	0	0
Mining	0	0	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step Adjustment	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>126,322,146</b>	<b>21,468,071</b>	<b>6,195,396</b>	<b>19,434,766</b>	<b>65,527,955</b>	<b>9,221,659</b>	<b>2,869,731</b>	<b>137,149</b>	<b>0</b>	<b>0</b>

Total Depreciation Expense :	411,521,355	11,176,667	114,931,886	31,323,517	48,086,727	173,950,226	23,878,070	7,925,914	248,347	0
Schedule M Depreciation Factor	100.00000%	2.7159%	27.8285%	7.6116%	11.6851%	42.2700%	5.8024%	1.8260%	0.0603%	0.0000%

TAXDEPR	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Production_SG	236,353,962	65,766,243	19,384,701	29,343,284	98,017,139	14,143,460	4,548,712	884,612	-	-
Production_CAGW	-865,237	(639,834)	(184,648)	0	0	0	0	0	0	0
Production_CAGE	19,501,849	-	-	3,895,662	13,134,954	1,848,464	585,277	27,481	-	-
Production_JBG	2,800,218	1,983,333	572,363	23,610	79,605	11,203	3,608	167	-	-
Acquisition Adjustment_CAGE	6,889,480	-	-	1,376,233	4,640,227	653,013	210,295	9,712	-	-
Transmission_SG	88,879,324	24,897,907	7,330,958	11,108,835	37,107,511	5,354,457	1,722,060	338,684	-	-
Transmission_CAGW	3,826,400	2,829,567	816,561	2,891,425	9,074,645	1,277,062	411,263	18,983	-	-
Transmission_CAGE	13,473,388	-	-	88	329	46	15	1	-	-
Transmission_JBG	11,581	8,202	2,367	88	329	46	15	1	-	-
Distribution	215,493,225	64,159,224	14,750,576	16,764,445	98,810,246	9,888,370	3,275,745	-	-	-
Mining	7,574,616	-	-	1,647,497	98,810,246	755,522	272,885	42,711	-	-
General	88,833,166	23,791,627	6,360,486	10,468,588	39,050,786	5,305,642	1,713,806	62,084	-	-
NUTL	121,535	-	-	24,278	81,856	11,520	3,710	171	-	-
<b>Total</b>	<b>683,493,505</b>	<b>16,085,717</b>	<b>182,796,289</b>	<b>77,343,954</b>	<b>304,853,501</b>	<b>39,248,758</b>	<b>12,757,276</b>	<b>1,394,625</b>	<b>0</b>	<b>0</b>

TAXDEPR Factor	100.00000%	2.3535%	26.7444%	7.1710%	11.3160%	44.6023%	5.7424%	1.8665%	0.2040%	0.0000%
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BEGINNING / ENDING AVERAGE BALANCE  
 CALCULATION OF INTERNAL FACTORS

Jim Bridger Generation	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC-UP&L	REF #
JBG									
CAEW	4.8830%	73.7756%	21.3414%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10 5
CAEE	0.0000%	0.0000%	0.0000%	21.7502%	64.1115%	9.9744%	3.6000%	0.5639%	10 5
TOTAL	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	
Jim Bridger Plant Allocation									
West Control Area	95.78%								
East Control Area	4.22%								
Jim Bridger Generation	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC-UP&L	REF #
JBG									
JBE	4.5114%	70.8278%	20.4400%	0.8431%	2.8428%	0.4001%	0.1288%	0.0059%	10 9
Jim Bridger Energy	4.5769%	70.6617%	20.4406%	0.9180%	2.7050%	0.4210%	0.1519%	0.0238%	10 5
TOTAL	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	
SNPT	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	REF #
SYSTEM NET PLANT TRANSMISSION									
Control Area Generation - West	1.5062%	23.6731%	6.6333%	13.5806%	45.7860%	6.4448%	2.0754%	0.0986%	10 9
Control Area Generation - East	4.7102%	73.9491%	21.3407%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10 5
Control Area Generation - East	0.0000%	0.0000%	0.0000%	19.9759%	67.3524%	9.4784%	3.0524%	0.1410%	10 5
Wheeling Revenue - Generation	1.5080%	23.6745%	6.6321%	13.5807%	45.7868%	6.4439%	2.0752%	0.0958%	
Wheeling Revenue - Energy	1.5633%	23.6189%	6.6324%	14.7870%	43.5865%	6.7811%	2.4475%	0.3833%	

11. HISTORICAL  
RATE BASE

PacifiCorp  
Washington General Rate Case June 2008  
Historical Rate Base - AMA Method



PACIFICORP  
Washington Rate Case - 12 Month Ended June 2008  
(\$ in 000'S)

Description of Account Summary:		Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	AMA Rate Base Jun-07 - Jun-08
Rate Base:		1,100,532	1,102,089	1,156,496	1,160,754	1,162,852	1,163,988	1,166,033	1,168,256	1,171,784	1,170,174	1,171,516	1,219,402	1,249,880	1,165,713
Electric Plant in Service		1	1	161	161	161	195	195	36	36	36	36	36	36	103
Plant Held for Future Use		8,733	8,626	8,768	8,645	8,519	8,463	8,201	8,136	8,049	8,293	8,001	8,277	8,145	8,368
Misc Deferred Debits		0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		2,502	2,268	2,244	2,155	2,176	2,623	2,441	2,353	3,085	3,236	3,163	2,803	2,492	2,587
Fuel Stock		3,008	2,430	2,679	2,535	2,569	2,510	2,340	2,418	2,269	2,659	2,522	2,445	2,641	2,517
Material & Supplies		6,038	5,631	5,853	5,892	5,973	6,183	6,021	6,541	6,877	6,877	7,284	7,012	6,989	6,381
Working Capital		12,445	12,445	12,445	12,445	12,445	12,445	12,445	12,445	12,445	12,445	12,445	12,445	12,445	12,445
Weatherization Loans		2,115	2,113	2,112	2,110	2,107	2,102	2,100	2,097	2,095	2,091	2,089	2,086	2,083	2,100
Miscellaneous Rate Base		552	539	526	513	500	488	475	462	448	436	423	411	398	475
Total Electric Plant		1,135,926	1,136,143	1,191,283	1,195,210	1,197,302	1,199,006	1,200,250	1,202,904	1,207,008	1,206,247	1,207,480	1,254,917	1,285,110	1,200,689
Rate Base Deductions		(444,692)	(446,939)	(449,415)	(450,551)	(453,015)	(455,336)	(455,049)	(457,486)	(459,297)	(459,535)	(461,399)	(463,864)	(463,888)	(455,513)
Accum Prov For Depr		(31,193)	(31,487)	(31,738)	(32,038)	(32,302)	(32,020)	(31,961)	(32,240)	(32,547)	(32,830)	(33,104)	(33,392)	(32,276)	(32,276)
Accum Def Income Taxes		(82,446)	(82,446)	(82,446)	(84,103)	(84,103)	(84,103)	(90,990)	(90,990)	(90,990)	(94,739)	(94,739)	(94,739)	(101,311)	(88,856)
Unamortized ITC		(1,519)	(1,519)	(1,519)	(1,464)	(1,464)	(1,464)	(1,409)	(1,409)	(1,409)	(1,392)	(1,392)	(1,392)	(1,375)	(1,440)
Customer Adv for Const		(2)	17	122	150	58	(12)	215	406	449	491	795	(180)	(75)	206
Customer Service Deposits		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc. Rate Base Deductions		(5,155)	(5,695)	(5,245)	(5,043)	(5,080)	(4,970)	(4,715)	(4,475)	(4,322)	(4,216)	(4,187)	(4,019)	(3,926)	(4,710)
Total Rate Base Deductions		(665,007)	(668,068)	(670,241)	(673,048)	(675,905)	(677,904)	(683,908)	(686,175)	(688,125)	(689,221)	(694,026)	(697,586)	(702,684)	(682,588)
Total Rate Base		570,919	568,075	621,043	622,162	621,397	621,102	616,341	616,729	618,884	614,026	613,454	657,332	682,426	618,102

FERC ACC'T (\$ in 000'S) WCA FACTOR DESCRIP Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07 Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jun-07 - Jun-08 AMIA Rate Base Jun-07 - Jun-08

310	Land and Land Rights	527	527	527	527	527	527	527	527	527	527	527	527	527	527	527
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	289	289	289	289	289	289	289	289	289	289	289	289	289	289	289
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	237	237	237	237	237	237	237	237	237	237	237	237	237	237	237
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		527	527	527	527	527	527	527	527	527	527	527	527	527	527	527
311	Structures and Improvements	40,650	40,782	40,864	40,972	40,974	40,984	41,038	41,054	41,060	41,031	41,029	41,023	41,022	40,972	40,972
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	13,442	13,442	13,442	13,443	13,444	13,443	13,451	13,451	13,457	13,456	13,457	13,457	13,456	13,449	13,449
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	27,248	27,340	27,422	27,529	27,530	27,540	27,587	27,604	27,604	27,575	27,573	27,566	27,566	27,523	27,523
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		40,650	40,782	40,864	40,972	40,974	40,984	41,038	41,054	41,060	41,031	41,029	41,023	41,022	40,972	40,972
312	Boiler Plant Equipment															
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	24,661	24,895	24,915	24,928	24,951	24,921	24,929	24,940	24,940	24,936	24,939	24,939	24,939	24,919	24,919
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	116,823	116,947	116,758	118,321	118,480	118,675	119,037	118,872	119,068	119,059	119,134	122,727	124,495	118,970	118,970
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		141,284	141,841	141,673	143,249	143,431	143,596	143,966	143,812	144,007	143,995	144,073	147,667	149,433	141,889	141,889
314	Turbogenerator Units															
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	10,595	10,813	10,832	10,837	10,838	10,820	10,805	10,949	10,826	10,825	10,825	10,825	10,825	10,825	10,825
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	29,365	29,450	29,429	30,060	29,900	29,900	29,866	29,832	29,874	29,864	29,864	30,982	31,119	29,938	29,938
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		39,959	40,262	40,261	40,897	40,737	40,721	40,671	40,781	40,700	40,689	40,689	41,807	41,945	40,764	40,764
315	Accessory Electric Equipment															
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	2,820	2,820	2,820	2,820	2,820	2,820	2,820	2,820	2,820	2,820	2,820	2,820	2,820	2,820	2,820
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	10,926	11,046	11,053	11,054	11,031	11,031	11,043	11,065	11,080	11,112	11,111	11,129	11,129	11,067	11,067
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		13,747	13,867	13,874	13,874	13,851	13,851	13,864	13,886	13,901	13,932	13,932	13,950	13,949	13,888	13,888
316	Misc. Power Plant Equipment															
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	466	466	466	466	466	466	466	466	466	466	466	466	466	466	466
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	781	781	781	781	781	781	781	781	781	781	781	781	781	781	781
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		1,246	1,246	1,246	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,162
317	Steam Plant AFO															
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SP	Unclassified Steam Plant - Account 300															
	CAGW	3	4	53	1	16	10	43	20	18	0	197	14	1	31	31
	SG	3	4	53	1	16	10	43	20	18	0	197	14	1	31	31
		237,457	238,529	238,497	240,660	240,700	240,823	241,250	241,221	241,354	241,314	241,988	246,127	248,018	241,234	241,234

FERC ACCY WCA FACTOR DESCRIP Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07 Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jun-07 - Jun-08  
 (\$ in 000'S) AMA Rate Base

Summary of Steam Production Plant by Factor	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jun-07 - Jun-08
S														
JBG	185,180	185,801	185,680	187,876	187,875	188,059	188,446	188,538	188,521	188,594	193,317	195,221	188,633	
JBE														
SG	3	4	53	1	16	10	43	20	0	197	14	1	31	
CAGW	52,273	52,724	52,765	52,764	52,809	52,760	52,760	52,796	52,793	52,796	52,796	52,796	52,770	
CAGE														
SSGCH														
Total Steam Production Plant by Factor	237,457	238,529	238,497	240,660	240,700	240,819	241,250	241,221	241,314	241,588	246,127	248,018	241,234	
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														

NP Unclassified Nuclear Plant - Acct 300														
SG														

Total Nuclear Production Plant														
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Summary of Nuclear Production Plant by Factor														
DGP														
DGU														
SG														

Total Nuclear Plant by Factor														
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FERC ACCT 330	WCA FACTORY	DESCRIP	WCA Rate Base															
			Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jun-07 - Jun-08		
331		Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGW	2,912	2,912	2,912	2,912	2,912	2,912	2,912	2,912	2,933	2,933	2,933	2,933	2,933	2,933	2,933	2,933
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
332		Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGW	14,993	14,993	14,998	14,998	15,006	15,008	15,161	15,173	15,178	15,250	15,250	15,250	15,250	15,251	15,115	
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
333		Reservoirs, Dams & Waterways	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGW	45,887	45,886	45,891	46,308	46,346	46,678	47,346	47,353	47,347	47,261	47,260	47,272	47,379	46,798		
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
334		Water Wheel, Turbines, & Generators	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGW	14,087	14,097	14,179	14,183	14,174	14,175	14,317	14,323	14,296	14,296	14,289	14,296	14,320	14,237		
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
335		Accessory Electric Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGW	7,535	7,532	7,538	7,542	7,534	7,539	7,587	7,558	8,890	8,823	8,877	8,883	8,863	8,042		
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
336		Misc. Power Plant Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGW	502	502	502	502	502	502	502	502	502	485	485	485	485	485	485	
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
337		Roads, Railroads & Bridges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGW	2,622	2,622	2,622	2,622	2,622	2,622	2,633	2,655	2,672	2,672	2,669	2,665	2,663	2,643		
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

FERC ACCT HP	DESCRIP	WCA FACTOR	AMA Rate Base													
			Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jun-07 - Jun-08
340	Unclassified Hydro Plant - Acct. 300		88,538	88,546	88,642	89,067	89,097	89,437	90,479	90,497	91,818	91,719	91,773	91,783	91,894	90,256
	Summary of Hydraulic Plant by Factor															
	S															
	SG															
	CAGW		88,538	88,546	88,642	89,067	89,437	90,479	90,497	91,818	91,719	91,773	91,783	91,894	90,256	
	CAGE															
	DGP															
	DGU															
	Total Hydraulic Plant by Factor		88,538	88,546	88,642	89,067	89,437	90,479	90,497	91,818	91,719	91,773	91,783	91,894	90,256	
340	Land and Land Rights															
	SG															
	DGU															
	CAGW		180	180	180	180	180	180	180	180	180	180	180	180	180	180
	CAGE															
	Total		180	180	180	180	180	180	180	180	180	180	180	180	180	180
341	Structures and Improvements															
	SG															
	DGU															
	CAGW		3,719	3,719	3,719	3,719	5,039	5,039	5,039	5,039	5,039	5,039	5,039	5,051	5,051	4,546
	CAGE															
	Total		3,719	3,719	3,719	3,719	5,039	5,039	5,039	5,039	5,039	5,039	5,051	5,051	4,546	
342	Fuel Holders, Producers & Accessories															
	SG															
	DGU															
	CAGW		5	5	5	5	5	5	5	5	5	5	5	5	5	5
	CAGE															
	Total		5	5	5	5	5	5	5	5	5	5	5	5	5	5
343	Prime Movers															
	S															
	DGU															
	SG															
	CAGW		55,603	54,839	107,364	105,228	100,237	100,545	100,824	100,785	100,555	100,555	100,862	138,103	164,754	102,240
	CAGE															
	Total		55,603	54,839	107,364	105,228	100,237	100,545	100,824	100,785	100,555	100,862	138,103	164,754	102,240	
344	Generators															
	S															
	DGU															
	SG															
	CAGW		9,657	9,660	9,660	9,660	10,955	10,955	10,955	10,955	10,955	10,955	10,967	10,967	10,471	
	CAGE															
	Total		9,657	9,660	9,660	9,660	10,955	10,955	10,955	10,955	10,955	10,967	10,967	10,471		
345	Accessory Electric Plant															
	SG															
	DGU															
	CAGW		3,579	3,579	3,579	3,579	5,850	5,996	5,996	5,996	5,996	5,996	6,552	6,573	5,148	
	CAGE															
	Total		3,579	3,579	3,579	3,579	5,850	5,996	5,996	5,996	5,996	6,552	6,573	5,148		
346	Misc Power Plant Equipment															
	SG															
	DGU															
	CAGW		123	123	123	123	158	158	158	158	158	158	158	158	145	
	CAGE															
	Total		123	123	123	123	158	158	158	158	158	158	158	145		

FERC ACCT (\$ in 000's)	DESCRIP	WCA FACTOR	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	AMA Rate Base Jun-07 - Jun-08
347	Other Production ARO	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OP	Unclassified Other Prod Plant Acct 300	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SSSCT		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		72,867	72,106	124,631	124,610	122,424	122,494	122,878	123,156	123,118	122,887	123,215	161,017	187,688	122,734
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SSSCT		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG		72,867	72,106	124,631	124,610	122,424	122,494	122,878	123,156	123,118	122,887	123,215	161,017	187,688	122,734
	CAGW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SSSCT		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG		72,867	72,106	124,631	124,610	122,424	122,494	122,878	123,156	123,118	122,887	123,215	161,017	187,688	122,734
Experimental Plant			-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Experimental Plant	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Experimental Plant			-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRODUCTION PLANT</b>			<b>399,862</b>	<b>399,180</b>	<b>451,770</b>	<b>451,338</b>	<b>452,291</b>	<b>452,689</b>	<b>454,806</b>	<b>454,874</b>	<b>455,291</b>	<b>455,921</b>	<b>456,575</b>	<b>499,928</b>	<b>527,600</b>	<b>454,224</b>
350	Land and Land Rights	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		6,624	6,625	6,626	6,628	6,614	6,614	6,614	6,614	5,598	5,598	5,598	5,598	5,598	6,238
	CAGE		213	213	213	213	213	213	213	213	213	213	213	213	213	213
	JBG		8	8	8	8	8	8	8	8	8	8	8	8	8	8
	SG		6,845	6,847	6,848	6,849	6,835	6,835	6,835	6,835	5,819	5,819	5,819	5,819	5,819	6,459
Structures and Improvements			-	-	-	-	-	-	-	-	-	-	-	-	-	-
352	Structures and Improvements	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		3,555	3,555	3,555	3,655	3,657	3,658	3,679	3,883	3,884	3,886	3,904	3,905	3,912	3,784
	CAGE		242	242	242	242	242	242	242	242	242	242	242	242	242	242
	JBG		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	SG		3,797	3,797	3,797	3,897	3,899	3,900	4,121	4,125	4,126	4,138	4,146	4,147	4,154	4,006
Station Equipment			-	-	-	-	-	-	-	-	-	-	-	-	-	-
353	Station Equipment	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		59,902	60,050	60,129	60,023	62,048	62,048	61,908	62,017	62,366	62,379	62,913	65,533	66,497	62,049
	CAGE		4,309	4,309	4,309	4,309	4,309	4,309	4,309	4,309	4,309	4,309	4,309	4,309	4,348	4,314
	JBG		3,376	3,396	3,396	3,396	3,378	3,380	3,378	3,380	3,380	3,380	3,380	3,382	3,396	3,377
	SG		67,587	67,754	67,834	67,727	69,734	69,595	69,595	69,705	70,055	70,067	70,564	73,223	74,213	69,140
Towers and Fixtures			-	-	-	-	-	-	-	-	-	-	-	-	-	-
354	Towers and Fixtures	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		33,851	33,851	33,854	33,855	33,856	33,856	33,873	33,873	33,873	33,873	33,787	33,790	33,810	33,848
	CAGE		2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,996	2,996	2,996	2,996
	JBG		10	10	10	10	10	10	10	10	10	10	10	10	10	10
	SG		36,858	36,857	36,861	36,861	36,863	36,863	36,879	36,880	36,880	36,880	36,793	36,796	36,816	36,854
Poles and Fixtures			-	-	-	-	-	-	-	-	-	-	-	-	-	-
355	Poles and Fixtures	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		37,341	37,414	37,518	37,624	37,881	38,051	38,635	38,832	38,910	39,076	38,071	38,074	37,317	38,118
	CAGE		109	109	109	109	109	109	109	109	109	109	109	109	109	91
	JBG		79	79	79	79	79	79	79	79	79	79	79	79	79	70
	SG		37,529	37,602	37,705	37,812	38,070	38,240	38,824	39,021	39,099	39,231	38,149	38,153	37,364	38,275

FERC ACCT	WCA FACTOR	DESCRIP	AMA Rate Base																	
			Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08					
356 Cleaning and Grading			DGP																	
		DGU																		
		CAGW	57,970	58,111	58,143	58,244	58,288	58,356	58,456	58,574	58,657	58,906	56,543	56,547	57,872	57,872				
		CAGE	2,393	2,393	2,393	2,398	2,400	2,400	2,400	2,400	2,400	2,400	2,388	2,388	2,397	2,397				
		IBG	64	64	64	64	64	64	64	64	64	64	23	24	24					
		SG	60,427	60,568	60,601	60,701	60,751	60,820	60,920	61,037	61,124	59,928	58,954	58,959	59,751	60,321				
357 Underground Conduit			DGP																	
		DGU																		
		CAGW	32	32	32	32	32	32	32	32	32	33	33	33	32					
		CAGE																		
		SG	32	32	32	32	32	32	32	32	32	33	33	33	32					
358 Underground Conductors			DGP																	
		DGU																		
		CAGW	56	67	51	51	51	51	51	51	51	51	51	51	63					
		CAGE																		
		SG	56	67	51	51	51	51	51	51	51	51	51	51	63					
359 Roads and Trails			DGP																	
		DGU																		
		CAGW	1,404	1,404	1,404	1,404	1,401	1,401	1,401	1,401	1,401	1,401	1,401	1,401	1,397					
		CAGE																		
		SG	1,406	1,406	1,406	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,398					
TP Unclassified Trans Plant - Acct 300			DGP																	
		DGU																		
		CAGW	12	12	12	12	12	62	28	33	3	3	3	5	20					
		CAGE	325	217	248	384	970	985	600	605	555	457	432	531	2,229					
		SG	337	229	261	396	982	1,047	828	628	558	460	434	536	2,249					
TS0 Unclassified Trans Sub Plant - Acct 300			DGP																	
		DGU																		
		CAGW																		
		CAGE																		
		SG																		
TOTAL TRANSMISSION PLANT				216,873	215,160	216,396	216,627	218,924	219,489	219,717	219,146	217,409	216,347	219,119	221,859	217,786				
Summary of Transmission Plant by Factor			JBG	10,262	10,262	10,262	10,266	10,266	10,266	10,266	10,266	10,266	10,181	10,220	10,232	10,254				
		JBG	201,060	201,327	201,563	201,900	204,789	205,052	205,651	205,802	205,328	203,670	202,732	205,463	208,162	203,997				
		CAGE	3,551	3,570	3,570	3,570	3,604	3,670	3,587	3,550	3,471	3,471	3,474	3,437	3,466	3,535				
		SG	214,873	215,160	215,396	215,733	218,627	219,489	219,717	219,146	217,409	216,347	219,119	221,859	217,786					
Total Transmission Plant by Factor			DGP	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,486	1,486	1,486	1,486	1,486	1,530				
		DGU																		
		CAGW																		
		CAGE																		
		SG																		
360 Land and Land Rights			DGP																	
		DGU																		
		CAGW																		
		CAGE																		
		SG																		
361 Structures and Improvements			DGP																	
		DGU																		
		CAGW	2,162	2,155	2,155	2,155	2,152	2,154	2,156	2,157	2,157	2,157	2,156	2,219	2,220	2,164				
		CAGE																		
		SG																		
362 Station Equipment			DGP																	
		DGU																		
		CAGW	42,740	42,765	42,785	42,779	42,773	42,760	42,850	43,678	43,691	43,733	43,656	43,595	43,625	43,187				
		CAGE																		
		SG	42,740	42,765	42,785	42,779	42,773	42,760	42,850	43,678	43,691	43,733	43,656	43,595	43,625	43,187				
363 Storage Battery Equipment			DGP																	
		DGU																		
		CAGW																		
		CAGE																		
		SG																		
364 Poles, Towers & Fixtures			DGP																	
		DGU																		
		CAGW	80,185	80,341	80,648	80,773	81,021	81,349	81,533	81,733	82,185	82,445	82,761	82,839	83,295	81,614				
		CAGE																		
		SG	80,185	80,341	80,648	80,773	81,021	81,349	81,533	81,733	82,185	82,445	82,761	82,839	83,295	81,614				
365 Overhead Conductors			DGP																	
		DGU																		
		CAGW	53,388	53,478	53,630	53,807	53,961	54,288	54,464	54,762	54,762	54,473	54,568	54,584	54,718	54,163				
		CAGE																		
		SG	53,388	53,478	53,630	53,807	53,961	54,288	54,464	54,762	54,762	54,473	54,568	54,584	54,718	54,163				
366 Underground Conduit			DGP																	
		DGU																		
		CAGW	13,848	13,888	13,905	13,918	13,941	13,956	13,985	14,171	14,172	14,214	14,337	14,350	14,399	14,080				
		CAGE																		
		SG	13,848	13,888	13,905	13,918	13,941	13,956	13,985	14,171	14,172	14,214	14,337	14,350	14,399	14,080				

FERC ACCT	DESCRIP	WCA FACTOR	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	AMA Rate Base Jun-07 - Jun-08
367	Underground Conductors	S	17,867	17,978	18,052	18,128	18,259	18,368	18,443	18,539	18,732	18,771	18,923	18,964	19,000	18,474
			17,867	17,978	18,052	18,128	18,259	18,368	18,443	18,539	18,732	18,771	18,923	18,964	19,000	18,474
368	Line Transformers	S	83,883	84,170	84,387	84,578	84,895	85,216	85,498	85,707	85,936	86,138	86,448	86,668	87,038	85,424
			83,883	84,170	84,387	84,578	84,895	85,216	85,498	85,707	85,936	86,138	86,448	86,668	87,038	85,424
369	Services	S	41,060	41,299	41,563	41,757	42,053	42,293	42,537	42,730	42,935	43,137	43,387	43,594	43,842	42,478
			41,060	41,299	41,563	41,757	42,053	42,293	42,537	42,730	42,935	43,137	43,387	43,594	43,842	42,478
370	Meters	S	13,707	13,697	13,707	13,671	13,651	13,642	13,663	13,652	13,619	13,636	13,678	13,816	13,802	13,682
			13,707	13,697	13,707	13,671	13,651	13,642	13,663	13,652	13,619	13,636	13,678	13,816	13,802	13,682
371	Installations on Customers' Premises	S	531	531	531	531	531	531	531	531	530	530	530	530	530	530
			531	531	531	531	531	531	531	531	530	530	530	530	530	530
372	Leased Property	S														
373	Street Lights	S	3,636	3,636	3,647	3,646	3,646	3,647	3,646	3,646	3,651	3,671	3,676	3,686	3,701	3,661
			3,636	3,636	3,647	3,646	3,646	3,647	3,646	3,646	3,651	3,671	3,676	3,686	3,701	3,661
DP	Unclassified Dist Plant - Acct 300	S	1,587	1,554	1,554	1,739	1,929	1,658	1,899	1,444	1,603	1,429	1,531	1,566	1,367	1,615
			1,587	1,554	1,554	1,739	1,929	1,658	1,899	1,444	1,603	1,429	1,531	1,566	1,367	1,615
DSC	Unclassified Dist Sub Plant - Acct 300	S														
<b>TOTAL DISTRIBUTION PLANT</b>			<b>356,150</b>	<b>357,046</b>	<b>358,120</b>	<b>359,036</b>	<b>360,266</b>	<b>361,116</b>	<b>362,576</b>	<b>364,115</b>	<b>365,479</b>	<b>365,824</b>	<b>367,148</b>	<b>367,911</b>	<b>369,033</b>	<b>362,603</b>
Summary of Distribution Plant by Factor																
S			356,150	357,046	358,120	359,036	360,266	361,116	362,576	364,115	365,479	365,824	367,148	367,911	369,033	362,603
Total Distribution Plant by Factor																
369	Land and Land Rights	S	1,099	1,099	1,098	1,098	1,099	1,098	1,098	1,098	1,098	1,099	1,099	1,099	1,099	1,099
			83	83	83	83	83	83	83	83	83	83	83	83	83	83
DGU																
SG																
CAGW																
CAGE																
SO			401	401	401	401	401	401	401	401	401	401	401	401	401	401
			1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583
390	Structures and Improvements	S	13,252	13,251	13,251	13,256	13,259	13,256	13,256	13,331	13,344	13,335	13,337	13,339	13,284	13,290
DGP																
CN			888	888	888	888	889	889	889	892	893	892	892	892	892	890
SG			0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAGW			477	477	477	477	477	477	477	487	487	487	487	487	487	481
CAGE																
JBG			5	5	5	5	5	5	5	5	5	5	5	5	5	5
SO			7,532	7,513	7,539	7,532	7,401	7,400	7,424	7,437	7,469	7,486	7,486	7,486	7,486	7,485
			22,155	22,135	22,160	22,158	22,031	22,029	22,052	22,151	22,198	22,205	22,206	22,208	22,195	22,132



FERC ACCT	DESCRIP	WCA FACTOR	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	AMA Rate Base Jun-07 - Jun-08
391	Office Furniture & Equipment		1,632	1,637	1,648	1,648	1,652	1,652	1,547	1,547	1,548	1,554	1,568	1,743	1,673	1,616
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DN		462	468	478	480	485	488	465	466	466	486	538	561	543	490
	SG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SO		5,632	5,665	5,692	5,699	5,733	5,743	4,953	4,972	5,051	5,096	5,174	5,180	4,673	5,343
	CAGW		82	82	84	84	84	84	64	64	64	64	64	64	62	73
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG		162	162	164	164	167	167	142	142	144	144	144	144	132	153
	JBE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
			7,970	8,015	8,066	8,076	8,121	8,134	7,172	7,193	7,274	7,345	7,489	7,694	7,085	7,675
392	Transportation Equipment		4,716	4,719	4,693	4,693	4,693	4,690	4,645	4,676	4,676	4,676	4,676	4,761	4,693	4,695
	SO		619	617	608	608	608	609	595	595	595	595	591	589	588	602
	SG		2	2	2	2	2	2	2	2	2	2	2	2	2	2
	DN		1	-	-	-	-	-	-	-	-	-	-	-	-	0
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		672	654	654	654	654	653	659	659	659	665	661	661	658	658
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG		276	276	276	276	276	276	276	276	276	297	297	313	313	284
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
			6,316	6,266	6,268	6,233	6,233	6,230	6,177	6,207	6,207	6,234	6,226	6,325	6,254	6,241
383	Stores Equipment		537	537	537	533	533	533	535	535	535	535	535	535	519	534
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SO		35	35	35	35	35	35	35	35	35	35	35	35	35	35
	SG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		29	29	29	29	29	29	29	29	29	29	29	29	29	29
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG		101	101	101	101	101	101	101	101	101	101	101	101	101	101
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
			703	703	703	699	699	699	700	700	700	700	700	700	684	700

FERC ACCT	WCA FACTOR	DESCRIP	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	AMA Rate Base Jun-07 - Jun-08
394		Tools, Shop & Garage Equipment														
	S		2,353	2,357	2,369	2,379	2,379	2,389	2,473	2,498	2,498	2,498	2,498	2,498	2,499	2,438
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SO		306	306	306	304	305	305	296	297	298	298	298	298	298	301
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		453	453	453	453	453	453	451	456	456	456	456	456	457	454
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEW		725	725	725	736	736	738	731	731	735	741	741	741	741	734
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		3,837	3,841	3,854	3,874	3,872	3,885	3,950	3,981	3,985	3,992	3,993	3,994	3,995	3,928
395		Laboratory Equipment														
	S		2,128	2,128	2,130	2,156	2,163	2,180	2,141	2,143	2,143	2,155	2,155	2,155	2,120	2,148
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SO		414	415	415	416	413	413	392	393	393	400	400	400	397	405
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		238	238	238	238	238	251	249	250	249	249	249	249	249	245
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEW		87	87	88	88	88	87	86	86	86	86	86	86	86	86
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		2,867	2,868	2,872	2,888	2,902	2,931	2,867	2,871	2,870	2,880	2,880	2,869	2,851	2,884
396		Power Operated Equipment														
	S		6,519	6,519	6,519	6,739	6,739	6,830	6,391	6,391	6,391	6,391	6,391	6,353	6,318	6,531
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SO		134	134	134	134	134	134	120	120	120	126	122	123	123	127
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		527	527	527	528	528	528	480	482	482	482	482	482	482	503
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG		1,090	1,090	1,090	1,204	1,185	1,187	1,188	1,188	1,188	1,175	1,176	1,176	1,176	1,165
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		8,260	8,269	8,269	8,605	8,585	8,680	8,179	8,181	8,182	8,174	8,171	8,134	8,099	8,326
397		Communication Equipment														
	S		9,846	9,847	9,983	10,031	10,039	10,050	9,624	9,618	9,637	9,660	9,660	9,643	9,571	9,793
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SO		3,265	3,265	3,457	3,460	3,467	3,472	3,565	3,575	3,564	3,578	3,566	3,564	3,566	3,497
	CN		338	338	338	338	338	338	333	333	333	336	336	336	336	336
	SG		7	7	7	7	7	10	10	10	10	10	10	10	10	9
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		5,241	5,241	5,326	5,326	5,292	5,222	5,214	5,228	5,227	5,226	5,224	5,248	5,275	5,253
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG		395	395	395	395	395	395	395	395	395	395	395	395	395	395
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		19,092	19,092	19,516	19,557	19,538	19,486	19,142	19,158	19,166	19,204	19,191	19,195	19,176	19,282

FERC ACCT (\$ in 000'S)	WCA FACTOR	DESCRIP	AHA Rate Base														
			Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jun-07 - Jun-08	
386		Misc. Equipment	93	93	93	93	93	93	93	93	93	93	93	93	93	85	92
		DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CN	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
		SO	218	217	217	232	233	233	237	237	237	237	237	237	237	235	230
		SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGW	52	52	52	52	52	52	54	54	54	54	54	54	54	55	53
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		JBG	26	26	26	28	28	28	26	26	26	26	26	26	27	27	27
		CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			403	403	403	420	420	420	424	424	425	424	425	426	416	417	417
388		Coal Mine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
398L		WIDCO Capital Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Remove Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1011390		General Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		S	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SO	924	924	924	924	924	924	924	924	924	924	924	924	924	924	924
			924	924	924	924	924	924	924	924	924	924	924	924	924	924	924
		Remove Capital Leases	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)
1011392		General Vehicles Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Remove Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GP		Unclassified Gen Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		S	19	38	1	13	63	7	50	21	130	11	11	18	11	32	
		SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			19	38	1	13	63	7	50	21	130	11	11	18	11	32	
399G		Unclassified Gen Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		S	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			73,214	73,213	73,694	74,096	74,046	74,084	72,269	72,472	72,721	72,762	72,885	73,165	72,708	73,199	
		<b>TOTAL GENERAL PLANT</b>															

FERC ACCT WCA FACTOR DESCRIP Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07 Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 AMA Rate Base Jun-07 - Jun-08

FERC ACCT	WCA FACTOR	DESCRIP	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	AMA Rate Base Jun-07 - Jun-08
Summary of General Plant by Factor																
		S	42,205	42,188	42,359	42,627	42,649	42,776	41,804	41,929	41,962	41,995	42,012	42,218	42,460	42,238
		JBG	2,867	2,867	2,871	2,996	2,981	2,984	2,951	2,951	2,957	2,970	2,970	2,987	2,969	2,950
		SG	9	9	9	9	9	12	12	12	12	12	12	12	12	11
		SO	19,469	19,528	19,739	19,746	19,714	19,676	18,984	19,006	19,217	19,187	19,244	19,255	18,569	19,361
		SE														
		CN	1,787	1,792	1,801	1,803	1,809	1,812	1,785	1,789	1,790	1,811	1,864	1,867	1,868	1,814
		DELU	7,770	7,753	7,840	7,841	7,806	7,748	7,676	7,708	7,705	7,710	7,706	7,729	7,753	7,748
		CAGW														
		CAGE														
		CAEW														
		CAGE														
		SSGCT														
		SSGCH														
		Less Capital Leases	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)
		Total General Plant by Factor	73,214	73,213	73,984	74,098	74,046	74,084	72,289	72,472	72,721	72,762	72,885	73,165	72,708	73,199
		Organization														
302		Franchise & Consent														
		S														
		SG														
		CAGW														
		CAGE														
		CAGW	13,403	13,403	13,403	13,403	13,403	12,796	12,796	12,796	13,815	13,813	13,813	15,256	15,258	13,586
		CAGE														
		DGP														
		DGU														
303		Miscellaneous Intangible Plant														
		S	3	3	3	3	3	3	3	3	3	3	3	3	3	3
		SG	158	158	158	158	158	158	158	158	158	158	158	158	130	157
		SO	26,991	26,991	26,921	26,946	27,001	27,170	27,036	27,042	27,070	27,156	27,330	27,397	25,821	27,037
		SE														
		CA	7,872	7,894	7,983	7,991	8,008	8,008	8,017	8,017	8,041	8,057	8,196	8,405	8,394	8,063
		CAGW	9,033	9,033	9,039	9,039	9,039	9,040	9,052	9,052	9,052	9,052	9,052	9,052	9,061	9,046
		CAGE														
		JBG	8	8	8	8	8	10	9	9	9	9	9	9	12	9
		CAEW														
		CAGE														
		CAGE														
		CAGE														
303		Less Non-Utility Plant	44,030	44,086	44,113	44,146	44,218	44,388	44,276	44,282	44,333	44,445	44,748	45,024	43,420	44,315
		S														
IP		Unclassified Intangible Plant - Acct 100	44,030	44,086	44,113	44,146	44,218	44,388	44,276	44,282	44,333	44,445	44,748	45,024	43,420	44,315
		S														
		SG														
		DGU														
		SO														
		TOTAL INTANGIBLE PLANT	57,433	57,489	57,516	57,549	57,622	57,185	57,072	57,078	58,148	58,258	58,581	60,281	58,679	57,901

FERC ACCT	DESCRIP	WCA FACTOR	Month												AMIA Rate Base	
			Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08		Jun-08
Summary of Intangible Plant by Factor																
	S		3	3	3	3	3	3	3	3	3	3	3	3	3	3
	JBG		8	8	8	8	8	8	8	8	8	8	8	8	8	8
	JBE		158	158	158	158	158	158	158	158	158	158	158	158	158	158
	SG		26,956	26,991	26,921	26,946	27,001	27,170	27,036	27,042	27,196	27,330	27,397	25,821	27,037	27,037
	CN		7,872	7,894	7,893	7,991	8,008	8,008	8,017	8,041	8,067	8,196	8,405	8,394	8,063	8,063
	CAGW		22,436	22,436	22,443	22,443	22,443	21,836	21,848	21,846	22,865	22,865	24,308	24,319	22,631	22,631
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCT		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant by Factor																
	DP		1,587	1,554	1,554	1,738	1,929	1,658	1,899	1,444	1,603	1,428	1,531	1,566	1,367	1,615
	DSO		19	38	1	13	63	7	50	21	130	11	11	18	11	32
	GP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	HP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	NP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	OP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TP		337	229	261	396	982	1,047	828	628	460	434	536	2,246	638	638
	TSO		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	IP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	MP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SP		3	4	53	1	16	10	43	20	18	0	197	14	31	31
Total Unclassified Plant by Factor																
			1,946	1,825	1,869	2,148	2,950	2,722	2,820	2,114	2,308	1,900	2,173	2,134	3,628	2,316
TOTAL ELECTRIC PLANT IN SERVICE																
			1,100,532	1,102,088	1,156,496	1,190,754	1,162,852	1,163,998	1,166,033	1,168,256	1,171,784	1,170,174	1,171,516	1,219,402	1,249,880	1,165,713
Summary of Electric Plant by Factor																
	S		398,358	399,237	400,481	401,666	402,919	403,895	404,383	406,047	407,444	407,823	409,163	410,132	411,496	404,843
	JBG		198,317	198,938	199,821	201,142	201,131	201,321	201,675	201,514	201,773	201,768	201,754	206,533	208,434	201,645
	JBE		3,721	3,742	3,791	3,738	3,765	3,783	3,783	3,758	3,738	3,641	3,801	3,620	3,608	3,735
	SG		46,456	46,516	46,580	46,692	46,716	46,846	46,921	46,948	46,987	47,033	47,074	47,119	47,164	47,209
	SO		9,659	9,686	9,704	9,734	9,761	9,789	9,816	9,843	9,870	9,897	9,924	9,951	9,978	9,978
	CN		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DEU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		444,945	444,891	497,893	498,646	499,438	499,256	501,291	502,006	503,634	501,644	501,087	543,096	572,613	500,138
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCT		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Less Capital Leases		(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)
105	Plant Held For Future Use		1,102,088	1,102,088	1,156,496	1,190,754	1,162,852	1,163,998	1,166,033	1,168,256	1,171,784	1,170,174	1,171,516	1,219,402	1,249,880	1,165,713
Total Plant Held For Future Use																
			1	1	161	161	161	195	195	195	36	36	36	36	36	103
114 Electric Plant Acquisition Adjustments																
	S		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Electric Plant Acquisition Adjustments																

FERC ACCT	DESCRIP	WCA FACTOR	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	AMA Rate Base Jun-07 - Jun-08
115	Accum. Provision for Asset Acquisition Adjustments															
		S	2,115	2,114	2,112	2,110	2,107	2,102	2,100	2,097	2,095	2,091	2,089	2,086	2,084	2,100
		SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		CAGW	2,119	2,119	2,112	2,110	2,107	2,102	2,100	2,097	2,095	2,091	2,089	2,086	2,084	2,100
		CAGE														
		DGP														
120	Nuclear Fuel	SE														
	Total Nuclear Fuel															
124	Weatherization	S	2,115	2,114	2,112	2,110	2,107	2,102	2,100	2,097	2,095	2,091	2,089	2,086	2,084	2,100
		SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
			2,119	2,119	2,112	2,110	2,107	2,102	2,100	2,097	2,095	2,091	2,089	2,086	2,084	2,100
182W	Weatherization	S														
		SG														
		SGCT														
		SO														
186W	Weatherization	S														
		CN														
		CNP														
		SG														
		SO														
	Total Weatherization		2,115	2,113	2,112	2,110	2,107	2,102	2,100	2,097	2,095	2,091	2,089	2,086	2,083	2,100
151	Fuel Stock	DEU														
		SE														
		CAEW	264	245	255	262	239	235	231	345	301	314	301	268	274	272
		CAEE														
		JBE	2,744	2,185	2,424	2,273	2,330	2,275	2,108	2,073	1,968	2,345	2,222	2,177	2,367	2,245
		CAEE														
		CAEE														
	Total Fuel Stock		3,008	2,430	2,679	2,535	2,569	2,510	2,340	2,418	2,268	2,659	2,522	2,445	2,641	2,517
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														
	Total Fuel Stock		3,008	2,430	2,679	2,535	2,569	2,510	2,340	2,418	2,268	2,659	2,522	2,445	2,641	2,517

FERC ACCT	DESCRIP	WCA FACTOR	AMA Rate Base													
			Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jun-07 - Jun-08
154	Materials and Supplies		4,359	4,004	4,222	4,159	4,257	4,497	4,383	4,891	5,149	5,209	5,599	5,344	5,325	4,713
	S		11	11	11	107	106	104	67	67	67	62	62	62	48	63
	SG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SNPPS		28	(2)	14	(6)	(9)	(4)	14	(1)	(1)	(5)	0	(0)	1	-
	SNPPH		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SNPD		(313)	(309)	(306)	(314)	(314)	(328)	(332)	(328)	(308)	(297)	(296)	(270)	(313)	
	SNPT		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SNPP		227	227	227	227	229	227	227	227	227	227	227	227	227	227
	CAGW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		1,738	1,714	1,699	1,731	1,718	1,700	1,675	1,699	1,701	1,711	1,688	1,673	1,703	
	JBG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		6,051	5,644	5,866	5,905	5,986	6,196	6,034	6,554	6,890	7,297	7,025	7,002	6,394	
	Total Materials and Supplies															
163	Stores Expense Undistributed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SO		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2518	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		6,038	5,631	5,853	5,892	5,973	6,183	6,021	6,541	6,787	7,284	7,012	6,989	6,381	
165	Prepayments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S		15	12	9	11	25	680	583	489	393	297	207	111	12	236
	GPS		235	247	236	276	305	280	339	321	321	256	246	244	221	275
	SG		-	-	130	65	195	130	65	195	130	65	195	130	65	111
	CAGW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SE		2,252	2,008	1,869	1,804	1,652	1,532	1,454	1,348	2,242	2,619	2,516	2,194	1,965	
	SO		2,502	2,268	2,244	2,155	2,176	2,623	2,441	2,353	3,085	3,238	3,163	2,803	2,587	
	Total Prepayments		2,273	2,147	2,095	2,019	1,958	1,901	1,853	1,804	1,744	1,688	1,629	1,564	1,463	
182M	Misc Regulatory Assets		(13)	(21)	(30)	(38)	(47)	(55)	(64)	(79)	(97)	(116)	(133)	(151)	(169)	(177)
	S		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		1,866	1,866	1,866	1,866	1,866	1,866	1,866	1,857	1,857	1,857	1,857	1,857	1,862	
	CAGW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG		814	814	814	814	814	814	814	814	814	814	814	814	814	
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SO		413	484	498	502	509	512	505	499	503	502	505	513	506	
	Total Prepayments		5,354	5,289	5,243	5,162	5,100	5,037	4,756	4,717	4,643	4,569	4,494	4,419	4,283	

FERC ACCT	WCA FACTOR	DESCRIP	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	AMA Rate Base Jun-07 - Jun-08
186M		Misc Deferred Debits														
	S		188	184	180	176	172	168	164	160	156	153	149	145	141	164
	CAEW															
	CAEE															
	SG		3,163	3,127	3,316	3,287	3,239	3,251	3,233	3,251	3,242	3,560	3,343	3,699	3,331	3,331
	SO		29	27	29	20	7	6	7	7	8	11	15	15	16	15
	SE															
	CAGW															
	CAGE															
	CAEW															
	CAEE															
	SNPPS															
	EXCTAX															
		<b>Total Misc. Deferred Debits</b>	3,379	3,337	3,525	3,484	3,418	3,426	3,405	3,419	3,406	3,724	3,507	3,858	3,852	3,510
		Working Capital														
		Cash Working Capital	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066
		SO														
		SE														
			10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066
		Other Work Cap.														
		Cash	1,518	1,518	1,518	1,518	1,518	1,518	1,518	1,518	1,518	1,518	1,518	1,518	1,518	1,518
		SG	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		SO	33	33	33	33	33	33	33	33	33	33	33	33	33	33
		Other A/R	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133
		A/P														
		SO	(305)	(305)	(305)	(305)	(305)	(305)	(305)	(305)	(305)	(305)	(305)	(305)	(305)	(305)
		CAEE														
		A/P														
		SG	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		SE														
		Other Misc. D/ Crd														
		SE														
		CAEW														
		CAEE														
		SE														
		Asst/Ret. Olig														
		CAEW														
		CAEE														
		Asst/Ret. Olig														
		CAEW														
		CAEE														
		Asst/Ret. Olig														
		CAEW														
		CAEE														
		Asst/Ret. Olig														
		CAEW														
		CAEE														
		ARO Reg Liability														
		SE														
		ARO Reg Liability														
		CAEW														
		CAEE														
		ARO Reg Liability														
		CAEW														
		CAEE														
		Chrgs Reclamation														
			2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379
		<b>Total Working Capital</b>	12,445	12,445	12,445	12,445	12,445	12,445	12,445	12,445	12,445	12,445	12,445	12,445	12,445	12,445
		Miscellaneous Rate Base														
		Unrec Plant & Reg Study Costs														
		S														
		Nuclear Plant - Trojan														
		S	(988)	(965)	(942)	(919)	(896)	(873)	(850)	(827)	(804)	(781)	(758)	(735)	(712)	(850)
		TROUP	625	610	596	581	567	552	538	523	509	494	480	465	451	538
		TROUD	915	894	872	851	830	809	787	766	745	724	702	681	660	787
			552	539	526	513	500	488	475	462	449	436	423	411	398	475
		Misc Deferred Debits-Trojan														
		S														
		SNPPN														
		<b>TOTAL MISCELLANEOUS RATE BASE</b>	552	539	526	513	500	488	475	462	449	436	423	411	398	475
		<b>TOTAL RATE BASE ADDITIONS</b>	35,394	34,055	34,787	34,456	34,150	33,008	34,217	34,647	35,225	36,073	35,964	35,515	35,230	34,976
		Customer Service Deposits														
		S														
		CU														
		<b>Total Customer Service Deposits</b>														



FERC ACCT	WCA FACTOR	DESCRIP	AMA Rate Base													
			Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jun-07 - Jun-08
2281	SO	Prop Ins	(16)	(25)	(19)	(19)	(14)	(11)	(18)	(433)	(506)	(519)	(521)	(518)	(584)	(8)
2282	SO	Int & Dam	(584)	(373)	(373)	(313)	(272)	(271)	(271)	(460)	(485)	(484)	(485)	(485)	(490)	(450)
2283	SO	Pen & Ben	(1,453)	(1,509)	(1,464)	(1,480)	(1,490)	(1,499)	(1,499)	(1,460)	(1,455)	(1,484)	(1,438)	(1,438)	(1,469)	(1,433)
2283	S	Pen & Ben	(257)	(185)	(152)	(140)	(182)	(201)	(201)	(183)	(185)	(200)	(11)	(11)	(63)	(83)
254	SO	Ins Prov	(2,310)	(2,302)	(2,008)	(1,947)	(1,955)	(1,990)	(1,990)	(1,953)	(1,965)	(2,003)	(1,970)	(1,956)	(2,017)	(2,011)
22844		Accum Hydric Relicensing Obligation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
22842	TROJID	Per Trojen	(534)	(532)	(532)	(534)	(533)	(529)	(529)	(530)	(528)	(528)	(520)	(516)	(517)	(528)
230	TROJIP	ARO	(512)	(512)	(512)	(483)	(483)	(483)	(483)	(485)	(485)	(485)	(485)	(489)	(488)	(491)
234105	TROJIP	Regulatory Liability	(166)	(166)	(166)	(191)	(191)	(191)	(191)	(185)	(185)	(178)	(178)	(178)	(180)	(160)
254	CAEE	Regulatory Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	SE	Regulatory Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	S	Regulatory Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			(1,212)	(1,192)	(1,192)	(1,135)	(1,081)	(1,021)	(1,021)	(948)	(1,124)	(999)	(923)	(854)	(785)	(1,045)
252		Customer Advances for Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S		(14)	(17)	(17)	(8)	(11)	(27)	(27)	(26)	(9)	(9)	(9)	(8)	(2)	(13)
	SG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SO		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CN		12	31	139	158	69	15	241	415	459	500	804	(172)	(74)	219
		Total Customer Advances for Constr	(2)	17	122	150	58	(12)	215	406	449	491	795	(180)	(75)	206
25398		SO2 Emissions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S		-	-	-	-	-	-	-	-	-	-	-	-	-	-
25399		Other Deferred Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S		(84)	(636)	(543)	(463)	(651)	(471)	(390)	(325)	(325)	(244)	(164)	(247)	(167)	(86)
	GPS		(76)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(43)	(43)
	CAGW		(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)
	CAGE		(1,056)	(1,051)	(1,047)	(1,042)	(1,037)	(1,032)	(1,028)	(1,023)	(1,018)	(1,014)	(1,009)	(1,004)	(1,000)	(1,028)
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SE		(1,634)	(2,181)	(2,045)	(1,961)	(2,044)	(1,959)	(1,874)	(1,386)	(1,301)	(1,215)	(1,294)	(1,209)	(1,124)	(1,654)
190		Accumulated Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S		491	491	491	491	491	491	491	491	491	491	491	491	491	491
	CN		10	10	10	10	10	10	10	10	10	10	10	10	10	10
	SO		6,787	6,787	6,787	6,844	6,844	6,844	6,844	2,884	2,884	2,853	2,853	2,853	2,792	4,626
	DGP		684	684	684	684	684	684	684	684	684	684	684	684	684	684
	BADDEBT		3	3	3	3	3	3	3	3	3	3	3	3	3	3
	TROJID		103	103	103	103	103	103	103	462	462	462	462	462	462	462
	SG		696	696	696	703	703	703	703	1,137	1,137	1,137	1,137	1,137	1,137	849
	SE		679	679	679	679	679	679	679	679	679	679	679	679	679	679
	SNP		1	1	1	1	1	1	1	1	1	1	1	1	1	1
	CAGW		679	679	679	679	679	679	679	679	679	679	679	679	679	679
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEW		35	35	35	35	35	35	35	102	102	102	102	102	102	71
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SNPD		51	51	51	51	51	51	51	53	53	53	53	53	53	(42)
		Total Accum Deferred Income Taxes	9,541	9,541	9,541	9,405	9,405	9,405	9,405	5,886	5,886	5,571	5,571	5,571	5,402	7,428
281		Accumulated Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(11)
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SNPT		(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(11)

DESCRIP	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jun-07 - Jun-08
Accumulated Deferred Income Taxes														
S														
DITBAL	(87,915)	(87,915)	(87,915)	(88,768)	(88,768)	(88,768)	(91,121)	(91,121)	(91,121)	(95,381)	(95,381)	(95,381)	(102,203)	(91,392)
DGP														
SO	(1,133)	(1,133)	(1,133)	(1,133)	(1,133)	(1,133)	(1,045)	(1,045)	(1,045)	(1,045)	(1,045)	(1,045)	(1,045)	(1,086)
SNP														
CAGW														
CAEW														
CAEE														
SE														
JBG														
SG	(76)	(76)	(76)	(512)	(512)	(512)	(347)	(347)	(347)	(347)	(347)	(347)	(346)	(332)
	(89,125)	(89,125)	(89,125)	(90,414)	(90,414)	(90,414)	(92,513)	(92,513)	(92,513)	(96,773)	(96,773)	(96,773)	(103,595)	(92,809)

DESCRIP	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jun-07 - Jun-08
Accumulated Deferred Income Taxes														
S														
SG	(397)	(397)	(397)	(397)	(397)	(397)	(1,086)	(1,086)	(1,086)	(1,086)	(1,086)	(1,086)	(1,086)	(770)
SE	(419)	(419)	(419)	(419)	(419)	(419)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(337)
SO	(477)	(477)	(477)	(485)	(485)	(485)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(634)
GFS	(91)	(91)	(91)	(400)	(400)	(400)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(154)
SNP	(955)	(955)	(955)	(955)	(955)	(955)	(1,007)	(1,007)	(1,007)	(1,007)	(1,007)	(1,007)	(1,007)	(983)
TROJD	(680)	(680)	(680)	(680)	(680)	(680)	(556)	(556)	(556)	(556)	(556)	(556)	(556)	(613)
SNPD	(86)	(86)	(86)	(86)	(86)	(86)	38	38	38	38	38	38	38	(18)
CAGW	(549)	(549)	(549)	(549)	(549)	(549)	(1,359)	(1,359)	(1,359)	(1,359)	(1,359)	(1,359)	(1,359)	(988)
CAEW														
CAEE														
JBE	827	827	827	891	891	891	1,139	1,139	1,139	1,235	1,235	1,235	1,235	1,034
SGCT														
	(2,826)	(2,826)	(2,826)	(3,080)	(3,080)	(3,080)	(4,364)	(4,364)	(4,364)	(4,364)	(4,364)	(4,364)	(4,364)	(3,464)
	(82,446)	(82,446)	(82,446)	(84,103)	(84,103)	(84,103)	(90,990)	(90,990)	(90,990)	(94,739)	(94,739)	(94,739)	(101,311)	(86,856)

DESCRIP	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jun-07 - Jun-08
TOTAL ACCUM DEF INCOME TAX														
Accumulated Investment Tax Credit														
S														
ITCR4	(454)	(454)	(454)	(433)	(433)	(433)	(412)	(412)	(412)	(407)	(407)	(407)	(402)	(424)
ITCR5	(633)	(633)	(633)	(611)	(611)	(611)	(588)	(588)	(588)	(581)	(581)	(581)	(574)	(601)
ITCR6	(275)	(275)	(275)	(267)	(267)	(267)	(259)	(259)	(259)	(256)	(256)	(256)	(253)	(263)
ITCR8	(44)	(44)	(44)	(43)	(43)	(43)	(42)	(42)	(42)	(42)	(42)	(42)	(41)	(44)
ITCR9	(97)	(97)	(97)	(95)	(95)	(95)	(92)	(92)	(92)	(91)	(91)	(91)	(90)	(93)
ITCR0	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(14)	(14)	(14)	(14)	(19)
CAGE														
	(1,519)	(1,519)	(1,519)	(1,464)	(1,464)	(1,464)	(1,409)	(1,409)	(1,409)	(1,392)	(1,392)	(1,392)	(1,375)	(1,440)
	(89,642)	(89,642)	(89,642)	(90,549)	(90,549)	(90,549)	(96,899)	(96,899)	(96,899)	(99,856)	(99,856)	(100,330)	(106,687)	(94,799)

DESCRIP	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jun-07 - Jun-08
TOTAL RATE BASE DEDUCTIONS														
1085P														
Steam Prod Plant Accumulated Depr														
S														
DGP														
DGU														
SG														
CAGW	(26,485)	(26,608)	(26,730)	(26,856)	(26,979)	(27,062)	(27,149)	(27,272)	(27,251)	(27,291)	(27,380)	(27,470)	(27,561)	(27,091)
CAGE	(97,538)	(98,040)	(98,432)	(98,796)	(99,170)	(99,393)	(99,511)	(99,717)	(99,701)	(99,607)	(99,518)	(99,130)	(100,227)	(99,275)
JBG														
CAGE	(124,923)	(124,647)	(125,162)	(125,652)	(126,149)	(126,475)	(126,860)	(126,990)	(126,952)	(126,898)	(127,298)	(127,599)	(127,788)	(126,560)

DESCRIP	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jun-07 - Jun-08
108NP Nuclear Prod Plant Accumulated Depr														
DGP														
DGU														
SG														

FERC ACCY	WCA FACTOR	DESCRIP	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jun-07 - Jun-08
108HP		Hydraulic Prod Plant Accum Depr														
	S		(40,121)	(40,285)	(40,460)	(40,544)	(40,717)	(40,894)	(40,943)	(41,154)	(41,234)	(41,209)	(41,384)	(41,538)	(41,666)	(40,938)
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		(40,121)	(40,285)	(40,460)	(40,544)	(40,717)	(40,894)	(40,943)	(41,154)	(41,234)	(41,209)	(41,384)	(41,538)	(41,666)	(40,938)
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		(9,407)	(9,383)	(9,677)	(9,415)	(9,791)	(10,164)	(10,549)	(10,927)	(11,304)	(11,683)	(12,061)	(12,500)	(13,055)	(10,724)
	CAGE		(9,407)	(9,383)	(9,677)	(9,415)	(9,791)	(10,164)	(10,549)	(10,927)	(11,304)	(11,683)	(12,061)	(12,500)	(13,055)	(10,724)
108OP		Other Production Plant - Accum Depr														
	S		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		(9,407)	(9,383)	(9,677)	(9,415)	(9,791)	(10,164)	(10,549)	(10,927)	(11,304)	(11,683)	(12,061)	(12,500)	(13,055)	(10,724)
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		(9,407)	(9,383)	(9,677)	(9,415)	(9,791)	(10,164)	(10,549)	(10,927)	(11,304)	(11,683)	(12,061)	(12,500)	(13,055)	(10,724)
108EP		Experimental Plant - Accum Depr														
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		(173,851)	(174,315)	(175,299)	(175,612)	(176,657)	(177,533)	(178,152)	(179,070)	(179,490)	(179,789)	(180,743)	(181,637)	(182,510)	(178,027)
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		(76,013)	(76,276)	(76,867)	(76,815)	(77,487)	(78,139)	(78,641)	(79,353)	(79,789)	(80,182)	(80,825)	(81,507)	(82,282)	(78,752)
	JBG		(97,638)	(98,040)	(98,432)	(98,796)	(99,170)	(99,393)	(99,511)	(99,717)	(99,701)	(99,607)	(99,916)	(100,130)	(100,227)	(99,275)
	SSGCT		(173,851)	(174,315)	(175,299)	(175,612)	(176,657)	(177,533)	(178,152)	(179,070)	(179,490)	(179,789)	(180,743)	(181,637)	(182,510)	(178,027)
108TP		Transmission Plant Accumulated Depr														
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		(82,569)	(82,899)	(83,239)	(83,582)	(83,848)	(84,177)	(84,614)	(84,954)	(85,233)	(85,269)	(85,061)	(85,351)	(85,187)	(84,342)
	CAGE		(9,034)	(9,065)	(9,097)	(9,147)	(9,179)	(9,210)	(9,271)	(9,302)	(9,329)	(9,802)	(9,772)	(9,801)	(9,788)	(9,366)
	JBG		(2,347)	(2,362)	(2,376)	(2,377)	(2,391)	(2,414)	(2,421)	(2,414)	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(2,158)
	SG		(83,950)	(84,326)	(84,712)	(85,106)	(85,419)	(85,784)	(86,284)	(86,871)	(87,383)	(87,814)	(88,232)	(88,571)	(88,852)	(85,866)
	Land and Land Rights		(183)	(184)	(184)	(184)	(185)	(185)	(186)	(186)	(186)	(186)	(186)	(187)	(188)	(183)
	S		(183)	(184)	(184)	(184)	(185)	(185)	(186)	(186)	(186)	(186)	(186)	(187)	(188)	(183)
108361		Structures and Improvements														
	S		(668)	(667)	(671)	(673)	(675)	(679)	(681)	(685)	(688)	(688)	(688)	(688)	(688)	(659)
108362		Station Equipment														
	S		(16,903)	(16,991)	(17,074)	(17,123)	(17,205)	(17,287)	(17,359)	(17,432)	(17,493)	(13,223)	(13,283)	(13,345)	(13,379)	(16,080)
108363		Storage Battery Equipment														
	S		(54,504)	(54,821)	(55,148)	(55,128)	(55,453)	(55,766)	(55,846)	(56,172)	(56,392)	(40,508)	(40,779)	(41,043)	(41,031)	(51,235)
108364		Poles, Towers & Fixtures														
	S		(54,504)	(54,821)	(55,148)	(55,128)	(55,453)	(55,766)	(55,846)	(56,172)	(56,392)	(40,508)	(40,779)	(41,043)	(41,031)	(51,235)
108365		Overhead Conductors														
	S		(20,665)	(20,768)	(20,840)	(20,870)	(20,973)	(21,079)	(21,156)	(21,245)	(21,400)	(24,815)	(24,940)	(25,067)	(25,149)	(22,172)
	S		(20,665)	(20,768)	(20,840)	(20,870)	(20,973)	(21,079)	(21,156)	(21,245)	(21,400)	(24,815)	(24,940)	(25,067)	(25,149)	(22,172)

FERC ACCT (\$ in 000'S)	WCA FACTOR	DESCRIP	AMA Rate Base													
			Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jun-07 - Jun-08
108366	S	Underground Conduit	(3,810)	(3,829)	(3,849)	(3,859)	(3,878)	(3,898)	(3,913)	(3,933)	(4,013)	(6,619)	(8,672)	(6,725)	(8,743)	(5,289)
			(3,810)	(3,829)	(3,849)	(3,859)	(3,878)	(3,898)	(3,913)	(3,933)	(4,013)	(6,619)	(8,672)	(6,725)	(8,743)	(5,289)
108367	S	Underground Conductors	(5,718)	(5,754)	(5,789)	(5,793)	(5,827)	(5,864)	(5,877)	(5,914)	(5,924)	(7,309)	(7,355)	(7,400)	(7,410)	(6,281)
			(5,718)	(5,754)	(5,789)	(5,793)	(5,827)	(5,864)	(5,877)	(5,914)	(5,924)	(7,309)	(7,355)	(7,400)	(7,410)	(6,281)
108368	S	Line Transformers	(28,933)	(29,054)	(29,182)	(29,229)	(29,346)	(29,473)	(29,579)	(29,705)	(29,940)	(37,525)	(37,702)	(37,861)	(37,941)	(31,836)
			(28,933)	(29,054)	(29,182)	(29,229)	(29,346)	(29,473)	(29,579)	(29,705)	(29,940)	(37,525)	(37,702)	(37,861)	(37,941)	(31,836)
108369	S	Services	(11,708)	(11,777)	(11,847)	(11,866)	(11,936)	(12,008)	(12,044)	(12,116)	(12,208)	(14,306)	(14,391)	(14,477)	(14,502)	(12,673)
			(11,708)	(11,777)	(11,847)	(11,866)	(11,936)	(12,008)	(12,044)	(12,116)	(12,208)	(14,306)	(14,391)	(14,477)	(14,502)	(12,673)
108370	S	Meters	(6,556)	(6,576)	(6,596)	(6,599)	(6,583)	(6,607)	(6,605)	(6,625)	(6,611)	(7,563)	(7,591)	(7,619)	(7,627)	(6,866)
			(6,556)	(6,576)	(6,596)	(6,599)	(6,583)	(6,607)	(6,605)	(6,625)	(6,611)	(7,563)	(7,591)	(7,619)	(7,627)	(6,866)
108371	S	Installations on Customers' Premises	(295)	(297)	(299)	(299)	(300)	(302)	(302)	(304)	(305)	(266)	(267)	(268)	(268)	(261)
			(295)	(297)	(299)	(299)	(300)	(302)	(302)	(304)	(305)	(266)	(267)	(268)	(268)	(261)
108372	S	Leased Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108373	S	Street Lights	(1,613)	(1,622)	(1,631)	(1,631)	(1,639)	(1,646)	(1,646)	(1,655)	(1,662)	(1,922)	(1,927)	(1,935)	(1,944)	(1,725)
			(1,613)	(1,622)	(1,631)	(1,631)	(1,639)	(1,646)	(1,646)	(1,655)	(1,662)	(1,922)	(1,927)	(1,935)	(1,944)	(1,725)
108D00	S	Unclassified Dist Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108D5	S	Unclassified Dist Sub Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108DP	S	Unclassified Dist Sub Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT DEPR			(151,557)	(152,340)	(153,101)	(153,224)	(154,001)	(154,796)	(155,194)	(155,973)	(156,760)	(156,706)	(157,561)	(158,413)	(158,665)	(155,265)
Summary of Distribution Plant Depr by Factor			(151,557)	(152,340)	(153,101)	(153,224)	(154,001)	(154,796)	(155,194)	(155,973)	(156,760)	(156,706)	(157,561)	(158,413)	(158,665)	(155,265)
108GP	S	General Plant Accumulated Depr	(14,188)	(14,367)	(14,551)	(14,732)	(14,915)	(15,098)	(15,281)	(15,464)	(15,647)	(15,830)	(16,013)	(16,196)	(16,379)	(14,909)
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	SN		(461)	(469)	(478)	(483)	(491)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(476)
	SO		(6,952)	(7,051)	(7,157)	(7,234)	(7,340)	(7,444)	(7,444)	(7,444)	(7,444)	(7,444)	(7,444)	(7,444)	(7,444)	(6,870)
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		(3,127)	(3,153)	(3,189)	(3,235)	(3,256)	(3,237)	(3,176)	(3,210)	(3,233)	(3,064)	(3,089)	(3,122)	(3,174)	(3,174)
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JRG		(806)	(817)	(828)	(826)	(837)	(844)	(886)	(897)	(912)	(931)	(944)	(964)	(926)	(926)
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT DEPR			(25,635)	(25,957)	(26,304)	(26,609)	(26,939)	(27,223)	(27,419)	(27,553)	(27,664)	(27,765)	(27,866)	(27,967)	(28,068)	(26,355)

FERC ACCT	WCA FACTOR	DESCRIP	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	AMA Rate Base Jun-07 - Jun-08
108MP		Mining Plant Accumulated Depr														
	S		(25,535)	(25,537)	(26,304)	(26,609)	(26,939)	(27,223)	(25,419)	(25,753)	(26,064)	(26,365)	(26,674)	(27,062)	(26,142)	(26,355)
	CAEW		(14,188)	(14,367)	(14,551)	(14,732)	(14,915)	(15,098)	(14,477)	(14,654)	(14,827)	(15,297)	(15,475)	(15,661)	(15,477)	(14,909)
	CAEE		(6,952)	(7,051)	(7,157)	(7,234)	(7,340)	(7,444)	(6,425)	(6,528)	(6,621)	(6,602)	(6,686)	(6,806)	(6,133)	(6,870)
	SE		(461)	(469)	(478)	(483)	(491)	(500)	(455)	(464)	(472)	(471)	(480)	(489)	(476)	(476)
			(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	DEL		(3,127)	(3,153)	(3,189)	(3,235)	(3,256)	(3,237)	(3,176)	(3,210)	(3,233)	(3,064)	(3,089)	(3,122)	(3,119)	(3,174)
	CAGW															
	CAGE															
	CAEW															
	CAEE															
	SSGCT															
	JBG		(906)	(917)	(928)	(926)	(937)	(944)	(866)	(897)	(912)	(931)	(944)	(864)	(942)	(926)
	Remove Capital Leases															
	Total General Depreciation by Factor		(25,635)	(25,957)	(26,304)	(26,609)	(26,939)	(27,223)	(25,419)	(25,753)	(26,064)	(26,365)	(26,674)	(27,062)	(26,142)	(26,355)
	TOTAL GENERAL PLANT ACCUM DEPR		(444,632)	(446,939)	(449,415)	(450,561)	(453,015)	(455,336)	(455,049)	(457,466)	(459,297)	(459,535)	(461,399)	(463,864)	(463,888)	(455,513)
111SP		PLANT IN SERV														
	Accum Prov for Amort Steam															
	CAGW															
	CAGW															
	CAGE															
	SG															
111GP		Accum Prov for Amort General														
	S		(1,244)	(1,249)	(1,255)	(1,260)	(1,266)	(1,271)	(1,277)	(1,282)	(1,286)	(1,292)	(1,293)	(1,299)	(1,305)	(1,275)
	CN		(136)	(138)	(139)	(140)	(143)	(145)	(146)	(147)	(149)	(150)	(151)	(153)	(154)	(146)
	SG															
	SO															
	CAGW		(464)	(464)	(475)	(483)	(483)	(481)	(492)	(502)	(512)	(521)	(531)	(540)	(548)	(487)
	CAGE															
	CAEW															
	CAEE															
	SE															
	Remove Capital Leases															
	Total General Depreciation by Factor		(1,845)	(1,852)	(1,869)	(1,864)	(1,862)	(1,897)	(1,915)	(1,931)	(1,946)	(1,963)	(1,975)	(1,992)	(2,007)	(1,916)

FERC ACCT (S in 000'S) WCA FACTOR ANA Rate Base  
 111HP Accum Prov for Amort-Hydro Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07 Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jun-07 - Jun-08

	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(75)	(75)	(75)	(75)	(74)
111IP	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Accum Prov for Amort-Intangible Plant															
S															
DGP															
DGU															
SG															
CAGW	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(75)	(75)	(75)	(75)	(74)
CAGE															
CAGE	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(75)	(75)	(75)	(75)	(74)
111IP	(1,109)	(1,138)	(1,168)	(1,198)	(1,228)	(1,257)	(897)	(1,027)	(1,057)	(1,085)	(1,111)	(1,139)	(1,168)	(1,148)	
Accum Prov for Amort-Intangible Plant															
SG															
CAGW	(5,692)	(5,721)	(5,752)	(5,782)	(5,813)	(5,845)	(5,870)	(5,901)	(5,933)	(5,965)	(5,998)	(6,034)	(6,067)	(5,875)	
CAGE															
CAGE	(5,608)	(5,668)	(5,728)	(5,788)	(5,850)	(5,903)	(5,363)	(5,423)	(5,512)	(5,578)	(5,645)	(5,714)	(5,785)	(5,606)	
CAGW	(0)	(0)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
CAGE	(16,863)	(17,032)	(17,145)	(17,310)	(17,473)	(17,643)	(17,739)	(17,862)	(18,023)	(18,182)	(18,287)	(18,436)	(18,543)	(17,654)	
JBG	(29,274)	(29,561)	(29,795)	(30,080)	(30,366)	(30,649)	(29,972)	(30,235)	(30,527)	(30,792)	(31,054)	(31,326)	(31,627)	(30,284)	
SO															
Less Non-Utility Plant															
OTH	(29,274)	(29,561)	(29,795)	(30,080)	(30,366)	(30,649)	(29,972)	(30,235)	(30,527)	(30,792)	(31,054)	(31,326)	(31,627)	(30,284)	
111390															
Accum Amtr - Capital Lease															
S															
SG															
SO															
Remove Capital Lease Amtr															
Average	(31,193)	(31,487)	(31,738)	(32,038)	(32,302)	(32,620)	(31,961)	(32,240)	(32,547)	(32,830)	(33,104)	(33,392)	(33,709)	(32,276)	

Summary of Amortization by Factor

S	(1,245)	(1,250)	(1,256)	(1,261)	(1,267)	(1,272)	(1,278)	(1,283)	(1,287)	(1,293)	(1,294)	(1,300)	(1,305)	(1,305)	(1,276)
DGP															
DGU															
SE															
SG	(17,328)	(17,496)	(17,621)	(17,793)	(17,927)	(18,123)	(18,232)	(18,384)	(18,535)	(18,683)	(18,827)	(18,976)	(19,091)	(18,150)	
CN	(5,829)	(5,858)	(5,891)	(5,923)	(5,957)	(5,988)	(6,016)	(6,048)	(6,081)	(6,115)	(6,150)	(6,187)	(6,222)	(6,020)	
SSGCT															
JBG	(0)	(0)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
CAGW	(5,683)	(5,742)	(5,802)	(5,862)	(5,924)	(5,377)	(5,437)	(5,497)	(5,586)	(5,653)	(5,720)	(5,789)	(5,859)	(5,680)	
CAGE															
CAGE															
SG	(1,109)	(1,138)	(1,168)	(1,198)	(1,228)	(1,257)	(997)	(1,027)	(1,057)	(1,085)	(1,111)	(1,139)	(1,168)	(1,148)	
Less Capital Lease															
Total Provision For Amortization by Factor	(31,193)	(31,487)	(31,738)	(32,038)	(32,302)	(32,620)	(31,961)	(32,240)	(32,547)	(32,830)	(33,104)	(33,392)	(33,709)	(32,276)	





**Electric Operations Revenue (Actuals)**  
 Twelve Months Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4118000	SE	\$ (6,908)	\$ (121)	\$ (1,832)	\$ (530)	\$ (962)	\$ (2,837)	\$ (441)	\$ (159)	\$ (25)	\$ 0
<b>4118000 Total</b>		<b>\$ (6,908)</b>	<b>\$ (121)</b>	<b>\$ (1,832)</b>	<b>\$ (530)</b>	<b>\$ (962)</b>	<b>\$ (2,837)</b>	<b>\$ (441)</b>	<b>\$ (159)</b>	<b>\$ (25)</b>	<b>\$ 0</b>
4211000	CAGE	\$ (1,170)	\$ 0	\$ 0	\$ 0	\$ (234)	\$ (788)	\$ (111)	\$ (36)	\$ (2)	\$ 0
4211000	GAIN DISPOS PROP	\$ (720)	\$ (34)	\$ (532)	\$ (154)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4211000	GAIN DISPOS PROP	\$ 438	\$ 10	\$ 117	\$ 31	\$ 52	\$ 193	\$ 26	\$ 8	\$ 0	\$ 0
4211000	GAIN DISPOS PROP	\$ (35)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (35)	\$ 0	\$ 0	\$ 0	\$ 0
4211000	GAIN DISPOS PROP	\$ (152)	\$ 0	\$ (152)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>4211000 Total</b>		<b>\$ (1,639)</b>	<b>\$ (24)</b>	<b>\$ (415)</b>	<b>\$ (274)</b>	<b>\$ (182)</b>	<b>\$ (631)</b>	<b>\$ (85)</b>	<b>\$ (27)</b>	<b>\$ (1)</b>	<b>\$ 0</b>
4212000	CA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4212000	LOSS DISPOS PROP	\$ 52	\$ 0	\$ 0	\$ 0	\$ 10	\$ 35	\$ 5	\$ 2	\$ 0	\$ 0
4212000	LOSS DISPOS PROP	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4212000	LOSS DISPOS PROP	\$ 8	\$ 0	\$ 8	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4212000	LOSS DISPOS PROP	\$ 1,728	\$ 40	\$ 463	\$ 124	\$ 204	\$ 760	\$ 103	\$ 33	\$ 1	\$ 0
4212000	LOSS DISPOS PROP	\$ 10	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10	\$ 0	\$ 0	\$ 0	\$ 0
4212000	LOSS DISPOS PROP	\$ 1	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4212000	LOSS DISPOS PROP	\$ 2	\$ 0	\$ 0	\$ 0	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>4212000 Total</b>		<b>\$ 1,801</b>	<b>\$ 41</b>	<b>\$ 471</b>	<b>\$ 125</b>	<b>\$ 216</b>	<b>\$ 805</b>	<b>\$ 108</b>	<b>\$ 35</b>	<b>\$ 1</b>	<b>\$ 0</b>
4401000	CA	\$ 42,729	\$ 42,729	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4401000	RESIDENTIAL SALES	\$ 57,554	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 57,554	\$ 0	\$ 0	\$ 0
4401000	RESIDENTIAL SALES	\$ 496,916	\$ 0	\$ 496,916	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4401000	RESIDENTIAL SALES	\$ 546,294	\$ 0	\$ 0	\$ 0	\$ 0	\$ 546,294	\$ 0	\$ 0	\$ 0	\$ 0
4401000	RESIDENTIAL SALES	\$ 109,079	\$ 0	\$ 0	\$ 109,079	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4401000	RESIDENTIAL SALES	\$ 71,751	\$ 0	\$ 0	\$ 0	\$ 71,751	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4401000	RESIDENTIAL SALES	\$ 10,396	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,396	\$ 0	\$ 0
<b>4401000 Total</b>		<b>\$ 1,334,719</b>	<b>\$ 42,729</b>	<b>\$ 496,916</b>	<b>\$ 109,079</b>	<b>\$ 71,751</b>	<b>\$ 546,294</b>	<b>\$ 57,554</b>	<b>\$ 10,396</b>	<b>\$ 0</b>	<b>\$ 0</b>
4403000	IDU	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4403000	BPA REG BAL-RES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4403000	BPA REG BAL-RES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4403000	BPA REG BAL-RES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>4403000 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>\$ 0</b>
4421000	CA	\$ 28,208	\$ 28,208	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4421000	COMMERCIAL SALES	\$ 26,885	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26,885	\$ 0	\$ 0	\$ 0
4421000	COMMERCIAL SALES	\$ 328,840	\$ 0	\$ 328,840	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4421000	COMMERCIAL SALES	\$ 482,637	\$ 0	\$ 0	\$ 0	\$ 0	\$ 482,637	\$ 0	\$ 0	\$ 0	\$ 0
4421000	COMMERCIAL SALES	\$ 83,337	\$ 0	\$ 0	\$ 83,337	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4421000	COMMERCIAL SALES	\$ 86,663	\$ 0	\$ 0	\$ 0	\$ 86,663	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4421000	COMMERCIAL SALES	\$ 9,694	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,694	\$ 0	\$ 0
<b>4421000 Total</b>		<b>\$ 1,046,264</b>	<b>\$ 28,208</b>	<b>\$ 328,840</b>	<b>\$ 83,337</b>	<b>\$ 86,663</b>	<b>\$ 482,637</b>	<b>\$ 26,885</b>	<b>\$ 9,694</b>	<b>\$ 0</b>	<b>\$ 0</b>
4421200	OR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>4421200 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>\$ 0</b>
4421400	IDU	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4421400	BPA REG BAL-IRRI	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4421400	BPA REG BAL-IRRI	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0





**Electric Operations Revenue (Actuals)**

Twelve Months Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4421400	BPA REG BAL-IRRIG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4421400 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>\$0</b>
4421500	BPA REG BAL-COMMRC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421500	BPA REG BAL-COMMRC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421500	BPA REG BAL-COMMRC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4421500 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>\$0</b>
4422000	IND SLS/EXCL IRRIG	\$4,100	\$4,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$69,274	\$0	\$0	\$0	\$0	\$0	\$69,274	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$149,943	\$0	\$149,943	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$343,767	\$0	\$0	\$0	\$343,767	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$43,016	\$0	\$0	\$43,016	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$223,840	\$0	\$0	\$223,840	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$39,293	\$0	\$0	\$0	\$0	\$0	\$0	\$39,293	\$0	\$0
<b>4422000 Total</b>		<b>\$873,233</b>	<b>\$4,100</b>	<b>\$149,943</b>	<b>\$43,016</b>	<b>\$223,840</b>	<b>\$343,767</b>	<b>\$69,274</b>	<b>\$39,293</b>	<b>\$0</b>	<b>\$0</b>
4423000	INDUST SALES-IRRIG	\$7,787	\$7,787	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$39,469	\$0	\$0	\$0	\$0	\$0	\$39,469	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$12,472	\$0	\$12,472	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$10,986	\$0	\$0	\$0	\$10,986	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$9,864	\$0	\$0	\$9,864	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$1,185	\$0	\$0	\$1,185	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$113	\$0	\$0
<b>4423000 Total</b>		<b>\$81,877</b>	<b>\$7,787</b>	<b>\$12,472</b>	<b>\$9,864</b>	<b>\$1,185</b>	<b>\$10,986</b>	<b>\$39,469</b>	<b>\$113</b>	<b>\$0</b>	<b>\$0</b>
4441000	PUB ST/HWY LIGHT	\$360	\$360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$372	\$0	\$0	\$0	\$0	\$0	\$372	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$5,203	\$0	\$5,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$10,437	\$0	\$0	\$0	\$10,437	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$1,141	\$0	\$0	\$1,141	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$1,656	\$0	\$0	\$1,656	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$491	\$0	\$0	\$491	\$0	\$0	\$0	\$491	\$0	\$0
<b>4441000 Total</b>		<b>\$19,659</b>	<b>\$360</b>	<b>\$5,203</b>	<b>\$1,141</b>	<b>\$1,656</b>	<b>\$10,437</b>	<b>\$372</b>	<b>\$491</b>	<b>\$0</b>	<b>\$0</b>
4451000	OTHER SALES PUBLIC	\$18,127	\$0	\$0	\$0	\$0	\$18,127	\$0	\$0	\$0	\$0
<b>4451000 Total</b>		<b>\$18,127</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,127</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4471000	ON-SYS WHOLE-FIRM	\$6,196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,196	\$0
4471000	ON-SYS WHOLE-FIRM	\$963	\$0	\$963	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4471000	ON-SYS WHOLE-FIRM	\$28	\$0	\$0	\$0	\$28	\$0	\$0	\$0	\$0	\$0
<b>4471000 Total</b>		<b>\$7,187</b>	<b>\$0</b>	<b>\$963</b>	<b>\$0</b>	<b>\$28</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,196</b>	<b>\$0</b>
4471200	PRE-M FIRM SAL-PPD	9,464	\$446	\$6,999	\$2,020	\$0	\$0	\$0	\$0	\$0	\$0
<b>4471200 Total</b>		<b>\$9,464</b>	<b>\$446</b>	<b>\$6,999</b>	<b>\$2,020</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4471300	POST MERGER FIRM	825,112	\$38,865	\$610,162	\$176,085	\$0	\$0	\$0	\$0	\$0	\$0
<b>4471300 Total</b>		<b>\$825,112</b>	<b>\$38,865</b>	<b>\$610,162</b>	<b>\$176,085</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4479000	TRANS SRVC	\$874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$874	\$0



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4479000	WYP	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
<b>4479000 Total</b>		<b>\$879</b>	<b>\$137</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$874</b>	<b>\$0</b>
4501000	CA	\$137	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	IDU	\$159	\$0	\$0	\$0	\$0	\$0	\$159	\$0	\$0	\$0
4501000	OR	\$2,034	\$0	\$2,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	UT	\$1,905	\$0	\$0	\$0	\$0	\$1,905	\$0	\$0	\$0	\$0
4501000	WA	\$372	\$0	\$0	\$372	\$0	\$0	\$0	\$0	\$0	\$0
4501000	WYP	\$263	\$0	\$0	\$0	\$263	\$0	\$0	\$0	\$0	\$0
4501000	WYU	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$37	\$0	\$0
<b>4501000 Total</b>		<b>\$4,908</b>	<b>\$137</b>	<b>\$2,034</b>	<b>\$372</b>	<b>\$263</b>	<b>\$1,905</b>	<b>\$159</b>	<b>\$37</b>	<b>\$0</b>	<b>\$0</b>
4502000	CA	\$48	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4502000	IDU	\$34	\$0	\$0	\$0	\$0	\$0	\$34	\$0	\$0	\$0
4502000	OR	\$547	\$0	\$547	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4502000	UT	\$696	\$0	\$0	\$0	\$0	\$696	\$0	\$0	\$0	\$0
4502000	WA	\$130	\$0	\$0	\$130	\$0	\$0	\$0	\$0	\$0	\$0
4502000	WYP	\$102	\$0	\$0	\$0	\$102	\$0	\$0	\$0	\$0	\$0
4502000	WYU	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$14	\$0	\$0
<b>4502000 Total</b>		<b>\$1,571</b>	<b>\$48</b>	<b>\$547</b>	<b>\$130</b>	<b>\$102</b>	<b>\$696</b>	<b>\$34</b>	<b>\$14</b>	<b>\$0</b>	<b>\$0</b>
4503000	CA	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4503000	IDU	\$241	\$0	\$0	\$0	\$0	\$0	\$241	\$0	\$0	\$0
4503000	OR	\$107	\$0	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4503000	UT	\$235	\$0	\$0	\$0	\$0	\$235	\$0	\$0	\$0	\$0
4503000	WA	\$37	\$0	\$0	\$37	\$0	\$0	\$0	\$0	\$0	\$0
4503000	WYP	\$84	\$0	\$0	\$0	\$84	\$0	\$0	\$0	\$0	\$0
4503000	WYU	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$42	\$0	\$0
<b>4503000 Total</b>		<b>\$757</b>	<b>\$11</b>	<b>\$107</b>	<b>\$37</b>	<b>\$84</b>	<b>\$235</b>	<b>\$241</b>	<b>\$42</b>	<b>\$0</b>	<b>\$0</b>
4504000	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4504000	OR	\$12	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	UT	\$76	\$0	\$0	\$0	\$0	\$76	\$0	\$0	\$0	\$0
4504000	WA	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
4504000	WYU	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (0)	\$0	\$0
<b>4504000 Total</b>		<b>\$95</b>	<b>\$1</b>	<b>\$12</b>	<b>\$3</b>	<b>\$2</b>	<b>\$76</b>	<b>\$1</b>	<b>\$ (0)</b>	<b>\$0</b>	<b>\$0</b>
4511000	CA	\$124	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	IDU	\$144	\$0	\$0	\$0	\$0	\$0	\$144	\$0	\$0	\$0
4511000	OR	\$1,549	\$0	\$1,549	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	UT	\$3,260	\$0	\$0	\$0	\$0	\$3,260	\$0	\$0	\$0	\$0
4511000	WA	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	WYP	\$185	\$0	\$0	\$0	\$185	\$0	\$0	\$0	\$0	\$0
4511000	WYU	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$25	\$0	\$0



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
<b>4511000 Total</b>		<b>\$5,505</b>	<b>\$124</b>	<b>\$1,549</b>	<b>\$217</b>	<b>\$185</b>	<b>\$3,260</b>	<b>\$144</b>	<b>\$25</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	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4512000 TAMPER/RECONNECT	OR	\$25	\$0	\$25	\$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	\$28	\$0	\$0	\$0	\$0	\$28	\$0	\$0	\$0	\$0
4512000 TAMPER/RECONNECT	WA	\$11	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0
4512000 TAMPER/RECONNECT	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4512000 TAMPER/RECONNECT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4512000 Total</b>		<b>\$71</b>	<b>\$2</b>	<b>\$25</b>	<b>\$11</b>	<b>\$1</b>	<b>\$28</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4513000 OTHER	CA	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000 OTHER	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4513000 OTHER	OR	\$337	\$0	\$337	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000 OTHER	SO	\$14	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0	\$0
4513000 OTHER	UT	\$658	\$0	\$0	\$0	\$0	\$658	\$0	\$0	\$0	\$0
4513000 OTHER	WA	\$22	\$0	\$0	\$22	\$0	\$0	\$0	\$0	\$0	\$0
4513000 OTHER	WYP	\$93	\$0	\$0	\$0	\$93	\$0	\$0	\$0	\$0	\$0
4513000 OTHER	WYU	\$195	\$0	\$0	\$0	\$0	\$0	\$0	\$195	\$0	\$0
<b>4513000 Total</b>		<b>\$1,329</b>	<b>\$10</b>	<b>\$340</b>	<b>\$23</b>	<b>\$95</b>	<b>\$664</b>	<b>\$1</b>	<b>\$195</b>	<b>\$0</b>	<b>\$0</b>
4513400 WEATHERIZAT NEW 0%	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4513400 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>\$0</b>
4513500 WEATHERIZ 12% 12MO	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
<b>4513500 Total</b>		<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4514100 ENERGY FINANSWER	UT	\$60	\$0	\$0	\$0	\$0	\$60	\$0	\$0	\$0	\$0
4514100 ENERGY FINANSWER	WA	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0
<b>4514100 Total</b>		<b>\$66</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6</b>	<b>\$0</b>	<b>\$60</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4514300 INDUSTRIAL FINANSWER	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4514300 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>\$0</b>
4514400 ENGY FINANSWER LGHT	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514400 ENGY FINANSWER LGHT	WA	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0
<b>4514400 Total</b>		<b>\$7</b>	<b>\$1</b>	<b>\$0</b>	<b>\$6</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>
4515300 IRRIGATION FINANSWER	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4515300 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>\$0</b>
4515400 RETROFIT ENGY FINA	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4515400 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>\$0</b>
4530000 SLS WATER & W PWR	CAGE	\$12	\$0	\$0	\$0	\$2	\$8	\$1	\$0	\$0	\$0
4530000 SLS WATER & W PWR	CAGW	\$8	\$0	\$6	\$2	\$0	\$0	\$0	\$0	\$0	\$0
4530000 SLS WATER & W PWR	JBG	\$63	\$3	\$44	\$13	\$1	\$2	\$0	\$0	\$0	\$0



**Electric Operations Revenue (Actuals)**  
 Twelve Months Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
<b>4530000 Total</b>		<b>\$82</b>		<b>\$50</b>	<b>\$14</b>	<b>\$3</b>	<b>\$10</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4541000 RENTS - COMMON	CA	\$486	\$486	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	CAGE	\$1,100	\$0	\$0	\$220	\$0	\$741	\$104	\$34	\$0	\$2
4541000 RENTS - COMMON	CAGW	\$764	\$36	\$565	\$163	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	IDU	\$304	\$0	\$0	\$0	\$0	\$0	\$304	\$0	\$0	\$0
4541000 RENTS - COMMON	OR	\$5,734	\$0	\$5,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	SG	\$218	\$4	\$61	\$18	\$27	\$91	\$13	\$4	\$1	\$0
4541000 RENTS - COMMON	SO	\$1,521	\$36	\$407	\$109	\$179	\$669	\$91	\$29	\$1	\$0
4541000 RENTS - COMMON	UT	\$4,403	\$0	\$0	\$0	\$0	\$4,403	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	WA	\$1,144	\$0	\$0	\$1,144	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	WYP	\$471	\$0	\$0	\$0	\$471	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	WYU	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$23	\$0	\$0
<b>4541000 Total</b>		<b>\$16,168</b>	<b>\$561</b>	<b>\$6,767</b>	<b>\$1,434</b>	<b>\$897</b>	<b>\$5,903</b>	<b>\$513</b>	<b>\$90</b>	<b>\$3</b>	<b>\$0</b>
4542000 RENTS - NON COMMON	CAGE	\$6	\$0	\$0	\$0	\$1	\$4	\$1	\$0	\$0	\$0
4542000 RENTS - NON COMMON	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4542000 RENTS - NON COMMON	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4542000 RENTS - NON COMMON	UT	\$9	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
<b>4542000 Total</b>		<b>\$14</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$13</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4543000 MCI FOGWIRE REVENUES	CAGE	\$3,350	\$0	\$0	\$0	\$669	\$2,256	\$318	\$102	\$5	\$0
<b>4543000 Total</b>		<b>\$3,350</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$669</b>	<b>\$2,256</b>	<b>\$318</b>	<b>\$102</b>	<b>\$5</b>	<b>\$0</b>
4561100 Other Wheeling Rev	WRG	\$15,414	\$232	\$3,649	\$1,053	\$2,093	\$7,058	\$993	\$320	\$15	\$0
<b>4561100 Total</b>		<b>\$15,414</b>	<b>\$232</b>	<b>\$3,649</b>	<b>\$1,053</b>	<b>\$2,093</b>	<b>\$7,058</b>	<b>\$993</b>	<b>\$320</b>	<b>\$15</b>	<b>\$0</b>
4561910 S/T FIRM WHEEL REV	WRG	\$5,386	\$81	\$1,275	\$368	\$731	\$2,466	\$347	\$112	\$5	\$0
<b>4561910 Total</b>		<b>\$5,386</b>	<b>\$81</b>	<b>\$1,275</b>	<b>\$368</b>	<b>\$731</b>	<b>\$2,466</b>	<b>\$347</b>	<b>\$112</b>	<b>\$5</b>	<b>\$0</b>
4561920 LT FIRM WHEEL REV	WRG	\$29,382	\$443	\$6,956	\$2,007	\$3,990	\$13,454	\$1,893	\$610	\$28	\$0
<b>4561920 Total</b>		<b>\$29,382</b>	<b>\$443</b>	<b>\$6,956</b>	<b>\$2,007</b>	<b>\$3,990</b>	<b>\$13,454</b>	<b>\$1,893</b>	<b>\$610</b>	<b>\$28</b>	<b>\$0</b>
4561930 NON-FIRM WHEEL REV	WRE	\$16,079	\$251	\$3,798	\$1,099	\$2,378	\$7,008	\$1,090	\$394	\$62	\$0
<b>4561930 Total</b>		<b>\$16,079</b>	<b>\$251</b>	<b>\$3,798</b>	<b>\$1,099</b>	<b>\$2,378</b>	<b>\$7,008</b>	<b>\$1,090</b>	<b>\$394</b>	<b>\$62</b>	<b>\$0</b>
4562100 USE OF FACIL REV	SG	\$34	\$1	\$10	\$3	\$4	\$14	\$2	\$1	\$0	\$0
<b>4562100 Total</b>		<b>\$34</b>	<b>\$1</b>	<b>\$10</b>	<b>\$3</b>	<b>\$4</b>	<b>\$14</b>	<b>\$2</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
4562200 DSM REVENUES	OTHER	\$32,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,070
<b>4562200 Total</b>		<b>\$32,070</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>\$32,070</b>
4562300 MISC OTHER REV	CA	\$63	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300 MISC OTHER REV	CAEE	\$3	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0	\$0
4562300 MISC OTHER REV	CAGE	\$9,929	\$0	\$0	\$0	\$1,983	\$6,687	\$941	\$303	\$14	\$0
4562300 MISC OTHER REV	CAGW	\$17,766	\$837	\$13,138	\$3,791	\$0	\$0	\$0	\$0	\$0	\$0
4562300 MISC OTHER REV	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4562300 MISC OTHER REV	JBG	\$1,519	\$69	\$1,076	\$310	\$13	\$43	\$6	\$2	\$0	\$0
4562300 MISC OTHER REV	OR	\$(427)	\$0	\$(427)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300 MISC OTHER REV	SG	\$13,947	\$252	\$3,881	\$1,143	\$1,732	\$5,784	\$835	\$268	\$53	\$0
4562300 MISC OTHER REV	SO	\$(2)	\$(0)	\$(1)	\$(0)	\$(0)	\$(1)	\$(0)	\$(0)	\$(0)	\$(0)



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other
4562300	UT	\$176	\$0	\$0	\$0	\$0	\$176	\$0	\$0	\$0	\$0
4562300	WA	\$45	\$0	\$0	\$45	\$0	\$0	\$0	\$0	\$0	\$0
4562300	WYP	\$213	\$0	\$0	\$0	\$213	\$0	\$0	\$0	\$0	\$0
<b>4562300 Total</b>		<b>\$43,233</b>	<b>\$1,220</b>	<b>\$17,667</b>	<b>\$5,289</b>	<b>\$3,941</b>	<b>\$12,691</b>	<b>\$1,783</b>	<b>\$573</b>	<b>\$67</b>	<b>\$0</b>
4562400	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4562400	OR	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562400	SO	\$18	\$0	\$5	\$1	\$2	\$8	\$1	\$0	\$0	\$0
4562400	UT	\$825	\$0	\$0	\$0	\$0	\$825	\$0	\$0	\$0	\$0
4562400	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4562400 Total</b>		<b>\$844</b>	<b>\$0</b>	<b>\$5</b>	<b>\$1</b>	<b>\$2</b>	<b>\$833</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4562500	OR	\$ (0)	\$ (0)	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562500	SO	\$ (12)	\$ (0)	\$ (3)	\$ (1)	\$ (1)	\$ (5)	\$ (1)	\$ (0)	\$ (0)	\$0
4562500	UT	\$ (922)	\$0	\$0	\$0	\$0	\$ (922)	\$0	\$0	\$0	\$0
<b>4562500 Total</b>		<b>\$ (934)</b>	<b>\$ (0)</b>	<b>\$ (4)</b>	<b>\$ (1)</b>	<b>\$ (1)</b>	<b>\$ (927)</b>	<b>\$ (1)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$0</b>

B2. O & M  
EXPENSE



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5000000	OPER SUPV & ENG	\$2,471	\$0	\$0	\$0	\$0	\$0	\$494	\$1,665	\$234	\$75	\$3	\$0	\$0
5000000	OPER SUPV & ENG	\$16	\$1	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5000000	OPER SUPV & ENG	\$17,831	\$804	\$12,629	\$3,645	\$0	\$150	\$507	\$71	\$23	\$1	\$0	\$0	\$0
5000000	OPER SUPV & ENG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5000000 Total</b>		<b>\$20,318</b>	<b>\$805</b>	<b>\$12,641</b>	<b>\$3,648</b>	<b>\$0</b>	<b>\$0</b>	<b>\$644</b>	<b>\$2,171</b>	<b>\$306</b>	<b>\$98</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>
5001000	OPER SUPV & ENG	\$1,121	\$0	\$0	\$0	\$0	\$0	\$224	\$755	\$106	\$34	\$2	\$0	\$0
5001000	OPER SUPV & ENG	\$14	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5001000 Total</b>		<b>\$1,135</b>	<b>\$1</b>	<b>\$10</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>	<b>\$224</b>	<b>\$755</b>	<b>\$106</b>	<b>\$34</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
5010000	FUEL CONSUMED	\$147,906	\$7,222	\$109,119	\$31,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5010000 Total</b>		<b>\$147,906</b>	<b>\$7,222</b>	<b>\$109,119</b>	<b>\$31,565</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>
5014500	START UP FUEL-DIESEL	\$1,402	\$66	\$991	\$287	\$0	\$0	\$13	\$38	\$6	\$2	\$0	\$0	\$0
<b>5014500 Total</b>		<b>\$1,402</b>	<b>\$66</b>	<b>\$991</b>	<b>\$287</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13</b>	<b>\$38</b>	<b>\$6</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5020000	STEAM EXPENSES	\$9,449	\$0	\$0	\$0	\$0	\$0	\$1,888	\$6,364	\$896	\$288	\$13	\$0	\$0
5020000	STEAM EXPENSES	\$785	\$37	\$581	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020000	STEAM EXPENSES	\$3,798	\$171	\$2,680	\$776	\$0	\$0	\$32	\$108	\$15	\$5	\$0	\$0	\$0
<b>5020000 Total</b>		<b>\$14,032</b>	<b>\$208</b>	<b>\$3,271</b>	<b>\$944</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,920</b>	<b>\$6,472</b>	<b>\$911</b>	<b>\$293</b>	<b>\$14</b>	<b>\$0</b>	<b>\$0</b>
5022000	STM EXP - FLYASH	\$1,103	\$0	\$0	\$0	\$0	\$0	\$220	\$743	\$105	\$34	\$2	\$0	\$0
<b>5022000 Total</b>		<b>\$1,103</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$220</b>	<b>\$743</b>	<b>\$105</b>	<b>\$34</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
5024000	STM EXP SCRUBBER	\$2,607	\$0	\$0	\$0	\$0	\$0	\$521	\$1,756	\$247	\$80	\$4	\$0	\$0
<b>5024000 Total</b>		<b>\$2,607</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$521</b>	<b>\$1,756</b>	<b>\$247</b>	<b>\$80</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>
5029000	STM EXP - OTHER	\$17,265	\$0	\$0	\$0	\$0	\$0	\$3,449	\$11,628	\$1,636	\$527	\$24	\$0	\$0
<b>5029000 Total</b>		<b>\$17,265</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,449</b>	<b>\$11,628</b>	<b>\$1,636</b>	<b>\$527</b>	<b>\$24</b>	<b>\$0</b>	<b>\$0</b>
5030000	STEAM FRM OTH SRCS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5030000	STEAM FRM OTH SRCS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5030000 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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5050000	ELECTRIC EXPENSES	\$4,174	\$0	\$0	\$0	\$0	\$0	\$834	\$2,812	\$396	\$127	\$6	\$0	\$0
5050000	ELECTRIC EXPENSES	\$22	\$1	\$16	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5050000 Total</b>		<b>\$4,196</b>	<b>\$1</b>	<b>\$16</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>	<b>\$834</b>	<b>\$2,812</b>	<b>\$396</b>	<b>\$127</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>
5051000	ELEC EXP GENERAL	\$7	\$0	\$0	\$0	\$0	\$0	\$1	\$5	\$1	\$0	\$0	\$0	\$0
5051000	ELEC EXP GENERAL	\$ (10)	\$ (0)	\$ (7)	\$ (2)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
<b>5051000 Total</b>		<b>\$ (4)</b>	<b>\$ (0)</b>	<b>\$ (7)</b>	<b>\$ (2)</b>	<b>\$ (2)</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>
5060000	MISC STEAM PWR EXP	\$57,452	\$0	\$0	\$0	\$0	\$0	\$11,476	\$38,695	\$5,446	\$1,754	\$81	\$0	\$0
5060000	MISC STEAM PWR EXP	\$2,611	\$123	\$1,931	\$557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5060000	MISC STEAM PWR EXP	\$2,586	\$117	\$1,832	\$529	\$0	\$0	\$22	\$74	\$10	\$3	\$0	\$0	\$0
<b>5060000 Total</b>		<b>\$62,650</b>	<b>\$240</b>	<b>\$3,763</b>	<b>\$1,086</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,498</b>	<b>\$38,769</b>	<b>\$5,456</b>	<b>\$1,757</b>	<b>\$81</b>	<b>\$0</b>	<b>\$0</b>
5061000	MISC STM EXP - CON	\$1,141	\$0	\$0	\$0	\$0	\$0	\$228	\$769	\$108	\$35	\$2	\$0	\$0
5061000	MISC STM EXP - CON	\$113	\$5	\$80	\$23	\$0	\$0	\$1	\$3	\$0	\$0	\$0	\$0	\$0
<b>5061000 Total</b>		<b>\$1,254</b>	<b>\$5</b>	<b>\$80</b>	<b>\$23</b>	<b>\$0</b>	<b>\$0</b>	<b>\$229</b>	<b>\$772</b>	<b>\$109</b>	<b>\$35</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
5061100	MISC STM EXP PLCLU	\$92	\$0	\$0	\$0	\$0	\$0	\$18	\$62	\$9	\$3	\$0	\$0	\$0



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5061100	JBG	\$488	\$22	\$346	\$100	\$4	\$14	\$1	\$2	\$1	\$0	\$0	\$0	\$0
<b>5061100 Total</b>		<b>\$580</b>	<b>\$22</b>	<b>\$346</b>	<b>\$100</b>	<b>\$0</b>	<b>\$23</b>	<b>\$76</b>	<b>\$11</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5061200	JBG	\$26	\$1	\$19	\$5	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5061200 Total</b>		<b>\$26</b>	<b>\$1</b>	<b>\$19</b>	<b>\$5</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>	<b>\$0</b>
5061300	CAGE	\$349	\$0	\$0	\$0	\$70	\$235	\$33	\$11	\$0	\$0	\$0	\$0	\$0
5061300	JBG	\$216	\$10	\$153	\$44	\$2	\$6	\$1	\$0	\$0	\$0	\$0	\$0	\$0
<b>5061300 Total</b>		<b>\$565</b>	<b>\$10</b>	<b>\$153</b>	<b>\$44</b>	<b>\$0</b>	<b>\$72</b>	<b>\$241</b>	<b>\$34</b>	<b>\$11</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5061400	CAGE	\$805	\$0	\$0	\$0	\$161	\$542	\$76	\$25	\$1	\$0	\$0	\$0	\$0
5061400	JBG	\$4	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5061400 Total</b>		<b>\$809</b>	<b>\$0</b>	<b>\$3</b>	<b>\$1</b>	<b>\$0</b>	<b>\$161</b>	<b>\$543</b>	<b>\$76</b>	<b>\$25</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5061500	CAGE	\$308	\$0	\$0	\$0	\$61	\$207	\$29	\$9	\$0	\$0	\$0	\$0	\$0
<b>5061500 Total</b>		<b>\$308</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61</b>	<b>\$207</b>	<b>\$29</b>	<b>\$9</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5061600	CAGE	\$11	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0	\$0	\$0	\$0	\$0
5061600	JBG	\$(7)	\$(0)	\$(5)	\$(1)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)
<b>5061600 Total</b>		<b>\$4</b>	<b>\$(0)</b>	<b>\$(5)</b>	<b>\$(1)</b>	<b>\$0</b>	<b>\$2</b>	<b>\$7</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5062000	CAGE	\$1,089	\$0	\$0	\$0	\$218	\$733	\$103	\$33	\$2	\$0	\$0	\$0	\$0
5062000	JBG	\$30	\$1	\$21	\$6	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5062000 Total</b>		<b>\$1,119</b>	<b>\$1</b>	<b>\$21</b>	<b>\$6</b>	<b>\$0</b>	<b>\$218</b>	<b>\$734</b>	<b>\$103</b>	<b>\$33</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5063000	CAGE	\$(9,150)	\$0	\$0	\$0	\$(1,828)	\$(6,163)	\$(867)	\$(279)	\$(13)	\$0	\$0	\$0	\$0
5063000	JBG	\$(19,378)	\$(874)	\$(13,725)	\$(3,961)	\$(163)	\$(551)	\$(78)	\$(25)	\$(1)	\$0	\$0	\$0	\$0
<b>5063000 Total</b>		<b>\$(28,528)</b>	<b>\$(874)</b>	<b>\$(13,725)</b>	<b>\$(3,961)</b>	<b>\$0</b>	<b>\$(1,991)</b>	<b>\$(6,714)</b>	<b>\$(945)</b>	<b>\$(304)</b>	<b>\$(14)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5064000	CAGE	\$7	\$0	\$0	\$0	\$1	\$5	\$1	\$0	\$0	\$0	\$0	\$0	\$0
<b>5064000 Total</b>		<b>\$7</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$5</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5065000	CAGE	\$197	\$0	\$0	\$0	\$39	\$133	\$19	\$6	\$0	\$0	\$0	\$0	\$0
<b>5065000 Total</b>		<b>\$197</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$39</b>	<b>\$133</b>	<b>\$19</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5066000	CAGE	\$781	\$0	\$0	\$0	\$156	\$526	\$74	\$24	\$1	\$0	\$0	\$0	\$0
5066000	JBG	\$85	\$4	\$61	\$17	\$1	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5066000 Total</b>		<b>\$867</b>	<b>\$4</b>	<b>\$61</b>	<b>\$17</b>	<b>\$0</b>	<b>\$157</b>	<b>\$529</b>	<b>\$74</b>	<b>\$24</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5067000	CAGE	\$1,682	\$0	\$0	\$0	\$336	\$1,133	\$159	\$51	\$2	\$0	\$0	\$0	\$0
5067000	JBG	\$774	\$35	\$548	\$158	\$7	\$22	\$3	\$1	\$0	\$0	\$0	\$0	\$0
<b>5067000 Total</b>		<b>\$2,456</b>	<b>\$35</b>	<b>\$548</b>	<b>\$158</b>	<b>\$0</b>	<b>\$342</b>	<b>\$1,155</b>	<b>\$162</b>	<b>\$52</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5068000	CAGE	\$7	\$0	\$0	\$0	\$1	\$5	\$1	\$0	\$0	\$0	\$0	\$0	\$0
<b>5068000 Total</b>		<b>\$7</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$5</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5069000	CAGE	\$96	\$0	\$0	\$0	\$19	\$65	\$9	\$3	\$0	\$0	\$0	\$0	\$0
<b>5069000 Total</b>		<b>\$96</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19</b>	<b>\$65</b>	<b>\$9</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5069900	CAGE	\$305	\$0	\$0	\$0	\$61	\$205	\$29	\$9	\$0	\$0	\$0	\$0	\$0
5069900	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5069900 Total</b>		<b>\$305</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61</b>	<b>\$205</b>	<b>\$29</b>	<b>\$9</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5070000	CAGE	\$185	\$0	\$0	\$0	\$37	\$125	\$18	\$6	\$0	\$0	\$0	\$0	\$0
<b>5070000 Total</b>		<b>\$185</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$37</b>	<b>\$125</b>	<b>\$18</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5070000	RENTS (STEAM GEN)	\$29	\$1	\$21	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5070000	RENTS (STEAM GEN)	\$455	\$21	\$322	\$93	\$4	\$13	\$2	\$1	\$0	\$0	\$0	\$0	\$0
<b>5070000 Total</b>		<b>\$669</b>	<b>\$22</b>	<b>\$343</b>	<b>\$99</b>	<b>\$0</b>	<b>\$0</b>	<b>\$41</b>	<b>\$138</b>	<b>\$19</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5100000	MNT SUPERV & ENG	\$2,677	\$0	\$0	\$0	\$535	\$1,803	\$254	\$82	\$4	\$0	\$0	\$0	\$0
5100000	MNT SUPERV & ENG	\$249	\$12	\$184	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5100000	MNT SUPERV & ENG	\$498	\$22	\$352	\$102	\$4	\$14	\$2	\$1	\$0	\$0	\$0	\$0	\$0
<b>5100000 Total</b>		<b>\$3,424</b>	<b>\$34</b>	<b>\$537</b>	<b>\$155</b>	<b>\$0</b>	<b>\$0</b>	<b>\$539</b>	<b>\$1,817</b>	<b>\$256</b>	<b>\$82</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>
5101000	MNTNCE SUPVSN & ENG	\$2,553	\$0	\$0	\$0	\$510	\$1,719	\$242	\$78	\$4	\$0	\$0	\$0	\$0
<b>5101000 Total</b>		<b>\$2,553</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$510</b>	<b>\$1,719</b>	<b>\$242</b>	<b>\$78</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5110000	MNT OF STRUCTURES	\$2,032	\$0	\$0	\$0	\$406	\$1,368	\$193	\$62	\$3	\$0	\$0	\$0	\$0
5110000	MNT OF STRUCTURES	\$296	\$14	\$219	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110000	MNT OF STRUCTURES	\$708	\$32	\$502	\$145	\$6	\$20	\$3	\$1	\$0	\$0	\$0	\$0	\$0
<b>5110000 Total</b>		<b>\$3,036</b>	<b>\$46</b>	<b>\$721</b>	<b>\$208</b>	<b>\$0</b>	<b>\$0</b>	<b>\$412</b>	<b>\$1,388</b>	<b>\$195</b>	<b>\$63</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>
5111000	MNT OF STRUCTURES	\$5,071	\$0	\$0	\$0	\$1,013	\$3,415	\$481	\$155	\$7	\$0	\$0	\$0	\$0
5111000	MNT OF STRUCTURES	\$2,178	\$98	\$1,543	\$445	\$18	\$62	\$9	\$3	\$0	\$0	\$0	\$0	\$0
<b>5111000 Total</b>		<b>\$7,249</b>	<b>\$98</b>	<b>\$1,543</b>	<b>\$445</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,031</b>	<b>\$3,477</b>	<b>\$489</b>	<b>\$158</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>
5111100	MNT STRCT PMP PLNT	\$581	\$0	\$0	\$0	\$116	\$391	\$55	\$18	\$1	\$0	\$0	\$0	\$0
5111100	MNT STRCT PMP PLNT	\$1,113	\$50	\$788	\$227	\$9	\$32	\$4	\$1	\$0	\$0	\$0	\$0	\$0
<b>5111100 Total</b>		<b>\$1,694</b>	<b>\$50</b>	<b>\$788</b>	<b>\$227</b>	<b>\$0</b>	<b>\$0</b>	<b>\$125</b>	<b>\$423</b>	<b>\$60</b>	<b>\$19</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5111200	MNT STRCT WASTE WT	\$616	\$0	\$0	\$0	\$123	\$415	\$58	\$19	\$1	\$0	\$0	\$0	\$0
5111200	MNT STRCT WASTE WT	\$405	\$18	\$287	\$83	\$3	\$12	\$2	\$1	\$0	\$0	\$0	\$0	\$0
<b>5111200 Total</b>		<b>\$1,022</b>	<b>\$18</b>	<b>\$287</b>	<b>\$83</b>	<b>\$0</b>	<b>\$0</b>	<b>\$127</b>	<b>\$427</b>	<b>\$60</b>	<b>\$19</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5112000	STRUCTURAL SYSTEMS	\$2,509	\$0	\$0	\$0	\$501	\$1,690	\$238	\$77	\$4	\$0	\$0	\$0	\$0
5112000	STRUCTURAL SYSTEMS	\$5,094	\$230	\$3,608	\$1,041	\$43	\$145	\$20	\$7	\$0	\$0	\$0	\$0	\$0
<b>5112000 Total</b>		<b>\$7,602</b>	<b>\$230</b>	<b>\$3,608</b>	<b>\$1,041</b>	<b>\$0</b>	<b>\$0</b>	<b>\$544</b>	<b>\$1,835</b>	<b>\$258</b>	<b>\$83</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>
5114000	MNT OF STRCT CATH	\$14	\$0	\$0	\$0	\$3	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0
5114000	MNT OF STRCT CATH	\$6	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5114000 Total</b>		<b>\$20</b>	<b>\$0</b>	<b>\$4</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3</b>	<b>\$10</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5116000	MNT STRCT DAM RIVR	\$438	\$0	\$0	\$0	\$87	\$295	\$41	\$13	\$1	\$0	\$0	\$0	\$0
<b>5116000 Total</b>		<b>\$438</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$87</b>	<b>\$295</b>	<b>\$41</b>	<b>\$13</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5117000	MNT STRCT FIRE PRT	\$436	\$0	\$0	\$0	\$87	\$294	\$41	\$13	\$1	\$0	\$0	\$0	\$0
5117000	MNT STRCT FIRE PRT	\$253	\$11	\$179	\$52	\$2	\$7	\$1	\$0	\$0	\$0	\$0	\$0	\$0
<b>5117000 Total</b>		<b>\$689</b>	<b>\$11</b>	<b>\$179</b>	<b>\$52</b>	<b>\$0</b>	<b>\$0</b>	<b>\$89</b>	<b>\$301</b>	<b>\$42</b>	<b>\$14</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5118000	MNT STRCT-GROUNDS	\$564	\$0	\$0	\$0	\$113	\$380	\$53	\$17	\$1	\$0	\$0	\$0	\$0
5118000	MNT STRCT-GROUNDS	\$497	\$22	\$352	\$102	\$4	\$14	\$2	\$1	\$0	\$0	\$0	\$0	\$0
<b>5118000 Total</b>		<b>\$1,061</b>	<b>\$22</b>	<b>\$352</b>	<b>\$102</b>	<b>\$0</b>	<b>\$0</b>	<b>\$117</b>	<b>\$394</b>	<b>\$55</b>	<b>\$18</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5119000	MNT OF STRCT-HVAC	\$1,179	\$0	\$0	\$0	\$236	\$794	\$112	\$36	\$2	\$0	\$0	\$0	\$0
5119000	MNT OF STRCT-HVAC	\$475	\$21	\$336	\$97	\$4	\$14	\$2	\$1	\$0	\$0	\$0	\$0	\$0
<b>5119000 Total</b>		<b>\$1,654</b>	<b>\$21</b>	<b>\$336</b>	<b>\$97</b>	<b>\$0</b>	<b>\$0</b>	<b>\$240</b>	<b>\$808</b>	<b>\$114</b>	<b>\$37</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>

**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5119900	MNT OF STRCT-MISC	\$175	\$0	\$0	\$0	\$0	\$0	\$35	\$118	\$17	\$5	\$0	\$0	\$0
<b>5119900 Total</b>		<b>\$175</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35</b>	<b>\$118</b>	<b>\$17</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5120000	MANT OF BOILR PLNT	\$12,998	\$0	\$0	\$0	\$0	\$2,596	\$8,754	\$1,232	\$397	\$18	\$0	\$0	\$0
5120000	MANT OF BOILR PLNT	\$2,013	\$95	\$1,488	\$430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120000	MANT OF BOILR PLNT	\$1,066	\$48	\$755	\$218	\$0	\$9	\$30	\$4	\$1	\$0	\$0	\$0	\$0
<b>5120000 Total</b>		<b>\$16,077</b>	<b>\$143</b>	<b>\$2,244</b>	<b>\$648</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,605</b>	<b>\$8,785</b>	<b>\$1,236</b>	<b>\$398</b>	<b>\$18</b>	<b>\$0</b>	<b>\$0</b>
5121000	MNT BOILR-AIR HTR	\$7,900	\$0	\$0	\$0	\$0	\$1,578	\$5,321	\$749	\$241	\$11	\$0	\$0	\$0
5121000	MNT BOILR-AIR HTR	\$(428)	\$(19)	\$(303)	\$(87)	\$(87)	\$(4)	\$(12)	\$(2)	\$(1)	\$(0)	\$0	\$0	\$0
<b>5121000 Total</b>		<b>\$7,473</b>	<b>\$(19)</b>	<b>\$(303)</b>	<b>\$(87)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,575</b>	<b>\$5,309</b>	<b>\$747</b>	<b>\$241</b>	<b>\$11</b>	<b>\$0</b>	<b>\$0</b>
5121100	MNT BOILR-CHEM FD	\$223	\$0	\$0	\$0	\$0	\$45	\$150	\$21	\$7	\$0	\$0	\$0	\$0
5121100	MNT BOILR-CHEM FD	\$26	\$1	\$18	\$5	\$5	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
<b>5121100 Total</b>		<b>\$249</b>	<b>\$1</b>	<b>\$18</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45</b>	<b>\$151</b>	<b>\$21</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5121200	MNT BOILR-CL HANDL	\$4,080	\$0	\$0	\$0	\$0	\$815	\$2,748	\$387	\$125	\$6	\$0	\$0	\$0
5121200	MNT BOILR-CL HANDL	\$2,893	\$131	\$2,049	\$591	\$0	\$24	\$82	\$12	\$4	\$0	\$0	\$0	\$0
<b>5121200 Total</b>		<b>\$6,973</b>	<b>\$131</b>	<b>\$2,049</b>	<b>\$591</b>	<b>\$0</b>	<b>\$0</b>	<b>\$839</b>	<b>\$2,830</b>	<b>\$398</b>	<b>\$128</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>
5121400	MNT BOIL-DEMNERLZ	\$463	\$0	\$0	\$0	\$0	\$92	\$312	\$44	\$14	\$1	\$0	\$0	\$0
5121400	MNT BOIL-DEMNERLZ	\$51	\$2	\$36	\$10	\$10	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
<b>5121400 Total</b>		<b>\$514</b>	<b>\$2</b>	<b>\$36</b>	<b>\$10</b>	<b>\$0</b>	<b>\$0</b>	<b>\$93</b>	<b>\$313</b>	<b>\$44</b>	<b>\$14</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5121500	MNT BOIL-EXTRC STM	\$163	\$0	\$0	\$0	\$0	\$33	\$110	\$15	\$5	\$0	\$0	\$0	\$0
5121500	MNT BOIL-EXTRC STM	\$119	\$5	\$84	\$24	\$0	\$1	\$3	\$0	\$0	\$0	\$0	\$0	\$0
<b>5121500 Total</b>		<b>\$282</b>	<b>\$5</b>	<b>\$84</b>	<b>\$24</b>	<b>\$0</b>	<b>\$0</b>	<b>\$34</b>	<b>\$113</b>	<b>\$16</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5121600	MNT BOILR-FLYASH	\$963	\$0	\$0	\$0	\$0	\$192	\$649	\$91	\$29	\$1	\$0	\$0	\$0
5121600	MNT BOILR-FLYASH	\$943	\$43	\$668	\$193	\$0	\$8	\$27	\$4	\$1	\$0	\$0	\$0	\$0
<b>5121600 Total</b>		<b>\$1,906</b>	<b>\$43</b>	<b>\$668</b>	<b>\$193</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200</b>	<b>\$675</b>	<b>\$95</b>	<b>\$31</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5121700	MNT BOIL-FUEL OIL	\$186	\$0	\$0	\$0	\$0	\$37	\$125	\$18	\$6	\$0	\$0	\$0	\$0
5121700	MNT BOIL-FUEL OIL	\$187	\$8	\$132	\$38	\$0	\$2	\$5	\$1	\$0	\$0	\$0	\$0	\$0
<b>5121700 Total</b>		<b>\$372</b>	<b>\$8</b>	<b>\$132</b>	<b>\$38</b>	<b>\$0</b>	<b>\$0</b>	<b>\$39</b>	<b>\$130</b>	<b>\$18</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5121800	MNT BOIL-FEEDWATR	\$2,228	\$0	\$0	\$0	\$0	\$445	\$1,500	\$211	\$68	\$3	\$0	\$0	\$0
5121800	MNT BOIL-FEEDWATR	\$1,641	\$74	\$1,162	\$335	\$0	\$14	\$47	\$7	\$2	\$0	\$0	\$0	\$0
<b>5121800 Total</b>		<b>\$3,869</b>	<b>\$74</b>	<b>\$1,162</b>	<b>\$335</b>	<b>\$0</b>	<b>\$0</b>	<b>\$459</b>	<b>\$1,547</b>	<b>\$218</b>	<b>\$70</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>
5121900	MNT BOIL-FRZ PRTEC	\$82	\$0	\$0	\$0	\$0	\$16	\$55	\$8	\$2	\$0	\$0	\$0	\$0
<b>5121900 Total</b>		<b>\$82</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16</b>	<b>\$55</b>	<b>\$8</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5122000	MNT BOILR-AUX SYST	\$998	\$0	\$0	\$0	\$0	\$199	\$672	\$95	\$30	\$1	\$0	\$0	\$0
5122000	MNT BOILR-AUX SYST	\$71	\$3	\$50	\$15	\$0	\$1	\$2	\$0	\$0	\$0	\$0	\$0	\$0
<b>5122000 Total</b>		<b>\$1,069</b>	<b>\$3</b>	<b>\$50</b>	<b>\$15</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200</b>	<b>\$674</b>	<b>\$95</b>	<b>\$31</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5122100	MNT BOILR-MAIN STM	\$808	\$0	\$0	\$0	\$0	\$161	\$544	\$77	\$25	\$1	\$0	\$0	\$0
5122100	MNT BOILR-MAIN STM	\$159	\$7	\$113	\$33	\$0	\$1	\$5	\$1	\$0	\$0	\$0	\$0	\$0
<b>5122100 Total</b>		<b>\$967</b>	<b>\$7</b>	<b>\$113</b>	<b>\$33</b>	<b>\$0</b>	<b>\$0</b>	<b>\$163</b>	<b>\$548</b>	<b>\$77</b>	<b>\$25</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5122200	MNT BOIL-PLVRZD CL	\$6,583	\$0	\$0	\$0	\$0	\$1,315	\$4,434	\$624	\$201	\$9	\$0	\$0	\$0



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5122200	JBG	\$2,522	\$114	\$1,786	\$515	\$0	\$0	\$21	\$72	\$10	\$3	\$0	\$0	\$0
<b>5122200 Total</b>		<b>\$9,105</b>	<b>\$114</b>	<b>\$1,786</b>	<b>\$515</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,336</b>	<b>\$4,506</b>	<b>\$634</b>	<b>\$204</b>	<b>\$9</b>	<b>\$0</b>	<b>\$0</b>
5122300	CAGE	\$1,858	\$0	\$0	\$0	\$0	\$0	\$371	\$1,252	\$176	\$57	\$3	\$0	\$0
5122300	JBG	\$1,482	\$67	\$1,050	\$303	\$0	\$0	\$12	\$42	\$6	\$2	\$0	\$0	\$0
<b>5122300 Total</b>		<b>\$3,341</b>	<b>\$67</b>	<b>\$1,050</b>	<b>\$303</b>	<b>\$0</b>	<b>\$0</b>	<b>\$384</b>	<b>\$1,294</b>	<b>\$182</b>	<b>\$59</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>
5122400	CAGE	\$503	\$0	\$0	\$0	\$0	\$0	\$101	\$339	\$48	\$15	\$1	\$0	\$0
5122400	JBG	\$116	\$5	\$82	\$24	\$0	\$0	\$1	\$3	\$0	\$0	\$0	\$0	\$0
<b>5122400 Total</b>		<b>\$620</b>	<b>\$5</b>	<b>\$82</b>	<b>\$24</b>	<b>\$0</b>	<b>\$0</b>	<b>\$102</b>	<b>\$342</b>	<b>\$48</b>	<b>\$16</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5122500	CAGE	\$129	\$0	\$0	\$0	\$0	\$0	\$26	\$67	\$12	\$4	\$0	\$0	\$0
5122500	JBG	\$172	\$8	\$122	\$35	\$0	\$0	\$1	\$5	\$1	\$0	\$0	\$0	\$0
<b>5122500 Total</b>		<b>\$301</b>	<b>\$8</b>	<b>\$122</b>	<b>\$35</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27</b>	<b>\$92</b>	<b>\$13</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5122600	CAGE	\$334	\$0	\$0	\$0	\$0	\$0	\$67	\$225	\$32	\$10	\$0	\$0	\$0
5122600	JBG	\$264	\$12	\$187	\$54	\$0	\$0	\$2	\$7	\$1	\$0	\$0	\$0	\$0
<b>5122600 Total</b>		<b>\$597</b>	<b>\$12</b>	<b>\$187</b>	<b>\$54</b>	<b>\$0</b>	<b>\$0</b>	<b>\$69</b>	<b>\$232</b>	<b>\$33</b>	<b>\$11</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5122800	CAGE	\$1,346	\$0	\$0	\$0	\$0	\$0	\$269	\$907	\$128	\$41	\$2	\$0	\$0
5122800	JBG	\$1,229	\$55	\$870	\$251	\$0	\$0	\$10	\$35	\$5	\$2	\$0	\$0	\$0
<b>5122800 Total</b>		<b>\$2,575</b>	<b>\$55</b>	<b>\$870</b>	<b>\$251</b>	<b>\$0</b>	<b>\$0</b>	<b>\$279</b>	<b>\$942</b>	<b>\$133</b>	<b>\$43</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
5122900	CAGE	\$4,807	\$0	\$0	\$0	\$0	\$0	\$960	\$3,238	\$456	\$147	\$7	\$0	\$0
5122900	JBG	\$2,598	\$117	\$1,840	\$531	\$0	\$0	\$22	\$74	\$10	\$3	\$0	\$0	\$0
<b>5122900 Total</b>		<b>\$7,406</b>	<b>\$117</b>	<b>\$1,840</b>	<b>\$531</b>	<b>\$0</b>	<b>\$0</b>	<b>\$982</b>	<b>\$3,312</b>	<b>\$466</b>	<b>\$150</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>
5123000	CAGE	\$3,781	\$0	\$0	\$0	\$0	\$0	\$755	\$2,546	\$358	\$115	\$5	\$0	\$0
5123000	JBG	\$1,109	\$50	\$786	\$227	\$0	\$0	\$9	\$32	\$4	\$1	\$0	\$0	\$0
<b>5123000 Total</b>		<b>\$4,890</b>	<b>\$50</b>	<b>\$786</b>	<b>\$227</b>	<b>\$0</b>	<b>\$0</b>	<b>\$765</b>	<b>\$2,578</b>	<b>\$363</b>	<b>\$117</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>
5123100	CAGE	\$392	\$0	\$0	\$0	\$0	\$0	\$78	\$264	\$37	\$12	\$1	\$0	\$0
<b>5123100 Total</b>		<b>\$392</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$78</b>	<b>\$264</b>	<b>\$37</b>	<b>\$12</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5123200	CAGE	\$561	\$0	\$0	\$0	\$0	\$0	\$112	\$378	\$53	\$17	\$1	\$0	\$0
5123200	JBG	\$657	\$30	\$466	\$134	\$0	\$0	\$6	\$19	\$3	\$1	\$0	\$0	\$0
<b>5123200 Total</b>		<b>\$1,218</b>	<b>\$30</b>	<b>\$466</b>	<b>\$134</b>	<b>\$0</b>	<b>\$0</b>	<b>\$118</b>	<b>\$396</b>	<b>\$56</b>	<b>\$18</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5123300	CAGE	\$67	\$0	\$0	\$0	\$0	\$0	\$13	\$45	\$6	\$2	\$0	\$0	\$0
<b>5123300 Total</b>		<b>\$67</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13</b>	<b>\$45</b>	<b>\$6</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5123400	CAGE	\$879	\$0	\$0	\$0	\$0	\$0	\$176	\$592	\$83	\$27	\$1	\$0	\$0
5123400	JBG	\$345	\$16	\$244	\$70	\$0	\$0	\$3	\$10	\$1	\$0	\$0	\$0	\$0
<b>5123400 Total</b>		<b>\$1,224</b>	<b>\$16</b>	<b>\$244</b>	<b>\$70</b>	<b>\$0</b>	<b>\$0</b>	<b>\$179</b>	<b>\$602</b>	<b>\$85</b>	<b>\$27</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5124000	CAGE	\$761	\$0	\$0	\$0	\$0	\$0	\$152	\$513	\$72	\$23	\$1	\$0	\$0
5124000	JBG	\$384	\$17	\$272	\$79	\$0	\$0	\$3	\$11	\$2	\$0	\$0	\$0	\$0
<b>5124000 Total</b>		<b>\$1,146</b>	<b>\$17</b>	<b>\$272</b>	<b>\$79</b>	<b>\$0</b>	<b>\$0</b>	<b>\$155</b>	<b>\$524</b>	<b>\$74</b>	<b>\$24</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5125000	CAGE	\$1,309	\$0	\$0	\$0	\$0	\$0	\$261	\$881	\$124	\$40	\$2	\$0	\$0
5125000	JBG	\$1,421	\$64	\$1,006	\$290	\$0	\$0	\$12	\$40	\$6	\$2	\$0	\$0	\$0
<b>5125000 Total</b>		<b>\$2,729</b>	<b>\$64</b>	<b>\$1,006</b>	<b>\$290</b>	<b>\$0</b>	<b>\$0</b>	<b>\$273</b>	<b>\$922</b>	<b>\$130</b>	<b>\$42</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5126000	MNT BOILR-FIRESIDE	\$1,948	\$0	\$0	\$0	\$0	\$0	\$389	\$1,312	\$185	\$59	\$3	\$0	\$0
5126000	MNT BOILR-FIRESIDE	\$39	\$2	\$28	\$8	\$8	\$0	\$89	\$1	\$0	\$0	\$0	\$0	\$0
<b>5126000 Total</b>		<b>\$1,987</b>	<b>\$2</b>	<b>\$28</b>	<b>\$8</b>	<b>\$0</b>	<b>\$0</b>	<b>\$389</b>	<b>\$1,313</b>	<b>\$185</b>	<b>\$60</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>
5127000	MNT BLR-BEARNG WTR	\$177	\$0	\$0	\$0	\$0	\$0	\$35	\$119	\$17	\$5	\$0	\$0	\$0
5127000	MNT BLR-BEARNG WTR	\$44	\$2	\$31	\$9	\$9	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
<b>5127000 Total</b>		<b>\$222</b>	<b>\$2</b>	<b>\$31</b>	<b>\$9</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36</b>	<b>\$121</b>	<b>\$17</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5128000	MNT BOILR WTR/STMD	\$2,810	\$0	\$0	\$0	\$0	\$0	\$561	\$1,893	\$266	\$86	\$4	\$0	\$0
5128000	MNT BOILR WTR/STMD	\$1,657	\$75	\$1,173	\$339	\$0	\$0	\$14	\$47	\$7	\$2	\$0	\$0	\$0
<b>5128000 Total</b>		<b>\$4,467</b>	<b>\$75</b>	<b>\$1,173</b>	<b>\$339</b>	<b>\$0</b>	<b>\$0</b>	<b>\$575</b>	<b>\$1,940</b>	<b>\$273</b>	<b>\$88</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>
5129000	MNT BOIL-COMP AIR	\$490	\$0	\$0	\$0	\$0	\$0	\$98	\$330	\$46	\$15	\$1	\$0	\$0
<b>5129000 Total</b>		<b>\$490</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$98</b>	<b>\$330</b>	<b>\$46</b>	<b>\$15</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5129900	MAINT BOILER-MISC	\$412	\$0	\$0	\$0	\$0	\$0	\$82	\$277	\$39	\$13	\$1	\$0	\$0
5129900	MAINT BOILER-MISC	\$3	\$0	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5129900 Total</b>		<b>\$415</b>	<b>\$0</b>	<b>\$2</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$82</b>	<b>\$277</b>	<b>\$39</b>	<b>\$13</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5130000	MAINT ELEC PLANT	\$4,407	\$0	\$0	\$0	\$0	\$0	\$880	\$2,988	\$418	\$135	\$6	\$0	\$0
5130000	MAINT ELEC PLANT	\$360	\$17	\$267	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5130000	MAINT ELEC PLANT	\$503	\$23	\$356	\$103	\$0	\$0	\$4	\$14	\$2	\$1	\$0	\$0	\$0
<b>5130000 Total</b>		<b>\$5,270</b>	<b>\$40</b>	<b>\$623</b>	<b>\$180</b>	<b>\$0</b>	<b>\$0</b>	<b>\$885</b>	<b>\$2,982</b>	<b>\$420</b>	<b>\$135</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>
5131000	MAINT ELEC AC	\$9,614	\$0	\$0	\$0	\$0	\$0	\$1,920	\$6,475	\$911	\$293	\$14	\$0	\$0
5131000	MAINT ELEC AC	\$3,718	\$168	\$2,633	\$760	\$0	\$0	\$31	\$106	\$15	\$5	\$0	\$0	\$0
<b>5131000 Total</b>		<b>\$13,331</b>	<b>\$168</b>	<b>\$2,633</b>	<b>\$760</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,952</b>	<b>\$6,581</b>	<b>\$926</b>	<b>\$298</b>	<b>\$14</b>	<b>\$0</b>	<b>\$0</b>
5131100	MAINT/LUBE-OIL SYS	\$439	\$0	\$0	\$0	\$0	\$0	\$88	\$295	\$42	\$13	\$1	\$0	\$0
5131100	MAINT/LUBE-OIL SYS	\$122	\$5	\$86	\$25	\$0	\$0	\$1	\$3	\$0	\$0	\$0	\$0	\$0
<b>5131100 Total</b>		<b>\$560</b>	<b>\$5</b>	<b>\$86</b>	<b>\$25</b>	<b>\$0</b>	<b>\$0</b>	<b>\$89</b>	<b>\$299</b>	<b>\$42</b>	<b>\$14</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5131300	MAINT/PREVENT ROUT	\$10	\$0	\$0	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0	\$0	\$0
<b>5131300 Total</b>		<b>\$10</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2</b>	<b>\$7</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5131400	MAINT/MAIN TURBINE	\$1,465	\$0	\$0	\$0	\$0	\$0	\$293	\$987	\$139	\$45	\$2	\$0	\$0
5131400	MAINT/MAIN TURBINE	\$2,110	\$95	\$1,495	\$431	\$0	\$0	\$18	\$60	\$8	\$3	\$0	\$0	\$0
<b>5131400 Total</b>		<b>\$3,575</b>	<b>\$95</b>	<b>\$1,495</b>	<b>\$431</b>	<b>\$0</b>	<b>\$0</b>	<b>\$310</b>	<b>\$1,047</b>	<b>\$147</b>	<b>\$47</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
5132000	MAINT ALARMS/INFO	\$809	\$0	\$0	\$0	\$0	\$0	\$162	\$545	\$77	\$25	\$1	\$0	\$0
5132000	MAINT ALARMS/INFO	\$88	\$4	\$62	\$18	\$0	\$0	\$1	\$3	\$0	\$0	\$0	\$0	\$0
<b>5132000 Total</b>		<b>\$897</b>	<b>\$4</b>	<b>\$62</b>	<b>\$18</b>	<b>\$0</b>	<b>\$0</b>	<b>\$162</b>	<b>\$548</b>	<b>\$77</b>	<b>\$25</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5133000	MAINT/AIR-COOL-CON	\$222	\$0	\$0	\$0	\$0	\$0	\$44	\$149	\$21	\$7	\$0	\$0	\$0
<b>5133000 Total</b>		<b>\$222</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$44</b>	<b>\$149</b>	<b>\$21</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5134000	MAINT/COMPNT COOL	\$236	\$0	\$0	\$0	\$0	\$0	\$47	\$159	\$22	\$7	\$0	\$0	\$0
5134000	MAINT/COMPNT COOL	\$60	\$3	\$42	\$12	\$0	\$0	\$1	\$2	\$0	\$0	\$0	\$0	\$0
<b>5134000 Total</b>		<b>\$296</b>	<b>\$3</b>	<b>\$42</b>	<b>\$12</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48</b>	<b>\$161</b>	<b>\$23</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5135000	MAINT/COMPNT AUXIL	\$792	\$0	\$0	\$0	\$0	\$0	\$158	\$533	\$75	\$24	\$1	\$0	\$0
5135000	MAINT/COMPNT AUXIL	\$125	\$6	\$88	\$25	\$0	\$0	\$1	\$4	\$0	\$0	\$0	\$0	\$0



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
<b>5135000 Total</b>		<b>\$917</b>	<b>\$6</b>	<b>\$88</b>	<b>\$25</b>	<b>\$0</b>	<b>\$0</b>	<b>\$159</b>	<b>\$537</b>	<b>\$76</b>	<b>\$24</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
MAINT-COOLING TOWR	CAGE	\$1,345	\$0	\$0	\$0	\$0	\$0	\$269	\$906	\$127	\$41	\$2	\$0	\$0
5137000	JBG	\$388	\$17	\$275	\$79	\$0	\$0	\$3	\$11	\$2	\$0	\$0	\$0	\$0
<b>5137000 Total</b>		<b>\$1,733</b>	<b>\$17</b>	<b>\$275</b>	<b>\$79</b>	<b>\$0</b>	<b>\$0</b>	<b>\$272</b>	<b>\$917</b>	<b>\$129</b>	<b>\$42</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
5138000	CAGE	\$852	\$0	\$0	\$0	\$0	\$0	\$170	\$574	\$81	\$26	\$1	\$0	\$0
5138000	JBG	\$278	\$13	\$197	\$57	\$0	\$0	\$2	\$8	\$1	\$0	\$0	\$0	\$0
<b>5138000 Total</b>		<b>\$1,130</b>	<b>\$13</b>	<b>\$197</b>	<b>\$57</b>	<b>\$0</b>	<b>\$0</b>	<b>\$173</b>	<b>\$582</b>	<b>\$82</b>	<b>\$26</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5139000	CAGE	\$203	\$0	\$0	\$0	\$0	\$0	\$41	\$137	\$19	\$6	\$0	\$0	\$0
5139000	JBG	\$87	\$4	\$62	\$18	\$0	\$0	\$1	\$2	\$0	\$0	\$0	\$0	\$0
<b>5139000 Total</b>		<b>\$290</b>	<b>\$4</b>	<b>\$62</b>	<b>\$18</b>	<b>\$0</b>	<b>\$0</b>	<b>\$41</b>	<b>\$139</b>	<b>\$20</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5139900	CAGE	\$14	\$0	\$0	\$0	\$0	\$0	\$3	\$9	\$1	\$0	\$0	\$0	\$0
<b>5139900 Total</b>		<b>\$14</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3</b>	<b>\$9</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5140000	CAGE	\$5,680	\$0	\$0	\$0	\$0	\$0	\$1,135	\$3,826	\$538	\$173	\$8	\$0	\$0
5140000	CAGW	\$338	\$16	\$250	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5140000	JBG	\$1,330	\$60	\$942	\$272	\$0	\$0	\$11	\$38	\$5	\$2	\$0	\$0	\$0
<b>5140000 Total</b>		<b>\$7,348</b>	<b>\$76</b>	<b>\$1,192</b>	<b>\$344</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,146</b>	<b>\$3,863</b>	<b>\$544</b>	<b>\$175</b>	<b>\$8</b>	<b>\$0</b>	<b>\$0</b>
5141000	CAGE	\$1,978	\$0	\$0	\$0	\$0	\$0	\$395	\$1,332	\$187	\$60	\$3	\$0	\$0
5141000	JBG	\$196	\$9	\$139	\$40	\$0	\$0	\$2	\$6	\$1	\$0	\$0	\$0	\$0
<b>5141000 Total</b>		<b>\$2,173</b>	<b>\$9</b>	<b>\$139</b>	<b>\$40</b>	<b>\$0</b>	<b>\$0</b>	<b>\$397</b>	<b>\$1,337</b>	<b>\$188</b>	<b>\$61</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>
5142000	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5142000 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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5144000	CAGE	\$191	\$0	\$0	\$0	\$0	\$0	\$38	\$129	\$18	\$6	\$0	\$0	\$0
5144000	JBG	\$201	\$9	\$142	\$41	\$0	\$0	\$2	\$6	\$1	\$0	\$0	\$0	\$0
<b>5144000 Total</b>		<b>\$392</b>	<b>\$9</b>	<b>\$142</b>	<b>\$41</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40</b>	<b>\$134</b>	<b>\$19</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5145000	CAGE	\$265	\$0	\$0	\$0	\$0	\$0	\$53	\$179	\$25	\$8	\$0	\$0	\$0
5145000	JBG	\$56	\$3	\$40	\$12	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
<b>5145000 Total</b>		<b>\$322</b>	<b>\$3</b>	<b>\$40</b>	<b>\$12</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53</b>	<b>\$180</b>	<b>\$25</b>	<b>\$8</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5146000	CAGE	\$138	\$0	\$0	\$0	\$0	\$0	\$28	\$93	\$13	\$4	\$0	\$0	\$0
5146000	JBG	\$45	\$2	\$32	\$9	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
<b>5146000 Total</b>		<b>\$183</b>	<b>\$2</b>	<b>\$32</b>	<b>\$9</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28</b>	<b>\$94</b>	<b>\$13</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5147000	CAGE	\$1,117	\$0	\$0	\$0	\$0	\$0	\$223	\$752	\$106	\$34	\$2	\$0	\$0
5147000	CAGW	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5147000	JBG	\$398	\$18	\$282	\$81	\$0	\$0	\$3	\$11	\$2	\$1	\$0	\$0	\$0
<b>5147000 Total</b>		<b>\$1,516</b>	<b>\$18</b>	<b>\$283</b>	<b>\$82</b>	<b>\$0</b>	<b>\$0</b>	<b>\$226</b>	<b>\$763</b>	<b>\$107</b>	<b>\$35</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
5148000	CAGE	\$1,220	\$0	\$0	\$0	\$0	\$0	\$244	\$821	\$116	\$37	\$2	\$0	\$0
5148000	JBG	\$304	\$14	\$215	\$62	\$0	\$0	\$3	\$9	\$1	\$0	\$0	\$0	\$0
<b>5148000 Total</b>		<b>\$1,523</b>	<b>\$14</b>	<b>\$215</b>	<b>\$62</b>	<b>\$0</b>	<b>\$0</b>	<b>\$246</b>	<b>\$830</b>	<b>\$117</b>	<b>\$38</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
5149000	CAGE	\$155	\$0	\$0	\$0	\$0	\$0	\$31	\$105	\$15	\$5	\$0	\$0	\$0
5149000	JBG	\$ (47)	\$ (2)	\$ (33)	\$ (10)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
	\$ (2)	\$ (33)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)
<b>51490000 Total</b>	<b>\$109</b>	<b>\$ (109)</b>	<b>\$ (10)</b>	<b>\$ (10)</b>	<b>\$ (10)</b>	<b>\$ (10)</b>	<b>\$ (10)</b>	<b>\$ (10)</b>	<b>\$ (10)</b>	<b>\$ (10)</b>	<b>\$ (10)</b>	<b>\$ (10)</b>	<b>\$ (10)</b>	<b>\$ (10)</b>
53500000	CAGE	\$3,238	\$0	\$0	\$0	\$0	\$0	\$647	\$2,181	\$307	\$99	\$5	\$0	\$0
53500000	CAGW	\$4,989	\$235	\$3,690	\$1,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>53500000 Total</b>	<b>\$8,228</b>	<b>\$235</b>	<b>\$3,690</b>	<b>\$1,065</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$647</b>	<b>\$2,181</b>	<b>\$307</b>	<b>\$99</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>
53600000	CAGE	\$71	\$0	\$0	\$0	\$0	\$0	\$14	\$48	\$7	\$2	\$0	\$0	\$0
53600000	CAGW	\$175	\$8	\$130	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>53600000 Total</b>	<b>\$247</b>	<b>\$8</b>	<b>\$130</b>	<b>\$37</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14</b>	<b>\$48</b>	<b>\$7</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
53700000	CAGW	\$2,252	\$106	\$1,666	\$481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>53700000 Total</b>	<b>\$2,252</b>	<b>\$106</b>	<b>\$1,666</b>	<b>\$481</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>\$0</b>
53710000	CAGE	\$118	\$0	\$0	\$0	\$0	\$0	\$24	\$79	\$11	\$4	\$0	\$0	\$0
53710000	CAGW	\$278	\$13	\$206	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>53710000 Total</b>	<b>\$396</b>	<b>\$13</b>	<b>\$206</b>	<b>\$59</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24</b>	<b>\$79</b>	<b>\$11</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
53720000	CAGW	\$65	\$3	\$48	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>53720000 Total</b>	<b>\$65</b>	<b>\$3</b>	<b>\$48</b>	<b>\$14</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>\$0</b>
53740000	CAGE	\$40	\$0	\$0	\$0	\$0	\$0	\$8	\$27	\$4	\$1	\$0	\$0	\$0
53740000	CAGW	\$155	\$7	\$115	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>53740000 Total</b>	<b>\$195</b>	<b>\$7</b>	<b>\$115</b>	<b>\$33</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8</b>	<b>\$27</b>	<b>\$4</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
53790000	CAGE	\$263	\$0	\$0	\$0	\$0	\$0	\$53	\$177	\$25	\$8	\$0	\$0	\$0
53790000	CAGW	\$702	\$33	\$519	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>53790000 Total</b>	<b>\$965</b>	<b>\$33</b>	<b>\$519</b>	<b>\$150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53</b>	<b>\$177</b>	<b>\$25</b>	<b>\$8</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
53800000	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>53800000 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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
53900000	CAGE	\$6,534	\$0	\$0	\$0	\$0	\$0	\$1,305	\$4,401	\$619	\$199	\$9	\$0	\$0
53900000	CAGW	\$8,768	\$413	\$6,484	\$1,871	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>53900000 Total</b>	<b>\$15,302</b>	<b>\$413</b>	<b>\$6,484</b>	<b>\$1,871</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,305</b>	<b>\$4,401</b>	<b>\$619</b>	<b>\$199</b>	<b>\$9</b>	<b>\$0</b>	<b>\$0</b>
54000000	CAGE	\$10	\$0	\$0	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0	\$0	\$0
54000000	CAGW	\$152	\$7	\$112	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>54000000 Total</b>	<b>\$161</b>	<b>\$7</b>	<b>\$112</b>	<b>\$32</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2</b>	<b>\$7</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54200000	CAGE	\$65	\$0	\$0	\$0	\$0	\$0	\$13	\$44	\$6	\$2	\$0	\$0	\$0
54200000	CAGW	\$870	\$41	\$643	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>54200000 Total</b>	<b>\$935</b>	<b>\$41</b>	<b>\$643</b>	<b>\$186</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13</b>	<b>\$44</b>	<b>\$6</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54300000	CAGE	\$378	\$0	\$0	\$0	\$0	\$0	\$76	\$255	\$36	\$12	\$1	\$0	\$0
54300000	CAGW	\$843	\$40	\$624	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>54300000 Total</b>	<b>\$1,222</b>	<b>\$40</b>	<b>\$624</b>	<b>\$180</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$76</b>	<b>\$255</b>	<b>\$36</b>	<b>\$12</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
54400000	CAGE	\$136	\$0	\$0	\$0	\$0	\$0	\$27	\$92	\$13	\$4	\$0	\$0	\$0
54400000	CAGW	\$105	\$5	\$78	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>54400000 Total</b>	<b>\$241</b>	<b>\$5</b>	<b>\$78</b>	<b>\$22</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27</b>	<b>\$92</b>	<b>\$13</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54410000	CAGE	\$630	\$0	\$0	\$0	\$0	\$0	\$126	\$424	\$60	\$19	\$1	\$0	\$0
54410000	CAGW	\$469	\$22	\$347	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
<b>5441000 Total</b>		<b>\$1,099</b>	<b>\$22</b>	<b>\$347</b>	<b>\$100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$126</b>	<b>\$424</b>	<b>\$60</b>	<b>\$19</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
ACCESS ELEC EQUIP	CAGE	\$120	\$0	\$0	\$0	\$0	\$0	\$24	\$81	\$11	\$4	\$0	\$0	\$0
5442000	CAGW	\$581	\$27	\$430	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5442000 Total</b>		<b>\$701</b>	<b>\$27</b>	<b>\$430</b>	<b>\$124</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24</b>	<b>\$81</b>	<b>\$11</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5450000	CAGW	\$15	\$1	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5450000 Total</b>		<b>\$15</b>	<b>\$1</b>	<b>\$11</b>	<b>\$3</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>
5454000	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5454000	CAGW	\$24	\$1	\$18	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5454000 Total</b>		<b>\$24</b>	<b>\$1</b>	<b>\$18</b>	<b>\$5</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>
5455000	CAGE	\$377	\$0	\$0	\$0	\$0	\$0	\$75	\$254	\$36	\$12	\$1	\$0	\$0
5455000	CAGW	\$617	\$29	\$456	\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5455000 Total</b>		<b>\$994</b>	<b>\$29</b>	<b>\$456</b>	<b>\$132</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75</b>	<b>\$254</b>	<b>\$36</b>	<b>\$12</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5459000	CAGE	\$626	\$0	\$0	\$0	\$0	\$0	\$125	\$422	\$59	\$19	\$1	\$0	\$0
5459000	CAGW	\$656	\$31	\$485	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5459000 Total</b>		<b>\$1,282</b>	<b>\$31</b>	<b>\$485</b>	<b>\$140</b>	<b>\$0</b>	<b>\$0</b>	<b>\$125</b>	<b>\$422</b>	<b>\$59</b>	<b>\$19</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5460000	CAGE	\$451	\$0	\$0	\$0	\$0	\$0	\$90	\$304	\$43	\$14	\$1	\$0	\$0
<b>5460000 Total</b>		<b>\$451</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90</b>	<b>\$304</b>	<b>\$43</b>	<b>\$14</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5471000	CAEW	\$56,378	\$2,753	\$41,593	\$12,032	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5471000 Total</b>		<b>\$56,378</b>	<b>\$2,753</b>	<b>\$41,593</b>	<b>\$12,032</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>
5480000	CAGE	\$10,553	\$0	\$0	\$0	\$0	\$0	\$2,108	\$7,108	\$1,000	\$322	\$15	\$0	\$0
5480000	CAGW	\$8,229	\$388	\$6,085	\$1,756	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5480000	SG	\$322	\$6	\$90	\$26	\$0	\$0	\$40	\$134	\$19	\$6	\$1	\$0	\$0
<b>5480000 Total</b>		<b>\$18,782</b>	<b>\$388</b>	<b>\$6,085</b>	<b>\$1,756</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,108</b>	<b>\$7,108</b>	<b>\$1,000</b>	<b>\$322</b>	<b>\$15</b>	<b>\$0</b>	<b>\$0</b>
5490000	CAGE	\$2,244	\$0	\$0	\$0	\$0	\$0	\$448	\$1,512	\$213	\$69	\$3	\$0	\$0
5490000	CAGW	\$6,688	\$315	\$4,946	\$1,427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5490000	SG	\$322	\$6	\$90	\$26	\$0	\$0	\$40	\$134	\$19	\$6	\$1	\$0	\$0
<b>5490000 Total</b>		<b>\$9,255</b>	<b>\$321</b>	<b>\$5,035</b>	<b>\$1,454</b>	<b>\$0</b>	<b>\$0</b>	<b>\$488</b>	<b>\$1,645</b>	<b>\$232</b>	<b>\$75</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>
5500000	CAGE	\$10,430	\$0	\$0	\$0	\$0	\$0	\$2,084	\$7,025	\$989	\$318	\$15	\$0	\$0
5500000	CAGW	\$1,392	\$66	\$1,030	\$297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5500000 Total</b>		<b>\$11,823</b>	<b>\$66</b>	<b>\$1,030</b>	<b>\$297</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,084</b>	<b>\$7,025</b>	<b>\$989</b>	<b>\$318</b>	<b>\$15</b>	<b>\$0</b>	<b>\$0</b>
5510000	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5510000 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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5520000	CAGE	\$842	\$0	\$0	\$0	\$0	\$0	\$168	\$567	\$80	\$26	\$1	\$0	\$0
<b>5520000 Total</b>		<b>\$842</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$168</b>	<b>\$567</b>	<b>\$80</b>	<b>\$26</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5530000	CAGE	\$5,654	\$0	\$0	\$0	\$0	\$0	\$1,129	\$3,808	\$536	\$173	\$8	\$0	\$0
<b>5530000 Total</b>		<b>\$5,654</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,129</b>	<b>\$3,808</b>	<b>\$536</b>	<b>\$173</b>	<b>\$8</b>	<b>\$0</b>	<b>\$0</b>
5540000	CAGE	\$510	\$0	\$0	\$0	\$0	\$0	\$102	\$344	\$48	\$16	\$1	\$0	\$0
<b>5540000 Total</b>		<b>\$510</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$102</b>	<b>\$344</b>	<b>\$48</b>	<b>\$16</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5546000	CAGE	\$28	\$0	\$0	\$0	\$0	\$0	\$6	\$19	\$3	\$1	\$0	\$0	\$0
<b>5546000 Total</b>		<b>\$28</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6</b>	<b>\$19</b>	<b>\$3</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
<b>5546000 Total</b>		<b>\$28</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6</b>	<b>\$19</b>	<b>\$3</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5550000	PURCHASED POWER	\$1,048,893	\$49,405	\$775,647	\$223,841	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5550000	PRE-MERG ENERGY	\$37,488	\$1,831	\$27,657	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5550000	Q.F. Contracts/PPL	\$2,248	\$0	\$0	\$2,248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5550000 Total</b>		<b>\$1,088,629</b>	<b>\$51,236</b>	<b>\$803,304</b>	<b>\$234,089</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>
5560000	SYS CTRL & LD DISP	\$2,164	\$39	\$602	\$177	\$0	\$0	\$269	\$897	\$129	\$42	\$8	\$0	\$0
<b>5560000 Total</b>		<b>\$2,164</b>	<b>\$39</b>	<b>\$602</b>	<b>\$177</b>	<b>\$0</b>	<b>\$0</b>	<b>\$269</b>	<b>\$897</b>	<b>\$129</b>	<b>\$42</b>	<b>\$8</b>	<b>\$0</b>	<b>\$0</b>
5570000	OTHER EXPENSES	\$9,831	\$0	\$0	\$0	\$0	\$1,964	\$6,621	\$932	\$300	\$14	\$0	\$0	\$0
5570000	OTHER EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5570000	OTHER EXPENSES	\$2,149	\$97	\$1,522	\$439	\$0	\$18	\$61	\$9	\$3	\$0	\$0	\$0	\$0
5570000	OTHER EXPENSES	\$41,468	\$750	\$11,539	\$3,397	\$0	\$5,148	\$17,197	\$2,481	\$798	\$157	\$0	\$0	\$0
<b>5570000 Total</b>		<b>\$53,448</b>	<b>\$847</b>	<b>\$13,061</b>	<b>\$3,837</b>	<b>\$0</b>	<b>\$7,130</b>	<b>\$23,879</b>	<b>\$3,422</b>	<b>\$1,101</b>	<b>\$171</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5578000	OTH EXP-CHOLLA REG	\$1,684	\$0	\$0	\$0	\$0	\$336	\$1,134	\$160	\$51	\$2	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	\$ (33)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (33)	\$0	\$0	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	\$ (54)	\$0	\$ (54)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	\$ (97)	\$0	\$0	\$ (97)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5578000 Total</b>		<b>\$1,500</b>	<b>\$0</b>	<b>\$ (54)</b>	<b>\$ (97)</b>	<b>\$0</b>	<b>\$336</b>	<b>\$1,134</b>	<b>\$127</b>	<b>\$51</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5600000	OPER SUPERV & ENG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5600000	OPER SUPERV & ENG	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5600000	OPER SUPERV & ENG	\$8,367	\$151	\$2,328	\$685	\$0	\$1,039	\$3,470	\$501	\$161	\$32	\$0	\$0	\$0
<b>5600000 Total</b>		<b>\$8,369</b>	<b>\$151</b>	<b>\$2,330</b>	<b>\$686</b>	<b>\$0</b>	<b>\$1,039</b>	<b>\$3,470</b>	<b>\$501</b>	<b>\$161</b>	<b>\$32</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5612000	LD - MONITOR & OPER	\$16	\$1	\$12	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5612000	LD - MONITOR & OPER	\$7,011	\$127	\$1,951	\$574	\$0	\$870	\$2,907	\$420	\$135	\$27	\$0	\$0	\$0
<b>5612000 Total</b>		<b>\$7,026</b>	<b>\$128</b>	<b>\$1,962</b>	<b>\$578</b>	<b>\$0</b>	<b>\$870</b>	<b>\$2,907</b>	<b>\$420</b>	<b>\$135</b>	<b>\$27</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5613000	LD - TRANS SVC & SCH	\$57	\$0	\$0	\$0	\$0	\$11	\$39	\$5	\$5	\$2	\$0	\$0	\$0
<b>5613000 Total</b>		<b>\$57</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11</b>	<b>\$39</b>	<b>\$5</b>	<b>\$5</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5616000	TRANS SVC STUDIES	\$65	\$1	\$18	\$5	\$0	\$8	\$27	\$4	\$1	\$0	\$0	\$0	\$0
<b>5616000 Total</b>		<b>\$65</b>	<b>\$1</b>	<b>\$18</b>	<b>\$5</b>	<b>\$0</b>	<b>\$8</b>	<b>\$27</b>	<b>\$4</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5617000	GEN INTERCNCT STUD	\$1,101	\$20	\$306	\$90	\$0	\$137	\$457	\$66	\$21	\$4	\$0	\$0	\$0
<b>5617000 Total</b>		<b>\$1,101</b>	<b>\$20</b>	<b>\$306</b>	<b>\$90</b>	<b>\$0</b>	<b>\$137</b>	<b>\$457</b>	<b>\$66</b>	<b>\$21</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5620000	STATION EXP(TRANS)	\$1,358	\$0	\$0	\$0	\$0	\$271	\$915	\$129	\$41	\$2	\$0	\$0	\$0
5620000	STATION EXP(TRANS)	\$419	\$20	\$310	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5620000	STATION EXP(TRANS)	\$49	\$2	\$35	\$10	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
5620000	STATION EXP(TRANS)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5620000 Total</b>		<b>\$1,826</b>	<b>\$22</b>	<b>\$345</b>	<b>\$99</b>	<b>\$0</b>	<b>\$272</b>	<b>\$916</b>	<b>\$129</b>	<b>\$42</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5630000	OVERHEAD LINE EXP	\$ (725)	\$0	\$0	\$0	\$0	\$ (145)	\$ (486)	\$ (69)	\$ (22)	\$ (1)	\$0	\$0	\$0
5630000	OVERHEAD LINE EXP	\$ (261)	\$ (12)	\$ (193)	\$ (56)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5630000 Total</b>		<b>\$ (986)</b>	<b>\$ (12)</b>	<b>\$ (193)</b>	<b>\$ (56)</b>	<b>\$0</b>	<b>\$ (145)</b>	<b>\$ (486)</b>	<b>\$ (69)</b>	<b>\$ (22)</b>	<b>\$ (1)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5650000	TRNS ELEC BY OTHERS	\$78,089	\$3,678	\$57,746	\$16,665	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0





### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
<b>5650000 Total</b>		<b>\$78,089</b>	<b>\$3,678</b>	<b>\$57,746</b>	<b>\$16,665</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>
MISC TRANS EXPENSE	CAGW	\$9	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISC TRANS EXPENSE	SG	\$2,420	\$44	\$673	\$198	\$300	\$1,004	\$145	\$47	\$9	\$0	\$0	\$0	\$0
<b>5660000 Total</b>		<b>\$2,429</b>	<b>\$44</b>	<b>\$680</b>	<b>\$200</b>	<b>\$0</b>	<b>\$1,004</b>	<b>\$145</b>	<b>\$47</b>	<b>\$9</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
RENTS-TRANSMISSION	CAGE	\$764	\$0	\$0	\$0	\$153	\$515	\$72	\$23	\$1	\$0	\$0	\$0	\$0
RENTS-TRANSMISSION	CAGW	\$588	\$28	\$435	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RENTS-TRANSMISSION	SG	\$46	\$1	\$13	\$4	\$6	\$19	\$3	\$1	\$0	\$0	\$0	\$0	\$0
<b>5670000 Total</b>		<b>\$1,398</b>	<b>\$29</b>	<b>\$448</b>	<b>\$129</b>	<b>\$0</b>	<b>\$158</b>	<b>\$75</b>	<b>\$24</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
MNT SUPERV & ENG	CAGW	\$11	\$1	\$8	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MNT SUPERV & ENG	SG	\$33	\$1	\$9	\$3	\$4	\$14	\$2	\$1	\$0	\$0	\$0	\$0	\$0
<b>5680000 Total</b>		<b>\$44</b>	<b>\$1</b>	<b>\$18</b>	<b>\$5</b>	<b>\$0</b>	<b>\$4</b>	<b>\$14</b>	<b>\$2</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
MAINT OF STRUCTURE	CAGW	\$4	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MAINT-COMP HW TRANS	SG	\$25	\$0	\$7	\$2	\$3	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0
<b>5691000 Total</b>		<b>\$25</b>	<b>\$0</b>	<b>\$7</b>	<b>\$2</b>	<b>\$0</b>	<b>\$3</b>	<b>\$10</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
MAINT-COMP SW TRANS	SG	\$653	\$12	\$182	\$54	\$81	\$271	\$39	\$13	\$2	\$0	\$0	\$0	\$0
<b>5692000 Total</b>		<b>\$653</b>	<b>\$12</b>	<b>\$182</b>	<b>\$54</b>	<b>\$81</b>	<b>\$271</b>	<b>\$39</b>	<b>\$13</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
MAINT-COM EQP TRANS	CAGE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MAINT-COM EQP TRANS	CAGW	\$9	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MAINT-COM EQP TRANS	SG	\$2,981	\$54	\$830	\$244	\$370	\$1,236	\$178	\$57	\$11	\$0	\$0	\$0	\$0
<b>5693000 Total</b>		<b>\$2,991</b>	<b>\$54</b>	<b>\$836</b>	<b>\$246</b>	<b>\$0</b>	<b>\$370</b>	<b>\$1,237</b>	<b>\$178</b>	<b>\$57</b>	<b>\$11</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
MAINT STATION EQUIP	CAGE	\$6,622	\$0	\$0	\$0	\$1,323	\$4,460	\$628	\$202	\$9	\$0	\$0	\$0	\$0
MAINT STATION EQUIP	CAGW	\$2,911	\$137	\$2,152	\$621	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MAINT STATION EQUIP	JBG	\$35	\$2	\$25	\$7	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MAINT STATION EQUIP	SG	\$4	\$0	\$1	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5700000 Total</b>		<b>\$9,563</b>	<b>\$139</b>	<b>\$2,176</b>	<b>\$628</b>	<b>\$0</b>	<b>\$1,323</b>	<b>\$4,459</b>	<b>\$628</b>	<b>\$202</b>	<b>\$9</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
MAINT OVHD LINES	CAGE	\$8,782	\$0	\$0	\$0	\$1,754	\$5,915	\$832	\$268	\$12	\$0	\$0	\$0	\$0
MAINT OVHD LINES	CAGW	\$6,851	\$323	\$5,066	\$1,462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MAINT OVHD LINES	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MAINT OVHD LINES	SG	\$368	\$7	\$102	\$30	\$46	\$153	\$22	\$7	\$1	\$0	\$0	\$0	\$0
<b>5710000 Total</b>		<b>\$15,265</b>	<b>\$316</b>	<b>\$4,964</b>	<b>\$1,432</b>	<b>\$0</b>	<b>\$1,709</b>	<b>\$5,762</b>	<b>\$810</b>	<b>\$261</b>	<b>\$11</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
MNT UNDERGRD LINES	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MNT UNDERGRD LINES	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5720000 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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
MNT MSC TRANS PLNT	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MNT MSC TRANS PLNT	SG	\$553	\$10	\$154	\$45	\$69	\$229	\$33	\$11	\$2	\$0	\$0	\$0	\$0
<b>5730000 Total</b>		<b>\$554</b>	<b>\$10</b>	<b>\$154</b>	<b>\$45</b>	<b>\$69</b>	<b>\$230</b>	<b>\$33</b>	<b>\$11</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
OPER SUPERV & ENG	CA	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPER SUPERV & ENG	IDU	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5800000 Total</b>		<b>\$97</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>\$0</b>	<b>\$0</b>	<b>\$0</b>



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5800000	OR	\$ (0)	\$0	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	\$18,492	\$673	\$5,506	\$1,266	\$0	\$0	\$1,439	\$8,479	\$849	\$281	\$0	\$0	\$0
5800000	SNPD	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0
5800000	UT	\$74	\$0	\$0	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	\$18	\$0	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0	\$0	\$0
5800000	WA	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	WYP	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	\$18,668	\$714	\$5,506	\$1,340	\$0	\$0	\$1,456	\$8,579	\$792	\$281	\$0	\$0	\$0
5800000	Total	\$12,484	\$454	\$3,717	\$855	\$0	\$0	\$971	\$5,724	\$573	\$190	\$0	\$0	\$0
5810000	SNPD	\$12,484	\$454	\$3,717	\$855	\$0	\$0	\$971	\$5,724	\$573	\$190	\$0	\$0	\$0
5810000	LOAD DISPATCHING	\$12,484	\$454	\$3,717	\$855	\$0	\$0	\$971	\$5,724	\$573	\$190	\$0	\$0	\$0
5820000	CA	\$93	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$239	\$0	\$0	\$0	\$0
5820000	IDU	\$1,155	\$0	\$1,155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5820000	OR	\$ (38)	\$ (1)	\$ (11)	\$ (3)	\$ (3)	\$ (3)	\$ (3)	\$ (18)	\$ (2)	\$ (1)	\$ (1)	\$ (1)	\$ (1)
5820000	SNPD	\$1,932	\$0	\$0	\$0	\$0	\$0	\$0	\$1,932	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	\$204	\$0	\$0	\$204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5820000	WA	\$654	\$0	\$0	\$0	\$0	\$0	\$654	\$0	\$0	\$0	\$0	\$0	\$0
5820000	WYP	\$4,239	\$92	\$1,144	\$202	\$0	\$0	\$551	\$1,914	\$237	\$ (1)	\$0	\$0	\$0
5820000	Total	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5830000	CA	\$ (205)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (205)	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	\$559	\$0	\$559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5830000	IDU	\$223	\$8	\$66	\$15	\$0	\$0	\$17	\$102	\$10	\$3	\$0	\$0	\$0
5830000	OR	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$188	\$0	\$0	\$0	\$0	\$0
5830000	SNPD	\$ (130)	\$0	\$0	\$ (130)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5830000	UT	\$144	\$0	\$0	\$0	\$0	\$0	\$144	\$0	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	\$151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$151	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	\$941	\$19	\$626	\$ (115)	\$0	\$0	\$161	\$290	\$ (195)	\$154	\$0	\$0	\$0
5830000	WYU	\$ (31)	\$ (31)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	CA	\$ (204)	\$0	\$ (204)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	OVHD LINE EXPENSES	\$ (20)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (20)	\$0	\$0	\$0	\$0	\$0
5840000	IDU	\$ (23)	\$0	\$0	\$ (23)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	OR	\$ (4)	\$0	\$0	\$0	\$0	\$0	\$ (4)	\$0	\$0	\$0	\$0	\$0	\$0
5840000	SNPD	\$ (282)	\$ (31)	\$ (204)	\$ (23)	\$0	\$0	\$ (4)	\$ (20)	\$0	\$0	\$0	\$0	\$0
5840000	UT	\$222	\$8	\$66	\$15	\$0	\$0	\$17	\$102	\$10	\$3	\$0	\$0	\$0
5840000	OVHD LINE EXPENSES	\$222	\$8	\$66	\$15	\$0	\$0	\$17	\$102	\$10	\$3	\$0	\$0	\$0
5840000	WYU	\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5850000	CA	\$314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$314	\$0	\$0	\$0	\$0
5850000	STRT LGHT-SGNL SYS	\$2,241	\$0	\$2,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5850000	IDU	\$1,234	\$45	\$367	\$84	\$0	\$0	\$96	\$566	\$57	\$19	\$0	\$0	\$0
5850000	OR	\$1,370	\$0	\$0	\$0	\$0	\$0	\$0	\$1,370	\$0	\$0	\$0	\$0	\$0
5850000	SNPD	\$752	\$0	\$0	\$752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5850000	UT	\$ (31)	\$ (31)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5850000	WYU	\$ (204)	\$0	\$ (204)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5850000	OVHD LINE EXPENSES	\$ (23)	\$0	\$0	\$ (23)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5850000	OVHD LINE EXPENSES	\$ (4)	\$0	\$0	\$0	\$0	\$0	\$ (4)	\$0	\$0	\$0	\$0	\$0	\$0
5850000	Total	\$ (282)	\$ (31)	\$ (204)	\$ (23)	\$0	\$0	\$ (4)	\$ (20)	\$0	\$0	\$0	\$0	\$0
5850000	STRT LGHT-SGNL SYS	\$222	\$8	\$66	\$15	\$0	\$0	\$17	\$102	\$10	\$3	\$0	\$0	\$0
5850000	CA	\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5850000	IDU	\$314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$314	\$0	\$0	\$0	\$0
5850000	OR	\$2,241	\$0	\$2,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5850000	SNPD	\$1,234	\$45	\$367	\$84	\$0	\$0	\$96	\$566	\$57	\$19	\$0	\$0	\$0
5850000	UT	\$1,370	\$0	\$0	\$0	\$0	\$0	\$0	\$1,370	\$0	\$0	\$0	\$0	\$0
5850000	WYU	\$752	\$0	\$0	\$752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5860000	WYP	\$505	\$0	\$0	\$0	\$0	\$0	\$505	\$0	\$0	\$0	\$0	\$0	\$0
5860000	WYU	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41	\$0	\$0	\$0
<b>5860000 Total</b>		<b>\$6,655</b>	<b>\$244</b>	<b>\$2,608</b>	<b>\$836</b>	<b>\$0</b>	<b>\$0</b>	<b>\$601</b>	<b>\$1,936</b>	<b>\$371</b>	<b>\$60</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5870000	CA	\$876	\$876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	IDU	\$973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$973	\$0	\$0	\$0	\$0
5870000	OR	\$5,472	\$0	\$5,472	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	UT	\$5,424	\$0	\$0	\$0	\$0	\$0	\$0	\$5,424	\$0	\$0	\$0	\$0	\$0
5870000	WA	\$1,137	\$0	\$0	\$1,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	WYP	\$899	\$0	\$0	\$0	\$0	\$899	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	WYU	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115	\$0	\$0	\$0
<b>5870000 Total</b>		<b>\$14,896</b>	<b>\$876</b>	<b>\$5,472</b>	<b>\$1,137</b>	<b>\$0</b>	<b>\$0</b>	<b>\$899</b>	<b>\$5,424</b>	<b>\$973</b>	<b>\$115</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5880000	CA	\$66	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	IDU	\$181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$181	\$0	\$0	\$0	\$0
5880000	OR	\$1,558	\$0	\$1,558	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	SNPD	\$5,772	\$210	\$1,719	\$395	\$0	\$449	\$0	\$2,647	\$265	\$88	\$0	\$0	\$0
5880000	UT	\$1,804	\$0	\$0	\$0	\$0	\$0	\$0	\$1,804	\$0	\$0	\$0	\$0	\$0
5880000	WA	\$208	\$0	\$0	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	WYP	\$284	\$0	\$0	\$0	\$0	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	WYU	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27	\$0	\$0	\$0
<b>5880000 Total</b>		<b>\$9,900</b>	<b>\$276</b>	<b>\$3,277</b>	<b>\$603</b>	<b>\$0</b>	<b>\$733</b>	<b>\$0</b>	<b>\$4,451</b>	<b>\$446</b>	<b>\$115</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5890000	CA	\$103	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	IDU	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0	\$0
5890000	OR	\$1,821	\$0	\$1,821	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	SNPD	\$260	\$9	\$78	\$18	\$0	\$20	\$0	\$119	\$12	\$4	\$0	\$0	\$0
5890000	UT	\$717	\$0	\$0	\$0	\$0	\$0	\$0	\$717	\$0	\$0	\$0	\$0	\$0
5890000	WA	\$148	\$0	\$0	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	WYP	\$667	\$0	\$0	\$0	\$0	\$667	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	WYU	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56	\$0	\$0	\$0
<b>5890000 Total</b>		<b>\$3,805</b>	<b>\$112</b>	<b>\$1,899</b>	<b>\$165</b>	<b>\$0</b>	<b>\$0</b>	<b>\$687</b>	<b>\$836</b>	<b>\$45</b>	<b>\$60</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5900000	CA	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	IDU	\$ (39)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (39)	\$0	\$0	\$0	\$0
5900000	OR	\$266	\$0	\$266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	SNPD	\$5,469	\$199	\$1,628	\$374	\$0	\$425	\$0	\$2,508	\$251	\$83	\$0	\$0	\$0
5900000	UT	\$ (202)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (202)	\$0	\$0	\$0	\$0	\$0
5900000	WA	\$17	\$0	\$0	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	WYP	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5900000 Total</b>		<b>\$5,555</b>	<b>\$238</b>	<b>\$1,895</b>	<b>\$392</b>	<b>\$0</b>	<b>\$429</b>	<b>\$0</b>	<b>\$2,306</b>	<b>\$212</b>	<b>\$83</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5910000	CA	\$26	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	IDU	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122	\$0	\$0	\$0	\$0



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5910000	OR	\$479	\$0	\$479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	\$188	\$7	\$56	\$13	\$0	\$15	\$86	\$9	\$3	\$0	\$0	\$0	\$0
5910000	SNPD	\$678	\$0	\$0	\$0	\$0	\$0	\$678	\$0	\$0	\$0	\$0	\$0	\$0
5910000	UT	\$112	\$0	\$0	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	\$159	\$0	\$0	\$0	\$0	\$159	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	WYP	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0
5910000	WYU	\$1,799	\$33	\$535	\$125	\$0	\$174	\$764	\$131	\$36	\$0	\$0	\$0	\$0
<b>5910000 Total</b>		<b>\$1,146</b>	<b>\$1,146</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$564</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5920000	CA	\$564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	\$3,202	\$0	\$3,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	OR	\$1,587	\$58	\$472	\$109	\$123	\$123	\$727	\$73	\$24	\$0	\$0	\$0	\$0
5920000	SNPD	\$3,671	\$0	\$0	\$0	\$0	\$0	\$3,671	\$0	\$0	\$0	\$0	\$0	\$0
5920000	UT	\$559	\$0	\$0	\$559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	\$1,201	\$0	\$0	\$0	\$0	\$1,201	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	WYP	\$1,201	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	WYU	\$11,930	\$1,204	\$3,675	\$668	\$0	\$1,324	\$4,399	\$636	\$24	\$0	\$0	\$0	\$0
<b>5920000 Total</b>		<b>\$6,617</b>	<b>\$6,617</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,759</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5930000	CA	\$4,759	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	\$30,956	\$0	\$30,956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5930000	IDU	\$1,432	\$52	\$426	\$98	\$111	\$111	\$656	\$66	\$22	\$0	\$0	\$0	\$0
5930000	OR	\$35,366	\$0	\$0	\$0	\$0	\$0	\$35,366	\$0	\$0	\$0	\$0	\$0	\$0
5930000	SNPD	\$5,795	\$0	\$0	\$5,795	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5930000	UT	\$6,029	\$0	\$0	\$0	\$0	\$6,029	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	\$950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$950	\$0	\$0	\$0	\$0
5930000	WYP	\$91,904	\$6,669	\$31,383	\$5,893	\$0	\$6,140	\$36,023	\$4,824	\$972	\$0	\$0	\$0	\$0
5930000	WYU	\$165	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	CA	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	\$650	\$0	\$650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	IDU	\$454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	OR	\$318	\$0	\$0	\$318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	\$274	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	UT	\$826	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	WA	\$1,946	\$165	\$650	\$318	\$0	\$274	\$454	\$86	\$0	\$0	\$0	\$0	\$0
5931000	WYP	\$826	\$826	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	WYU	\$730	\$0	\$0	\$0	\$0	\$0	\$0	\$730	\$0	\$0	\$0	\$0	\$0
5940000	CA	\$5,966	\$0	\$5,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	\$6	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	OR	\$12,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	SNPD	\$1,003	\$0	\$0	\$1,003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	UT	\$1,825	\$0	\$0	\$0	\$0	\$1,825	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	WA	\$1,825	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	WYP	\$1,825	\$1,825	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	WYU	\$1,825	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5940000	WYU	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$309	\$0	\$0	\$0
<b>5940000 Total</b>		<b>\$23,376</b>	<b>\$826</b>	<b>\$5,968</b>	<b>\$1,004</b>	<b>\$0</b>	<b>\$1,825</b>	<b>\$12,714</b>	<b>\$730</b>	<b>\$309</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5950000	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5950000	OR	\$52	\$0	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5950000	SNPD	\$1,057	\$38	\$315	\$72	\$0	\$82	\$484	\$48	\$16	\$0	\$0	\$0	\$0
5950000	UT	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0
5950000	WYP	\$(17)	\$0	\$0	\$0	\$0	\$(17)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5950000 Total</b>		<b>\$1,100</b>	<b>\$39</b>	<b>\$366</b>	<b>\$72</b>	<b>\$0</b>	<b>\$65</b>	<b>\$493</b>	<b>\$48</b>	<b>\$16</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5960000	CA	\$110	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	IDU	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$169	\$0	\$0	\$0	\$0
5960000	OR	\$819	\$0	\$819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	UT	\$2,493	\$0	\$0	\$0	\$0	\$0	\$2,493	\$0	\$0	\$0	\$0	\$0	\$0
5960000	WA	\$187	\$0	\$0	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	WYP	\$267	\$0	\$0	\$0	\$0	\$267	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	WYU	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45	\$0	\$0	\$0	\$0
<b>5960000 Total</b>		<b>\$4,090</b>	<b>\$110</b>	<b>\$819</b>	<b>\$187</b>	<b>\$0</b>	<b>\$267</b>	<b>\$2,493</b>	<b>\$169</b>	<b>\$45</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5970000	CA	\$54	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	IDU	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$275	\$0	\$0	\$0	\$0
5970000	OR	\$1,172	\$0	\$1,172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	SNPD	\$1,662	\$60	\$495	\$114	\$0	\$129	\$762	\$76	\$25	\$0	\$0	\$0	\$0
5970000	UT	\$1,475	\$0	\$0	\$0	\$0	\$0	\$1,475	\$0	\$0	\$0	\$0	\$0	\$0
5970000	WA	\$402	\$0	\$0	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	WYP	\$548	\$0	\$0	\$0	\$0	\$548	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	WYU	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96	\$0	\$0	\$0	\$0
<b>5970000 Total</b>		<b>\$5,683</b>	<b>\$115</b>	<b>\$1,667</b>	<b>\$516</b>	<b>\$0</b>	<b>\$677</b>	<b>\$2,237</b>	<b>\$351</b>	<b>\$121</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5980000	CA	\$219	\$219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	IDU	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59	\$0	\$0	\$0	\$0
5980000	OR	\$1,122	\$0	\$1,122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	SNPD	\$577	\$21	\$172	\$39	\$0	\$45	\$264	\$26	\$9	\$0	\$0	\$0	\$0
5980000	UT	\$1,131	\$0	\$0	\$0	\$0	\$0	\$1,131	\$0	\$0	\$0	\$0	\$0	\$0
5980000	WA	\$285	\$0	\$0	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	WYP	\$299	\$0	\$0	\$0	\$0	\$299	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	WYU	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
<b>5980000 Total</b>		<b>\$3,701</b>	<b>\$240</b>	<b>\$1,294</b>	<b>\$324</b>	<b>\$0</b>	<b>\$344</b>	<b>\$1,396</b>	<b>\$85</b>	<b>\$18</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
7071000	OTHER	\$(0)	\$0	\$0	\$0	\$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>	<b>\$0</b>	<b>\$0</b>	<b>\$(0)</b>	<b>\$0</b>
7072000	OTHER	\$0	\$0	\$0	\$0	\$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>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9010000	CA	\$(1)	\$(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SUPRV (CUST ACCT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
9010000	CN	\$2,333	\$62	\$757	\$172	\$0	\$0	\$160	\$1,067	\$95	\$21	\$0	\$0	\$0
9010000	IDU	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
9010000	OR	\$ (961)	\$0	\$ (961)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	UT	\$ (5)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (5)	\$0	\$0	\$0	\$0	\$0
9010000	WA	\$ (33)	\$0	\$0	\$ (33)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	WYP	\$ (113)	\$0	\$0	\$0	\$0	\$ (113)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	WYU	\$ (20)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (20)	\$0	\$0	\$0
<b>9010000 Total</b>		<b>\$1,210</b>	<b>\$60</b>	<b>\$ (204)</b>	<b>\$139</b>	<b>\$0</b>	<b>\$0</b>	<b>\$46</b>	<b>\$1,062</b>	<b>\$104</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9020000	CA	\$837	\$837	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9020000	CN	\$730	\$19	\$237	\$54	\$0	\$0	\$50	\$334	\$30	\$7	\$0	\$0	\$0
9020000	IDU	\$1,656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,656	\$0	\$0	\$0	\$0
9020000	OR	\$9,628	\$0	\$9,628	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9020000	UT	\$9,374	\$0	\$0	\$0	\$0	\$0	\$0	\$9,374	\$0	\$0	\$0	\$0	\$0
9020000	WA	\$1,905	\$0	\$0	\$1,905	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9020000	WYP	\$2,563	\$0	\$0	\$0	\$0	\$2,563	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9020000	WYU	\$331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$331	\$0	\$0	\$0
<b>9020000 Total</b>		<b>\$27,025</b>	<b>\$856</b>	<b>\$9,865</b>	<b>\$1,959</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,613</b>	<b>\$9,707</b>	<b>\$1,685</b>	<b>\$338</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9030000	CN	\$1,042	\$28	\$338	\$77	\$0	\$0	\$71	\$476	\$42	\$9	\$0	\$0	\$0
9030000	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
9030000	OR	\$10	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9030000	UT	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
<b>9030000 Total</b>		<b>\$1,058</b>	<b>\$28</b>	<b>\$348</b>	<b>\$77</b>	<b>\$0</b>	<b>\$0</b>	<b>\$71</b>	<b>\$479</b>	<b>\$45</b>	<b>\$9</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9031000	CN	\$1,521	\$40	\$493	\$112	\$0	\$0	\$104	\$696	\$62	\$14	\$0	\$0	\$0
<b>9031000 Total</b>		<b>\$1,521</b>	<b>\$40</b>	<b>\$493</b>	<b>\$112</b>	<b>\$0</b>	<b>\$0</b>	<b>\$104</b>	<b>\$696</b>	<b>\$62</b>	<b>\$14</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9032000	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CN	\$12,611	\$333	\$4,090	\$930	\$0	\$0	\$864	\$5,766	\$514	\$114	\$0	\$0	\$0
9032000	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
9032000	OR	\$1,059	\$0	\$1,059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	UT	\$ (2)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (2)	\$0	\$0	\$0	\$0	\$0
9032000	WA	\$9	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	WYP	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>9032000 Total</b>		<b>\$13,683</b>	<b>\$335</b>	<b>\$5,149</b>	<b>\$939</b>	<b>\$0</b>	<b>\$0</b>	<b>\$866</b>	<b>\$5,764</b>	<b>\$515</b>	<b>\$114</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9033000	CA	\$205	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CN	\$10,264	\$271	\$3,328	\$757	\$0	\$0	\$703	\$4,693	\$418	\$93	\$0	\$0	\$0
9033000	IDU	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187	\$0	\$0	\$0	\$0
9033000	OR	\$1,759	\$0	\$1,759	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	UT	\$2,362	\$0	\$0	\$0	\$0	\$0	\$0	\$2,362	\$0	\$0	\$0	\$0	\$0
9033000	WA	\$458	\$0	\$0	\$458	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	WYP	\$283	\$0	\$0	\$0	\$0	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2008

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
90330000	WYU	\$50	\$0	\$0	\$0	\$0	\$0	\$986	\$7,055	\$0	\$50	\$0	\$0	\$0
<b>90330000 Total</b>		<b>\$15,567</b>	<b>\$476</b>	<b>\$5,087</b>	<b>\$1,215</b>	<b>\$0</b>	<b>\$0</b>	<b>\$986</b>	<b>\$7,055</b>	<b>\$605</b>	<b>\$142</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
90350000	CA	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90350000	IDU	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43	\$0	\$0	\$0	\$0
90350000	OR	\$72	\$0	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90350000	UT	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$124	\$0	\$0	\$0	\$0	\$0
90350000	WA	\$9	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90350000	WYP	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0
90350000	WYU	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0
<b>90350000 Total</b>		<b>\$272</b>	<b>\$7</b>	<b>\$72</b>	<b>\$9</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11</b>	<b>\$124</b>	<b>\$43</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
90360000	CN	\$21,215	\$560	\$6,880	\$1,565	\$0	\$0	\$1,454	\$9,700	\$864	\$192	\$0	\$0	\$0
90360000	OR	\$75	\$0	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>90360000 Total</b>		<b>\$21,290</b>	<b>\$560</b>	<b>\$6,955</b>	<b>\$1,565</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,454</b>	<b>\$9,700</b>	<b>\$864</b>	<b>\$192</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
90400000	CA	\$298	\$298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90400000	CN	\$ (796)	\$ (21)	\$ (258)	\$ (59)	\$0	\$0	\$ (55)	\$ (364)	\$ (32)	\$ (7)	\$0	\$0	\$0
90400000	IDU	\$391	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$391	\$0	\$0	\$0	\$0
90400000	OR	\$4,997	\$0	\$4,997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90400000	UT	\$4,232	\$0	\$0	\$0	\$0	\$0	\$0	\$4,232	\$0	\$0	\$0	\$0	\$0
90400000	WA	\$1,670	\$0	\$0	\$1,670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90400000	WYP	\$661	\$0	\$0	\$0	\$0	\$0	\$661	\$0	\$0	\$0	\$0	\$0	\$0
90400000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>90400000 Total</b>		<b>\$11,453</b>	<b>\$277</b>	<b>\$4,739</b>	<b>\$1,611</b>	<b>\$0</b>	<b>\$0</b>	<b>\$606</b>	<b>\$3,868</b>	<b>\$358</b>	<b>\$ (7)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
90420000	CA	\$ (317)	\$ (317)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90420000	IDU	\$ (4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (4)	\$0	\$0	\$0	\$0
90420000	OR	\$ (109)	\$0	\$ (109)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90420000	UT	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$165	\$0	\$0	\$0	\$0	\$0
90420000	WA	\$14	\$0	\$0	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90420000	WYP	\$25	\$0	\$0	\$0	\$0	\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0
<b>90420000 Total</b>		<b>\$ (225)</b>	<b>\$ (317)</b>	<b>\$ (109)</b>	<b>\$14</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25</b>	<b>\$165</b>	<b>\$ (4)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
90500000	CN	\$357	\$9	\$116	\$26	\$0	\$0	\$24	\$163	\$15	\$3	\$0	\$0	\$0
90500000	OR	\$6	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90500000	UT	\$ (11)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (11)	\$0	\$0	\$0	\$0	\$0
<b>90500000 Total</b>		<b>\$352</b>	<b>\$9</b>	<b>\$121</b>	<b>\$26</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24</b>	<b>\$152</b>	<b>\$15</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
90700000	CN	\$282	\$7	\$92	\$21	\$0	\$0	\$19	\$129	\$12	\$3	\$0	\$0	\$0
<b>90700000 Total</b>		<b>\$282</b>	<b>\$7</b>	<b>\$92</b>	<b>\$21</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19</b>	<b>\$129</b>	<b>\$12</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
90800000	CN	\$2,743	\$72	\$890	\$202	\$0	\$0	\$188	\$1,254	\$112	\$25	\$0	\$0	\$0
90800000	IDU	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0
90800000	OR	\$14	\$0	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90800000	UT	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$48	\$0	\$0	\$0	\$0	\$0



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
9080000	WA	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	CUST ASSIST EXP													
9080000	WYP	\$21	\$0	\$0	\$0	\$21	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0
<b>9080000 Total</b>		<b>\$2,835</b>	<b>\$72</b>	<b>\$903</b>	<b>\$205</b>	<b>\$0</b>	<b>\$0</b>	<b>\$209</b>	<b>\$1,303</b>	<b>\$118</b>	<b>\$25</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9081000	CN	\$1,043	\$28	\$338	\$77	\$0	\$0	\$71	\$477	\$42	\$9	\$0	\$0	\$0
	CUST ASST EXP-GENL													
9081000	UT	\$413	\$0	\$0	\$0	\$0	\$0	\$0	\$413	\$0	\$0	\$0	\$0	\$0
	CUST ASST EXP-GENL													
<b>9081000 Total</b>		<b>\$1,456</b>	<b>\$28</b>	<b>\$338</b>	<b>\$77</b>	<b>\$0</b>	<b>\$0</b>	<b>\$71</b>	<b>\$890</b>	<b>\$42</b>	<b>\$9</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9084000	CA	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	DSM DIRECT													
9084000	CN	\$118	\$3	\$38	\$9	\$9	\$0	\$8	\$54	\$5	\$1	\$0	\$0	\$0
	DSM DIRECT													
9084000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	DSM DIRECT													
9084000	OTHER	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
	DSM DIRECT													
9084000	UT	\$1,295	\$0	\$0	\$0	\$0	\$0	\$0	\$1,295	\$0	\$0	\$0	\$0	\$0
	DSM DIRECT													
9084000	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	DSM DIRECT													
<b>9084000 Total</b>		<b>\$1,448</b>	<b>\$7</b>	<b>\$38</b>	<b>\$9</b>	<b>\$9</b>	<b>\$0</b>	<b>\$8</b>	<b>\$1,349</b>	<b>\$5</b>	<b>\$1</b>	<b>\$0</b>	<b>\$31</b>	<b>\$0</b>
9085000	CA	\$136	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	DSM AMORT													
9085000	IDU	\$2,267	\$0	\$0	\$0	\$0	\$0	\$0	\$2,267	\$0	\$0	\$0	\$0	\$0
	DSM AMORT													
9085000	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	DSM AMORT													
9085000	UT	\$15,720	\$0	\$0	\$0	\$0	\$0	\$0	\$15,720	\$0	\$0	\$0	\$0	\$0
	DSM AMORT													
9085000	WA	\$2,147	\$0	\$0	\$2,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	DSM AMORT													
9085000	WYP	\$68	\$0	\$0	\$0	\$0	\$0	\$68	\$0	\$0	\$0	\$0	\$0	\$0
	DSM AMORT													
<b>9085000 Total</b>		<b>\$20,339</b>	<b>\$136</b>	<b>\$136</b>	<b>\$2,147</b>	<b>\$0</b>	<b>\$0</b>	<b>\$68</b>	<b>\$15,720</b>	<b>\$2,267</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9086000	CA	\$99	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	CUST SERV													
9086000	CN	\$259	\$7	\$84	\$19	\$0	\$0	\$18	\$118	\$11	\$2	\$0	\$0	\$0
	CUST SERV													
9086000	IDU	\$380	\$0	\$0	\$0	\$0	\$0	\$0	\$380	\$0	\$0	\$0	\$0	\$0
	CUST SERV													
9086000	OR	\$1,110	\$0	\$1,110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	CUST SERV													
9086000	UT	\$806	\$0	\$0	\$0	\$0	\$0	\$0	\$806	\$0	\$0	\$0	\$0	\$0
	CUST SERV													
9086000	WA	\$678	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	CUST SERV													
9086000	WYP	\$678	\$0	\$0	\$0	\$0	\$0	\$678	\$0	\$0	\$0	\$0	\$0	\$0
	CUST SERV													
<b>9086000 Total</b>		<b>\$3,333</b>	<b>\$106</b>	<b>\$1,194</b>	<b>\$19</b>	<b>\$0</b>	<b>\$0</b>	<b>\$696</b>	<b>\$925</b>	<b>\$391</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9090000	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INFOR/INSTRCT ADV													
9090000	CN	\$3,121	\$82	\$1,012	\$230	\$0	\$0	\$214	\$1,427	\$127	\$28	\$0	\$0	\$0
	INFOR/INSTRCT ADV													
9090000	IDU	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0
	INFOR/INSTRCT ADV													
9090000	OR	\$217	\$0	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INFOR/INSTRCT ADV													
9090000	UT	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$123	\$0	\$0	\$0	\$0	\$0
	INFOR/INSTRCT ADV													
9090000	WA	\$10	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INFOR/INSTRCT ADV													
9090000	WYP	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0
	INFOR/INSTRCT ADV													
<b>9090000 Total</b>		<b>\$3,487</b>	<b>\$86</b>	<b>\$1,229</b>	<b>\$240</b>	<b>\$0</b>	<b>\$0</b>	<b>\$222</b>	<b>\$1,550</b>	<b>\$133</b>	<b>\$28</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9100000	CN	\$28	\$1	\$9	\$2	\$2	\$0	\$2	\$13	\$1	\$0	\$0	\$0	\$0
	MISC CUST SERV/INF													
<b>9100000 Total</b>		<b>\$28</b>	<b>\$1</b>	<b>\$9</b>	<b>\$2</b>	<b>\$2</b>	<b>\$0</b>	<b>\$2</b>	<b>\$13</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9101000	CN	\$37	\$1	\$12	\$3	\$3	\$0	\$3	\$17	\$1	\$0	\$0	\$0	\$0
	MISC CUST SERV/INF													





### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
<b>9210000 Total</b>	<b>\$37</b>	<b>\$37</b>	<b>\$1</b>	<b>\$12</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3</b>	<b>\$17</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
ADMIN & GEN SALARY	IDU	\$305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$305	\$0	\$0	\$0	\$0
ADMIN & GEN SALARY	SO	\$68,196	\$1,597	\$18,265	\$4,883	\$8,037	\$29,979	\$4,073	\$1,316	\$48	\$0	\$0	\$0	\$0
ADMIN & GEN SALARY	WA	\$637	\$0	\$0	\$637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMIN & GEN SALARY	WYP	\$1,326	\$0	\$0	\$0	\$1,326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>9220000 Total</b>	<b>\$70,464</b>	<b>\$1,597</b>	<b>\$18,265</b>	<b>\$5,520</b>	<b>\$0</b>	<b>\$9,362</b>	<b>\$29,979</b>	<b>\$4,378</b>	<b>\$1,316</b>	<b>\$48</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
OFFICE SUPPL & EXP	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPL & EXP	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPL & EXP	OR	\$ (1)	\$0	\$ (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPL & EXP	SO	\$12,112	\$284	\$3,244	\$867	\$1,427	\$5,325	\$723	\$234	\$8	\$0	\$0	\$0	\$0
OFFICE SUPPL & EXP	UT	\$ (993)	\$0	\$0	\$0	\$0	\$ (993)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPL & EXP	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPL & EXP	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>9210000 Total</b>	<b>\$11,122</b>	<b>\$284</b>	<b>\$3,243</b>	<b>\$869</b>	<b>\$0</b>	<b>\$1,429</b>	<b>\$4,331</b>	<b>\$724</b>	<b>\$234</b>	<b>\$8</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
A&G EXP TRANSF-CR	SO	\$ (21,227)	\$ (497)	\$ (5,685)	\$ (1,520)	\$ (2,501)	\$ (9,331)	\$ (1,268)	\$ (410)	\$ (15)	\$0	\$0	\$0	\$0
<b>9220000 Total</b>	<b>\$ (21,227)</b>	<b>\$ (497)</b>	<b>\$ (5,685)</b>	<b>\$ (1,520)</b>	<b>\$0</b>	<b>\$ (2,501)</b>	<b>\$ (9,331)</b>	<b>\$ (1,268)</b>	<b>\$ (410)</b>	<b>\$ (15)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
OUTSIDE SERVICES	SO	\$10,512	\$246	\$2,815	\$753	\$1,239	\$4,621	\$628	\$203	\$7	\$0	\$0	\$0	\$0
OUTSIDE SERVICES	UT	\$23	\$0	\$0	\$0	\$0	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>9230000 Total</b>	<b>\$10,535</b>	<b>\$246</b>	<b>\$2,815</b>	<b>\$753</b>	<b>\$0</b>	<b>\$1,239</b>	<b>\$4,644</b>	<b>\$628</b>	<b>\$203</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
PROPERTY INSURANCE	SO	\$33,395	\$782	\$8,944	\$2,391	\$3,935	\$14,680	\$1,995	\$644	\$23	\$0	\$0	\$0	\$0
<b>9240000 Total</b>	<b>\$33,395</b>	<b>\$782</b>	<b>\$8,944</b>	<b>\$2,391</b>	<b>\$0</b>	<b>\$3,935</b>	<b>\$14,680</b>	<b>\$1,995</b>	<b>\$644</b>	<b>\$23</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
INJURIES & DAMAGES	SO	\$8,324	\$195	\$2,229	\$596	\$981	\$3,659	\$497	\$161	\$6	\$0	\$0	\$0	\$0
<b>9250000 Total</b>	<b>\$8,324</b>	<b>\$195</b>	<b>\$2,229</b>	<b>\$596</b>	<b>\$0</b>	<b>\$981</b>	<b>\$3,659</b>	<b>\$497</b>	<b>\$161</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
REG COMM EXPENSE	CA	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REG COMM EXPENSE	IDU	\$361	\$0	\$0	\$0	\$0	\$0	\$361	\$0	\$0	\$0	\$0	\$0	\$0
REG COMM EXPENSE	OR	\$3,642	\$0	\$3,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REG COMM EXPENSE	UT	\$3,557	\$0	\$0	\$0	\$0	\$3,557	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REG COMM EXPENSE	WA	\$466	\$0	\$0	\$466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REG COMM EXPENSE	WYP	\$1,053	\$0	\$0	\$0	\$1,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>9282000 Total</b>	<b>\$9,086</b>	<b>\$7</b>	<b>\$3,642</b>	<b>\$466</b>	<b>\$0</b>	<b>\$1,053</b>	<b>\$3,557</b>	<b>\$361</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
FERC FILING FEE	CAGE	\$23	\$0	\$0	\$0	\$5	\$15	\$2	\$1	\$0	\$0	\$0	\$0	\$0
FERC FILING FEE	CAGW	\$157	\$7	\$116	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FERC FILING FEE	SG	\$698	\$13	\$194	\$57	\$87	\$290	\$42	\$13	\$3	\$0	\$0	\$0	\$0
<b>9283000 Total</b>	<b>\$878</b>	<b>\$20</b>	<b>\$310</b>	<b>\$91</b>	<b>\$0</b>	<b>\$91</b>	<b>\$305</b>	<b>\$44</b>	<b>\$14</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
DUPLICATE CHRGS-CR	SO	\$ (4,707)	\$ (110)	\$ (1,261)	\$ (337)	\$ (555)	\$ (2,069)	\$ (281)	\$ (91)	\$ (3)	\$0	\$0	\$0	\$0
<b>9290000 Total</b>	<b>\$ (4,707)</b>	<b>\$ (110)</b>	<b>\$ (1,261)</b>	<b>\$ (337)</b>	<b>\$0</b>	<b>\$ (555)</b>	<b>\$ (2,069)</b>	<b>\$ (281)</b>	<b>\$ (91)</b>	<b>\$ (3)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
GEN ADVERTISING EXP	CN	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GEN ADVERTISING EXP	SO	\$142	\$3	\$38	\$10	\$17	\$62	\$8	\$3	\$0	\$0	\$0	\$0	\$0
<b>9301000 Total</b>	<b>\$143</b>	<b>\$3</b>	<b>\$38</b>	<b>\$10</b>	<b>\$0</b>	<b>\$17</b>	<b>\$63</b>	<b>\$9</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2008

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
9302000	MISC GEN EXP-OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER		\$4	\$1	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER		\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER		\$5,731	\$5,731	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER		\$12,999	\$3,481	\$931	\$0	\$1,532	\$5,714	\$776	\$251	\$9	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER		\$3,107	\$0	\$0	\$0	\$0	\$3,107	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER		\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>9302000 Total</b>		<b>\$21,850</b>	<b>\$304</b>	<b>\$9,214</b>	<b>\$931</b>	<b>\$0</b>	<b>\$1,540</b>	<b>\$8,823</b>	<b>\$777</b>	<b>\$251</b>	<b>\$9</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9310000	RENTS (A&G)		\$903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)		\$5,444	\$127	\$1,458	\$390	\$642	\$2,393	\$325	\$105	\$4	\$0	\$0	\$0
9310000	RENTS (A&G)		\$ (0)	\$0	\$0	\$0	\$0	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)		\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>9310000 Total</b>		<b>\$6,356</b>	<b>\$127</b>	<b>\$2,361</b>	<b>\$390</b>	<b>\$0</b>	<b>\$651</b>	<b>\$2,393</b>	<b>\$325</b>	<b>\$105</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9350000	MAINT GENERAL PLNT		\$32	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT		\$24,974	\$585	\$6,689	\$1,788	\$2,943	\$10,978	\$1,492	\$482	\$17	\$0	\$0	\$0
<b>9350000 Total</b>		<b>\$25,006</b>	<b>\$585</b>	<b>\$6,721</b>	<b>\$1,788</b>	<b>\$0</b>	<b>\$2,943</b>	<b>\$10,978</b>	<b>\$1,492</b>	<b>\$482</b>	<b>\$17</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total</b>		<b>\$2,337,457</b>	<b>\$89,474</b>	<b>\$1,266,700</b>	<b>\$358,502</b>	<b>\$0</b>	<b>\$0</b>	<b>\$109,211</b>	<b>\$439,041</b>	<b>\$57,588</b>	<b>\$16,158</b>	<b>\$752</b>	<b>\$31</b>	<b>\$0</b>

**B3. DEPRECIATION  
EXPENSE**



**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3102000		\$829				\$166	\$558	\$79	\$25	\$1
4030000	3102000	CAGE	\$5	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0
4030000	3102000	JBG	\$834	\$0	\$4	\$1	\$166	\$559	\$79	\$25	\$1
	<b>3102000 Total</b>		\$839	\$0	\$8	\$2	\$166	\$559	\$79	\$25	\$1
4030000	3110000		\$14,398				\$2,876	\$9,697	\$1,365	\$439	\$20
4030000	3110000	CAGE	\$1,350	\$64	\$998	\$288					
4030000	3110000	CAGW	\$3,097	\$140	\$2,194	\$633	\$26	\$88	\$12	\$4	\$0
4030000	3110000	JBG	\$18,845	\$203	\$3,192	\$921	\$2,902	\$9,785	\$1,377	\$443	\$20
	<b>3110000 Total</b>		\$18,845	\$203	\$3,192	\$921	\$2,902	\$9,785	\$1,377	\$443	\$20
4030000	3120000		\$58,301				\$11,646	\$39,267	\$5,526	\$1,780	\$82
4030000	3120000	CAGE	\$2,431	\$114	\$1,797	\$519					
4030000	3120000	CAGW	\$15,374	\$694	\$10,889	\$3,143	\$130	\$437	\$62	\$20	\$1
4030000	3120000	JBG	\$76,106	\$808	\$12,687	\$3,661	\$11,776	\$39,704	\$5,588	\$1,799	\$83
	<b>3120000 Total</b>		\$76,106	\$808	\$12,687	\$3,661	\$11,776	\$39,704	\$5,588	\$1,799	\$83
4030000	3140000		\$15,970				\$3,190	\$10,756	\$1,514	\$487	\$23
4030000	3140000	CAGE	\$1,762	\$83	\$1,303	\$376					
4030000	3140000	CAGW	\$4,322	\$195	\$3,061	\$883	\$36	\$123	\$17	\$6	\$0
4030000	3140000	JBG	\$22,054	\$278	\$4,364	\$1,259	\$3,227	\$10,879	\$1,531	\$493	\$23
	<b>3140000 Total</b>		\$22,054	\$278	\$4,364	\$1,259	\$3,227	\$10,879	\$1,531	\$493	\$23
4030000	3150000		\$6,086				\$1,216	\$4,099	\$577	\$186	\$9
4030000	3150000	CAGE	\$390	\$18	\$289	\$83					
4030000	3150000	CAGW	\$1,173	\$53	\$831	\$240	\$10	\$33	\$5	\$2	\$0
4030000	3150000	JBG	\$7,650	\$71	\$1,119	\$323	\$1,226	\$4,133	\$582	\$187	\$9
	<b>3150000 Total</b>		\$7,650	\$71	\$1,119	\$323	\$1,226	\$4,133	\$582	\$187	\$9
4030000	3157000		\$0				\$0	\$0	\$0	\$0	\$0
4030000	3157000	CAGE	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3157000	JBG	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
	<b>3157000 Total</b>		\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3160000		\$661				\$132	\$446	\$63	\$20	\$1
4030000	3160000	CAGE	\$49	\$2	\$36	\$10					
4030000	3160000	CAGW	\$90	\$4	\$63	\$18	\$1	\$3	\$0	\$0	\$0
4030000	3160000	JBG	\$800	\$6	\$100	\$29	\$133	\$448	\$63	\$20	\$1
	<b>3160000 Total</b>		\$800	\$6	\$100	\$29	\$133	\$448	\$63	\$20	\$1
4030000	3302000		\$107				\$0	\$1	\$0	\$0	\$0
4030000	3302000	CAGE	\$109	\$5	\$79	\$23	\$0	\$1	\$0	\$0	\$0
4030000	3302000	CAGW	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3303000		\$2				\$0	\$0	\$0	\$0	\$0
4030000	3303000	CAGE	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3303000	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3304000		\$177				\$35	\$119	\$17	\$5	\$0
4030000	3304000	CAGE	\$177	\$0	\$0	\$0	\$35	\$119	\$17	\$5	\$0
4030000	3304000	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3305000		\$77				\$15	\$52	\$7	\$2	\$0
4030000	3305000	CAGE	\$906	\$43	\$670	\$193	\$15	\$52	\$7	\$2	\$0
4030000	3305000	CAGW	\$83	\$43	\$670	\$193	\$15	\$52	\$7	\$2	\$0
4030000	3305000	JBG	\$12	\$19	\$298	\$86	\$2	\$8	\$1	\$0	\$0
4030000	3310000		\$415				\$2	\$8	\$1	\$0	\$0
4030000	3310000	CAGE	\$63	\$19	\$298	\$86	\$2	\$8	\$1	\$0	\$0
4030000	3310000	CAGW	\$275	\$13	\$203	\$59	\$13	\$43	\$6	\$2	\$0
4030000	3313000		\$338				\$13	\$43	\$6	\$2	\$0
4030000	3313000	CAGE	\$338	\$13	\$203	\$59	\$13	\$43	\$6	\$2	\$0
	<b>3313000 Total</b>		\$338	\$13	\$203	\$59	\$13	\$43	\$6	\$2	\$0

**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	"RESERVOIRS, DAMS & WATERWAYS"		\$636				\$127	\$428	\$60	\$19	\$1
4030000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	\$3	\$0	\$2	\$1					
		CAGW	\$639	\$0	\$2	\$1	\$127	\$428	\$60	\$19	\$1
	<b>3320000 Total</b>		<b>\$639</b>	<b>\$0</b>	<b>\$2</b>	<b>\$1</b>	<b>\$127</b>	<b>\$428</b>	<b>\$60</b>	<b>\$19</b>	<b>\$1</b>
4030000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	\$846				\$169	\$570	\$80	\$26	\$1
4030000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	\$4,415	\$208	\$3,265	\$942					
			\$5,261	\$208	\$3,265	\$942	\$169	\$570	\$80	\$26	\$1
	<b>3321000 Total</b>		<b>\$16</b>	<b>\$16</b>	<b>\$134</b>	<b>\$39</b>	<b>\$3</b>	<b>\$11</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
4030000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	\$182	\$9	\$134	\$39					
4030000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	\$198	\$9	\$134	\$39	\$3	\$11	\$2	\$0	\$0
			\$2				\$0	\$2	\$0	\$0	\$0
	<b>3322000 Total</b>		<b>\$58</b>	<b>\$3</b>	<b>\$41</b>	<b>\$12</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4030000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	\$662				\$132	\$446	\$63	\$20	\$1
4030000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	\$1,519	\$72	\$1,123	\$324					
			\$2,181	\$72	\$1,123	\$324	\$132	\$446	\$63	\$20	\$1
	<b>3330000 Total</b>		<b>\$249</b>	<b>\$42</b>	<b>\$654</b>	<b>\$189</b>	<b>\$50</b>	<b>\$168</b>	<b>\$24</b>	<b>\$8</b>	<b>\$0</b>
4030000	"WATER WHEELS, TURB & GENERATORS"	CAGE	\$1				\$0	\$1	\$0	\$0	\$0
4030000	"WATER WHEELS, TURB & GENERATORS"	CAGW	\$104	\$5	\$77	\$22					
			\$106	\$5	\$77	\$22	\$0	\$1	\$4	\$1	\$0
	<b>3350000 Total</b>		<b>\$6</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$4</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
4030000	"ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$48				\$10	\$28	\$4	\$1	\$0
4030000	"ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$48	\$2	\$36	\$10					
			\$96	\$2	\$36	\$10	\$0	\$0	\$0	\$0	\$0
	<b>3351000 Total</b>		<b>\$1</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>
4030000	"ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	\$1				\$0	\$0	\$0	\$0	\$0
4030000	"ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	\$104	\$5	\$77	\$22					
			\$106	\$5	\$77	\$22	\$0	\$1	\$4	\$1	\$0
	<b>3352000 Total</b>		<b>\$6</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>
4030000	"MISC POWER PLANT EQUIP	CAGE	\$41				\$8	\$28	\$4	\$1	\$0
4030000	"MISC POWER PLANT EQUIP - RECREATION	CAGW	\$264	\$12	\$195	\$56					
			\$305	\$12	\$195	\$56	\$8	\$28	\$4	\$1	\$0
	<b>3353000 Total</b>		<b>\$1,654</b>	<b>\$33</b>	<b>\$524</b>	<b>\$151</b>	<b>\$330</b>	<b>\$1,114</b>	<b>\$157</b>	<b>\$50</b>	<b>\$2</b>
4030000	"ROADS, RAILROADS & BRIDGES"	CAGE	\$1,654				\$108	\$363	\$51	\$16	\$1
4030000	"ROADS, RAILROADS & BRIDGES"	CAGW	\$305	\$12	\$195	\$56					
			\$1,959	\$12	\$195	\$56	\$8	\$28	\$4	\$1	\$0
	<b>3354000 Total</b>		<b>\$1,959</b>	<b>\$12</b>	<b>\$195</b>	<b>\$56</b>	<b>\$8</b>	<b>\$28</b>	<b>\$4</b>	<b>\$1</b>	<b>\$0</b>
4030000	"STRUCTURES & IMPROVEMENTS	CAGE	\$708				\$151	\$157	\$50	\$16	\$1
4030000	"STRUCTURES & IMPROVEMENTS	CAGW	\$2,362	\$33	\$524	\$151					
			\$538	\$33	\$524	\$151	\$330	\$1,114	\$157	\$50	\$2
	<b>3410000 Total</b>		<b>\$1</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$108</b>	<b>\$363</b>	<b>\$51</b>	<b>\$16</b>	<b>\$1</b>
4030000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	\$539				\$108	\$363	\$51	\$16	\$1
4030000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	\$13,221	\$0	\$1	\$0	\$2,641	\$8,905	\$1,253	\$404	\$19
			\$18,109	\$853	\$13,391	\$3,864	\$2,641	\$8,905	\$1,253	\$404	\$19
	<b>3420000 Total</b>		<b>\$3,886</b>	<b>\$70</b>	<b>\$1,104</b>	<b>\$319</b>	<b>\$776</b>	<b>\$2,617</b>	<b>\$368</b>	<b>\$119</b>	<b>\$5</b>
4030000	"PRIME MOVERS	CAGE	\$5,379				\$319	\$776	\$2617	\$368	\$119
4030000	"PRIME MOVERS	CAGW	\$1,654	\$70	\$1,104	\$319					
			\$5,379	\$70	\$1,104	\$319	\$319	\$776	\$2,617	\$368	\$119
	<b>3440000 Total</b>		<b>\$1,654</b>	<b>\$40</b>	<b>\$634</b>	<b>\$183</b>	<b>\$330</b>	<b>\$1,114</b>	<b>\$157</b>	<b>\$50</b>	<b>\$2</b>
4030000	"ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$857				\$183	\$183	\$157	\$50	\$2
4030000	"ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$2,511	\$40	\$634	\$183					
			\$2,511	\$40	\$634	\$183	\$330	\$1,114	\$157	\$50	\$2
	<b>3450000 Total</b>		<b>\$25</b>	<b>\$85</b>	<b>\$126</b>	<b>\$25</b>	<b>\$25</b>	<b>\$85</b>	<b>\$12</b>	<b>\$4</b>	<b>\$0</b>
4030000	"MISCELLANEOUS PWR PLANT EQUIP	CAGE	\$25				\$25	\$85	\$12	\$4	\$0



### Depreciation Expense (Actuals)

Twelve Months Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3460000	\$21	\$16	\$5	\$5	\$5	\$25	\$85	\$12	\$4	\$0
	3460000 Total	\$147	\$1	\$5	\$5	\$5	\$92	\$311	\$44	\$14	\$1
4030000	3502000	CAGE									
	3502000	CAGW	\$260	\$75			\$0	\$0	\$0	\$0	\$0
4030000	3502000	JBG	\$14	\$3			\$0	\$1	\$0	\$0	\$0
4030000	3502000	SG	\$1	\$0			\$0	\$0	\$0	\$0	\$0
	3502000 Total	\$830	\$17	\$78	\$93	\$312	\$44	\$44	\$14	\$1	\$1
4030000	3520000	CAGE	\$656	\$192	\$55	\$131	\$442	\$62	\$20	\$1	\$1
4030000	3520000	CAGW	\$280	\$12	\$55						
4030000	3520000	JBG	\$16	\$12	\$3						
4030000	3520000	SG	\$0	\$0	\$0						
	3520000 Total	\$933	\$13	\$204	\$59	\$131	\$442	\$62	\$20	\$20	\$15
4030000	3530000	CAGE	\$10,799	\$3,466	\$1,000	\$2,157	\$7,273	\$1,024	\$330	\$15	\$15
4030000	3530000	CAGW	\$4,687	\$221	\$300	\$1	\$4	\$1	\$0	\$0	\$0
4030000	3530000	JBG	\$148	\$7	\$105	\$30	\$1	\$1	\$0	\$0	\$0
4030000	3530000	SG	\$2	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0
	3530000 Total	\$15,635	\$227	\$3,571	\$1,031	\$2,159	\$7,278	\$1,024	\$330	\$15	\$15
4030000	3534000	CAGE	\$910			\$182	\$613	\$86	\$28	\$1	\$1
4030000	3534000	CAGW	\$351	\$17	\$260	\$75					
4030000	3534000	JBG	\$187	\$8	\$133	\$38	\$2	\$5	\$1	\$0	\$0
	3534000 Total	\$1,449	\$25	\$392	\$113	\$183	\$618	\$87	\$28	\$1	\$1
4030000	3537000	CAGE	\$442			\$88	\$298	\$42	\$13	\$1	\$1
4030000	3537000	CAGW	\$229	\$11	\$169	\$49					
4030000	3537000	JBG	\$10	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0
4030000	3537000	SG	\$1,835	\$33	\$511	\$150	\$228	\$761	\$110	\$35	\$7
	3537000 Total	\$2,516	\$44	\$687	\$201	\$316	\$1,059	\$152	\$49	\$8	\$8
4030000	3540000	CAGE	\$4,282	\$138	\$2,161	\$624	\$855	\$2,884	\$406	\$131	\$6
4030000	3540000	CAGW	\$2,922	\$12	\$191	\$55	\$2	\$8	\$1	\$0	\$0
4030000	3540000	JBG	\$270	\$12	\$191	\$55	\$0	\$1	\$0	\$0	\$0
4030000	3540000	SG	\$2	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
	3540000 Total	\$7,477	\$150	\$2,353	\$679	\$958	\$2,893	\$407	\$131	\$275	\$13
4030000	3550000	CAGE	\$9,002	\$218	\$3,428	\$989	\$1,798	\$6,063	\$853	\$275	\$13
4030000	3550000	CAGW	\$4,636	\$12	\$8	\$2	\$0	\$0	\$0	\$0	\$0
4030000	3550000	JBG	\$17	\$0	\$5	\$1	\$2	\$7	\$1	\$0	\$0
4030000	3550000	SG	\$13,667	\$219	\$3,441	\$993	\$1,800	\$6,070	\$854	\$275	\$13
	3550000 Total	\$8,690	\$259	\$4,069	\$1,174	\$1,736	\$5,853	\$824	\$265	\$12	\$12
4030000	3560000	CAGE	\$5,502	\$11	\$179	\$52	\$2	\$7	\$1	\$0	\$0
4030000	3560000	CAGW	\$253	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
4030000	3560000	JBG	\$5	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3560000	SG	\$14,450	\$271	\$4,249	\$1,226	\$1,739	\$5,862	\$825	\$266	\$12
	3560000 Total	\$122	\$24	\$82	\$24	\$24	\$24	\$12	\$4	\$0	\$0
4030000	3562000	CAGE	\$255	\$12	\$188	\$54	\$0	\$0	\$0	\$0	\$0
4030000	3562000	CAGW	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3562000	JBG	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
4030000	3562000	SG	\$384	\$12	\$192	\$55	\$25	\$84	\$12	\$4	\$0
	3562000 Total	\$75	\$4	\$3	\$1	\$15	\$15	\$7	\$2	\$2	\$2
4030000	3570000	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3570000	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3570000 Total	\$79	\$144	\$0	\$3	\$1	\$15	\$51	\$7	\$2	\$0
	3580000 UNDERGROUND CONDUCTORS & DEVICES	\$144	\$144	\$0	\$3	\$1	\$29	\$97	\$14	\$4	\$0
4030000	3580000 UNDERGROUND CONDUCTORS & DEVICES	\$5	\$5	\$0	\$4	\$1	\$29	\$97	\$14	\$4	\$0
4030000	3590000 Total	\$69	\$92	\$4	\$68	\$20	\$14	\$46	\$7	\$2	\$0
	3590000 ROADS AND TRAILS	\$92	\$92	\$4	\$68	\$20	\$14	\$46	\$7	\$2	\$0
4030000	3590000 ROADS AND TRAILS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3590000 ROADS AND TRAILS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3590000 Total	\$161	\$18	\$4	\$68	\$20	\$14	\$46	\$7	\$2	\$0
4030000	3602000 LAND RIGHTS	\$18	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3602000 LAND RIGHTS	\$17	\$17	\$17	\$0	\$0	\$0	\$0	\$17	\$0	\$0
4030000	3602000 LAND RIGHTS	\$59	\$59	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3602000 LAND RIGHTS	\$118	\$118	\$118	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3602000 LAND RIGHTS	\$5	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3602000 LAND RIGHTS	\$34	\$34	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3602000 LAND RIGHTS	\$24	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$24	\$0
4030000	3602000 Total	\$275	\$18	\$59	\$59	\$5	\$34	\$118	\$17	\$24	\$0
4030000	3610000 STRUCTURES & IMPROVEMENTS	\$30	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3610000 STRUCTURES & IMPROVEMENTS	\$14	\$14	\$14	\$0	\$0	\$0	\$0	\$14	\$0	\$0
4030000	3610000 STRUCTURES & IMPROVEMENTS	\$234	\$234	\$234	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3610000 STRUCTURES & IMPROVEMENTS	\$484	\$484	\$484	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3610000 STRUCTURES & IMPROVEMENTS	\$39	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3610000 STRUCTURES & IMPROVEMENTS	\$114	\$114	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3610000 STRUCTURES & IMPROVEMENTS	\$4	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0
4030000	3610000 Total	\$918	\$30	\$234	\$234	\$39	\$114	\$484	\$14	\$4	\$0
4030000	3620000 STATION EQUIPMENT	\$315	\$315	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3620000 STATION EQUIPMENT	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$467	\$0	\$0
4030000	3620000 STATION EQUIPMENT	\$3,644	\$3,644	\$3,644	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3620000 STATION EQUIPMENT	\$6,517	\$6,517	\$6,517	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3620000 STATION EQUIPMENT	\$949	\$949	\$949	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3620000 STATION EQUIPMENT	\$1,978	\$1,978	\$1,978	\$0	\$0	\$1,978	\$0	\$0	\$123	\$0
4030000	3620000 STATION EQUIPMENT	\$123	\$123	\$123	\$0	\$0	\$0	\$0	\$0	\$123	\$0
4030000	3620000 Total	\$13,993	\$315	\$3,644	\$3,644	\$949	\$1,978	\$6,517	\$467	\$123	\$0
4030000	3627000 STATION EQUIPMENT-SUPERVISORY & ALARM	\$12	\$12	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3627000 STATION EQUIPMENT-SUPERVISORY & ALARM	\$13	\$13	\$13	\$0	\$0	\$0	\$0	\$13	\$0	\$0
4030000	3627000 STATION EQUIPMENT-SUPERVISORY & ALARM	\$118	\$118	\$118	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3627000 STATION EQUIPMENT-SUPERVISORY & ALARM	\$453	\$453	\$453	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3627000 STATION EQUIPMENT-SUPERVISORY & ALARM	\$36	\$36	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3627000 STATION EQUIPMENT-SUPERVISORY & ALARM	\$107	\$107	\$107	\$0	\$0	\$107	\$0	\$0	\$1	\$0
4030000	3627000 STATION EQUIPMENT-SUPERVISORY & ALARM	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0
4030000	3627000 Total	\$739	\$12	\$118	\$118	\$36	\$107	\$453	\$13	\$1	\$0
4030000	3630000 STORAGE BATTERY EQUIPMENT	\$113	\$113	\$113	\$0	\$0	\$0	\$113	\$0	\$0	\$0
4030000	3630000 STORAGE BATTERY EQUIPMENT - SUPERVISORY &	\$113	\$113	\$113	\$0	\$0	\$0	\$113	\$0	\$0	\$0
4030000	3637000 Total	\$3	\$3	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0
4030000	3640000 "POLES, TOWERS AND FIXTURES"	\$1,970	\$1,970	\$1,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3640000 "POLES, TOWERS AND FIXTURES"	\$1,995	\$1,995	\$1,995	\$0	\$0	\$0	\$0	\$0	\$0	\$1,995
4030000	3640000 "POLES, TOWERS AND FIXTURES"	\$12,107	\$12,107	\$12,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	"POLES, TOWERS AND FIXTURES"	UT	\$9,889					\$9,889			
4030000	"POLES, TOWERS AND FIXTURES"	WA	\$3,806			\$3,806					
4030000	"POLES, TOWERS AND FIXTURES"	WYP	\$2,881				\$2,881				
4030000	"POLES, TOWERS AND FIXTURES"	WYU	\$604							\$604	
	<b>3640000 Total</b>		<b>\$33,252</b>	<b>\$1,970</b>	<b>\$12,107</b>	<b>\$3,806</b>	<b>\$2,881</b>	<b>\$9,889</b>	<b>\$1,995</b>	<b>\$604</b>	<b>\$0</b>
4030000	OVERHEAD CONDUCTORS & DEVICES	CA	\$889	\$889							
4030000	OVERHEAD CONDUCTORS & DEVICES	IDU	\$908						\$908		
4030000	OVERHEAD CONDUCTORS & DEVICES	OR	\$6,522	\$6,522							
4030000	OVERHEAD CONDUCTORS & DEVICES	UT	\$5,399					\$5,399			
4030000	OVERHEAD CONDUCTORS & DEVICES	WA	\$1,464			\$1,464					
4030000	OVERHEAD CONDUCTORS & DEVICES	WYP	\$1,953				\$1,953				
4030000	OVERHEAD CONDUCTORS & DEVICES	WYU	\$258							\$258	
	<b>3650000 Total</b>		<b>\$17,393</b>	<b>\$889</b>	<b>\$6,522</b>	<b>\$1,464</b>	<b>\$1,953</b>	<b>\$5,399</b>	<b>\$908</b>	<b>\$258</b>	<b>\$0</b>
4030000	CLEARING AND GRADING	IDU	\$2	\$2							
4030000	CLEARING AND GRADING	OR	\$0	\$0							
4030000	CLEARING AND GRADING	UT	\$26					\$26			
4030000	CLEARING AND GRADING	WYU	\$0								\$0
	<b>3652000 Total</b>		<b>\$28</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
4030000	UNDERGROUND CONDUIT	CA	\$437	\$437							
4030000	UNDERGROUND CONDUIT	IDU	\$153						\$153		
4030000	UNDERGROUND CONDUIT	OR	\$2,097	\$2,097							
4030000	UNDERGROUND CONDUIT	UT	\$3,282					\$3,282			
4030000	UNDERGROUND CONDUIT	WA	\$435			\$435					
4030000	UNDERGROUND CONDUIT	WYP	\$328				\$328				
4030000	UNDERGROUND CONDUIT	WYU	\$111							\$111	
	<b>3660000 Total</b>		<b>\$6,843</b>	<b>\$437</b>	<b>\$2,097</b>	<b>\$435</b>	<b>\$328</b>	<b>\$3,282</b>	<b>\$153</b>	<b>\$111</b>	<b>\$0</b>
4030000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$630	\$630							
4030000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$461						\$461		
4030000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$3,285	\$3,285							
4030000	UNDERGROUND CONDUCTORS & DEVICES	UT	\$9,169					\$9,169			
4030000	UNDERGROUND CONDUCTORS & DEVICES	WA	\$495			\$495					
4030000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$758				\$758				
4030000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$455							\$455	
	<b>3670000 Total</b>		<b>\$15,252</b>	<b>\$630</b>	<b>\$3,285</b>	<b>\$495</b>	<b>\$758</b>	<b>\$9,169</b>	<b>\$461</b>	<b>\$455</b>	<b>\$0</b>
4030000	LINE TRANSFORMERS	CA	\$1,489	\$1,489							
4030000	LINE TRANSFORMERS	IDU	\$1,362						\$1,362		
4030000	LINE TRANSFORMERS	OR	\$9,706	\$9,706							
4030000	LINE TRANSFORMERS	UT	\$7,648					\$7,648			
4030000	LINE TRANSFORMERS	WA	\$2,166			\$2,166					
4030000	LINE TRANSFORMERS	WYP	\$1,777				\$1,777				
4030000	LINE TRANSFORMERS	WYU	\$282							\$282	
	<b>3680000 Total</b>		<b>\$24,431</b>	<b>\$1,489</b>	<b>\$9,706</b>	<b>\$2,166</b>	<b>\$1,777</b>	<b>\$7,648</b>	<b>\$1,362</b>	<b>\$282</b>	<b>\$0</b>
4030000	SERVICES - OVERHEAD	CA	\$247	\$247							
4030000	SERVICES - OVERHEAD	IDU	\$124						\$124		
4030000	SERVICES - OVERHEAD	OR	\$1,241	\$1,241							
4030000	SERVICES - OVERHEAD	UT	\$1,263					\$1,263			
4030000	SERVICES - OVERHEAD	WA	\$338			\$338					
4030000	SERVICES - OVERHEAD	WYP	\$235				\$235				
4030000	SERVICES - OVERHEAD	WYU	\$0							\$0	





**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3691000	WYU	\$37								\$37
	3691000 Total		\$3,485	\$247	\$1,241	\$338	\$235	\$1,263	\$124	\$37	\$0
4030000	3692000	CA	\$349								\$389
4030000	3692000	IDU	\$389								
4030000	3692000	OR	\$2,581								
4030000	3692000	UT	\$2,410					\$2,410			
4030000	3692000	WA	\$621			\$621					
4030000	3692000	WYP	\$499				\$499				
4030000	3692000	WYU	\$140								\$140
	3692000 Total		\$6,988	\$349	\$2,581	\$621	\$499	\$2,410	\$389	\$140	\$0
4030000	3700000	CA	\$159								
4030000	3700000	IDU	\$448						\$448		
4030000	3700000	OR	\$2,153		\$2,153						
4030000	3700000	UT	\$2,656					\$2,656			
4030000	3700000	WA	\$506			\$506					
4030000	3700000	WYP	\$421				\$421				
4030000	3700000	WYU	\$101								\$101
	3700000 Total		\$6,443	\$159	\$2,153	\$506	\$421	\$2,656	\$448	\$101	\$0
4030000	3710000	CA	\$18								
4030000	3710000	IDU	\$7								\$7
4030000	3710000	OR	\$107		\$107						
4030000	3710000	UT	\$243					\$243			
4030000	3710000	WA	\$19			\$19					
4030000	3710000	WYP	\$37				\$37				
4030000	3710000	WYU	\$7								\$7
	3710000 Total		\$439	\$18	\$107	\$19	\$37	\$243	\$7	\$7	\$0
4030000	3720000	IDU	\$0								\$0
4030000	3720000	UT	\$1					\$1			
	3720000 Total		\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3730000	CA	\$33								
4030000	3730000	IDU	\$30								\$30
4030000	3730000	OR	\$606		\$606						
4030000	3730000	UT	\$1,263					\$1,263			
4030000	3730000	WA	\$116			\$116					
4030000	3730000	WYP	\$178				\$178				
4030000	3730000	WYU	\$58								\$58
	3730000 Total		\$2,282	\$33	\$606	\$116	\$178	\$1,263	\$30	\$58	\$0
4030000	3892000	CAGE	\$0								\$0
4030000	3892000	IDU	\$0								\$0
4030000	3892000	UT	\$1					\$1			
4030000	3892000	WYP	\$1				\$1				
4030000	3892000	WYU	\$0								\$0
	3892000 Total		\$2	\$0	\$0	\$0	\$1	\$1	\$0	\$0	\$0
4030000	3900000	CA	\$33								
4030000	3900000	CAGE	\$87				\$17	\$59	\$8	\$3	\$0
4030000	3900000	CAGW	\$51		\$38	\$11					
4030000	3900000	CN	\$182		\$59	\$13	\$12	\$83	\$7	\$2	
4030000	3900000	IDU	\$219								\$219

**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3900000	JBG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3900000	OR	\$449	\$449	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3900000	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3900000	SO	\$1,698	\$40	\$455	\$122	\$200	\$746	\$101	\$33	\$1
4030000	3900000	UT	\$818	\$0	\$0	\$0	\$0	\$818	\$0	\$0	\$0
4030000	3900000	WA	\$411	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3900000	WYP	\$76	\$0	\$0	\$0	\$76	\$0	\$0	\$0	\$0
4030000	3900000	WYU	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>3900000 Total</b>		<b>\$4,106</b>	<b>\$80</b>	<b>\$1,001</b>	<b>\$557</b>	<b>\$306</b>	<b>\$1,707</b>	<b>\$336</b>	<b>\$118</b>	<b>\$1</b>
4030000	3903000	CA	\$6	\$6	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3903000	CAGE	\$2	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0
4030000	3903000	CAGW	\$62	\$0	\$20	\$5	\$4	\$28	\$3	\$1	\$0
4030000	3903000	CN	\$35	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3903000	OR	\$756	\$18	\$202	\$54	\$89	\$332	\$45	\$15	\$1
4030000	3903000	SO	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0
4030000	3903000	UT	\$12	\$0	\$0	\$0	\$12	\$0	\$0	\$0	\$0
4030000	3903000	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3903000	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3903000	WYU	\$888	\$25	\$260	\$60	\$106	\$374	\$48	\$16	\$1
	<b>3903000 Total</b>		<b>\$688</b>	<b>\$25</b>	<b>\$260</b>	<b>\$60</b>	<b>\$106</b>	<b>\$374</b>	<b>\$48</b>	<b>\$16</b>	<b>\$1</b>
4030000	3910000	CA	\$4	\$4	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3910000	CAEE	\$139	\$0	\$0	\$28	\$94	\$13	\$4	\$0	\$0
4030000	3910000	CAGE	\$14	\$10	\$3	\$7	\$45	\$4	\$1	\$0	\$0
4030000	3910000	CAGW	\$98	\$3	\$32	\$7	\$45	\$11	\$11	\$0	\$0
4030000	3910000	CN	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3910000	IDU	\$29	\$1	\$20	\$6	\$0	\$1	\$0	\$0	\$0
4030000	3910000	JBG	\$221	\$221	\$291	\$78	\$128	\$477	\$65	\$21	\$1
4030000	3910000	OR	\$1,086	\$25	\$0	\$44	\$74	\$50	\$0	\$0	\$0
4030000	3910000	SO	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3910000	UT	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3910000	WA	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3910000	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3910000	WYU	\$774	\$33	\$574	\$138	\$237	\$667	\$93	\$30	\$1
	<b>3910000 Total</b>		<b>\$762</b>	<b>\$18</b>	<b>\$204</b>	<b>\$55</b>	<b>\$90</b>	<b>\$335</b>	<b>\$46</b>	<b>\$15</b>	<b>\$1</b>
4030000	3911000	SO	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>3911000 Total</b>		<b>\$18</b>	<b>\$18</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4030000	3912000	CA	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3912000	CAEE	\$26	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3912000	CAGE	\$316	\$316	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3912000	CAGW	\$14	\$10	\$3	\$3	\$0	\$0	\$0	\$0	\$0
4030000	3912000	CN	\$849	\$22	\$275	\$63	\$58	\$388	\$35	\$8	\$0
4030000	3912000	IDU	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3912000	JBE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3912000	JBG	\$28	\$1	\$20	\$6	\$0	\$1	\$0	\$0	\$0
4030000	3912000	OR	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3912000	SO	\$9,592	\$225	\$2,569	\$687	\$1,130	\$4,217	\$573	\$185	\$7
4030000	3912000	UT	\$516	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3912000	WA	\$171	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	\$410			\$410				
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	\$30						\$30	
	<b>3912000 Total</b>			<b>\$12,619</b>	<b>\$282</b>	<b>\$929</b>	<b>\$1,668</b>	<b>\$5,351</b>	<b>\$805</b>	<b>\$234</b>	<b>\$7</b>
4030000	3913000	OFFICE EQUIPMENT	CA	\$1							
4030000	3913000	OFFICE EQUIPMENT	CAGE	\$99			\$20	\$67	\$9	\$3	\$0
4030000	3913000	OFFICE EQUIPMENT	CAGW	\$3		\$1					
4030000	3913000	OFFICE EQUIPMENT	CN	\$12	\$0	\$1	\$1	\$6	\$1	\$0	
4030000	3913000	OFFICE EQUIPMENT	IDU	\$0							
4030000	3913000	OFFICE EQUIPMENT	OR	\$5							
4030000	3913000	OFFICE EQUIPMENT	SO	\$26	\$1	\$2	\$3	\$11	\$2	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	UT	\$9							
4030000	3913000	OFFICE EQUIPMENT	WA	\$1		\$1		\$9			
4030000	3913000	OFFICE EQUIPMENT	WYP	\$2							
4030000	3913000	OFFICE EQUIPMENT	WYU	\$1			\$2				\$1
	<b>3913000 Total</b>			<b>\$160</b>	<b>\$2</b>	<b>\$18</b>	<b>\$5</b>	<b>\$26</b>	<b>\$93</b>	<b>\$12</b>	<b>\$5</b>
4030000	3923000	TRANSPORTATION EQUIPMENT	SO	\$131	\$3	\$35	\$9	\$15	\$8	\$3	\$0
	<b>3923000 Total</b>			<b>\$131</b>	<b>\$3</b>	<b>\$35</b>	<b>\$9</b>	<b>\$15</b>	<b>\$8</b>	<b>\$3</b>	<b>\$0</b>
4030000	3930000	STORES EQUIPMENT	CA	\$6							
4030000	3930000	STORES EQUIPMENT	CAGE	\$171			\$34	\$115	\$16	\$5	\$0
4030000	3930000	STORES EQUIPMENT	CAGW	\$6		\$1					
4030000	3930000	STORES EQUIPMENT	IDU	\$30					\$30		
4030000	3930000	STORES EQUIPMENT	JBG	\$22	\$1	\$16	\$5	\$0	\$1	\$0	\$0
4030000	3930000	STORES EQUIPMENT	OR	\$119		\$119					
4030000	3930000	STORES EQUIPMENT	SO	\$28	\$1	\$7	\$2	\$3	\$12	\$2	\$1
4030000	3930000	STORES EQUIPMENT	UT	\$176					\$176		
4030000	3930000	STORES EQUIPMENT	WA	\$21		\$21					
4030000	3930000	STORES EQUIPMENT	WYP	\$49			\$49				
4030000	3930000	STORES EQUIPMENT	WYU	\$17						\$17	
	<b>3930000 Total</b>			<b>\$645</b>	<b>\$8</b>	<b>\$147</b>	<b>\$29</b>	<b>\$86</b>	<b>\$304</b>	<b>\$48</b>	<b>\$0</b>
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	\$26							
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	\$0			\$0	\$0	\$0	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	\$1,173			\$234	\$790	\$111	\$36	\$2
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	\$89	\$4	\$66	\$19				
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	\$73					\$73		
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	\$180	\$8	\$128	\$37	\$5	\$1	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	\$425		\$425					
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	\$197	\$5	\$53	\$14	\$23	\$86	\$4	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	\$604				\$604			
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	\$100		\$100					
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	\$169			\$169				
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	\$40						\$40	
	<b>3940000 Total</b>			<b>\$3,074</b>	<b>\$42</b>	<b>\$671</b>	<b>\$170</b>	<b>\$428</b>	<b>\$1,485</b>	<b>\$196</b>	<b>\$2</b>
4030000	3950000	LABORATORY EQUIPMENT	CA	\$19							
4030000	3950000	LABORATORY EQUIPMENT	CAEE	\$4			\$1	\$3	\$0	\$0	\$0
4030000	3950000	LABORATORY EQUIPMENT	CAGE	\$339			\$68	\$228	\$32	\$10	\$0
4030000	3950000	LABORATORY EQUIPMENT	CAGW	\$59	\$3	\$44	\$13				
4030000	3950000	LABORATORY EQUIPMENT	IDU	\$71					\$71		
4030000	3950000	LABORATORY EQUIPMENT	JBG	\$26	\$1	\$18	\$5	\$0	\$1	\$0	\$0

**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3950000	OR	\$733	\$733							
4030000	LABORATORY EQUIPMENT	SO	\$322	\$86	\$23	\$38	\$142	\$19	\$6	\$0	
4030000	LABORATORY EQUIPMENT	UT	\$468				\$468				
4030000	LABORATORY EQUIPMENT	WA	\$118		\$118						
4030000	LABORATORY EQUIPMENT	WYP	\$228			\$228					
4030000	LABORATORY EQUIPMENT	WYU	\$52							\$52	
<b>3950000 Total</b>			<b>\$2,440</b>	<b>\$881</b>	<b>\$159</b>	<b>\$335</b>	<b>\$842</b>	<b>\$123</b>	<b>\$123</b>	<b>\$68</b>	<b>\$1</b>
4030000	3970000	CA	\$117	\$117							
4030000	COMMUNICATION EQUIPMENT	CAEE	\$5			\$1	\$3	\$1	\$0	\$0	
4030000	COMMUNICATION EQUIPMENT	CAGE	\$2,437			\$487	\$1,641	\$231	\$74	\$3	
4030000	COMMUNICATION EQUIPMENT	CAGW	\$1,149								
4030000	COMMUNICATION EQUIPMENT	CN	\$212	\$850	\$245	\$15	\$97	\$9	\$2		
4030000	COMMUNICATION EQUIPMENT	IDU	\$260	\$69	\$16			\$260			
4030000	COMMUNICATION EQUIPMENT	JBG	\$81	\$4	\$17	\$1	\$2	\$0	\$0	\$0	
4030000	COMMUNICATION EQUIPMENT	OR	\$1,727	\$1,727							
4030000	COMMUNICATION EQUIPMENT	SG	\$2	\$0	\$0	\$0	\$1	\$0	\$0	\$0	
4030000	COMMUNICATION EQUIPMENT	SO	\$2,188	\$51	\$157	\$256	\$962	\$131	\$42	\$2	
4030000	COMMUNICATION EQUIPMENT	UT	\$1,241				\$1,241				
4030000	COMMUNICATION EQUIPMENT	WA	\$494		\$494						
4030000	COMMUNICATION EQUIPMENT	WYP	\$776			\$776					
4030000	COMMUNICATION EQUIPMENT	WYU	\$151							\$151	
<b>3970000 Total</b>			<b>\$10,839</b>	<b>\$232</b>	<b>\$3,290</b>	<b>\$928</b>	<b>\$1,537</b>	<b>\$3,947</b>	<b>\$631</b>	<b>\$269</b>	<b>\$5</b>
4030000	3972000	CA	\$3	\$3							
4030000	MOBILE RADIO EQUIPMENT	CAGE	\$27			\$5	\$18	\$3	\$1	\$0	
4030000	MOBILE RADIO EQUIPMENT	CAGW	\$35								
4030000	MOBILE RADIO EQUIPMENT	IDU	\$12	\$26	\$7			\$12	\$0	\$0	
4030000	MOBILE RADIO EQUIPMENT	JBG	\$2	\$0	\$1	\$0	\$0	\$0	\$0	\$0	
4030000	MOBILE RADIO EQUIPMENT	OR	\$214	\$214							
4030000	MOBILE RADIO EQUIPMENT	SO	\$121	\$3	\$9	\$14	\$53	\$7	\$2	\$0	
4030000	MOBILE RADIO EQUIPMENT	UT	\$133				\$133				
4030000	MOBILE RADIO EQUIPMENT	WA	\$32		\$32						
4030000	MOBILE RADIO EQUIPMENT	WYP	\$39			\$39					
4030000	MOBILE RADIO EQUIPMENT	WYU	\$3							\$3	
<b>3972000 Total</b>			<b>\$622</b>	<b>\$7</b>	<b>\$274</b>	<b>\$48</b>	<b>\$59</b>	<b>\$205</b>	<b>\$22</b>	<b>\$6</b>	<b>\$0</b>
4030000	3980000	CA	\$1	\$1							
4030000	MISCELLANEOUS EQUIPMENT	CAEE	\$0			\$0	\$0	\$0	\$0	\$0	
4030000	MISCELLANEOUS EQUIPMENT	CAGE	\$55			\$11	\$37	\$5	\$2	\$0	
4030000	MISCELLANEOUS EQUIPMENT	CAGW	\$13	\$10	\$3						
4030000	MISCELLANEOUS EQUIPMENT	CN	\$10	\$0	\$1	\$1	\$5	\$0	\$0	\$0	
4030000	MISCELLANEOUS EQUIPMENT	IDU	\$3					\$3			
4030000	MISCELLANEOUS EQUIPMENT	JBG	\$8	\$0	\$2	\$0	\$0	\$0	\$0	\$0	
4030000	MISCELLANEOUS EQUIPMENT	OR	\$31	\$31							
4030000	MISCELLANEOUS EQUIPMENT	SO	\$202	\$5	\$14	\$24	\$89	\$12	\$4	\$0	
4030000	MISCELLANEOUS EQUIPMENT	UT	\$17			\$5	\$17				
4030000	MISCELLANEOUS EQUIPMENT	WA	\$5								
4030000	MISCELLANEOUS EQUIPMENT	WYP	\$9			\$9					
4030000	MISCELLANEOUS EQUIPMENT	WYU	\$2							\$2	
<b>3980000 Total</b>			<b>\$355</b>	<b>\$7</b>	<b>\$103</b>	<b>\$25</b>	<b>\$44</b>	<b>\$148</b>	<b>\$21</b>	<b>\$7</b>	<b>\$0</b>



**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000 Total		\$409,550	\$11,148	\$114,613	\$31,238	\$47,797	\$172,851	\$23,755	\$7,900	\$247	\$0
4032000	565131	CAGE	\$31			\$6	\$21	\$3	\$1	\$0	\$0
4032000	565131	DEPR - PROD STEAM NOT CLASSIFIED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4032000	565131	DEPR - PROD STEAM NOT CLASSIFIED	\$2	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4032000	565131	DEPR - PROD STEAM NOT CLASSIFIED	\$33	\$0	\$1	\$0	\$6	\$21	\$3	\$1	\$0
4032000 Total	565131 Total		\$33	\$0	\$1	\$0	\$6	\$21	\$3	\$1	\$0
4033000	565133	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4033000	565133	DEPR - PROD HYDRO NOT CLASSIFIED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4033000	565133	DEPR - PROD HYDRO NOT CLASSIFIED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4033000 Total	565133 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4034000	565134	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4034000 Total	565134 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4035000	565141	CAGE	\$795	\$3	\$46	\$13	\$159	\$535	\$75	\$24	\$1
4035000	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	\$62	\$3	\$46	\$13	\$159	\$535	\$75	\$24	\$1
4035000 Total	565141 Total		\$857	\$3	\$46	\$13	\$159	\$535	\$75	\$24	\$1
4036000	565161	CA	\$25	\$25							
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	\$44						\$44		
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	\$261	\$261							
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	\$535					\$535			
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	\$69			\$69					
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	\$122				\$122				
4036000 Total	565161 Total		\$1,055	\$25	\$261	\$69	\$122	\$535	\$44	\$0	\$0
4037000	565201	CA	\$1	\$1							
4037000	565201	DEPR - GEN ASSETS NOT CLASSIFIED	\$13				\$3	\$9	\$1	\$0	\$0
4037000	565201	DEPR - GEN ASSETS NOT CLASSIFIED	\$12	\$1	\$9	\$3				\$0	\$0
4037000	565201	DEPR - GEN ASSETS NOT CLASSIFIED	\$0								
4037000 Total	565201 Total		\$26	\$1	\$9	\$3	\$3	\$9	\$1	\$0	\$0
Grand Total			\$411,522	\$11,177	\$114,931	\$31,323	\$48,087	\$173,950	\$23,878	\$7,926	\$248

**B4. AMORTIZATION  
EXPENSE**



**Amortization Expense (Actuals)**

Twelve Months Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4040000	3026000	CAGE	\$401				\$80	\$270	\$38	\$12	\$1	
4040000	3020000	CAGW	\$1,954	\$92	\$1,445	\$417						
4040000	3020000	IDU	\$26				\$26	\$86	\$12	\$4	\$0	
4040000	3031040	CAGE	\$128									
4040000	3031040	CAGW	\$205	\$10	\$152	\$44	\$26					
4040000	3031040	OR	\$1		\$1							
4040000	3031050	SO	\$190	\$4	\$51	\$14	\$22	\$83	\$11	\$4	\$0	
4040000	3031230	SO										
4040000	3031340	SO	\$154	\$4	\$41	\$11	\$18	\$68	\$9	\$3	\$0	
4040000	3031570	SO	\$15	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0	
4040000	3031680	SO	\$888	\$21	\$238	\$64	\$105	\$390	\$53	\$17	\$1	
4040000	3031730	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4040000	3031760	SO	\$22	\$1	\$6	\$2	\$3	\$10	\$1	\$0	\$0	
4040000	3031830	CN	\$4,486	\$118	\$1,455	\$331	\$307	\$2,051	\$183	\$41	\$0	
4040000	3032030	SO	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	
4040000	3032040	SO	\$9,620	\$225	\$2,577	\$689	\$1,134	\$4,229	\$575	\$186	\$7	
4040000	3032090	SO	\$178	\$4	\$48	\$13	\$21	\$78	\$11	\$3	\$0	
4040000	3032220	SO	\$109	\$3	\$29	\$8	\$13	\$48	\$7	\$2	\$0	
4040000	3032240	SO	\$13	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0	
4040000	3032270	SO	\$425	\$10	\$114	\$30	\$50	\$187	\$25	\$8	\$0	
4040000	3032290	SO	\$191	\$4	\$51	\$14	\$23	\$84	\$11	\$4	\$0	
4040000	3032300	SO	\$46	\$1	\$12	\$3	\$5	\$20	\$3	\$1	\$0	
4040000	3032310	SO	\$292	\$7	\$78	\$21	\$34	\$128	\$17	\$6	\$0	
4040000	3032330	SO	\$592	\$14	\$156	\$42	\$69	\$256	\$35	\$11	\$0	
4040000	3032340	SO	\$31	\$1	\$8	\$2	\$4	\$14	\$2	\$1	\$0	
4040000	3032350	SO	\$187	\$4	\$50	\$13	\$22	\$82	\$11	\$4	\$0	
4040000	3032360	SO	\$1,152	\$27	\$309	\$83	\$136	\$507	\$69	\$22	\$1	
4040000	3032370	SO	\$45	\$1	\$12	\$3	\$5	\$20	\$3	\$1	\$0	
4040000	3032380	SO	\$69	\$2	\$19	\$5	\$8	\$31	\$4	\$1	\$0	
4040000	3032390	SO	\$57	\$1	\$15	\$4	\$7	\$25	\$3	\$1	\$0	
4040000	3032400	SO	\$499	\$12	\$134	\$36	\$59	\$219	\$30	\$10	\$0	
4040000	3032410	SO	\$21	\$1	\$6	\$2	\$3	\$9	\$1	\$0	\$0	
4040000	3032430	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4040000	3032440	SO	\$75	\$2	\$20	\$5	\$9	\$33	\$5	\$1	\$0	
4040000	3032450	SO	\$600	\$14	\$161	\$43	\$71	\$264	\$36	\$12	\$0	
4040000	3032460	SO	\$87	\$2	\$23	\$6	\$10	\$38	\$5	\$2	\$0	
4040000	3032480	CN	\$380	\$10	\$123	\$28	\$26	\$174	\$15	\$3	\$0	
4040000	3032510	SO	\$45	\$1	\$12	\$3	\$5	\$20	\$3	\$1	\$0	
4040000	3032520	SO	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	
4040000	3032530	SO	\$359	\$8	\$96	\$26	\$42	\$158	\$21	\$7	\$0	
4040000	3032560	SO	\$146	\$3	\$39	\$10	\$17	\$64	\$9	\$3	\$0	
4040000	3032590	SO	\$340	\$8	\$91	\$24	\$40	\$149	\$20	\$7	\$0	
4040000	3032610	SO	\$1,236	\$29	\$331	\$89	\$146	\$543	\$74	\$24	\$1	
4040000	3032620	SO	\$0	\$0	\$2	\$1	\$1	\$4	\$1	\$0	\$0	
4040000	3032640	SO	\$70	\$2	\$19	\$5	\$8	\$31	\$4	\$1	\$0	
4040000	3032670	SO	\$228	\$5	\$61	\$16	\$27	\$100	\$14	\$4	\$0	
4040000	3032680	SG	\$262	\$6	\$71	\$19	\$31	\$115	\$16	\$5	\$0	
4040000	3032690	SG	\$408	\$7	\$113	\$33	\$51	\$169	\$24	\$8	\$2	
4040000	3032700	SO	\$346	\$8	\$93	\$25	\$41	\$152	\$21	\$7	\$0	
4040000	3032710	CAGW	\$111	\$3	\$30	\$8	\$13	\$49	\$7	\$2	\$0	
4040000	3032710		\$6	\$0	\$4	\$4	\$6	\$13	\$7	\$2	\$0	

**Amortization Expense (Actuals)**

Twelve Months Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4040000	3032720	SO	\$30	\$1	\$8	\$2	\$3	\$13	\$2	\$1	\$0	\$0
4040000	3032730	CAGW	\$694	\$33	\$513	\$148						
4040000	3032750	CAGW	\$94	\$4	\$70	\$20						
4040000	3032760	CAGW	\$575	\$27	\$425	\$123						
4040000	3032770	CAGW	\$0	\$0	\$0	\$0						
4040000	3032780	CAGE	\$2					\$1	\$0	\$0	\$0	\$0
4040000	3032810	CAGE	\$21									
4040000	3032810	SO	\$79	\$2	\$21	\$6		\$4	\$2	\$1	\$0	\$0
4040000	3032820	SO	\$55	\$1	\$15	\$4		\$9	\$5	\$2	\$0	\$0
4040000	3032830	SO	\$429	\$10	\$115	\$31		\$7	\$24	\$3	\$1	\$0
4040000	3032860	SO	\$271	\$6	\$72	\$19		\$32	\$119	\$16	\$5	\$0
4040000	3032870	SO	\$79	\$2	\$21	\$6		\$9	\$5	\$2	\$0	\$0
4040000	3032900	CAGE	\$10					\$2	\$6	\$1	\$0	\$0
4040000	3032910	JBG	\$2	\$0	\$1	\$0		\$0	\$0	\$0	\$0	\$0
4040000	3032970	SO	\$192	\$5	\$52	\$14		\$23	\$11	\$4	\$0	\$0
4040000	3032980	CAGE	\$1					\$0	\$0	\$0	\$0	\$0
4040000	3032990	SO	\$715	\$17	\$191	\$51		\$84	\$314	\$43	\$14	\$0
4040000	3033010	SO	\$168	\$4	\$45	\$12		\$20	\$74	\$10	\$3	\$0
4040000	3033020	SO	\$128	\$3	\$34	\$9		\$15	\$56	\$8	\$2	\$0
4040000	3033030	SO	\$111	\$3	\$30	\$8		\$13	\$48	\$7	\$2	\$0
4040000	3033050	SO	\$121	\$3	\$32	\$9		\$14	\$53	\$7	\$2	\$0
4040000	3033090	CAGE	\$191					\$38	\$128	\$18	\$6	\$0
4040000	3033110	SO	\$52	\$7	\$14	\$4		\$6	\$23	\$3	\$0	\$0
4040000	3033120	SO	\$3,716	\$87	\$995	\$266		\$438	\$1,633	\$222	\$72	\$3
4040000	3033160	SO	\$162	\$4	\$43	\$12		\$19	\$71	\$10	\$3	\$0
4040000	3033170	CN	\$287	\$8	\$93	\$21		\$20	\$131	\$12	\$3	\$0
4040000	3033180	SO	\$161	\$4	\$43	\$12		\$19	\$71	\$10	\$3	\$0
4040000	3033190	CN	\$51	\$1	\$16	\$4		\$3	\$23	\$2	\$0	\$0
4040000	3034900	CAEE	\$55					\$1	\$3	\$1	\$0	\$0
4040000	3034900	CAGE	\$133					\$27	\$90	\$13	\$4	\$0
4040000	3034900	CAGW	\$19									
4040000	3034900	CN	\$24	\$1	\$6	\$2		\$2	\$11	\$1	\$0	\$0
4040000	3034900	IDU	\$0					\$0	\$0	\$0	\$0	\$0
4040000	3034900	JBG	\$2	\$0	\$1	\$0		\$0	\$0	\$0	\$0	\$0
4040000	3034900	OR	\$10		\$10			\$486	\$1,623	\$234	\$75	\$15
4040000	3034900	SG	\$3,915	\$71	\$1,089	\$321		\$38	\$141	\$19	\$6	\$0
4040000	3034900	SO	\$321	\$8	\$86	\$23		\$3				
4040000	3034900	UT	\$3									
4040000	3034900	WA	\$1									
4040000	3034900	WYP	\$11					\$1	\$3	\$0	\$0	\$0
4040000	3316000	CAGE	\$5					\$1	\$0	\$0	\$0	\$0
4040000	3316000	CAGW	\$2	\$0	\$2	\$0		\$7	\$23	\$3	\$1	\$0
4040000	3326000	CAGE	\$34					\$7	\$22	\$3	\$1	\$0
4040000	3416000	CAGE	\$33					\$46	\$155	\$22	\$7	\$0
4040000	3436000	CAGE	\$230									
4040000	3901000	CA	\$18	\$18	\$80	\$18		\$17	\$112	\$10	\$2	\$0
4040000	3901000	CN	\$245	\$6	\$639	\$124		\$204	\$103	\$33	\$3	\$1
4040000	3901000	OR	\$839	\$41	\$463	\$124		\$204	\$103	\$33	\$3	\$1
4040000	3901000	SO	\$1,730	\$41	\$463	\$124		\$204	\$103	\$33	\$3	\$1
4040000	3901000	UT	\$1									
4040000	3901000	WA	\$67									





**Amortization Expense (Actuals)**  
 Twelve Months Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$336				\$336					
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$2							\$2		
<b>4040000 Total</b>			<b>\$3,086</b>	<b>\$1,046</b>	<b>\$13,748</b>	<b>\$3,533</b>	<b>\$4,706</b>	<b>\$17,073</b>	<b>\$2,247</b>	<b>\$696</b>	<b>\$37</b>	<b>\$0</b>
4061000	566920	AMORT ELEC PLANT ACQ ADJ	\$5,479	\$0	\$0	\$0	\$1,095	\$3,690	\$519	\$167	\$8	\$0
<b>4061000 Total</b>			<b>\$2,321</b>	<b>\$42</b>	<b>\$646</b>	<b>\$190</b>	<b>\$288</b>	<b>\$963</b>	<b>\$139</b>	<b>\$45</b>	<b>\$9</b>	<b>\$0</b>
4070000	566930	AMORTIZATION OF UNREC PLINT-POWERDALE	\$2,321	\$42	\$646	\$190	\$288	\$963	\$139	\$45	\$9	\$0
<b>4070000 Total</b>			<b>\$ (68)</b>	<b>\$ (68)</b>								
4071500	566941	AMORT OF UNREC PLANT - TROJAN	\$2,014	\$95	\$1,489	\$430						
4071500	566941	AMORT OF UNREC PLANT - TROJAN	\$ (276)			\$ (276)						
<b>4071500 Total</b>			<b>\$1,670</b>	<b>\$95</b>	<b>\$1,421</b>	<b>\$154</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4073000	566940	AMORT OF REG ASSETS - DEBITS	\$333	\$16	\$246	\$71						
4073000	566950	AMORT OF SB1149 REGUL ASSETS	\$9,583									\$9,583
<b>4073000 Total</b>			<b>\$9,916</b>	<b>\$16</b>	<b>\$246</b>	<b>\$71</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,583</b>
<b>Grand Total</b>			<b>\$62,473</b>	<b>\$1,199</b>	<b>\$16,061</b>	<b>\$3,948</b>	<b>\$6,088</b>	<b>\$21,726</b>	<b>\$2,906</b>	<b>\$908</b>	<b>\$54</b>	<b>\$9,583</b>

**B5. TAXES OTHER  
THAN INCOME**



**Taxes Other Than Income (Actuals)**

Twelve Months Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4081000	583150 LAND TAX	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081000	583750 SALES AND USE TAX	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081000	584960 Taxes Other Non-Income - Credit	SO	\$ (334)	\$ (8)	\$ (89)	\$ (24)	\$ (39)	\$ (147)	\$ (20)	\$ (6)	\$ (0)
<b>4081000 Total</b>			<b>\$ (333)</b>	<b>\$ (8)</b>	<b>\$ (89)</b>	<b>\$ (24)</b>	<b>\$ (39)</b>	<b>\$ (147)</b>	<b>\$ (20)</b>	<b>\$ (6)</b>	<b>\$ (0)</b>
4081200	580800 MISC. TAXES - PAYROLL RELATED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4081200 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>
4081500	579000 PROPERTY TAX	GPS	\$71,894	\$1,683	\$19,255	\$5,148	\$8,472	\$31,605	\$4,294	\$1,387	\$50
<b>4081500 Total</b>			<b>\$71,894</b>	<b>\$1,683</b>	<b>\$19,255</b>	<b>\$5,148</b>	<b>\$8,472</b>	<b>\$31,605</b>	<b>\$4,294</b>	<b>\$1,387</b>	<b>\$50</b>
4081800	578000 FRANCHISE & OCCUPATION TAXES	CA	\$1,061	\$1,061							
4081800	578000 FRANCHISE & OCCUPATION TAXES	OR	\$21,662		\$21,662						
4081800	578000 FRANCHISE & OCCUPATION TAXES	WYP	\$1,292				\$1,292				
<b>4081800 Total</b>			<b>\$24,015</b>	<b>\$1,061</b>	<b>\$21,662</b>	<b>\$0</b>	<b>\$1,292</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4081990	583260 PUBLIC UTILITY TAX	WA	\$9,110			\$9,110					
4081990	583261 OREGON ENERGY RESOURCE SUPPLIER TAX	OR	\$571		\$571						
4081990	583262 NAVAJO BUSINESS ACTIVITY TAX	UT	\$8					\$8			
4081990	583263 MONTANA ENERGY TAX	SE	\$239	\$4	\$63	\$18	\$33	\$98	\$15	\$6	\$1
4081990	583264 WASHINGTON GROSS REVENUE TAX - RETAILING	WA	\$0			\$0					
4081990	583265 WASHINGTON GROSS REVENUE TAX - SERVICES	WA	\$9			\$9					
4081990	583266 IDAHO KILOWATT HOUR TAX	SE	\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0
4081990	583267 WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	\$35				\$35				
4081990	583269 MONTANA WHOLESale ENERGY TAX	SE	\$170	\$3	\$45	\$13	\$24	\$70	\$11	\$4	\$1
4081990	583800 MISCELLANEOUS TAXES	UT	\$72					\$72			
4081990	584100 GOVERNMENT ROYALTIES	CAEE	\$317				\$69	\$203	\$32	\$11	\$2
<b>4081990 Total</b>			<b>\$10,547</b>	<b>\$7</b>	<b>\$684</b>	<b>\$9,152</b>	<b>\$163</b>	<b>\$457</b>	<b>\$69</b>	<b>\$21</b>	<b>\$3</b>
<b>Grand Total</b>			<b>\$106,123</b>	<b>\$2,744</b>	<b>\$41,512</b>	<b>\$14,276</b>	<b>\$9,889</b>	<b>\$31,915</b>	<b>\$4,333</b>	<b>\$1,402</b>	<b>\$53</b>

**B6. FEDERAL  
INCOME TAXES**

**Schedule M (Actuals)**

Twelve Months Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other
SCHMAP	105105	SO	\$2,991	\$70	\$801	\$324	\$352	\$1,315	\$179	\$58	\$2	\$0
SCHMAP	120150	SNP	\$1,060	\$24	\$278	\$74	\$122	\$479	\$62	\$20	\$1	\$1
SCHMAP	130100	SO	\$567	\$13	\$152	\$41	\$67	\$249	\$34	\$11	\$0	\$0
SCHMAP	130400	JBE	\$33	\$23	\$23	\$0	\$0	\$1	\$0	\$0	\$0	\$0
SCHMAP	130550	SO	\$10,365	\$243	\$2,776	\$742	\$1,221	\$4,556	\$619	\$200	\$7	\$0
SCHMAP	130700	CAEE	\$29			\$6	\$6	\$18	\$3	\$1	\$0	\$0
SCHMAP	140100	SG	\$119	\$2	\$33	\$10	\$15	\$49	\$7	\$2	\$0	\$0
SCHMAP	505500	SO	\$464	\$11	\$124	\$33	\$55	\$204	\$28	\$9	\$0	\$0
SCHMAP	610106	JBE	\$26	\$1	\$19	\$5	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	920145	CAEE	\$18			\$4	\$4	\$12	\$2	\$1	\$0	\$0
<b>SCHMAP Total</b>			<b>\$15,671</b>	<b>\$366</b>	<b>\$4,206</b>	<b>\$1,126</b>	<b>\$1,843</b>	<b>\$6,884</b>	<b>\$933</b>	<b>\$302</b>	<b>\$11</b>	<b>\$0</b>
SCHMAT	105100	SO	\$2,823	\$66	\$756	\$202	\$333	\$1,241	\$169	\$54	\$2	\$2
SCHMAT	105120	SCHMDEXP	\$511,556	\$13,894	\$142,870	\$38,938	\$59,776	\$216,235	\$29,682	\$9,853	\$309	\$5
SCHMAT	105130	JBE	\$20,372	\$953	\$14,395	\$4,164	\$187	\$551	\$66	\$31	\$5	\$5
SCHMAT	105137	CIAC	\$69,836	\$2,542	\$20,792	\$4,780	\$5,433	\$32,022	\$3,205	\$1,062	\$39	\$1
SCHMAT	105140	SO	\$2,036	\$48	\$545	\$146	\$240	\$895	\$122	\$39	\$1	\$1
SCHMAT	105142	SNPD	\$25,269	\$1,065	\$8,714	\$2,003	\$2,277	\$13,421	\$1,343	\$445	\$4	\$6
SCHMAT	105145	SNP	\$69,268	\$1,560	\$18,189	\$4,850	\$7,990	\$31,281	\$4,034	\$1,318	\$(3)	\$1
SCHMAT	105152	CAEE	\$2,372			\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105180	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105470	CAEE	\$3,528	\$83	\$945	\$253	\$416	\$1,551	\$211	\$68	\$2	\$2
SCHMAT	110100	CAEE	\$2,273	\$3	\$44	\$13	\$19	\$65	\$9	\$3	\$1	\$1
SCHMAT	110105	SG	\$216	\$4	\$60	\$18	\$27	\$69	\$13	\$4	\$1	\$1
SCHMAT	120205	OTHER	\$256			\$3	\$4	\$21	\$2	\$2	\$1	\$0
SCHMAT	145030	SNPD	\$45	\$25	\$376	\$109	\$5	\$14	\$2	\$1	\$0	\$0
SCHMAT	205411	JBE	\$532	\$25	\$4	\$49	\$13	\$80	\$11	\$4	\$0	\$0
SCHMAT	210000	SO	\$182	\$4	\$375	\$100	\$165	\$616	\$84	\$27	\$1	\$1
SCHMAT	210200	SG	\$1,401	\$33	\$375	\$109	\$109	\$367	\$52	\$17	\$1	\$1
SCHMAT	310102	CAGE	\$545			\$1,570	\$2,583	\$9,637	\$1,309	\$423	\$15	\$15
SCHMAT	320115	SO	\$21,922	\$513	\$5,871	\$29	\$46	\$180	\$24	\$8	\$0	\$0
SCHMAT	320150	SO	\$410	\$10	\$110							
SCHMAT	320180	UT	\$1,302									
SCHMAT	320220	UT	\$3,159									
SCHMAT	320230	UT	\$3,677									
SCHMAT	320240	OR			\$3,677							
SCHMAT	320250	WA				\$944	\$1,431	\$4,779	\$690	\$222	\$44	\$44
SCHMAT	415110	SG	\$11,524	\$208	\$3,206	\$944	\$1,431	\$4,779	\$690	\$222	\$44	\$44
SCHMAT	415120	CAGE	\$4,852	\$114	\$1,300	\$100	\$100	\$2,133	\$290	\$94	\$3	\$3
SCHMAT	415300	SO	\$1,000			\$188	\$188	\$632	\$89	\$29	\$1	\$1
SCHMAT	415301	WA	\$939			\$52	\$52	\$1,673				
SCHMAT	415500	WA	\$52									
SCHMAT	415555	WYP	\$1,673									
SCHMAT	415570	CAEE										
SCHMAT	415640	CAEE										
SCHMAT	415640	CAEE										
SCHMAT	415650	CA	\$333									
SCHMAT	415660	CA	\$8,017									\$8,017
SCHMAT	415660	OR	\$269									
SCHMAT	415700	OR										
SCHMAT	415801	OTHER	\$47			\$47						
SCHMAT	415803	CAGW	\$27									
SCHMAT	415806	WA	\$47			\$47						
SCHMAT	415850	IDU	\$27						\$27			
SCHMAT	415900	CAGW	\$7,964			\$1,700						\$2,092
SCHMAT	425110	OTHER	\$2,062									
SCHMAT	425205	CN	\$28	\$1	\$6	\$2	\$3	\$13	\$2	\$1	\$0	\$0
SCHMAT	425215	SO	\$57	\$2	\$17	\$4	\$4	\$26	\$3	\$1	\$0	\$0
SCHMAT	425250	SNPD	\$15			\$3	\$3	\$10	\$1	\$0	\$0	\$0
SCHMAT	425250	CAGE										

**Schedule M (Actuals)**

Twelve Months Ending - June 2008

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

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
SCHMAT	425260	Lakeview Buyout-SG	\$43	\$2	\$32	\$9						
SCHMAT	425280	Joseph Settlement-SG	\$137	\$6	\$102	\$29						
SCHMAT	425285	BPA Conservation Rate Credit	\$828	\$39	\$612	\$177						
SCHMAT	425360	Hermiston Swap	\$263	\$12	\$195	\$56						
SCHMAT	425700	Trojan Special Assessment -DOE-IRS		\$12	\$135	\$36	\$59	\$222	\$30	\$10	\$0	
SCHMAT	430100	Customer Service / Weatherization					\$91	\$267	\$42	\$15	\$2	
SCHMAT	505100	Energy West Accrued Liabilities	\$505	\$12	\$417							
SCHMAT	505115	Sales & Use Tax Accrual	\$417									
SCHMAT	505125	PMI Accrued Royalties	\$593				\$129	\$380	\$59	\$21	\$3	
SCHMAT	505140	PMI Tax Credit	\$1,005	\$24	\$269	\$72	\$118	\$442	\$60	\$19	\$1	
SCHMAT	505150	Purchase Card Trans Provision	\$6,601	\$5	\$75	\$22	\$1,319	\$4,466	\$626	\$202	\$9	
SCHMAT	505170	West Valley Contract Termination Fee Acc	\$107									
SCHMAT	505510	PMI Vacation Bonus Adjustment										
SCHMAT	505600	Sick Leave Vacation & Personal Time										
SCHMAT	505700	Accrued Retention Bonus										
SCHMAT	605100	Trojan Decommissioning Costs	\$1,533	\$73	\$1,133	\$327						
SCHMAT	605120	IGC Bk Amort Abandoned Proj Lease Rights	\$505				\$101	\$340	\$48	\$15	\$1	
SCHMAT	605121	IGC Bk Amort Abandoned Proj Lease Rental	\$21				\$4	\$14	\$2	\$1	\$0	
SCHMAT	605710	Reverse Accrued Final Reclamation	\$3,840	\$180	\$2,713	\$785						
SCHMAT	610111	PMIBCC Gains/Loss on Assets Disposed										
SCHMAT	610120	Trail Mountain_OR OTHER	\$379									
SCHMAT	610130	781 Shopping Incentive_OR OTHER	\$1,185									
SCHMAT	610135	SB1149 Costs_OR OTHER										
SCHMAT	610140	Oregon Rate Refund	\$156					\$156				
SCHMAT	610143	Reg Liability - WA Home Energy Lifeline	\$27									
SCHMAT	610145	Reg Liability - WA Low Energy Program	\$49									
SCHMAT	705190	Reg Liab-OR Balance Consent	\$14									
SCHMAT	705200	Oregon Share of Hermiston Gain-OR OTHER										
SCHMAT	705210	Oregon Gain on Sale of Halsey-OR OTHER										
SCHMAT	705230	Property Insurance										
SCHMAT	705231	West Valley Lease Reduction - WA										
SCHMAT	705232	West Valley Lease Reduction - OR										
SCHMAT	705233	West Valley Lease Reduction - CA										
SCHMAT	705234	West Valley Lease Reduction - ID										
SCHMAT	705235	West Valley Lease Reduction - WY										
SCHMAT	705250	West Valley Lease Reduction - UT										
SCHMAT	705253	A&G Credit-WA	\$42									
SCHMAT	705254	A&G Credit-ID	\$400									
SCHMAT	705255	A&G Credit-WY	\$891									
SCHMAT	715250	Misc. Deferred Credits	\$226	\$5	\$60	\$16	\$27	\$99	\$13	\$4	\$0	
SCHMAT	715720	NW Power Act-WA	\$1,948	\$46	\$522	\$139	\$230	\$856	\$116	\$38	\$1	
SCHMAT	720500	Pension / Retirement (Accrued / Prepaid) Severance										
SCHMAT	720550	Accrued CIC Severance	\$4,652	\$105	\$1,221	\$326	\$537	\$2,101	\$271	\$89	\$3	
SCHMAT	740100	Post Merger Loss-Reacquired Debt	\$1,415	\$33	\$379	\$101	\$167	\$622	\$85	\$27	\$1	
SCHMAT	910530	Injuries and Damages Reserve	\$654	\$31	\$462	\$134	\$6	\$18	\$3	\$1	\$0	
SCHMAT	910580	Wasatch workers comp reserve	\$103	\$2	\$28	\$7	\$45	\$6	\$2	\$2	\$0	
SCHMAT	920110	PMI WY Extraction Tax	\$21,317	\$22,582	\$242,677	\$63,215	\$88,111	\$333,493	\$44,054	\$15,151	\$471	\$11,564
SCHMAT	920150	FAS 112 Book Reserve	\$(3,703)	\$9	\$102	\$27	\$(67)	\$(198)	\$(31)	\$(7)	\$(21)	
SCHMDP	110200	Tax Depletion - Deer Creek	\$387	\$9	\$102	\$27	\$(67)	\$(198)	\$(31)	\$(7)	\$(21)	
SCHMDP	120100	Preferred Dividend - PFL	\$17,151	\$402	\$4,593	\$1,228	\$2,021	\$7,540	\$1,024	\$331	\$12	
SCHMDP	130560	MEHC Insurance Services- Receivable	\$5,597	\$101	\$1,557	\$459	\$695	\$2,321	\$335	\$108	\$21	
SCHMDP	200100	Tax Exempt Interest ( No AMT)	\$11,486	\$269	\$3,076	\$822	\$1,354	\$5,049	\$686	\$222	\$8	
SCHMDP	200200	2004 JCA-Qualified Prod Activities Deduc	\$2,987	\$140	\$2,110	\$611	\$27	\$81	\$13	\$5	\$1	
SCHMDP	202100	Medicare Subsidy	\$10	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0	
SCHMDP	910900	PMI Depletion	\$(75)	\$(3)	\$(53)	\$(15)	\$(1)	\$(2)	\$(0)	\$(0)	\$(0)	
SCHMDP	920105	PMI Overriding Royalty	\$43	\$10	\$144	\$42	\$5	\$23	\$5	\$2	\$0	
SCHMDP	920106	PMI Tax Exempt Interest Income	\$22									
SCHMDP	920918	PMI DIVIDEND RECEIVED DEDUCTION	\$34,514	\$927	\$11,538	\$3,175	\$3,440	\$13,097	\$1,759	\$556	\$24	
SCHMDP	920918	PMI Overriding Royalty	\$930,142	\$21,890	\$246,761	\$66,701	\$105,255	\$414,864	\$53,412	\$17,361	\$1,898	
SCHMDP	105125	Tax Depreciation										



**Schedule M (Actuals)**  
 Twelve Months Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PP	Utah	Idaho	Wy-UPL	FERC	Other
SCHMDT	105126	PMI/Tax Depreciation	\$25,065	\$1,172	\$17,712	\$5,124	\$230	\$678	\$106	\$38	\$6	\$3
SCHMDT	105137	Capitalized Depreciation	\$4,678	\$1,110	\$1,253	\$335	\$551	\$2,056	\$279	\$90	\$3	\$3
SCHMDT	105141	AFUDC	\$72,864	\$1,641	\$19,133	\$5,102	\$8,405	\$32,905	\$4,243	\$1,387	\$48	\$48
SCHMDT	105143	Basis Intangible Difference	\$6,807	\$159	\$1,623	\$487	\$802	\$2,993	\$407	\$131	\$5	\$5
SCHMDT	105152	Gain/(Loss) on Prop Dispositions	\$38,055	\$891	\$10,192	\$2,725	\$4,465	\$16,729	\$2,273	\$734	\$27	\$27
SCHMDT	105165	Coal Mine Development	\$ (1,979)	\$ (35)	\$ (625)	\$ (152)	\$ (276)	\$ (813)	\$ (126)	\$ (46)	\$ (7)	\$ (7)
SCHMDT	105170	Coal Mine Receiving Face (Extension)	\$2,001	\$35	\$327	\$95	\$4	\$13	\$2	\$1	\$0	\$0
SCHMDT	105171	PMI Coal Mine Receiving Face (Extension)	\$462	\$22	\$327	\$95	\$4	\$13	\$2	\$1	\$0	\$0
SCHMDT	105175	Removal Cost (net of salvage)	\$43,589	\$1,021	\$11,674	\$3,121	\$5,137	\$19,162	\$2,603	\$841	\$30	\$30
SCHMDT	105181	Strm Rts Blundell Geothermal Tax Depr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105205	Coal Mine Development 30% Amort	\$1,236	\$0	\$792	\$269	\$0	\$123	\$44	\$7	\$7	\$7
SCHMDT	105220	Cholla GE Sale Harbor Lease	\$ (734)	\$0	\$ (495)	\$ (147)	\$0	\$ (70)	\$ (22)	\$ (1)	\$ (1)	\$ (1)
SCHMDT	105470	Book Gain/Loss on Land Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105476	Depletion - Tax Percentage Deduction	\$1,451	\$0	\$38	\$11	\$316	\$930	\$145	\$52	\$8	\$8
SCHMDT	110200	SRC Depletion - Tax Percentage Deduction	\$1,337	\$2	\$38	\$11	\$17	\$57	\$8	\$3	\$1	\$1
SCHMDT	145030	Distribution O&M Amort of Writeoff	\$105	\$0	\$0	\$0	\$23	\$68	\$11	\$4	\$1	\$1
SCHMDT	205100	Coal Pile Inventory Adjustment	\$128	\$0	\$0	\$0	\$28	\$82	\$13	\$5	\$1	\$1
SCHMDT	205200	Coal M&S Inventory Write-Off	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	205411	PMISEC 263A Adjustment	\$32	\$0	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210000	Prepaid Insurance-IBEW 157 contingency res	\$32	\$0	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210100	Prepaid Taxes-OR PUC	\$122	\$3	\$33	\$9	\$14	\$53	\$7	\$2	\$0	\$0
SCHMDT	210105	Self Insured Health Benefit	\$160	\$0	\$160	\$0	\$0	\$160	\$0	\$0	\$0	\$0
SCHMDT	210120	Prepaid Taxes-UT PUC	\$18	\$0	\$18	\$0	\$0	\$18	\$0	\$0	\$0	\$0
SCHMDT	210130	Prepaid Taxes-ID PUC	\$611	\$14	\$164	\$44	\$72	\$269	\$37	\$12	\$0	\$0
SCHMDT	210140	Prepaid Membership Fees-EEI WSCC	\$4,973	\$ (18)	\$2,051	\$720	\$280	\$1,786	\$157	\$ (3)	\$0	\$0
SCHMDT	210200	Prepaid Taxes-property taxes	\$3	\$0	\$3	\$0	\$1	\$2	\$0	\$0	\$0	\$0
SCHMDT	305010	IGC Book/Tax Gain on Disposal	\$6	\$0	\$5	\$1	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	305100	Amort of Projects-Klamath Engineering	\$1,923	\$45	\$515	\$138	\$227	\$845	\$115	\$37	\$1	\$1
SCHMDT	3201151	MISC - REG LIAB	\$6,783	\$159	\$1,817	\$486	\$799	\$2,982	\$405	\$131	\$5	\$5
SCHMDT	320210	Research & Exper. Sec. 174 Amort.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320220	Glenrock Excluding Reclamation-UT rate o	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320230	FAS 87/88 Writeoff-UT Rate Order	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320240	98/99 Early Retirement-OR Reg Asset	\$138	\$0	\$138	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	330100	Amort. Pollution Control Facility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	\$14,143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415300	Hazardous Waste Clean-up Costs	\$69	\$0	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415301	Hazardous Waste Clean-up Costs-WA	\$10,440	\$492	\$7,720	\$2,228	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415595	OR UE 134 Power Costs	\$758	\$758	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415602	WA Contra RTO Grid West N/R w/o	\$29,108	\$0	\$0	\$0	\$29,108	\$0	\$0	\$0	\$0	\$0
SCHMDT	415660	Noell Kempf Cap-UT	\$301	\$0	\$301	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415670	P&M Strike Amortization-UT	\$1,831	\$0	\$1,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	\$1,634	\$0	\$1,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415700	Reg Liability BPA balancing accounts-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415804	OR RTO Grid West N/R	\$69	\$0	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415850	Unrecovered Plant Powerdale	\$758	\$0	\$758	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415870	CA Def Excess NPC	\$29,108	\$0	\$0	\$0	\$29,108	\$0	\$0	\$0	\$0	\$0
SCHMDT	415871	WY Def Excess NPC	\$301	\$0	\$301	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415880	UT Def Independent Evaluation Fee	\$1,831	\$0	\$1,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415890	ID M&HC Transition Costs	\$1,634	\$0	\$1,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425100	OR RCAC Deferred	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425110	Deferred Regulatory Expense-IDU	\$63	\$0	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425200	Tenant Lease Allow-PSU Call Cntr	\$7,141	\$2	\$20	\$5	\$4	\$29	\$1	\$1	\$1	\$1
SCHMDT	425205	Other Environmental Liabilities	\$167	\$167	\$1,912	\$511	\$841	\$3,139	\$426	\$138	\$5	\$5
SCHMDT	425210	Misc Def Dr-Prop Damage Repairs	\$56	\$1	\$15	\$4	\$6	\$25	\$3	\$1	\$0	\$0
SCHMDT	425225	Amort of Debt Disc & Exp	\$755	\$36	\$558	\$161	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425250	Duke/Hermiston Contract Renegotiation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425260	TGS Buyout-SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425280	Lakeview Buyout-SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425330	Joseph Settlement-SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425340	Bogus Creek Settlement-SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425360	Firth Cogen Settlement-SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425380	Hermiston Swap	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425390	Idaho Customer Balancing Account	\$9,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,249

**Schedule M (Actuals)**

Twelve Months Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

SCHMDT	FAS Reg Alloc Fctr	JARS Reg Alloc Fctr										Other																
		TrojID	CAIF	OREGON	WASH	WY-PPL	UTAH	IDAH0	WY-UPL	FERC	Other																	
SCHMDT	425700	Trojan Special Assessment-DOE/IRS	\$2	\$29	\$8	\$39	\$39	\$2	\$29	\$8	\$39	\$39	\$2	\$29	\$8	\$39	\$39	\$2	\$29	\$8	\$39	\$39	\$2	\$29	\$8	\$39	\$39	
SCHMDT	425800	Allowance for Doubtful A/C-Grid West W/O																										
SCHMDT	505100	Energy West Accrued Liabilities																										
SCHMDT	505150	Misc Current & Accrued Liability-SO																										
SCHMDT	505400	Bonus Liability																										
SCHMDT	505600	IGC Vacation Accrual																										
SCHMDT	505700	Accrued Retention Bonus																										
SCHMDT	605710	Reverse Accrued Final Reclamation																										
SCHMDT	610000	PMI Coal Mine Development																										
SCHMDT	610100	PMIDEVT COST AMORT																										
SCHMDT	610100T	AMORT NOPAS 99-00 RAR																										
SCHMDT	610100T	PMI EITF Pre Stripping Costs																										
SCHMDT	610114	Income Tax Audit Payment																										
SCHMDT	610125	781 Shopping Incentive_OR																										
SCHMDT	610130	SB1149 Costs_OR OTHER																										
SCHMDT	610135	OR Rate Refunds																										
SCHMDT	610140	WA Rate Refunds																										
SCHMDT	610141	REG LIABILITY - UT Home Energy Lifetime																										
SCHMDT	610142	REG LIABILITY - WA LOW ENERGY PROGRAM																										
SCHMDT	610143	OR Reg Asset/Liability Consolidation																										
SCHMDT	610146	Property Insurance(Injuries & Damages)																										
SCHMDT	705210	WA West Valley Lease Reduction																										
SCHMDT	705230	CA West Valley Lease Reduction																										
SCHMDT	705232	UT West Valley Lease Reduction																										
SCHMDT	705235	CA Alternative Rate for Energy Program(C																										
SCHMDT	705240	A&G Credit-CA																										
SCHMDT	705252	WA March 2006 Transition Plan Costs																										
SCHMDT	705260	Microsoft Software License Liability																										
SCHMDT	715050	University of WY Contract Amort																										
SCHMDT	715120	WA NW Power Act																										
SCHMDT	715800	Redding Renegotiated Contract																										
SCHMDT	720100	FAS 106 Accruals																										
SCHMDT	720200	Deferred Comp Plan Benefits-PPL																										
SCHMDT	720300	Pension / Retirement (Accrued / Prepaid)																										
SCHMDT	720400	SUPPL EXEC RETIREMENT PLAN (SERP)																										
SCHMDT	720500	Severance Accrual																										
SCHMDT	720550	Accrued CIC Severance																										
SCHMDT	740100	Post Merger Loss-Reacquired Debt																										
SCHMDT	910240	190LEGAL RESERVE																										
SCHMDT	910530	Injuries and Damages Reserve																										
SCHMDT	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB																										
SCHMDT	910580	Wasach workers comp reserve																										
SCHMDT	910905	PMI Underground Mine Cost Depletion																										
SCHMDT	910925	CA Refund																										
SCHMDT Total			\$1,250,033	\$29,648	\$336,289	\$2,480	\$159,295	\$510,793	\$67,850	\$21,407	\$2,064	\$30,228	\$18,664	\$4,272	\$2,564	\$186	\$176	\$8	\$4	\$36	\$2	\$5	\$1	\$4	\$0	\$0	\$0	\$0
Total Schedule M			(447,560)	(7,627)	(100,923)	(31,314)	(72,761)	(183,513)	(24,621)	(6,511)	(1,606)	(18,664)																





**Interest Expense (Actuals)**

Twelve Months Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4191000	SNP	\$ (44,850)	\$ (1,010)	\$ (11,777)	\$ (3,141)	\$ (5,173)	\$ (20,254)	\$ (2,612)	\$ (854)	\$ (30)
4270000	SNP	\$295,521	\$6,657	\$77,599	\$20,694	\$34,087	\$133,456	\$17,210	\$5,624	\$195
4271000	SNP									
4280000	SNP	\$2,952	\$66	\$775	\$207	\$340	\$1,333	\$172	\$56	\$2
4281000	SNP	\$4,621	\$104	\$1,213	\$324	\$533	\$2,087	\$269	\$88	\$3
4280000	SNP	\$ (3)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
4290000	SNP	\$ (14)	\$ (0)	\$ (4)	\$ (1)	\$ (2)	\$ (6)	\$ (1)	\$ (0)	\$ (0)
4291000	SNP	\$17,412	\$392	\$4,572	\$1,219	\$2,008	\$7,863	\$1,014	\$331	\$11
4310000	SNP									
4313000	SNP	\$3,060	\$69	\$803	\$214	\$353	\$1,382	\$178	\$58	\$2
4320000	SNP	\$ (28,586)	\$ (644)	\$ (7,506)	\$ (2,002)	\$ (3,297)	\$ (12,909)	\$ (1,665)	\$ (544)	\$ (19)
<b>Total Interest Expense</b>		<b>\$250,114</b>	<b>\$5,634</b>	<b>\$65,676</b>	<b>\$17,514</b>	<b>\$28,850</b>	<b>\$112,950</b>	<b>\$14,565</b>	<b>\$4,760</b>	<b>\$165</b>

B7. D.I.T. EXPENSE  
& I.T.C. ADJ.

**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPPL	Utah	Idaho	Wy-UPL	FERC	Other
			\$12,236	\$12,236								
4101000	1051251	282DIT ACRS Property-CA	\$1,645								\$1,645	
4101000	1051252	282DIT ACRS Property-FERC	\$1,645									
4101000	1051253	282DIT ACRS Property-ID	\$22,390						\$22,390			
4101000	1051254	282DIT ACRS Property-OR	\$165,978									
4101000	1051255	282DIT ACRS Property-UT	\$149,080					\$149,080				
4101000	1051256	282DIT ACRS Property-WA	\$33,884			\$33,884						
4101000	1051257	282DIT ACRS Property-WY	\$66,363				\$66,363					
4101000	1051258	282DIT ACRS Property-WY	\$6,556							\$6,556		
4101000	1051259	282DIT PMIDepreciation-Tax	\$9,513	\$445	\$6,722	\$1,944	\$87	\$257	\$40	\$14	\$2	\$2
4101000	105126	282Basis Intangible Difference	\$60	\$60	\$690	\$184	\$304	\$1,132	\$154	\$50	\$2	\$2
4101000	105143	282DIT Acquisition Adjustment	\$25	\$25	\$378	\$111	\$169	\$564	\$81	\$26	\$5	\$5
4101000	105145	PMI Coal Mine Extension Costs	\$1,359	\$8	\$124	\$36	\$2	\$5	\$1	\$0	\$0	\$0
4101000	105171	282DIT ACRS Property-CA	\$80									
4101000	105180	282Steam Rights Blundell Geothermal Bk D										
4101000	105181	282Steam Rights Blundell Geothermal T x D										
4101000	105185	282Repair Allowance										
4101000	105205	282Development-30% Amortization										
4101000	105220	282CHOLLA APS TAX LEASE	\$1,615	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	1052201	190Cholla GE Tax Lease	\$292					\$323	\$1,088	\$49	\$2	\$2
4101000	1052202	282Cholla APS Tax Lease	\$0	\$0	\$0	\$0	\$0	\$58	\$197	\$28	\$0	\$0
4101000	105310	281Emergency Facilities	\$0					\$0	\$0	\$0	\$0	\$0
4101000	105330	282EPUD	\$101									
4101000	105340	282FERC Portion South Georgia-UPL	\$551					\$371	\$82	\$17	\$1	\$1
4101000	110200	IGC Tax Percentage Depletion Deduct	\$52	\$1	\$15	\$4	\$6	\$22	\$3	\$1	\$0	\$0
4101000	110205	IGC Tax Percentage Depletion Deduct	\$ (97)									\$ (97)
4101000	120205	IGC Trapper Mining Stock Basis										
4101000	145030	190Distribution O&M	\$40					\$26	\$4	\$1	\$0	\$0
4101000	205100	190Coal Pile Inventory	\$49	\$1	\$13	\$4	\$4	\$7	\$3	\$1	\$0	\$0
4101000	205200	190M&S Inventory	\$ (182)	\$ (9)	\$ (129)	\$ (37)	\$ (2)	\$ (5)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
4101000	205411	190PMISec263A	\$12									
4101000	210000	283Prepaid Insur IBEW 157contingency res	\$46					\$20	\$3	\$1	\$0	\$0
4101000	210100	283OR PUC Prepaid Taxes	\$61	\$1	\$12	\$3	\$5	\$61	\$7	\$3	\$0	\$0
4101000	210105	Self Insured Health Benefits	\$7									
4101000	210120	283UT PUC Prepaid Taxes	\$7									
4101000	210130	283ID PUC Prepaid Taxes	\$232					\$102	\$14	\$4	\$0	\$0
4101000	210140	283WY PSC Prepaid Taxes	\$5	\$5	\$62	\$17	\$27	\$106	\$60	\$ (1)	\$0	\$0
4101000	210180	283Prepaid Membership Fees-EEI WSSC	\$1,887	\$ (7)	\$778	\$273	\$106	\$678	\$60	\$ (1)	\$0	\$0
4101000	220100	190Bad Debt Allowance	\$1									
4101000	305010	IGC BOOK/TAX GAIN ON DISPOSAL	\$2	\$0	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0
4101000	305100	190Amort of Projects-Klamath Engineering	\$4,327	\$101	\$1,159	\$310	\$510	\$1,902	\$288	\$83	\$3	\$3
4101000	320115	190REG LIABILITY	\$8,808	\$206	\$2,359	\$631	\$1,038	\$3,872	\$526	\$170	\$6	\$6
4101000	320116	190R&E Expense Sec174 Deduction										
4101000	320210	28398_95 Early Retirement-OR Reg Asset	\$52									
4101000	320240	283Def Reg Asset Transm Svc Deposit										
4101000	415110	283Def Reg Asset-Foodie Creek Contract										
4101000	415120	283Hazardous Waste/Environmental Cleanup										
4101000	415300	283Hazardous Waste/Environmental-WA										
4101000	415555	283WY PCAM Def Net Power Costs	\$5,367									\$5,367
4101000	415680	190Def Intervenor Funding Grants-OR										
4101000	415700	190Def Liab BPA balancing accounts-OR										
4101000	415801	263RTO Gridwest NJR Allowance for Doubt	\$80									
4101000	415802	Contra RTO Gridwest NJR Writeoff WA										
4101000	415803	263RTO Gridwest NJR Writeoff WA										
4101000	415804	RTO Gridwest NJR Writeoff OR	\$26									
4101000	415850	Unrecovered Plant Powerdale	\$3,962	\$187	\$2,930	\$846						
4101000	415870	Deferred Excess Net Power Costs CA	\$288									
4101000	415871	Deferred Excess Net Power Costs WY	\$11,047				\$11,047					
4101000	415880	Deferred UT Independent Evaluation Fee	\$114					\$114				
4101000	415890	ID MEHC Transition Costs	\$695									
4101000	415895	OR RCAC Deferred	\$620		\$620							
4101000	415900	OR SB 408 Recovery	\$81									
4101000	425100	190Deferred Regulatory Expense-IDU	\$0									
4101000	425110	190Tenant Lease Allow-PSU Cal Chtr	\$24	\$1	\$8	\$2	\$2	\$11	\$0	\$0	\$0	\$0
4101000	425200	OTHER ENVIRONMENTAL LIABILITIES	\$2,710	\$63	\$726	\$194	\$319	\$1,191	\$162	\$52	\$2	\$2
4101000	425205	190PropDamageRepairs										
4101000	425210	190Amort of Debt Discount & Exp	\$21	\$0	\$6	\$1	\$2	\$10	\$1	\$0	\$0	\$0
4101000	425215	283Unearned Joint Use Pole Contact Revnu										



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - June 2008

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

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4101000	425225	Duke/Hermiston Contract Renegotiation	\$286	\$13	\$212	\$61						
4101000	425250	190TGS Buyout-SG										
4101000	425260	190Ikeview Buyout-SG										
4101000	425280	190Joseph Settlement-SG										
4101000	425380	190Hermiston Swap										
4101000	425390	190Idaho Customer Bal Acct	\$3,510	\$1	\$11	\$3						\$3,510
4101000	425800	283Trojan-Special Assessment-DOE-IRS										
4101000	430100	190RTO Gridwest NR Allowance for Doubtful										
4101000	505100	283Weatherization										
4101000	505115	190Energy West Accrued Liabilities										
4101000	505125	283Sales & Use Tax Audit										
4101000	505140	190Purchase Card Trans Provision										
4101000	505150	190Misc Current and Accrued Liability-SO	\$3,840	\$90	\$1,029	\$275	\$453	\$1,688	\$229	\$74	\$3	
4101000	505400	190Bonus Liability										
4101000	505510	190PMT Vacation/Bonus										
4101000	505600	190Vacation Sickleave & PT Accrual	\$192	\$4	\$51	\$14	\$23	\$84	\$11	\$4	\$0	
4101000	605100	190Accrued Retention Bonus	\$22	\$1	\$6	\$2	\$3	\$10	\$1	\$0	\$0	
4101000	605710	190Trojan Decommissioning Amort										
4101000	610000	190Reverse Accrued Final Reclamation	\$266				\$58	\$170	\$27	\$10	\$1	
4101000	610100	283PMT Development Costs	\$ (684)	\$ (32)	\$ (483)	\$ (140)	\$ (6)	\$ (19)	\$ (3)	\$ (1)	\$ (0)	
4101000	610110	282PMT Amort Development	\$566	\$26	\$400	\$116	\$5	\$15	\$2	\$2	\$0	
4101000	610111	282PT Tax NOPAs	\$ (5,338)	\$ (125)	\$ (1,430)	\$ (982)	\$ (629)	\$ (2,347)	\$ (319)	\$ (103)	\$ (4)	
4101000	610114	282PMT Sale of Assets										
4101000	610135	PMT ETF Pre stripping Cost	\$415	\$19	\$293	\$85	\$4	\$11	\$2	\$1	\$0	
4101000	610140	283SB1149 Costs-OR OTHER										
4101000	610142	190 OR Rate Refunds	\$0									
4101000	610145	283Reg Liability-UT Home Energy Lifeline										
4101000	610146	283Reg Liability-WA Low Energy Program										
4101000	705210	190OR Reg Asset/Liability Consol	\$178	\$20	\$178	\$61	\$100	\$373	\$51	\$16	\$1	
4101000	705230	190Property Insurance	\$847	\$30	\$227	\$130						
4101000	705231	190West Valley Lease Reduction-WA										
4101000	705232	190West Valley Lease Reduction-OR										
4101000	705233	190West Valley Lease Reduction-CA	\$9	\$9								
4101000	705235	190West Valley Lease Reduction-UT	\$359									
4101000	705240	283CA Alternative Rate for Energy Progra	\$134	\$134								
4101000	705251	283A&G Credit OR										
4101000	705252	283A&G Credit CA	\$15	\$15								
4101000	705260	MEHC Transition Costs WA	\$516									
4101000	715050	Microsoft Software License Liability	\$202	\$5	\$54	\$14	\$24	\$89	\$12	\$4	\$0	
4101000	715060	190UNIVERSITY OF WY CONTRACT INCOME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4101000	7151001	MCI Fogwire	\$1,621									\$1,621
4101000	715350	283Defer MagCorp Revenues										
4101000	715720	190NW Power Act (BPA Credits)- WA										
4101000	720100	190Reading Contract	\$209	\$10	\$154	\$45						
4101000	720200	283FAS 106 Accruals										
4101000	720300	190Deferred Compensation Payout	\$2,424	\$57	\$649	\$174	\$286	\$1,065	\$145	\$47	\$2	
4101000	720310	190Pension/Retirement (Accrued/Prepaid)	\$58	\$1	\$16	\$4	\$7	\$26	\$3	\$4	\$0	
4101000	720400	190Early Retirement-1998	\$206	\$5	\$55	\$15	\$24	\$80	\$12	\$1	\$0	
4101000	720500	190Severance	\$153	\$4	\$11	\$11	\$8	\$67	\$9	\$3	\$0	
4101000	720550	190Accrued CIC Severance	\$66	\$2	\$18	\$5	\$8	\$29	\$4	\$1	\$0	
4101000	910240	283Post Merger Debt Loss	\$4,922	\$115	\$1,318	\$352	\$580	\$2,164	\$294	\$95	\$3	
4101000	910530	190Legal Reserve										
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab										
4101000	910580	190Wasatch workers comp reserve	\$973									
4101000	910670	190Misc Accrued Merger Costs-Scottish Po	\$71	\$2	\$19	\$5	\$8	\$31	\$4	\$1	\$0	
4101000	910895	283PMT BCC Underground Mine Cost Deplet	\$67	\$3	\$47	\$14	\$1	\$2	\$0	\$0	\$0	
4101000	910910	190PMTSec 471 Adjustment										
4101000	910915	283PMT Safe Harbor Rent/Expense										
4101000	920180	190MEHC Long Term Incentive Plan										
4101000	930100	190OR BETC Credit	\$341	\$280	\$14	\$14	\$45	\$181	\$26	\$9	\$2	\$341
4101000	930101	Oregon BETC Credit										
4110000	Total		\$551,783	\$13,994	\$185,471	\$39,866	\$81,545	\$164,953	\$25,168	\$7,209	\$1,678	\$11,798
4111000	105121	282DIT PMIDepreciation-Book	\$ (7,731)	\$ (362)	\$ (5,465)	\$ (1,560)	\$ (71)	\$ (209)	\$ (33)	\$ (12)	\$ (2)	\$ (2)

**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
		CA	CA	CA	CA	CA	CA	CA	CA	CA	CA	CA
4111000	1051251	282DIT ACRS Property-CA	\$(1,064)	\$(1,064)								
4111000	1051252	282DIT ACRS Property-FERC	\$(13,428)						\$(13,428)			
4111000	1051253	282DIT ACRS Property-ID	\$(111,386)									
4111000	1051255	282DIT ACRS Property-OR	\$(89,114)									
4111000	1051256	282DIT ACRS Property-UT										
4111000	1051257	282DIT ACRS Property-WA										
4111000	1051258	282DIT ACRS Property-WY	\$(44,143)									
4111000	1051259	282DIT ACRS Property-WYW										
4111000	105126	282DIT ACRS Property-WYW										
4111000	105143	282PMI Tax Depreciation	\$49									
4111000	105145	282Basis Intangible Difference										
4111000	105146	282DIT Acquisition Adjustment										
4111000	105180	282DIT Steam Rights Blundell Geothermal Bk D										
4111000	105181	282Steam Rights Blundell Geothermal TX D										
4111000	105185	282Repair Allowance										
4111000	105220	282CHOLLA TAX LEASE										
4111000	1052201	190Cholla GE Tax Lease										
4111000	105310	282Cholla APS Tax Lease										
4111000	105330	281Emergency Facilities										
4111000	105340	282EPUD										
4111000	105340	282FERC Portion South Georgia-UPL										
4111000	105470	282Book Gain/Loss on Land Sales										
4111000	110100	283BOOK COST DEPLETION ADDBACK										
4111000	1101001	IGC Book Cost Depletion Addback										
4111000	110105	SRC Book Cost Depletion										
4111000	1101051	SRC Book Depletion for step up basis										
4111000	110205	283 Tax Depletion - SRC										
4111000	145030	190Distribution O&M										
4111000	205100	190COAL PILE INVENTORY										
4111000	295411	190PMI Sec263A										
4111000	210000	283Prepaid Insur IBEW 157contingency res										
4111000	210100	283OR PUC Prepaid Taxes										
4111000	210105	190 Self Insured Health Benefits										
4111000	210120	283UT PUC Prepaid Taxes										
4111000	210130	283ID PUC Prepaid Taxes										
4111000	210140	283WY PSC Prepaid Taxes										
4111000	210180	190 Other - Pension(Prepaid)										
4111000	210200	283Prepaid Taxes-Property Taxes										
4111000	220100	190Bad Debt Allowance										
4111000	305010	283 Book/Tax Gain on Disposal										
4111000	310102	282IGC Book/Tax Depreciation										
4111000	320115	283INTERIM PROVISION_TOTAL REG ASSET_LIA										
4111000	320116	190REG LIABILITY										
4111000	320140	283May 2000 Transition Plan Costs-OR										
4111000	320210	190R & E Expense Sec. 174 Deduction										
4111000	320220	190Glenrock Excluding Reclamation-UT										
4111000	320230	190FAS 87/88 WriteOff-UT rate order										
4111000	320240	28398_99 Early Retirement-OR Reg Asset										
4111000	330100	283Amort of Pollution Liability										
4111000	415110	283Def Reg Asset-Transm Svc Deposit										
4111000	415120	283Def Reg Asset-Footle Creek Contract										
4111000	415300	283Hazardous Waste/Envir Cleanup										
4111000	415301	190Hazardous Waste/Environmental-WA										
4111000	415500	283Cholla Ptl Trans-APS Amort										
4111000	415510	190WA Disallowed Coinstp #3 Write-off										
4111000	415555	WY PCAM Def Net Power Costs										
4111000	415640	190IDAI Costs-Deferred Access-CA										
4111000	415650	190SB1149-Related Reg Assets-OR										
4111000	415670	190P&M Strike Amortization-UT										
4111000	415680	190Def Intervenor Funding Grants-OR										
4111000	415700	190Reg Assets BPA balancing accounts-OR										
4111000	415802	190Contra RTO Grid West N/R Writeoff WA										
4111000	415803	RTO Grid West N/R Writeoff WA										
4111000	415806	1901 Grant Allow-PSU Call Chtr										
4111000	425110	190Centralia Sale Loss										
4111000	425200	190PropDamageRepairs										
4111000	425205	190Amort of Debt Discout & Exp										
4111000	425210	283Unearned Joint Use Pole Contact Revnu										
4111000	425215											

**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - June 2008

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

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4111000	429225	190Duke Hermiston Contract Renegotiation										
4111000	429250	190TGS Buyout-SG	\$ (6)		\$ (12)	\$ (4)	\$ (1)	\$ (4)	\$ (1)	\$ (0)	\$ (0)	
4111000	429260	190Lakeview Buyout-SG	\$ (16)		\$ (39)	\$ (11)						
4111000	429280	190Joseph Settlement-SG	\$ (52)	\$ (2)	\$ (232)	\$ (67)						
4111000	429295	190BPA Conservation Rate Credit	\$ (314)	\$ (15)	\$ (74)	\$ (21)						
4111000	429300	190Head Phenix Availability & Trans										
4111000	429360	190Hermiston Swap	\$ (100)	\$ (5)	\$ (51)	\$ (14)						
4111000	429380	190Idaho Customer Bal Acct										
4111000	429700	283Trojan-Special Assessment-DOE-IRS	\$ (192)	\$ (4)	\$ (158)	\$ (27)	\$ (23)	\$ (84)	\$ (11)	\$ (4)	\$ (0)	
4111000	430100	283Weatherization	\$ (112)		\$ (24)	\$ (24)	\$ (34)	\$ (101)	\$ (16)	\$ (6)	\$ (1)	
4111000	505100	190Trail Mountain Accrued Liabilities	\$ (381)	\$ (8)	\$ (102)	\$ (27)	\$ (24)	\$ (72)	\$ (11)	\$ (4)	\$ (1)	
4111000	505115	283Sales & Use Tax Audit	\$ (2,505)		\$ (500)	\$ (500)	\$ (500)	\$ (1,687)	\$ (237)	\$ (76)	\$ (4)	
4111000	505125	190Accrued Royalties										
4111000	505140	190Purchase Card Trans Provision										
4111000	505150	190Misc Current and Accrued Liability-SO										
4111000	505170	West Valley Contract Termination Fee Acc										
4111000	508400	190Bonus Liability										
4111000	505510	190PMI Vacation Bonus	\$ 9	\$ 0	\$ 6	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
4111000	505560	190PMI Sickleave & PT Accrual	\$ (682)	\$ (28)	\$ (430)	\$ (124)	\$ (43)	\$ (145)	\$ (20)	\$ (7)	\$ (0)	
4111000	605100	190Trojan Decommissioning Amort	\$ (215)	\$ (8)	\$ (8)							
4111000	605120	282IGC Bk Amort Abandoned Proj Lease Rig										
4111000	605121	282IGC Bk Amort Abandoned Proj Lease Ren										
4111000	610000	283PMI Development Costs										
4111000	610100	282PMI Amort Development	\$ 16	\$ 0	\$ 4	\$ 1	\$ 2	\$ 7	\$ 1	\$ 0	\$ 0	
4111000	610101	190Amort NOPAs 99-00 RAR										
4111000	610110	282PT Tax NOPAs	\$ (1,457)	\$ (68)	\$ (1,030)	\$ (298)	\$ (13)	\$ (39)	\$ (6)	\$ (2)	\$ (0)	\$ (450)
4111000	610111	283PMI Sale of Assets	\$ (1,444)		\$ (144)							
4111000	610135	283781 Shopping Incentive-OR	\$ (450)									
4111000	610140	283 SB1149Costs-OROTHER										
4111000	610141	190OR Rate Refunds										
4111000	610142	190WA Rate Refunds										
4111000	610143	283Reg Liability-JT Home Energy Lifeline	\$ (59)					\$ (59)				
4111000	610145	283Reg Liability-WA Low Energy Program	\$ (10)									
4111000	705200	190Reg Lab_OR Balance Consol	\$ (18)									
4111000	705210	190OR Gain on Sale of Halsey-OR	\$ (5)									
4111000	705230	190Property Insurance										
4111000	705232	190West Valley Lease Reduction-WA										
4111000	705233	190West Valley Lease Reduction-CA	\$ (145)									
4111000	705234	190West Valley Lease Reduction-ID	\$ (322)									
4111000	705235	190West Valley Lease Reduction-WY										
4111000	705250	190A&G Credit WA	\$ (16)									
4111000	705253	190A&G Credit ID	\$ (338)									
4111000	715050	190Microsoft Software License Liability										
4111000	715100	190University of WY Contract Income	\$ (86)	\$ (2)	\$ (23)	\$ (6)	\$ (10)	\$ (38)	\$ (5)	\$ (2)	\$ (0)	
4111000	715350	190Misc Deferred Credits	\$ (5,537)	\$ (130)	\$ (1,463)	\$ (396)	\$ (652)	\$ (2,434)	\$ (331)	\$ (107)	\$ (4)	
4111000	720200	283FAS 106 Accruals	\$ (739)	\$ (17)	\$ (198)	\$ (53)	\$ (87)	\$ (325)	\$ (44)	\$ (14)	\$ (1)	
4111000	720300	190Deferred Compensation Payout	\$ (206)	\$ (5)	\$ (55)	\$ (15)	\$ (24)	\$ (80)	\$ (12)	\$ (4)	\$ (0)	
4111000	720310	190Pension/Retirement (Accrued/Prepaid)										
4111000	720400	190SERP - Cash Basis										
4111000	720500	190Severance										
4111000	740100	283Accrued CIC Severance	\$ (1,765)	\$ (40)	\$ (464)	\$ (124)	\$ (204)	\$ (797)	\$ (103)	\$ (34)	\$ (1)	
4111000	910530	190Injuries & Damages	\$ (439)	\$ (10)	\$ (118)	\$ (31)	\$ (52)	\$ (193)	\$ (26)	\$ (8)	\$ (0)	
4111000	910580	190Wasatch workers comp reserve										
4111000	910905	283PMI BCC Underground Mine Cost Deplet										
4111000	910915	190PMISaleHarborRentexp	\$ (248)	\$ (12)	\$ (176)	\$ (51)	\$ (2)	\$ (7)	\$ (1)	\$ (0)	\$ (0)	
4111000	920110	190PMI Miscellaneous	\$ (39)	\$ (1)	\$ (10)	\$ (3)	\$ (5)	\$ (17)	\$ (2)	\$ (1)	\$ (0)	
4111000	920150	190PMIYE-ExtractionTax										
4111000	930100	190FAS112 Book Reserve Postretirement Be										
4111000	930100	190OR BETC Credit										
4111000	Other		\$ (342,240)	\$ (9,182)	\$ (128,119)	\$ (25,285)	\$ (49,477)	\$ (105,094)	\$ (15,715)	\$ (4,745)	\$ (1,125)	\$ (3,498)
Grand Total			\$189,543	\$4,813	\$57,352	\$14,881	\$49,477	\$59,859	\$9,453	\$2,463	\$653	\$6,300



**Investment Tax Credit Amortization (Actuals)**

Twelve Months Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4114000	0	DEF ITC CREDIT FED	DGU	\$ (3,897)				\$ (3,248)	\$ (469)	\$ (151)	\$ (30)







### Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wv-UPL	FERC
1010000	3020000	CAGE	\$13,644	\$2,999	\$47,077	\$13,586	\$2,725	\$9,189	\$1,293	\$416	\$19
1010000	3020000	CAGW	\$63,662								
1010000	3020000	IDU	\$1,543								
1010000	3020000 Total		\$78,849	\$2,999	\$47,077	\$13,586	\$2,725	\$9,189	\$2,837	\$416	\$19
1010000	3031040	CAGE	\$11,486								
1010000	3031040	CAGW	\$1,684	\$79	\$1,245	\$359		\$7,743	\$1,090	\$351	\$16
1010000	3031040 Total		\$13,170	\$79	\$1,245	\$359		\$7,743	\$1,090	\$351	\$16
1010000	3031050	SO	\$10,553	\$247	\$2,826	\$756	\$1,244	\$4,639	\$630	\$204	\$7
1010000	3031050 Total		\$10,553	\$247	\$2,826	\$756	\$1,244	\$4,639	\$630	\$204	\$7
1010000	3031080	SO	\$3,253	\$76	\$871	\$233	\$383	\$1,430	\$194	\$63	\$2
1010000	3031080 Total		\$3,253	\$76	\$871	\$233	\$383	\$1,430	\$194	\$63	\$2
1010000	3031230	SO	\$4,410	\$103	\$1,181	\$316	\$520	\$1,939	\$263	\$85	\$3
1010000	3031230 Total		\$4,410	\$103	\$1,181	\$316	\$520	\$1,939	\$263	\$85	\$3
1010000	3031300	SO	\$196	\$5	\$53	\$14	\$23	\$86	\$12	\$4	\$0
1010000	3031300 Total		\$196	\$5	\$53	\$14	\$23	\$86	\$12	\$4	\$0
1010000	3031340	SO	\$654	\$15	\$175	\$47	\$77	\$288	\$39	\$13	\$0
1010000	3031340 Total		\$654	\$15	\$175	\$47	\$77	\$288	\$39	\$13	\$0
1010000	3031410	SO	\$373	\$9	\$100	\$27	\$44	\$164	\$22	\$7	\$0
1010000	3031410 Total		\$373	\$9	\$100	\$27	\$44	\$164	\$22	\$7	\$0
1010000	3031430	SO	\$173	\$4	\$46	\$12	\$20	\$76	\$10	\$3	\$0
1010000	3031430 Total		\$173	\$4	\$46	\$12	\$20	\$76	\$10	\$3	\$0
1010000	3031460	SO	\$717	\$17	\$192	\$51	\$64	\$315	\$43	\$14	\$1
1010000	3031460 Total		\$717	\$17	\$192	\$51	\$64	\$315	\$43	\$14	\$1
1010000	3031470	CAEE	\$3,135	\$0	\$0	\$0	\$682	\$2,010	\$313	\$113	\$18
1010000	3031470 Total		\$3,135	\$0	\$0	\$0	\$682	\$2,010	\$313	\$113	\$18
1010000	3031570	SO	\$333	\$8	\$89	\$24	\$39	\$146	\$20	\$6	\$0
1010000	3031570 Total		\$333	\$8	\$89	\$24	\$39	\$146	\$20	\$6	\$0
1010000	3031640	SO	\$461	\$11	\$123	\$33	\$54	\$203	\$28	\$9	\$0
1010000	3031640 Total		\$461	\$11	\$123	\$33	\$54	\$203	\$28	\$9	\$0
1010000	3031680	SO	\$12,391	\$290	\$5,319	\$987	\$1,460	\$5,447	\$740	\$239	\$9
1010000	3031680 Total		\$12,391	\$290	\$5,319	\$987	\$1,460	\$5,447	\$740	\$239	\$9
1010000	3031710	SO	\$698	\$16	\$187	\$50	\$82	\$307	\$42	\$13	\$0
1010000	3031710 Total		\$698	\$16	\$187	\$50	\$82	\$307	\$42	\$13	\$0
1010000	3031730	SO	\$754	\$18	\$202	\$54	\$89	\$332	\$45	\$15	\$1
1010000	3031730 Total		\$754	\$18	\$202	\$54	\$89	\$332	\$45	\$15	\$1
1010000	3031760	SO	\$291	\$7	\$78	\$21	\$34	\$128	\$17	\$6	\$0
1010000	3031760 Total		\$291	\$7	\$78	\$21	\$34	\$128	\$17	\$6	\$0
1010000	3031780	SO	\$3,498	\$82	\$937	\$250	\$412	\$1,538	\$209	\$67	\$2
1010000	3031780 Total		\$3,498	\$82	\$937	\$250	\$412	\$1,538	\$209	\$67	\$2
1010000	3031810	SO	\$1,037	\$24	\$278	\$74	\$122	\$456	\$62	\$20	\$1
1010000	3031810 Total		\$1,037	\$24	\$278	\$74	\$122	\$456	\$62	\$20	\$1
1010000	3031830	CN	\$105,566	\$2,788	\$34,233	\$7,785	\$7,235	\$48,268	\$4,302	\$954	\$0
1010000	3031830 Total		\$105,566	\$2,788	\$34,233	\$7,785	\$7,235	\$48,268	\$4,302	\$954	\$0
1010000	3031840	CAGE	\$185	\$0	\$0	\$0	\$37	\$124	\$17	\$6	\$0
1010000	3031840 Total		\$185	\$0	\$0	\$0	\$37	\$124	\$17	\$6	\$0
1010000	3031910	SO	\$445	\$10	\$119	\$32	\$52	\$196	\$27	\$9	\$0
1010000	3031910 Total		\$445	\$10	\$119	\$32	\$52	\$196	\$27	\$9	\$0
1010000	3032030	SO	\$400	\$9	\$107	\$29	\$47	\$176	\$24	\$8	\$0
1010000	3032030 Total		\$400	\$9	\$107	\$29	\$47	\$176	\$24	\$8	\$0
1010000	3032040	SO	\$160,406	\$3,756	\$42,960	\$11,485	\$18,903	\$70,514	\$9,580	\$3,095	\$112
1010000	3032040 Total		\$160,406	\$3,756	\$42,960	\$11,485	\$18,903	\$70,514	\$9,580	\$3,095	\$112
1010000	3032090	SO	\$9,950	\$233	\$2,665	\$712	\$1,173	\$4,374	\$594	\$192	\$7
1010000	3032090 Total		\$9,950	\$233	\$2,665	\$712	\$1,173	\$4,374	\$594	\$192	\$7
1010000	3032220	SO	\$1,660	\$39	\$445	\$119	\$196	\$730	\$99	\$32	\$1
1010000	3032220 Total		\$1,660	\$39	\$445	\$119	\$196	\$730	\$99	\$32	\$1
1010000	3032240	SO	\$1,480	\$35	\$396	\$106	\$174	\$651	\$88	\$29	\$1
1010000	3032240 Total		\$1,480	\$35	\$396	\$106	\$174	\$651	\$88	\$29	\$1
1010000	3032250	SO	\$411	\$10	\$110	\$29	\$48	\$181	\$25	\$8	\$0
1010000	3032250 Total		\$411	\$10	\$110	\$29	\$48	\$181	\$25	\$8	\$0

**Electric Plant in Service with Unclassified Plant (Actuals)**

Average of Monthly Averages Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	(date)	Wy-UPL	FERC
1010000	3032260 Total		\$411	\$10	\$110	\$29	\$48	\$181	\$25	\$8	\$0
	DWHS - DATA WAREHOUSE	SO	\$1,158	\$27	\$310	\$83	\$136	\$509	\$69	\$22	\$1
1010000	3032260 Total		\$1,158	\$27	\$310	\$83	\$136	\$509	\$69	\$22	\$1
	ENTERPRISE DATA WAREHOUSE	SO	\$4,655	\$109	\$1,247	\$333	\$549	\$2,046	\$278	\$90	\$3
1010000	3032270 Total		\$4,655	\$109	\$1,247	\$333	\$549	\$2,046	\$278	\$90	\$3
	EMPLOYEE PERFORMANCE & SALARY SYSTEM	SO	\$630	\$15	\$169	\$45	\$74	\$277	\$38	\$12	\$0
1010000	3032280 Total		\$630	\$15	\$169	\$45	\$74	\$277	\$38	\$12	\$0
	EXPENDITURE PRIORITIZATION TOOL	SO	\$530	\$15	\$169	\$45	\$74	\$277	\$38	\$12	\$0
1010000	3032300 Total		\$229	\$5	\$61	\$16	\$27	\$101	\$14	\$4	\$0
	COMMON WORKSTATION & LOGIN APP	SO	\$229	\$5	\$61	\$16	\$27	\$101	\$14	\$4	\$0
1010000	3032310 Total		\$1,633	\$38	\$437	\$117	\$192	\$718	\$98	\$32	\$1
	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	SO	\$1,352	\$32	\$362	\$97	\$159	\$594	\$81	\$26	\$1
1010000	3032320 Total		\$1,352	\$32	\$362	\$97	\$159	\$594	\$81	\$26	\$1
	FIELDNET PRO METER READING SYST -HRP REP	SO	\$2,908	\$68	\$779	\$208	\$343	\$1,278	\$174	\$56	\$2
1010000	3032330 Total		\$2,908	\$68	\$779	\$208	\$343	\$1,278	\$174	\$56	\$2
	FACILITY INSPECTION REPORTING SYSTEM	SO	\$1,503	\$35	\$403	\$108	\$177	\$661	\$90	\$29	\$1
1010000	3032340 Total		\$1,503	\$35	\$403	\$108	\$177	\$661	\$90	\$29	\$1
	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	SO	\$1,839	\$43	\$493	\$132	\$217	\$809	\$110	\$35	\$1
1010000	3032350 Total		\$1,839	\$43	\$493	\$132	\$217	\$809	\$110	\$35	\$1
	2002 GRID NET POWER COST MODELING	SO	\$8,488	\$189	\$2,273	\$608	\$1,000	\$3,731	\$507	\$164	\$6
1010000	3032360 Total		\$8,488	\$189	\$2,273	\$608	\$1,000	\$3,731	\$507	\$164	\$6
	RECRUITSOFT APPLICANT TRACKING SYS INTER	SO	\$227	\$5	\$61	\$16	\$27	\$100	\$14	\$4	\$0
1010000	3032370 Total		\$227	\$5	\$61	\$16	\$27	\$100	\$14	\$4	\$0
	HR- BENEFITS OPEN ENROLLMENT ONLINE	SO	\$328	\$8	\$88	\$24	\$39	\$144	\$20	\$6	\$0
1010000	3032380 Total		\$328	\$8	\$88	\$24	\$39	\$144	\$20	\$6	\$0
	INTEGRATED COST MGT STRUCTURE	SO	\$1,603	\$56	\$429	\$115	\$189	\$704	\$96	\$31	\$1
1010000	3032390 Total		\$1,603	\$56	\$429	\$115	\$189	\$704	\$96	\$31	\$1
	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	\$5,286	\$124	\$1,416	\$378	\$623	\$2,324	\$316	\$102	\$4
1010000	3032400 Total		\$493	\$12	\$132	\$35	\$58	\$217	\$29	\$10	\$0
	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	SO	\$493	\$12	\$132	\$35	\$58	\$217	\$29	\$10	\$0
1010000	3032410 Total		\$956	\$22	\$256	\$68	\$113	\$420	\$57	\$18	\$1
	KEY PERFORMANCE INDICATOR DASHBOARD	SO	\$956	\$22	\$256	\$68	\$113	\$420	\$57	\$18	\$1
1010000	3032430 Total		\$378	\$9	\$101	\$27	\$45	\$166	\$23	\$7	\$0
	FINANCIAL FORECAST INTEGRATION	SO	\$378	\$9	\$101	\$27	\$45	\$166	\$23	\$7	\$0
1010000	3032440 Total		\$12,486	\$282	\$3,344	\$894	\$1,471	\$5,489	\$746	\$241	\$9
	MID OFFICE IMPROVEMENT PROJECT	SO	\$12,486	\$282	\$3,344	\$894	\$1,471	\$5,489	\$746	\$241	\$9
1010000	3032450 Total		\$12,486	\$282	\$3,344	\$894	\$1,471	\$5,489	\$746	\$241	\$9
	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	SO	\$429	\$10	\$115	\$31	\$51	\$188	\$26	\$8	\$0
1010000	3032460 Total		\$429	\$10	\$115	\$31	\$51	\$188	\$26	\$8	\$0
	NOVELL LICENSES	SO	\$247	\$6	\$66	\$18	\$29	\$109	\$15	\$5	\$0
1010000	3032470 Total		\$247	\$6	\$66	\$18	\$29	\$109	\$15	\$5	\$0
	OUTAGE CALL HANDLING INTEGRATION	CN	\$1,981	\$52	\$642	\$146	\$136	\$606	\$81	\$18	\$0
1010000	3032480 Total		\$1,981	\$52	\$642	\$146	\$136	\$606	\$81	\$18	\$0
	OFFICE XP SOFTWARE	SO	\$1,381	\$32	\$370	\$99	\$163	\$607	\$82	\$27	\$1
1010000	3032490 Total		\$1,381	\$32	\$370	\$99	\$163	\$607	\$82	\$27	\$1
	ON LINE EMPLOYEE EXPENSE EXPRESS	SO	\$733	\$17	\$196	\$52	\$86	\$322	\$44	\$14	\$1
1010000	3032500 Total		\$733	\$17	\$196	\$52	\$86	\$322	\$44	\$14	\$1
	OPERATIONS MAPPING SYSTEM	SO	\$10,289	\$241	\$2,756	\$737	\$1,213	\$4,523	\$615	\$199	\$7
1010000	3032510 Total		\$10,289	\$241	\$2,756	\$737	\$1,213	\$4,523	\$615	\$199	\$7
	OPERATIONS VISUALIZATION SYSTEM	SO	\$238	\$6	\$64	\$17	\$28	\$105	\$14	\$5	\$0
1010000	3032520 Total		\$238	\$6	\$64	\$17	\$28	\$105	\$14	\$5	\$0
	POLE ATTACHMENT MGMT SYSTEM	SO	\$1,852	\$44	\$507	\$135	\$223	\$832	\$113	\$37	\$1
1010000	3032530 Total		\$1,852	\$44	\$507	\$135	\$223	\$832	\$113	\$37	\$1
	POWER TAX	SO	\$759	\$18	\$203	\$54	\$89	\$334	\$45	\$15	\$1
1010000	3032560 Total		\$759	\$18	\$203	\$54	\$89	\$334	\$45	\$15	\$1
	QUEST DATABASE MGMT TOOLS	SO	\$503	\$12	\$135	\$36	\$59	\$221	\$30	\$10	\$0
1010000	3032570 Total		\$503	\$12	\$135	\$36	\$59	\$221	\$30	\$10	\$0
	SUBSTATIONCIRCUIT HISTORY OF OPERATIONS	SO	\$2,268	\$53	\$608	\$162	\$267	\$997	\$135	\$44	\$2
1010000	3032580 Total		\$2,268	\$53	\$608	\$162	\$267	\$997	\$135	\$44	\$2



A DIVISION OF PACIFICORP

**Electric Plant in Service with Unclassified Plant (Actuals)**

Average of Monthly Averages Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	WV-UPL	FERC
1010000	3032580 Total	SO	\$2,268	\$53	\$608	\$162	\$267	\$997	\$135	\$44	\$2
1010000	SINGLE PERSON SCHEDULING	SO	\$9,035	\$212	\$2,420	\$647	\$1,065	\$3,972	\$540	\$174	\$6
1010000	3032600 Total	SO	\$9,036	\$212	\$2,420	\$647	\$1,065	\$3,972	\$540	\$174	\$6
1010000	INTRANET SEARCH ENGINE	SO	\$477	\$11	\$128	\$34	\$56	\$210	\$28	\$9	\$0
1010000	3032610 Total	SO	\$477	\$11	\$128	\$34	\$56	\$210	\$28	\$9	\$0
1010000	SHORT TERM ESTIMATING MODEL - FY03 S/E	SO	\$321	\$8	\$66	\$23	\$38	\$141	\$19	\$6	\$0
1010000	3032620 Total	SO	\$321	\$8	\$66	\$23	\$38	\$141	\$19	\$6	\$0
1010000	STERLING SOFTWARE	SO	\$932	\$22	\$250	\$67	\$110	\$56	\$18	\$1	\$1
1010000	3032630 Total	SO	\$932	\$22	\$250	\$67	\$110	\$56	\$18	\$1	\$1
1010000	TIBCO SOFTWARE	SO	\$3,699	\$97	\$991	\$265	\$436	\$1,626	\$221	\$71	\$3
1010000	3032640 Total	SO	\$3,699	\$97	\$991	\$265	\$436	\$1,626	\$221	\$71	\$3
1010000	TELCO RESEARCH TRUE SYSTEMS	SO	\$206	\$5	\$56	\$15	\$24	\$81	\$12	\$4	\$0
1010000	3032650 Total	SO	\$206	\$5	\$56	\$15	\$24	\$81	\$12	\$4	\$0
1010000	C&T OFFICIAL RECORD INFO SYSTEM	SO	\$1,579	\$37	\$423	\$113	\$186	\$694	\$94	\$30	\$1
1010000	3032670 Total	SO	\$1,579	\$37	\$423	\$113	\$186	\$694	\$94	\$30	\$1
1010000	TRANSMISSION WHOLESALER BILLING SYSTEM	SG	\$1,581	\$29	\$440	\$130	\$196	\$656	\$95	\$30	\$6
1010000	3032680 Total	SG	\$1,581	\$29	\$440	\$130	\$196	\$656	\$95	\$30	\$6
1010000	UTILITY INTERNATIONAL FORECASTING MODEL	SO	\$1,593	\$37	\$427	\$114	\$188	\$700	\$95	\$31	\$1
1010000	3032690 Total	SO	\$1,593	\$37	\$427	\$114	\$188	\$700	\$95	\$31	\$1
1010000	NONUNITIZED UNIX SECURITY INITIATIVE	SO	\$657	\$15	\$176	\$47	\$77	\$289	\$39	\$13	\$0
1010000	3032700 Total	SO	\$657	\$15	\$176	\$47	\$77	\$289	\$39	\$13	\$0
1010000	3032710 Total	CAGW	\$181	\$9	\$134	\$39	\$0	\$0	\$0	\$0	\$0
1010000	3032720 Total	SO	\$148	\$3	\$40	\$11	\$17	\$65	\$9	\$3	\$0
1010000	3032730 Total	CAGW	\$13,873	\$653	\$10,259	\$2,961	\$0	\$0	\$0	\$0	\$0
1010000	3032740 Total	CAGE	\$1,044	\$0	\$0	\$0	\$209	\$703	\$99	\$32	\$1
1010000	3032750 Total	CAGW	\$1,383	\$65	\$1,023	\$295	\$0	\$0	\$0	\$0	\$0
1010000	3032760 Total	CAGW	\$24,821	\$1,169	\$18,355	\$5,297	\$0	\$0	\$0	\$0	\$0
1010000	3032770 Total	CAGW	\$2	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3032780 Total	CAGE	\$33	\$0	\$0	\$0	\$7	\$22	\$3	\$1	\$0
1010000	3032790 Total	SO	\$226	\$5	\$61	\$16	\$27	\$99	\$14	\$4	\$0
1010000	3032810 Total	CAGE	\$405	\$16	\$181	\$48	\$81	\$273	\$38	\$12	\$1
1010000	3032820 Total	SO	\$1,081	\$16	\$181	\$48	\$161	\$570	\$79	\$25	\$1
1010000	3032830 Total	SO	\$516	\$12	\$138	\$37	\$61	\$227	\$31	\$10	\$0
1010000	3032840 Total	SO	\$2,179	\$51	\$583	\$156	\$257	\$958	\$130	\$42	\$2
1010000	3032850 Total	SO	\$2,179	\$51	\$583	\$156	\$257	\$958	\$130	\$42	\$2
1010000	3032860 Total	SO	\$4,195	\$98	\$1,124	\$300	\$494	\$1,844	\$251	\$81	\$3
1010000	3032870 Total	SO	\$396	\$9	\$106	\$28	\$47	\$174	\$24	\$8	\$0
1010000	3032880 Total	CAGW	\$345	\$16	\$255	\$74	\$0	\$0	\$0	\$0	\$0
1010000	3032900 Total	CAGE	\$190	\$24	\$24	\$7	\$38	\$128	\$18	\$6	\$0
1010000	3032910 Total	JBG	\$224	\$2	\$24	\$7	\$38	\$129	\$18	\$6	\$0
1010000	WYOMING VHF (VPC) SPECTRUM	WYP	\$193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Electric Plant in Service with Unclassified Plant (Actuals)**

Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wv-UPL	FERC
1010000	3032910 Total	\$193	\$193	\$0	\$0	\$0	\$193	\$0	\$0	\$0	\$0
1010000	3032920	\$390	\$390	\$0	\$0	\$0	\$390	\$0	\$0	\$0	\$0
1010000	3032930 Total	\$875	\$875	\$0	\$0	\$0	\$875	\$0	\$0	\$0	\$0
1010000	3032940	\$399	\$399	\$9	\$107	\$29	\$47	\$175	\$24	\$8	\$0
1010000	3032940 Total	\$399	\$399	\$9	\$107	\$29	\$47	\$175	\$24	\$8	\$0
1010000	3032970	\$834	\$834	\$20	\$223	\$60	\$98	\$366	\$50	\$16	\$1
1010000	3032970 Total	\$834	\$834	\$20	\$223	\$60	\$98	\$366	\$50	\$16	\$1
1010000	3032980	\$3	\$3	\$0	\$0	\$0	\$3	\$1	\$2	\$0	\$0
1010000	3032980 Total	\$3	\$3	\$0	\$0	\$0	\$3	\$1	\$2	\$0	\$0
1010000	3032990	\$3,150	\$3,150	\$74	\$844	\$226	\$371	\$1,385	\$188	\$61	\$2
1010000	3032990 Total	\$3,150	\$3,150	\$74	\$844	\$226	\$371	\$1,385	\$188	\$61	\$2
1010000	3033010	\$1,335	\$1,335	\$31	\$358	\$96	\$157	\$587	\$80	\$26	\$1
1010000	3033010 Total	\$1,335	\$1,335	\$31	\$358	\$96	\$157	\$587	\$80	\$26	\$1
1010000	3033020	\$640	\$640	\$15	\$171	\$46	\$75	\$281	\$38	\$12	\$0
1010000	3033020 Total	\$640	\$640	\$15	\$171	\$46	\$75	\$281	\$38	\$12	\$0
1010000	3033040	\$557	\$557	\$13	\$149	\$40	\$66	\$245	\$33	\$11	\$0
1010000	3033040 Total	\$557	\$557	\$13	\$149	\$40	\$66	\$245	\$33	\$11	\$0
1010000	3033050	\$607	\$607	\$14	\$162	\$43	\$71	\$267	\$36	\$12	\$0
1010000	3033050 Total	\$607	\$607	\$14	\$162	\$43	\$71	\$267	\$36	\$12	\$0
1010000	3033080	\$2,844	\$2,844	\$0	\$0	\$0	\$588	\$1,983	\$279	\$80	\$4
1010000	3033080 Total	\$2,844	\$2,844	\$0	\$0	\$0	\$588	\$1,983	\$279	\$80	\$4
1010000	3033110	\$261	\$261	\$5	\$73	\$21	\$32	\$108	\$16	\$5	\$1
1010000	3033110 Total	\$261	\$261	\$5	\$73	\$21	\$32	\$108	\$16	\$5	\$1
1010000	3033120	\$36,786	\$36,786	\$861	\$9,852	\$2,634	\$4,335	\$16,171	\$2,197	\$710	\$26
1010000	3033120 Total	\$36,786	\$36,786	\$861	\$9,852	\$2,634	\$4,335	\$16,171	\$2,197	\$710	\$26
1010000	3033140	\$1,399	\$1,399	\$33	\$375	\$100	\$165	\$615	\$84	\$27	\$1
1010000	3033140 Total	\$1,399	\$1,399	\$33	\$375	\$100	\$165	\$615	\$84	\$27	\$1
1010000	3033150	\$2,113	\$2,113	\$0	\$0	\$0	\$422	\$1,423	\$200	\$64	\$3
1010000	3033150 Total	\$2,113	\$2,113	\$0	\$0	\$0	\$422	\$1,423	\$200	\$64	\$3
1010000	3033160	\$810	\$810	\$19	\$217	\$58	\$95	\$356	\$48	\$16	\$1
1010000	3033160 Total	\$810	\$810	\$19	\$217	\$58	\$95	\$356	\$48	\$16	\$1
1010000	3033170	\$1,378	\$1,378	\$36	\$447	\$102	\$84	\$630	\$56	\$12	\$0
1010000	3033170 Total	\$1,378	\$1,378	\$36	\$447	\$102	\$84	\$630	\$56	\$12	\$0
1010000	3033180	\$797	\$797	\$19	\$213	\$57	\$84	\$350	\$48	\$16	\$1
1010000	3033180 Total	\$797	\$797	\$19	\$213	\$57	\$84	\$350	\$48	\$16	\$1
1010000	3033190	\$254	\$254	\$7	\$82	\$19	\$17	\$116	\$10	\$2	\$0
1010000	3033190 Total	\$254	\$254	\$7	\$82	\$19	\$17	\$116	\$10	\$2	\$0
1010000	3034900	\$694	\$694	\$5	\$73	\$21	\$179	\$602	\$85	\$27	\$1
1010000	3034900	\$99	\$99	\$4	\$50	\$11	\$11	\$71	\$6	\$2	\$1
1010000	3034900	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3034900	\$45	\$45	\$1	\$21	\$6	\$9	\$31	\$4	\$1	\$0
1010000	3034900	\$75	\$75	\$1	\$555	\$6,352	\$2,795	\$10,426	\$1,416	\$458	\$17
1010000	3034900	\$23,716	\$23,716	\$555	\$6,352	\$1,698	\$2,795	\$10,426	\$1,416	\$458	\$17
1010000	3034900	\$12	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3034900	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3034900	\$53	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3034900 Total	\$25,090	\$25,090	\$566	\$6,648	\$1,742	\$3,053	\$11,159	\$1,517	\$489	\$18
1010000	3100000	\$1,306	\$1,306	\$0	\$0	\$0	\$261	\$680	\$124	\$40	\$2
1010000	3100000 Total	\$1,306	\$1,306	\$0	\$0	\$0	\$261	\$680	\$124	\$40	\$2
1010000	3101000	\$9,781	\$9,781	\$64	\$1,003	\$289	\$1,954	\$6,587	\$927	\$299	\$14
1010000	3101000	\$1,356	\$1,356	\$32	\$710	\$145	\$6	\$20	\$3	\$1	\$0
1010000	3101000	\$11,846	\$11,846	\$96	\$1,503	\$434	\$1,960	\$6,608	\$930	\$300	\$14
1010000	3101000 Total	\$11,846	\$11,846	\$96	\$1,503	\$434	\$1,960	\$6,608	\$930	\$300	\$14



**Electric Plant in Service with Unclassified Plant (Actuals)**

Average of Monthly Averages Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	WV-UPL	FERC
1010000	3102000	CAGE	\$38,289				\$7,649	\$25,788	\$3,629	\$1,189	\$54
1010000	3102000	JBG	\$281			\$57	\$2	\$8	\$1	\$0	\$0
1010000	3102000	Total	\$38,570	\$13	\$199	\$57	\$7,651	\$25,796	\$3,630	\$1,189	\$54
1010000	3103000	CAGE	\$39,529				\$7,896	\$26,624	\$3,747	\$1,207	\$56
1010000	3103000	JBG	\$171	\$8	\$121	\$35	\$1	\$5	\$1	\$0	\$0
1010000	3103000	Total	\$39,700	\$8	\$121	\$35	\$7,898	\$26,628	\$3,747	\$1,207	\$56
1010000	3108000	CAGE	\$37				\$7	\$25	\$3	\$1	\$0
1010000	3108000	Total	\$37	\$0	\$0	\$0	\$7	\$25	\$3	\$1	\$0
1010000	3110000	CAGE	\$600,691				\$119,993	\$404,580	\$56,936	\$18,336	\$647
1010000	3110000	CAGW	\$63,022	\$2,968	\$46,604	\$13,449					\$8
1010000	3110000	JBG	\$134,653	\$6,075	\$95,372	\$27,523	\$1,135	\$3,828	\$539	\$173	\$8
1010000	3110000	Total	\$798,366	\$9,043	\$141,976	\$40,972	\$121,128	\$408,407	\$57,475	\$18,509	\$855
1010000	3120000	CAGE	\$2,151,529				\$429,787	\$1,449,106	\$203,931	\$65,674	\$3,033
1010000	3120000	CAGW	\$116,769	\$5,500	\$86,350	\$24,919					\$35
1010000	3120000	JBG	\$582,045	\$26,258	\$412,249	\$118,970	\$4,907	\$16,546	\$2,329	\$750	\$35
1010000	3120000	Total	\$2,850,343	\$31,759	\$498,959	\$143,889	\$434,694	\$1,465,652	\$206,259	\$66,423	\$3,068
1010000	3140000	CAGE	\$562,372				\$112,339	\$378,771	\$53,304	\$17,166	\$793
1010000	3140000	CAGW	\$50,727	\$2,389	\$37,512	\$10,826					\$9
1010000	3140000	JBG	\$146,470	\$6,608	\$103,742	\$29,938	\$1,235	\$4,164	\$586	\$189	\$9
1010000	3140000	Total	\$759,570	\$8,997	\$141,254	\$40,764	\$13,574	\$82,935	\$53,890	\$17,355	\$801
1010000	3150000	CAGE	\$278,649				\$55,663	\$187,677	\$26,411	\$8,506	\$393
1010000	3150000	CAGW	\$13,216	\$623	\$9,773	\$2,820					\$3
1010000	3150000	JBG	\$54,095	\$2,440	\$38,314	\$11,057	\$456	\$1,538	\$216	\$70	\$3
1010000	3150000	Total	\$345,961	\$3,063	\$49,088	\$13,878	\$56,119	\$189,215	\$26,628	\$8,575	\$396
1010000	3157000	CAGE	\$13				\$3	\$9	\$1	\$0	\$0
1010000	3157000	JBG	\$50	\$2	\$35	\$10	\$0	\$1	\$0	\$0	\$0
1010000	3157000	Total	\$63	\$2	\$35	\$10	\$3	\$10	\$1	\$0	\$0
1010000	3160000	CAGE	\$20,520				\$4,099	\$13,821	\$1,945	\$626	\$29
1010000	3160000	CAGW	\$2,181	\$103	\$1,613	\$466					\$0
1010000	3160000	JBG	\$3,410	\$154	\$2,415	\$697	\$29	\$97	\$14	\$4	\$0
1010000	3160000	Total	\$26,111	\$257	\$4,028	\$1,162	\$4,128	\$13,918	\$1,969	\$631	\$29
1010000	3300000	CAGE	\$119				\$24	\$80	\$11	\$4	\$0
1010000	3300000	CAGW	\$5,536				\$1,106	\$3,729	\$525	\$169	\$8
1010000	3300000	JBG	\$5,094	\$240	\$3,767	\$1,087	\$1,087	\$3,729	\$255	\$169	\$8
1010000	3300000	Total	\$10,630	\$240	\$3,767	\$1,087	\$1,087	\$3,729	\$255	\$169	\$8
1010000	3302000	CAGE	\$64				\$13	\$43	\$6	\$2	\$0
1010000	3302000	CAGW	\$8,035	\$378	\$5,942	\$1,715					\$0
1010000	3302000	Total	\$8,099	\$378	\$5,942	\$1,715					\$0
1010000	3303000	CAGE	\$140				\$28	\$94	\$13	\$4	\$0
1010000	3303000	CAGW	\$91				\$18	\$61	\$9	\$3	\$0
1010000	3303000	Total	\$231				\$46	\$155	\$22	\$7	\$0
1010000	3305000	CAGE	\$310				\$66	\$229	\$66	\$0	\$0
1010000	3305000	CAGW	\$7,226				\$1,444	\$4,867	\$685	\$221	\$10
1010000	3305000	Total	\$7,536				\$1,510	\$5,134	\$751	\$221	\$10
1010000	3310000	CAGE	\$3,067				\$613	\$2,065	\$291	\$94	\$4
1010000	3310000	CAGW	\$8,267	\$1,850	\$29,037	\$8,380					\$4
1010000	3310000	Total	\$11,334	\$1,850	\$29,037	\$9,380	\$613	\$2,065	\$291	\$94	\$4
1010000	3312000	CAGE	\$364				\$73	\$245	\$34	\$11	\$1
1010000	3312000	CAGW	\$19,550	\$921	\$14,457	\$4,172					\$1
1010000	3312000	Total	\$19,914	\$921	\$14,457	\$4,172	\$73	\$245	\$34	\$11	\$1
1010000	3313000	CAGE	\$2,014				\$402	\$1,357	\$191	\$61	\$3
1010000	3313000	CAGW	\$11,913	\$561	\$8,810	\$2,542					\$3
1010000	3313000	Total	\$13,927	\$561	\$8,810	\$2,542	\$402	\$1,357	\$191	\$61	\$3



**Electric Plant in Service with Unclassified Plant (Actuals)**

Average of Monthly Averages Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wv-UPL	FERC
1010000	3316000	CAGE	\$90	\$0	\$69	\$20	\$18	\$61	\$9	\$3	\$0
1010000	3316000	CAGW	\$93	\$4	\$69	\$20	\$18	\$61	\$9	\$3	\$0
1010000	3316000 Total		\$183	\$4	\$69	\$20	\$18	\$61	\$9	\$3	\$0
1010000	3320000	CAGE	\$25,157	\$11	\$177	\$51	\$5,025	\$16,944	\$2,384	\$766	\$35
1010000	3320000	CAGW	\$239	\$11	\$177	\$51	\$5,025	\$16,944	\$2,384	\$766	\$35
1010000	3320000 Total		\$25,397	\$11	\$177	\$51	\$5,025	\$16,944	\$2,384	\$766	\$35
1010000	3321000	CAGE	\$32,221	\$9,983	\$156,723	\$45,228	\$6,436	\$21,702	\$3,054	\$984	\$45
1010000	3321000	CAGW	\$211,934	\$9,983	\$156,723	\$45,228	\$6,436	\$21,702	\$3,054	\$984	\$45
1010000	3321000 Total		\$244,155	\$9,983	\$156,723	\$45,228	\$6,436	\$21,702	\$3,054	\$984	\$45
1010000	3322000	CAGE	\$634	\$315	\$4,951	\$1,429	\$127	\$427	\$60	\$19	\$1
1010000	3322000	CAGW	\$6,695	\$315	\$4,951	\$1,429	\$127	\$427	\$60	\$19	\$1
1010000	3322000 Total		\$7,329	\$316	\$4,951	\$1,429	\$127	\$427	\$60	\$19	\$1
1010000	3323000	CAGE	\$66	\$20	\$313	\$90	\$13	\$44	\$6	\$2	\$0
1010000	3323000	CAGW	\$423	\$20	\$313	\$90	\$13	\$44	\$6	\$2	\$0
1010000	3323000 Total		\$489	\$20	\$313	\$90	\$13	\$44	\$6	\$2	\$0
1010000	3326000	CAGE	\$28	\$0	\$0	\$0	\$105	\$355	\$50	\$16	\$1
1010000	3326000	CAGW	\$28	\$0	\$0	\$0	\$105	\$355	\$50	\$16	\$1
1010000	3326000 Total		\$56	\$0	\$0	\$0	\$210	\$710	\$100	\$32	\$2
1010000	3330000	CAGE	\$25,342	\$3,142	\$49,332	\$14,237	\$5,062	\$17,069	\$2,402	\$774	\$36
1010000	3330000	CAGW	\$66,711	\$3,142	\$49,332	\$14,237	\$5,062	\$17,069	\$2,402	\$774	\$36
1010000	3330000 Total		\$92,054	\$3,142	\$49,332	\$14,237	\$5,062	\$17,069	\$2,402	\$774	\$36
1010000	3340000	CAGE	\$8,206	\$1,606	\$25,219	\$7,278	\$1,639	\$5,527	\$778	\$250	\$12
1010000	3340000	CAGW	\$34,103	\$1,606	\$25,219	\$7,278	\$1,639	\$5,527	\$778	\$250	\$12
1010000	3340000 Total		\$42,310	\$1,606	\$25,219	\$7,278	\$1,639	\$5,527	\$778	\$250	\$12
1010000	3347000	CAGE	\$46	\$169	\$2,648	\$764	\$9	\$31	\$4	\$1	\$0
1010000	3347000	CAGW	\$3,580	\$169	\$2,648	\$764	\$9	\$31	\$4	\$1	\$0
1010000	3347000 Total		\$3,626	\$169	\$2,648	\$764	\$9	\$31	\$4	\$1	\$0
1010000	3350000	CAGE	\$213	\$0	\$0	\$0	\$43	\$143	\$20	\$7	\$0
1010000	3350000	CAGW	\$213	\$0	\$0	\$0	\$43	\$143	\$20	\$7	\$0
1010000	3350000 Total		\$426	\$0	\$0	\$0	\$86	\$286	\$40	\$14	\$0
1010000	3351000	CAGE	\$2,271	\$107	\$1,679	\$485	\$0	\$0	\$0	\$0	\$0
1010000	3351000	CAGW	\$2,271	\$107	\$1,679	\$485	\$0	\$0	\$0	\$0	\$0
1010000	3351000 Total		\$4,542	\$214	\$3,358	\$970	\$0	\$0	\$0	\$0	\$0
1010000	3352000	CAGE	\$49	\$2	\$37	\$11	\$0	\$0	\$0	\$0	\$0
1010000	3352000	CAGW	\$49	\$2	\$37	\$11	\$0	\$0	\$0	\$0	\$0
1010000	3352000 Total		\$98	\$4	\$74	\$22	\$0	\$0	\$0	\$0	\$0
1010000	3353000	CAGE	\$9	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0
1010000	3353000	CAGW	\$9	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0
1010000	3353000 Total		\$18	\$0	\$14	\$4	\$0	\$0	\$0	\$0	\$0
1010000	3360000	CAGE	\$1,607	\$583	\$9,159	\$2,643	\$321	\$1,082	\$152	\$49	\$2
1010000	3360000	CAGW	\$12,366	\$583	\$9,159	\$2,643	\$321	\$1,082	\$152	\$49	\$2
1010000	3360000 Total		\$13,973	\$583	\$9,159	\$2,643	\$321	\$1,082	\$152	\$49	\$2
1010000	3401000	CAGE	\$3,280	\$842	\$40	\$623	\$655	\$2,209	\$311	\$100	\$5
1010000	3401000	CAGW	\$842	\$40	\$623	\$180	\$655	\$2,209	\$311	\$100	\$5
1010000	3401000 Total		\$4,122	\$40	\$623	\$180	\$655	\$2,209	\$311	\$100	\$5
1010000	3403000	CAGE	\$17,420	\$0	\$0	\$0	\$3,480	\$11,733	\$1,651	\$532	\$25
1010000	3403000	CAGW	\$17,420	\$0	\$0	\$0	\$3,480	\$11,733	\$1,651	\$532	\$25
1010000	3403000 Total		\$34,840	\$0	\$0	\$0	\$6,960	\$23,466	\$3,302	\$1,064	\$50
1010000	3410000	CAGE	\$60,288	\$1,003	\$15,751	\$4,546	\$12,045	\$40,612	\$5,715	\$1,841	\$85
1010000	3410000	CAGW	\$21,300	\$1,003	\$15,751	\$4,546	\$12,045	\$40,612	\$5,715	\$1,841	\$85
1010000	3410000 Total		\$81,588	\$1,003	\$15,751	\$4,546	\$12,045	\$40,612	\$5,715	\$1,841	\$85
1010000	3416000	CAGE	\$112	\$0	\$0	\$0	\$22	\$75	\$11	\$3	\$0
1010000	3416000	CAGW	\$112	\$0	\$0	\$0	\$22	\$75	\$11	\$3	\$0
1010000	3416000 Total		\$224	\$0	\$0	\$0	\$44	\$150	\$22	\$6	\$0
1010000	3420000	CAGE	\$18,364	\$25	\$19	\$5	\$3,668	\$12,368	\$1,741	\$561	\$26
1010000	3420000	CAGW	\$25	\$1	\$19	\$5	\$3,668	\$12,368	\$1,741	\$561	\$26
1010000	3420000 Total		\$18,389	\$26	\$19	\$5	\$3,668	\$12,368	\$1,741	\$561	\$26
1010000	3430000	CAGE	\$441,248	\$22,566	\$354,280	\$102,240	\$88,143	\$297,191	\$41,823	\$13,469	\$622
1010000	3430000	CAGW	\$479,086	\$22,566	\$354,280	\$102,240	\$88,143	\$297,191	\$41,823	\$13,469	\$622
1010000	3430000 Total		\$920,334	\$22,566	\$354,280	\$102,240	\$88,143	\$297,191	\$41,823	\$13,469	\$622
1010000	3436000	CAGE	\$596	\$0	\$0	\$0	\$119	\$402	\$57	\$18	\$1
1010000	3436000	CAGW	\$596	\$0	\$0	\$0	\$119	\$402	\$57	\$18	\$1
1010000	3436000 Total		\$1,192	\$0	\$0	\$0	\$238	\$804	\$114	\$36	\$2
1010000	3440000	CAGE	\$132,240	\$2,311	\$36,283	\$10,471	\$26,416	\$89,067	\$12,534	\$4,036	\$186
1010000	3440000	CAGW	\$49,064	\$2,311	\$36,283	\$10,471	\$26,416	\$89,067	\$12,534	\$4,036	\$186
1010000	3440000 Total		\$181,304	\$2,311	\$36,283	\$10,471	\$26,416	\$89,067	\$12,534	\$4,036	\$186



**Electric Plant in Service with Unclassified Plant (Actuals)**

Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alias	Total	Calif	Oregon	Wash	WY-PPI	Utah	Idaho	WY-UPL	FERC
1010000	3450000	CAGE	\$59,389			\$5,148	\$11,863	\$40,000	\$5,629	\$1,813	\$84
1010000	3450000	CAGW	\$24,123	\$1,136	\$17,839	\$5,148					
	<b>3450000 Total</b>		<b>\$83,512</b>	<b>\$1,136</b>	<b>\$17,839</b>	<b>\$5,148</b>	<b>\$11,863</b>	<b>\$40,000</b>	<b>\$5,629</b>	<b>\$1,813</b>	<b>\$84</b>
1010000	3460000	CAGE	\$4,667				\$936	\$3,157	\$444	\$143	\$7
1010000	3460000	CAGW	\$679	\$32	\$502	\$145					
	<b>3460000 Total</b>		<b>\$5,346</b>	<b>\$32</b>	<b>\$602</b>	<b>\$145</b>	<b>\$936</b>	<b>\$3,157</b>	<b>\$444</b>	<b>\$143</b>	<b>\$7</b>
1010000	3500000	CAGE	\$841								
1010000	3500000	CAGW	\$26,786								
	<b>3500000 Total</b>		<b>\$27,627</b>								
1010000	3501000	CAGE	\$3,728								
1010000	3501000	CAGW	\$5	\$176	\$2,757	\$796	\$1	\$2	\$0	\$0	\$0
	<b>3501000 Total</b>		<b>\$30,519</b>	<b>\$176</b>	<b>\$2,758</b>	<b>\$796</b>	<b>\$5,351</b>	<b>\$18,043</b>	<b>\$2,539</b>	<b>\$818</b>	<b>\$38</b>
1010000	3502000	CAGE	\$33,453								
1010000	3502000	CAGW	\$29,501	\$1,201	\$18,858	\$5,442					
1010000	3502000	JBG	\$1,042	\$47	\$738	\$213	\$9	\$30	\$4	\$1	\$0
1010000	3502000	SG	\$96	\$2	\$27	\$8	\$12	\$40	\$6	\$2	\$0
	<b>3502000 Total</b>		<b>\$60,093</b>	<b>\$1,250</b>	<b>\$19,623</b>	<b>\$5,663</b>	<b>\$6,703</b>	<b>\$22,601</b>	<b>\$3,181</b>	<b>\$1,024</b>	<b>\$48</b>
1010000	3520000	CAGE	\$43,832								
1010000	3520000	CAGW	\$17,636	\$831	\$13,042	\$3,764					
1010000	3520000	JBG	\$1,183	\$53	\$836	\$242	\$10	\$34	\$5	\$2	\$0
1010000	3520000	SG	\$3	\$0	\$1	\$1	\$1	\$1	\$0	\$0	\$0
	<b>3520000 Total</b>		<b>\$62,654</b>	<b>\$884</b>	<b>\$13,880</b>	<b>\$4,006</b>	<b>\$8,766</b>	<b>\$29,557</b>	<b>\$4,169</b>	<b>\$1,340</b>	<b>\$62</b>
1010000	3530000	CAGE	\$607,833								
1010000	3530000	CAGW	\$265,771	\$12,518	\$196,536	\$56,718	\$121,420	\$409,390	\$57,613	\$18,554	\$857
1010000	3530000	JBG	\$10,280	\$464	\$7,281	\$2,101	\$87	\$292	\$41	\$13	\$1
1010000	3530000	SG	\$113	\$2	\$31	\$9	\$14	\$47	\$7	\$2	\$0
	<b>3530000 Total</b>		<b>\$883,997</b>	<b>\$12,984</b>	<b>\$203,848</b>	<b>\$66,828</b>	<b>\$121,521</b>	<b>\$409,729</b>	<b>\$57,661</b>	<b>\$18,569</b>	<b>\$858</b>
1010000	3534000	CAGE	\$52,503								
1010000	3534000	CAGW	\$19,855	\$935	\$14,683	\$4,237	\$10,488	\$35,362	\$4,976	\$1,603	\$74
1010000	3534000	JBG	\$10,593	\$478	\$7,503	\$2,165	\$89	\$301	\$42	\$16	\$1
1010000	3534000	SG	\$82,951	\$1,413	\$22,186	\$6,403	\$10,577	\$36,683	\$6,019	\$1,616	\$75
	<b>3534000 Total</b>		<b>\$92,927</b>	<b>\$2,826</b>	<b>\$34,376</b>	<b>\$12,108</b>	<b>\$21,154</b>	<b>\$72,652</b>	<b>\$11,993</b>	<b>\$3,232</b>	<b>\$154</b>
1010000	3537000	CAGE	\$5,128								
1010000	3537000	CAGW	\$233	\$11	\$165	\$48	\$2	\$7	\$1	\$0	\$0
1010000	3537000	JBG	\$41,108	\$744	\$11,438	\$3,368	\$5,104	\$17,048	\$2,460	\$791	\$156
1010000	3537000	SG	\$56,385	\$996	\$15,395	\$4,510	\$7,088	\$23,740	\$3,402	\$1,094	\$170
	<b>3537000 Total</b>		<b>\$92,654</b>	<b>\$1,752</b>	<b>\$28,036</b>	<b>\$8,436</b>	<b>\$12,270</b>	<b>\$40,838</b>	<b>\$7,870</b>	<b>\$2,266</b>	<b>\$307</b>
1010000	3540000	CAGE	\$239,167								
1010000	3540000	CAGW	\$158,606	\$7,471	\$117,287	\$33,848	\$124	\$417	\$59	\$19	\$1
1010000	3540000	JBG	\$14,660	\$661	\$10,383	\$2,996	\$15	\$51	\$7	\$2	\$0
1010000	3540000	SG	\$124	\$2	\$34	\$10	\$2	\$2	\$2	\$0	\$0
	<b>3540000 Total</b>		<b>\$412,556</b>	<b>\$8,134</b>	<b>\$127,705</b>	<b>\$38,854</b>	<b>\$47,915</b>	<b>\$161,553</b>	<b>\$22,735</b>	<b>\$7,322</b>	<b>\$338</b>
1010000	3550000	CAGE	\$346,992								
1010000	3550000	CAGW	\$178,616	\$8,413	\$132,085	\$38,118	\$69,235	\$233,438	\$32,851	\$10,579	\$489
1010000	3550000	JBG	\$447	\$20	\$317	\$91	\$4	\$13	\$2	\$1	\$0
1010000	3550000	SG	\$852	\$15	\$237	\$70	\$106	\$354	\$51	\$16	\$3
	<b>3550000 Total</b>		<b>\$526,907</b>	<b>\$9,441</b>	<b>\$132,639</b>	<b>\$38,279</b>	<b>\$69,344</b>	<b>\$233,804</b>	<b>\$32,904</b>	<b>\$10,596</b>	<b>\$492</b>
1010000	3560000	CAGE	\$396,025								
1010000	3560000	CAGW	\$252,955	\$11,915	\$187,058	\$53,982	\$97	\$328	\$46	\$15	\$1
1010000	3560000	JBG	\$11,552	\$521	\$8,182	\$2,361	\$32	\$105	\$15	\$5	\$1
1010000	3560000	SG	\$254	\$5	\$71	\$21	\$79,109	\$266,732	\$37,537	\$12,108	\$560
	<b>3560000 Total</b>		<b>\$660,786</b>	<b>\$12,440</b>	<b>\$195,311</b>	<b>\$56,364</b>	<b>\$79,109</b>	<b>\$532,807</b>	<b>\$82,585</b>	<b>\$24,226</b>	<b>\$1,172</b>
1010000	3562000	CAGE	\$8,709								
1010000	3562000	CAGW	\$18,226	\$859	\$13,478	\$3,890	\$1	\$5	\$1	\$0	\$0
1010000	3562000	JBG	\$174	\$8	\$123	\$32	\$48	\$159	\$23	\$7	\$1
1010000	3562000	SG	\$365	\$7	\$107	\$32	\$48	\$159	\$23	\$7	\$1
	<b>3562000 Total</b>		<b>\$9,324</b>	<b>\$873</b>	<b>\$13,708</b>	<b>\$3,957</b>	<b>\$1,789</b>	<b>\$6,030</b>	<b>\$49</b>	<b>\$23</b>	<b>\$14</b>
1010000	3570000	CAGE	\$3,124								
1010000	3570000	CAGW	\$151	\$7	\$112	\$32	\$624	\$2,104	\$296	\$95	\$4



**Electric Plant in Service with Unclassified Plant (Actuals)**

Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3570000 Total		\$3,275	\$7	\$112	\$32	\$624	\$2,104	\$296	\$95	\$4
1010000	3580000	CAGE	\$7,128				\$1,424	\$4,801	\$676	\$218	\$10
1010000	3590000	CAGW	\$250	\$12	\$185	\$53	\$1,424	\$4,801	\$676	\$218	\$10
1010000	3580000 Total		\$7,378	\$12	\$185	\$53	\$1,424	\$4,801	\$676	\$218	\$10
1010000	3590000	CAGE	\$4,890				\$977	\$3,294	\$464	\$149	\$7
1010000	3590000	CAGW	\$6,569	\$309	\$4,858	\$1,402					
1010000	3590000	SG	\$16	\$0	\$5	\$1	\$2	\$7	\$1	\$0	\$0
1010000	3590000 Total		\$11,476	\$310	\$4,862	\$1,403	\$979	\$3,300	\$464	\$150	\$7
1010000	3600000	IDU	\$1								
1010000	3600000	OR	\$8								
1010000	3600000	UT	\$168					\$168			
1010000	3600000	WA	\$0		\$0						
1010000	3600000	WYP	\$4				\$4				
1010000	3600000	WYU	\$2								\$2
1010000	3600000 Total		\$183	\$0	\$8	\$0	\$4	\$168	\$1	\$2	\$0
1010000	3601000	CA	\$123								
1010000	3601000	IDU	\$294						\$294		
1010000	3601000	OR	\$5,352		\$5,352						
1010000	3601000	UT	\$22,380					\$22,380			
1010000	3601000	WA	\$1,258		\$1,258						
1010000	3601000	WYP	\$521				\$521				
1010000	3601000	WYU	\$48							\$48	
1010000	3601000 Total		\$23,976	\$123	\$5,352	\$1,258	\$521	\$22,380	\$294	\$48	\$0
1010000	3602000	CA	\$914								
1010000	3602000	IDU	\$958						\$958		
1010000	3602000	OR	\$3,510		\$3,510						
1010000	3602000	UT	\$6,446					\$6,446			
1010000	3602000	WA	\$272			\$272					
1010000	3602000	WYP	\$1,897				\$1,897				
1010000	3602000	WYU	\$1,334							\$1,334	
1010000	3602000 Total		\$15,330	\$914	\$3,510	\$272	\$1,897	\$6,446	\$958	\$1,334	\$0
1010000	3610000	CA	\$1,466								
1010000	3610000	IDU	\$798						\$798		
1010000	3610000	OR	\$13,744		\$13,744						
1010000	3610000	UT	\$27,890					\$27,890			
1010000	3610000	WA	\$2,164		\$2,164						
1010000	3610000	WYP	\$5,596				\$5,596				
1010000	3610000	WYU	\$179							\$179	
1010000	3610000 Total		\$51,837	\$1,466	\$13,744	\$2,164	\$5,596	\$27,890	\$798	\$179	\$0
1010000	3620000	CA	\$13,660								
1010000	3620000	IDU	\$22,814						\$22,814		
1010000	3620000	OR	\$169,140		\$169,140						
1010000	3620000	UT	\$318,264					\$318,264			
1010000	3620000	WA	\$42,391			\$42,391					
1010000	3620000	WYP	\$91,223				\$91,223				
1010000	3620000	WYU	\$5,655							\$5,655	
1010000	3620000 Total		\$663,147	\$13,660	\$169,140	\$42,391	\$91,223	\$318,264	\$22,814	\$5,655	\$0
1010000	3627000	CA	\$218								
1010000	3627000	IDU	\$350						\$350		
1010000	3627000	OR	\$2,933		\$2,933						
1010000	3627000	UT	\$11,603					\$11,603			
1010000	3627000	WA	\$796			\$796					
1010000	3627000	WYP	\$2,767				\$2,767				
1010000	3627000	WYU	\$32							\$32	
1010000	3627000 Total		\$18,699	\$218	\$2,933	\$796	\$2,767	\$11,603	\$350	\$32	\$0
1010000	3630000	UT	\$1,393					\$1,393			
1010000	3630000 Total		\$1,393	\$0	\$0	\$0	\$0	\$1,393	\$0	\$0	\$0
1010000	3637000	UT	\$65								
1010000	3637000	UT	\$65								





A DIVISION OF PACIFICORP

**Electric Plant in Service with Unclassified Plant (Actuals)**

Average of Monthly Averages Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	WV-UPL	FERC
1010000	3637000 Total		\$46,813	\$46,813							\$0
1010000	3640000	CA	\$46,813								\$0
1010000	3640000	IDU	\$55,112						\$55,112		\$0
1010000	3640000	OR	\$292,336		\$292,336						\$0
1010000	3640000	UT	\$268,417					\$268,417			\$0
1010000	3640000	WA	\$81,614			\$81,614					\$0
1010000	3640000	WYP	\$75,863				\$75,863				\$0
1010000	3640000	WYU	\$15,890								\$15,890
1010000	3640000 Total		\$836,044	\$46,813	\$292,336	\$81,614	\$75,863	\$268,417	\$55,112		\$15,890
1010000	3650000	CA	\$31,570	\$31,570							\$0
1010000	3650000	IDU	\$32,659						\$32,659		\$0
1010000	3650000	OR	\$214,215		\$214,215						\$0
1010000	3650000	UT	\$183,911					\$183,911			\$0
1010000	3650000	WA	\$54,163			\$54,163					\$0
1010000	3650000	WYP	\$74,358				\$74,358				\$0
1010000	3650000	WYU	\$9,844								\$9,844
1010000	3650000 Total		\$600,720	\$31,570	\$214,215	\$54,163	\$74,358	\$183,911	\$32,659		\$9,844
1010000	3652000	IDU	\$57						\$57		\$0
1010000	3652000	OR	\$8		\$8						\$0
1010000	3652000	UT	\$925					\$925			\$0
1010000	3652000	WYU	\$12								\$12
1010000	3652000 Total		\$1,002	\$0	\$8	\$0	\$0	\$925	\$57		\$12
1010000	3660000	CA	\$14,697	\$14,697							\$0
1010000	3660000	IDU	\$6,729						\$6,729		\$0
1010000	3660000	OR	\$77,781		\$77,781						\$0
1010000	3660000	UT	\$140,270					\$140,270			\$0
1010000	3660000	WA	\$14,080			\$14,080					\$0
1010000	3660000	WYP	\$10,213				\$10,213				\$0
1010000	3660000	WYU	\$3,465								\$3,465
1010000	3660000 Total		\$267,234	\$14,697	\$77,781	\$14,080	\$10,213	\$140,270	\$6,729		\$3,465
1010000	3670000	CA	\$16,101	\$16,101							\$0
1010000	3670000	IDU	\$22,024						\$22,024		\$0
1010000	3670000	OR	\$139,468		\$139,468						\$0
1010000	3670000	UT	\$405,650					\$405,650			\$0
1010000	3670000	WA	\$18,474			\$18,474					\$0
1010000	3670000	WYP	\$25,177				\$25,177				\$0
1010000	3670000	WYU	\$15,201								\$15,201
1010000	3670000 Total		\$642,094	\$16,101	\$139,468	\$18,474	\$25,177	\$405,650	\$22,024		\$15,201
1010000	3680000	CA	\$43,090	\$43,090							\$0
1010000	3680000	IDU	\$60,501						\$60,501		\$0
1010000	3680000	OR	\$351,828		\$351,828						\$0
1010000	3680000	UT	\$345,856					\$345,856			\$0
1010000	3680000	WA	\$85,424			\$85,424					\$0
1010000	3680000	WYP	\$65,388				\$65,388				\$0
1010000	3680000	WYU	\$10,350								\$10,350
1010000	3680000 Total		\$962,478	\$43,090	\$351,828	\$85,424	\$65,388	\$345,856	\$60,501		\$10,350
1010000	3690000	CA	\$7,682	\$7,682							\$0
1010000	3690000	IDU	\$5,957						\$5,957		\$0
1010000	3690000	OR	\$64,123		\$64,123						\$0
1010000	3690000	UT	\$62,070					\$62,070			\$0
1010000	3690000	WA	\$15,430			\$15,430					\$0
1010000	3690000	WYP	\$11,766				\$11,766				\$0
1010000	3690000	WYU	\$1,844								\$1,844
1010000	3690000 Total		\$188,882	\$7,682	\$64,123	\$15,430	\$11,766	\$62,070	\$5,957		\$1,844
1010000	3692000	CA	\$13,077	\$13,077							\$0
1010000	3692000	IDU	\$18,759						\$18,759		\$0
1010000	3692000	OR	\$131,546		\$131,546						\$0
1010000	3692000	UT	\$118,582					\$118,582			\$0



**Electric Plant in Service with Unclassified Plant (Actuals)**

Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
1010000	3692000	WA	\$27,048			\$27,048					
1010000	3692000	WYP	\$18,775				\$18,775				
1010000	3692000	WYU	\$5,244							\$5,244	
	<b>3692000 Total</b>		<b>\$33,031</b>	<b>\$13,077</b>	<b>\$131,546</b>	<b>\$27,048</b>	<b>\$18,775</b>	<b>\$118,552</b>	<b>\$18,759</b>	<b>\$5,244</b>	<b>\$0</b>
1010000	3700000	CA	\$3,916								
1010000	3700000	IDU	\$13,665						\$13,685		
1010000	3700000	OR	\$59,279								
1010000	3700000	UT	\$80,058					\$80,058			
1010000	3700000	WA	\$13,682								
1010000	3700000	WYP	\$12,252				\$12,252				
1010000	3700000	WYU	\$2,951							\$2,951	
	<b>3700000 Total</b>		<b>\$185,823</b>	<b>\$3,916</b>	<b>\$59,279</b>	<b>\$13,682</b>	<b>\$12,252</b>	<b>\$80,058</b>	<b>\$13,685</b>	<b>\$2,951</b>	<b>\$0</b>
1010000	3710000	CA	\$271								
1010000	3710000	IDU	\$161						\$161		
1010000	3710000	OR	\$2,440								
1010000	3710000	UT	\$4,556					\$4,556			
1010000	3710000	WA	\$530								
1010000	3710000	WYP	\$751				\$751				
1010000	3710000	WYU	\$138							\$138	
	<b>3710000 Total</b>		<b>\$6,849</b>	<b>\$271</b>	<b>\$2,440</b>	<b>\$530</b>	<b>\$751</b>	<b>\$4,556</b>	<b>\$161</b>	<b>\$138</b>	<b>\$0</b>
1010000	3720000	IDU	\$3								
1010000	3720000	UT	\$28					\$28			
	<b>3720000 Total</b>		<b>\$31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>
1010000	3730000	CA	\$661								
1010000	3730000	IDU	\$581						\$581		
1010000	3730000	OR	\$20,783								
1010000	3730000	UT	\$25,197					\$25,197			
1010000	3730000	WA	\$3,661								
1010000	3730000	WYP	\$6,437				\$6,437				
1010000	3730000	WYU	\$2,083							\$2,083	
	<b>3730000 Total</b>		<b>\$69,403</b>	<b>\$661</b>	<b>\$20,783</b>	<b>\$3,661</b>	<b>\$6,437</b>	<b>\$25,197</b>	<b>\$581</b>	<b>\$2,083</b>	<b>\$0</b>
1010000	3890000	IDU	\$93								
1010000	3890000	OR	\$228								
1010000	3890000	UT	\$1,334					\$1,334			
1010000	3890000	WYU	\$434							\$434	
	<b>3890000 Total</b>		<b>\$2,089</b>	<b>\$0</b>	<b>\$228</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,334</b>	<b>\$93</b>	<b>\$434</b>	<b>\$0</b>
1010000	3891000	CA	\$218								
1010000	3891000	CAGE	\$0								
1010000	3891000	CN	\$1,129								
1010000	3891000	IDU	\$100								
1010000	3891000	OR	\$1,978								
1010000	3891000	SO	\$5,598								
1010000	3891000	UT	\$2,544								
1010000	3891000	WA	\$1,099								
1010000	3891000	WYP	\$313								
1010000	3891000	WYU	\$72							\$72	
	<b>3891000 Total</b>		<b>\$13,050</b>	<b>\$378</b>	<b>\$3,843</b>	<b>\$1,583</b>	<b>\$1,060</b>	<b>\$5,521</b>	<b>\$481</b>	<b>\$191</b>	<b>\$4</b>
1010000	3892000	CAGE	\$1								
1010000	3892000	IDU	\$5								
1010000	3892000	UT	\$34					\$34			
1010000	3892000	WYP	\$46								
1010000	3892000	WYU	\$22								
	<b>3892000 Total</b>		<b>\$108</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36</b>	<b>\$5</b>	<b>\$22</b>	<b>\$0</b>
1010000	3900000	CA	\$1,440								
1010000	3900000	CAGE	\$3,676								
1010000	3900000	CAGW	\$2,218								
1010000	3900000	CN	\$7,866								
1010000	3900000	IDU	\$9,650								



**Electric Plant in Service with Unclassified Plant (Actuals)**

Average of Monthly Averages Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	WV-UPL	FERC
1010000	3900000	JBG	\$19	\$1	\$14	\$4	\$0	\$1	\$0	\$0	\$0
1010000	3900000	OR	\$19,737	\$0	\$19,737	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3900000	SG	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
1010000	3900000	SO	\$74,267	\$1,739	\$19,891	\$5,318	\$6,752	\$32,648	\$4,436	\$1,433	\$52
1010000	3900000	UT	\$35,438	\$0	\$0	\$0	\$0	\$35,438	\$0	\$0	\$0
1010000	3900000	WA	\$10,818	\$0	\$0	\$10,818	\$0	\$0	\$0	\$0	\$0
1010000	3900000	WYP	\$3,259	\$0	\$0	\$0	\$3,259	\$0	\$0	\$0	\$0
1010000	3900000	WYU	\$2,315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>3900000 Total</b>			<b>\$170,707</b>	<b>\$3,492</b>	<b>\$43,833</b>	<b>\$17,193</b>	<b>\$13,285</b>	<b>\$74,160</b>	<b>\$14,755</b>	<b>\$3,931</b>	<b>\$57</b>
1010000	3901000	CA	\$814	\$814	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3901000	CN	\$3,270	\$86	\$1,061	\$241	\$224	\$1,495	\$133	\$30	\$0
1010000	3901000	OR	\$10,655	\$0	\$10,655	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3901000	SO	\$16,731	\$392	\$4,481	\$1,198	\$1,972	\$7,355	\$999	\$323	\$12
1010000	3901000	UT	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0
1010000	3901000	WA	\$2,393	\$0	\$0	\$2,393	\$0	\$0	\$0	\$0	\$0
1010000	3901000	WYP	\$7,682	\$0	\$0	\$0	\$7,682	\$0	\$0	\$0	\$0
1010000	3901000	WYU	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>3901000 Total</b>			<b>\$41,603</b>	<b>\$1,293</b>	<b>\$16,196</b>	<b>\$3,832</b>	<b>\$9,878</b>	<b>\$9,869</b>	<b>\$1,133</b>	<b>\$392</b>	<b>\$12</b>
1010000	3903000	CA	\$103	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3903000	CAGE	\$33	\$0	\$28	\$8	\$7	\$22	\$3	\$1	\$0
1010000	3903000	CAGW	\$37	\$2	\$303	\$69	\$64	\$427	\$38	\$8	\$0
1010000	3903000	CN	\$833	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3903000	IDU	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3903000	JBG	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3903000	OR	\$542	\$311	\$542	\$950	\$1,563	\$5,831	\$792	\$256	\$9
1010000	3903000	SO	\$13,265	\$0	\$3,553	\$0	\$0	\$283	\$0	\$0	\$0
1010000	3903000	UT	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3903000	WA	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3903000	WYP	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3903000	WYU	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>3903000 Total</b>			<b>\$15,884</b>	<b>\$440</b>	<b>\$4,428</b>	<b>\$1,107</b>	<b>\$1,873</b>	<b>\$6,563</b>	<b>\$888</b>	<b>\$275</b>	<b>\$9</b>
1010000	3910000	CA	\$146	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3910000	CAEE	\$11	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0
1010000	3910000	CAGE	\$2,379	\$10	\$164	\$47	\$475	\$1,602	\$225	\$73	\$3
1010000	3910000	CAGW	\$222	\$52	\$634	\$144	\$134	\$894	\$80	\$18	\$0
1010000	3910000	CN	\$1,954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3910000	IDU	\$177	\$0	\$0	\$0	\$0	\$0	\$177	\$0	\$0
1010000	3910000	JBG	\$547	\$25	\$388	\$112	\$5	\$16	\$2	\$1	\$0
1010000	3910000	OR	\$2,774	\$404	\$2,774	\$1,236	\$2,035	\$7,590	\$1,031	\$333	\$12
1010000	3910000	SO	\$17,266	\$0	\$4,624	\$0	\$0	\$897	\$0	\$0	\$0
1010000	3910000	UT	\$897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3910000	WA	\$684	\$0	\$0	\$684	\$0	\$0	\$0	\$0	\$0
1010000	3910000	WYP	\$1,070	\$0	\$0	\$0	\$1,070	\$0	\$0	\$0	\$0
1010000	3910000	WYU	\$63	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>3910000 Total</b>			<b>\$28,188</b>	<b>\$637</b>	<b>\$8,583</b>	<b>\$2,223</b>	<b>\$3,720</b>	<b>\$11,005</b>	<b>\$1,516</b>	<b>\$487</b>	<b>\$16</b>
1010000	3911000	SO	\$3,255	\$76	\$872	\$233	\$384	\$1,431	\$194	\$63	\$2
1010000	3911000	CA	\$3,255	\$76	\$872	\$233	\$384	\$1,431	\$194	\$63	\$2
<b>3911000 Total</b>			<b>\$3,255</b>	<b>\$76</b>	<b>\$872</b>	<b>\$233</b>	<b>\$384</b>	<b>\$1,431</b>	<b>\$194</b>	<b>\$63</b>	<b>\$2</b>
1010000	3912000	CA	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3912000	CAEE	\$152	\$0	\$0	\$0	\$33	\$97	\$15	\$5	\$1
1010000	3912000	CAGE	\$2,109	\$4	\$70	\$20	\$421	\$1,421	\$200	\$64	\$3
1010000	3912000	CAGW	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3912000	CN	\$4,626	\$122	\$1,500	\$341	\$317	\$2,115	\$189	\$42	\$0
1010000	3912000	IDU	\$858	\$0	\$0	\$0	\$0	\$0	\$858	\$0	\$0
1010000	3912000	JBE	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0
1010000	3912000	JBG	\$199	\$9	\$141	\$41	\$2	\$6	\$1	\$0	\$0
1010000	3912000	OR	\$2,638	\$0	\$2,638	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3912000	SO	\$53,804	\$1,260	\$14,410	\$3,852	\$6,341	\$23,652	\$3,213	\$1,038	\$38
1010000	3912000	UT	\$2,894	\$0	\$0	\$0	\$0	\$2,894	\$0	\$0	\$0



**Electric Plant in Service with Unclassified Plant (Actuals)**

Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	WY-UPL	FERC
1010000	3912000	WA	\$922								
1010000	3912000	WYP	\$2,218				\$2,218				
1010000	3912000	WYU	\$186								\$186
	<b>3912000 Total</b>		<b>\$70,878</b>	<b>\$1,570</b>	<b>\$18,761</b>	<b>\$5,177</b>	<b>\$9,332</b>	<b>\$30,185</b>	<b>\$4,475</b>	<b>\$1,335</b>	<b>\$41</b>
1010000	3913000	CA	\$11								
1010000	3913000	CAGE	\$686				\$139	\$469	\$66	\$21	\$1
1010000	3913000	CAGW	\$25				\$5				
1010000	3913000	CN	\$70				\$5	\$32	\$3	\$1	
1010000	3913000	IDU	\$4								\$4
1010000	3913000	OR	\$65								
1010000	3913000	UT	\$294				\$21	\$129	\$18	\$6	\$0
1010000	3913000	WA	\$103				\$10	\$103			
1010000	3913000	WYP	\$33				\$33				
1010000	3913000	WYU	\$13								\$13
	<b>3913000 Total</b>		<b>\$1,324</b>	<b>\$21</b>	<b>\$185</b>	<b>\$42</b>	<b>\$211</b>	<b>\$733</b>	<b>\$91</b>	<b>\$41</b>	<b>\$1</b>
1010000	3920100	CA	\$82								
1010000	3920100	CAGE	\$536				\$107	\$361	\$51	\$16	\$1
1010000	3920100	CAGW	\$65				\$14				
1010000	3920100	IDU	\$433				\$19	\$3	\$433	\$0	\$0
1010000	3920100	JBG	\$94				\$87	\$1			
1010000	3920100	OR	\$1,875				\$20	\$8	\$1	\$0	\$0
1010000	3920100	SG	\$20				\$65	\$520	\$71	\$23	\$1
1010000	3920100	SO	\$1,182				\$317	\$2,534			
1010000	3920100	UT	\$399				\$437				
1010000	3920100	WA	\$437								
1010000	3920100	WYP	\$21								\$21
1010000	3920100	WYU	\$84								\$84
	<b>3920100 Total</b>		<b>\$7,679</b>	<b>\$117</b>	<b>\$2,312</b>	<b>\$519</b>	<b>\$686</b>	<b>\$3,426</b>	<b>\$556</b>	<b>\$61</b>	<b>\$2</b>
1010000	3920200	CAGE	\$1				\$0	\$0	\$0	\$0	\$0
1010000	3920200	CN	\$53				\$8	\$2	\$0	\$0	\$0
1010000	3920200	IDU	\$503				\$503				
1010000	3920200	OR	\$60				\$64	\$202	\$27	\$9	\$0
1010000	3920200	SO	\$73				\$73	\$600			
1010000	3920200	UT	\$107				\$107				
1010000	3920200	WA	\$107								
1010000	3920200	WYP	\$109				\$109				\$109
1010000	3920200	WYU	\$428								\$428
	<b>3920200 Total</b>		<b>\$1,892</b>	<b>\$11</b>	<b>\$635</b>	<b>\$109</b>	<b>\$178</b>	<b>\$859</b>	<b>\$89</b>	<b>\$11</b>	<b>\$0</b>
1010000	3920400	CA	\$428								
1010000	3920400	CAEE	\$516				\$112	\$331	\$51	\$19	\$3
1010000	3920400	CAGE	\$4,544				\$908	\$3,061	\$431	\$139	\$6
1010000	3920400	CAGW	\$1,385				\$296				
1010000	3920400	IDU	\$1,158						\$1,158		
1010000	3920400	JBG	\$593				\$420	\$17	\$2	\$1	\$0
1010000	3920400	OR	\$5,572				\$5,572				
1010000	3920400	SO	\$1,183				\$85	\$139	\$71	\$23	\$1
1010000	3920400	UT	\$9,484				\$103	\$9,484			
1010000	3920400	WA	\$1,013								
1010000	3920400	WYP	\$1,818				\$1,818				
1010000	3920400	WYU	\$448								\$448
	<b>3920400 Total</b>		<b>\$28,144</b>	<b>\$548</b>	<b>\$7,334</b>	<b>\$1,515</b>	<b>\$2,983</b>	<b>\$13,412</b>	<b>\$1,714</b>	<b>\$629</b>	<b>\$10</b>
1010000	3920500	CA	\$718								
1010000	3920500	CAEE	\$180				\$39	\$115	\$18	\$6	\$1
1010000	3920500	CAGE	\$2,919				\$583	\$1,966	\$277	\$89	\$4
1010000	3920500	CAGW	\$1,112				\$237				
1010000	3920500	IDU	\$2,362						\$2,362		
1010000	3920500	JBG	\$163				\$33	\$5		\$0	\$0



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**Electric Plant in Service with Unclassified Plant (Actuals)**

Average of Monthly Averages Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3920500	OR	\$6,633		\$6,633						\$1
1010000	3920500	SO	\$1,004	\$24	\$269	\$72	\$118	\$441	\$60	\$19	\$0
1010000	3920500	UT	\$14,114					\$14,114			\$0
1010000	3920500	WA	\$2,438			\$2,438					\$0
1010000	3920500	WYP	\$2,615				\$2,615				\$0
1010000	3920500	WYU	\$703								\$703
1010000	3920500	Total	\$36,980	\$801	\$9,840	\$2,780	\$3,357	\$16,641	\$2,738	\$818	\$6
1010000	3920600	CAEE	\$4				\$1	\$2	\$0	\$0	\$0
1010000	3920600	CAGE	\$1,885				\$377	\$1,270	\$179	\$58	\$3
1010000	3920600	CAGW	\$285								\$0
1010000	3920600	JBG	\$357	\$16	\$211	\$61	\$3	\$10	\$1	\$0	\$0
1010000	3920600	OR	\$76		\$76						\$0
1010000	3920600	UT	\$146					\$146			\$0
1010000	3920600	Total	\$2,754	\$30	\$540	\$134	\$380	\$1,429	\$180	\$58	\$3
1010000	3920800	CA	\$276								\$0
1010000	3920800	CAEE	\$51				\$11	\$33	\$5	\$2	\$0
1010000	3920800	CAGE	\$1,768				\$353	\$1,191	\$168	\$54	\$2
1010000	3920800	CAGW	\$213								\$0
1010000	3920800	IDU	\$803	\$10	\$158	\$45			\$803		\$0
1010000	3920800	JBG	\$72	\$3	\$51	\$15	\$1	\$2	\$0	\$0	\$0
1010000	3920800	OR	\$2,552		\$2,552						\$0
1010000	3920800	SO	\$559	\$13	\$150	\$40	\$66	\$246	\$33	\$11	\$0
1010000	3920800	UT	\$4,024					\$4,024			\$0
1010000	3920800	WA	\$580			\$580					\$0
1010000	3920800	WYP	\$1,576				\$1,576				\$0
1010000	3920800	WYU	\$339								\$339
1010000	3920800	Total	\$12,812	\$302	\$2,910	\$681	\$2,007	\$5,495	\$1,009	\$406	\$3
1010000	3921400	CA	\$25								\$0
1010000	3921400	CAGE	\$183				\$38	\$130	\$18	\$6	\$0
1010000	3921400	CAGW	\$23								\$0
1010000	3921400	IDU	\$30		\$17	\$5			\$30		\$0
1010000	3921400	OR	\$142		\$142						\$0
1010000	3921400	SO	\$16		\$0	\$1	\$2	\$7	\$1	\$0	\$0
1010000	3921400	UT	\$128					\$128			\$0
1010000	3921400	WA	\$21			\$21					\$0
1010000	3921400	WYP	\$102				\$102				\$0
1010000	3921400	WYU	\$16								\$16
1010000	3921400	Total	\$686	\$26	\$163	\$27	\$142	\$266	\$49	\$22	\$0
1010000	3921900	CAGE	\$273				\$54	\$184	\$26	\$8	\$0
1010000	3921900	JBG	\$101				\$1	\$3	\$0	\$0	\$0
1010000	3921900	OR	\$204		\$71	\$21	\$1				\$0
1010000	3921900	SO	\$355		\$8	\$25	\$42	\$156	\$21	\$7	\$0
1010000	3921900	UT	\$823					\$823			\$0
1010000	3921900	WA	\$170			\$170					\$0
1010000	3921900	WYP	\$86				\$86				\$0
1010000	3921900	Total	\$2,011	\$13	\$370	\$216	\$184	\$1,165	\$47	\$15	\$1
1010000	3923000	SO	\$3,643	\$85	\$976	\$261	\$429	\$1,602	\$218	\$70	\$3
1010000	3923000	Total	\$3,643	\$85	\$976	\$261	\$429	\$1,602	\$218	\$70	\$3
1010000	3930000	CA	\$160								\$0
1010000	3930000	CAGE	\$3,465				\$692	\$2,334	\$328	\$106	\$5
1010000	3930000	CAGW	\$135								\$0
1010000	3930000	IDU	\$629						\$629		\$0
1010000	3930000	JBG	\$495				\$4	\$14	\$2	\$1	\$0
1010000	3930000	OR	\$2,499		\$350	\$101					\$0
1010000	3930000	SO	\$495		\$2,499						\$0
1010000	3930000	UT	\$3,769		\$132	\$35	\$58	\$217	\$30	\$10	\$0
1010000	3930000	WA	\$534			\$534					\$0
1010000	3930000	WYP	\$1,069								\$0

**Electric Plant in Service with Unclassified Plant (Actuals)**

Average of Monthly Averages Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wv-JPL	FERC
1010000	3930000	WYU	\$259							\$259	
	<b>3930000 Total</b>		<b>\$13,508</b>	<b>\$200</b>	<b>\$3,082</b>	<b>\$700</b>	<b>\$1,823</b>	<b>\$6,334</b>	<b>\$989</b>	<b>\$375</b>	<b>\$5</b>
1010000	3940000	CA	\$686								
1010000	3940000	CAEE	\$7							\$1	\$0
1010000	3940000	CAGE	\$21,827				\$4,360	\$14,701	\$2,069	\$666	\$31
1010000	3940000	CAGW	\$2,128		\$454						
1010000	3940000	IDU	\$1,583	\$100	\$1,574				\$1,583		
1010000	3940000	JBG	\$3,593	\$162	\$2,545	\$734	\$30	\$102	\$14	\$5	\$0
1010000	3940000	OR	\$9,801		\$9,801						
1010000	3940000	SO	\$4,203	\$98	\$1,126	\$301	\$495	\$1,848	\$251	\$81	\$3
1010000	3940000	UT	\$12,077					\$12,077			
1010000	3940000	WA	\$2,438		\$2,438						
1010000	3940000	WYP	\$3,618								
1010000	3940000	WYU	\$741				\$3,618			\$741	
	<b>3940000 Total</b>		<b>\$62,704</b>	<b>\$1,046</b>	<b>\$15,046</b>	<b>\$3,928</b>	<b>\$9,506</b>	<b>\$28,733</b>	<b>\$3,918</b>	<b>\$1,493</b>	<b>\$34</b>
1010000	3950000	CA	\$385								
1010000	3950000	CAEE	\$42				\$9	\$27	\$4	\$2	\$0
1010000	3950000	CAGE	\$5,342				\$1,067	\$3,598	\$506	\$163	\$8
1010000	3950000	CAGW	\$1,148		\$849	\$245					
1010000	3950000	IDU	\$1,318						\$1,318		
1010000	3950000	JBG	\$423	\$19	\$299	\$86	\$4	\$12	\$2	\$1	\$0
1010000	3950000	OR	\$10,852		\$10,852						
1010000	3950000	SO	\$5,653	\$132	\$1,514	\$405	\$666	\$2,485	\$338	\$109	\$4
1010000	3950000	UT	\$8,264					\$8,264			
1010000	3950000	WA	\$2,148			\$2,148					
1010000	3950000	WYP	\$3,733				\$3,733				
1010000	3950000	WYU	\$889							\$889	
	<b>3950000 Total</b>		<b>\$40,196</b>	<b>\$691</b>	<b>\$13,514</b>	<b>\$2,884</b>	<b>\$5,479</b>	<b>\$14,386</b>	<b>\$2,168</b>	<b>\$1,163</b>	<b>\$12</b>
1010000	3960300	CA	\$1,034								
1010000	3960300	CAGE	\$259				\$52	\$174	\$25	\$8	\$0
1010000	3960300	CAGW	\$155	\$7	\$115	\$33					
1010000	3960300	IDU	\$1,416						\$1,416		
1010000	3960300	OR	\$5,645		\$5,645						
1010000	3960300	SO	\$58	\$1	\$15	\$4	\$7	\$25	\$3	\$1	\$0
1010000	3960300	UT	\$3,696					\$3,696			
1010000	3960300	WA	\$1,582			\$1,582					
1010000	3960300	WYP	\$1,962				\$1,962				
1010000	3960300	WYU	\$515							\$515	
	<b>3960300 Total</b>		<b>\$16,342</b>	<b>\$1,043</b>	<b>\$5,776</b>	<b>\$1,620</b>	<b>\$2,040</b>	<b>\$3,895</b>	<b>\$1,444</b>	<b>\$524</b>	<b>\$0</b>
1010000	3960700	CA	\$173								
1010000	3960700	CAGE	\$80				\$16	\$54	\$8	\$2	\$0
1010000	3960700	IDU	\$197						\$197		
1010000	3960700	OR	\$978		\$978						
1010000	3960700	SO	\$79	\$2	\$21	\$6	\$9	\$35	\$5	\$2	\$0
1010000	3960700	UT	\$2,283					\$2,283			
1010000	3960700	WYP	\$205				\$205				
1010000	3960700	WYU	\$210							\$210	
	<b>3960700 Total</b>		<b>\$4,206</b>	<b>\$175</b>	<b>\$999</b>	<b>\$6</b>	<b>\$230</b>	<b>\$2,372</b>	<b>\$209</b>	<b>\$214</b>	<b>\$0</b>
1010000	3960800	CA	\$1,128								
1010000	3960800	CAGE	\$936				\$187	\$631	\$89	\$29	\$1
1010000	3960800	IDU	\$67	\$3	\$50	\$14					
1010000	3960800	OR	\$2,038						\$2,038		
1010000	3960800	SO	\$10,302		\$10,302						
1010000	3960800	UT	\$206	\$5	\$55	\$15	\$24	\$90	\$12	\$4	\$0
1010000	3960800	WA	\$12,829					\$12,829			
1010000	3960800	WYP	\$2,236			\$2,236					
1010000	3960800	WYU	\$3,884				\$3,884				
	<b>3960800 Total</b>		<b>\$38,864</b>	<b>\$923</b>	<b>\$22,336</b>	<b>\$2,236</b>	<b>\$3,884</b>	<b>\$12,829</b>	<b>\$12,829</b>	<b>\$12</b>	<b>\$4</b>



**Electric Plant in Service with Unclassified Plant (Actuals)**

Average of Monthly Averages Ending - June 2008

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	WY-LPL	FERC
1010000	3961000	CRANES	\$1,768	\$18	\$282	\$81	\$353	\$1,191	\$168	\$956	\$1
1010000	3961000	CRANES	\$381	\$23	\$366	\$106	\$4	\$15	\$2	\$54	\$0
1010000	3961000	CRANES	\$153	\$1	\$153	\$3	\$5	\$19	\$3	\$1	\$0
1010000	3961000	CRANES	\$64	\$0	\$64	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961000	CRANES	\$2,926	\$42	\$812	\$190	\$363	\$1,288	\$172	\$66	\$3
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	\$35	\$28	\$444	\$128	\$3,521	\$11,870	\$1,670	\$538	\$25
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	\$17,624	\$600	\$4,324	\$884	\$3,063	\$123	\$17	\$6	\$0
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	\$930	\$22	\$249	\$67	\$110	\$409	\$56	\$18	\$1
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	\$847	\$70	\$847	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	\$24,431	\$245	\$3,755	\$1,078	\$3,744	\$13,272	\$1,747	\$663	\$26
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	\$1,006	\$11	\$106	\$30	\$2	\$7	\$1	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	\$143	\$7	\$143	\$30	\$2,267	\$2,267	\$0	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	\$8,770	\$8	\$866	\$23	\$38	\$141	\$19	\$6	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	\$321	\$3	\$321	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	\$2,086	\$3	\$2,086	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	\$3,224	\$432	\$3,224	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	\$29,568	\$1,020	\$8,962	\$2,139	\$3,264	\$11,456	\$2,287	\$438	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	\$379	\$379	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	\$39	\$48	\$746	\$215	\$63	\$25	\$4	\$1	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	\$1,009	\$39	\$609	\$176	\$7	\$24	\$1,033	\$3	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	\$860	\$1,259	\$1,259	\$10	\$16	\$61	\$8	\$3	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	\$140	\$3	\$37	\$0	\$0	\$3,445	\$0	\$0	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	\$627	\$861	\$627	\$627	\$861	\$0	\$0	\$0	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	\$581	\$581	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	\$13,353	\$468	\$2,652	\$1,028	\$1,516	\$5,667	\$1,345	\$682	\$5
1010000	3970000	COMMUNICATION EQUIPMENT	\$2,835	\$2,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	\$113	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	\$53,559	\$1,148	\$18,025	\$5,202	\$10,699	\$36,073	\$5,077	\$1,635	\$76
1010000	3970000	COMMUNICATION EQUIPMENT	\$24,375	\$120	\$1,477	\$336	\$312	\$2,083	\$186	\$41	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	\$6,074	\$85	\$1,338	\$386	\$16	\$54	\$8	\$2	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	\$1,888	\$36,399	\$36,399	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	\$109	\$2	\$30	\$9	\$14	\$45	\$7	\$2	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	\$47,441	\$1,111	\$12,706	\$3,397	\$5,591	\$20,855	\$2,633	\$915	\$33
1010000	3970000	COMMUNICATION EQUIPMENT	\$28,099	\$9,349	\$28,099	\$9,349	\$14,868	\$28,099	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	\$14,868	\$14,868	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	\$2,933	\$2,933	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	\$232,597	\$5,302	\$69,975	\$18,678	\$31,524	\$87,281	\$14,196	\$5,533	\$110
1010000	3972000	MOBILE RADIO EQUIPMENT	\$77	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	\$300	\$11	\$176	\$51	\$60	\$202	\$28	\$9	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	\$238	\$11	\$176	\$51	\$60	\$202	\$28	\$9	\$0



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### Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	WV-UPL	FERC
1010000	3972000	IDU	\$134						\$134		
1010000	MOBILE RADIO EQUIPMENT										
1010000	MOBILE RADIO EQUIPMENT	JBG	\$42		\$30	\$9	\$0	\$1	\$0	\$0	\$0
1010000	MOBILE RADIO EQUIPMENT	OR	\$2,512		\$2,512						
1010000	MOBILE RADIO EQUIPMENT	SO	\$1,400	\$33	\$375	\$100	\$165	\$615	\$84	\$27	\$1
1010000	MOBILE RADIO EQUIPMENT	UT	\$1,456					\$1,456			
1010000	MOBILE RADIO EQUIPMENT	WA	\$444			\$444					
1010000	MOBILE RADIO EQUIPMENT	WYP	\$622				\$622				
1010000	MOBILE RADIO EQUIPMENT	WYU	\$37								\$37
	<b>3972000 Total</b>		<b>\$7,263</b>	<b>\$122</b>	<b>\$3,092</b>	<b>\$603</b>	<b>\$848</b>	<b>\$2,277</b>	<b>\$246</b>	<b>\$73</b>	<b>\$1</b>
1010000	MISCELLANEOUS EQUIPMENT	CA	\$18								
1010000	MISCELLANEOUS EQUIPMENT	CAEE	\$3				\$1	\$2	\$0	\$0	\$0
1010000	MISCELLANEOUS EQUIPMENT	CAGE	\$1,017				\$203	\$685	\$96	\$31	\$1
1010000	MISCELLANEOUS EQUIPMENT	CAGW	\$249		\$184	\$53					
1010000	MISCELLANEOUS EQUIPMENT	CN	\$197	\$12	\$64	\$15	\$14	\$90	\$8	\$2	
1010000	MISCELLANEOUS EQUIPMENT	IDU	\$61						\$61		
1010000	MISCELLANEOUS EQUIPMENT	JBG	\$131	\$6	\$83	\$27	\$1	\$4	\$1	\$0	\$0
1010000	MISCELLANEOUS EQUIPMENT	OR	\$460								
1010000	MISCELLANEOUS EQUIPMENT	SO	\$3,209	\$75	\$659	\$230	\$378	\$1,411	\$192	\$62	\$2
1010000	MISCELLANEOUS EQUIPMENT	UT	\$349			\$92		\$349			
1010000	MISCELLANEOUS EQUIPMENT	WA	\$92								
1010000	MISCELLANEOUS EQUIPMENT	WYP	\$152								
1010000	MISCELLANEOUS EQUIPMENT	WYU	\$26				\$152				\$26
	<b>3980000 Total</b>		<b>\$5,964</b>	<b>\$116</b>	<b>\$1,660</b>	<b>\$417</b>	<b>\$748</b>	<b>\$2,541</b>	<b>\$358</b>	<b>\$121</b>	<b>\$4</b>
1010000	Coal Mine Asset Retirement Obligations	CAEE	\$631				\$137	\$404	\$63	\$23	\$4
1010000	LAND OWNED IN FEE	CAEE	\$573	\$0	\$0	\$0	\$137	\$404	\$63	\$23	\$4
	<b>3992100 Total</b>		<b>\$2,635</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$573</b>	<b>\$1,689</b>	<b>\$263</b>	<b>\$95</b>	<b>\$15</b>
1010000	LAND RIGHTS	CAEE	\$52,521				\$11,423	\$33,672	\$5,239	\$1,891	\$296
	<b>3992200 Total</b>		<b>\$52,521</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,423</b>	<b>\$33,672</b>	<b>\$5,239</b>	<b>\$1,891</b>	<b>\$296</b>
1010000	ENGINEERING SUPP-OFF WORK(SECY,MAP DRAF	CAEE	\$38,757				\$8,430	\$24,848	\$3,866	\$1,395	\$219
	<b>3993000 Total</b>		<b>\$38,757</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,430</b>	<b>\$24,848</b>	<b>\$3,866</b>	<b>\$1,395</b>	<b>\$219</b>
1010000	SURFACE - PLANT EQUIPMENT	CAEE	\$11,872				\$2,582	\$7,612	\$1,184	\$427	\$67
	<b>3994100 Total</b>		<b>\$11,872</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,582</b>	<b>\$7,612</b>	<b>\$1,184</b>	<b>\$427</b>	<b>\$67</b>
1010000	SURFACE - ELECTRIC POWER FACILITIES	CAEE	\$3,419				\$744	\$2,192	\$341	\$123	\$19
	<b>3994400 Total</b>		<b>\$3,419</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$744</b>	<b>\$2,192</b>	<b>\$341</b>	<b>\$123</b>	<b>\$19</b>
1010000	UNDERGROUND - COAL MINE EQUIPMENT	CAEE	\$9,663				\$12,977	\$38,251	\$5,951	\$2,148	\$336
	<b>3994500 Total</b>		<b>\$9,663</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,977</b>	<b>\$38,251</b>	<b>\$5,951</b>	<b>\$2,148</b>	<b>\$336</b>
1010000	LONGWALL SHIELDS	CAEE	\$17,700				\$3,850	\$11,347	\$1,765	\$637	\$100
	<b>3994600 Total</b>		<b>\$17,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,850</b>	<b>\$11,347</b>	<b>\$1,765</b>	<b>\$637</b>	<b>\$100</b>
1010000	LONGWALL EQUIPMENT	CAEE	\$10,787				\$2,346	\$6,915	\$1,076	\$388	\$81
	<b>3994700 Total</b>		<b>\$10,787</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,346</b>	<b>\$6,915</b>	<b>\$1,076</b>	<b>\$388</b>	<b>\$81</b>
1010000	MAINLINE EXTENSION	CAEE	\$16,628				\$3,617	\$10,661	\$1,659	\$599	\$94
	<b>3994800 Total</b>		<b>\$16,628</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,617</b>	<b>\$10,661</b>	<b>\$1,659</b>	<b>\$599</b>	<b>\$94</b>
1010000	SECTION EXTENSION	CAEE	\$3,868				\$841	\$2,480	\$386	\$139	\$22
	<b>3994900 Total</b>		<b>\$3,868</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$841</b>	<b>\$2,480</b>	<b>\$386</b>	<b>\$139</b>	<b>\$22</b>
1010000	VEHICLES	CAEE	\$1,095				\$238	\$702	\$109	\$39	\$6
	<b>3995100 Total</b>		<b>\$1,095</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$238</b>	<b>\$702</b>	<b>\$109</b>	<b>\$39</b>	<b>\$6</b>
1010000	HEAVY CONSTRUCTION EQUIPMENT	CAEE	\$4,535				\$986	\$2,907	\$452	\$163	\$26
	<b>3995200 Total</b>		<b>\$4,535</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$986</b>	<b>\$2,907</b>	<b>\$452</b>	<b>\$163</b>	<b>\$26</b>
1010000	MISCELLANEOUS GENERAL EQUIPMENT	CAEE	\$2,211				\$481	\$1,417	\$220	\$80	\$12
	<b>3996000 Total</b>		<b>\$2,211</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$481</b>	<b>\$1,417</b>	<b>\$220</b>	<b>\$80</b>	<b>\$12</b>
1010000	COMPUTERS - MAINFRAME	CAEE	\$619				\$135	\$397	\$62	\$22	\$3
	<b>3996100 Total</b>		<b>\$619</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$135</b>	<b>\$397</b>	<b>\$62</b>	<b>\$22</b>	<b>\$3</b>
1010000	MINE DEVELOPMENT AND ROAD EXTENSION	CAEE	\$35,659				\$7,756	\$22,861	\$3,557	\$1,284	\$201
	<b>3997000 Total</b>		<b>\$35,659</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,756</b>	<b>\$22,861</b>	<b>\$3,557</b>	<b>\$1,284</b>	<b>\$201</b>
	<b>3997000 Total</b>		<b>\$35,659</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,756</b>	<b>\$22,861</b>	<b>\$3,557</b>	<b>\$1,284</b>	<b>\$201</b>
1061000	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	\$508								\$1,295
1061000	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	\$1,295								
1061000	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	\$6,040								





**Electric Plant in Service with Unclassified Plant (Actuals)**

Average of Monthly Averages Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wy-UPL	FERC
1061000	0	UT	\$15,196					\$15,196			
1061000	0	WA	\$1,615			\$1,615					
1061000	0	WYU	\$3,182						\$2,639	\$3,182	
1062000	0	CAGE	\$27,841				\$5,561	\$18,751		\$850	\$39
1062000	0	CAGW	\$2,914	\$137	\$2,155	\$622					
1062000	0	SG	\$193	\$3	\$54	\$16	\$24	\$80	\$12	\$4	\$1
1063000	0	SG	\$384	\$7	\$107	\$31	\$48	\$159	\$23	\$7	\$1
1064000	0	SO	\$440	\$10	\$118	\$32	\$52	\$193	\$26	\$8	\$0
	<b>0 Total</b>		<b>\$59,607</b>	<b>\$666</b>	<b>\$8,473</b>	<b>\$2,316</b>	<b>\$5,665</b>	<b>\$34,380</b>	<b>\$3,994</b>	<b>\$4,052</b>	<b>\$42</b>
	<b>Grand Total</b>		<b>\$16,280,831</b>	<b>\$381,219</b>	<b>\$4,360,392</b>	<b>\$1,165,713</b>	<b>\$1,918,623</b>	<b>\$7,157,003</b>	<b>\$972,387</b>	<b>\$314,115</b>	<b>\$11,379</b>





**Capital Lease (Actuals)**

Average of Monthly Averages Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1011000	3908000	CAGE	\$12,412				\$2,479	\$8,360	\$1,176	\$379	\$17
1011000	3908000	OR	\$5,905		\$5,905						
1011000	3908000	SO	\$12,902	\$302	\$3,456	\$924	\$1,520	\$5,672	\$771	\$249	\$9
1011000	3908000	UT	\$5,457					\$5,457			
1011000	3908000	WYP	\$1,388				\$1,388				
<b>1011000 Total</b>			<b>\$38,064</b>	<b>\$302</b>	<b>\$9,360</b>	<b>\$924</b>	<b>\$5,388</b>	<b>\$19,488</b>	<b>\$1,947</b>	<b>\$628</b>	<b>\$27</b>





**Plant Held for Future Use (Actuals)**

Average of Monthly Averages Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL
1050000	3400000	LAND AND LAND RIGHTS	\$3,346				\$668	\$2,254	\$317	\$102
	<b>3400000 Total</b>	CAGE	<b>\$3,346</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$668</b>	<b>\$2,254</b>	<b>\$317</b>	<b>\$102</b>
1050000	3500000	LAND AND LAND RIGHTS	\$156				\$31	\$105	\$15	\$5
	<b>3500000 Total</b>	CAGE	<b>\$156</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31</b>	<b>\$105</b>	<b>\$15</b>	<b>\$5</b>
1050000	3501000	LAND OWNED IN FEE	\$3,265							
1050000	3501000	LAND OWNED IN FEE	\$481	\$23	\$356	\$103				
1050000	3501000	LAND OWNED IN FEE	\$139					\$139		
	<b>3501000 Total</b>	CAGE	<b>\$3,885</b>	<b>\$23</b>	<b>\$356</b>	<b>\$103</b>	<b>\$652</b>	<b>\$2,199</b>	<b>\$309</b>	<b>\$100</b>
1050000	3601000	LAND OWNED IN FEE	\$280							
1050000	3601000	LAND OWNED IN FEE	\$1,312					\$1,312		
	<b>3601000 Total</b>	OR	<b>\$1,592</b>	<b>\$0</b>	<b>\$280</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,312</b>	<b>\$0</b>	<b>\$0</b>
1050000	3992200	LAND RIGHTS	\$953				\$207	\$611	\$95	\$34
	<b>3992200 Total</b>	CAEE	<b>\$953</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$207</b>	<b>\$611</b>	<b>\$95</b>	<b>\$34</b>
	<b>Grand Total</b>		<b>\$9,932</b>	<b>\$23</b>	<b>\$636</b>	<b>\$103</b>	<b>\$1,559</b>	<b>\$6,620</b>	<b>\$737</b>	<b>\$241</b>

B11. MISC.  
DEFERRED DEBITS

**Deferred Debits (Actuals)**

Average of Monthly Averages Ending - June 2008  
Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1861000	185016		\$407	\$0	\$0	\$0	\$0	\$0	\$89	\$261	\$41	\$15	\$2	\$0
<b>1861000 Total</b>		CAEE	<b>\$407</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$89</b>	<b>\$261</b>	<b>\$41</b>	<b>\$15</b>	<b>\$2</b>	<b>\$0</b>
1861200	185025		\$36	\$1	\$10	\$3	\$0	\$0	\$4	\$16	\$2	\$1	\$0	\$0
1861200	185026	SO	\$168	\$4	\$45	\$12	\$0	\$0	\$20	\$74	\$10	\$3	\$0	\$2,201
1861200	185027	OTHER	\$2,201											\$1,134
1861200	185028	OTHER	\$1,134											\$518
1861200	185029	OTHER	\$518											\$3,853
<b>1861200 Total</b>			<b>\$4,058</b>	<b>\$5</b>	<b>\$55</b>	<b>\$15</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24</b>	<b>\$90</b>	<b>\$12</b>	<b>\$4</b>	<b>\$0</b>	<b>\$3,853</b>
1861310	184690	SG	\$0	\$0	\$0	\$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>\$0</b>	<b>\$0</b>	<b>\$0</b>
1863500	186498	SO	\$0	\$0	\$0	\$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>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1865000	134200	CAEE	\$907						\$197	\$581	\$90	\$33	\$5	
1865000	184401	CAEE												
1865000	184401	CAEW												
1865000	184402	CAEE												
1865000	184403	CAEE												
1865000	184404	CAEE												
1865000	184405	CAEE												
1865000	184406	CAEE												
1865000	184407	CAEE												
1865000	184408	CAEE												
1865000	184412	CAEW	\$4,086						\$889	\$2,620	\$408	\$147	\$23	
1865000	184414	CAEE	\$1,902						\$414	\$1,219	\$190	\$68	\$11	
<b>1865000 Total</b>			<b>\$6,895</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$4,420</b>	<b>\$688</b>	<b>\$248</b>	<b>\$39</b>	<b>\$0</b>
1867000	134300	CAEE	\$58						\$13	\$37	\$6	\$2	\$0	
1867000	134300	CAEW												
<b>1867000 Total</b>			<b>\$58</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13</b>	<b>\$37</b>	<b>\$6</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
1868000	134360	CAGE	\$555						\$111	\$374	\$53	\$17	\$1	
1868000	184413	SG												
1868000	185010	CAEE												
1868000	185303	SG	\$187	\$3	\$52	\$15	\$15	\$15	\$23	\$78	\$11	\$4	\$1	\$1
1868000	185306	SG	\$47	\$1	\$13	\$4	\$4	\$4	\$6	\$19	\$3	\$1	\$0	\$0
1868000	185309	SG												
1868000	185310	SG												
1868000	185311	SG	\$1,385	\$25	\$385	\$113	\$113	\$113	\$172	\$574	\$83	\$27	\$5	\$5
1868000	185312	SG												
1868000	185313	SG	\$14,890	\$269	\$4,143	\$1,220	\$1,220	\$1,220	\$1,849	\$6,175	\$891	\$287	\$56	\$56
1868000	185314	SG												
1868000	185315	SG												
1868000	185318	SG												
1868000	185335	SG	\$644	\$12	\$179	\$53	\$53	\$53	\$80	\$267	\$39	\$12	\$2	\$2
1868000	185336	SG	\$1,324	\$24	\$369	\$109	\$109	\$109	\$164	\$549	\$79	\$25	\$5	\$5
1868000	185337	CAGE	\$25						\$5	\$17	\$2	\$1	\$0	\$0
1868000	185337	SG	\$949	\$17	\$264	\$78	\$78	\$78	\$118	\$394	\$57	\$18	\$4	\$4
1868000	185340	WA												
1868000	185342	SG	\$504	\$9	\$140	\$41	\$41	\$41	\$63	\$209	\$30	\$10	\$2	\$2
1868000	185346	WA	\$164											
1868000	185349	SG	\$12,243	\$221	\$3,407	\$1,003	\$1,003	\$1,003	\$1,520	\$5,077	\$733	\$236	\$46	\$46
1868000	185351	SG	\$3,580	\$65	\$996	\$293	\$293	\$293	\$444	\$1,485	\$214	\$69	\$14	\$14
1868000	185351	SG	\$6,678	\$121	\$1,856	\$547	\$547	\$547	\$829	\$2,769	\$400	\$129	\$25	\$25
1868000	185353	SG	\$ (6,678)	\$ (121)	\$ (1,856)	\$ (547)	\$ (547)	\$ (547)	\$ (829)	\$ (2,769)	\$ (400)	\$ (129)	\$ (25)	\$ (25)
1868000	185360	CAGE	\$210						\$42	\$141	\$20	\$6	\$0	\$0



**Deferred Debits (Actuals)**

Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1869000	135010		\$36,707	\$647	\$9,949	\$3,094	\$0	\$0	\$4,596	\$15,359	\$2,214	\$712	\$136	\$0
1869000	135033	UNDISTRIB PURCHASE CARD TRANS												
1869000	135034	BETC SUPER GOOD CENTS												
1869000	135036	BETC WZ TAX CREDIT LOAN PROGRAM												
1869000	135037	BETC ENERGY FINANSWER												
1869000	135039	BETC INDUSTRIAL FINANSWER												
1869000	135049	BETC CASH REBATE/INCENTIVE												
1869000	135050	BETC - COMMERCIAL RETROFIT												
1869000	135052	BETC - INDUSTRIAL RETROFIT												
1869000	185321	BETC-INDUSTRIAL SMALL RETRO FIT												
1869000	185323	PREPAID CMC PENSION COSTS												
1869000	185326	UNAM COSTS-COVE HYDRO PROJECT												
1869000	185327	STRATEGIC PLANNING SOLAR II PROJECT												
1869000	185328	FIRTH COGENERATION BUYOUT												
1869000	185329	Firth Cogeneration Buyout-CA												
1869000	185333	Firth Cogeneration Buyout-MT												
1869000	185334	OPTION PURCHASES												
1869000	185345	HERMISTON SWAP												
1869000	185345	YAKIMA HYDRO - TRANSACTION COSTS												
1869000 Total			\$4,908	\$89	\$1,366	\$402	\$0	\$0	\$609	\$2,036	\$294	\$94	\$19	\$0
Grand Total			\$53,033	\$740	\$11,369	\$3,510	\$0	\$0	\$6,831	\$22,203	\$3,254	\$1,076	\$197	\$3,853











**Material & Supplies (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1511100	0	CAEE	\$1,224	\$0	\$0	\$0	\$0	\$0	\$266	\$785	\$122	\$44	\$7
1511100 Total			\$1,224	\$0	\$0	\$0	\$0	\$0	\$266	\$785	\$122	\$44	\$7
1511120	0	CAEE	\$20,632	\$0	\$0	\$0	\$0	\$0	\$4,487	\$13,227	\$2,058	\$743	\$116
1511120 Total			\$20,632	\$0	\$0	\$0	\$0	\$0	\$4,487	\$13,227	\$2,058	\$743	\$116
1511130	0	CAEE	\$18,234	\$0	\$0	\$0	\$0	\$0	\$3,966	\$11,690	\$1,819	\$656	\$103
1511130 Total			\$18,234	\$0	\$0	\$0	\$0	\$0	\$3,966	\$11,690	\$1,819	\$656	\$103
1511140	0	JBE	\$9,636	\$451	\$6,809	\$1,970	\$0	\$0	\$88	\$261	\$41	\$15	\$2
1511140 Total			\$9,636	\$451	\$6,809	\$1,970	\$0	\$0	\$88	\$261	\$41	\$15	\$2
1511160	0	CAEE	\$7,398	\$0	\$0	\$0	\$0	\$0	\$1,609	\$4,743	\$738	\$266	\$42
1511160 Total			\$7,398	\$0	\$0	\$0	\$0	\$0	\$1,609	\$4,743	\$738	\$266	\$42
1511180	0	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511180 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511200	0	CAEE	\$6,415	\$0	\$0	\$0	\$0	\$0	\$1,395	\$4,113	\$640	\$231	\$36
1511200 Total			\$6,415	\$0	\$0	\$0	\$0	\$0	\$1,395	\$4,113	\$640	\$231	\$36
1511300	0	CAEW	\$540	\$26	\$399	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511300 Total			\$540	\$26	\$399	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511400	0	CAEE	\$2,559	\$0	\$0	\$0	\$0	\$0	\$557	\$1,641	\$255	\$92	\$14
1511400 Total			\$2,559	\$0	\$0	\$0	\$0	\$0	\$557	\$1,641	\$255	\$92	\$14
1511500	0	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511500 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511600	0	CAEE	\$4,355	\$0	\$0	\$0	\$0	\$0	\$947	\$2,792	\$434	\$157	\$25
1511600 Total			\$4,355	\$0	\$0	\$0	\$0	\$0	\$947	\$2,792	\$434	\$157	\$25
1511700	0	CAEE	\$3,026	\$0	\$0	\$0	\$0	\$0	\$658	\$1,940	\$302	\$109	\$17
1511700 Total			\$3,026	\$0	\$0	\$0	\$0	\$0	\$658	\$1,940	\$302	\$109	\$17
1511800	0	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511800 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511900	0	CAEE	\$1,291	\$0	\$0	\$0	\$0	\$0	\$281	\$828	\$129	\$46	\$7
1511900 Total			\$1,291	\$0	\$0	\$0	\$0	\$0	\$281	\$828	\$129	\$46	\$7
1512000	0	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512110	0	CAEW	\$39	\$2	\$29	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512110 Total			\$39	\$2	\$29	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512150	0	CAEE	\$7	\$7	\$0	\$0	\$0	\$0	\$1	\$4	\$1	\$0	\$0
1512150 Total			\$7	\$7	\$0	\$0	\$0	\$0	\$1	\$4	\$1	\$0	\$0
1512160	0	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512160 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512170	0	CAEE	\$46	\$46	\$0	\$0	\$0	\$0	\$10	\$30	\$5	\$2	\$0
1512170 Total			\$46	\$46	\$0	\$0	\$0	\$0	\$10	\$30	\$5	\$2	\$0
1512180	0	CAEE	\$2,518	\$548	\$1,614	\$251	\$91	\$14	\$548	\$1,614	\$251	\$91	\$14
1512180 Total			\$2,518	\$548	\$1,614	\$251	\$91	\$14	\$548	\$1,614	\$251	\$91	\$14
1512500	0	CAEE	\$92	\$92	\$0	\$0	\$0	\$0	\$20	\$59	\$9	\$3	\$1
1512500 Total			\$92	\$92	\$0	\$0	\$0	\$0	\$20	\$59	\$9	\$3	\$1
1512600	0	CAEE	\$114	\$114	\$0	\$0	\$0	\$0	\$25	\$73	\$11	\$4	\$1
1512600 Total			\$114	\$114	\$0	\$0	\$0	\$0	\$25	\$73	\$11	\$4	\$1
1512700	0	CAEE	\$42	\$42	\$0	\$0	\$0	\$0	\$9	\$27	\$4	\$2	\$0
1512700 Total			\$42	\$42	\$0	\$0	\$0	\$0	\$9	\$27	\$4	\$2	\$0
1512800	0	CAEE	\$358	\$358	\$0	\$0	\$0	\$0	\$78	\$230	\$36	\$13	\$2
1512800 Total			\$358	\$358	\$0	\$0	\$0	\$0	\$78	\$230	\$36	\$13	\$2
1514000	0	CAEE	\$1,437	\$1,437	\$0	\$0	\$0	\$0	\$312	\$921	\$143	\$52	\$8
1514000 Total			\$1,437	\$1,437	\$0	\$0	\$0	\$0	\$312	\$921	\$143	\$52	\$8
1514000	0	CAEW	\$570	\$570	\$28	\$421	\$122	\$0	\$0	\$0	\$0	\$0	\$0
1514000 Total			\$570	\$570	\$28	\$421	\$122	\$0	\$0	\$0	\$0	\$0	\$0
1514000	0	JBE	\$1,345	\$1,345	\$63	\$950	\$275	\$0	\$0	\$0	\$0	\$0	\$0
1514000 Total			\$1,345	\$1,345	\$63	\$950	\$275	\$0	\$0	\$0	\$0	\$0	\$0



**Material & Supplies (Actuals)**

Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1514000	Total	\$3,351	\$1,371	\$396	\$0	\$0	\$0	\$0	\$325	\$957	\$149	\$54	\$8
1514100	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514130	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514130	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514300	0	\$126	\$93	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514300	Total	\$126	\$93	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514400	0	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$19	\$56	\$9	\$3	\$0
1514400	Total	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$19	\$56	\$9	\$3	\$0
1514600	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514600	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514800	0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$8	\$1	\$0	\$0
1514800	Total	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$8	\$1	\$0	\$0
1514900	0	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$15	\$2	\$1	\$0
1514900	Total	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$15	\$2	\$1	\$0
1541000	0	\$ (148)	\$ (3)	\$ (40)	\$ (11)	\$ (9)	\$ (65)	\$ (3)	\$ (17)	\$ (65)	\$ (9)	\$ (3)	\$ (0)
1541000	MATERIAL CONTROL ADJUST	\$4,561	\$911	\$444	\$6,971	\$2,012	\$0	\$0	\$83	\$280	\$39	\$13	\$1
1541000	JIM BRIDGER STORE ROOM	\$9,842	\$6,971	\$2,012	\$0	\$0	\$0	\$0	\$1,273	\$4,291	\$604	\$194	\$9
1541000	DAVE JOHNSTON STORE ROOM	\$6,371	\$0	\$0	\$0	\$0	\$0	\$0	\$656	\$2,159	\$304	\$98	\$5
1541000	WYODAK STORE ROOM	\$3,206	\$0	\$0	\$0	\$0	\$0	\$0	\$646	\$2,178	\$307	\$99	\$5
1541000	GADSBY STORE ROOM	\$3,283	\$0	\$0	\$0	\$0	\$0	\$0	\$1,813	\$6,113	\$960	\$277	\$13
1541000	CARBON STORE ROOM	\$3,234	\$0	\$0	\$0	\$0	\$0	\$0	\$2,091	\$7,049	\$992	\$319	\$15
1541000	NAUGHTON STORE ROOM	\$9,076	\$0	\$0	\$0	\$0	\$0	\$0	\$3,414	\$11,511	\$1,620	\$522	\$24
1541000	HUNTINGTON STORE ROOM	\$17,091	\$0	\$0	\$0	\$0	\$0	\$0	\$117	\$393	\$55	\$18	\$1
1541000	HUNTER STORE ROOM	\$584	\$0	\$0	\$0	\$0	\$0	\$0	\$316	\$1,065	\$150	\$48	\$2
1541000	BLUNDELL STORE ROOM	\$2,103	\$0	\$0	\$0	\$0	\$0	\$0	\$420	\$1,416	\$199	\$64	\$3
1541000	WEST VALLEY GAS PLANT	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$375	\$1,264	\$178	\$57	\$3
1541000	CURRENT CREEK PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	LAKESIDE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	HYDRO NORTH - LEWIS RIVER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	HYDRO SOUTH - NORTH UMPQUA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	HYDRO SOUTH - KLAMATH RIVER - OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	HYDRO SOUTH - KLAMATH RIVER - CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	HYDRO EAST - IDAHO	\$ (15)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (3)	\$ (10)	\$ (1)	\$ (0)	\$ (0)
1541000	HYDRO EAST - IDAHO	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$6	\$1	\$0	\$0
1541000	HYDRO EAST - IDAHO	\$ (4)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (1)	\$ (3)	\$ (0)	\$ (0)	\$ (0)
1541000	Hydro Support Portland	\$4	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1541000	CASPER STORE ROOM	\$472	\$0	\$0	\$0	\$0	\$0	\$0	\$472	\$0	\$0	\$0	\$0
1541000	BUFFALO STORE ROOM	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$116	\$0	\$0	\$0	\$0
1541000	DOUGLAS STORE ROOM	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$188	\$0	\$0	\$0	\$0
1541000	CODY STORE ROOM	\$533	\$0	\$0	\$0	\$0	\$0	\$0	\$533	\$0	\$0	\$0	\$0
1541000	WORLAND STORE ROOM	\$522	\$0	\$0	\$0	\$0	\$0	\$0	\$522	\$0	\$0	\$0	\$0
1541000	RIVERTON STORE ROOM	\$257	\$0	\$0	\$0	\$0	\$0	\$0	\$257	\$0	\$0	\$0	\$0
1541000	EVANSTON STORE ROOM	\$522	\$0	\$0	\$0	\$0	\$0	\$0	\$522	\$0	\$0	\$0	\$0
1541000	KEMMERER STORE ROOM	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0
1541000	PINEDALE STORE ROOM	\$656	\$0	\$0	\$0	\$0	\$0	\$0	\$656	\$0	\$0	\$0	\$0
1541000	ROCK SPRINGS STORE ROOM	\$1,490	\$0	\$0	\$0	\$0	\$0	\$0	\$1,490	\$0	\$0	\$0	\$0
1541000	RAWLINS STORE ROOM	\$560	\$0	\$0	\$0	\$0	\$0	\$0	\$560	\$0	\$0	\$0	\$0
1541000	LARAMIE STORE ROOM	\$368	\$0	\$0	\$0	\$0	\$0	\$0	\$368	\$0	\$0	\$0	\$0
1541000	REXBERG STORE ROOM	\$815	\$0	\$0	\$0	\$0	\$0	\$0	\$815	\$0	\$0	\$0	\$0
1541000	SHELLY STORE ROOM	\$627	\$0	\$0	\$0	\$0	\$0	\$0	\$627	\$0	\$0	\$0	\$0



**Material & Supplies (Actuals)**

Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1541000	2090	IDU	\$66								\$66		
1541000	2095	IDU	\$144								\$144		
1541000	2100	IDU	\$164								\$164		
1541000	2110	UT	\$406							\$406			
1541000	2205	UT	\$231							\$231			
1541000	2210	UT	\$1,418							\$1,418			
1541000	2215	UT	\$579							\$579			
1541000	2220	UT	\$6,936							\$6,936			
1541000	2225	UT	\$216							\$216			
1541000	2230	UT	\$1,308							\$1,308			
1541000	2235	UT	\$690							\$690			
1541000	2240	UT	\$653							\$653			
1541000	2245	UT	\$359							\$359			
1541000	2405	UT	\$946							\$946			
1541000	2410	UT	\$464							\$464			
1541000	2415	UT	\$229							\$229			
1541000	2420	UT	\$458							\$458			
1541000	2425	UT	\$480							\$480			
1541000	2430	UT	\$383							\$383			
1541000	2435	UT	\$123							\$123			
1541000	2445	UT	\$90							\$90			
1541000	2450	UT	\$928							\$928			
1541000	2455	UT	\$220							\$220			
1541000	2460	UT	\$331							\$331			
1541000	2620	CAGW	\$853	\$40	\$631	\$182							
1541000	2620	WA	\$193			\$193							
1541000	2625	WA	\$238			\$238							
1541000	2630	CAGW	\$210	\$10	\$155	\$45							
1541000	2630	WA	\$5			\$5							
1541000	2635	OR	\$231		\$231								
1541000	2640	OR	\$508		\$508								
1541000	2650	OR	\$149		\$149								
1541000	2655	OR	\$5,795		\$5,795								
1541000	2660	OR	\$1,134		\$1,134								
1541000	2665	OR	\$569		\$569								
1541000	2670	OR	\$9		\$9								
1541000	2675	OR	\$1,254		\$1,254								
1541000	2805	OR	\$207		\$207								
1541000	2810	OR	\$206		\$206								
1541000	2825	OR	\$6		\$6								
1541000	2830	OR	\$1,930		\$1,930								
1541000	2835	OR	\$441		\$441								
1541000	2840	OR	\$492		\$492								
1541000	2845	OR	\$819		\$819								
1541000	2850	OR	\$1,792		\$1,792								
1541000	2855	OR	\$103		\$103								
1541000	2860	CA	\$73		\$73								
1541000	2865	CA	\$183		\$183								
1541000	2870	CA	\$535		\$535								
1541000	2875	CA	\$360		\$360								
1541000	5005	SO	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	5110	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Material & Supplies (Actuals)**  
Average of Monthly Averages Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1541000	DEMC - SLC	SNPD	\$19	\$1	\$6	\$1			\$1	\$9	\$1	\$0	\$0
1541000	DEMC - MEDFORD	OR	\$151		\$151								
1541000	DEMC - OREGON	OR	\$5,332		\$5,332								
1541000	MEDFORD HUB	OR	\$4,723		\$4,723								
1541000	YAKIMA HUB	WA	\$4,277		\$4,277								
1541000	PRESTON HUB	IDU	\$3,189							\$3,189			
1541000	RICHFIELD HUB	UT	\$3,727						\$3,727				
1541000	CASPER HUB	WYP	\$3,361						\$3,361				
1541000	SALT LAKE METRO HUB	UT	\$13,627						\$13,627				
1541000	UTAH TRANSPORTATION BUILDING	SNPD	\$308	\$11	\$92	\$21			\$24	\$141		\$5	
1541000	METER TEST WAREHOUSE	UT	\$6						\$6				
<b>1541000 Total</b>			<b>\$155,098</b>	<b>\$1,655</b>	<b>\$33,670</b>	<b>\$5,965</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,628</b>	<b>\$77,892</b>	<b>\$11,061</b>	<b>\$3,137</b>	<b>\$90</b>
1541500	M&S GLENROCK COAL MINE	CAEE	\$0						\$0	\$0	\$0	\$0	\$0
1541500	M&S GLENROCK COAL MINE	CAGE											
1541500	M&S GLENROCK COAL MINE	SO											
1541500	OTHER MATERIAL & SUPPLIES - GENERAL STOC	CAEE	\$0						\$0	\$0	\$0	\$0	\$0
1541500	OTHER MATERIAL & SUPPLIES - GENERAL STOC	CAEW											
1541500	OTHER MATERIAL & SUPPLIES - GENERAL STOC	CAGE											
1541500	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SNPPS											
1541500	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	\$203	\$5	\$54	\$15			\$24	\$89	\$12	\$4	\$0
1541500	CONSIGNED INVENTORY CR. - WEST VALLEY	UT	\$ (1,085)							\$ (1,085)			
1541500	GLENROCK COAL MATERIAL & SUPPLY	CAGW											
1541500	GLENROCK COAL MATERIAL & SUPPLY	SNPPS											
<b>1541500 Total</b>			<b>\$ (882)</b>	<b>\$5</b>	<b>\$54</b>	<b>\$15</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24</b>	<b>\$ (995)</b>	<b>\$12</b>	<b>\$4</b>	<b>\$0</b>
1541900	PLANT M&S - GENERATION JV CUTBACK	CAGE											
1541900	PLANT M&S - GENERATION JV CUTBACK	JBG							\$400	\$1,350	\$190	\$61	\$3
1541900	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	CAGE	\$2,004						\$ (13)	\$ (43)	\$ (6)	\$ (2)	\$ (0)
1541900	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	JBG	\$ (1,510)	\$ (68)	\$ (1,069)	\$ (309)			\$171	\$572	\$83	\$27	\$5
1541900	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	\$1,380	\$25	\$384	\$113			\$559	\$1,879	\$267	\$86	\$8
<b>1541900 Total</b>			<b>\$1,874</b>	<b>\$ (43)</b>	<b>\$ (686)</b>	<b>\$ (196)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$559</b>	<b>\$1,879</b>	<b>\$267</b>	<b>\$86</b>	<b>\$8</b>
1545000	CREDIT OFFSET CENTRALIA - WWVP	CAGE											
1545000	CREDIT OFFSET CENTRALIA - WWVP	CAGW											
1545000	CREDIT OFFSET CENTRALIA - WWVP	JBG											
1545000	CREDIT OFFSET CENTRALIA - WWVP	SG											
1545000	CREDIT OFFSET CENTRALIA - WWVP	CAGE											
1545000	CREDIT OFFSET CENTRALIA - WWVP	CAGW											
1545000	CREDIT OFFSET CENTRALIA - WWVP	SG											
1545000	CREDIT OFFSET CENTRALIA - WWVP	JBG											
<b>1545000 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>\$0</b>	<b>\$0</b>
1549900	OBSOLETE & SURPLUS	SO											
1549900	SB Asset # 120930	SO	\$ (27)	\$ (1)	\$ (7)	\$ (2)			\$ (3)	\$ (12)	\$ (2)	\$ (1)	\$ (0)
1549900	INVENTORY RESERVE POWER SUPPLY	SG	\$ (632)	\$ (11)	\$ (176)	\$ (52)			\$ (78)	\$ (262)	\$ (38)	\$ (12)	\$ (2)
1549900	INVENTORY RESERVE POWER SUPPLY	SO	\$ (12)	\$ (0)	\$ (3)	\$ (1)			\$ (1)	\$ (5)	\$ (1)	\$ (0)	\$ (0)
1549900	INVENTORY RESERVE POWER DELIVERY	SNPD	\$ (4,896)	\$ (178)	\$ (1,456)	\$ (335)			\$ (381)	\$ (2,245)	\$ (225)	\$ (74)	\$ (2)
<b>1549900 Total</b>			<b>\$ (5,567)</b>	<b>\$ (191)</b>	<b>\$ (1,644)</b>	<b>\$ (390)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (464)</b>	<b>\$ (2,524)</b>	<b>\$ (255)</b>	<b>\$ (87)</b>	<b>\$ (2)</b>
1630000	STORES UNDISTRIBUTED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1630000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2531600	WORKING CAPITAL DEPOSIT - UAMPS	CAEE	\$ (659)	\$0	\$0	\$0	\$0	\$0	\$ (152)	\$ (448)	\$ (70)	\$ (25)	\$ (4)
<b>2531600 Total</b>			<b>\$ (659)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (152)</b>	<b>\$ (448)</b>	<b>\$ (70)</b>	<b>\$ (25)</b>	<b>\$ (4)</b>
2531700	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	CAEE	\$ (1,613)						\$ (351)	\$ (1,034)	\$ (161)	\$ (58)	\$ (9)
<b>2531700 Total</b>			<b>\$ (1,613)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (351)</b>	<b>\$ (1,034)</b>	<b>\$ (161)</b>	<b>\$ (58)</b>	<b>\$ (9)</b>
2531800	OTH DEF CR - WCD - PROVO - PLANT M&S	SNPPS	\$ (273)	\$ (3)	\$ (45)	\$ (13)			\$ (42)	\$ (143)	\$ (20)	\$ (6)	\$ (0)
<b>2531800 Total</b>			<b>\$ (273)</b>	<b>\$ (3)</b>	<b>\$ (45)</b>	<b>\$ (13)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (42)</b>	<b>\$ (143)</b>	<b>\$ (20)</b>	<b>\$ (6)</b>	<b>\$ (0)</b>



**Material & Supplies (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

	Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
2531800	Total		\$ (273)	\$ (273)	\$ (3)	\$ (45)	\$ (13)	\$ 0	\$ 0	\$ (42)	\$ (143)	\$ (20)	\$ (6)	\$ (0)
Grand Total			\$230,066	\$1,959	\$40,050	\$8,898	\$ 0	\$ 0	\$ 0	\$35,500	\$119,719	\$17,840	\$5,582	\$479





B15. MISCELLANEOUS  
RATE BASE

**Miscellaneous Rate Base (Actuals)**

Average of Monthly Averages Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	WY-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS		\$157,194	\$0	\$0	\$0	\$0	\$0	\$31,401	\$105,874	\$14,899	\$4,798	\$222	\$0
1140000 Total			\$157,194	\$0	\$0	\$0	\$0	\$0	\$31,401	\$105,874	\$14,899	\$4,798	\$222	\$0
1150000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD		\$(65,368)	\$0	\$0	\$0	\$0	\$0	\$(17,053)	\$(57,497)	\$(8,092)	\$(2,606)	\$(120)	\$0
1150000 Total			\$(65,368)	\$0	\$0	\$0	\$0	\$0	\$(17,053)	\$(57,497)	\$(8,092)	\$(2,606)	\$(120)	\$0
1651000	PREPAID INSURANCE	CAEE	\$289	\$0	\$0	\$0	\$0	\$0	\$63	\$185	\$29	\$10	\$2	\$0
1651000	PREPAID INSURANCE - SPECIAL COVERAGE	SO												
1651000	PREPAID INSURANCE - BURGLARY & ROBBERY	SO												
1651000	PREPAID INSURANCE - FOREIGN LIABILITY	SO												
1651000	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO												
1651000	PREPAID INSURANCE - LEASEBACK LIABILITY	SO												
1651000	PREPAID INSURANCE - WYODAK OPERATIONS	SO												
1651000	PREPAID INSURANCE - PUBLIC LIABILITY & P	CAEE												
1651000	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	\$1,077	\$25	\$288	\$77	\$0	\$0	\$127	\$473	\$64	\$21	\$1	\$0
1651000	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO												
1651000	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO												
1651000	PREPAID INSURANCE - CENTRALIA OPERATIONS	SO												
1651000	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	\$10,745	\$252	\$2,878	\$789	\$0	\$0	\$1,266	\$4,723	\$642	\$207	\$8	\$0
1651000	PREPAID INSURANCE - D&O LIABILITY	SO	\$1,325	\$31	\$355	\$95	\$0	\$0	\$156	\$562	\$79	\$26	\$1	\$0
1651000	PREPAID INSURANCE - MISC PREPAID INSURAN	SO												
1651000	PREPAID INSURANCE - FOOOTE CREEK	SG												
1651000	PREPAID INS-MINORITY OWNED PLANTS	SO	\$387	\$9	\$104	\$28	\$0	\$0	\$46	\$170	\$23	\$7	\$0	\$0
1651000	PREPAID WORKERS COMPENSATION	SO	\$376	\$9	\$101	\$27	\$0	\$0	\$44	\$165	\$22	\$7	\$0	\$0
1651000	PREPAID REW 57 MEDICAL	SO	\$31	\$1	\$8	\$2	\$0	\$0	\$4	\$14	\$2	\$1	\$0	\$0
1651000	PREPAID EMPLOYEE BENEFIT COSTS	SO	\$118	\$3	\$32	\$8	\$0	\$0	\$14	\$52	\$7	\$2	\$0	\$0
1651000	I/C PRPD CAP PROP IN	SO	\$2,778	\$65	\$744	\$199	\$0	\$0	\$327	\$1,221	\$166	\$54	\$2	\$0
1651000	PREPAID PROPERTY TAX	GPS	\$17,916	\$413	\$4,721	\$1,262	\$0	\$0	\$2,140	\$7,934	\$1,082	\$350	\$14	\$0
1652000	CA - PREPAID PROPERTY TAX	GPS	\$3,082	\$72	\$825	\$221	\$0	\$0	\$363	\$1,355	\$184	\$59	\$2	\$0
1652000	UT - PREPAID PROPERTY TAX	GPS												
1652000	UTE-PREPAID POSSESSORY INTEREST	GPS	\$2	\$0	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1652000	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	\$33	\$1	\$9	\$2	\$0	\$0	\$4	\$15	\$2	\$1	\$0	\$0
1652000	Goshute - Prepaid Possessory Interest	GPS	\$17	\$0	\$5	\$1	\$0	\$0	\$2	\$7	\$1	\$0	\$0	\$0
1652000	"Prepaid Taxes (Federal, State, Local)"	SO												
1652000	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA												
1652000	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU												
1652000	PREPAYMENT OF HARDWARE & SOFTWARE	WYU												
1652000	PREPAYMENTS - BUILDING/FACILITIES SERVIC	SO												
1652000	OTH PREPAY-OREGON DOE FEE	SO												
1652000	UNCLAIMED/OUTSTANDING	SO												
1652000 Total			\$3,135	\$73	\$640	\$224	\$0	\$0	\$369	\$1,378	\$187	\$60	\$2	\$0
1652100	PREPAID PENSION COSTS	SO												
1652100	PREPAID EMISSIONS PERMITS FEES (UT)	CAGE	\$377	\$2	\$18	\$5	\$0	\$0	\$75	\$254	\$36	\$11	\$1	\$0
1652100	PREPAID RATING AGENCY	SO	\$68	\$0	\$0	\$0	\$0	\$0	\$8	\$30	\$4	\$1	\$0	\$0
1652100	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	SO												
1652100	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO												
1652100	OTH PREPAY - ASHTON PLANT LAND	CAGE	\$10	\$0	\$0	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0	\$0
1652100	GADSBY GAS TURBINES	CAGE												
1652100	OTHER PREPAY - LEASE COMMISSIONS	SO	\$43	\$1	\$11	\$3	\$0	\$0	\$5	\$19	\$3	\$1	\$0	\$0
1652100	OTHER PREPAY-FERC LAND	SG	\$17	\$0	\$5	\$2	\$0	\$0	\$2	\$8	\$1	\$0	\$0	\$0
1652100	Prepaid - Records Management Costs	SG	\$326	\$6	\$91	\$27	\$0	\$0	\$40	\$135	\$19	\$6	\$1	\$0
1652100	PREPAYMENTS - WATER RIGHTS LEASE	SG	\$169	\$3	\$47	\$14	\$0	\$0	\$21	\$70	\$10	\$3	\$1	\$0
1652100	PREPAYMENTS-CE/SWAY/SEMPRA-DSM ENERGY S	SG	\$147	\$0	\$0	\$0	\$0	\$0	\$299	\$882	\$137	\$49	\$8	\$147
1652100	PREPAID OR RENEWAL & HABITAT RESTORATION	CAEE	\$1,375	\$4	\$48	\$13	\$0	\$0	\$21	\$78	\$11	\$3	\$0	\$0
1652100	PREPAID RENT	GPS	\$178	\$0	\$0	\$0	\$0	\$0	\$16	\$55	\$8	\$3	\$1	\$0
1652100	INTERCO PREPAID RENT	GPS	\$132	\$2	\$37	\$11	\$0	\$0	\$138	\$467	\$66	\$21	\$1	\$0
1652100	Prepaid Pole Contact	SG	\$683	\$0	\$0	\$0	\$0	\$0	\$519	\$384	\$111	\$24	\$3	\$1
1652100	PREPAID RENT WEST VALLEY	CAGE	\$519	\$24	\$384	\$111	\$0	\$0	\$138	\$467	\$66	\$21	\$1	\$0
1652100	PREPAID O&M WIND	CAGW												

**Miscellaneous Rate Base (Actuals)**

Average of Monthly Averages Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other
1652100	Prepaid LGIA Transmission	SG	\$2,693	\$49	\$749	\$221			\$334	\$1,117	\$161	\$52	\$10	
1652100	PREPAYMENTS - OTHER	CAEE	\$72						\$16	\$46	\$7	\$3	\$0	
1652100	PREPAYMENTS - OTHER	SO	\$637	\$15	\$171	\$46			\$75	\$280	\$38	\$12	\$0	
1652100	PRE FEES - OREGON PUB UTIL COMMISSION	OR	\$1,505		\$1,505									
1652100	PRE FEES - WASH UTIL & TRANSP COMMISSION	WA												
1652100	PREP FEES - JUTAH PUBLIC SERVICE COMMISSION	UT	\$1,943							\$1,943				
1652100	PREP FEES - IDAHO PUB UTIL COMMISSION	IDU	\$137											
1652100	PREP FEES - WYO PUBLIC SERVICE COMMISSION	WYP	\$66						\$66					
1652100	Prepaid Licensing Fees	SO	\$6,185	\$145	\$1,657	\$443			\$729	\$2,719	\$369	\$119	\$4	
1652100	Prepayments - Hardware & Software	SO												
1652100	OTH PREPAY-YAKIMA INDIAN NATION-5 YR ROW	CAGW												
1652100	OTH PREPAY-FAS 106 FUNDING	SO			\$197									
1652100	OTH PREPAY-OREGON DOE FEE	OR	\$197											
1652100	PREPAID ROYALTIES	CAEE	\$840						\$183	\$539	\$84	\$30	\$5	
1652100	PREPAID INSURANCE	CAEE	\$ (2,837)						\$ (617)	\$ (1,819)	\$ (283)	\$ (102)	\$ (16)	
1652100	PREPAY - RECLASS TO LT	SO	\$ (1,727)	\$ (40)	\$ (463)	\$ (124)			\$ (204)	\$ (759)	\$ (103)	\$ (33)	\$ (1)	
1652100	LT PREPAY RECLASS	SO	\$4,564	\$107	\$1,222	\$327			\$538	\$2,006	\$273	\$88	\$3	
1652100	PREPAYMENT-OTHER	CAEE	\$ (4)						\$ (1)	\$ (9)	\$ (0)	\$ (0)	\$ (0)	
1652100	PREPAYMENT-OTHER	CAEW	\$4	\$0	\$3	\$1			\$1,750	\$8,080	\$979	\$270	\$18	\$147
1655000	PREPAID - TAXES	CAEE	\$18,349	\$318	\$5,687	\$1,099			\$6	\$18	\$3	\$1	\$0	\$0
1655000	ACC. PROV. PROP INS. - THERMAL	SO	\$ (90)	\$ (2)	\$ (24)	\$ (6)			\$ (11)	\$ (40)	\$ (5)	\$ (2)	\$ (0)	\$0
2281200	STORM REIMBURSEMENTS	SO	\$84	\$1	\$14	\$4			\$6	\$24	\$3	\$1	\$0	\$0
2281200	ACC. PROV. PROP INS. - T&D LINES	SO	\$ (73)	\$ (2)	\$ (19)	\$ (5)			\$ (9)	\$ (32)	\$ (4)	\$ (1)	\$ (0)	\$0
2281200	ACC. PROV. PROP INS. - T&D SUBS	SO	\$ (19)	\$ (0)	\$ (5)	\$ (1)			\$ (2)	\$ (9)	\$ (1)	\$ (0)	\$ (0)	\$0
2281300	Accum Prov For Prop Ins - General Pit	SO	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
2281400	ACCMI PROV - INJ & DAMAGE	SO	\$ (5,935)	\$ (139)	\$ (1,589)	\$ (425)			\$ (699)	\$ (2,609)	\$ (354)	\$ (115)	\$ (4)	\$0
2282100	ACC. PROV. I & D - EXCL AUTO	SO	\$ (5,835)	\$ (139)	\$ (1,589)	\$ (425)			\$ (699)	\$ (2,609)	\$ (354)	\$ (115)	\$ (4)	\$0
2282200	ACC. PROV. I & D - AUTO	SO	\$ (342)	\$ (6)	\$ (92)	\$ (24)			\$ (40)	\$ (150)	\$ (20)	\$ (7)	\$ (0)	\$0
2282300	ACC. PROV. I&D - CONST	SO	\$ (14)	\$ (0)	\$ (4)	\$ (1)			\$ (2)	\$ (6)	\$ (1)	\$ (0)	\$ (0)	\$0
2283000	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	\$ (17,199)	\$ (401)	\$ (4,590)	\$ (1,227)			\$ (2,020)	\$ (7,534)	\$ (1,024)	\$ (331)	\$ (12)	\$0
2283000	ACC. PROV. I & D - EXCL AUTO	SO	\$ (2,537)	\$ (59)	\$ (679)	\$ (182)			\$ (299)	\$ (1,151)	\$ (152)	\$ (49)	\$ (2)	\$0
2283000	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	\$ (19,675)	\$ (461)	\$ (5,270)	\$ (1,409)			\$ (2,319)	\$ (8,649)	\$ (1,175)	\$ (380)	\$ (14)	\$0
2283400	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
2283400	PENSION	SO	\$ (643)	\$ (20)	\$ (226)	\$ (60)			\$ (99)	\$ (371)	\$ (50)	\$ (16)	\$ (1)	\$0
2283500	Pension - Local 57	SO	\$ (643)	\$ (20)	\$ (226)	\$ (60)			\$ (99)	\$ (371)	\$ (50)	\$ (16)	\$ (1)	\$0
2284100	BLACK LUNG RESERVE	CAEE	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
2284200	DECOMMISSIONING LIABILITY	TROJD	\$ (2,472)	\$ (117)	\$ (1,828)	\$ (528)			\$0	\$0	\$0	\$0	\$0	\$0
2284200	INTEREST ON DECOMM. TRUST FUNDS	TROJD	\$ (2,472)	\$ (117)	\$ (1,828)	\$ (528)			\$0	\$0	\$0	\$0	\$0	\$0
2284300	ARO LIAB - TROJAN NUCLEAR PLANT	TROJP	\$ (2,303)	\$ (109)	\$ (1,702)	\$ (491)			\$ (230)	\$ (849)	\$ (115)	\$ (37)	\$ (2)	\$0
2300000	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	\$ (215)	\$ (215)	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
2530000	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	\$ (68)	\$ (68)	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
2530000	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	\$ (1,650)	\$ (1,650)	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
2530000	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	\$ (663)	\$ (663)	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
2530000	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	\$ (357)	\$ (357)	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0



A DIVISION OF PACIFICORP

**Miscellaneous Rate Base (Actuals)**

Average of Monthly Averages Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
2530000	289005	WYP	\$ (137)											
2530000	289005	WYU	\$ (4)											
2530000	289009	OTHER	\$ (1,429)											\$ (1,429)
<b>2530000 Total</b>			<b>\$ (4,523)</b>	<b>\$ (215)</b>	<b>\$ (1,850)</b>	<b>\$ (357)</b>	<b>\$ (57)</b>	<b>\$ (137)</b>	<b>\$ (4)</b>	<b>\$ (663)</b>	<b>\$ (68)</b>	<b>\$ (4)</b>	<b>\$ (4)</b>	<b>\$ (1,429)</b>
2532500	289301	CAEE												
2532500	289521	CAEE												
<b>2532500 Total</b>			<b>\$ (2,673)</b>	<b>\$ (14)</b>	<b>\$ (160)</b>	<b>\$ (43)</b>	<b>\$ (172)</b>	<b>\$ (137)</b>	<b>\$ (4)</b>	<b>\$ (263)</b>	<b>\$ (263)</b>	<b>\$ (12)</b>	<b>\$ (12)</b>	<b>\$ (0)</b>
2539900	289025	CAEE	\$ (2,673)											
2539900	289520	CAEE	\$ (37)											
2539900	289530	SO	\$ (598)											
2539900	289804	SG												
2539900	289906	SG												
2539900	289907	SG												
2539900	289909	CAEE												
2539900	289912	SG	\$ (4,400)											
2539900	289913	SG	\$ (1,175)											
2539900	289913	CAGE	\$ (1,060)											
2539900	289913	SG	\$ (1,395)											
2539900	289914	CAGE	\$ (7,127)											
2539900	289914	SG	\$ (5,769)											
2539900	289915	SG	\$ (981)											
2539900	289917	SG	\$ (16)											
2539900	289925	CAGE	\$ (463)											
<b>2539900 Total</b>			<b>\$ (23,928)</b>	<b>\$ (291)</b>	<b>\$ (4,435)</b>	<b>\$ (1,287)</b>	<b>\$ (83)</b>	<b>\$ (137)</b>	<b>\$ (4)</b>	<b>\$ (512)</b>	<b>\$ (70)</b>	<b>\$ (22)</b>	<b>\$ (22)</b>	<b>\$ (1)</b>
2540000	288115	SO	\$ (1,164)											
2540000	288116	OTHER												
2540000	288140	WA	\$ (98)											
2540000	288160	IDU	\$ (276)											
2540000	288165	OTHER												
2540000	288170	CA	\$ (2)											
2540000	288171	UT	\$ (42)											
2540000	288172	IDU	\$ (7)											
2540000	288173	IDU	\$ (15)											
2540000	288415	WYP	\$ (1,414)											
2540000	288415	CAEE	\$ (64)											
2540000	288415	SE	\$ (2,803)											
<b>2540000 Total</b>			<b>\$ (2,803)</b>	<b>\$ (28)</b>	<b>\$ (295)</b>	<b>\$ (71)</b>	<b>\$ (83)</b>	<b>\$ (137)</b>	<b>\$ (4)</b>	<b>\$ (512)</b>	<b>\$ (70)</b>	<b>\$ (22)</b>	<b>\$ (22)</b>	<b>\$ (1)</b>
2541050	111595	TROJ												
2541050	111650	TROJ												
2541050	288506	TROJ												
<b>2541050 Total</b>			<b>\$ (844)</b>	<b>\$ (40)</b>	<b>\$ (624)</b>	<b>\$ (180)</b>	<b>\$ (180)</b>	<b>\$ (180)</b>	<b>\$ (180)</b>	<b>\$ (180)</b>	<b>\$ (180)</b>	<b>\$ (180)</b>	<b>\$ (180)</b>	<b>\$ (180)</b>
<b>Grand Total</b>			<b>\$47,461</b>	<b>\$ (626)</b>	<b>\$ (6,495)</b>	<b>\$ (2,124)</b>	<b>\$ (2,124)</b>	<b>\$ (2,124)</b>	<b>\$ (2,124)</b>	<b>\$ (2,124)</b>	<b>\$ (2,124)</b>	<b>\$ (2,124)</b>	<b>\$ (2,124)</b>	<b>\$ (1,558)</b>

B16. WEATHERIZATION  
REG. ASSETS



**Regulatory Assessts (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id.PPL	Mont	Wy.PPL	Utah	Idaho	Wy-UPL	FERC	Other
1242000	INT FREE-PPL		\$1,908											\$1,908
1242000	INT FREE-PPL	OTHER	\$9			\$9								
1242000	INT FREE-PPL	WA	\$1,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,908
1242100	INT FREE 5 YR-PPL	CA												
1242100	INT FREE 5 YR-PPL	OTHER												
1242100	INT FREE 5 YR-PPL	CA												
1242100	INT FREE 5 YR-PPL	OTHER												
1242300	IDAHO-UPL	CA	\$22								\$22			
1242300	IDAHO-UPL	IDU												
1242300	IDAHO-UPL	OTHER	\$22											
1242300	IDAHO-UPL	UT												
1242300	IDAHO-UPL	WA												
1242300	IDAHO-UPL	WYP												
1242300	IDAHO-UPL	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1243000	INT BEARING 6.5%-PPL	OR	\$0											
1243000	INT BEARING 6.5%-PPL	OTHER	\$17											\$17
1243200	INT BEARING VAR%-PPL	WA	\$ (0)			\$ (0)								\$ (0)
1243200	INT BEARING VAR%-PPL	OTHER	\$17			\$ (0)								\$17
1243200	INT BEARING VAR%-PPL	WA	\$ (0)			\$ (0)								\$ (0)
1243200	INT BEARING VAR%-PPL	OTHER	\$17			\$ (0)								\$17
1243300	TAX CREDIT-PPL	OR	\$1											\$1
1243300	TAX CREDIT-PPL	OTHER	\$1											\$1
1243400	NEW 0% INT-PPL	OTHER	\$0											\$0
1243400	NEW 0% INT-PPL	OTHER	\$0											\$0
1244100	ENERGY FINANSWER	CA												
1244100	ENERGY FINANSWER	IDU	\$1,299											\$1,299
1244100	ENERGY FINANSWER	OTHER	\$ (0)			\$ (0)				\$ (0)			\$ (0)	\$ (0)
1244100	ENERGY FINANSWER	SO	\$879			\$879				\$879				\$879
1244100	ENERGY FINANSWER	UT	\$97			\$97				\$97				\$97
1244100	ENERGY FINANSWER	WA												
1244100	ENERGY FINANSWER	WYP												
1244100	ENERGY FINANSWER	OTHER	\$2,274	\$ (0)	\$ (0)	\$97	\$ (0)	\$0	\$ (0)	\$879	\$ (0)	\$ (0)	\$ (0)	\$1,299
1244200	PACIFIC ENVIRON	OR	\$1											\$1
1244200	PACIFIC ENVIRON	OTHER	\$1											\$1
1244300	INDUST FINANSWER	CA	\$2											\$2
1244300	INDUST FINANSWER	UT	\$2											\$2
1244300	INDUST FINANSWER	OTHER	\$2											\$2
1244500	HOME COMFORT	CA	\$23											\$23
1244500	HOME COMFORT	OTHER	\$6											\$6
1244500	HOME COMFORT	SO	\$ (2)			\$ (0)				\$ (0)			\$ (0)	\$ (0)
1244500	HOME COMFORT	WA	\$83			\$83				\$83				\$83
1244500	HOME COMFORT	OTHER	\$110	\$23	\$ (1)	\$63	\$ (0)	\$0	\$0	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$6
1244900	"FINANSWER 12,000"	OTHER	\$48							\$20				\$48
1244900	"FINANSWER 12,000"	UT	\$20											\$20
1244900	"FINANSWER 12,000"	WA	\$8											\$8
1244900	"FINANSWER 12,000"	WYU	\$8											\$8
1245300	IRRIGATION FINANSWER	CA	\$21											\$21
1245300	IRRIGATION FINANSWER	OTHER	\$ (20)											\$ (20)
1245300	IRRIGATION FINANSWER	UT	\$1											\$ (20)
1245300	IRRIGATION FINANSWER	OTHER	\$1											\$ (20)
1245400	RETRO ENERGY FINANS	CA	\$84											\$84
1245400	RETRO ENERGY FINANS	OTHER	\$ (1)							\$ (1)				\$ (1)
1245400	RETRO ENERGY FINANS	UT	\$83							\$ (1)				\$84
1245400	RETRO ENERGY FINANS	OTHER	\$363							\$ (1)				\$84
1247000	ELI/GAWL SYSTEM	CA	\$17											\$17
1247000	ELI/GAWL SYSTEM	IDU	\$17											\$17
1247000	ELI/GAWL SYSTEM	OTHER	\$ (6,956)											\$ (6,956)



**Regulatory Assessts (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1247000	0 ELIGAWL SYSTEM	UT	\$4,614							\$4,614				
1247000	0 ELIGAWL SYSTEM	WA	\$1,914			\$1,914								
1247000	0 ELIGAWL SYSTEM	WYP	\$117					\$117						
1247000	0 ELIGAWL SYSTEM	WYU	\$5									\$5		
<b>1247000 Total</b>			<b>\$74</b>	<b>\$363</b>	<b>\$0</b>	<b>\$1,914</b>	<b>\$0</b>	<b>\$117</b>	<b>\$0</b>	<b>\$4,614</b>	<b>\$17</b>	<b>\$5</b>	<b>\$0</b>	<b>\$ (6,956)</b>
1247100	0 CSS/ELI SYSTEM	OTHER	\$ (73)											\$ (73)
<b>1247100 Total</b>			<b>\$ (73)</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>\$0</b>	<b>\$ (73)</b>
1249000	0 ESC - RESERVE	CA	\$ (1)											\$ (66)
1249000	0 ESC - RESERVE	IDU	\$ (0)											\$ (0)
1249000	0 ESC - RESERVE	OTHER	\$ (66)											\$ (66)
1249000	0 ESC - RESERVE	SO	\$ (0)											\$ (0)
1249000	0 ESC - RESERVE	UT	\$ (18)							\$ (18)				\$ (18)
1249000	0 ESC - RESERVE	WA	\$ (4)											\$ (4)
1249000	0 ESC - RESERVE	WYU	\$ (0)											\$ (0)
<b>1249000 Total</b>			<b>\$ (88)</b>	<b>\$ (1)</b>	<b>\$0</b>	<b>\$ (4)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (18)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (66)</b>
1822200	111494 UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	\$15,212	\$720	\$11,245	\$3,246								
1822200	185801 UNRECOVD PLANT - TROJAN-DR	TROJP	\$ (12,692)	\$ (601)	\$ (9,382)	\$ (2,709)								
1822200	185802 UNRECOVD PLANT - TROJAN-CR-DEPN	TROJP	\$17,981	\$852	\$13,291	\$3,837								
1822200	185803 UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	\$ (14,291)	\$ (678)	\$ (10,564)	\$ (3,050)								
1822200	185804 UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	\$6,209	\$294	\$4,590	\$1,325								
<b>1822200 Total</b>			<b>\$ (850)</b>	<b>\$0</b>	<b>\$ (850)</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>
1822230	185808 UNREC PLANT TROJAN - WA	WA	\$ (850)											\$ (850)
<b>1822230 Total</b>			<b>\$ (850)</b>	<b>\$0</b>	<b>\$ (850)</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>
1822240	185809 UNREC PLANT TROJAN - OR	OR	\$ (210)											\$ (210)
<b>1822240 Total</b>			<b>\$ (210)</b>	<b>\$0</b>	<b>\$ (210)</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>
1822600	Trail Mountain Mine Closure Costs	CAEE	\$ (10,608)											\$ (10,608)
1822600	187059 TRAIL MTN MINE UNRECOVERED INVEST	CAEE	\$10,608											\$ (10,608)
1822600	187059 TRAIL MTN MINE UNRECOVERED INVEST	SE	\$0	\$186	\$2,813	\$814			\$ (2,307)	\$ (6,801)	\$ (1,058)	\$ (382)	\$ (60)	\$ (60)
<b>1822600 Total</b>			<b>\$0</b>	<b>\$186</b>	<b>\$2,813</b>	<b>\$814</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (2,307)</b>	<b>\$ (6,801)</b>	<b>\$ (1,058)</b>	<b>\$ (382)</b>	<b>\$ (60)</b>	<b>\$ (60)</b>
1822700	185821 UNRECOVERED PLANT - POWERDALE HYDRO PLAN	CAGW	\$8,724	\$411	\$6,452	\$1,862								\$ (4)
1822700	185821 UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG	\$ (936)	\$ (17)	\$ (261)	\$ (77)								\$ (4)
<b>1822700 Total</b>			<b>\$7,788</b>	<b>\$394</b>	<b>\$6,191</b>	<b>\$1,785</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (116)</b>	<b>\$ (388)</b>	<b>\$ (56)</b>	<b>\$ (56)</b>	<b>\$ (18)</b>	<b>\$ (4)</b>
1823000	101218 ENERGY FINANSWER - UT 1996	UT	\$99							\$99				\$ (99)
<b>1823000 Total</b>			<b>\$99</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$99</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1823020	187001 IDAI COSTS - NO. CA DIRECT ACCESS	CA	\$305											\$ (305)
<b>1823020 Total</b>			<b>\$305</b>	<b>\$305</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>\$0</b>
1823040	OREGON DIRECT ACCESS	OTHER	\$ (0)											\$ (0)
1823040	187005 SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	OTHER	\$0											\$ (0)
1823040	187006 SB 1149 IMPLEMENTATION COSTS-SMALL NON-	OTHER	\$28											\$28
1823040	187007 SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	OTHER	\$501											\$501
1823040	187711 SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	\$41											\$41
1823040	187743 SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	\$26											\$26
1823040	187744 SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	\$513											\$513
1823040	187764 IMPLEMENTATION COST II - RESIDENTIAL	OTHER	\$53											\$53
1823040	187765 IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	\$339											\$339
1823040	187766 IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	\$169											\$169
1823040	187767 IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	\$46											\$46
1823040	187768 IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	\$251											\$251
1823040	187769 IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	\$219											\$219
1823040	187771 SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	OTHER	\$91											\$91
1823040	187772 SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	\$376											\$376
1823040	187773 SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	OTHER	\$529											\$529
1823040	187774 SB1149 Implementation Costs 5 - Resident	OTHER	\$91											\$91
1823040	187775 SB1149 IMPLEMENTATION COSTS 5 - SMALL	OTHER	\$376											\$376
1823040	187776 SB1149 IMPLEMENTATION COSTS 5 - LARGE N	OTHER	\$529											\$529
1823040	187777 SB1149 Implementation Costs Phase VI - R	OTHER	\$226											\$226
1823040	187778 SB1149 Implementation Costs VI - Small	OTHER	\$504											\$504
1823040	187779 SB1149 Implementation Costs VI - Large N	OTHER	\$342											\$342
1823040	187780 IMPLEMENT COST 7 RESIDENTIAL	OTHER	\$0											\$ (0)





**Regulatory Assests (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823040	187781		\$150											\$150
1823040	187782		\$397											\$397
<b>1823040 Total</b>			<b>\$4,908</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>\$0</b>	<b>\$4,908</b>
1823600	187040													
<b>1823600 Total</b>			<b>\$395</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>\$0</b>	<b>\$0</b>
1823870	187104		\$395							\$395				
<b>1823870 Total</b>			<b>\$395</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$395</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1823910	100616	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100617	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100618	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100636	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100637	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100638	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100639	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100640	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100641	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100648	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100649	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100650	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823910	100651	SO	\$2	\$0	\$1	\$0	\$2	\$1	\$0	\$1	\$0	\$0	\$0	\$0
1823910	100652	SO	\$8	\$0	\$2	\$1	\$3	\$0	\$1	\$1	\$0	\$0	\$0	\$0
1823910	100653	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100671	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100707	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100708	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100709	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100710	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100838	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100839	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100840	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823910	100841	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823910	100842	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100843	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100844	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100854	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100855	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100856	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100871	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100872	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100873	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100874	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100875	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	101866	SO	\$13	\$0	\$4	\$1	\$1	\$2	\$2	\$6	\$1	\$0	\$0	\$0
1823910	101867	SO	\$53	\$1	\$14	\$4	\$4	\$6	\$6	\$23	\$3	\$1	\$0	\$0
1823910	101868	SO	\$55	\$1	\$15	\$4	\$4	\$6	\$6	\$24	\$3	\$1	\$0	\$0
1823910	101911	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	101912	SO	\$4	\$0	\$1	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823910	102026	SO	\$108	\$3	\$29	\$8	\$8	\$13	\$13	\$48	\$6	\$2	\$0	\$0
1823910	102027	SO	\$5	\$0	\$1	\$0	\$1	\$2	\$2	\$0	\$0	\$0	\$0	\$0
1823910	102041	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102103	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102104	SO	\$95	\$2	\$25	\$7	\$7	\$11	\$11	\$42	\$6	\$2	\$0	\$0
1823910	102105	SO	\$7	\$0	\$2	\$0	\$2	\$3	\$3	\$0	\$0	\$0	\$0	\$0
1823910	102191	SO	\$188	\$4	\$50	\$13	\$13	\$22	\$22	\$83	\$11	\$4	\$0	\$0
1823910	102193	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102194	SO	\$119	\$3	\$32	\$8	\$8	\$14	\$14	\$52	\$7	\$2	\$0	\$0
1823910	102324	SO	\$112	\$3	\$30	\$9	\$9	\$13	\$13	\$49	\$7	\$2	\$0	\$0
1823910	102325	SO	\$71	\$2	\$19	\$5	\$5	\$8	\$8	\$31	\$4	\$1	\$0	\$0
1823910	102326	SO	\$17	\$0	\$5	\$1	\$1	\$2	\$2	\$7	\$1	\$0	\$0	\$0
1823910	102463	SO	\$150	\$4	\$40	\$11	\$11	\$20	\$20	\$66	\$9	\$3	\$0	\$0



**Regulatory Assessts (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823910	102464	SO	\$36	\$1	\$10	\$3	\$0	\$0	\$4	\$16	\$2	\$1	\$0	
1823910	102467	SO	\$2183	\$51	\$585	\$156	\$0	\$0	\$257	\$960	\$130	\$42	\$2	
1823910	102477	SO	\$23	\$1	\$6	\$2	\$0	\$0	\$3	\$10	\$1	\$0	\$0	
1823910	102570	SO	\$1,463	\$34	\$382	\$105	\$0	\$0	\$172	\$643	\$87	\$28	\$1	
1823910	102571	SO	\$5	\$0	\$1	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0	
1823910	102584	WA	\$ (447)											
1823910	102661	SO	\$378	\$9	\$101	\$27	\$0	\$0	\$45	\$166	\$23	\$7	\$0	
1823910	102667	SO	\$875	\$20	\$234	\$63	\$0	\$0	\$103	\$385	\$52	\$17	\$1	
1823910	102771	SO	\$994	\$23	\$266	\$71	\$0	\$0	\$117	\$437	\$59	\$19	\$1	
<b>1823910 Total</b>			<b>\$6,528</b>	<b>\$163</b>	<b>\$1,868</b>	<b>\$53</b>	<b>\$0</b>	<b>\$0</b>	<b>\$822</b>	<b>\$3,066</b>	<b>\$417</b>	<b>\$135</b>	<b>\$5</b>	
1823920	101181	UT	\$1							\$1				
1823920	101182	UT	\$16							\$16				
1823920	101183	UT	\$44							\$44				
1823920	101184	UT	\$64							\$64				
1823920	101185	UT	\$41							\$41				
1823920	101187	UT	\$0							\$0				
1823920	101188	UT	\$1							\$1				
1823920	101189	UT	\$0							\$0				
1823920	101190	UT	\$4							\$4				
1823920	101214	UT	\$4							\$4				
1823920	101215	UT	\$60							\$60				
1823920	101216	UT	\$139							\$139				
1823920	101217	UT	\$125							\$125				
1823920	101221	UT	\$20							\$20				
1823920	101222	UT	\$1							\$1				
1823920	101223	UT	\$1							\$1				
1823920	101224	UT	\$4							\$4				
1823920	101225	UT	\$11							\$11				
1823920	101226	UT	\$0							\$0				
1823920	101255	WYP	\$0							\$0				
1823920	101260	WYP	\$0							\$0				
1823920	101261	WYP	\$0							\$0				
1823920	101266	WYP	\$0							\$0				
1823920	101267	WYP	\$0							\$0				
1823920	101270	WYP	\$0							\$0				
1823920	101280	WYP	\$1							\$1				
1823920	101281	WYP	\$6							\$6				
1823920	101284	WYU	\$1							\$1				
1823920	101295	WYU	\$6							\$6				
1823920	101902	WYP	\$4							\$4				
1823920	101903	WYP	\$5							\$5				
1823920	101944	WYP	\$0							\$0				
1823920	101945	WYP	\$2							\$2				
1823920	101946	WYP	\$8							\$8				
1823920	101947	WYP	\$0							\$0				
1823920	101948	WYP	\$0							\$0				
1823920	101949	WYP	\$0							\$0				
1823920	102030	OTHER	\$3,128											\$3,128
1823920	102032	OTHER	\$14,016											\$14,016
1823920	102033	OTHER	\$5,104											\$5,104
1823920	102034	OTHER	\$14											\$14
1823920	102036	OTHER	\$788											\$788
1823920	102037	OTHER	\$13											\$13
1823920	102038	OTHER	\$624											\$624
1823920	102039	OTHER	\$88											\$88
1823920	102040	OTHER	\$2,847											\$2,847
1823920	102043	OTHER	\$2											\$2
1823920	102044	OTHER	\$154											\$154
1823920	102045	OTHER	\$22											\$22



### Regulatory Assessts (Actuals)

Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823920	102046	OTHER	\$41											\$41
1823920	102067	HASSLE FREE	\$0											
1823920	102068	COMMERCIAL RETROFIT - WYOMING - PPL 2001	\$0						\$0					
1823920	102069	ENERGY FINANSWER - WYOMING PPL - 2001	\$16						\$16					
1823920	102070	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	\$42						\$42					
1823920	102071	SELF AUDIT - WYOMING - PPL 2001	\$0						\$0					
1823920	102072	SELF AUDIT - WYOMING - UP&L 2001	\$0						\$0					
1823920	102127	COMPACT FLUORESCENT LAMPS - WASHINGTON	\$1,183											\$1,183
1823920	102128	RESIDENTIAL PROGRAM RESEARCH - WA	\$24											\$24
1823920	102131	WA REVENUE RECOVERY - SBC OFFSET	\$(35,424)											\$(35,424)
1823920	102133	ENERGY FINANSWER - UTAH 2001/2002	\$1,280											\$1,280
1823920	102138	INDUSTRIAL FINANSWER - UTAH 2001/2002	\$1,353											\$1,353
1823920	102147	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	\$4,202											\$4,202
1823920	102148	COMMERCIAL SMALL RETROFIT - UT 2001/2002	\$848											\$848
1823920	102149	INDUSTRIAL SMALL RETROFIT - UT 2002	\$0											\$0
1823920	102150	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	\$498											\$498
1823920	102158	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	\$82											\$82
1823920	102159	ENERGY FINANSWER - WYP - 2002	\$7						\$7					
1823920	102160	INDUSTRIAL FINANSWER - WYP - 2002	\$22						\$22					
1823920	102161	SELF AUDIT - WYP - 2002	\$0						\$0					
1823920	102165	SELF AUDIT - WYU - 2002	\$0						\$0					
1823920	102185	WEB AUDIT PILOT - WA	\$527											\$527
1823920	102186	APPLIANCE REBATE - WA	\$18											\$18
1823920	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	\$71											\$71
1823920	102196	POWER FORWARD UT 2002	\$115											\$115
1823920	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	\$28											\$28
1823920	102206	SCHOOL ENERGY EDUCATION - WA	\$1,441											\$1,441
1823920	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	\$2						\$2					
1823920	102209	AIR CONDITIONING - UT 2002	\$24											\$24
1823920	102210	HASSELFREE EFFICIENCY - IDU 2003	\$1									\$1		
1823920	102214	REFRIGERATOR RECYCLING PGM - UT 2003	\$1,509											\$1,509
1823920	102215	REFRIGERATOR RECYCLING PGM - WA	\$1,456											\$1,456
1823920	102223	REFRIGERATOR RECYCLING - WYP 2003	\$3											\$3
1823920	102225	A/C LOAD CONTROL - RESIDENTIAL UT 2003	\$460											\$460
1823920	102226	AIR CONDITIONING - UT 2003	\$2,564											\$2,564
1823920	102227	COMMERCIAL RETROFIT LIGHTING - UT 2003	\$1,187											\$1,187
1823920	102228	COMMERCIAL SMALL RETROFIT - UT 2003	\$895											\$895
1823920	102229	COMPACT FLUORESCENT LAMP (CFL) - UT 2002	\$13											\$13
1823920	102230	ENERGY FINANSWER - UT 2003	\$1,542											\$1,542
1823920	102231	INDUSTRIAL FINANSWER - UT 2003	\$1,658											\$1,658
1823920	102232	INDUSTRIAL RETROFIT LIGHTING - UT 2003	\$191											\$191
1823920	102233	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	\$14											\$14
1823920	102236	POWER FORWARD - UT 2003	\$(27)											\$(27)
1823920	102237	COMPACT FLUORESCENT LAMPS - WYP 2003	\$2						\$2					
1823920	102238	ENERGY FINANSWER - WYP 2003	\$0						\$0					
1823920	102239	INDUSTRIAL FINANSWER - WYP 2003	\$25						\$25					
1823920	102245	SELF AUDIT - WYOMING - PPL 2003	\$0						\$0					
1823920	102327	CA REVENUE RECOVERY - BALANCING ACCT	\$(292)											\$(292)
1823920	102328	COMMERCIAL SELF-DIRECT UT 2003	\$4											\$4
1823920	102336	INDUSTRIAL SELF-DIRECT UT 2003	\$7											\$7
1823920	102337	LOW INCOME - UTAH - 2004	\$22											\$22
1823920	102338	REFRIGERATOR RECYCLING PGM - UT 2004	\$3,581											\$3,581
1823920	102341	AC LOAD CONTROL - RESIDENTIAL UT 2004	\$2,910											\$2,910
1823920	102342	AIR CONDITIONING - UT 2004	\$3,026											\$3,026
1823920	102343	COMMERCIAL RETROFIT LIGHTING - UT 2004	\$1,547											\$1,547
1823920	102344	COMMERCIAL SMALL RETROFIT - UT 2004	\$285											\$285
1823920	102345	COMPACT FLUORESCENT LAMPS (CFL) UT 2004	\$(1)											\$(1)
1823920	102343	ENERGY FINANSWER - UT 2004	\$1,227											\$1,227
1823920	102344	INDUSTRIAL FINANSWER - UT 2004	\$2,562											\$2,562
1823920	102345	INDUSTRIAL RETROFIT - UT 2004	\$230											\$230



**Regulatory Assessts (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor: West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id.PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823920	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	\$51											\$51
1823920	102347	POWER FORWARD - UT 2004	\$54											\$54
1823920	102348	COMMERCIAL SELF-DIRECT - UT 2004	\$89											\$89
1823920	102349	INDUSTRIAL SELF-DIRECT - UT 2004	\$129											\$129
1823920	102351	ENERGY FINANSWER - IDIUT 2004	\$6											
1823920	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	\$1						\$1					
1823920	102362	ENERGY FINANSWER - WYP 2004	\$31						\$31					
1823920	102363	INDUSTRIAL FINANSWER - WYP 2004	\$31						\$31					
1823920	102364	SELF AUDIT - WYOMING - PPL 2004	\$0						\$0					
1823920	102443	RESIDENTIAL NEW CONSTRUCTION - WASHINGTON	\$471											\$471
1823920	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$76											\$76
1823920	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTON	\$1,388											\$1,388
1823920	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTON	\$505											\$505
1823920	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$446											\$446
1823920	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$146											\$146
1823920	102462	UTAH REVENUE RECOVERY - SBC OFFSET	\$ (106,581)											\$ (106,581)
1823920	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	\$2											\$2
1823920	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	\$23											\$23
1823920	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	\$1								\$1			
1823920	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	\$4								\$4			
1823920	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	\$4								\$4			
1823920	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO - 2	\$4								\$4			
1823920	102518	ENERGY FINANSWER - IDIUT 2005	\$14								\$14			
1823920	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	\$4								\$4			
1823920	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	\$3								\$3			
1823920	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	\$2								\$2			
1823920	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO - 2	\$32								\$32			
1823920	102532	LOW INCOME - UTAH - 2005	\$48											\$48
1823920	102533	REFRIGERATOR RECYCLING PGM - UTAH - 2005	\$3,306											\$3,306
1823920	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	\$3,060											\$3,060
1823920	102535	AIR CONDITIONING - UTAH - 2005	\$2,347											\$2,347
1823920	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	\$65											\$65
1823920	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	\$223											\$223
1823920	102539	ENERGY FINANSWER - UTAH - 2005	\$1,476											\$1,476
1823920	102540	INDUSTRIAL FINANSWER - UTAH - 2005	\$3,485											\$3,485
1823920	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	\$60											\$60
1823920	102543	POWER FORWARD - UTAH - 2005	\$50											\$50
1823920	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	\$67											\$67
1823920	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	\$103											\$103
1823920	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$944											\$944
1823920	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$1,967											\$1,967
1823920	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$421											\$421
1823920	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	\$105											\$105
1823920	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	\$36											\$36
1823920	102552	ENERGY FINANSWER - WYOMING PPL - 2005	\$5						\$5					
1823920	102553	SELF AUDIT - WYOMING - PPL 2005	\$20						\$20					
1823920	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	\$1						\$1					
1823920	102556	1823920/102556	\$0											\$0
1823920	102562	APPLIANCE INCENTIVE - WASHWISE - WASHINGTON	\$53											\$53
1823920	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	\$3											\$3
1823920	102702	ENERGY FINANSWER - WYOMING PPL - 2006	\$2						\$2					
1823920	102703	INDUSTRIAL FINANSWER - WYOMING - PPL 2006	\$4						\$4					
1823920	102706	LOW INCOME - UTAH - 2006	\$119											\$119
1823920	102707	REFRIGERATOR RECYCLING PGM - UTAH - 2006	\$3,752											\$3,752
1823920	102708	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 2006	\$8,624											\$8,624
1823920	102709	AIR CONDITIONING - UTAH - 2006	\$1,489											\$1,489
1823920	102712	ENERGY FINANSWER - UTAH - 2006	\$2,187											\$2,187
1823920	102713	INDUSTRIAL FINANSWER - WYOMING - UTAH - 2006	\$2,748											\$2,748



**Regulatory Assessts (Actuals)**

Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823920	102717	OTHER	\$65											\$65
1823920	102718	COMMERCIAL SELF-DIRECT-UTAH-2006	\$122											\$122
1823920	102719	INDUSTRIAL NEW CONSTRUCTION-UTAH-2006	\$1,848											\$1,848
1823920	102720	RESIDENTIAL FINANSWER EXPRESS-UTAH-2006	\$2,469											\$2,469
1823920	102721	COMMERCIAL FINANSWER-UTAH-2006	\$536											\$536
1823920	102722	INDUSTRIAL FINANSWER-UTAH-2006	\$211											\$211
1823920	102723	RETROFIT COMMISSIONING PROGRAM -UTAH-200	\$8											\$8
1823920	102724	C&I LIGHTING LOAD CONTROL -UTAH-2006	\$0											\$0
1823920	102725	CALIFORNIA DSM EXPENSE 2006	\$0											\$0
1823920	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	\$241											\$241
1823920	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	\$619											\$619
1823920	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	\$13											\$13
1823920	102767	DSR COSTS BEING AMORTIZED	\$(3,414)											\$(3,414)
1823920	102788	DSR COSTS BEING AMORTIZED	\$1											\$1
1823920	102789	DSR COSTS BEING AMORTIZED	\$5											\$5
1823920	102790	DSR COSTS BEING AMORTIZED	\$3											\$3
1823920	102791	DSR COSTS BEING AMORTIZED	\$4											\$4
1823920	102792	DSR COSTS BEING AMORTIZED	\$4											\$4
1823920	102796	DSR COSTS BEING AMORTIZED	\$0											\$0
1823920	102798	ENERGY FINANSWER - WYOMING PPL - 2007	\$1											\$1
1823920	102799	MAJOR CUSTOMER 99	\$2											\$2
1823920	102800	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	\$8											\$8
1823920	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	\$5											\$5
1823920	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	\$3											\$3
1823920	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	\$1											\$1
1823920	102806	SELF DIRECT - COMMERCIAL - WY - 2007	\$1											\$1
1823920	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	\$1											\$1
1823920	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	\$4,817											\$4,817
1823920	102820	AIR CONDITIONING - UTAH - 2007	\$769											\$769
1823920	102821	ENERGY FINANSWER - UTAH - 2007	\$1,745											\$1,745
1823920	102822	INDUSTRIAL FINANSWER - UTAH - 2007	\$2,699											\$2,699
1823920	102823	LOW INCOME - UTAH - 2007	\$97											\$97
1823920	102824	POWER FORWARD - UTAH - 2007	\$50											\$50
1823920	102825	REFRIGERATOR RECYCLING PGM-UTAH - 2007	\$2,951											\$2,951
1823920	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	\$54											\$54
1823920	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	\$95											\$95
1823920	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$1,648											\$1,648
1823920	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$2,736											\$2,736
1823920	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$891											\$891
1823920	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	\$174											\$174
1823920	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	\$253											\$253
1823920	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	\$2,529											\$2,529
1823920	102863	CALIFORNIA DSM EXPENSE - 2008	\$0											\$0
1823920	102865	ENERGY FINANSWER - WYOMING PPL - 2008	\$1											\$1
1823920	102866	INDUSTRIAL FINANSWER - WYOMING PPL - 200	\$1											\$1
1823920	102868	REFRIGERATOR RECYCLING - WYOMING 2008	\$0											\$0
1823920	102869	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	\$1											\$1
1823920	102891	LOW INCOME WEATHERIZATION - WYOMING 2008	\$1											\$1
1823920	102892	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	\$1											\$1
1823920	102893	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	\$0											\$0
1823920	102894	SELF DIRECT COMMERCIAL - WYOMING 2008	\$1											\$1
1823920	102906	AC LOAD CONTROL - WYOMING 2008	\$1											\$1
1823920	102907	AIR CONDITIONING - UTAH 2008	\$26											\$26
1823920	102908	ENERGY FINANSWER - UTAH - 2008	\$35											\$35
1823920	102909	INDUSTRIAL FINANSWER - UTAH - 2008	\$308											\$308
1823920	102910	LOW INCOME - UTAH 2008	\$435											\$435
1823920	102911	POWER FORWARD - UTAH - 2008	\$13											\$13
1823920	102912	REFRIGERATOR RECYCLING - UTAH - 2008	\$241											\$241
1823920	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	\$12											\$12



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823920	102914		\$21											\$21
1823920	102915	OTHER	\$260											\$260
1823920	102916	OTHER	\$451											\$451
1823920	102917	OTHER	\$147											\$147
1823920	102918	OTHER	\$167											\$167
1823920	102920	OTHER	\$96											\$96
1823920	102921	OTHER	\$726											\$726
<b>1823920 Total</b>			<b>\$10,704</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$279</b>	<b>\$538</b>	<b>\$76</b>	<b>\$7</b>	<b>\$0</b>	<b>\$19,605</b>
1823930	101300	WEATHERIZATION 96	\$1								\$1			\$1
1823930	101301	"IDAHO WEATHERIZATION, ID-P 1997"	\$0								\$0			\$0
1823930	101302	SUPER GOOD CENT 90	\$24								\$24			\$24
1823930	101303	SUPER GOOD CENT 91	\$40								\$40			\$40
1823930	101304	SUPER GOOD CENT 92	\$73								\$73			\$73
1823930	101305	CASH GRANT ID 92	\$159								\$159			\$159
1823930	101306	LOW INCOME ID 90	\$1								\$1			\$1
1823930	101307	LOW INCOME ID 91	\$4								\$4			\$4
1823930	101308	LOW INCOME ID 92	\$6								\$6			\$6
1823930	101309	LOW INCOME ID 93	\$10								\$10			\$10
1823930	101310	LOW INCOME ID 94	\$6								\$6			\$6
1823930	101311	LOW INCOME ID 95	\$7								\$7			\$7
1823930	101312	LOW INCOME ID 96	\$2								\$2			\$2
1823930	101313	LOW INCOME ID 97	\$4								\$4			\$4
1823930	101314	"LOW INCOME PROGRAM, ID-UT 1998"	\$30								\$30			\$30
1823930	101315	CASH GRANT ID 90	\$7								\$7			\$7
1823930	101316	CASH GRANT ID 91	\$5								\$5			\$5
1823930	101317	CASH GRANT ID 92	\$6								\$6			\$6
1823930	101318	CASH GRANT ID 93	\$3								\$3			\$3
1823930	101319	CASH GRANT ID 94	\$3								\$3			\$3
1823930	101320	CASH GRANT ID 95	\$1								\$1			\$1
1823930	101321	CASH GRANT ID 96	\$0								\$0			\$0
1823930	101322	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	\$0								\$0			\$0
1823930	101323	"WEATHER LOANS, IDAHO - U 1997"	\$0								\$0			\$0
1823930	101324	"WEATHER LOANS, IDAHO - U 1998"	\$0								\$0			\$0
1823930	101325	EARLY PAYOFF ID 92	\$115								\$115			\$115
1823930	101326	EARLY PAYOFF ID 93	\$1								\$1			\$1
1823930	101327	IRRIGATION ID 93	\$0								\$0			\$0
1823930	101328	IRRIGATION ID 94	\$1								\$1			\$1
1823930	101329	IRRIGATION ID 95	\$0								\$0			\$0
1823930	101329	SELF AUDIT - IDAHO-UT 1998	\$0								\$0			\$0
1823930	101330	REG MOBILE HOME 93	\$86								\$86			\$86
1823930	101331	REG MOBILE HOME 94	\$47								\$47			\$47
1823930	101332	REG MOBILE HOME 95	\$24								\$24			\$24
1823930	101333	REG MOBILE HOME 96	\$70								\$70			\$70
1823930	101334	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	\$ (16)								\$ (16)			\$ (16)
1823930	101335	TECH MONITOR ID 92	\$0								\$0			\$0
1823930	101336	TECH MONITOR ID 93	\$1								\$1			\$1
1823930	101337	HASSLE FREE ID 92	\$1								\$1			\$1
1823930	101338	HASSLE FREE ID 94	\$1								\$1			\$1
1823930	101339	HASSLE FREE ID 95	\$1								\$1			\$1
1823930	101340	HASSLE FREE ID 96	\$1								\$1			\$1
1823930	101341	HASSLE FREE EFFICIENCY - IDAHO-UT 1987	\$1								\$1			\$1
1823930	101342	HASSLE FREE EFFICIENCY - IDAHO-UT 1988	\$1								\$1			\$1
1823930	101343	ENERGY FINANSWER91	\$2								\$2			\$2
1823930	101344	ENERGY FINANSWER92	\$5								\$5			\$5
1823930	101345	ENERGY FINANSWER93	\$2								\$2			\$2
1823930	101346	ENERGY FINANSWER94	\$6								\$6			\$6
1823930	101347	ENERGY FINANSWER95	\$11								\$11			\$11
1823930	101348	ENERGY FINANSWER96	\$10								\$10			\$10
1823930	101349	"ENERGY FINANSWER, ID-UT 1997"	\$9								\$9			\$9
1823930	101350	"ENERGY FINANSWER, ID-UT 1998"	\$0								\$0			\$0



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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823930	101351	IDU	\$0								\$0			
1823930	101353	IDU	\$0								\$0			
1823930	101354	IDU	\$4								\$4			
1823930	101355	IDU	\$0								\$0			
1823930	101356	IDU	\$1								\$1			
1823930	101357	IDU	\$0								\$0			
1823930	101358	IDU	\$1								\$1			
1823930	101359	IDU	\$0								\$0			
1823930	101360	IDU	\$1								\$1			
1823930	101361	IDU	\$1								\$1			
1823930	101362	IDU	\$10								\$10			
1823930	101363	IDU	\$1								\$1			
1823930	101364	IDU	\$0								\$0			
1823930	101365	IDU	\$0								\$0			
1823930	101366	IDU	\$0								\$0			
1823930	101367	IDU	\$2								\$2			
1823930	101368	IDU	\$0								\$0			
1823930	101369	IDU	\$0								\$0			
1823930	101370	IDU	\$44								\$44			
1823930	101371	IDU	\$0								\$0			
1823930	101372	IDU	\$0								\$0			
1823930	101373	IDU	\$2								\$2			
1823930	101374	IDU	\$50								\$50			
1823930	101375	IDU	\$43								\$43			
1823930	101376	IDU	\$25								\$25			
1823930	101377	IDU	\$0								\$0			
1823930	101378	IDU	\$0								\$0			
1823930	101379	IDU	\$0								\$0			
1823930	101380	IDU	\$0								\$0			
1823930	101381	IDU	\$0								\$0			
1823930	101382	IDU	\$4								\$4			
1823930	101383	IDU	\$1								\$1			
1823930	101384	IDU	\$0								\$0			
1823930	101385	IDU	\$1								\$1			
1823930	101386	IDU	\$1								\$1			
1823930	101387	IDU	\$1								\$1			
1823930	101388	IDU	\$13								\$13			
1823930	101389	IDU	\$1								\$1			
1823930	101881	IDU	\$2								\$2			
1823930	101883	IDU	\$0								\$0			
1823930	101884	IDU	\$0								\$0			
1823930	101886	IDU	\$1								\$1			
1823930	101887	IDU	\$1								\$1			
1823930	101914	IDU	\$129								\$129			
1823930	101917	IDU	\$9								\$9			
1823930	101920	IDU	\$0								\$0			
1823930	101926	IDU	\$4								\$4			
1823930	101927	IDU	\$1								\$1			
1823930	101928	IDU	\$3								\$3			
1823930	101929	IDU	\$14								\$14			
1823930	101930	IDU	\$0								\$0			
1823930	101950	IDU	\$2								\$2			
1823930	101955	IDU	\$130								\$130			
1823930	102062	IDU	\$21								\$21			
1823930	102063	IDU	\$2								\$2			
1823930	102064	IDU	\$9								\$9			
1823930	102065	IDU	\$30								\$30			
1823930	102066	IDU	\$1								\$1			
1823930	102079	IDU	\$135								\$135			



**Regulatory Assessts (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823930	102180	IDU	\$0								\$0			
1823930	102181	IDU	\$0								\$0			
1823930	102182	IDU	\$2								\$2			
1823930	102183	IDU	\$0								\$0			
1823930	102184	IDU	\$148								\$148			
1823930	102204	IDU	\$4								\$4			
1823930	102216	IDU	\$6								\$6			
1823930	102217	IDU	\$8								\$8			
1823930	102218	IDU	\$0								\$0			
1823930	102219	IDU	\$127								\$127			
1823930	102220	IDU	\$9								\$9			
1823930	102221	IDU	\$283								\$283			
1823930	102222	IDU	\$0								\$0			
1823930	102263	IDU	\$193								\$193			
1823930	102352	IDU	\$75								\$75			
1823930	102353	IDU	\$35								\$35			
1823930	102354	IDU	\$155								\$155			
1823930	102355	IDU	\$0								\$0			
1823930	102356	IDU	\$222								\$222			
1823930	102358	IDU	\$4								\$4			
1823930	102519	IDU	\$43								\$43			
1823930	102520	IDU	\$49								\$49			
1823930	102521	IDU	\$216								\$216			
1823930	102522	IDU	\$0								\$0			
1823930	102523	IDU	\$318								\$318			
1823930	102524	IDU	\$2								\$2			
1823930	102573	IDU	\$0								\$0			
1823930	102574	IDU	\$3								\$3			
1823930	102575	IDU	\$144								\$144			
1823930	102576	IDU	\$359								\$359			
1823930	102577	IDU	\$361								\$361			
1823930	102578	IDU	\$2								\$2			
1823930	102579	IDU	\$143								\$143			
1823930	102580	IDU	\$117								\$117			
1823930	102581	IDU	\$47								\$47			
1823930	102582	IDU	\$246								\$246			
1823930	102758	IDU	\$103								\$103			
1823930	102808	OTHER	\$0								\$0			\$0
1823930	102809	OTHER	\$4								\$4			\$4
1823930	102810	OTHER	\$0								\$0			\$0
1823930	102811	OTHER	\$796								\$796			\$796
1823930	102812	OTHER	\$85								\$85			\$85
1823930	102813	OTHER	\$315								\$315			\$315
1823930	102814	OTHER	\$104								\$104			\$104
1823930	102815	OTHER	\$58								\$58			\$58
1823930	102816	OTHER	\$118								\$118			\$118
1823930	102817	OTHER	\$214								\$214			\$214
1823930	102818	OTHER	\$196								\$196			\$196
1823930	102896	OTHER	\$ (0)								\$ (0)			\$ (0)
1823930	102897	OTHER	\$0								\$0			\$0
1823930	102898	OTHER	\$390								\$390			\$390
1823930	102899	OTHER	\$26								\$26			\$26
1823930	102900	OTHER	\$41								\$41			\$41
1823930	102901	OTHER	\$7								\$7			\$7
1823930	102902	OTHER	\$12								\$12			\$12
1823930	102903	OTHER	\$2								\$2			\$2
1823930	102904	OTHER	\$11								\$11			\$11
1823930	102905	OTHER	\$86								\$86			\$86
<b>1823930 Total</b>			<b>\$7,370</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,903</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,467</b>





**Regulatory Assests (Actuals)**

Average of Monthly Averages Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823940	101391	IDU	\$558								\$558			
1823940	101469	UT	\$ (1)							\$ (1)				
1823940	101470	UT	\$3							\$3				
1823940	101471	UT	\$6							\$6				
1823940	101472	UT	\$1							\$1				
1823940	101473	UT	\$2							\$2				
1823940	101474	UT	\$ (4)							\$ (4)				
1823940	101477	UT	\$ (0)							\$ (0)				
1823940	102146	OTHER	\$2,776											\$2,776
1823940	102188	OTHER	\$ (537)											\$ (537)
1823940	102766	IDU	\$18							\$18				
<b>1823940 Total</b>			<b>\$2,822</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$576</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,239</b>
1823960	101662	UT	\$12							\$12				
1823960	101663	UT	\$63							\$63				
1823960	101664	UT	\$42							\$42				
1823960	101669	UT	\$0							\$0				
1823960	101672	UT	\$0							\$0				
1823960	101673	UT	\$0							\$0				
1823960	101674	UT	\$4							\$4				
1823960	101675	UT	\$2							\$2				
1823960	101680	UT	\$2							\$2				
1823960	101681	UT	\$1							\$1				
1823960	101682	UT	\$17							\$17				
1823960	101683	UT	\$86							\$86				
1823960	101684	UT	\$15							\$15				
1823960	101685	UT	\$1							\$1				
1823960	101686	UT	\$6							\$6				
1823960	101687	UT	\$11							\$11				
1823960	101688	UT	\$3							\$3				
1823960	101691	UT	\$24							\$24				
1823960	101692	UT	\$14							\$14				
1823960	101694	UT	\$1							\$1				
1823960	101695	UT	\$40							\$40				
1823960	101696	UT	\$44							\$44				
1823960	101697	UT	\$1							\$1				
1823960	101698	UT	\$2							\$2				
1823960	101699	UT	\$27							\$27				
<b>1823960 Total</b>			<b>\$420</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$420</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1823990	184500	IDU	\$41							\$41				
1823990	186099	OTHER	\$3,473											\$3,473
1823990	186100	CA	\$1,852											\$1,852
1823990	187003	OTHER	\$97											\$97
1823990	187004	OTHER	\$0											\$0
1823990	187005	OTHER	\$0											\$0
1823990	187006	OTHER	\$0											\$0
1823990	187007	OTHER	\$0											\$0
1823990	187028	SO	\$0											\$0
1823990	187041	CAEE	\$10,757											\$10,757
1823990	187050	CAEE	\$683											\$683
1823990	187051	CAEE	\$0											\$0
1823990	187058	WA	\$0											\$0
1823990	187059	CAEE	\$0											\$0
1823990	187070	CAEE	\$0											\$0
1823990	187081	CAEE	\$0											\$0
1823990	187082	OTHER	\$879											\$879
1823990	187105	OTHER	\$401											\$401
1823990	187106	OTHER	\$0											\$0
1823990	187107	UT	\$0											\$0
<b>1823990 Total</b>			<b>\$41</b>	<b>\$1,852</b>	<b>\$0</b>	<b>\$683</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$420</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,473</b>
1823990	186099	OTHER	\$3,473											\$3,473
1823990	186100	CA	\$1,852											\$1,852
1823990	187003	OTHER	\$97											\$97
1823990	187004	OTHER	\$0											\$0
1823990	187005	OTHER	\$0											\$0
1823990	187006	OTHER	\$0											\$0
1823990	187007	OTHER	\$0											\$0
1823990	187028	SO	\$0											\$0
1823990	187041	CAEE	\$10,757											\$10,757
1823990	187050	CAEE	\$683											\$683
1823990	187051	CAEE	\$0											\$0
1823990	187058	WA	\$0											\$0
1823990	187059	CAEE	\$0											\$0
1823990	187070	CAEE	\$0											\$0
1823990	187081	OTHER	\$879											\$879
1823990	187082	OTHER	\$401											\$401
1823990	187105	OTHER	\$0											\$0
1823990	187106	UT	\$0											\$0



**Regulatory Assessts (Actuals)**

Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823990	187107	UT	\$2,429							\$2,429				
	187108	UT												\$1,748
	187109	UT												\$1,941
	187110	UT												
	187111	UT												
	187112	UT												
	187113	UT												
	187114	OR	\$460		\$460									
	187201	OTHER												
	187202	CA												
	187203	IDU												
	187204	OR			\$10,054									
	187205	UT												
	187206	WYP												
	187211	WYU												
	187212	WA	\$1,620		\$1,620									
	187213	OTHER	\$1,748											
	187250	OTHER	\$1,941											
	187764	OTHER												
	187765	OTHER												
	187766	OTHER												
	187767	OTHER												
	187768	OTHER												
	187769	OTHER												
	187902	OTHER												
	187903	OTHER	\$871											
	187904	OTHER												
	187905	CA	\$1,180		\$1,180									
	187906	OTHER	\$150											
	187907	OTHER												
	187908	OTHER												
	187909	OTHER	\$871											
	187912	OTHER												
	187920	CA	\$26,711											\$26,711
	187930	OTHER	\$4,446											\$4,446
	187951	OTHER												
	187952	OR	\$584		\$584									
	187953	CA	\$272											
	187955	UT	\$272											
	188000	JBG	\$ (472)		\$ (21)	\$ (334)	\$ (96)							
	188000	OR	\$ (472)											
	1823990 Total		\$73,386	\$3,011	\$10,763	\$2,206	\$0	\$0	\$2,145	\$9,932	\$1,059	\$328	\$15	\$43,927
	1823993	OR	\$ (516)		\$ (516)									
	1823995	IDU	\$ (316)											
	1823995 Total		\$ (832)											
	1823999	OTHER	\$5,824											\$5,824
	1823999 Total		\$5,824											\$5,824
	Grand Total		\$109,878	\$4,763	\$26,499	\$7,432	\$0	\$0	\$2,417	\$17,117	\$6,317	\$327	\$ (5)	\$46,011

B17. DEPRECIATION  
RESERVE



**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	LAND RIGHTS	CAGE	\$ (18,646)				\$ (3,725)	\$ (12,568)	\$ (1,767)	\$ (668)	\$ (26)
1080000	LAND RIGHTS	JBG	\$ (193)	\$ (9)	\$ (136)	\$ (39)	\$ (2)	\$ (5)	\$ (1)	\$ (0)	\$ (0)
3102000	Total		\$ (1,838)	\$ (9)	\$ (136)	\$ (39)	\$ (2)	\$ (5)	\$ (1)	\$ (0)	\$ (26)
1080000	WATER RIGHTS	CAGE	\$ (15,060)				\$ (3,008)	\$ (10,143)	\$ (1,427)	\$ (669)	\$ (21)
1080000	WATER RIGHTS	JBG	\$ (96)	\$ (4)	\$ (68)	\$ (20)	\$ (1)	\$ (3)	\$ (0)	\$ (0)	\$ (0)
3103000	Total		\$ (15,156)	\$ (4)	\$ (68)	\$ (20)	\$ (1)	\$ (3)	\$ (0)	\$ (0)	\$ (21)
1080000	STRUCTURES AND IMPROVEMENTS	CAGE	\$ (333,918)				\$ (68,703)	\$ (224,902)	\$ (31,650)	\$ (10,193)	\$ (471)
1080000	STRUCTURES AND IMPROVEMENTS	CAGW	\$ (93,287)	\$ (1,566)	\$ (24,579)	\$ (7,093)	\$ (2,385)	\$ (2,385)	\$ (336)	\$ (108)	\$ (5)
1080000	STRUCTURES AND IMPROVEMENTS	JBG	\$ (63,879)	\$ (3,784)	\$ (59,410)	\$ (17,145)	\$ (67,410)	\$ (227,286)	\$ (31,986)	\$ (10,301)	\$ (476)
3110000	Total		\$ (451,035)	\$ (5,350)	\$ (83,989)	\$ (24,238)	\$ (207,357)	\$ (699,142)	\$ (98,389)	\$ (31,685)	\$ (1,463)
1080000	BOILER PLANT EQUIPMENT	CAGE	\$ (1,038,037)				\$ (2,506)	\$ (8,448)	\$ (1,189)	\$ (383)	\$ (18)
1080000	BOILER PLANT EQUIPMENT	CAGW	\$ (60,630)	\$ (2,856)	\$ (44,835)	\$ (12,939)	\$ (2,506)	\$ (8,448)	\$ (1,189)	\$ (383)	\$ (18)
1080000	BOILER PLANT EQUIPMENT	JBG	\$ (287,205)	\$ (13,408)	\$ (210,504)	\$ (60,749)	\$ (209,863)	\$ (707,581)	\$ (99,578)	\$ (32,068)	\$ (1,481)
3120000	Total		\$ (1,385,872)	\$ (16,264)	\$ (255,339)	\$ (73,687)	\$ (209,863)	\$ (707,581)	\$ (99,578)	\$ (32,068)	\$ (1,481)
1080000	TURBOGENERATOR UNITS	CAGE	\$ (271,498)				\$ (54,234)	\$ (182,860)	\$ (25,734)	\$ (6,207)	\$ (383)
1080000	TURBOGENERATOR UNITS	CAGW	\$ (24,772)	\$ (1,167)	\$ (18,319)	\$ (5,287)	\$ (579)	\$ (1,951)	\$ (275)	\$ (88)	\$ (4)
1080000	TURBOGENERATOR UNITS	JBG	\$ (69,635)	\$ (3,096)	\$ (48,613)	\$ (14,029)	\$ (64,813)	\$ (184,812)	\$ (26,008)	\$ (8,376)	\$ (387)
3140000	Total		\$ (364,905)	\$ (4,263)	\$ (66,932)	\$ (19,316)	\$ (30,510)	\$ (102,869)	\$ (14,477)	\$ (4,662)	\$ (215)
1080000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$ (152,732)				\$ (283)	\$ (103,822)	\$ (14,611)	\$ (4,705)	\$ (217)
1080000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$ (7,104)	\$ (335)	\$ (5,253)	\$ (1,516)	\$ (283)	\$ (953)	\$ (134)	\$ (43)	\$ (2)
1080000	ACCESSORY ELECTRIC EQUIPMENT	JBG	\$ (33,519)	\$ (1,512)	\$ (23,741)	\$ (6,851)	\$ (30,792)	\$ (103,822)	\$ (14,611)	\$ (4,705)	\$ (217)
3150000	Total		\$ (193,355)	\$ (1,847)	\$ (28,994)	\$ (8,367)	\$ (30,792)	\$ (103,822)	\$ (14,611)	\$ (4,705)	\$ (217)
1080000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	\$ (2)				\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1080000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	\$ (32)	\$ (1)	\$ (23)	\$ (7)	\$ (1)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
3157000	Total		\$ (34)	\$ (1)	\$ (23)	\$ (7)	\$ (1)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1080000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	\$ (9,840)				\$ (1,966)	\$ (6,627)	\$ (933)	\$ (300)	\$ (14)
1080000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	\$ (1,201)	\$ (57)	\$ (888)	\$ (256)	\$ (18)	\$ (61)	\$ (9)	\$ (3)	\$ (0)
1080000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	\$ (2,128)	\$ (96)	\$ (1,508)	\$ (435)	\$ (1,966)	\$ (6,688)	\$ (941)	\$ (303)	\$ (14)
3160000	Total		\$ (13,170)	\$ (153)	\$ (2,396)	\$ (632)	\$ (1,966)	\$ (6,688)	\$ (941)	\$ (303)	\$ (14)
1080000	LAND RIGHTS	CAGE	\$ (13)				\$ (3)	\$ (9)	\$ (1)	\$ (0)	\$ (0)
1080000	LAND RIGHTS	CAGW	\$ (4,079)	\$ (192)	\$ (3,017)	\$ (871)	\$ (3)	\$ (9)	\$ (1)	\$ (0)	\$ (0)
3302000	Total		\$ (4,092)	\$ (192)	\$ (3,017)	\$ (871)	\$ (3)	\$ (9)	\$ (1)	\$ (0)	\$ (0)
1080000	WATER RIGHTS	CAGE	\$ (22)				\$ (4)	\$ (15)	\$ (2)	\$ (1)	\$ (0)
1080000	WATER RIGHTS	CAGW	\$ (23)	\$ (0)	\$ (0)	\$ (0)	\$ (4)	\$ (15)	\$ (2)	\$ (1)	\$ (0)
3303000	Total		\$ (45)	\$ (0)	\$ (0)	\$ (0)	\$ (4)	\$ (15)	\$ (2)	\$ (1)	\$ (0)
1080000	FLOOD RIGHTS	CAGE	\$ (160)				\$ (5)	\$ (16)	\$ (2)	\$ (1)	\$ (0)
1080000	FLOOD RIGHTS	CAGW	\$ (183)	\$ (8)	\$ (118)	\$ (34)	\$ (5)	\$ (16)	\$ (2)	\$ (1)	\$ (0)
3304000	Total		\$ (343)	\$ (8)	\$ (118)	\$ (34)	\$ (5)	\$ (16)	\$ (2)	\$ (1)	\$ (0)
1080000	LAND RIGHTS - FISHWILDLIFE	CAGE	\$ (205)				\$ (10)	\$ (44)			
1080000	STRUCTURES AND IMPROVE	CAGE	\$ (2,410)				\$ (481)	\$ (1,623)	\$ (228)	\$ (74)	\$ (3)
1080000	STRUCTURES AND IMPROVE	CAGW	\$ (2,411)	\$ (0)	\$ (0)	\$ (0)	\$ (481)	\$ (1,623)	\$ (228)	\$ (74)	\$ (3)
3310000	Total		\$ (673)	\$ (0)	\$ (0)	\$ (0)	\$ (481)	\$ (1,623)	\$ (228)	\$ (74)	\$ (3)
1080000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	\$ (17,158)	\$ (808)	\$ (12,688)	\$ (3,662)	\$ (134)	\$ (453)	\$ (64)	\$ (21)	\$ (1)
1080000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	\$ (17,831)	\$ (808)	\$ (12,688)	\$ (3,662)	\$ (134)	\$ (453)	\$ (64)	\$ (21)	\$ (1)
3311000	Total		\$ (35,989)	\$ (1,616)	\$ (25,376)	\$ (7,324)	\$ (268)	\$ (906)	\$ (128)	\$ (42)	\$ (2)
1080000	STRUCTURES AND IMPROVE-FISHWILDLIFE	CAGE	\$ (120)				\$ (24)	\$ (81)	\$ (11)	\$ (4)	\$ (0)
1080000	STRUCTURES AND IMPROVE-FISHWILDLIFE	CAGW	\$ (6,149)	\$ (290)	\$ (4,547)	\$ (1,312)	\$ (24)	\$ (81)	\$ (11)	\$ (4)	\$ (0)
3312000	Total		\$ (6,269)	\$ (290)	\$ (4,547)	\$ (1,312)	\$ (24)	\$ (81)	\$ (11)	\$ (4)	\$ (0)
1080000	STRUCTURES AND IMPROVE-RECREATION	CAGE	\$ (401)				\$ (80)	\$ (270)	\$ (38)	\$ (12)	\$ (1)
1080000	STRUCTURES AND IMPROVE-RECREATION	CAGW	\$ (4,284)	\$ (202)	\$ (3,168)	\$ (914)	\$ (80)	\$ (270)	\$ (38)	\$ (12)	\$ (1)
3313000	Total		\$ (4,685)	\$ (202)	\$ (3,168)	\$ (914)	\$ (80)	\$ (270)	\$ (38)	\$ (12)	\$ (1)
1080000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	\$ (16,408)				\$ (3,278)	\$ (11,051)	\$ (1,555)	\$ (501)	\$ (23)
1080000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	\$ (13)	\$ (1)	\$ (9)	\$ (3)	\$ (3,278)	\$ (11,051)	\$ (1,555)	\$ (501)	\$ (23)
3320000	Total		\$ (16,421)	\$ (1)	\$ (9)	\$ (3)	\$ (3,278)	\$ (11,051)	\$ (1,555)	\$ (501)	\$ (23)
1080000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	\$ (10,706)				\$ (2,139)	\$ (7,210)	\$ (1,015)	\$ (327)	\$ (15)
1080000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	\$ (105,379)	\$ (4,964)	\$ (77,927)	\$ (22,489)	\$ (2,139)	\$ (7,210)	\$ (1,015)	\$ (327)	\$ (15)
3321000	Total		\$ (116,085)	\$ (4,964)	\$ (77,927)	\$ (22,489)	\$ (2,139)	\$ (7,210)	\$ (1,015)	\$ (327)	\$ (15)
1080000	"RESERVOIRS, DAMS, & WTRWYS-FISHWILDLIF	CAGE	\$ (203)				\$ (41)	\$ (137)	\$ (19)	\$ (6)	\$ (0)
1080000	"RESERVOIRS, DAMS, & WTRWYS-FISHWILDLIF	CAGW	\$ (2,264)	\$ (107)	\$ (1,674)	\$ (483)	\$ (41)	\$ (137)	\$ (19)	\$ (6)	\$ (0)
3322000	Total		\$ (2,467)	\$ (107)	\$ (1,674)	\$ (483)	\$ (41)	\$ (137)	\$ (19)	\$ (6)	\$ (0)



A DIVISION OF PACIFICORP

**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC
1080000	3322000 Total		\$ (2,467)	\$ (1,077)	\$ (1,674)	\$ (483)	\$ (41)	\$ (137)	\$ (19)	\$ (6)	\$ (0)
1080000	"RESERVOIRS, DAMS, & WTRWAYS-RECREATION"	CAGE	\$ (31)								\$ (1)
1080000	"RESERVOIRS, DAMS, & WTRWAYS-RECREATION"	CAGW	\$ (472)	\$ (22)	\$ (349)	\$ (101)	\$ (6)	\$ (21)	\$ (3)	\$ (1)	\$ (0)
1080000	3323000 Total		\$ (503)	\$ (22)	\$ (349)	\$ (101)	\$ (6)	\$ (21)	\$ (3)	\$ (1)	\$ (0)
1080000	"WATER WHEELS, TURB & GENERATORS"	CAGE	\$ (8,549)								\$ (12)
1080000	"WATER WHEELS, TURB & GENERATORS"	CAGW	\$ (36,651)	\$ (1,324)	\$ (20,782)	\$ (5,997)	\$ (1,708)	\$ (5,758)	\$ (810)	\$ (261)	\$ (12)
1080000	3330000 Total		\$ (45,200)	\$ (1,324)	\$ (20,782)	\$ (5,997)	\$ (1,708)	\$ (5,758)	\$ (810)	\$ (261)	\$ (12)
1080000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$ (3,698)								\$ (6)
1080000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$ (8,532)	\$ (402)	\$ (6,309)	\$ (1,821)	\$ (739)	\$ (2,491)	\$ (650)	\$ (113)	\$ (6)
1080000	3340000 Total		\$ (12,230)	\$ (402)	\$ (6,309)	\$ (1,821)	\$ (739)	\$ (2,491)	\$ (650)	\$ (113)	\$ (6)
1080000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	\$ (19)								\$ (0)
1080000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	\$ (1,705)	\$ (80)	\$ (1,260)	\$ (364)	\$ (4)	\$ (13)	\$ (2)	\$ (1)	\$ (0)
1080000	3347000 Total		\$ (1,724)	\$ (80)	\$ (1,260)	\$ (364)	\$ (4)	\$ (13)	\$ (2)	\$ (1)	\$ (0)
1080000	MISC POWER PLANT EQUIP	CAGE	\$ (116)	\$ (0)	\$ (0)	\$ (0)	\$ (4)	\$ (13)	\$ (2)	\$ (1)	\$ (0)
1080000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	\$ (1,017)	\$ (48)	\$ (752)	\$ (217)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3351000 Total		\$ (1,131)	\$ (48)	\$ (752)	\$ (217)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	CAGW	\$ (38)	\$ (2)	\$ (28)	\$ (6)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3352000 Total		\$ (38)	\$ (2)	\$ (28)	\$ (6)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	MISC POWER PLANT EQUIP - RECREATION	CAGW	\$ (4)	\$ (0)	\$ (3)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3353000 Total		\$ (4)	\$ (0)	\$ (3)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	"ROADS, RAILROADS & BRIDGES"	CAGE	\$ (613)								\$ (1)
1080000	"ROADS, RAILROADS & BRIDGES"	CAGW	\$ (4,603)	\$ (217)	\$ (3,404)	\$ (982)	\$ (123)	\$ (413)	\$ (58)	\$ (19)	\$ (1)
1080000	3360000 Total		\$ (5,216)	\$ (217)	\$ (3,404)	\$ (982)	\$ (123)	\$ (413)	\$ (58)	\$ (19)	\$ (1)
1080000	WATER RIGHTS - OTHER PRODUCTION	CAGE	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	STRUCTURES & IMPROVEMENTS	CAGE	\$ (3,575)								\$ (5)
1080000	STRUCTURES & IMPROVEMENTS	CAGW	\$ (7,195)	\$ (171)	\$ (2,677)	\$ (773)	\$ (714)	\$ (2,408)	\$ (339)	\$ (109)	\$ (5)
1080000	3410000 Total		\$ (1,468)	\$ (171)	\$ (2,677)	\$ (773)	\$ (714)	\$ (2,408)	\$ (339)	\$ (109)	\$ (5)
1080000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	\$ (7)	\$ (0)	\$ (5)	\$ (1)	\$ (293)	\$ (988)	\$ (199)	\$ (45)	\$ (2)
1080000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	\$ (1,461)	\$ (0)	\$ (0)	\$ (0)	\$ (293)	\$ (988)	\$ (199)	\$ (45)	\$ (2)
1080000	3420000 Total		\$ (1,468)	\$ (0)	\$ (5)	\$ (1)	\$ (293)	\$ (988)	\$ (199)	\$ (45)	\$ (2)
1080000	PRIME MOVERS	CAGE	\$ (36,488)								\$ (2)
1080000	PRIME MOVERS	CAGW	\$ (64,091)	\$ (1,606)	\$ (25,210)	\$ (7,275)	\$ (7,285)	\$ (24,562)	\$ (3,457)	\$ (1,113)	\$ (51)
1080000	3430000 Total		\$ (100,579)	\$ (1,606)	\$ (25,210)	\$ (7,275)	\$ (7,285)	\$ (24,562)	\$ (3,457)	\$ (1,113)	\$ (51)
1080000	GENERATORS	CAGE	\$ (10,125)								\$ (14)
1080000	GENERATORS	CAGW	\$ (19,756)	\$ (454)	\$ (7,122)	\$ (2,055)	\$ (2,023)	\$ (6,820)	\$ (960)	\$ (309)	\$ (14)
1080000	3440000 Total		\$ (29,881)	\$ (454)	\$ (7,122)	\$ (2,055)	\$ (2,023)	\$ (6,820)	\$ (960)	\$ (309)	\$ (14)
1080000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$ (4,004)								\$ (6)
1080000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$ (2,763)	\$ (130)	\$ (2,043)	\$ (590)	\$ (600)	\$ (2,697)	\$ (380)	\$ (122)	\$ (6)
1080000	3450000 Total		\$ (6,767)	\$ (130)	\$ (2,043)	\$ (590)	\$ (600)	\$ (2,697)	\$ (380)	\$ (122)	\$ (6)
1080000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	\$ (224)								\$ (0)
1080000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	\$ (137)	\$ (6)	\$ (102)	\$ (29)	\$ (45)	\$ (151)	\$ (21)	\$ (7)	\$ (0)
1080000	3460000 Total		\$ (361)	\$ (6)	\$ (102)	\$ (29)	\$ (45)	\$ (151)	\$ (21)	\$ (7)	\$ (0)
1080000	LAND RIGHTS	CAGE	\$ (10,128)								\$ (14)
1080000	LAND RIGHTS	CAGW	\$ (9,443)	\$ (445)	\$ (6,983)	\$ (2,015)	\$ (2,023)	\$ (6,822)	\$ (960)	\$ (309)	\$ (14)
1080000	3502000 Total		\$ (19,571)	\$ (445)	\$ (6,983)	\$ (2,015)	\$ (2,023)	\$ (6,822)	\$ (960)	\$ (309)	\$ (14)
1080000	JBG	CAGE	\$ (1,011)	\$ (46)	\$ (716)	\$ (207)	\$ (9)	\$ (29)	\$ (4)	\$ (1)	\$ (0)
1080000	LAND RIGHTS	SG	\$ (62)	\$ (17)	\$ (17)	\$ (5)	\$ (28)	\$ (4)	\$ (4)	\$ (1)	\$ (0)
1080000	3502000 Total		\$ (1,073)	\$ (63)	\$ (733)	\$ (212)	\$ (27)	\$ (33)	\$ (8)	\$ (2)	\$ (0)
1080000	STRUCTURES & IMPROVEMENTS	CAGE	\$ (20,645)	\$ (482)	\$ (7,717)	\$ (2,227)	\$ (2,039)	\$ (6,876)	\$ (968)	\$ (312)	\$ (15)
1080000	STRUCTURES & IMPROVEMENTS	CAGW	\$ (14,938)	\$ (301)	\$ (4,722)	\$ (1,363)	\$ (2,984)	\$ (10,061)	\$ (1,416)	\$ (456)	\$ (21)
1080000	3520000 Total		\$ (35,583)	\$ (783)	\$ (12,439)	\$ (3,590)	\$ (5,023)	\$ (16,937)	\$ (2,884)	\$ (768)	\$ (36)
1080000	JBG	CAGE	\$ (6,385)	\$ (18)	\$ (287)	\$ (83)	\$ (3)	\$ (12)	\$ (2)	\$ (1)	\$ (0)
1080000	STRUCTURES & IMPROVEMENTS	SG	\$ (405)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3520000 Total		\$ (6,790)	\$ (18)	\$ (287)	\$ (83)	\$ (3)	\$ (12)	\$ (2)	\$ (1)	\$ (0)
1080000	STATION EQUIPMENT	CAGE	\$ (21,731)	\$ (319)	\$ (6,009)	\$ (1,446)	\$ (2,988)	\$ (10,074)	\$ (1,418)	\$ (457)	\$ (21)
1080000	STATION EQUIPMENT	CAGW	\$ (194,000)	\$ (4,487)	\$ (70,608)	\$ (20,377)	\$ (38,753)	\$ (130,664)	\$ (18,388)	\$ (5,922)	\$ (273)
1080000	3530000 Total		\$ (215,731)	\$ (4,806)	\$ (76,617)	\$ (21,823)	\$ (41,746)	\$ (141,738)	\$ (19,806)	\$ (6,379)	\$ (294)
1080000	JBG	CAGE	\$ (95,482)	\$ (1,417)	\$ (2,308)	\$ (665)	\$ (27)	\$ (93)	\$ (13)	\$ (4)	\$ (0)
1080000	STATION EQUIPMENT	SG	\$ (3,256)	\$ (1)	\$ (11)	\$ (3)	\$ (5)	\$ (16)	\$ (2)	\$ (1)	\$ (0)
1080000	3530000 Total		\$ (98,738)	\$ (1,418)	\$ (2,319)	\$ (668)	\$ (32)	\$ (109)	\$ (15)	\$ (5)	\$ (0)
1080000	3530000 Total		\$ (292,777)	\$ (4,645)	\$ (72,925)	\$ (21,045)	\$ (38,786)	\$ (130,772)	\$ (18,403)	\$ (5,927)	\$ (274)

**Depreciation Reserve (Actuals)**  
Average of Monthly Averages Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3534000	CAGE	\$ (17,040)				\$ (3,404)	\$ (11,477)	\$ (1,615)	\$ (520)	\$ (24)
1080000	3534000	CAGW	\$ (5,575)	\$ (263)	\$ (4,122)	\$ (1,190)					
1080000	3534000	JBG	\$ (1,633)	\$ (163)	\$ (2,875)	\$ (650)	\$ (34)	\$ (115)	\$ (16)	\$ (5)	\$ (0)
1080000	3534000	SG	\$ (26,674)	\$ (446)	\$ (16,997)	\$ (2,019)	\$ (3,438)	\$ (11,993)	\$ (1,631)	\$ (925)	\$ (24)
1080000	3534000	Total	\$ (26,674)	\$ (446)	\$ (16,997)	\$ (2,019)	\$ (3,438)	\$ (11,993)	\$ (1,631)	\$ (925)	\$ (24)
1080000	3537000	CAGE	\$ (5,098)				\$ (1,018)	\$ (3,434)	\$ (483)	\$ (156)	\$ (7)
1080000	3537000	CAGW	\$ (3,992)	\$ (188)	\$ (2,952)	\$ (852)					
1080000	3537000	JBG	\$ (69)	\$ (4)	\$ (70)	\$ (20)	\$ (1)	\$ (3)	\$ (0)	\$ (0)	\$ (0)
1080000	3537000	SG	\$ (25,381)	\$ (459)	\$ (7,082)	\$ (2,079)	\$ (3,151)	\$ (10,525)	\$ (1,519)	\$ (488)	\$ (98)
1080000	3537000	Total	\$ (34,570)	\$ (652)	\$ (10,084)	\$ (2,952)	\$ (4,170)	\$ (13,962)	\$ (2,002)	\$ (644)	\$ (103)
1080000	3540000	CAGE	\$ (78,337)				\$ (15,848)	\$ (53,436)	\$ (7,520)	\$ (2,422)	\$ (112)
1080000	3540000	CAGW	\$ (70,872)	\$ (3,338)	\$ (52,409)	\$ (15,125)	\$ (1,477)	\$ (496)	\$ (70)	\$ (22)	\$ (1)
1080000	3540000	JBG	\$ (17,441)	\$ (787)	\$ (12,353)	\$ (3,565)	\$ (10)	\$ (33)	\$ (5)	\$ (2)	\$ (0)
1080000	3540000	SG	\$ (80)	\$ (1)	\$ (64,784)	\$ (18,696)	\$ (16,005)	\$ (53,965)	\$ (2,594)	\$ (2,446)	\$ (113)
1080000	3540000	Total	\$ (167,730)	\$ (4,127)	\$ (64,784)	\$ (18,696)	\$ (25,811)	\$ (87,027)	\$ (12,247)	\$ (3,944)	\$ (182)
1080000	3550000	CAGE	\$ (129,212)								
1080000	3550000	CAGW	\$ (68,219)	\$ (3,213)	\$ (50,447)	\$ (14,558)	\$ (22)	\$ (75)	\$ (11)	\$ (3)	\$ (0)
1080000	3550000	JBG	\$ (2,649)	\$ (120)	\$ (1,876)	\$ (541)	\$ (139)	\$ (85)	\$ (20)	\$ (6)	\$ (1)
1080000	3550000	SG	\$ (335)	\$ (6)	\$ (93)	\$ (27)	\$ (42)	\$ (25)	\$ (12)	\$ (4)	\$ (1)
1080000	3550000	Total	\$ (200,415)	\$ (3,339)	\$ (52,417)	\$ (15,127)	\$ (25,875)	\$ (67,241)	\$ (12,278)	\$ (3,954)	\$ (184)
1080000	3560000	CAGE	\$ (147,644)				\$ (29,493)	\$ (98,442)	\$ (13,994)	\$ (4,507)	\$ (208)
1080000	3560000	CAGW	\$ (119,551)	\$ (5,631)	\$ (88,407)	\$ (25,513)	\$ (140)	\$ (473)	\$ (67)	\$ (21)	\$ (1)
1080000	3560000	JBG	\$ (16,655)	\$ (751)	\$ (11,796)	\$ (3,404)	\$ (25)	\$ (85)	\$ (12)	\$ (4)	\$ (1)
1080000	3560000	SG	\$ (205)	\$ (4)	\$ (57)	\$ (17)	\$ (25)	\$ (65)	\$ (12)	\$ (4)	\$ (1)
1080000	3560000	Total	\$ (284,055)	\$ (6,386)	\$ (100,260)	\$ (28,934)	\$ (29,659)	\$ (100,000)	\$ (14,073)	\$ (4,532)	\$ (210)
1080000	3562000	CAGE	\$ (4,362)				\$ (871)	\$ (2,938)	\$ (413)	\$ (133)	\$ (6)
1080000	3562000	CAGW	\$ (13,176)	\$ (621)	\$ (9,744)	\$ (2,812)	\$ (218)	\$ (736)	\$ (104)	\$ (33)	\$ (2)
1080000	3562000	JBG	\$ (246)	\$ (11)	\$ (175)	\$ (60)	\$ (375)	\$ (1,264)	\$ (178)	\$ (57)	\$ (0)
1080000	3562000	SG	\$ (218)	\$ (4)	\$ (61)	\$ (18)	\$ (27)	\$ (90)	\$ (13)	\$ (4)	\$ (1)
1080000	3562000	Total	\$ (18,003)	\$ (636)	\$ (9,979)	\$ (2,880)	\$ (900)	\$ (3,035)	\$ (427)	\$ (138)	\$ (7)
1080000	3570000	CAGE	\$ (1,093)				\$ (218)	\$ (736)	\$ (104)	\$ (33)	\$ (2)
1080000	3570000	CAGW	\$ (20)	\$ (1)	\$ (15)	\$ (4)	\$ (218)	\$ (736)	\$ (104)	\$ (33)	\$ (2)
1080000	3570000	Total	\$ (1,113)	\$ (1)	\$ (15)	\$ (4)	\$ (218)	\$ (736)	\$ (104)	\$ (33)	\$ (2)
1080000	3580000	CAGE	\$ (1,876)				\$ (375)	\$ (1,264)	\$ (178)	\$ (57)	\$ (0)
1080000	3580000	CAGW	\$ (14)	\$ (1)	\$ (11)	\$ (3)	\$ (375)	\$ (1,264)	\$ (178)	\$ (57)	\$ (0)
1080000	3580000	Total	\$ (1,891)	\$ (1)	\$ (11)	\$ (3)	\$ (375)	\$ (1,264)	\$ (178)	\$ (57)	\$ (0)
1080000	3590000	CAGE	\$ (1,550)				\$ (310)	\$ (1,044)	\$ (147)	\$ (47)	\$ (2)
1080000	3590000	CAGW	\$ (2,488)	\$ (117)	\$ (1,840)	\$ (531)	\$ (310)	\$ (1,044)	\$ (147)	\$ (47)	\$ (2)
1080000	3590000	JBG	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3590000	SG	\$ (16)	\$ (0)	\$ (4)	\$ (1)	\$ (2)	\$ (7)	\$ (1)	\$ (0)	\$ (0)
1080000	3590000	Total	\$ (4,054)	\$ (117)	\$ (1,844)	\$ (532)	\$ (312)	\$ (1,051)	\$ (148)	\$ (48)	\$ (2)
1080000	3602000	CA	\$ (435)								
1080000	3602000	IDU	\$ (226)								
1080000	3602000	OR	\$ (1,608)								
1080000	3602000	UT	\$ (1,449)								
1080000	3602000	WA	\$ (163)								
1080000	3602000	WYP	\$ (1,114)								
1080000	3602000	WYU	\$ (326)								
1080000	3602000	Total	\$ (5,320)	\$ (435)	\$ (1,608)	\$ (163)	\$ (1,114)	\$ (1,449)	\$ (226)	\$ (326)	\$ (0)
1080000	3610000	CA	\$ (552)								
1080000	3610000	IDU	\$ (492)								
1080000	3610000	OR	\$ (3,726)								
1080000	3610000	UT	\$ (7,162)								
1080000	3610000	WA	\$ (635)								
1080000	3610000	WYP	\$ (2,294)								
1080000	3610000	WYU	\$ (88)								
1080000	3610000	Total	\$ (14,948)	\$ (552)	\$ (3,726)	\$ (635)	\$ (2,294)	\$ (7,162)	\$ (492)	\$ (88)	\$ (0)
1080000	3620000	CA	\$ (4,382)								
1080000	3620000	IDU	\$ (7,551)								
1080000	3620000	OR	\$ (42,536)								



**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy.-PPL	Utah	Idaho	Wy.-UPL	FERC
1080000	3620000	UT	\$ (60,882)					\$ (60,882)			
1080000	3620000	WA	\$ (15,453)			\$ (15,453)					
1080000	3620000	WYP	\$ (29,707)				\$ (29,707)				
1080000	3620000	WYU	\$ (1,928)							\$ (1,928)	
	<b>3620000 Total</b>		<b>\$ (102,438)</b>	<b>\$ (4,382)</b>	<b>\$ (42,536)</b>	<b>\$ (15,453)</b>	<b>\$ (29,707)</b>	<b>\$ (60,882)</b>	<b>\$ (7,551)</b>	<b>\$ (1,928)</b>	<b>\$ 0</b>
1080000	3627000	CA	\$ (175)								
1080000	3627000	IDU	\$ (375)								
1080000	3627000	OR	\$ (2,149)								
1080000	3627000	UT	\$ (9,573)								
1080000	3627000	WA	\$ (627)								
1080000	3627000	WYP	\$ (2,323)								
1080000	3627000	WYU	\$ (5)								
	<b>3627000 Total</b>		<b>\$ (15,228)</b>	<b>\$ (175)</b>	<b>\$ (2,149)</b>	<b>\$ (627)</b>	<b>\$ (2,323)</b>	<b>\$ (9,573)</b>	<b>\$ (375)</b>	<b>\$ (5)</b>	<b>\$ 0</b>
1080000	3630000	UT	\$ (771)								
1080000	3630000	UT	\$ (10)								
	<b>3630000 Total</b>		<b>\$ (781)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (771)</b>	<b>\$ (10)</b>	<b>\$ 0</b>	<b>\$ 0</b>
1080000	3637000	CA	\$ (23,883)								
1080000	3637000	IDU	\$ (26,732)								
1080000	3637000	OR	\$ (177,933)								
1080000	3637000	UT	\$ (111,254)								
1080000	3637000	WA	\$ (51,235)								
1080000	3637000	WYP	\$ (41,040)								
1080000	3637000	WYU	\$ (6,619)								
	<b>3637000 Total</b>		<b>\$ (436,696)</b>	<b>\$ (23,883)</b>	<b>\$ (177,933)</b>	<b>\$ (51,235)</b>	<b>\$ (41,040)</b>	<b>\$ (111,254)</b>	<b>\$ (26,732)</b>	<b>\$ (6,619)</b>	<b>\$ 0</b>
1080000	3650000	CA	\$ (11,958)								
1080000	3650000	IDU	\$ (11,499)								
1080000	3650000	OR	\$ (110,276)								
1080000	3650000	UT	\$ (53,867)								
1080000	3650000	WA	\$ (22,172)								
1080000	3650000	WYP	\$ (32,322)								
1080000	3650000	WYU	\$ (2,808)								
	<b>3650000 Total</b>		<b>\$ (244,901)</b>	<b>\$ (11,958)</b>	<b>\$ (110,276)</b>	<b>\$ (22,172)</b>	<b>\$ (32,322)</b>	<b>\$ (53,867)</b>	<b>\$ (11,499)</b>	<b>\$ (2,808)</b>	<b>\$ 0</b>
1080000	3652000	IDU	\$ (51)								
1080000	3652000	OR	\$ (2)								
1080000	3652000	UT	\$ (670)								
1080000	3652000	WYU	\$ (7)								
	<b>3652000 Total</b>		<b>\$ (730)</b>	<b>\$ 0</b>	<b>\$ (2)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (670)</b>	<b>\$ (51)</b>	<b>\$ (7)</b>	<b>\$ 0</b>
1080000	3660000	CA	\$ (4,222)								
1080000	3660000	IDU	\$ (3,236)								
1080000	3660000	OR	\$ (35,819)								
1080000	3660000	UT	\$ (56,744)								
1080000	3660000	WA	\$ (5,289)								
1080000	3660000	WYP	\$ (4,803)								
1080000	3660000	WYU	\$ (1,821)								
	<b>3660000 Total</b>		<b>\$ (111,934)</b>	<b>\$ (4,222)</b>	<b>\$ (35,819)</b>	<b>\$ (5,289)</b>	<b>\$ (4,803)</b>	<b>\$ (56,744)</b>	<b>\$ (3,236)</b>	<b>\$ (1,821)</b>	<b>\$ 0</b>
1080000	3670000	CA	\$ (7,359)								
1080000	3670000	IDU	\$ (10,503)								
1080000	3670000	OR	\$ (47,672)								
1080000	3670000	UT	\$ (145,136)								
1080000	3670000	WA	\$ (6,281)								
1080000	3670000	WYP	\$ (12,270)								
1080000	3670000	WYU	\$ (9,398)								
	<b>3670000 Total</b>		<b>\$ (238,619)</b>	<b>\$ (7,359)</b>	<b>\$ (47,672)</b>	<b>\$ (6,281)</b>	<b>\$ (12,270)</b>	<b>\$ (145,136)</b>	<b>\$ (10,503)</b>	<b>\$ (9,398)</b>	<b>\$ 0</b>
1080000	3680000	CA	\$ (23,448)								
1080000	3680000	IDU	\$ (25,677)								
1080000	3680000	OR	\$ (139,589)								
1080000	3680000	UT	\$ (101,027)								
1080000	3680000	WA	\$ (31,836)								
	<b>3680000 Total</b>		<b>\$ (332,577)</b>	<b>\$ (23,448)</b>	<b>\$ (139,589)</b>	<b>\$ (31,836)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (101,027)</b>	<b>\$ 0</b>	<b>\$ 0</b>



A DIVISION OF PACIFICORP

**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC
1080000	LINE TRANSFORMERS	WYP	\$ (23,935)				\$ (23,935)				
1080000	LINE TRANSFORMERS	WYU	\$ (4,508)							\$ (4,508)	
1080000	<b>Total</b>		<b>\$ (28,443)</b>				<b>\$ (23,935)</b>			<b>\$ (4,508)</b>	
1080000	SERVICES - OVERHEAD	CA	\$ (2,383)	\$ (2,383)							
1080000	SERVICES - OVERHEAD	IDU	\$ (3,740)						\$ (3,740)		
1080000	SERVICES - OVERHEAD	OR	\$ (20,696)								
1080000	SERVICES - OVERHEAD	UT	\$ (26,374)					\$ (26,374)			
1080000	SERVICES - OVERHEAD	WA	\$ (5,567)								
1080000	SERVICES - OVERHEAD	WYP	\$ (3,383)				\$ (3,383)				
1080000	SERVICES - OVERHEAD	WYU	\$ (515)							\$ (515)	
1080000	<b>Total</b>		<b>\$ (62,658)</b>	<b>\$ (2,383)</b>	<b>\$ (20,696)</b>	<b>\$ (5,567)</b>	<b>\$ (3,383)</b>	<b>\$ (26,374)</b>	<b>\$ (3,740)</b>	<b>\$ (515)</b>	<b>\$ (0)</b>
1080000	SERVICES - UNDERGROUND	CA	\$ (3,442)	\$ (3,442)							
1080000	SERVICES - UNDERGROUND	IDU	\$ (6,812)						\$ (6,812)		
1080000	SERVICES - UNDERGROUND	OR	\$ (32,500)								
1080000	SERVICES - UNDERGROUND	UT	\$ (29,607)					\$ (29,607)			
1080000	SERVICES - UNDERGROUND	WA	\$ (7,106)								
1080000	SERVICES - UNDERGROUND	WYP	\$ (6,064)				\$ (6,064)				
1080000	SERVICES - UNDERGROUND	WYU	\$ (1,220)							\$ (1,220)	
1080000	<b>Total</b>		<b>\$ (86,752)</b>	<b>\$ (3,442)</b>	<b>\$ (32,500)</b>	<b>\$ (7,106)</b>	<b>\$ (6,064)</b>	<b>\$ (29,607)</b>	<b>\$ (6,812)</b>	<b>\$ (1,220)</b>	<b>\$ (0)</b>
1080000	METERS	CA	\$ (1,670)	\$ (1,670)							
1080000	METERS	IDU	\$ (6,381)						\$ (6,381)		
1080000	METERS	OR	\$ (29,154)								
1080000	METERS	UT	\$ (31,450)					\$ (31,450)			
1080000	METERS	WA	\$ (6,886)								
1080000	METERS	WYP	\$ (5,908)				\$ (5,908)				
1080000	METERS	WYU	\$ (1,505)							\$ (1,505)	
1080000	<b>Total</b>		<b>\$ (82,953)</b>	<b>\$ (1,670)</b>	<b>\$ (29,154)</b>	<b>\$ (6,886)</b>	<b>\$ (5,908)</b>	<b>\$ (31,450)</b>	<b>\$ (6,381)</b>	<b>\$ (1,505)</b>	<b>\$ (0)</b>
1080000	INSTALL ON CUSTOMERS PREMISES	CA	\$ (125)	\$ (125)							
1080000	INSTALL ON CUSTOMERS PREMISES	IDU	\$ (136)						\$ (136)		
1080000	INSTALL ON CUSTOMERS PREMISES	OR	\$ (1,788)								
1080000	INSTALL ON CUSTOMERS PREMISES	UT	\$ (3,396)					\$ (3,396)			
1080000	INSTALL ON CUSTOMERS PREMISES	WA	\$ (291)								
1080000	INSTALL ON CUSTOMERS PREMISES	WYP	\$ (566)				\$ (566)				
1080000	INSTALL ON CUSTOMERS PREMISES	WYU	\$ (90)							\$ (90)	
1080000	<b>Total</b>		<b>\$ (6,392)</b>	<b>\$ (125)</b>	<b>\$ (1,788)</b>	<b>\$ (291)</b>	<b>\$ (566)</b>	<b>\$ (3,396)</b>	<b>\$ (136)</b>	<b>\$ (90)</b>	<b>\$ (0)</b>
1080000	LEASED PROP ON CUST PREMISES	IDU	\$ (3)								
1080000	LEASED PROP ON CUST PREMISES	UT	\$ (23)					\$ (23)			
1080000	<b>Total</b>		<b>\$ (26)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (23)</b>	<b>\$ (3)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>
1080000	STREET LIGHTING & SIGNAL SYSTEMS	CA	\$ (477)	\$ (477)							
1080000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	\$ (330)						\$ (330)		
1080000	STREET LIGHTING & SIGNAL SYSTEMS	OR	\$ (7,237)								
1080000	STREET LIGHTING & SIGNAL SYSTEMS	UT	\$ (10,627)					\$ (10,627)			
1080000	STREET LIGHTING & SIGNAL SYSTEMS	WA	\$ (1,725)								
1080000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	\$ (1,617)				\$ (1,617)				
1080000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	\$ (616)							\$ (616)	
1080000	<b>Total</b>		<b>\$ (22,628)</b>	<b>\$ (477)</b>	<b>\$ (7,237)</b>	<b>\$ (1,725)</b>	<b>\$ (1,617)</b>	<b>\$ (10,627)</b>	<b>\$ (330)</b>	<b>\$ (616)</b>	<b>\$ (0)</b>
1080000	LAND RIGHTS	CAGE	\$ (0)								
1080000	LAND RIGHTS	IDU	\$ (1)								
1080000	LAND RIGHTS	UT	\$ (6)								
1080000	LAND RIGHTS	WYP	\$ (1)				\$ (1)				
1080000	LAND RIGHTS	WYU	\$ (1)								
1080000	<b>Total</b>		<b>\$ (9)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (1)</b>	<b>\$ (6)</b>	<b>\$ (1)</b>	<b>\$ (1)</b>	<b>\$ (0)</b>
1080000	STRUCTURES AND IMPROVEMENTS	CA	\$ (540)	\$ (540)							
1080000	STRUCTURES AND IMPROVEMENTS	CAGE	\$ (1,258)						\$ (119)		\$ (2)
1080000	STRUCTURES AND IMPROVEMENTS	CAGW	\$ (595)				\$ (251)				\$ (38)
1080000	STRUCTURES AND IMPROVEMENTS	CN	\$ (1,467)				\$ (101)				\$ (13)
1080000	STRUCTURES AND IMPROVEMENTS	IDU	\$ (3,575)				\$ (671)				\$ (3,575)
1080000	STRUCTURES AND IMPROVEMENTS	JBG	\$ (7)				\$ (0)				\$ (0)
1080000	STRUCTURES AND IMPROVEMENTS	OR	\$ (4,566)				\$ (0)				\$ (0)
1080000	<b>Total</b>		<b>\$ (12,936)</b>	<b>\$ (540)</b>	<b>\$ (440)</b>	<b>\$ (476)</b>	<b>\$ (108)</b>	<b>\$ (647)</b>	<b>\$ (119)</b>	<b>\$ (38)</b>	<b>\$ (2)</b>





**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3900000	SG	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3900000	SO	\$ (18,035)	\$ (422)	\$ (4,830)	\$ (1,291)	\$ (2,125)	\$ (7,928)	\$ (1,077)	\$ (348)	\$ (13)
1080000	3900000	UT	\$ (10,194)					\$ (10,194)			
1080000	3900000	WA	\$ (3,015)			\$ (3,015)					
1080000	3900000	WYP	\$ (958)				\$ (958)				
1080000	3900000	WYU	\$ (687)							\$ (687)	
1080000	3900000 Total		\$ (45,107)	\$ (1,029)	\$ (10,316)	\$ (4,543)	\$ (3,436)	\$ (19,640)	\$ (4,832)	\$ (1,297)	\$ (14)
1080000	3903000	CA	\$ (30)	\$ (30)							
1080000	3903000	CAGE	\$ (2)				\$ (0)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
1080000	3903000	CAGW	\$ (17)								
1080000	3903000	CN	\$ (437)	\$ (1)	\$ (13)	\$ (4)	\$ (30)	\$ (200)	\$ (18)	\$ (4)	\$ (0)
1080000	3903000	IDU	\$ (65)	\$ (12)	\$ (142)	\$ (32)	\$ (30)	\$ (55)	\$ (55)	\$ (0)	\$ (0)
1080000	3903000	JBG	\$ (4)	\$ (0)	\$ (3)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3903000	OR	\$ (303)	\$ (169)	\$ (1,935)	\$ (517)	\$ (852)	\$ (3,176)	\$ (432)	\$ (139)	\$ (5)
1080000	3903000	SO	\$ (7,226)					\$ (177)			
1080000	3903000	UT	\$ (177)								
1080000	3903000	WA	\$ (68)			\$ (68)					
1080000	3903000	WYP	\$ (140)				\$ (140)				
1080000	3903000	WYU	\$ (4)								
1080000	3903000 Total		\$ (8,463)	\$ (212)	\$ (2,395)	\$ (622)	\$ (1,022)	\$ (3,555)	\$ (505)	\$ (147)	\$ (5)
1080000	3910000	CA	\$ (121)	\$ (121)							
1080000	3910000	CAEE	\$ (9)				\$ (2)	\$ (6)	\$ (1)	\$ (0)	\$ (0)
1080000	3910000	CAGE	\$ (1,227)				\$ (245)	\$ (626)	\$ (116)	\$ (37)	\$ (2)
1080000	3910000	CAGW	\$ (125)	\$ (6)	\$ (93)	\$ (27)	\$ (59)	\$ (391)	\$ (35)	\$ (8)	\$ (0)
1080000	3910000	CN	\$ (656)	\$ (23)	\$ (278)	\$ (63)	\$ (59)	\$ (116)	\$ (116)	\$ (0)	\$ (0)
1080000	3910000	IDU	\$ (116)	\$ (14)	\$ (218)	\$ (63)	\$ (3)	\$ (9)	\$ (1)	\$ (0)	\$ (0)
1080000	3910000	JBG	\$ (308)	\$ (14)	\$ (1,590)	\$ (718)	\$ (1,182)	\$ (4,409)	\$ (599)	\$ (194)	\$ (7)
1080000	3910000	OR	\$ (1,590)	\$ (235)	\$ (2,886)	\$ (381)	\$ (764)	\$ (590)			
1080000	3910000	SO	\$ (10,030)								
1080000	3910000	UT	\$ (690)								
1080000	3910000	WA	\$ (81)								
1080000	3910000	WYP	\$ (764)								
1080000	3910000	WYU	\$ (40)								
1080000	3910000 Total		\$ (16,158)	\$ (399)	\$ (4,865)	\$ (1,252)	\$ (2,252)	\$ (6,231)	\$ (868)	\$ (40)	\$ (9)
1080000	3911000	SO	\$ (1,506)	\$ (35)	\$ (403)	\$ (108)	\$ (177)	\$ (662)	\$ (90)	\$ (29)	\$ (1)
1080000	3911000 Total		\$ (1,506)	\$ (35)	\$ (403)	\$ (108)	\$ (177)	\$ (662)	\$ (90)	\$ (29)	\$ (1)
1080000	3912000	CA	\$ (121)	\$ (121)							
1080000	3912000	CAEE	\$ (88)				\$ (19)	\$ (57)	\$ (9)	\$ (3)	\$ (0)
1080000	3912000	CAGE	\$ (1,483)				\$ (296)	\$ (959)	\$ (141)	\$ (45)	\$ (2)
1080000	3912000	CAGW	\$ (76)	\$ (4)	\$ (56)	\$ (16)	\$ (163)	\$ (1,068)	\$ (97)	\$ (22)	\$ (0)
1080000	3912000	CN	\$ (2,379)	\$ (63)	\$ (772)	\$ (175)	\$ (163)	\$ (2,108)	\$ (626)	\$ (0)	\$ (0)
1080000	3912000	IDU	\$ (526)	\$ (7)	\$ (108)	\$ (31)	\$ (1)	\$ (4)	\$ (1)	\$ (0)	\$ (0)
1080000	3912000	JBG	\$ (152)	\$ (7)	\$ (1,958)	\$ (2,473)	\$ (4,071)	\$ (15,184)	\$ (2,063)	\$ (666)	\$ (24)
1080000	3912000	OR	\$ (1,958)	\$ (809)	\$ (9,251)	\$ (572)	\$ (1,289)	\$ (2,106)			
1080000	3912000	SO	\$ (34,542)								
1080000	3912000	UT	\$ (2,106)								
1080000	3912000	WA	\$ (572)								
1080000	3912000	WYP	\$ (1,289)								
1080000	3912000	WYU	\$ (139)								
1080000	3912000 Total		\$ (45,430)	\$ (1,003)	\$ (12,144)	\$ (3,266)	\$ (5,839)	\$ (19,438)	\$ (2,835)	\$ (675)	\$ (27)
1080000	3913000	CA	\$ (10)	\$ (10)							
1080000	3913000	CAGE	\$ (331)	\$ (0)	\$ (7)	\$ (2)	\$ (66)	\$ (223)	\$ (31)	\$ (10)	\$ (0)
1080000	3913000	CAGW	\$ (10)	\$ (0)	\$ (17)	\$ (4)	\$ (4)	\$ (24)	\$ (2)	\$ (0)	\$ (0)
1080000	3913000	CN	\$ (52)	\$ (1)	\$ (4)	\$ (4)	\$ (4)	\$ (4)	\$ (4)	\$ (4)	\$ (0)
1080000	3913000	IDU	\$ (4)	\$ (56)	\$ (57)	\$ (15)	\$ (25)	\$ (93)	\$ (13)	\$ (4)	\$ (0)
1080000	3913000	OR	\$ (56)	\$ (212)	\$ (57)	\$ (63)	\$ (6)	\$ (63)	\$ (8)	\$ (0)	\$ (0)
1080000	3913000	SO	\$ (212)	\$ (63)	\$ (63)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (0)
1080000	3913000	UT	\$ (63)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (0)
1080000	3913000	WA	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (0)
1080000	3913000	WYU	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (0)
1080000	3913000 Total		\$ (454)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (0)



**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	OFFICE EQUIPMENT		\$ (25)		\$ (25)				
1080000	OFFICE EQUIPMENT	WYP	\$ (12)					\$ (12)	
1080000	OFFICE EQUIPMENT	WYU	\$ (13)					\$ (13)	
3913000			\$ (603)		\$ (119)	\$ (423)	\$ (50)	\$ (27)	\$ (1)
3913000	Total		\$ (603)	\$ (137)	\$ (119)	\$ (423)	\$ (50)	\$ (27)	\$ (1)
1080000	1/4 TON MINI-PICKUPS AND VANS	CA	\$ (35)		\$ (56)	\$ (190)	\$ (27)	\$ (9)	\$ (0)
1080000	1/4 TON MINI-PICKUPS AND VANS	CAGE	\$ (282)						
1080000	1/4 TON MINI-PICKUPS AND VANS	CAGW	\$ (13)		\$ (3)			\$ (180)	\$ (0)
1080000	1/4 TON MINI-PICKUPS AND VANS	IDU	\$ (180)		\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1080000	1/4 TON MINI-PICKUPS AND VANS	JBG	\$ (35)		\$ (7)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1080000	1/4 TON MINI-PICKUPS AND VANS	OR	\$ (545)		\$ (25)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1080000	1/4 TON MINI-PICKUPS AND VANS	SO	\$ (349)		\$ (94)	\$ (154)	\$ (21)	\$ (7)	\$ (0)
1080000	1/4 TON MINI-PICKUPS AND VANS	UT	\$ (933)		\$ (41)	\$ (933)			
1080000	1/4 TON MINI-PICKUPS AND VANS	WA	\$ (154)		\$ (154)				
1080000	1/4 TON MINI-PICKUPS AND VANS	WYP	\$ (104)		\$ (104)				
1080000	1/4 TON MINI-PICKUPS AND VANS	WYU	\$ (6)					\$ (6)	
3920100			\$ (2,637)	\$ (673)	\$ (202)	\$ (1,278)	\$ (228)	\$ (22)	\$ (1)
3920100	Total		\$ (2,637)	\$ (673)	\$ (202)	\$ (1,278)	\$ (228)	\$ (22)	\$ (1)
1080000	MID AND FULL SIZE AUTOMOBILES	CAGE	\$ (33)		\$ (7)	\$ (22)	\$ (3)	\$ (1)	\$ (0)
1080000	MID AND FULL SIZE AUTOMOBILES	CN	\$ (0)		\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	MID AND FULL SIZE AUTOMOBILES	IDU	\$ (19)		\$ (0)	\$ (0)	\$ (19)	\$ (0)	\$ (0)
1080000	MID AND FULL SIZE AUTOMOBILES	JBG	\$ (5)		\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	MID AND FULL SIZE AUTOMOBILES	OR	\$ (182)		\$ (182)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	MID AND FULL SIZE AUTOMOBILES	SO	\$ (177)		\$ (4)	\$ (78)	\$ (11)	\$ (3)	\$ (0)
1080000	MID AND FULL SIZE AUTOMOBILES	UT	\$ (224)		\$ (21)	\$ (224)			
1080000	MID AND FULL SIZE AUTOMOBILES	WA	\$ (27)		\$ (27)				
1080000	MID AND FULL SIZE AUTOMOBILES	WYP	\$ (32)		\$ (32)			\$ (4)	\$ (0)
1080000	MID AND FULL SIZE AUTOMOBILES	WYU	\$ (695)		\$ (41)	\$ (324)	\$ (32)	\$ (195)	\$ (4)
3920200			\$ (173)	\$ (233)	\$ (59)	\$ (79)	\$ (12)	\$ (4)	\$ (1)
3920200	Total		\$ (173)	\$ (233)	\$ (59)	\$ (79)	\$ (12)	\$ (4)	\$ (1)
1080000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	\$ (124)		\$ (27)	\$ (79)	\$ (12)	\$ (4)	\$ (1)
1080000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	\$ (2,047)		\$ (409)	\$ (1,379)	\$ (194)	\$ (62)	\$ (3)
1080000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	\$ (383)		\$ (84)			\$ (548)	\$ (0)
1080000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	\$ (946)		\$ (2)	\$ (6)	\$ (1)	\$ (0)	\$ (0)
1080000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	\$ (207)		\$ (42)	\$ (6)	\$ (1)	\$ (0)	\$ (0)
1080000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	\$ (1,897)		\$ (146)	\$ (230)	\$ (31)	\$ (10)	\$ (0)
1080000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	\$ (522)		\$ (87)	\$ (3,864)			
1080000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	\$ (3,864)		\$ (140)				
1080000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	\$ (439)		\$ (439)				
1080000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	\$ (607)		\$ (507)			\$ (118)	
1080000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	\$ (118)		\$ (118)			\$ (786)	\$ (4)
1080000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	\$ (10,839)	\$ (2,474)	\$ (1,006)	\$ (5,558)	\$ (841)	\$ (208)	\$ (3)
3920400			\$ (178)	\$ (2,474)	\$ (603)	\$ (1,006)	\$ (786)	\$ (195)	\$ (4)
3920400	Total		\$ (178)	\$ (2,474)	\$ (603)	\$ (1,006)	\$ (786)	\$ (195)	\$ (4)
1080000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	\$ (125)		\$ (27)	\$ (80)	\$ (13)	\$ (5)	\$ (1)
1080000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAEE	\$ (1,236)		\$ (247)	\$ (833)	\$ (117)	\$ (38)	\$ (2)
1080000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	\$ (307)		\$ (66)			\$ (687)	\$ (0)
1080000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	\$ (687)		\$ (14)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
1080000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	\$ (70)		\$ (11)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
1080000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	\$ (2,301)		\$ (50)	\$ (175)	\$ (24)	\$ (6)	\$ (0)
1080000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	\$ (938)		\$ (28)	\$ (4,052)			
1080000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	\$ (4,052)		\$ (47)				
1080000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	\$ (772)		\$ (772)				
1080000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	\$ (611)		\$ (611)			\$ (158)	
1080000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	\$ (158)		\$ (158)			\$ (208)	\$ (3)
1080000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	\$ (10,857)	\$ (2,685)	\$ (880)	\$ (5,142)	\$ (841)	\$ (208)	\$ (3)
3920500			\$ (2)	\$ (2,685)	\$ (880)	\$ (5,142)	\$ (841)	\$ (208)	\$ (3)
3920500	Total		\$ (2)	\$ (2,685)	\$ (880)	\$ (5,142)	\$ (841)	\$ (208)	\$ (3)
1080000	DUMP TRUCKS	CAEE	\$ (912)		\$ (182)	\$ (614)	\$ (66)	\$ (28)	\$ (1)
1080000	DUMP TRUCKS	CAGW	\$ (165)		\$ (35)			\$ (28)	\$ (1)
1080000	DUMP TRUCKS	JBG	\$ (98)		\$ (20)	\$ (3)	\$ (0)	\$ (0)	\$ (0)
1080000	DUMP TRUCKS	OR	\$ (42)		\$ (4)	\$ (3)	\$ (0)	\$ (0)	\$ (0)
1080000	DUMP TRUCKS	UT	\$ (92)		\$ (92)	\$ (92)			
1080000	DUMP TRUCKS	WA	\$ (1,312)		\$ (183)	\$ (7,111)	\$ (67)	\$ (28)	\$ (1)
1080000	DUMP TRUCKS	WYP	\$ (95)		\$ (95)			\$ (28)	\$ (1)
1080000	DUMP TRUCKS	WYU	\$ (95)		\$ (95)			\$ (28)	\$ (1)
3920600			\$ (95)	\$ (12)	\$ (183)	\$ (7,111)	\$ (67)	\$ (28)	\$ (1)
3920600	Total		\$ (95)	\$ (12)	\$ (183)	\$ (7,111)	\$ (67)	\$ (28)	\$ (1)
1080000	TRAILERS	CA	\$ (95)		\$ (95)			\$ (28)	\$ (1)

**Depreciation Reserve (Actuals)**  
Average of Monthly Averages Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
1080000	TRAILERS		\$ (44)				\$ (10)	\$ (28)	\$ (4)	\$ (2)	\$ (0)
1080000	TRAILERS		\$ (501)				\$ (100)	\$ (337)	\$ (47)	\$ (15)	\$ (1)
1080000	TRAILERS		\$ (44)								
1080000	TRAILERS		\$ (237)								
1080000	TRAILERS		\$ (15)								
1080000	TRAILERS		\$ (519)								
1080000	TRAILERS		\$ (225)								
1080000	TRAILERS		\$ (1,257)								
1080000	TRAILERS		\$ (137)								
1080000	TRAILERS		\$ (537)								
1080000	TRAILERS		\$ (122)								
3920900	<b>Total</b>		<b>\$ (3,731)</b>	<b>\$ (103)</b>	<b>\$ (622)</b>	<b>\$ (165)</b>	<b>\$ (673)</b>	<b>\$ (1,722)</b>	<b>\$ (302)</b>	<b>\$ (145)</b>	<b>\$ (1)</b>
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	CA	\$ (17)								
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	CAGE	\$ (81)								
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	CAGW	\$ (6)								
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	IDU	\$ (8)								
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	OR	\$ (51)								
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	SO	\$ (9)								
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	UT	\$ (37)								
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	WA	\$ (10)								
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	WYP	\$ (28)								
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	WYU	\$ (2)								
3921400	<b>Total</b>		<b>\$ (250)</b>	<b>\$ (17)</b>	<b>\$ (58)</b>	<b>\$ (12)</b>	<b>\$ (45)</b>	<b>\$ (96)</b>	<b>\$ (17)</b>	<b>\$ (5)</b>	<b>\$ (0)</b>
1080000	OVER-THE-ROAD SEMI-TRACTORS	CAGE	\$ (124)								
1080000	OVER-THE-ROAD SEMI-TRACTORS	JBG	\$ (13)								
1080000	OVER-THE-ROAD SEMI-TRACTORS	OR	\$ (111)								
1080000	OVER-THE-ROAD SEMI-TRACTORS	SO	\$ (154)								
1080000	OVER-THE-ROAD SEMI-TRACTORS	UT	\$ (991)								
1080000	OVER-THE-ROAD SEMI-TRACTORS	WA	\$ (71)								
1080000	OVER-THE-ROAD SEMI-TRACTORS	WYP	\$ (25)								
3921900	<b>Total</b>		<b>\$ (889)</b>	<b>\$ (4)</b>	<b>\$ (162)</b>	<b>\$ (65)</b>	<b>\$ (67)</b>	<b>\$ (542)</b>	<b>\$ (21)</b>	<b>\$ (7)</b>	<b>\$ (0)</b>
1080000	TRANSPORTATION EQUIPMENT	SO	\$ (214)								
1080000	TRANSPORTATION EQUIPMENT	CA	\$ (98)								
1080000	TRANSPORTATION EQUIPMENT	CAGE	\$ (1,316)								
1080000	TRANSPORTATION EQUIPMENT	CAGW	\$ (40)								
1080000	TRANSPORTATION EQUIPMENT	IDU	\$ (322)								
1080000	TRANSPORTATION EQUIPMENT	JBG	\$ (129)								
1080000	TRANSPORTATION EQUIPMENT	OR	\$ (772)								
1080000	TRANSPORTATION EQUIPMENT	SO	\$ (289)								
1080000	TRANSPORTATION EQUIPMENT	UT	\$ (1,426)								
1080000	TRANSPORTATION EQUIPMENT	WA	\$ (184)								
1080000	TRANSPORTATION EQUIPMENT	WYP	\$ (405)								
1080000	TRANSPORTATION EQUIPMENT	WYU	\$ (191)								
3930000	<b>Total</b>		<b>\$ (5,173)</b>	<b>\$ (114)</b>	<b>\$ (970)</b>	<b>\$ (239)</b>	<b>\$ (703)</b>	<b>\$ (2,443)</b>	<b>\$ (465)</b>	<b>\$ (237)</b>	<b>\$ (2)</b>
1080000	"TLS, SHOP, GAR EQUIPMENT"	CA	\$ (307)								
1080000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	\$ (4)								
1080000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	\$ (10,090)								
1080000	"TLS, SHOP, GAR EQUIPMENT"	IDU	\$ (953)								
1080000	"TLS, SHOP, GAR EQUIPMENT"	JBG	\$ (511)								
1080000	"TLS, SHOP, GAR EQUIPMENT"	OR	\$ (1,512)								
1080000	"TLS, SHOP, GAR EQUIPMENT"	SO	\$ (3,611)								
1080000	"TLS, SHOP, GAR EQUIPMENT"	UT	\$ (1,755)								
1080000	"TLS, SHOP, GAR EQUIPMENT"	WA	\$ (4,531)								
1080000	"TLS, SHOP, GAR EQUIPMENT"	WYP	\$ (1,041)								
1080000	"TLS, SHOP, GAR EQUIPMENT"	WYU	\$ (343)								
3940000	<b>Total</b>		<b>\$ (26,028)</b>	<b>\$ (461)</b>	<b>\$ (5,857)</b>	<b>\$ (1,679)</b>	<b>\$ (3,608)</b>	<b>\$ (12,143)</b>	<b>\$ (1,578)</b>	<b>\$ (887)</b>	<b>\$ (16)</b>
1080000	LABORATORY EQUIPMENT	CA	\$ (201)								

**Depreciation Reserve (Actuals)**  
Average of Monthly Averages Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
10800000	LABORATORY EQUIPMENT	\$ (35)	\$ (35)					\$ (22)	\$ (3)	\$ (1)	\$ (0)
39500000	LABORATORY EQUIPMENT	\$ (2,222)	\$ (2,222)				\$ (444)	\$ (1,487)	\$ (211)	\$ (68)	\$ (3)
10800000	LABORATORY EQUIPMENT	\$ (412)	\$ (412)								
39500000	LABORATORY EQUIPMENT	\$ (511)	\$ (511)								
10800000	LABORATORY EQUIPMENT	\$ (223)	\$ (223)								
39500000	LABORATORY EQUIPMENT	\$ (5,172)	\$ (5,172)								
10800000	LABORATORY EQUIPMENT	\$ (2,702)	\$ (2,702)								
39500000	LABORATORY EQUIPMENT	\$ (4,305)	\$ (4,305)								
10800000	LABORATORY EQUIPMENT	\$ (1,255)	\$ (1,255)								
39500000	LABORATORY EQUIPMENT	\$ (2,012)	\$ (2,012)								
10800000	LABORATORY EQUIPMENT	\$ (548)	\$ (548)								
39500000	LABORATORY EQUIPMENT	\$ (19,598)	\$ (19,598)	\$ (294)	\$ (6,359)	\$ (1,582)	\$ (2,784)	\$ (7,018)	\$ (887)	\$ (548)	\$ (5)
10800000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	\$ (477)	\$ (477)								
39603000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	\$ (192)	\$ (192)								
10800000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	\$ (54)	\$ (54)								
39603000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	\$ (689)	\$ (689)								
10800000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	\$ (1,910)	\$ (1,910)								
39603000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	\$ (38)	\$ (38)								
10800000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	\$ (1,684)	\$ (1,684)								
39603000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	\$ (873)	\$ (873)								
10800000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	\$ (676)	\$ (676)								
39603000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	\$ (164)	\$ (164)								
39603000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	\$ (6,756)	\$ (6,756)	\$ (480)	\$ (1,960)	\$ (887)	\$ (719)	\$ (1,830)	\$ (710)	\$ (170)	\$ (0)
10800000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	\$ (62)	\$ (62)								
39607000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	\$ (68)	\$ (68)								
10800000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	\$ (69)	\$ (69)								
39607000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	\$ (261)	\$ (261)								
10800000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	\$ (47)	\$ (47)								
39607000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	\$ (939)	\$ (939)								
10800000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	\$ (56)	\$ (56)								
39607000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	\$ (61)	\$ (61)								
39607000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	\$ (1,563)	\$ (1,563)	\$ (63)	\$ (273)	\$ (3)	\$ (75)	\$ (1,006)	\$ (78)	\$ (64)	\$ (0)
10800000	"AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	\$ (271)	\$ (271)								
39608000	"AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	\$ (258)	\$ (258)								
10800000	"AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	\$ (19)	\$ (19)								
39608000	"AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	\$ (398)	\$ (398)								
10800000	"AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	\$ (1,619)	\$ (1,619)								
39608000	"AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	\$ (75)	\$ (75)								
10800000	"AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	\$ (2,448)	\$ (2,448)								
39608000	"AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	\$ (597)	\$ (597)								
10800000	"AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	\$ (505)	\$ (505)								
39608000	"AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	\$ (165)	\$ (165)								
39608000	"AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	\$ (6,356)	\$ (6,356)	\$ (274)	\$ (1,654)	\$ (607)	\$ (565)	\$ (2,655)	\$ (427)	\$ (175)	\$ (0)
10800000	CRANES	\$ (761)	\$ (761)								
39610000	CRANES	\$ (138)	\$ (138)								
10800000	CRANES	\$ (109)	\$ (109)								
39610000	CRANES	\$ (53)	\$ (53)								
10800000	CRANES	\$ (27)	\$ (27)								
39610000	CRANES	\$ (37)	\$ (37)								
39610000	CRANES	\$ (1,126)	\$ (1,126)	\$ (12)	\$ (240)	\$ (54)	\$ (156)	\$ (565)	\$ (74)	\$ (24)	\$ (1)
10800000	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	\$ (21)	\$ (21)								
39611000	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	\$ (4,139)	\$ (4,139)								
10800000	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	\$ (306)	\$ (306)								
39611000	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	\$ (800)	\$ (800)								
10800000	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	\$ (561)	\$ (561)								
39611000	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	\$ (262)	\$ (262)								
10800000	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	\$ (27)	\$ (27)								
39611000	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	\$ (64)	\$ (64)								
39611000	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	\$ (6,116)	\$ (6,116)	\$ (931)	\$ (3,332)	\$ (269)	\$ (931)	\$ (3,332)	\$ (431)	\$ (139)	\$ (6)
10800000	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	\$ (540)	\$ (540)								

**Depreciation Reserve (Actuals)**  
Average of Monthly Averages Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3961200										
		THREE-AXLE DIGGER/DERRICK LINE TRUCKS	\$ (6)								
1080000	3961200	CAGW	\$ (46)								
1080000	3961200	IDU	\$ (522)						\$ (522)		\$ (0)
1080000	3961200	OR	\$ (1,855)								
1080000	3961200	SO	\$ (160)								
1080000	3961200	UT	\$ (2,955)								
1080000	3961200	WA	\$ (782)								
1080000	3961200	WYP	\$ (649)								
1080000	3961200	WYU	\$ (119)								
	<b>3961200 Total</b>		<b>\$ (7,633)</b>	<b>\$ (646)</b>	<b>\$ (1,932)</b>	<b>\$ (803)</b>	<b>\$ (669)</b>	<b>\$ (3,029)</b>	<b>\$ (532)</b>	<b>\$ (119)</b>	<b>\$ (0)</b>
1080000	3961300										
		SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	\$ (159)								
1080000	3961300	CA	\$ (28)								
1080000	3961300	CAEE	\$ (1,312)								
1080000	3961300	CAGE	\$ (337)								
1080000	3961300	CAGW	\$ (214)								
1080000	3961300	IDU	\$ (128)								
1080000	3961300	JBG	\$ (346)								
1080000	3961300	OR	\$ (829)								
1080000	3961300	SO	\$ (75)								
1080000	3961300	UT	\$ (256)								
1080000	3961300	WA	\$ (185)								
1080000	3961300	WYP	\$ (123)								
1080000	3961300	WYU	\$ (182)								
	<b>3961300 Total</b>		<b>\$ (1,029)</b>	<b>\$ (706)</b>	<b>\$ (359)</b>	<b>\$ (463)</b>	<b>\$ (1,768)</b>	<b>\$ (346)</b>	<b>\$ (166)</b>	<b>\$ (123)</b>	<b>\$ (2)</b>
1080000	3970000										
		COMMUNICATION EQUIPMENT	\$ (15)								
1080000	3970000	CA	\$ (1,029)								
1080000	3970000	CAEE	\$ (18,554)								
1080000	3970000	CAGW	\$ (487)								
1080000	3970000	CN	\$ (31)								
1080000	3970000	IDU	\$ (3,222)								
1080000	3970000	JBG	\$ (627)								
1080000	3970000	OR	\$ (15,688)								
1080000	3970000	SO	\$ (13,892)								
1080000	3970000	UT	\$ (9,401)								
1080000	3970000	WA	\$ (3,922)								
1080000	3970000	WYP	\$ (5,548)								
1080000	3970000	WYU	\$ (934)								
	<b>3970000 Total</b>		<b>\$ (84,975)</b>	<b>\$ (1,912)</b>	<b>\$ (28,043)</b>	<b>\$ (7,385)</b>	<b>\$ (11,062)</b>	<b>\$ (28,845)</b>	<b>\$ (5,900)</b>	<b>\$ (1,792)</b>	<b>\$ (37)</b>
1080000	3972000										
		MOBILE RADIO EQUIPMENT	\$ (68)								
1080000	3972000	CA	\$ (0)								
1080000	3972000	CAEE	\$ (167)								
1080000	3972000	CAGW	\$ (172)								
1080000	3972000	IDU	\$ (76)								
1080000	3972000	JBG	\$ (39)								
1080000	3972000	OR	\$ (2,097)								
1080000	3972000	SO	\$ (1,216)								
1080000	3972000	UT	\$ (743)								
1080000	3972000	WA	\$ (298)								
1080000	3972000	WYP	\$ (470)								
1080000	3972000	WYU	\$ (18)								
	<b>3972000 Total</b>		<b>\$ (5,366)</b>	<b>\$ (106)</b>	<b>\$ (2,578)</b>	<b>\$ (430)</b>	<b>\$ (647)</b>	<b>\$ (1,391)</b>	<b>\$ (165)</b>	<b>\$ (47)</b>	<b>\$ (1)</b>
1080000	3980000										
		MISCELLANEOUS EQUIPMENT	\$ (3)								
1080000	3980000	CA	\$ (3)								
1080000	3980000	CAEE	\$ (314)								
1080000	3980000	CAGW	\$ (91)								
1080000	3980000	CN	\$ (79)								
1080000	3980000	IDU	\$ (25)								
1080000	3980000	JBG	\$ (46)								
1080000	3980000	OR	\$ (203)								
1080000	3980000	SO	\$ (1,507)								



**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3980000	UT	\$ (155)					\$ (155)			
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (49)								
1080000	3980000	WA	\$ (49)								
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (63)								
1080000	3980000	WYP	\$ (63)								
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (12)								
1080000	3980000	WYU	\$ (12)								
1080000	3980000 Total		\$ (2,566)	\$ (52)	\$ (733)	\$ (192)	\$ (310)	\$ (1,068)	\$ (148)	\$ (52)	\$ (12)
1080000	3991500	COAL MINE ASSET RETIREMENT OBLIGATIONS	\$ (27)								
1080000	3991500 Total		\$ (27)								
1080000	3992200	LAND RIGHTS	\$ (87)								
1080000	3992200 Total		\$ (87)								
1080000	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	\$ (28,308)								
1080000	3993000 Total		\$ (28,308)								
1080000	3994100	SURFACE - PLANT EQUIPMENT	\$ (27,091)								
1080000	3994100 Total		\$ (27,091)								
1080000	3994400	SURFACE - ELECTRIC POWER FACILITIES	\$ (7,860)								
1080000	3994400 Total		\$ (7,860)								
1080000	3994400	UNDERGROUND - COAL MINE EQUIPMENT	\$ (255)								
1080000	3994400 Total		\$ (255)								
1080000	3994500	LONGWALL SHIELDS	\$ (38,478)								
1080000	3994500 Total		\$ (38,478)								
1080000	3994600	LONGWALL EQUIPMENT	\$ (11,909)								
1080000	3994600 Total		\$ (11,909)								
1080000	3994700	MAINLINE EXTENSION	\$ (6,238)								
1080000	3994700 Total		\$ (6,238)								
1080000	3994800	SECTION EXTENSION	\$ (7,679)								
1080000	3994800 Total		\$ (7,679)								
1080000	3994900	VEHICLES	\$ (405)								
1080000	3994900 Total		\$ (405)								
1080000	3995100	HEAVY CONSTRUCTION EQUIPMENT	\$ (1,788)								
1080000	3995100 Total		\$ (1,788)								
1080000	3995200	MISCELLANEOUS GENERAL EQUIPMENT	\$ (1,064)								
1080000	3995200 Total		\$ (1,064)								
1080000	3996000	COMPUTERS - MAINFRAME	\$ (373)								
1080000	3996000 Total		\$ (373)								
1080000	3996100	MINE DEVELOPMENT AND ROAD EXTENSION	\$ (25,136)								
1080000	3996100 Total		\$ (25,136)								
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	\$2,955								
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	\$ (7,666)								
1085000	145135 Total		\$ (4,711)								
Grand Total			\$ (6,194,961)	\$ (152,827)	\$ (1,691,337)	\$ (455,513)	\$ (756,326)	\$ (2,623,054)	\$ (367,559)	\$ (123,595)	\$ (4,751)

B18. AMORTIZATION  
RESERVE



**Amortization Reserve (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1110000	3020000	CAGE	\$ (3,483)						\$ (331)	\$ (107)	\$ (5)
1110000	3020000	FRANCHISES AND CONSENTS	\$ (11,648)								
1110000	3020000	FRANCHISES AND CONSENTS	\$ (687)								
1110000	3020000	FRANCHISES AND CONSENTS	\$ (697)	\$ (549)	\$ (8,613)	\$ (2,486)	\$ (698)	\$ (2,353)	\$ (331)	\$ (107)	\$ (5)
3020000 Total			\$ (15,838)	\$ (549)	\$ (8,613)	\$ (2,486)	\$ (698)	\$ (2,353)	\$ (331)	\$ (107)	\$ (5)
1110000	3031040	CAGE	\$ (2,105)								
1110000	3031040	INTANGIBLE PLANT	\$ (2,277)								
1110000	3031040	INTANGIBLE PLANT	\$ (12)								
1110000	3031040	INTANGIBLE PLANT	\$ (12)								
3031040 Total			\$ (4,394)	\$ (107)	\$ (1,895)	\$ (486)	\$ (420)	\$ (1,418)	\$ (200)	\$ (64)	\$ (3)
1110000	3031050	SO	\$ (9,889)	\$ (232)	\$ (2,649)	\$ (708)	\$ (1,165)	\$ (4,347)	\$ (891)	\$ (191)	\$ (7)
3031050 Total			\$ (9,889)	\$ (232)	\$ (2,649)	\$ (708)	\$ (1,165)	\$ (4,347)	\$ (891)	\$ (191)	\$ (7)
1110000	3031080	SO	\$ (3,253)	\$ (76)	\$ (871)	\$ (233)	\$ (383)	\$ (1,430)	\$ (194)	\$ (63)	\$ (2)
3031080 Total			\$ (3,253)	\$ (76)	\$ (871)	\$ (233)	\$ (383)	\$ (1,430)	\$ (194)	\$ (63)	\$ (2)
1110000	3031230	SO	\$ (4,410)	\$ (103)	\$ (1,181)	\$ (316)	\$ (520)	\$ (1,939)	\$ (263)	\$ (85)	\$ (3)
3031230 Total			\$ (4,410)	\$ (103)	\$ (1,181)	\$ (316)	\$ (520)	\$ (1,939)	\$ (263)	\$ (85)	\$ (3)
1110000	3031300	SO	\$ (196)	\$ (5)	\$ (63)	\$ (14)	\$ (23)	\$ (86)	\$ (12)	\$ (4)	\$ (0)
3031300 Total			\$ (196)	\$ (5)	\$ (63)	\$ (14)	\$ (23)	\$ (86)	\$ (12)	\$ (4)	\$ (0)
1110000	3031340	SO	\$ (415)	\$ (10)	\$ (111)	\$ (30)	\$ (49)	\$ (183)	\$ (25)	\$ (8)	\$ (0)
3031340 Total			\$ (415)	\$ (10)	\$ (111)	\$ (30)	\$ (49)	\$ (183)	\$ (25)	\$ (8)	\$ (0)
1110000	3031410	SO	\$ (373)	\$ (9)	\$ (100)	\$ (27)	\$ (44)	\$ (164)	\$ (22)	\$ (7)	\$ (0)
3031410 Total			\$ (373)	\$ (9)	\$ (100)	\$ (27)	\$ (44)	\$ (164)	\$ (22)	\$ (7)	\$ (0)
1110000	3031430	SO	\$ (173)	\$ (4)	\$ (46)	\$ (12)	\$ (20)	\$ (76)	\$ (10)	\$ (3)	\$ (0)
3031430 Total			\$ (173)	\$ (4)	\$ (46)	\$ (12)	\$ (20)	\$ (76)	\$ (10)	\$ (3)	\$ (0)
1110000	3031460	SO	\$ (717)	\$ (17)	\$ (192)	\$ (51)	\$ (84)	\$ (315)	\$ (43)	\$ (14)	\$ (1)
3031460 Total			\$ (717)	\$ (17)	\$ (192)	\$ (51)	\$ (84)	\$ (315)	\$ (43)	\$ (14)	\$ (1)
1110000	3031470	CAEE	\$ (848)	\$ (0)	\$ (0)	\$ (0)	\$ (185)	\$ (544)	\$ (85)	\$ (31)	\$ (5)
3031470 Total			\$ (848)	\$ (0)	\$ (0)	\$ (0)	\$ (185)	\$ (544)	\$ (85)	\$ (31)	\$ (5)
1110000	3031570	SO	\$ (328)	\$ (6)	\$ (86)	\$ (23)	\$ (39)	\$ (144)	\$ (20)	\$ (6)	\$ (0)
3031570 Total			\$ (328)	\$ (6)	\$ (86)	\$ (23)	\$ (39)	\$ (144)	\$ (20)	\$ (6)	\$ (0)
1110000	3031640	SO	\$ (461)	\$ (11)	\$ (123)	\$ (33)	\$ (54)	\$ (203)	\$ (28)	\$ (9)	\$ (0)
3031640 Total			\$ (461)	\$ (11)	\$ (123)	\$ (33)	\$ (54)	\$ (203)	\$ (28)	\$ (9)	\$ (0)
1110000	3031680	SO	\$ (10,205)	\$ (239)	\$ (2,733)	\$ (731)	\$ (1,203)	\$ (4,486)	\$ (610)	\$ (197)	\$ (7)
3031680 Total			\$ (10,205)	\$ (239)	\$ (2,733)	\$ (731)	\$ (1,203)	\$ (4,486)	\$ (610)	\$ (197)	\$ (7)
1110000	3031710	SO	\$ (698)	\$ (16)	\$ (187)	\$ (60)	\$ (82)	\$ (307)	\$ (42)	\$ (13)	\$ (0)
3031710 Total			\$ (698)	\$ (16)	\$ (187)	\$ (60)	\$ (82)	\$ (307)	\$ (42)	\$ (13)	\$ (0)
1110000	3031730	SO	\$ (754)	\$ (18)	\$ (202)	\$ (64)	\$ (89)	\$ (331)	\$ (45)	\$ (15)	\$ (1)
3031730 Total			\$ (754)	\$ (18)	\$ (202)	\$ (64)	\$ (89)	\$ (331)	\$ (45)	\$ (15)	\$ (1)
1110000	3031760	SO	\$ (213)	\$ (5)	\$ (57)	\$ (15)	\$ (25)	\$ (94)	\$ (13)	\$ (4)	\$ (0)
3031760 Total			\$ (213)	\$ (5)	\$ (57)	\$ (15)	\$ (25)	\$ (94)	\$ (13)	\$ (4)	\$ (0)
1110000	3031780	SO	\$ (3,498)	\$ (82)	\$ (937)	\$ (250)	\$ (412)	\$ (1,538)	\$ (209)	\$ (67)	\$ (2)
3031780 Total			\$ (3,498)	\$ (82)	\$ (937)	\$ (250)	\$ (412)	\$ (1,538)	\$ (209)	\$ (67)	\$ (2)
1110000	3031810	SO	\$ (1,037)	\$ (24)	\$ (278)	\$ (74)	\$ (122)	\$ (456)	\$ (62)	\$ (20)	\$ (1)
3031810 Total			\$ (1,037)	\$ (24)	\$ (278)	\$ (74)	\$ (122)	\$ (456)	\$ (62)	\$ (20)	\$ (1)
1110000	3031830	SO	\$ (100,237)	\$ (2,347)	\$ (26,846)	\$ (7,177)	\$ (11,812)	\$ (44,064)	\$ (5,987)	\$ (1,934)	\$ (70)
3031830 Total			\$ (100,237)	\$ (2,347)	\$ (26,846)	\$ (7,177)	\$ (11,812)	\$ (44,064)	\$ (5,987)	\$ (1,934)	\$ (70)
1110000	3031840	CAGE	\$ (185)	\$ (0)	\$ (0)	\$ (0)	\$ (37)	\$ (124)	\$ (17)	\$ (6)	\$ (0)
3031840 Total			\$ (185)	\$ (0)	\$ (0)	\$ (0)	\$ (37)	\$ (124)	\$ (17)	\$ (6)	\$ (0)
1110000	3031910	SO	\$ (445)	\$ (10)	\$ (119)	\$ (32)	\$ (52)	\$ (196)	\$ (27)	\$ (9)	\$ (0)
3031910 Total			\$ (445)	\$ (10)	\$ (119)	\$ (32)	\$ (52)	\$ (196)	\$ (27)	\$ (9)	\$ (0)
1110000	3032030	SO	\$ (396)	\$ (9)	\$ (106)	\$ (28)	\$ (47)	\$ (174)	\$ (24)	\$ (8)	\$ (0)
3032030 Total			\$ (396)	\$ (9)	\$ (106)	\$ (28)	\$ (47)	\$ (174)	\$ (24)	\$ (8)	\$ (0)
1110000	3032040	SO	\$ (100,237)	\$ (2,347)	\$ (26,846)	\$ (7,177)	\$ (11,812)	\$ (44,064)	\$ (5,987)	\$ (1,934)	\$ (70)
3032040 Total			\$ (100,237)	\$ (2,347)	\$ (26,846)	\$ (7,177)	\$ (11,812)	\$ (44,064)	\$ (5,987)	\$ (1,934)	\$ (70)
1110000	3032090	SO	\$ (9,738)	\$ (228)	\$ (2,608)	\$ (697)	\$ (1,148)	\$ (4,281)	\$ (582)	\$ (188)	\$ (7)
3032090 Total			\$ (9,738)	\$ (228)	\$ (2,608)	\$ (697)	\$ (1,148)	\$ (4,281)	\$ (582)	\$ (188)	\$ (7)





**Amortization Reserve (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1110000	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	\$ (1,360)	\$ (32)	\$ (364)	\$ (97)	\$ (160)	\$ (598)	\$ (81)	\$ (26)
<b>3032220 Total</b>			<b>\$ (1,360)</b>	<b>\$ (32)</b>	<b>\$ (364)</b>	<b>\$ (97)</b>	<b>\$ (160)</b>	<b>\$ (598)</b>	<b>\$ (81)</b>	<b>\$ (26)</b>
1110000	DISASTER RECOVERY PROJECT	SO	\$ (1,432)	\$ (34)	\$ (363)	\$ (103)	\$ (169)	\$ (629)	\$ (86)	\$ (28)
<b>3032240 Total</b>			<b>\$ (1,432)</b>	<b>\$ (34)</b>	<b>\$ (363)</b>	<b>\$ (103)</b>	<b>\$ (169)</b>	<b>\$ (629)</b>	<b>\$ (86)</b>	<b>\$ (28)</b>
1110000	DISPATCH MANAGEMENT SYSTEM	SO	\$ (411)	\$ (10)	\$ (110)	\$ (29)	\$ (48)	\$ (181)	\$ (25)	\$ (8)
<b>3032250 Total</b>			<b>\$ (411)</b>	<b>\$ (10)</b>	<b>\$ (110)</b>	<b>\$ (29)</b>	<b>\$ (48)</b>	<b>\$ (181)</b>	<b>\$ (25)</b>	<b>\$ (8)</b>
1110000	DWHS - DATA WAREHOUSE	SO	\$ (1,158)	\$ (27)	\$ (310)	\$ (83)	\$ (136)	\$ (509)	\$ (69)	\$ (22)
<b>3032260 Total</b>			<b>\$ (1,158)</b>	<b>\$ (27)</b>	<b>\$ (310)</b>	<b>\$ (83)</b>	<b>\$ (136)</b>	<b>\$ (509)</b>	<b>\$ (69)</b>	<b>\$ (22)</b>
1110000	ENTERPRISE DATA WAREHOUSE	SO	\$ (4,262)	\$ (100)	\$ (1,141)	\$ (305)	\$ (502)	\$ (1,874)	\$ (255)	\$ (82)
<b>3032270 Total</b>			<b>\$ (4,262)</b>	<b>\$ (100)</b>	<b>\$ (1,141)</b>	<b>\$ (305)</b>	<b>\$ (502)</b>	<b>\$ (1,874)</b>	<b>\$ (255)</b>	<b>\$ (82)</b>
1110000	EMPLOYEE PERFORMANCE & SALARY SYSTEM	SO	\$ (526)	\$ (12)	\$ (141)	\$ (38)	\$ (62)	\$ (231)	\$ (31)	\$ (10)
<b>3032290 Total</b>			<b>\$ (526)</b>	<b>\$ (12)</b>	<b>\$ (141)</b>	<b>\$ (38)</b>	<b>\$ (62)</b>	<b>\$ (231)</b>	<b>\$ (31)</b>	<b>\$ (10)</b>
1110000	EXPENDITURE PRIORITIZATION TOOL	SO	\$ (169)	\$ (4)	\$ (45)	\$ (12)	\$ (20)	\$ (74)	\$ (10)	\$ (3)
<b>3032300 Total</b>			<b>\$ (169)</b>	<b>\$ (4)</b>	<b>\$ (45)</b>	<b>\$ (12)</b>	<b>\$ (20)</b>	<b>\$ (74)</b>	<b>\$ (10)</b>	<b>\$ (3)</b>
1110000	COMMON WORKSTATION & LOGIN APP	SO	\$ (1,501)	\$ (35)	\$ (402)	\$ (107)	\$ (177)	\$ (660)	\$ (90)	\$ (29)
<b>3032310 Total</b>			<b>\$ (1,501)</b>	<b>\$ (35)</b>	<b>\$ (402)</b>	<b>\$ (107)</b>	<b>\$ (177)</b>	<b>\$ (660)</b>	<b>\$ (90)</b>	<b>\$ (29)</b>
1110000	ELECTRONIC TAGGING OUTAGE MANAGEMENT SYSTEM	SO	\$ (1,352)	\$ (32)	\$ (362)	\$ (97)	\$ (159)	\$ (594)	\$ (81)	\$ (26)
<b>3032320 Total</b>			<b>\$ (1,352)</b>	<b>\$ (32)</b>	<b>\$ (362)</b>	<b>\$ (97)</b>	<b>\$ (159)</b>	<b>\$ (594)</b>	<b>\$ (81)</b>	<b>\$ (26)</b>
1110000	FIELDNET PRO METER READING SYST -HRP REP	SO	\$ (2,484)	\$ (68)	\$ (668)	\$ (179)	\$ (294)	\$ (1,097)	\$ (149)	\$ (48)
<b>3032330 Total</b>			<b>\$ (2,484)</b>	<b>\$ (68)</b>	<b>\$ (668)</b>	<b>\$ (179)</b>	<b>\$ (294)</b>	<b>\$ (1,097)</b>	<b>\$ (149)</b>	<b>\$ (48)</b>
1110000	FACILITY INSPECTION REPORTING SYSTEM	SO	\$ (1,490)	\$ (35)	\$ (399)	\$ (107)	\$ (176)	\$ (655)	\$ (89)	\$ (29)
<b>3032340 Total</b>			<b>\$ (1,490)</b>	<b>\$ (35)</b>	<b>\$ (399)</b>	<b>\$ (107)</b>	<b>\$ (176)</b>	<b>\$ (655)</b>	<b>\$ (89)</b>	<b>\$ (29)</b>
1110000	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	SO	\$ (1,340)	\$ (31)	\$ (359)	\$ (96)	\$ (158)	\$ (589)	\$ (80)	\$ (26)
<b>3032350 Total</b>			<b>\$ (1,340)</b>	<b>\$ (31)</b>	<b>\$ (359)</b>	<b>\$ (96)</b>	<b>\$ (158)</b>	<b>\$ (589)</b>	<b>\$ (80)</b>	<b>\$ (26)</b>
1110000	2002 GRID NET POWER COST MODELING	SO	\$ (7,826)	\$ (183)	\$ (2,096)	\$ (560)	\$ (922)	\$ (3,440)	\$ (467)	\$ (151)
<b>3032360 Total</b>			<b>\$ (7,826)</b>	<b>\$ (183)</b>	<b>\$ (2,096)</b>	<b>\$ (560)</b>	<b>\$ (922)</b>	<b>\$ (3,440)</b>	<b>\$ (467)</b>	<b>\$ (151)</b>
1110000	RECRUITSOFT APPLICANT TRACKING SYS INTER	SO	\$ (160)	\$ (4)	\$ (43)	\$ (11)	\$ (19)	\$ (70)	\$ (10)	\$ (3)
<b>3032370 Total</b>			<b>\$ (160)</b>	<b>\$ (4)</b>	<b>\$ (43)</b>	<b>\$ (11)</b>	<b>\$ (19)</b>	<b>\$ (70)</b>	<b>\$ (10)</b>	<b>\$ (3)</b>
1110000	HR- BENEFITS OPEN ENROLLMENT ONLINE	SO	\$ (282)	\$ (7)	\$ (75)	\$ (20)	\$ (33)	\$ (124)	\$ (17)	\$ (5)
<b>3032380 Total</b>			<b>\$ (282)</b>	<b>\$ (7)</b>	<b>\$ (75)</b>	<b>\$ (20)</b>	<b>\$ (33)</b>	<b>\$ (124)</b>	<b>\$ (17)</b>	<b>\$ (5)</b>
1110000	INTEGRATED COST MGT STRUCTURE	SO	\$ (1,597)	\$ (37)	\$ (428)	\$ (114)	\$ (188)	\$ (702)	\$ (95)	\$ (31)
<b>3032390 Total</b>			<b>\$ (1,597)</b>	<b>\$ (37)</b>	<b>\$ (428)</b>	<b>\$ (114)</b>	<b>\$ (188)</b>	<b>\$ (702)</b>	<b>\$ (95)</b>	<b>\$ (31)</b>
1110000	INCIDENT MANAGEMENT ANALYSIS PROGRAM	SO	\$ (4,783)	\$ (112)	\$ (1,281)	\$ (342)	\$ (564)	\$ (2,103)	\$ (266)	\$ (92)
<b>3032400 Total</b>			<b>\$ (4,783)</b>	<b>\$ (112)</b>	<b>\$ (1,281)</b>	<b>\$ (342)</b>	<b>\$ (564)</b>	<b>\$ (2,103)</b>	<b>\$ (266)</b>	<b>\$ (92)</b>
1110000	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	SO	\$ (490)	\$ (11)	\$ (131)	\$ (35)	\$ (58)	\$ (216)	\$ (29)	\$ (9)
<b>3032410 Total</b>			<b>\$ (490)</b>	<b>\$ (11)</b>	<b>\$ (131)</b>	<b>\$ (35)</b>	<b>\$ (58)</b>	<b>\$ (216)</b>	<b>\$ (29)</b>	<b>\$ (9)</b>
1110000	KEY PERFORMANCE INDICATOR DASHBOARD	SO	\$ (956)	\$ (22)	\$ (256)	\$ (68)	\$ (113)	\$ (420)	\$ (57)	\$ (18)
<b>3032430 Total</b>			<b>\$ (956)</b>	<b>\$ (22)</b>	<b>\$ (256)</b>	<b>\$ (68)</b>	<b>\$ (113)</b>	<b>\$ (420)</b>	<b>\$ (57)</b>	<b>\$ (18)</b>
1110000	FINANCIAL FORECAST INTEGRATION	SO	\$ (319)	\$ (7)	\$ (85)	\$ (23)	\$ (38)	\$ (140)	\$ (19)	\$ (6)
<b>3032440 Total</b>			<b>\$ (319)</b>	<b>\$ (7)</b>	<b>\$ (85)</b>	<b>\$ (23)</b>	<b>\$ (38)</b>	<b>\$ (140)</b>	<b>\$ (19)</b>	<b>\$ (6)</b>
1110000	MID OFFICE IMPROVEMENT PROJECT	SO	\$ (11,585)	\$ (271)	\$ (3,103)	\$ (829)	\$ (1,365)	\$ (5,093)	\$ (692)	\$ (224)
<b>3032450 Total</b>			<b>\$ (11,585)</b>	<b>\$ (271)</b>	<b>\$ (3,103)</b>	<b>\$ (829)</b>	<b>\$ (1,365)</b>	<b>\$ (5,093)</b>	<b>\$ (692)</b>	<b>\$ (224)</b>
1110000	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	SO	\$ (357)	\$ (8)	\$ (95)	\$ (26)	\$ (42)	\$ (157)	\$ (21)	\$ (7)
<b>3032460 Total</b>			<b>\$ (357)</b>	<b>\$ (8)</b>	<b>\$ (95)</b>	<b>\$ (26)</b>	<b>\$ (42)</b>	<b>\$ (157)</b>	<b>\$ (21)</b>	<b>\$ (7)</b>
1110000	NOVELL LICENSES	SO	\$ (247)	\$ (6)	\$ (66)	\$ (18)	\$ (29)	\$ (109)	\$ (15)	\$ (5)
<b>3032470 Total</b>			<b>\$ (247)</b>	<b>\$ (6)</b>	<b>\$ (66)</b>	<b>\$ (18)</b>	<b>\$ (29)</b>	<b>\$ (109)</b>	<b>\$ (15)</b>	<b>\$ (5)</b>
1110000	OUTAGE CALL HANDLING INTEGRATION	CN	\$ (1,799)	\$ (46)	\$ (983)	\$ (139)	\$ (123)	\$ (822)	\$ (73)	\$ (16)
<b>3032480 Total</b>			<b>\$ (1,799)</b>	<b>\$ (46)</b>	<b>\$ (983)</b>	<b>\$ (139)</b>	<b>\$ (123)</b>	<b>\$ (822)</b>	<b>\$ (73)</b>	<b>\$ (16)</b>
1110000	OFFICE XP SOFTWARE	SO	\$ (1,381)	\$ (32)	\$ (370)	\$ (95)	\$ (153)	\$ (607)	\$ (82)	\$ (27)
<b>3032490 Total</b>			<b>\$ (1,381)</b>	<b>\$ (32)</b>	<b>\$ (370)</b>	<b>\$ (95)</b>	<b>\$ (153)</b>	<b>\$ (607)</b>	<b>\$ (82)</b>	<b>\$ (27)</b>
1110000	ON LINE EMPLOYEE EXPENSE EXPRESS	SO	\$ (733)	\$ (17)	\$ (196)	\$ (52)	\$ (86)	\$ (322)	\$ (44)	\$ (14)
<b>3032500 Total</b>			<b>\$ (733)</b>	<b>\$ (17)</b>	<b>\$ (196)</b>	<b>\$ (52)</b>	<b>\$ (86)</b>	<b>\$ (322)</b>	<b>\$ (44)</b>	<b>\$ (14)</b>
1110000	OPERATIONS MAPPING SYSTEM	SO	\$ (10,252)	\$ (240)	\$ (2,746)	\$ (734)	\$ (1,208)	\$ (4,507)	\$ (612)	\$ (198)
<b>3032510 Total</b>			<b>\$ (10,252)</b>	<b>\$ (240)</b>	<b>\$ (2,746)</b>	<b>\$ (734)</b>	<b>\$ (1,208)</b>	<b>\$ (4,507)</b>	<b>\$ (612)</b>	<b>\$ (198)</b>
<b>3032510 Total</b>			<b>\$ (10,252)</b>	<b>\$ (240)</b>	<b>\$ (2,746)</b>	<b>\$ (734)</b>	<b>\$ (1,208)</b>	<b>\$ (4,507)</b>	<b>\$ (612)</b>	<b>\$ (198)</b>



A DIVISION OF PACIFICORP

**Amortization Reserve (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1110000	OPERATIONS VISUALIZATION SYSTEM	SO	\$ (238)	\$ (6)	\$ (64)	\$ (17)	\$ (28)	\$ (105)	\$ (14)	\$ (5)	\$ (0)
3032520 Total			\$ (238)	\$ (6)	\$ (64)	\$ (17)	\$ (28)	\$ (105)	\$ (14)	\$ (5)	\$ (0)
1110000	POLE ATTACHMENT MGMT SYSTEM	SO	\$ (1,306)	\$ (31)	\$ (350)	\$ (84)	\$ (154)	\$ (574)	\$ (78)	\$ (25)	\$ (1)
3032530 Total			\$ (1,306)	\$ (31)	\$ (350)	\$ (84)	\$ (154)	\$ (574)	\$ (78)	\$ (25)	\$ (1)
1110000	POWER TAX	SO	\$ (690)	\$ (16)	\$ (185)	\$ (49)	\$ (81)	\$ (303)	\$ (41)	\$ (13)	\$ (0)
3032560 Total			\$ (690)	\$ (16)	\$ (185)	\$ (49)	\$ (81)	\$ (303)	\$ (41)	\$ (13)	\$ (0)
1110000	QUEST DATABASE MGMT TOOLS	SO	\$ (503)	\$ (12)	\$ (135)	\$ (36)	\$ (59)	\$ (221)	\$ (30)	\$ (10)	\$ (0)
3032570 Total			\$ (503)	\$ (12)	\$ (135)	\$ (36)	\$ (59)	\$ (221)	\$ (30)	\$ (10)	\$ (0)
1110000	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	\$ (1,832)	\$ (43)	\$ (491)	\$ (131)	\$ (216)	\$ (805)	\$ (109)	\$ (35)	\$ (1)
3032590 Total			\$ (1,832)	\$ (43)	\$ (491)	\$ (131)	\$ (216)	\$ (805)	\$ (109)	\$ (35)	\$ (1)
1110000	SINGLE PERSON SCHEDULING	SO	\$ (6,538)	\$ (153)	\$ (1,751)	\$ (468)	\$ (770)	\$ (2,874)	\$ (390)	\$ (126)	\$ (5)
3032600 Total			\$ (6,538)	\$ (153)	\$ (1,751)	\$ (468)	\$ (770)	\$ (2,874)	\$ (390)	\$ (126)	\$ (5)
1110000	INTRANET SEARCH ENGINE	SO	\$ (476)	\$ (11)	\$ (128)	\$ (34)	\$ (56)	\$ (209)	\$ (28)	\$ (9)	\$ (0)
3032610 Total			\$ (476)	\$ (11)	\$ (128)	\$ (34)	\$ (56)	\$ (209)	\$ (28)	\$ (9)	\$ (0)
1110000	SHORT TERM ESTIMATING MODEL - FY03 S/E	SO	\$ (289)	\$ (7)	\$ (77)	\$ (21)	\$ (34)	\$ (127)	\$ (17)	\$ (6)	\$ (0)
3032620 Total			\$ (289)	\$ (7)	\$ (77)	\$ (21)	\$ (34)	\$ (127)	\$ (17)	\$ (6)	\$ (0)
1110000	STERLING SOFTWARE	SO	\$ (932)	\$ (22)	\$ (250)	\$ (67)	\$ (110)	\$ (410)	\$ (56)	\$ (18)	\$ (1)
3032630 Total			\$ (932)	\$ (22)	\$ (250)	\$ (67)	\$ (110)	\$ (410)	\$ (56)	\$ (18)	\$ (1)
1110000	TIBCO SOFTWARE	SO	\$ (3,434)	\$ (80)	\$ (920)	\$ (246)	\$ (405)	\$ (1,509)	\$ (205)	\$ (66)	\$ (2)
3032640 Total			\$ (3,434)	\$ (80)	\$ (920)	\$ (246)	\$ (405)	\$ (1,509)	\$ (205)	\$ (66)	\$ (2)
1110000	TELCO RESEARCH TRUE SYSTEMS	SO	\$ (208)	\$ (5)	\$ (56)	\$ (15)	\$ (24)	\$ (91)	\$ (12)	\$ (4)	\$ (0)
3032650 Total			\$ (208)	\$ (5)	\$ (56)	\$ (15)	\$ (24)	\$ (91)	\$ (12)	\$ (4)	\$ (0)
1110000	C&T OFFICIAL RECORD INFO SYSTEM	SO	\$ (1,457)	\$ (34)	\$ (390)	\$ (104)	\$ (172)	\$ (640)	\$ (87)	\$ (28)	\$ (1)
3032670 Total			\$ (1,457)	\$ (34)	\$ (390)	\$ (104)	\$ (172)	\$ (640)	\$ (87)	\$ (28)	\$ (1)
1110000	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	\$ (1,176)	\$ (21)	\$ (327)	\$ (96)	\$ (146)	\$ (488)	\$ (70)	\$ (23)	\$ (4)
3032680 Total			\$ (1,176)	\$ (21)	\$ (327)	\$ (96)	\$ (146)	\$ (488)	\$ (70)	\$ (23)	\$ (4)
1110000	UTILITY INTERNATIONAL FORECASTING MODEL	SO	\$ (1,207)	\$ (28)	\$ (323)	\$ (86)	\$ (142)	\$ (531)	\$ (72)	\$ (23)	\$ (1)
3032690 Total			\$ (1,207)	\$ (28)	\$ (323)	\$ (86)	\$ (142)	\$ (531)	\$ (72)	\$ (23)	\$ (1)
1110000	NONUNITIZED UNIX SECURITY INITIATIVE	SO	\$ (610)	\$ (14)	\$ (163)	\$ (44)	\$ (72)	\$ (268)	\$ (36)	\$ (12)	\$ (0)
3032700 Total			\$ (610)	\$ (14)	\$ (163)	\$ (44)	\$ (72)	\$ (268)	\$ (36)	\$ (12)	\$ (0)
1110000	ROUGE RIVER HYDRO INTANGIBLES	CAGW	\$ (13)	\$ (1)	\$ (10)	\$ (3)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
3032710 Total			\$ (13)	\$ (1)	\$ (10)	\$ (3)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	MACE - MAPPING & CONNECTIVITY ENABLER	SO	\$ (89)	\$ (2)	\$ (24)	\$ (6)	\$ (11)	\$ (39)	\$ (5)	\$ (2)	\$ (0)
3032720 Total			\$ (89)	\$ (2)	\$ (24)	\$ (6)	\$ (11)	\$ (39)	\$ (5)	\$ (2)	\$ (0)
1110000	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	CAGW	\$ (6,262)	\$ (389)	\$ (6,110)	\$ (1,763)	\$ (209)	\$ (703)	\$ (99)	\$ (32)	\$ (1)
3032730 Total			\$ (6,262)	\$ (389)	\$ (6,110)	\$ (1,763)	\$ (209)	\$ (703)	\$ (99)	\$ (32)	\$ (1)
1110000	GADSBY INTANGIBLE ASSETS	CAGE	\$ (1,044)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
3032740 Total			\$ (1,044)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	EAGLE POINT HYDRO ASSETS	CAGW	\$ (1,100)	\$ (52)	\$ (813)	\$ (235)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
3032750 Total			\$ (1,100)	\$ (52)	\$ (813)	\$ (235)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	SWIFT 2 IMPROVEMENTS	CAGW	\$ (2,157)	\$ (137)	\$ (2,157)	\$ (622)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
3032760 Total			\$ (2,157)	\$ (137)	\$ (2,157)	\$ (622)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
3032770 Total			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	BEAR RIVER-SETTLEMENT AGREEMENT	CAGE	\$ (3)	\$ (3)	\$ (0)	\$ (0)	\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
3032780 Total			\$ (3)	\$ (3)	\$ (0)	\$ (0)	\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
1110000	APOGEE - ENERGY EXCHANGE PROGRAM	SO	\$ (226)	\$ (5)	\$ (61)	\$ (16)	\$ (27)	\$ (98)	\$ (14)	\$ (4)	\$ (0)
3032790 Total			\$ (226)	\$ (5)	\$ (61)	\$ (16)	\$ (27)	\$ (98)	\$ (14)	\$ (4)	\$ (0)
1110000	COMPUTER BASED TRAINING (CBT)	CAGE	\$ (531)	\$ (12)	\$ (141)	\$ (38)	\$ (62)	\$ (232)	\$ (31)	\$ (16)	\$ (1)
3032810 Total			\$ (531)	\$ (12)	\$ (141)	\$ (38)	\$ (62)	\$ (232)	\$ (31)	\$ (16)	\$ (1)
1110000	COMPUTER BASED TRAINING (CBT)	SO	\$ (1,058)	\$ (12)	\$ (141)	\$ (38)	\$ (62)	\$ (232)	\$ (31)	\$ (16)	\$ (1)
3032810 Total			\$ (1,058)	\$ (12)	\$ (141)	\$ (38)	\$ (62)	\$ (232)	\$ (31)	\$ (16)	\$ (1)
1110000	2003 CCO OPEX MACHINE SOFTWARE	SO	\$ (501)	\$ (12)	\$ (134)	\$ (36)	\$ (59)	\$ (220)	\$ (30)	\$ (10)	\$ (0)
3032820 Total			\$ (501)	\$ (12)	\$ (134)	\$ (36)	\$ (59)	\$ (220)	\$ (30)	\$ (10)	\$ (0)
1110000	VCPRO - VISUALCOMPUSE/PRO XEROX CUST STM	SO	\$ (1,843)	\$ (43)	\$ (494)	\$ (132)	\$ (217)	\$ (810)	\$ (110)	\$ (36)	\$ (1)
3032830 Total			\$ (1,843)	\$ (43)	\$ (494)	\$ (132)	\$ (217)	\$ (810)	\$ (110)	\$ (36)	\$ (1)



**Amortization Reserve (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1110000	3032830 Total	\$ (1,843)	\$ (1,843)	\$ (43)	\$ (494)	\$ (1,32)	\$ (217)	\$ (810)	\$ (110)	\$ (35)	\$ (1)
	3032840	\$ (313)	\$ (313)	\$ (7)	\$ (84)	\$ (22)	\$ (37)	\$ (137)	\$ (19)	\$ (6)	\$ (0)
	3032840 Total	\$ (313)	\$ (313)	\$ (7)	\$ (84)	\$ (22)	\$ (37)	\$ (137)	\$ (19)	\$ (6)	\$ (0)
1110000	3032860	\$ (3,955)	\$ (3,955)	\$ (93)	\$ (1,059)	\$ (283)	\$ (466)	\$ (1,739)	\$ (236)	\$ (76)	\$ (3)
	3032860 Total	\$ (3,955)	\$ (3,955)	\$ (93)	\$ (1,059)	\$ (283)	\$ (466)	\$ (1,739)	\$ (236)	\$ (76)	\$ (3)
1110000	3032870	\$ (298)	\$ (298)	\$ (7)	\$ (80)	\$ (21)	\$ (35)	\$ (131)	\$ (18)	\$ (6)	\$ (0)
	3032870 Total	\$ (298)	\$ (298)	\$ (7)	\$ (80)	\$ (21)	\$ (35)	\$ (131)	\$ (18)	\$ (6)	\$ (0)
1110000	3032880	\$ (345)	\$ (345)	\$ (16)	\$ (255)	\$ (74)	\$ (35)	\$ (131)	\$ (18)	\$ (6)	\$ (0)
	3032880 Total	\$ (345)	\$ (345)	\$ (16)	\$ (255)	\$ (74)	\$ (35)	\$ (131)	\$ (18)	\$ (6)	\$ (0)
1110000	3032900	\$ (31)	\$ (31)	\$ (0)	\$ (1)	\$ (0)	\$ (6)	\$ (21)	\$ (3)	\$ (1)	\$ (0)
	3032900 Total	\$ (31)	\$ (31)	\$ (0)	\$ (1)	\$ (0)	\$ (6)	\$ (21)	\$ (3)	\$ (1)	\$ (0)
1110000	3032940	\$ (399)	\$ (399)	\$ (9)	\$ (107)	\$ (29)	\$ (47)	\$ (175)	\$ (24)	\$ (6)	\$ (0)
	3032940 Total	\$ (399)	\$ (399)	\$ (9)	\$ (107)	\$ (29)	\$ (47)	\$ (175)	\$ (24)	\$ (6)	\$ (0)
1110000	3032970	\$ (493)	\$ (493)	\$ (12)	\$ (132)	\$ (35)	\$ (58)	\$ (217)	\$ (29)	\$ (10)	\$ (0)
	3032970 Total	\$ (493)	\$ (493)	\$ (12)	\$ (132)	\$ (35)	\$ (58)	\$ (217)	\$ (29)	\$ (10)	\$ (0)
1110000	3032980	\$ (2)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
	3032980 Total	\$ (2)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
1110000	3032990	\$ (1,664)	\$ (1,664)	\$ (39)	\$ (446)	\$ (119)	\$ (196)	\$ (731)	\$ (99)	\$ (32)	\$ (1)
	3032990 Total	\$ (1,664)	\$ (1,664)	\$ (39)	\$ (446)	\$ (119)	\$ (196)	\$ (731)	\$ (99)	\$ (32)	\$ (1)
1110000	3033010	\$ (955)	\$ (955)	\$ (22)	\$ (256)	\$ (68)	\$ (113)	\$ (420)	\$ (57)	\$ (18)	\$ (1)
	3033010 Total	\$ (955)	\$ (955)	\$ (22)	\$ (256)	\$ (68)	\$ (113)	\$ (420)	\$ (57)	\$ (18)	\$ (1)
1110000	3033020	\$ (394)	\$ (394)	\$ (6)	\$ (95)	\$ (25)	\$ (42)	\$ (156)	\$ (21)	\$ (7)	\$ (0)
	3033020 Total	\$ (394)	\$ (394)	\$ (6)	\$ (95)	\$ (25)	\$ (42)	\$ (156)	\$ (21)	\$ (7)	\$ (0)
1110000	3033040	\$ (290)	\$ (290)	\$ (7)	\$ (78)	\$ (21)	\$ (34)	\$ (128)	\$ (17)	\$ (6)	\$ (0)
	3033040 Total	\$ (290)	\$ (290)	\$ (7)	\$ (78)	\$ (21)	\$ (34)	\$ (128)	\$ (17)	\$ (6)	\$ (0)
1110000	3033050	\$ (286)	\$ (286)	\$ (7)	\$ (79)	\$ (21)	\$ (35)	\$ (130)	\$ (18)	\$ (6)	\$ (0)
	3033050 Total	\$ (286)	\$ (286)	\$ (7)	\$ (79)	\$ (21)	\$ (35)	\$ (130)	\$ (18)	\$ (6)	\$ (0)
1110000	3033090	\$ (228)	\$ (228)	\$ (0)	\$ (0)	\$ (0)	\$ (46)	\$ (154)	\$ (22)	\$ (7)	\$ (0)
	3033090 Total	\$ (228)	\$ (228)	\$ (0)	\$ (0)	\$ (0)	\$ (46)	\$ (154)	\$ (22)	\$ (7)	\$ (0)
1110000	3033110	\$ (111)	\$ (111)	\$ (3)	\$ (30)	\$ (8)	\$ (13)	\$ (48)	\$ (7)	\$ (2)	\$ (0)
	3033110 Total	\$ (111)	\$ (111)	\$ (3)	\$ (30)	\$ (8)	\$ (13)	\$ (48)	\$ (7)	\$ (2)	\$ (0)
1110000	3033120	\$ (6,302)	\$ (6,302)	\$ (148)	\$ (1,688)	\$ (451)	\$ (743)	\$ (2,770)	\$ (376)	\$ (122)	\$ (4)
	3033120 Total	\$ (6,302)	\$ (6,302)	\$ (148)	\$ (1,688)	\$ (451)	\$ (743)	\$ (2,770)	\$ (376)	\$ (122)	\$ (4)
1110000	3033140	\$ (1,399)	\$ (1,399)	\$ (33)	\$ (375)	\$ (100)	\$ (165)	\$ (615)	\$ (84)	\$ (27)	\$ (1)
	3033140 Total	\$ (1,399)	\$ (1,399)	\$ (33)	\$ (375)	\$ (100)	\$ (165)	\$ (615)	\$ (84)	\$ (27)	\$ (1)
1110000	3033150	\$ (382)	\$ (382)	\$ (0)	\$ (0)	\$ (0)	\$ (76)	\$ (257)	\$ (36)	\$ (12)	\$ (1)
	3033150 Total	\$ (382)	\$ (382)	\$ (0)	\$ (0)	\$ (0)	\$ (76)	\$ (257)	\$ (36)	\$ (12)	\$ (1)
1110000	3033160	\$ (84)	\$ (84)	\$ (2)	\$ (23)	\$ (6)	\$ (10)	\$ (37)	\$ (5)	\$ (2)	\$ (0)
	3033160 Total	\$ (84)	\$ (84)	\$ (2)	\$ (23)	\$ (6)	\$ (10)	\$ (37)	\$ (5)	\$ (2)	\$ (0)
1110000	3033170	\$ (94)	\$ (94)	\$ (2)	\$ (30)	\$ (7)	\$ (6)	\$ (43)	\$ (4)	\$ (1)	\$ (1)
	3033170 Total	\$ (94)	\$ (94)	\$ (2)	\$ (30)	\$ (7)	\$ (6)	\$ (43)	\$ (4)	\$ (1)	\$ (1)
1110000	3033180	\$ (38)	\$ (38)	\$ (1)	\$ (10)	\$ (3)	\$ (5)	\$ (17)	\$ (2)	\$ (1)	\$ (0)
	3033180 Total	\$ (38)	\$ (38)	\$ (1)	\$ (10)	\$ (3)	\$ (5)	\$ (17)	\$ (2)	\$ (1)	\$ (0)
1110000	3033190	\$ (4)	\$ (4)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
	3033190 Total	\$ (4)	\$ (4)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
1110000	3034900	\$ (9)	\$ (9)	\$ (2)	\$ (23)	\$ (6)	\$ (10)	\$ (37)	\$ (5)	\$ (2)	\$ (0)
	3034900 Total	\$ (9)	\$ (9)	\$ (2)	\$ (23)	\$ (6)	\$ (10)	\$ (37)	\$ (5)	\$ (2)	\$ (0)
1110000	3034900	\$ (51)	\$ (51)	\$ (2)	\$ (38)	\$ (9)	\$ (8)	\$ (54)	\$ (5)	\$ (1)	\$ (1)
	3034900 Total	\$ (51)	\$ (51)	\$ (2)	\$ (38)	\$ (9)	\$ (8)	\$ (54)	\$ (5)	\$ (1)	\$ (1)
1110000	3034900	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3034900 Total	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	3034900	\$ (39)	\$ (39)	\$ (2)	\$ (39)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3034900 Total	\$ (39)	\$ (39)	\$ (2)	\$ (39)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	3034900	\$ (12,835)	\$ (12,835)	\$ (232)	\$ (3,571)	\$ (1,052)	\$ (1,593)	\$ (5,323)	\$ (768)	\$ (247)	\$ (49)
	3034900 Total	\$ (12,835)	\$ (12,835)	\$ (232)	\$ (3,571)	\$ (1,052)	\$ (1,593)	\$ (5,323)	\$ (768)	\$ (247)	\$ (49)

**Amortization Reserve (Actuals)**  
Average of Monthly Averages Ending - June 2008  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1110000	MISC - MISCELLANEOUS	SO	\$ (804)	\$ (19)	\$ (215)	\$ (56)	\$ (95)	\$ (353)	\$ (48)	\$ (16)	\$ (1)
1110000	MISC - MISCELLANEOUS	UT	\$ (6)					\$ (6)			
1110000	MISC - MISCELLANEOUS	WA	\$ (1)			\$ (1)					
1110000	MISC - MISCELLANEOUS	WYP	\$ (16)				\$ (16)				
<b>3034900 Total</b>			<b>\$ (14,351)</b>	<b>\$ (257)</b>	<b>\$ (3,904)</b>	<b>\$ (1,130)</b>	<b>\$ (1,808)</b>	<b>\$ (6,058)</b>	<b>\$ (867)</b>	<b>\$ (278)</b>	<b>\$ (80)</b>
1110000	STRUCTURES - LEASE IMPROVEMENTS	CAGE	\$ (46)				\$ (9)	\$ (31)	\$ (4)	\$ (1)	\$ (0)
1110000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	\$ (4)	\$ (0)	\$ (3)	\$ (1)					
<b>3316000 Total</b>			<b>\$ (50)</b>	<b>\$ (0)</b>	<b>\$ (3)</b>	<b>\$ (1)</b>	<b>\$ (9)</b>	<b>\$ (31)</b>	<b>\$ (4)</b>	<b>\$ (1)</b>	<b>\$ (0)</b>
1110000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	CAGE	\$ (266)				\$ (63)	\$ (179)	\$ (25)	\$ (8)	\$ (0)
<b>3326000 Total</b>			<b>\$ (266)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (63)</b>	<b>\$ (179)</b>	<b>\$ (25)</b>	<b>\$ (8)</b>	<b>\$ (0)</b>
1110000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	CAGE	\$ (97)				\$ (19)	\$ (65)	\$ (9)	\$ (3)	\$ (0)
<b>3416000 Total</b>			<b>\$ (97)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (19)</b>	<b>\$ (65)</b>	<b>\$ (9)</b>	<b>\$ (3)</b>	<b>\$ (0)</b>
1110000	PRIME MOVERS, LEASEHOLD IMPROVEMENTS-OTH	CAGE	\$ (494)				\$ (95)	\$ (333)	\$ (47)	\$ (15)	\$ (1)
<b>3436000 Total</b>			<b>\$ (494)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (95)</b>	<b>\$ (333)</b>	<b>\$ (47)</b>	<b>\$ (15)</b>	<b>\$ (1)</b>
3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	\$ (726)								
1110000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	\$ (1,973)			\$ (640)	\$ (135)	\$ (902)	\$ (80)	\$ (18)	
1110000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$ (8,095)		\$ (8,095)						
1110000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	\$ (9,462)	\$ (222)	\$ (2,534)	\$ (677)	\$ (1,115)	\$ (4,160)	\$ (565)	\$ (183)	\$ (7)
1110000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	\$ (10)					\$ (10)			
1110000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	\$ (1,275)			\$ (1,275)					
1110000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	\$ (5,844)				\$ (5,844)				
1110000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	\$ (26)								
<b>3901000 Total</b>			<b>\$ (27,412)</b>	<b>\$ (939)</b>	<b>\$ (11,269)</b>	<b>\$ (2,098)</b>	<b>\$ (7,095)</b>	<b>\$ (5,071)</b>	<b>\$ (646)</b>	<b>\$ (227)</b>	<b>\$ (7)</b>
3908000	CAPITAL LEASE COMMON	CAGE	\$ (686)				\$ (137)	\$ (462)	\$ (65)	\$ (21)	\$ (1)
1110000	CAPITAL LEASE COMMON	OR	\$ (814)		\$ (814)						
1110000	CAPITAL LEASE COMMON	SO	\$2,526	\$58	\$677	\$181	\$298	\$1,110	\$151	\$49	\$2
1110000	CAPITAL LEASE COMMON	UT	\$ (13)					\$ (13)			
1110000	CAPITAL LEASE COMMON	WYP	\$ (329)				\$ (329)				
<b>3908000 Total</b>			<b>\$684</b>	<b>\$59</b>	<b>\$ (137)</b>	<b>\$181</b>	<b>\$ (329)</b>	<b>\$ (168)</b>	<b>\$635</b>	<b>\$86</b>	<b>\$1</b>
<b>Grand Total</b>			<b>\$ (404,578)</b>	<b>\$ (10,325)</b>	<b>\$ (128,907)</b>	<b>\$ (32,276)</b>	<b>\$ (45,592)</b>	<b>\$ (161,925)</b>	<b>\$ (21,042)</b>	<b>\$ (6,262)</b>	<b>\$ (249)</b>





**Deferred Income Tax Balance (Actuals)**

Average of Monthly Averages Ending - June 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1901000	287475	OTHER	\$7											\$7	
1901000	287476	DTA 705 273 Reg Liab	\$121											\$121	
1901000	287477	DTA 705 274 Reg Liab	\$4											\$4	
1901000	287478	DTA 705 275 Reg Liab	\$21											\$21	
1901000	287479	DTA 105 221 Sa/ Har	\$18,038												
1901000	287499	DTA - PM Def Tax	\$5,488												
1901000	287612	DTL Emergency Facility	\$11,720	\$114	\$1,720	\$498	\$0	\$0	\$3,603	\$12,149	\$1,710	\$561	\$25	\$21	
2811000	287621	DTL Emergency Facility	\$2,008	\$2,008	\$2,126	\$7,428	\$0	\$0	\$904	\$2,655	\$415	\$561	\$25	\$21	
2820000	287622	Accum Deferred Income Taxes-State	\$117,835	\$2,008	\$2,126	\$7,428	\$0	\$0	\$15,200	\$51,951	\$7,438	\$2,278	\$140	\$5,878	\$0
2820000	287623	DTL 105 143165 Basis Diff - Intangibles	\$11	\$2	\$91	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2820000	287624	DTL 105 143165 Basis Diff - Intangibles	\$175	\$3	\$49	\$14	\$0	\$0	\$22	\$73	\$10	\$3	\$1	\$0	\$0
2820000	287625	DTL 105 143165 Basis Diff - Intangibles	\$6,887	\$161	\$1,845	\$493	\$0	\$0	\$812	\$3,028	\$411	\$131	\$6	\$0	\$0
2820000	287626	DTL 105 143165 Basis Diff - Intangibles	\$7,083	\$164	\$1,893	\$507	\$0	\$0	\$833	\$3,100	\$422	\$130	\$6	\$0	\$0
2821000	287627	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	\$1,503	\$62	\$99	\$282	\$0	\$0	\$428	\$1,429	\$206	\$66	\$13	\$153	\$1,503
2821000	287628	DTL 730 170 RA FAS133	\$368												
2821000	287629	DTL 730 170 RA FAS133	\$10												
2821000	287630	DTL 730 170 RA FAS133	\$10												
2821000	287631	DTL 730 170 RA FAS133	\$10												
2821000	287632	DTL 730 170 RA FAS133	\$10												
2821000	287633	DTL 730 170 RA FAS133	\$10												
2821000	287634	DTL 730 170 RA FAS133	\$10												
2821000	287635	DTL 730 170 RA FAS133	\$10												
2821000	287636	DTL 730 170 RA FAS133	\$10												
2821000	287637	DTL 730 170 RA FAS133	\$10												
2821000	287638	DTL 730 170 RA FAS133	\$10												
2821000	287639	DTL 730 170 RA FAS133	\$10												
2821000	287640	DTL 730 170 RA FAS133	\$10												
2821000	287641	DTL 730 170 RA FAS133	\$10												
2821000	287642	DTL 730 170 RA FAS133	\$10												
2821000	287643	DTL 730 170 RA FAS133	\$10												
2821000	287644	DTL 730 170 RA FAS133	\$10												
2821000	287645	DTL 730 170 RA FAS133	\$10												
2821000	287646	DTL 730 170 RA FAS133	\$10												
2821000	287647	DTL 730 170 RA FAS133	\$10												
2821000	287648	DTL 730 170 RA FAS133	\$10												
2821000	287649	DTL 730 170 RA FAS133	\$10												
2821000	287650	DTL 730 170 RA FAS133	\$10												
2821000	287651	DTL 730 170 RA FAS133	\$10												
2821000	287652	DTL 730 170 RA FAS133	\$10												
2821000	287653	DTL 730 170 RA FAS133	\$10												
2821000	287654	DTL 730 170 RA FAS133	\$10												
2821000	287655	DTL 730 170 RA FAS133	\$10												
2821000	287656	DTL 730 170 RA FAS133	\$10												
2821000	287657	DTL 730 170 RA FAS133	\$10												
2821000	287658	DTL 730 170 RA FAS133	\$10												
2821000	287659	DTL 730 170 RA FAS133	\$10												
2821000	287660	DTL 730 170 RA FAS133	\$10												
2821000	287661	DTL 730 170 RA FAS133	\$10												
2821000	287662	DTL 730 170 RA FAS133	\$10												
2821000	287663	DTL 730 170 RA FAS133	\$10												
2821000	287664	DTL 730 170 RA FAS133	\$10												
2821000	287665	DTL 730 170 RA FAS133	\$10												
2821000	287666	DTL 730 170 RA FAS133	\$10												
2821000	287667	DTL 730 170 RA FAS133	\$10												
2821000	287668	DTL 730 170 RA FAS133	\$10												
2821000	287669	DTL 730 170 RA FAS133	\$10												
2821000	287670	DTL 730 170 RA FAS133	\$10												
2821000	287671	DTL 730 170 RA FAS133	\$10												
2821000	287672	DTL 730 170 RA FAS133	\$10												
2821000	287673	DTL 730 170 RA FAS133	\$10												
2821000	287674	DTL 730 170 RA FAS133	\$10												
2821000	287675	DTL 730 170 RA FAS133	\$10												
2821000	287676	DTL 730 170 RA FAS133	\$10												
2821000	287677	DTL 730 170 RA FAS133	\$10												
2821000	287678	DTL 730 170 RA FAS133	\$10												
2821000	287679	DTL 730 170 RA FAS133	\$10												
2821000	287680	DTL 730 170 RA FAS133	\$10												
2821000	287681	DTL 730 170 RA FAS133	\$10												
2821000	287682	DTL 730 170 RA FAS133	\$10												
2821000	287683	DTL 730 170 RA FAS133	\$10												
2821000	287684	DTL 730 170 RA FAS133	\$10												
2821000	287685	DTL 730 170 RA FAS133	\$10												
2821000	287686	DTL 730 170 RA FAS133	\$10												
2821000	287687	DTL 730 170 RA FAS133	\$10												
2821000	287688	DTL 730 170 RA FAS133	\$10												
2821000	287689	DTL 730 170 RA FAS133	\$10												
2821000	287690	DTL 730 170 RA FAS133	\$10												
2821000	287691	DTL 730 170 RA FAS133	\$10												
2821000	287692	DTL 730 170 RA FAS133	\$10												
2821000	287693	DTL 730 170 RA FAS133	\$10												
2821000	287694	DTL 730 170 RA FAS133	\$10												
2821000	287695	DTL 730 170 RA FAS133	\$10												
2821000	287696	DTL 730 170 RA FAS133	\$10												
2821000	287697	DTL 730 170 RA FAS133	\$10												
2821000	287698	DTL 730 170 RA FAS133	\$10												
2821000	287699	DTL 730 170 RA FAS133	\$10												
2821000	287700	DTL 730 170 RA FAS133	\$10												
2821000	287701	DTL 730 170 RA FAS133	\$10												
2821000	287702	DTL 730 170 RA FAS133	\$10												
2821000	287703	DTL 730 170 RA FAS133	\$10												
2821000	287704	DTL 730 170 RA FAS133	\$10												
2821000	287705	DTL 730 170 RA FAS133	\$10												
2821000	287706	DTL 730 170 RA FAS133	\$10												
2821000	287707	DTL 730 170 RA FAS133	\$10												
2821000	287708	DTL 730 170 RA FAS133	\$10												
2821000	287709	DTL 730 170 RA FAS133	\$10												



**Deferred Income Tax Balance (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nurtl
2831000	287718	JBE	\$768	\$37	\$557	\$161			\$7	\$21	\$3	\$1	\$0		
2831000	287720	JBE	\$(1,620)	\$(76)	\$(1,145)	\$(331)			\$(15)	\$(44)	\$(7)	\$(2)	\$(0)		
2831000	287721	JBE	\$209	\$10	\$148	\$43			\$2	\$6	\$1	\$0	\$0		
2831000	287722	JBE	\$371	\$17	\$262	\$76			\$3	\$10	\$2	\$1	\$0		
2831000	287723	JBE	\$605	\$28	\$427	\$124			\$6	\$16	\$3	\$1	\$0		
2831000	287725	JBE	\$19,085	\$893	\$13,486	\$3,901			\$175	\$516	\$80	\$29	\$5		
2831000	287726	JBE	\$(15,939)	\$(745)	\$(11,263)	\$(3,256)			\$(146)	\$(431)	\$(67)	\$(24)	\$(4)		
2831000	287729	OTHER	\$(275)											\$(275)	
2831000	287730	WA	\$(32)												
2831000	287733	OTHER	\$(37)												
2831000	287735	JBE	\$(51)												
2831000	287736	WYP	\$(625)						\$(625)						
2831000	287737	WA	\$(71)												
2831000	287747	CA	\$(600)												
2831000	287748	OR	\$(401)												
2831000	287749	SO	\$(5)												
2831000	287750	OTHER	\$(12,135)												
2831000	287751	CAEE	\$(10,055)												
2831000	287752	SO	\$(334)												
2831000	287763	WA	\$(399)												
2831000	287764	OR	\$(72)												
2831000	287768	OR	\$(32)												
2831000	287770	CAEE	\$(27)												
2831000	287774	OTHER	\$(45)												
2831000	287779	CAGW	\$(2,147)												
2831000	287781	OTHER	\$(156)												
2831000	287782	UT	\$(62)												
2831000	287784	IDU	\$(376)												
2831000	287786	OR	\$(44)												
2831000	287787	OR	\$(336)												
2831000	287789	OR	\$(14)												
2831000	287791	SE	\$6												
2831000	287950	SE	\$(6,469)	\$(114)	\$(1,720)	\$(498)			\$(904)	\$(2,665)	\$(415)	\$(150)	\$(23)		
2831000			\$(8,409)	\$(2,166)	\$(16,546)	\$(2,143)			\$(7,905)	\$(26,488)	\$(4,019)	\$(1,127)	\$(119)		
2831000			\$(1,305,566)	\$(24,476)	\$(371,869)	\$(68,656)			\$(130,233)	\$(665,656)	\$(60,028)	\$(25,666)	\$(3,101)		
Grand Total															





**Investment Tax Credit Balance (Actuals)**  
 Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2551000	285602	ITC84	\$ (2,993)	\$ (98)	\$ (2,124)	\$ (424)	\$ (328)						\$ (18)
		ACCUM DEF ITC - PPL - 1983											
2551000	285603	ITC85	\$ (2,146)	\$ (116)	\$ (1,453)	\$ (287)	\$ (249)						\$ (41)
		ACCUM DEF ITC - PPL - 1984											
2551000	285604	ITC85	\$ (2,351)	\$ (127)	\$ (1,591)	\$ (314)	\$ (273)						\$ (45)
		ACCUM DEF ITC - PPL - 1985											
2551000	285605	ITC86	\$ (2,007)	\$ (96)	\$ (1,297)	\$ (263)	\$ (311)						\$ (40)
		ACCUM DEF ITC - PPL - 1986											
2551000	285606	ITC88	\$ (285)	\$ (12)	\$ (175)	\$ (43)	\$ (48)						\$ (8)
		ACCUM DEF ITC - PPL - 1987											
2551000	285607	ITC88	\$ (612)	\$ (30)	\$ (345)	\$ (93)	\$ (127)						\$ (17)
		ACCUM DEF ITC - PPL - 1988											
2551000	285608	ITC90	\$ (377)	\$ (6)	\$ (60)	\$ (15)	\$ (14)	\$ (177)	\$ (53)	\$ (51)			\$ (1)
		JIM BRIDGER RETROFIT ITC - PPL											
2551000	285609	SG	\$ (10,772)	\$ (486)	\$ (7,045)	\$ (1,440)	\$ (1,349)	\$ (177)	\$ (53)	\$ (51)	\$ 0	\$ 0	\$ (171)
		ACCUM DEFERRED ITC - UPL - 70 PRE											
<b>Account Total</b>													





**Customer Advances (Actuals)**

Average of Monthly Averages Ending - June 2008  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
2520000	0	CA	\$ (6)	\$ (6)							
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION									
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ (3,490)				\$ (697)	\$ (2,351)	\$ (331)	\$ (107)	\$ (5)
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	\$2,943				\$202	\$1,346	\$120	\$27	
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ (33)						\$ (33)		
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ (1,042)								
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ (11,399)		\$ (1,042)						
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ (13)								
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ (2,841)								
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ (969)								
<b>2520000 Total</b>			<b>\$ (16,850)</b>	<b>\$72</b>	<b>\$ (87)</b>	<b>\$204</b>	<b>\$ (3,337)</b>	<b>\$ (12,404)</b>	<b>\$ (244)</b>	<b>\$ (1,049)</b>	<b>\$ (5)</b>
2521000	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL									
2521000	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL									
2521000	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL									
2521000	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL									
<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	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P									
2521100	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P									
<b>2521100 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>
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS									
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS	\$29	\$1	\$9	\$2	\$2	\$13	\$1	\$0	\$0
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS									
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS	\$ (45)								
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS									
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS									
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS									
<b>2523990 Total</b>			<b>\$ (16)</b>	<b>\$1</b>	<b>\$9</b>	<b>\$2</b>	<b>\$2</b>	<b>\$ (32)</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
2524000	0	CN									
<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									
<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>
<b>Grand Total</b>			<b>\$ (16,866)</b>	<b>\$72</b>	<b>\$ (78)</b>	<b>\$206</b>	<b>\$ (3,335)</b>	<b>\$ (12,435)</b>	<b>\$ (243)</b>	<b>\$ (1,049)</b>	<b>\$ (5)</b>

