



February 2, 2006

Carole Washburn
Executive Secretary
Washington Utilities & Transportation Commission
1300 S. Evergreen Park Drive, SW
Olympia, WA 98504-7250

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STATE OF WASH
UTIL. AND TRANS.
COMMISSION

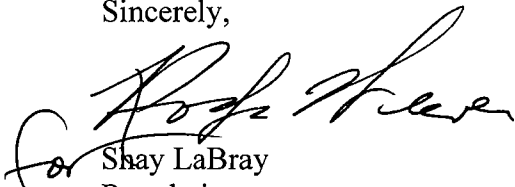
Re: Docket No. UE 050684
WUTC Bench Staff Data Requests 26-29

Please find enclosed one original and eighteen copies of PacifiCorp's response to WUTC Bench Data Requests (26-28, and 34). Provided on the enclosed CD is Attachment WUTC Bench 34.

With respect to the Confidential and Highly Confidential Attachments to Response to Bench Request 27, the Confidential Attachment furnished staff and intervenors is identical to the Highly Confidential Attachment furnished the Commissioners, except that the specific numbers for PHI are included in the Highly Confidential Commission version and redacted in the Confidential service version. The reason for the deletion is that PacifiCorp considers the PHI numbers, which reflect non-regulated operations, to be "highly confidential." PacifiCorp notes that WAC 480-07-142 allows for highly confidential "blue paper" treatment of such information. Also, in other jurisdictions this information is made available only with heightened protections. PacifiCorp requests that the Commissioners similarly treat their versions and not make or distribute copies. If any other party to this proceeding thinks the PHI numbers are crucial to it, PacifiCorp will propose special protections for this highly confidential information.

If you have any questions, please call Shay LaBray at (503) 813-6176.

Sincerely,


Shay LaBray
Regulation

Enclosure

cc: Donald T. Trotter/WUTC (3 copies)
Simon ffitich/Public Counsel
Steven Johnson/ATG
Melinda Davison/ICNU
Randall Falkenberg/ICNU
Ralph Cavanagh/NRDC
Brad Purdy/Energy Project
Marcus Wood/Stoel Rives

UE-050684/PacifiCorp
February 2, 2006
WUTC Bench Data Request 26

WUTC Bench Data Request 26

(Martin) With regard to Exhibit 181-T, page 3, line 9, does the \$7.97 Million amount represent revenue requirement or net operating income (NOI)?

Response to WUTC Bench Data Request 26

The \$7.97 Million amount shown on Exhibit 181-T, page 3, line 9 represents Mr. Selecky's proposed adjustment. PacifiCorp reviewed Mr. Selecky's computations from his testimony and concluded the \$7.97 Million is a gross up of the cost of service tax of \$4.726 million. Therefore the \$7.97 Million represents the Washington revenue requirement.

Responder: Larry Martin
Witness: Larry Martin

UE-050684/PacifiCorp
February 2, 2006
WUTC Bench Data Request 27

WUTC Bench Data Request 27

(Martin) Please provide the most recent federal income tax return for PHI and its subsidiaries, i.e., 2004 return (for year ending March 31, 2005). [The Company has indicated this response will be filed as confidential.]

Response to WUTC Bench Data Request 27

Commissioners and Administrative Law Judges, please see Highly Confidential Attachment WUTC_Bench 27.

Parties, please see Confidential Attachment WUTC_Bench 27.

PacifiCorp interprets this request as being for information showing taxable income and related information for PHI, its subsidiary PacifiCorp and PacifiCorp's subsidiaries. This attachment shows schedules from the March 31, 2005 consolidated federal corporate income tax return. These statements consist of the income statement, the M-1 statement, the beginning balance sheet statement and the ending balance sheet statement. Each company is separately listed. They are combined into a combined total and then consolidated adjustments are applied to obtain the consolidated company amounts.

The attachments schedules are summary schedules from a consolidated tax filing that is 410 pages in length.

The schedules have been redacted to eliminate non-regulated companies that are not in the chain of ownership of or by PacifiCorp. The Confidential Attachment furnished staff and intervenors is identical to the Highly Confidential Attachment furnished the Commissioners, except that the specific numbers for PHI are included in the Highly Confidential Commission version and redacted in the Confidential service version. The reason for the deletion is that PacifiCorp considers the PHI numbers, which reflect non-regulated operations, to be "highly confidential." PacifiCorp notes that WAC 480-07-142 allows for highly confidential "blue paper" treatment of such information. Also, in other jurisdictions this information is made available only with heightened protections. PacifiCorp requests that the Commissioners similarly treat their versions and not make or distribute copies. If any other party to this proceeding thinks the PHI numbers are crucial to it, PacifiCorp will propose special protections for this highly confidential information.

Responder: Larry Martin
Witness: Larry Martin

WUTC Bench Data Request 28

- (Martin) (a) Please provide the structure of the 1998-1999 financing package for the intercompany loan at the time Scottish Power acquired PacifiCorp.
(b) Please identify how PHI invested the proceeds from the intercompany loan?

Response to WUTC Bench Data Request 28

(a) ScottishPower plc (SP) entered into certain steps in 1999 to undertake an overall plan of merger whereby SP, via a newly-formed corporation, would acquire 100% of the voting stock of PacifiCorp solely in exchange for voting shares of SP and the newly-formed corporation would compensate SP, in the form of a note, for the use of its shares as acquisition consideration in the merger. Basically, the following steps were taken:

Step 1) ScottishPower plc (SP) formed a new US entity, NA General Partnership (NAGP), (which merged into PacifiCorp Holdings, Inc. (PHI) in 2003).

Step 2) NAGP formed a transitory wholly owned US corporation, Scottishpower Acquisition Company (SAC) solely for the purpose of effectuating the merger.

Step 3) NAGP issued loan notes to SP, in exchange for shares of SP.

Step 4) SAC merged with and into PacifiCorp pursuant to Oregon state corporate law, with PacifiCorp surviving the merger. PacifiCorp's shareholders participating in the merger received only voting shares of SP in exchange for their PacifiCorp shares.

To accomplish this exchange legally, all the shares of PacifiCorp outstanding at the time of the merger were cancelled, and PacifiCorp's common shareholders received voting shares of SP. Simultaneously, each issued and outstanding share of SAC was canceled, and PacifiCorp issued new shares to NAGP with the same rights and powers as the canceled SAC shares. All issued and outstanding PacifiCorp shares at this point and to date were, are and have been owned by NAGP, or its successor PHI.

UE-050684/PacifiCorp
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WUTC Bench Data Request 28

(b) The NAGP intercompany loan note to SP was consideration by NAGP for SP's agreement to issue its publicly traded voting shares in exchange for PacifiCorp's shares. No cash was received by NAGP, or its successor PHI, from SP, therefore, there were no proceeds to invest.

Responder: Larry Martin
Witness: Larry martin

UE-050684/PacifiCorp
February 2, 2006
WUTC Bench Data Request 34

WUTC Bench Data Request 34

Please prepare the supplemental adjustments identified in Mr. Wrigley's supplemental testimony (PMW-10T) and Exhibit __ (PMW-12), using as a starting point the results of operation provided in the Company's Supplemental Response to Bench Request No. 2, Worksheets 2.1 and 2.2.

Response to WUTC Bench Data Request 34

Exhibit __ (PMW-12) has been prepared based on the Supplemental Response to Bench Request No. 2, as provided in Attachment WUTC Bench 34 -1 and 34 -2. Attachment WUTC Bench 34 -1 provides the 'Results' and 'Report' tabs in hard copy form. Attachment WUTC Bench 34 -2 provides the model electronically on the enclosed CD.

Responder: Paul M. Wrigley
Witness: Paul M. Wrigley

WASHINGTON

UE-050684

GENERAL RATE CASE

PACIFICORP

WUTC BENCH DATA REQUEST

ATTACHMENT WUTC BENCH 34 -1

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - MSP Revised Protocol
12 Months Ended 12 MTH END SEPTEMBER 2004

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	220,279,183	31,636,665	251,915,848
3 Interdepartmental	0		
4 Special Sales	66,195,696		
5 Other Operating Revenues	5,830,462		
6 Total Operating Revenues	<u>292,305,340</u>		
7			
8 Operating Expenses:			
9 Steam Production	59,580,062		
10 Nuclear Production	-		
11 Hydro Production	3,311,553		
12 Other Power Supply	85,651,157		
13 Transmission	9,676,055		
14 Distribution	13,758,365		
15 Customer Accounting	7,952,082	112,947	8,065,029
16 Customer Service & Info	476,617		
17 Sales	4,662		
18 Administrative & General	20,154,641		
19 Total O&M Expenses	<u>200,565,196</u>		
20 Depreciation	31,266,029		
21 Amortization	5,038,891		
22 Taxes Other Than Income	5,477,913	1,285,398	6,763,310
23 Income Taxes - Federal	3,301,521	10,102,925	13,404,447
24 Income Taxes - State	773,365	1,372,820	2,146,185
25 Income Taxes - Def Net	12,508,941		
26 Investment Tax Credit Adj.	-		
27 Misc Revenue & Expense	(404,369)		
28 Total Operating Expenses:	<u>258,527,487</u>	<u>12,874,090</u>	<u>271,401,576</u>
29			
30 Operating Rev For Return:	<u>33,777,854</u>	<u>18,762,576</u>	<u>52,540,430</u>
31			
32 Rate Base:			
33 Electric Plant In Service	1,134,495,894		
34 Plant Held for Future Use	103,004		
35 Misc Deferred Debits	10,194,634		
36 Elec Plant Acq Adj	7,969,300		
37 Nuclear Fuel	-		
38 Prepayments	2,022,441		
39 Fuel Stock	4,242,137		
40 Material & Supplies	7,538,018		
41 Working Capital	4,414,425		
42 Weatherization Loans	795,339		
43 Misc Rate Base	57,761		
44 Total Electric Plant:	<u>1,171,832,954</u>	<u>-</u>	<u>1,171,832,954</u>
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	(453,093,511)		
48 Accum Prov For Amort	(26,340,998)		
49 Accum Def Income Tax	(77,318,488)		
50 Unamortized ITC	(2,261,530)		
51 Customer Adv For Const	(120,509)		
52 Customer Service Deposits	(1,606,372)		
53 Misc Rate Base Deductions	(10,903,870)		
54			
55 Total Rate Base Deductions	<u>(571,645,277)</u>	<u>-</u>	<u>(571,645,277)</u>
56			
57 Total Rate Base:	<u>600,187,677</u>	<u>-</u>	<u>600,187,677</u>
58			
59 Return on Rate Base	5.628%		8.754%
60 Return on Equity	4.809%		11.124%
61			
62 TAX CALCULATION:			
63 Operating Revenue	50,361,681	30,238,321	80,600,002
64 Other Deductions			
65 Interest (AFUDC)			
66 Interest	19,667,277	-	19,667,277
67 Schedule "M" Additions	45,540,418	-	45,540,418
68 Schedule "M" Deductions	66,736,758	-	66,736,758
69 Income Before Tax	<u>9,498,063</u>	<u>30,238,321</u>	<u>39,736,384</u>
70			
71 State Income Taxes	773,365	1,372,820	2,146,185
72 Taxable Income	<u>8,724,698</u>	<u>28,865,501</u>	<u>37,590,200</u>
73			
74 Federal Income Taxes + Other	<u>3,301,521</u>	<u>10,102,925</u>	<u>13,404,447</u>

Ref. Page 2.2

Ref. Page 1.1

**PACIFICORP
WASHINGTON**

**Normalized Results of Operations - MSP Revised Protocol
12 Months Ended 12 MTH END SEPTEMBER 2004**

Net Rate Base - Oregon Jurisdiction	\$ 600,187,677	Ref. Page 1.0
Return on Rate Base Requested	<u>8.754%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	52,540,430	
Less Current Operating Revenues	<u>(33,777,854)</u>	
Increase to Current Revenues	18,762,576	
Net to Gross Bump-up	<u>168.62%</u>	
Price Change Required for Requested Return	<u>\$ 31,636,665</u>	
Requested Price Change	\$ 31,636,665	
Uncollectible Percent	<u>0.357%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 112,947</u>	
Requested Price Change	\$ 31,636,665	
Franchise Tax	0.000%	Ref. Page 1.3
Washington Revenue Tax	3.873%	Ref. Page 1.3
WUTC Fee	0.190%	Ref. Page 1.3
Resource Supplier	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 1,285,398</u>	
Requested Price Change	\$ 31,636,665	
Uncollectible Expense	(112,947)	
Taxes Other Than Income	<u>(1,285,398)</u>	
Income Before Taxes	<u>\$ 30,238,321</u>	
State Effective Tax Rate	<u>4.540%</u>	Ref. Page 2.1
State Income Taxes	<u>\$ 1,372,820</u>	
Taxable Income	\$ 28,865,501	
Federal Income Tax Rate	35.00%	Ref. Page 2.1
Federal Income Taxes	<u>\$ 10,102,925</u>	
Operating Income	100.000%	
Net Operating Income	<u>59.306%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>168.62%</u>	

PACIFICORP
WASHINGTON

Normalized Results of Operations - MSP Revised Protocol
12 Months Ended 12 MTH END SEPTEMBER 2004

Operating Revenue	100.000%
Operating Deductions	
Uncollectable Accounts	0.357%
Taxes Other - Franchise Tax	0.000%
Taxes Other - Public Utility Tax	0.190%
Taxes Other - Gross Receipts Tax	3.873%
Taxes Other - Resource Supplier	<u>0.000%</u>
Sub-Total	95.580%
State Income Tax @ 4.54%	<u>4.339%</u>
Sub-Total	91.241%
Federal Income Tax @ 35.00%	<u>31.934%</u>
Net Operating Income	<u><u>59.306%</u></u>

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	12 MTH END SEPTEMBER 2004
FILE:	JAM September 2004
PREPARED BY:	Revenue Requirement Department
DATE:	January 30, 2006
TIME:	3:44:02 PM
TYPE OF AVG:	13 MONTH AVG
METHODOLOGY:	
FACTOR:	MSP Revised Protocol
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	4.54%
TAX GROSS UP FACTOR	1.686
MERGED EFFECTIVE TAXRATE	37.950%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	49.40%	6.43%	3.175%
PREFERRED	1.10%	6.59%	0.072%
COMMON	49.50%	11.12%	5.507%
	<u>100.00%</u>		<u>8.754%</u>

OTHER INFORMATION

In computing revenue requirement, the gross-up factor would need to be adjusted for revenue related taxes.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues		2,467,605,354	2,276,719,614	190,885,740	29,393,443	220,279,183
3 Interdepartmental		139	0	139	(139)	0
4 Special Sales		324,247,924	297,054,466	27,193,457	39,002,238	66,195,696
5 Other Operating Revenues		134,120,450	122,098,561	12,021,889	(6,191,428)	5,830,462
6 Total Operating Revenues	2.4	2,925,973,867	2,695,872,641	230,101,226	62,204,114	292,305,340
7						
8 Operating Expenses:						
9 Steam Production	2.6	670,188,000	613,062,517	57,125,483	2,454,580	59,580,062
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.8	35,683,397	32,604,888	3,078,509	233,044	3,311,553
12 Other Power Supply		483,085,515	459,750,278	23,335,237	62,315,920	85,651,157
13 Transmission	2.11	106,243,192	97,083,164	9,160,028	516,028	9,676,055
14 Distribution	2.13	211,702,886	198,547,221	13,155,664	602,701	13,758,365
15 Customer Accounts	2.13	90,467,063	82,947,100	7,519,963	432,119	7,952,082
16 Customer Service	2.14	29,286,071	26,618,916	2,667,155	(2,190,538)	476,617
17 Sales	2.14	60,767	56,124	4,643	19	4,662
18 Administrative & General	2.15	215,741,411	198,246,167	17,495,244	2,659,397	20,154,641
19						
20 Total O & M Expenses	2.15	1,842,458,301	1,708,916,374	133,541,926	67,023,269	200,565,196
21						
22 Depreciation	2.17	352,316,780	321,990,333	30,326,447	939,582	31,266,029
23 Amortization Expense	2.18	67,093,741	62,002,686	5,091,055	(52,163)	5,038,891
24 Taxes Other Than Income	2.18	82,162,226	76,821,747	5,340,479	137,434	5,477,913
25 Income Taxes - Federal	2.22	67,613,710	59,667,579	7,946,131	(4,644,610)	3,301,521
26 Income Taxes - State	2.22	11,936,663	10,527,582	1,409,081	(635,716)	773,365
27 Income Taxes - Def Net	2.20	107,912,727	100,434,371	7,478,356	5,030,585	12,508,941
28 Investment Tax Credit Adj.	2.18	(5,961,642)	(5,961,642)	0	0	0
29 Misc Revenue & Expense	2.5	(87,404,769)	(87,310,934)	(93,834)	(310,535)	(404,369)
30						
31 Total Operating Expenses	2.22	2,438,127,738	2,247,088,098	191,039,640	67,487,847	258,527,487
32						
33 Operating Revenue for Return		487,846,129	448,784,543	39,061,586	(5,283,732)	33,777,854
34						
35						
36 Rate Base:						
37 Electric Plant in Service	2.31	13,362,104,756	12,273,759,176	1,111,571,570	22,924,323	1,134,495,894
38 Plant Held for Future Use	2.32	1,488,756	1,385,752	103,004	0	103,004
39 Misc Deferred Debits	2.33	1,529,442,261	1,520,265,615	9,176,647	1,017,988	10,194,634
40 Elec Plant Acq Adj	2.32	92,373,186	84,403,886	7,969,300	0	7,969,300
41 Nuclear Fuel	2.32	0	0	0	0	0
42 Prepayments	2.33	31,546,147	29,523,706	2,022,441	0	2,022,441
43 Fuel Stock	2.32	50,144,014	45,901,876	4,242,137	0	4,242,137
44 Material & Supplies	2.33	93,854,936	86,316,918	7,538,018	0	7,538,018
45 Working Capital	2.33	(343,109,139)	(346,224,397)	3,115,258	1,299,168	4,414,425
46 Weatherization Loans	2.32	120,989,045	120,193,706	795,339	0	795,339
47 Miscellaneous Rate Base	2.34	12,114,411	12,755,507	(641,095)	698,857	57,761
48						
49 Total Electric Plant		14,950,948,373	13,828,281,745	1,145,892,619	25,940,335	1,171,832,954
50						
51 Rate Base Deductions:						
52 Accum Prov For Depr	2.38	(5,280,504,695)	(4,830,093,885)	(450,410,809)	(2,682,702)	(453,093,511)
53 Accum Prov For Amort	2.39	(328,005,403)	(301,658,820)	(26,346,583)	5,585	(26,340,998)
54 Accum Def Income Taxes	2.35	(1,567,370,210)	(1,495,923,761)	(71,446,449)	(5,872,039)	(77,318,488)
55 Unamortized ITC	2.36	(79,508,210)	(77,384,322)	(2,123,888)	(137,642)	(2,261,530)
56 Customer Adv for Const	2.35	(4,852,231)	(4,014,281)	(837,950)	717,441	(120,509)
57 Customer Service Deposits	2.35	(21,102,222)	(19,495,850)	(1,606,372)	0	(1,606,372)
58 Misc. Rate Base Deductions	2.35	(481,760,482)	(473,590,620)	(8,169,862)	(2,734,007)	(10,903,870)
59						
60 Total Rate Base Deductions		(7,763,103,453)	(7,202,161,540)	(560,941,913)	(10,703,364)	(571,645,277)
61						
62 Total Rate Base		7,187,844,920	6,626,120,205	584,950,706	15,236,971	600,187,677
63						
64						
65 Return on Rate Base		6.787%		6.678%		5.628%
66						
67 Return on Equity		7.151%		6.930%		4.809%
68						
69 100 Basis Points in Equity:						
70 Revenue Requirement Impact		57,340,584		4,666,408		4,787,960
71 Rate Base Decrease		(488,593,108)		(40,368,105)		(48,521,743)
72						

75	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON			
76	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
77	Sales to Ultimate Customers										
78	440	Residential Sales									
79		0		S		888,799,995	818,289,502	70,510,493	22,135,434	92,645,927	
80											
81					B 1.1	888,799,995	818,289,502	70,510,493	22,135,434	92,645,927	
82											
83	442	Commercial & Industrial Sales									
84		0		S		1,486,708,792	1,371,958,608	114,750,184	11,985,039	126,735,223	
85		P		SE		57,055,297	52,243,296	4,812,001	(4,812,001)	-	
86		PT		SG		-	-	-	-	-	
87											
88											
89					B 1.2	1,543,764,089	1,424,201,903	119,562,186	7,173,038	126,735,223	
90											
91	444	Public Street & Highway Lighting									
92		0		S		15,811,512	14,998,451	813,062	84,971	898,033	
93		0		SO		-	-	-	-	-	
94					B 1.2	15,811,512	14,998,451	813,062	84,971	898,033	
95											
96	445	Other Sales to Public Authority									
97		0		S		19,229,758	19,229,758	-	-	-	
98											
99					B 1.2	19,229,758	19,229,758	-	-	-	
100											
101	448	Interdepartmental									
102		DPW		S		139	-	139	(139)	0	
103		GP		SO		-	-	-	-	-	
104					B 1.2	139	-	139	(139)	0	
105											
106	Total Sales to Ultimate Customers						2,467,605,493	2,276,719,614	190,885,879	29,393,304	220,279,183
107											
108											
109											
110	447	Sales for Resale									
111		WSF		S		8,538,533	8,538,533	-	-	-	
112		WSF		SG		293,109,683	267,822,268	25,287,415	40,908,281	66,195,696	
113		WSF		SE		22,599,708	20,693,665	1,906,043	(1,906,043)	-	
114		WSF		SG		-	-	-	-	-	
115											
116					B 1.2	324,247,924	297,054,466	27,193,457	39,002,238	66,195,696	
117	449	Provision for Rate Refund									
118		WSF		S		-	-	-	-	-	
119		WSF		SG		-	-	-	-	-	
120											
121											
122											
123											
124	Total Sales from Electricity						2,791,853,417	2,573,774,080	218,079,337	68,395,542	286,474,879

127	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
128	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
129	450	Forfeited Discounts & Interest								
130			CUST	S		5,392,522	5,040,486	352,037	-	352,037
131			CUST	SO		-	-	-	-	-
132					B 1.3	5,392,522	5,040,486	352,037	-	352,037
133										
134	451	Misc Electric Revenue								
135			CUST	S		6,555,378	6,280,707	274,671	-	274,671
136			GP	SG		-	-	-	-	-
137			GP	SO		-	-	-	-	-
138					B 1.4	6,555,378	6,280,707	274,671	-	274,671
139										
140	453	Water Sales								
141			P	SG		-	-	-	-	-
142						-	-	-	-	-
143										
144	454	Rent of Electric Property								
145			DPW	S		8,114,477	7,833,788	280,690	-	280,690
146			T	SG		4,993,228	4,562,448	430,780	-	430,780
147			GP	SO		519,277	476,031	43,247	-	43,247
148					B 1.4	13,626,983	12,872,267	754,716	-	754,716
149										
150										
151										
152	456	Other Electric Revenue								
153			DMSC	S		48,812,463	43,288,085	5,524,378	(5,564,350)	(39,972)
154			CUST	CN		-	-	-	-	-
155			OTHSE	SE		15,392,993	14,094,760	1,298,234	(37,916)	1,260,318
156			OTHSO	SO		2,506,276	2,297,548	208,728	-	208,728
157			OTHSGR	SG		41,833,835	38,224,709	3,609,125	(589,162)	3,019,963
158										
159										
160					B 1.5	108,545,568	97,905,102	10,640,465	(6,191,428)	4,449,038
161										
162		Total Other Electric Revenues				134,120,450	122,098,561	12,021,889	(6,191,428)	5,830,462
163										
164		Total Electric Operating Revenues				2,925,973,867	2,695,872,641	230,101,226	62,204,114	292,305,340
165										
166		Summary of Revenues by Factor								
167			S			2,487,963,570	2,295,457,917	192,505,653	28,640,955	221,146,608
168			CN			-	-	-	-	-
169			SE			95,047,998	87,031,721	8,016,278	(6,755,960)	1,260,318
170			SO			3,025,554	2,773,579	251,975	-	251,975
171			SG			339,936,745	310,609,425	29,327,320	40,319,119	69,646,439
172			DGP			-	-	-	-	-
173										
174		Total Electric Operating Revenues				2,925,973,867	2,695,872,641	230,101,226	62,204,114	292,305,340

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ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON WASHINGTON	ADJUSTMENT	ADJ TOTAL
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
<hr/>									
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
<hr/>									
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	SE		(917,613)	(840,222)	(77,391)	(325,569)	(402,960)
B 1.1					(917,613)	(840,222)	(77,391)	(325,569)	(402,960)
<hr/>									
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
<hr/>									
4194	Impact Housing Interest Income								
		P	SG		-	-	-	-	-
<hr/>									
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		(86,296,557)	(86,296,557)	-	-	-
		T	SG		-	-	-	-	-
		T	SG		(136,292)	(124,533)	(11,758)	-	(11,758)
		P	SE		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		P	SG		(54,308)	(49,623)	(4,685)	-	(4,685)
B 1.1					(86,487,156)	(86,470,713)	(16,444)	-	(16,444)
<hr/>									
Total Miscellaneous Revenues					(87,404,769)	(87,310,934)	(93,834)	(325,569)	(419,404)
Miscellaneous Expenses									
4311	Interest on Customer Deposits								
		CUST	S		-	-	-	15,035	15,035
<hr/>									
Total Miscellaneous Expenses					-	-	-	15,035	15,035
Net Misc Revenue and Expense					(87,404,769)	(87,310,934)	(93,834)	(310,535)	(404,369)

ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
500	Operation Supervision & Engineering								
		P	SG		17,604,129	16,085,370	1,518,759	(178,169)	1,340,590
		P	SSGCH		1,351,910	1,232,014	119,896	(6)	119,891
				B 2.1	18,956,040	17,317,384	1,638,655	(178,175)	1,460,481
501	Fuel Related								
		P	SE		379,444,778	347,442,687	32,002,091	1,958,406	33,960,497
		P	SE		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
		P	SSECH		35,227,394	32,188,620	3,038,774	858,991	3,897,765
				B 2.1	414,672,172	379,631,307	35,040,865	2,817,397	37,858,262
502	Steam Expenses								
		P	SG		29,462,199	26,920,410	2,541,789	(154,590)	2,387,199
		P	SSGCH		2,119,131	1,931,192	187,939	-	187,939
				B 2.1	31,581,329	28,851,602	2,729,727	(154,590)	2,575,138
503	Steam From Other Sources								
		P	SE		4,104,413	3,758,250	346,163	(30,021)	316,142
				B 2.1	4,104,413	3,758,250	346,163	(30,021)	316,142
505	Electric Expenses								
		P	SG		1,688,471	1,542,802	145,669	-	145,669
		P	SSGCH		1,068,398	973,646	94,753	-	94,753
				B 2.1	2,756,870	2,516,448	240,422	-	240,422
506	Misc. Steam Expense								
		P	SG		40,477,533	36,985,420	3,492,113	(31)	3,492,082
		P	SE		-	-	-	-	-
		P	SSGCH		907,047	826,604	80,443	-	80,443
				B 2.1	41,384,579	37,812,023	3,572,556	(31)	3,572,525
507	Rents								
		P	SG		3,045,616	2,782,862	262,754	-	262,754
		P	SSGCH		26,561	24,205	2,356	-	2,356
				B 2.1	3,072,177	2,807,067	265,110	-	265,110
510	Maint Supervision & Engineering								
		P	SG		5,277,205	4,821,925	455,280	-	455,280
		P	SSGCH		2,255,063	2,055,069	199,994	-	199,994
				B 2.1	7,532,267	6,876,994	655,274	-	655,274
511	Maintenance of Structures								
		P	SG		17,374,505	15,875,556	1,498,948	-	1,498,948
		P	SSGCH		674,569	614,744	59,825	-	59,825
				B 2.2	18,049,074	16,490,300	1,558,774	-	1,558,774
512	Maintenance of Boiler Plant								
		P	SG		79,966,372	73,067,443	6,898,929	-	6,898,929
		P	SSGCH		6,951,527	6,335,019	616,508	-	616,508
				B 2.2	86,917,899	79,402,462	7,515,436	-	7,515,436
513	Maintenance of Electric Plant								
		P	SG		28,505,053	26,045,840	2,459,213	-	2,459,213
		P	SSGCH		2,636,318	2,402,511	233,806	-	233,806
				B 2.2	31,141,370	28,448,351	2,693,019	-	2,693,019
514	Maintenance of Misc. Steam Plant								
		P	SG		7,930,366	7,246,191	684,175	-	684,175
		P	SSGCH		2,089,443	1,904,137	185,306	-	185,306
				B 2.2	10,019,809	9,150,328	869,481	-	869,481
Total Steam Power Generation					670,188,000	613,062,517	57,125,483	2,454,580	59,580,062

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296	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			WASHINGTON	
297	<u>ACCT</u>	<u>DESCRIPTION</u>	<u>FUNCTION</u>	<u>FACTOR</u>	<u>TOTAL</u>	<u>OTHER</u>	<u>WASHINGTON</u>	<u>ADJUSTMENT</u>	<u>ADJ TOTAL</u>
298	517	Operation Super & Engineering							
299		P	SG		-	-	-	-	-
300					-	-	-	-	-
301									
302	518	Nuclear Fuel Expense							
303		P	SE		-	-	-	-	-
304					-	-	-	-	-
305									
306									
307	519	Coolants and Water							
308		P	SG		-	-	-	-	-
309					-	-	-	-	-
310									
311	520	Steam Expenses							
312		P	SG		-	-	-	-	-
313					-	-	-	-	-
314									
315									
316									
317	523	Electric Expenses							
318		P	SG		-	-	-	-	-
319					-	-	-	-	-
320									
321	524	Misc. Nuclear Expenses							
322		P	SG		-	-	-	-	-
323					-	-	-	-	-
324									
325	528	Maintenance Super & Engineering							
326		P	SG		-	-	-	-	-
327					-	-	-	-	-
328									
329	529	Maintenance of Structures							
330		P	SG		-	-	-	-	-
331					-	-	-	-	-
332									
333	530	Maintenance of Reactor Plant							
334		P	SG		-	-	-	-	-
335					-	-	-	-	-
336									
337	531	Maintenance of Electric Plant							
338		P	SG		-	-	-	-	-
339					-	-	-	-	-
340									
341	532	Maintenance of Misc Nuclear							
342		P	SG		-	-	-	-	-
343					-	-	-	-	-
344									
345		Total Nuclear Power Generation			-	-	-	-	-

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 347 13 MONTH AVG

348 FERC	BUSINESS	PITA			UNADJUSTED RESULTS			WASHINGTON	
349 ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
350									
351	535	Operation Super & Engineering							
352		P	DGP		-	-	-	-	-
353		P	SG		5,448,306	4,978,265	470,041	77,269	547,310
354		P	SG		2,060,897	1,883,097	177,799	63,220	241,020
355									
356				B 2.2	7,509,203	6,861,363	647,841	140,489	788,330
357									
358	536	Water For Power							
359		P	DGP		-	-	-	-	-
360		P	SG		97,900	89,454	8,446	-	8,446
361		P	SG		68,400	62,499	5,901	-	5,901
362									
363				B 2.2	166,300	151,953	14,347	-	14,347
364									
365	537	Hydraulic Expenses							
366		P	DGP		-	-	-	-	-
367		P	SG		3,695,677	3,376,840	318,837	(124)	318,712
368		P	SG		569,197	520,091	49,106	-	49,106
369									
370				B 2.2	4,264,874	3,896,931	367,943	(124)	367,819
371									
372	538	Electric Expenses							
373		P	DGP		-	-	-	-	-
374		P	SG		379	346	33	-	33
375		P	SG		6,000	5,482	518	-	518
376									
377				B 2.2	6,379	5,828	550	-	550
378									
379	539	Misc. Hydro Expenses							
380		P	DGP		-	-	-	-	-
381		P	SG		9,297,888	8,495,732	802,155	105,619	907,775
382		P	SG		5,453,480	4,982,992	470,487	-	470,487
383									
384									
385				B 2.2	14,751,367	13,478,724	1,272,643	105,619	1,378,262
386									
387	540	Rents (Hydro Generation)							
388		P	DGP		-	-	-	-	-
389		P	SG		40,527	37,031	3,496	(123)	3,373
390		P	SG		17,968	16,418	1,550	-	1,550
391									
392				B 2.2	58,496	53,449	5,047	(123)	4,924
393									
394	541	Maint Supervision & Engineering							
395		P	DGP		-	-	-	-	-
396		P	SG		-	-	-	-	-
397		P	SG		-	-	-	-	-
398									
399				B 2.2	-	-	-	-	-
400									
401	542	Maintenance of Structures							
402		P	DGP		-	-	-	-	-
403		P	SG		1,129,681	1,032,220	97,461	(69)	97,392
404		P	SG		109,051	99,643	9,408	-	9,408
405									
406				B 2.2	1,238,732	1,131,863	106,869	(69)	106,800
407									
408									
409									
410				Ref					
411	543	Maintenance of Dams & Waterways							
412		P	DGP		-	-	-	-	-
413		P	SG		1,119,945	1,023,324	96,621	(12,748)	83,873
414		P	SG		1,401,434	1,280,528	120,906	-	120,906
415									
416				B 2.2	2,521,379	2,303,852	217,527	(12,748)	204,779
417									
418	544	Maintenance of Electric Plant							
419		P	DGP		-	-	-	-	-
420		P	SG		1,374,122	1,255,572	118,549	-	118,549
421		P	SG		546,561	499,407	47,153	-	47,153
422									
423				B 2.2	1,920,682	1,754,979	165,703	-	165,703
424									
425	545	Maintenance of Misc. Hydro Plant							
426		P	DGP		-	-	-	-	-
427		P	SG		2,338,919	2,137,134	201,785	-	201,785
428		P	SG		907,066	828,811	78,255	-	78,255
429									
430				B 2.2	3,245,985	2,965,944	280,040	-	280,040
431									
432									
		Total Hydraulic Power Generation			35,683,397	32,604,888	3,078,509	233,044	3,311,553

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FERC	BUSINESS	PITA	UNADJUSTED RESULTS			WASHINGTON			
ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
546	Operation Super & Engineering								
	P		SG		130,513	119,254	11,260	-	11,260
				B 2.2	130,513	119,254	11,260	-	11,260
547	Fuel								
	P		SE		54,911,931	50,280,700	4,631,232	7,543,964	12,175,196
	P		SSECT		12,534,106	11,509,013	1,025,093	1,684,088	2,709,181
				B 2.2	67,446,037	61,789,713	5,656,324	9,228,052	14,884,377
548	Generation Expense								
	P		SG		7,151,164	6,534,213	616,951	64,246	681,197
	P		SSGCT		2,452,254	2,249,618	202,636	12,635	215,271
				B 2.3	9,603,418	8,783,830	819,588	76,881	896,468
549	Miscellaneous Other								
	P		SG		1,415,983	1,293,822	122,161	-	122,161
				B 2.3	1,415,983	1,293,822	122,161	-	122,161
				Ref					
550	Maint Supervision & Engineering								
	P		SG		346,001	316,151	29,851	-	29,851
	P		SSGCT		17,018,752	15,612,448	1,406,304	(413,163)	993,141
				B 2.3	17,364,753	15,928,599	1,436,155	(413,163)	1,022,992
551	Maint Supervision & Engineering								
	P		SG		-	-	-	-	-
				B 2.3	-	-	-	-	-
552	Maintenance of Structures								
	P		SG		61,854	56,518	5,336	-	5,336
	P		SSGCT		32,372	29,697	2,675	-	2,675
				B 2.3	94,226	86,215	8,011	-	8,011
553	Maint of Generation & Electric Plant								
	P		SG		94,839	86,657	8,182	-	8,182
	P		SSGCT		264,075	242,254	21,821	-	21,821
				B 2.3	358,914	328,911	30,003	-	30,003
554	Maintenance of Misc. Other								
	P		SG		81,775	74,720	7,055	-	7,055
	P		SSGCT		62,568	57,398	5,170	-	5,170
				B 2.3	144,343	132,118	12,225	-	12,225
Total Other Power Generation					96,558,188	88,462,461	8,095,727	8,891,770	16,987,497

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON WASHINGTON	ADJUSTMENT	ADJ TOTAL
555	Purchased Power								
		DMSC	S		(119,237,364)	(99,129,731)	(20,107,633)	20,107,633	-
		P	SG		373,638,016	341,403,191	32,234,826	31,716,161	63,950,986
		P	SE		98,567,274	90,254,184	8,313,091	(1,119,855)	7,193,236
	Seasonal Conti	P	SSGC		-	-	-	2,560,433	2,560,433
			DGP		-	-	-	-	-
				B 2.3	352,967,927	332,527,643	20,440,283	53,264,371	73,704,655
556	System Control & Load Dispatch								
		P	SG		3,236,366	2,957,155	279,211	14,500	293,711
				B 2.3	3,236,366	2,957,155	279,211	14,500	293,711
557	Other Expenses								
		P	S		-	-	-	(97,006)	(97,006)
		P	SG		30,323,034	27,706,979	2,616,055	242,284	2,858,340
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
				B 2.3	30,323,034	27,706,979	2,616,055	145,278	2,761,334
	Embedded Cost Differentials								
	Company Owned Hydro	P	DGP		(51,138,112)	(42,563,394)	(8,574,718)	-	(8,574,718)
	Company Owned Hydro	P	SG		51,138,112	46,726,280	4,411,832	-	4,411,832
	Mid-C Contract	P	MC		(34,360,192)	(30,079,642)	(4,280,550)	-	(4,280,550)
	Mid-C Contract	P	SG		34,360,192	31,395,839	2,964,353	-	2,964,353
	Existing QF Contracts	P	S		44,728,592	43,486,684	1,241,908	-	1,241,908
	Existing QF Contracts	P	SG		(44,728,592)	(40,869,728)	(3,858,864)	-	(3,858,864)
					-	8,096,039	(8,096,039)	-	(8,096,039)
	Total Other Power Supply				386,527,327	371,287,817	15,239,510	53,424,150	68,663,660
	TOTAL PRODUCTION EXPENSE				1,188,956,911	1,105,417,683	83,539,229	65,003,544	148,542,773
FERC ACCT	DESCRIPTION	FACTOR	Ref		TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON WASHINGTON	ADJUSTMENT	ADJ TOTAL
	Summary of Production Expense by Factor								
	S				(74,508,772)	(55,643,047)	(18,865,725)	20,010,627	1,144,902
	SG				724,264,103	661,779,757	62,484,346	31,937,446	94,421,791
	SE				537,028,396	491,735,820	45,292,577	8,352,493	53,645,070
	SNPPH				-	-	-	-	-
	TROJP				-	-	-	-	-
	SGCT				-	-	-	-	-
	DGP				(51,138,112)	(42,563,394)	(8,574,718)	-	(8,574,718)
	DEU				-	-	-	-	-
	DEP				-	-	-	-	-
	SNPPS				-	-	-	-	-
	SNPPO				-	-	-	-	-
	DGU				-	-	-	-	-
	MC				(34,360,192)	(30,079,642)	(4,280,550)	-	(4,280,550)
	SSGCT				19,830,021	18,191,414	1,638,607	(400,528)	1,238,079
	SSECT				12,534,106	11,509,013	1,025,093	1,684,088	2,709,181
	SSGC				-	-	-	2,560,433	2,560,433
	SSGCH				20,079,966	18,299,141	1,780,825	(6)	1,780,819
	SSECH				35,227,394	32,188,620	3,038,774	858,991	3,897,765
	Total Production Expense by Factor				1,188,956,911	1,105,417,683	83,539,229	65,003,544	148,542,773

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554 FERC	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
555 ACCT	560	Operation Supervision & Engineering	T	SG	4,829,098	4,412,478	416,620	118,102	534,722
558									
559				B 2.3	4,829,098	4,412,478	416,620	118,102	534,722
560									
561	561	Load Dispatching	T	SG	5,064,678	4,627,734	436,944	-	436,944
562									
563									
564				B 2.3	5,064,678	4,627,734	436,944	-	436,944

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567 FERC	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
568 ACCT	562	Station Expense	T	SG	1,119,602	1,023,010	96,591	-	96,591
569									
570				B 2.3	1,119,602	1,023,010	96,591	-	96,591
571									
572									
573									
574	563	Overhead Line Expense	T	SG	2,443,660	2,232,838	210,822	-	210,822
575									
576									
577				B 2.4	2,443,660	2,232,838	210,822	-	210,822
578									
579	564	Underground Line Expense	T	SG	-	-	-	-	-
580									
581									
582				B 2.4	-	-	-	-	-
583									
584	565	Transmission of Electricity by Others	T	SG	73,362,264	67,033,090	6,329,173	573,707	6,902,880
585			T	SE	3,039,698	2,783,332	256,366	(175,781)	80,584
586									
587									
588									
589				B 2.4	76,401,962	69,816,422	6,585,539	397,926	6,983,465
590									
591	566	Misc. Transmission Expense	T	SG	59,210	54,102	5,108	-	5,108
592									
593									
594				B 2.4	59,210	54,102	5,108	-	5,108
595									
596	567	Rents - Transmission	T	SG	321,746	293,988	27,758	-	27,758
597									
598									
599				B 2.4	321,746	293,988	27,758	-	27,758
600									
601	568	Maint Supervision & Engineering	T	SG	4,464	4,079	385	-	385
602									
603									
604				B 2.4	4,464	4,079	385	-	385
605									
606	569	Maintenance of Structures	T	SG	213	195	18	-	18
607									
608									
609				B 2.4	213	195	18	-	18
610									
611	570	Maintenance of Station Equipment	T	SG	7,789,458	7,117,439	672,019	-	672,019
612									
613									
614				B 2.4	7,789,458	7,117,439	672,019	-	672,019
615									
616	571	Maintenance of Overhead Lines	T	SG	7,978,982	7,290,613	688,370	-	688,370
617									
618									
619				B 2.4	7,978,982	7,290,613	688,370	-	688,370
620									
621	572	Maintenance of Underground Lines	T	SG	38,696	35,358	3,338	-	3,338
622									
623									
624				B 2.4	38,696	35,358	3,338	-	3,338
625									
626	573	Maint of Misc. Transmission Plant	T	SG	191,422	174,908	16,515	-	16,515
627									
628									
629				B 2.4	191,422	174,908	16,515	-	16,515
630									
631	TOTAL TRANSMISSION EXPENSE				106,243,192	97,083,164	9,160,028	516,028	9,676,055
632									
633	Summary of Transmission Expense by Factor								
634		SE			3,039,698	2,783,332	256,366	(175,781)	80,584
635		SG			103,203,494	94,299,832	8,903,662	691,809	9,595,471
636		SNPT			-	-	-	-	-
637	Total Transmission Expense by Factor				106,243,192	97,083,164	9,160,028	516,028	9,676,055

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640	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
641	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
642	580	Operation Supervision & Engineering								
643		DPW	S		B 2.4	(1,903,424)	(1,871,182)	(32,243)	-	(32,243)
644		DPW	SNPD		B 2.4	27,773,130	25,739,094	2,034,037	77,227	2,111,264
645						25,869,706	23,867,912	2,001,794	77,227	2,079,021
646										
647	581	Load Dispatching								
648		DPW	S		B 2.4	-	-	-	-	-
649		DPW	SNPD		B 2.4	7,609,134	7,051,859	557,274	56,889	614,164
650						7,609,134	7,051,859	557,274	56,889	614,164
651										
652	582	Station Expense								
653		DPW	S		B 2.4	1,384,439	1,268,118	116,321	9,234	125,555
654		DPW	SNPD		B 2.4	402,823	373,321	29,502	2,101	31,603
655						1,787,262	1,641,439	145,823	11,335	157,158
656										
657	583	Overhead Line Expenses								
658		DPW	S		B 2.5	17,852,740	16,171,202	1,681,538	125,594	1,807,132
659		DPW	SNPD		B 2.5	4,773,990	4,424,355	349,635	22,451	372,086
660						22,626,730	20,595,556	2,031,173	148,045	2,179,218
661										
662	584	Underground Line Expense								
663		DPW	S		B 2.5	1,877,835	1,854,862	22,974	1,893	24,866
664		DPW	SNPD		B 2.5	1,138	1,055	83	6	90
665						1,878,973	1,855,916	23,057	1,899	24,956
666										
667	585	Street Lighting & Signal Systems								
668		DPW	S			-	-	-	-	-
669		DPW	SNPD		B 2.5	276,101	255,880	20,221	1,247	21,468
670					B 2.5	276,101	255,880	20,221	1,247	21,468
671										
672	586	Meter Expenses								
673		DPW	S		B 2.5	3,739,093	3,292,171	446,922	33,816	480,738
674		DPW	SNPD		B 2.5	1,576,594	1,461,128	115,466	8,496	123,962
675						5,315,687	4,753,299	562,388	42,312	604,700
676										
677	587	Customer Installation Expenses								
678		DPW	S		B 2.5	36,916	36,916	-	-	-
679		DPW	SNPD		B 2.5	165,140	153,045	12,094	288	12,383
680						202,056	189,961	12,094	288	12,383
681										
682	588	Misc. Distribution Expenses								
683		DPW	S		B 2.5	8,374,438	8,016,857	357,581	17,708	375,289
684		DPW	SNPD		B 2.5	9,650,870	8,944,064	706,806	44,549	751,356
685						18,025,308	16,960,921	1,064,387	62,257	1,126,644
686										
687	589	Rents								
688		DPW	S		B 2.6	3,251,090	3,005,327	245,763	-	245,763
689		DPW	SNPD		B 2.6	1,102,766	1,022,002	80,764	-	80,764
690						4,353,857	4,027,330	326,527	-	326,527
691										
692	590	Maint Supervision & Engineering								
693		DPW	S		B 2.6	581,631	581,631	-	-	-
694		DPW	SNPD		B 2.6	407,975	378,096	29,879	3,751	33,630
695						989,606	959,727	29,879	3,751	33,630
696										
697	591	Maintenance of Structures								
698		DPW	S		B 2.6	1,470,095	1,381,401	88,694	-	88,694
699		DPW	SNPD		B 2.6	562,943	521,714	41,229	-	41,229
700						2,033,037	1,903,115	129,923	-	129,923
701										
702	592	Maintenance of Station Equipment								
703		DPW	S		B 2.6	5,050,104	4,461,807	588,298	25,747	614,045
704		DPW	SNPD		B 2.6	1,980,070	1,835,055	145,016	17,682	162,697
705						7,030,175	6,296,861	733,313	43,429	776,742

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ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
593	Maintenance of Overhead Lines								
		DPW	S	B 2.6	102,374,810	97,302,271	5,072,539	(19,215)	5,053,324
		DPW	SNPD	B 2.6	(42,620,420)	(39,499,004)	(3,121,416)	(43,089)	(3,164,506)
					59,754,390	57,803,267	1,951,123	(62,305)	1,888,818
594	Maintenance of Underground Lines								
		DPW	S	B 2.6	23,303,971	22,013,843	1,290,128	95,480	1,385,608
		DPW	SNPD	B 2.6	1,592,711	1,476,064	116,646	7,287	123,933
					24,896,681	23,489,907	1,406,774	102,767	1,509,541
595	Maintenance of Line Transformers								
		DPW	S	B 2.7	961,249	846,249	115,001	7,733	122,734
		DPW	SNPD	B 2.7	160,464	148,712	11,752	1,053	12,805
					1,121,713	994,960	126,753	8,787	135,540
596	Maint of Street Lighting & Signal Sys.								
		DPW	S	B 2.7	3,782,974	3,642,879	140,095	10,618	150,713
		DPW	SNPD	B 2.7	732,236	678,608	53,627	1,664	55,292
					4,515,210	4,321,488	193,722	12,283	206,005
597	Maintenance of Meters								
		DPW	S	B 2.7	2,686,775	2,435,908	250,867	19,368	270,235
		DPW	SNPD	B 2.7	1,600,175	1,482,982	117,193	9,494	126,687
					4,286,950	3,918,890	368,060	28,862	396,922
598	Maint of Misc. Distribution Plant								
		DPW	S	B 2.7	14,424,105	13,297,397	1,126,708	21,356	1,148,064
		DPW	SNPD	B 2.7	4,706,205	4,361,534	344,671	42,272	386,943
					19,130,311	17,658,932	1,471,379	63,628	1,535,007
TOTAL DISTRIBUTION EXPENSE					211,702,886	198,547,221	13,155,664	602,701	13,758,365

Summary of Distribution Expense by Factor

S	189,248,841	177,737,657	11,511,185	349,333	11,860,517
SNPD	22,454,044	20,809,564	1,644,480	253,368	1,897,848
Total Distribution Expense by Factor	211,702,886	198,547,221	13,155,664	602,701	13,758,365

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ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
901	Supervision								
		CUST	S	B 2.7	2,115,717	1,969,827	145,890	14,539	160,429
		CUST	CN	B 2.7	6,796,446	6,277,597	518,849	23,508	542,357
					8,912,164	8,247,425	664,739	38,047	702,786
902	Meter Reading Expense								
		CUST	S	B 2.7	23,422,744	21,599,683	1,823,062	147,388	1,970,450
		CUST	CN	B 2.7	127,105	117,402	9,703	853	10,556
					23,549,850	21,717,084	1,832,765	148,240	1,981,006
903	Customer Receipts & Collections								
		CUST	S	B 2.8	6,161,565	5,672,905	488,660	36,732	525,392
		CUST	CN	B 2.8	45,085,399	41,643,524	3,441,875	213,737	3,655,612
					51,246,964	47,316,429	3,930,535	250,468	4,181,003
904	Uncollectible Accounts								
		CUST	S	B 2.8	2,740,133	1,953,711	786,422	-	786,422
		P	SG	B 2.8	-	-	-	-	-
		CUST	CN	B 2.8	2,826,257	2,610,497	215,760	(5,726)	210,034
					5,566,390	4,564,208	1,002,182	(5,726)	996,456
905	Misc. Customer Accounts Expense								
		CUST	S	B 2.8	16,160	16,160	-	-	-
		CUST	CN	B 2.8	1,175,535	1,085,794	89,742	1,089	90,831
					1,191,695	1,101,954	89,742	1,089	90,831
TOTAL CUSTOMER ACCOUNTS EXPENSE					90,467,063	82,947,100	7,519,963	432,119	7,952,082

CUSTOMER ACCOUNTS EXPENSE SUMMARY

Summary of Customer Accts Exp by Factor									
S	34,456,319	31,212,285	3,244,034	198,658	3,442,692				
CN	56,010,744	51,734,815	4,275,929	233,461	4,509,390				
SG	-	-	-	-	-				
Total Customer Accounts Expense by Factor	90,467,063	82,947,100	7,519,963	432,119	7,952,082				

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789 FERC	BUSINESS	PITA	UNADJUSTED RESULTS			WASHINGTON			
790 ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
791 907	Supervision				-	-	-	-	-
792		CUST	S	B 2.8	-	-	-	-	-
793		CUST	CN	B 2.8	3,146,145	2,905,964	240,181	(17,219)	222,961
794					3,146,145	2,905,964	240,181	(17,219)	222,961
795									
796 908	Customer Assistance								
797		DMSC	S	B 2.9	23,325,956	21,104,011	2,221,945	(2,187,525)	34,420
798		CUST	CN	B 2.9	1,444,852	1,334,550	110,302	11,535	121,837
799									
800									
801					24,770,807	22,438,560	2,332,247	(2,175,990)	156,257
802									
803 909	Informational & Instructional Adv								
804		CUST	S	B 2.9	516	516	-	-	-
805		CUST	CN	B 2.9	1,000,053	923,707	76,345	2,593	78,938
806					1,000,569	924,223	76,345	2,593	78,938
807									
808 910	Misc. Customer Service								
809		CUST	S	B 2.9	223,315	216,020	7,296	-	7,296
810		CUST	CN	B 2.9	145,235	134,148	11,087	79	11,166
811									
812					368,551	350,168	18,383	79	18,461
813									
814	TOTAL CUSTOMER SERVICE EXPENSE				29,286,071	26,618,916	2,667,155	(2,190,538)	476,617
815									
816									
817	Summary of Customer Service Exp by Factor								
818		S			23,549,787	21,320,546	2,229,240	(2,187,525)	41,715
819		CN			5,736,285	5,298,370	437,915	(3,013)	434,902
820									
821	Total Customer Service Expense by Factor				29,286,071	26,618,916	2,667,155	(2,190,538)	476,617
822									

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825 FERC	BUSINESS	PITA	UNADJUSTED RESULTS			WASHINGTON			
826 ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
827 911	Supervision								
828		CUST	S		-	-	-	-	-
829		CUST	CN		-	-	-	-	-
830									
831									
832									
833 912	Demonstration & Selling Expense								
834		CUST	S		-	-	-	-	-
835		CUST	CN		-	-	-	-	-
836									
837									
838 913	Advertising Expense								
839		CUST	S		-	-	-	-	-
840		CUST	CN		-	-	-	-	-
841									
842									
843 916	Misc. Sales Expense								
844		CUST	S	B 2.9	(50)	(50)	-	-	-
845		CUST	CN	B 2.9	60,817	56,175	4,643	19	4,662
846					60,767	56,124	4,643	19	4,662
847									
848	TOTAL SALES EXPENSE				60,767	56,124	4,643	19	4,662
849									
850									
851	Total Sales Expense by Factor								
852		S			(50)	(50)	-	-	-
853		CN			60,817	56,175	4,643	19	4,662
854	Total Sales Expense by Factor				60,767	56,124	4,643	19	4,662
855									
856	Total Customer Service Exp Including Sales				29,346,839	26,675,040	2,671,798	(2,190,519)	481,280

859	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			WASHINGTON	
860	ACCT	DESCRIPTION	FUNCTION	FACTOR	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
861	920	Administrative & General Salaries							
862		PTD	S	B 2.9	1,260,714	1,259,864	850	5,128	5,978
863		CUST	CN	B 2.9	-	-	-	150	150
864		PTD	SO	B 2.9	93,063,137	85,312,627	7,750,510	1,046,708	8,797,217
865					94,323,851	86,572,492	7,751,360	1,051,985	8,803,345
866									
867	921	Office Supplies & expenses							
868		PTD	S	B 2.10	406,528	403,979	2,548	-	2,548
869		CUST	CN	4.1.19	17,619	16,274	1,345	-	1,345
870		PTD	SO	B 2.10	14,979,954	13,732,390	1,247,565	(99,712)	1,147,852
871					15,404,102	14,152,644	1,251,458	(99,712)	1,151,746
872									
873	922	Office Supplies & expenses							
874		PTD	S	B 2.10	-	-	-	-	-
875		CUST	CN	B 2.10	-	-	-	-	-
876		PTD	SO	B 2.10	(28,551,716)	(26,173,865)	(2,377,852)	-	(2,377,852)
877					(28,551,716)	(26,173,865)	(2,377,852)	-	(2,377,852)
878									
879	923	Outside Services							
880		PTD	S	B 2.10	33,706	33,706	-	336,554	336,554
881		CUST	CN	B 2.10	2,418	2,233	185	-	185
882		PTD	SO	B 2.10	39,198,250	35,933,731	3,264,519	(196,146)	3,068,373
883					39,234,374	35,969,670	3,264,704	140,408	3,405,112
884									
885	924	Property Insurance							
886		PTD	SO		28,822,246	26,421,864	2,400,382	(437,408)	1,962,974
887				B 2.10	28,822,246	26,421,864	2,400,382	(437,408)	1,962,974
888									
889	925	Injuries & Damages							
890		PTD	SO		13,727,180	12,583,949	1,143,231	119,989	1,263,220
891				B 2.10	13,727,180	12,583,949	1,143,231	119,989	1,263,220
892									
893	926	Employee Pensions & Benefits							
894		LABOR	S	B 2.10	-	-	-	-	-
895		CUST	CN	B 2.10	-	-	-	-	-
896		LABOR	SO	B 2.10	-	-	-	-	-
897					-	-	-	-	-
898									
899	927	Franchise Requirements							
900		DMSC	S	B 2.10	-	-	-	-	-
901		DMSC	SO	B 2.10	-	-	-	-	-
902					-	-	-	-	-
903									
904	928	Regulatory Commission Expense							
905		DMSC	S	B 2.10	7,537,797	6,893,294	644,502	-	644,502
906		CUST	CN	B 2.10	(675)	(623)	(52)	-	(52)
907		DMSC	SO	B 2.10	1,002,820	919,303	83,517	-	83,517
908		FERC	SG	B 2.10	(289,900)	(264,889)	(25,011)	-	(25,011)
909					8,250,042	7,547,084	702,957	-	702,957
910									
911	929	Duplicate Charges							
912		LABOR	S	B 2.10	-	-	-	-	-
913		LABOR	SO	B 2.10	(14,882,791)	(13,643,319)	(1,239,473)	(28,832)	(1,268,305)
914					(14,882,791)	(13,643,319)	(1,239,473)	(28,832)	(1,268,305)
915									
916	930	Misc General Expenses							
917		PTD	S	B 2.11	23,725,691	22,039,804	1,685,887	821,370	2,507,257
918		CUST	CN	B 2.11	52	48	4	-	4
919		LABOR	SO	B 2.11	6,084,503	5,577,772	508,731	1,091,597	1,598,328
920					29,810,246	27,617,625	2,192,622	1,912,967	4,105,589
921									
922	931	Rents							
923		PTD	S	B 2.11	85,723	85,723	-	-	-
924		PTD	SO	B 2.11	7,257,496	6,653,076	604,421	-	604,421
925					7,343,219	6,738,799	604,421	-	604,421
926									
927	935	Maintenance of General Plant							
928		G	S	B 2.11	1,407,366	1,342,497	64,870	-	64,870
929		CUST	CN	B 2.11	20,917	19,320	1,597	-	1,597
930		G	SO	B 2.11	20,832,375	19,097,407	1,734,968	-	1,734,968
931					22,260,658	20,459,224	1,801,434	-	1,801,434
932									
933	TOTAL ADMINISTRATIVE & GEN EXPENSE				215,741,411	198,246,167	17,495,244	2,659,397	20,154,641
934									
935	Summary of A&G Expense by Factor								
936		S			34,457,525	32,058,868	2,398,657	1,163,052	3,561,709
937		SO			181,533,455	166,414,936	15,118,519	1,496,195	16,614,713
938		SG			(289,900)	(264,889)	(25,011)	-	(25,011)
939		CN			40,331	37,252	3,079	150	3,229
940	Total A&G Expense by Factor				215,741,411	198,246,167	17,495,244	2,659,397	20,154,641
941									
942	TOTAL O&M EXPENSE				1,842,458,301	1,708,916,374	133,541,926	67,023,269	200,565,196

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945	FERC		BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON	
946	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
947	403SP	Steam Depreciation								
948			P	SG		39,219,878	35,836,267	3,383,612	-	3,383,612
949			P	SG		42,499,005	38,832,493	3,666,511	-	3,666,511
950			P	SG		43,148,931	39,426,349	3,722,582	33,772	3,756,354
951			P	SSGCH		8,794,298	8,014,361	779,937	12,082	792,019
952					B 3.1	133,662,112	122,109,470	11,552,642	45,854	11,598,496
953										
954	403NP	Nuclear Depreciation								
955			P	SG		-	-	-	-	-
956						-	-	-	-	-
957										
958	403HP	Hydro Depreciation								
959			P	SG		5,227,722	4,776,711	451,011	-	451,011
960			P	SG		1,346,586	1,230,412	116,174	-	116,174
961			P	SG		4,612,853	4,214,889	397,964	157,295	555,259
962			P	SG		1,459,879	1,333,931	125,948	2,471	128,419
963					B 3.2	12,647,040	11,555,944	1,091,097	159,766	1,250,863
964										
965	403OP	Other Production Depreciation								
966			P	SG		45,437	41,517	3,920	-	3,920
967			P	SG		6,440,763	5,885,100	555,663	340,252	895,915
968			P	SSGCT		3,191,469	2,927,749	263,719	428,279	691,999
969			P	SSGCH		-	-	-	-	-
970					B 3.3	9,677,669	8,854,366	823,303	768,531	1,591,834
971										
972	403TP	Transmission Depreciation								
973			T	SG		12,478,868	11,402,280	1,076,588	-	1,076,588
974			T	SG		13,498,415	12,333,868	1,164,547	-	1,164,547
975			T	SG		25,035,731	22,875,827	2,159,905	(48)	2,159,856
976					B 3.4	51,013,015	46,611,975	4,401,039	(48)	4,400,991
977										
978										
979										
980	403	Distribution Depreciation								
981	360	Land & Land Ri	DPW	S		268,982	263,458	5,524	-	5,524
982	361	Structures	DPW	S		670,440	643,631	26,808	(28)	26,780
983	362	Station Equipm	DPW	S		12,452,759	11,435,618	1,017,141	(1,532)	1,015,609
984	364	Poles & Tower	DPW	S		30,848,920	27,094,261	3,754,660	-	3,754,660
985	365	OH Conductors	DPW	S		15,473,270	14,251,266	1,222,004	-	1,222,004
986	366	UG Conduit	DPW	S		5,773,966	5,557,459	216,507	-	216,507
987	367	UG Conductor	DPW	S		11,942,836	11,581,009	361,827	-	361,827
988	368	Line Trans	DPW	S		20,781,134	19,137,002	1,644,132	-	1,644,132
989	369	Services	DPW	S		7,811,214	7,121,060	690,154	-	690,154
990	370	Meters	DPW	S		6,261,284	5,767,222	494,062	-	494,062
991	371	Inst Cust Prem	DPW	S		387,539	367,461	20,077	-	20,077
992	372	Leased Proper	DPW	S		1,293	1,293	-	-	-
993	373	Street Lighting	DPW	S		2,210,047	2,104,721	105,326	-	105,326
994					B 3.6	114,883,683	105,325,462	9,558,221	(1,560)	9,556,661
995										
996	403GP	General Depreciation								
997			G-SITUS	S		7,536,449	6,603,172	933,278	(33,000)	900,278
998			G-DGP	SG		471,552	430,870	40,682	-	40,682
999			G-DGU	SG		847,184	774,095	73,089	-	73,089
1000			P	SE		15,866	14,528	1,338	-	1,338
1001			CUST	CN		1,202,345	1,110,557	91,789	-	91,789
1002			G-SG	SG		3,310,915	3,025,272	285,642	39	285,681
1003			PTD	SO		17,499,649	16,042,239	1,457,411	-	1,457,411
1004			G-SG	SSGCT		3,942	3,616	326	-	326
1005			G-SG	SSGCH		187,084	170,493	16,592	-	16,592
1006					B 3.12	31,074,987	28,174,841	2,900,146	(32,961)	2,867,185
1007										
1008	403GV0	General Vehicles								
1009			G-SG	SG		-	-	-	-	-
1010						-	-	-	-	-
1011										
1012	403MP	Mining Depreciation								
1013			P	SE		-	-	-	-	-
1014					B 3.13	-	-	-	-	-
1015										
1016	403EP	Experimental Plant Depreciation								
1017			P	SG		-	-	-	-	-
1018			P	SG		-	-	-	-	-
1019						-	-	-	-	-

1020 12 MTH END SEPTEMBER 2004 MSP Revised Protocol

1021 13 MONTH AVG

ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
4031	ARO Depreciation		S		(641,725)	(641,725)	-	-	-
				B 3.14	(641,725)	(641,725)	-	-	-
TOTAL DEPRECIATION EXPENSE					352,316,780	321,990,333	30,326,447	939,582	31,266,029
Summary	S				121,778,408	111,286,909	10,491,498	(34,560)	10,456,938
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				199,643,720	182,419,882	17,223,837	533,780	17,757,618
	SO				17,499,649	16,042,239	1,457,411	-	1,457,411
	CN				1,202,345	1,110,557	91,789	-	91,789
	SE				15,866	14,528	1,338	-	1,338
	SSGCH				8,981,382	8,184,854	796,529	12,082	808,611
	SSGCT				3,195,410	2,931,365	264,045	428,279	692,325
Total Depreciation Expense By Factor					352,316,780	321,990,333	30,326,447	939,582	31,266,029

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ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
404GP	Amort of LT Plant - Capital Lease	Gen							
		I-SITUS	S		371,314	333,689	37,624	-	37,624
		I-SG	SG		-	-	-	-	-
		PTD	SO		862,929	791,062	71,867	-	71,867
		I-DGU	SG		-	-	-	-	-
		CUST	CN		211,840	195,668	16,172	-	16,172
		I-DGP	SG		-	-	-	-	-
				B 4.6	1,446,082	1,320,419	125,663	-	125,663
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		2,028,692	1,994,977	33,715	-	33,715
		P	SE		80,314	73,541	6,774	-	6,774
		I-SG	SG		1,954,588	1,785,960	168,628	-	168,628
		PTD	SO		38,858,291	35,622,085	3,236,207	-	3,236,207
		CUST	CN		6,726,428	6,212,924	513,504	-	513,504
		I-SG	SG		2,265,802	2,070,325	195,477	(17,931)	177,546
		I-SG	SG		512,980	468,724	44,256	(13,336)	30,921
		I-DGP	SG		279,580	255,460	24,120	-	24,120
		I-SG	SSGCT		2,745	2,518	227	-	227
		I-SG	SSGCH		1,204	1,097	107	-	107
		I-DGU	SG		18,380	16,794	1,586	-	1,586
				B 4.5	52,729,005	48,504,405	4,224,601	(31,267)	4,193,334
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
404HP	Amortization of Other Electric Plant								
		P	SG		-	-	-	-	-
		P	SG		28,535	26,074	2,462	-	2,462
		P	SG		-	-	-	-	-
				B 4.5	28,535	26,074	2,462	-	2,462
Total Amortization of Limited Term Plant					54,203,623	49,850,897	4,352,725	(31,267)	4,321,458
405	Amortization of Other Electric Plant								
		GP	S		-	-	-	-	-
				B 4.6	-	-	-	-	-
406	Amortization of Plant Acquisition Adj								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SG		5,479,353	5,006,633	472,720	-	472,720
		P	SO		-	-	-	-	-
				B 4.6	5,479,353	5,006,633	472,720	-	472,720

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1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	UNADJUSTED RESULTS			WASHINGTON		
												ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL
	407	Amort of Prop Losses, Unrec Plant, etc															
			DPW	S								2,727,544	2,865,427	(137,883)	137,883	0	
			GP	SO								-	-	-	-	-	
			P	SG								-	-	-	-	-	
			P	SE								-	-	-	-	-	
			P	SG								2,836,499	2,591,786	244,713	-	244,713	
			P	TROJP								1,846,722	1,687,943	158,780	(158,780)	0	
						B 4.6						7,410,765	7,145,155	265,610	(20,897)	244,713	
			TOTAL AMORTIZATION EXPENSE										67,093,741	62,002,686	5,091,055	(52,163)	5,038,891

1116 Summary of Amortization Expense by Factor

1117	S	5,127,549	5,194,092	(66,543)	137,883	71,340
1118	SE	80,314	73,541	6,774	-	6,774
1119	TROJP	1,846,722	1,687,943	158,780	(158,780)	0
1120	DGP	-	-	-	-	-
1121	DGU	-	-	-	-	-
1122	SO	39,721,220	36,413,147	3,308,074	-	3,308,074
1123	SSGCT	2,745	2,518	227	-	227
1124	SSGCH	1,204	1,097	107	-	107
1125	CN	6,938,267	6,408,591	529,676	-	529,676
1126	SG	13,375,719	12,221,757	1,153,962	(31,267)	1,122,695
1127	Total Amortization Expense by Factor	67,093,741	62,002,686	5,091,055	(52,163)	5,038,891

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1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	UNADJUSTED RESULTS			WASHINGTON		
																			ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL
	408	Taxes Other Than Income																						
			DMSC	S																18,410,475	18,379,832	30,643	-	30,643
			GP	GPS																70,758,479	64,865,552	5,892,927	137,434	6,030,361
			GP	SO																(7,427,481)	(6,808,903)	(618,577)	-	(618,577)
			P	SE																420,752	385,266	35,486	-	35,486
			P	SG																-	-	-	-	-
			DMSC	OPRV-ID																-	-	-	-	-
			GP	EXCTAX																-	-	-	-	-
			GP	SG																-	-	-	-	-
						B 5.2														82,162,226	76,821,747	5,340,479	137,434	5,477,913

1149 FERC

1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	UNADJUSTED RESULTS			WASHINGTON									
													ACCT	DESCRIPTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL				
	41140	Deferred Investment Tax Credit - Fed																							
			PTD	DGU																(5,961,642)	(5,961,642)	-	-	-	
						B 7.7														(5,961,642)	(5,961,642)	-	-	-	
	41141	Deferred Investment Tax Credit - Idaho																			-	-	-	-	-
			PTD	DGU																-	-	-	-	-	
																				-	-	-	-	-	
			TOTAL DEFERRED ITC										(5,961,642)	(5,961,642)	-	-	-								

FERC		BUSINESS	PITA	UNADJUSTED RESULTS					
ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	ADJ TOTAL
								ADJUSTMENT	
1163									
1164	427	Interest on Long-Term Debt							
1165		GP	S		-	-	-	(1,027,372)	(1,027,372)
1166		GP	SNP		229,067,688	210,283,788	18,783,900	-	18,783,900
1167				B 6.1	229,067,688	210,283,788	18,783,900	(1,027,372)	17,756,529
1168									
1169	428	Amortization of Debt Disc & Exp							
1170		GP	SNP		11,952,038	10,971,952	980,085	-	980,085
1171				B 6.1	11,952,038	10,971,952	980,085	-	980,085
1172									
1173	429	Amortization of Premium on Debt							
1174		GP	SNP		(88,698)	(81,424)	(7,273)	-	(7,273)
1175				B 6.1	(88,698)	(81,424)	(7,273)	-	(7,273)
1176									
1177	431	Other Interest Expense							
1178		NUTIL	OTH		-	-	-	-	-
1179		GP	SO		-	-	-	-	-
1180		GP	SNP		17,570,033	16,129,263	1,440,770	-	1,440,770
1181				B 6.1	17,570,033	16,129,263	1,440,770	-	1,440,770
1182									
1183	432	AFUDC - Borrowed							
1184		GP	SNP		(6,131,994)	(5,629,161)	(502,833)	-	(502,833)
1185				B 6.1	(6,131,994)	(5,629,161)	(502,833)	-	(502,833)
1186									
1187		Total Electric Interest Deductions for Tax			252,369,067	231,674,418	20,694,649	(1,027,372)	19,667,277
1188									
1189		Non-Utility Portion of Interest							
1190		427 NUTIL	NUTIL		-	-	-	-	-
1191		428 NUTIL	NUTIL		-	-	-	-	-
1192		429 NUTIL	NUTIL		-	-	-	-	-
1193		431 NUTIL	NUTIL		-	-	-	-	-
1194									
1195		Total Non-utility Interest			-	-	-	-	-
1196									
1197		Total Interest Deductions for Tax			252,369,067	231,674,418	20,694,649	(1,027,372)	19,667,277
1198									
1199									
1200									
1201									
1202	419	Interest & Dividends							
1203		GP	S		(4,551,617)	(4,551,617)	-	-	-
1204		GP	SNP		(7,459,605)	(6,847,906)	(611,699)	-	(611,699)
1205		Total Operating Deductions for Tax		B 6.1	(12,011,222)	(11,399,523)	(611,699)	-	(611,699)

FERC		BUSINESS	PITA	UNADJUSTED RESULTS			WASHINGTON		
ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1210	41010	Deferred Income Tax - Federal-DR							
1211		P	S		300,464,846	292,804,689	7,660,157	(7,564,000)	96,157
1212		P	TROJD		334,631	305,877	28,754	-	28,754
1213		PT	DGP		700,504	583,045	117,459	(142,702)	(25,243)
1214		LABOR	SO		47,434,163	43,483,738	3,950,425	(5,134)	3,945,291
1215		GP	SNP		3,921,415	3,599,853	321,562	-	321,562
1216		P	SE		15,383,809	14,086,350	1,297,459	152,927	1,450,386
1217		PT	SG		8,902,478	8,134,436	768,042	-	768,042
1218		GP	GPS		249,762	228,961	20,801	-	20,801
1219		DITEXP	DITEXP		220,478,739	199,979,287	20,499,452	2,192,078	22,691,529
1220		CUST	BADDEBT		-	-	-	-	-
1221		CUST	CN		-	-	-	-	-
1222		P	SGCT		1,176,589	1,074,694	101,895	-	101,895
1223		DPW	SNPD		4,196,742	3,889,383	307,359	-	307,359
1224				B 7.3	603,243,678	568,170,313	35,073,365	(5,366,831)	29,706,534
1225									
1226	41020	Deferred Income Tax - Nonutility-DR							
1227		CUST	S		1,649,934	1,649,934	-	-	-
1228		PT	SG		-	-	-	-	-
1229		LABOR	SO		-	-	-	-	-
1230		P	SE		-	-	-	-	-
1231		PT	SG		-	-	-	-	-
1232		GP	GPS		-	-	-	-	-
1233		P	TROJP		-	-	-	-	-
1234		GP	SNP		-	-	-	-	-
1235		CUST	BADDEBT		-	-	-	-	-
1236		DITEXP	DITEXP		-	-	-	-	-
1237		P	SGCT		-	-	-	-	-
1238		DPW	SNPD		-	-	-	-	-
1239									
1240				B 7.3	1,649,934	1,649,934	-	-	-
1241									
1242									
1243									
1244	41110	Deferred Income Tax - Federal-CR							
1245		GP	S		(207,275,637)	(205,325,086)	(1,950,551)	10,313,250	8,362,699
1246		P	SE		(29,058,662)	(26,607,876)	(2,450,786)	(29,370)	(2,480,156)
1247		PT	DGP		(235,549)	(196,053)	(39,496)	-	(39,496)
1248		GP	SNP		(981,069)	(900,620)	(80,449)	-	(80,449)
1249		PT	SG		(8,816,142)	(8,055,548)	(760,594)	-	(760,594)
1250		GP	GPS		(654,837)	(600,301)	(54,536)	-	(54,536)
1251		LABOR	SO		(81,366,133)	(74,589,777)	(6,776,356)	-	(6,776,356)
1252		PT	SNPD		(423,805)	(392,767)	(31,038)	-	(31,038)
1253		CUST	BADDEBT		(1,170,387)	(959,669)	(210,718)	-	(210,718)
1254		DITEXP	DITEXP		(159,877,371)	(145,012,453)	(14,864,918)	113,536	(14,751,383)
1255		P	TROJD		(2,208,601)	(2,018,822)	(189,779)	-	(189,779)
1256		P	SGCT		(2,145,273)	(1,959,487)	(185,786)	-	(185,786)
1257									
1258									
1259				B 7.5	(494,213,466)	(466,618,457)	(27,595,009)	10,397,416	(17,197,593)
1260									
1261	41120	Deferred Income Tax - Nonutility-CR							
1262		GP	S		(2,767,419)	(2,767,419)	-	-	-
1263		GP	SNP		-	-	-	-	-
1264		DITEXP	DITEXP		-	-	-	-	-
1265		PT	SNPD		-	-	-	-	-
1266		P	SGCT		-	-	-	-	-
1267		PT	SG		-	-	-	-	-
1268		CUST	BADDEBT		-	-	-	-	-
1269		GP	GPS		-	-	-	-	-
1270		LABOR	SO		-	-	-	-	-
1271		P	SE		-	-	-	-	-
1272		P	TROJP		-	-	-	-	-
1273		PT	SG		-	-	-	-	-
1274									
1275									
1276									
1277				B 7.6	(2,767,419)	(2,767,419)	-	-	-
1278									
1279				B 7.6	107,912,727	100,434,371	7,478,356	5,030,585	12,508,941

FERC		BUSINESS	PITA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIPTION	FUNCTION	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1284	SCHMAF	Additions - Flow Through							
1285		SCHMAF	S		-	-	-	-	-
1286		SCHMAF	SNP		-	-	-	-	-
1287		SCHMAF	SO		-	-	-	-	-
1288		SCHMAF	SE		-	-	-	-	-
1289		SCHMAF	TROJP		-	-	-	-	-
1290		SCHMAF	SG		-	-	-	-	-
1291					-	-	-	-	-
1292					-	-	-	-	-
1293	SCHMAP	Additions - Permanent							
1294		P	S		2,396,676	2,396,676	-	-	-
1295		P	SE		1,300,990	1,191,265	109,725	-	109,725
1296		LABOR	SNP		4,934,065	4,529,464	404,601	-	404,601
1297		SCHMAP-SO	SO		(824,986)	(756,279)	(68,707)	(141,746)	(210,453)
1298									
1299				B 6.2	7,806,745	7,361,126	445,619	(141,746)	303,872
1300									
1301	SCHMAT	Additions - Temporary							
1302		SCHMAT-SITL	S		3,164,650	5,375,940	(2,211,290)	4,706,528	2,495,238
1303		P	SGCT		2,887,402	2,637,346	250,056	-	250,056
1304		DPW	CIAC		31,087,848	29,853,569	1,234,279	-	1,234,279
1305		SCHMAT-SNF	SNP		27,861,032	25,576,385	2,284,647	-	2,284,647
1306		P	TROJD		4,937,911	4,513,610	424,301	(424,309)	(8)
1307		P	SG		-	-	-	789,634	789,634
1308		SCHMAT-SE	SE		30,515,774	27,942,096	2,573,678	(62,191)	2,511,487
1309		P	SG		(7,285,393)	(6,656,861)	(628,532)	100,874	(527,658)
1310		SCHMAT-GPS	GPS		(44,487,743)	(40,782,703)	(3,705,040)	-	(3,705,040)
1311		SCHMAT-SO	SO		94,137,094	86,297,143	7,839,951	(1,751,803)	6,088,148
1312		SCHMAT-SNF	SNPD		18,551,405	17,192,745	1,358,660	-	1,358,660
1313		DPW	BADDEBT		-	-	-	-	-
1314		BOOKDEPR	SCHMDEXP		362,449,559	331,307,634	31,141,925	1,315,177	32,457,102
1315				B 6.3	523,819,539	483,256,904	40,562,635	4,673,910	45,236,545
1316									
1317	TOTAL SCHEDULE - M ADDITIONS				531,626,284	490,618,030	41,008,254	4,532,164	45,540,418
1318									
1319	SCHMDF	Deductions - Flow Through							
1320		SCHMDF	S		-	-	-	-	-
1321		SCHMDF	DGP		6,423	5,346	1,077	-	1,077
1322		SCHMDF	DGU		-	-	-	-	-
1323				B 6.3	6,423	5,346	1,077	-	1,077
1324									
1325									
1326									
1327	SCHMDP	Deductions - Permanent							
1328		SCHMDP	S		-	-	-	-	-
1329		P	SE		5,135,750	4,702,605	433,145	-	433,145
1330		PTD	SNP		330,075	303,008	27,067	-	27,067
1331		SCHMDP	IBT		-	-	-	-	-
1332		SCHMDP-SO	SO		18,871,508	17,299,846	1,571,662	-	1,571,662
1333				B 6.3	24,337,333	22,305,459	2,031,874	-	2,031,874
1334									
1335	SCHMDT	Deductions - Temporary							
1336		GP	S		104,074,088	106,205,382	(2,131,294)	(2,096,168)	(4,227,462)
1337		DPW	BADDEBT		(3,083,872)	(2,528,647)	(555,225)	-	(555,225)
1338		SCHMDT-SNF	SNP		37,997,588	34,881,728	3,115,860	-	3,115,860
1339		CUST	DGP		-	-	-	-	-
1340		P	SE		4,871,980	4,461,081	410,899	39,795	450,694
1341		SCHMDT-SG	SG		(891,594)	(814,674)	(76,920)	-	(76,920)
1342		SCHMDT-GPS	GPS		(1,123,649)	(1,030,069)	(93,580)	-	(93,580)
1343		SCHMDT-SO	SO		13,992,306	12,826,995	1,165,311	9,517,742	10,683,053
1344		TAXDEPR	TAXDEPR		566,213,512	518,040,066	48,173,446	6,567,244	54,740,689
1345		DPW	SNPD		9,103,220	8,436,522	666,698	-	666,698
1346				B 6.5	731,153,579	680,478,385	50,675,194	14,028,613	64,703,807
1347									
1348	TOTAL SCHEDULE - M DEDUCTIONS				755,497,335	702,789,190	52,708,145	14,028,613	66,736,758
1349									
1350	TOTAL SCHEDULE - M ADJUSTMENTS				(223,871,051)	(212,171,159)	(11,699,892)	(9,496,449)	(21,196,341)
1351									

1352 NOTE: Positive Schedule M amounts increase taxable income and therefore increase tax expense.
 1353 Negative Schedule M amounts decrease taxable income and therefore decrease tax expense.

1354 12 MTH END SEPTEMBER 2004 MSP Revised Protocol
 1355 13 MONTH AVG

					UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
40911	State Income Taxes								
		IBT	IBT		11,936,663	10,527,582	1,409,081	(635,716)	773,365
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
TOTAL STATE TAXES					11,936,663	10,527,582	1,409,081	(635,716)	773,365
					UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIPTION		FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
Calculation of Taxable Income:									
	Operating Revenues				2,925,973,867	2,695,872,641	230,101,226	62,204,114	292,305,340
Operating Deductions:									
	O & M Expenses				1,842,458,301	1,708,916,374	133,541,926	67,023,269	200,565,196
	Depreciation Expense				352,316,780	321,990,333	30,326,447	939,582	31,266,029
	Amortization Expense				67,093,741	62,002,686	5,091,055	(52,163)	5,038,891
	Taxes Other Than Income				82,162,226	76,821,747	5,340,479	137,434	5,477,913
	Interest & Dividends (AFUDC-Equity)				(12,011,222)	(11,399,523)	(611,699)	-	(611,699)
	Misc Revenue & Expense				(87,404,769)	(87,310,934)	(93,834)	(310,535)	(404,369)
	Total Operating Deductions				2,244,615,057	2,071,020,684	173,594,374	67,737,587	241,331,960
Other Deductions:									
	Interest Deductions				252,369,067	231,674,418	20,694,649	(1,027,372)	19,667,277
	Interest on PCRBS				-	-	-	-	-
	Schedule M Adjustments				(223,871,051)	(212,171,159)	(11,699,892)	(9,496,449)	(21,196,341)
Income Before State Taxes					205,118,692	181,006,380	24,112,312	(14,002,550)	10,109,762
State Income Taxes					11,936,663	10,527,582	1,409,081	(635,716)	773,365
Total Taxable Income					193,182,029	170,478,798	22,703,231	(13,366,834)	9,336,397
Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
Federal Income Tax - Calculated					67,613,710	59,667,579	7,946,131	(4,678,392)	3,267,739
Adjustments to Calculated Tax:									
40910	Energy Credit	P	SE		-	-	-	(171,092)	(171,092)
40910	DMD	P	SG		-	-	-	(182,751)	(182,751)
FITOTH		NUTIL	OTH		-	-	-	-	-
40910	IRS Settle	LABOR	S		-	-	-	387,625	387,625
Federal Income Tax Per Books					67,613,710	59,667,579	7,946,131	(4,644,610)	3,301,521
TOTAL OPERATING EXPENSES					2,438,127,738	2,247,088,098	191,039,640	67,487,847	258,527,487

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1403	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
1404	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1405	310	Land and Land Rights								
1406		P	SG			3,620,785	3,308,410	312,376	-	312,376
1407		P	SG			34,462,826	31,489,619	2,973,207	-	2,973,207
1408		P	SG			41,404,410	37,832,333	3,572,077	(9,190,090)	(5,618,012)
1409		P	S			-	-	-	(531,339)	(531,339)
1410		P	SSGCH			1,231,557	1,122,334	109,223	-	109,223
1411					B 8.4	80,719,578	73,752,696	6,966,883	(9,721,429)	(2,754,546)
1412										
1413	311	Structures and Improvements								
1414		P	SG			239,216,294	218,578,417	20,637,877	-	20,637,877
1415		P	SG			331,608,068	302,999,287	28,608,781	-	28,608,781
1416		P	SG			145,739,188	133,165,850	12,573,339	-	12,573,339
1417		P	SSGCH			45,633,022	41,585,981	4,047,040	-	4,047,040
1418					B 8.4	762,196,572	696,329,534	65,867,037	-	65,867,037
1419										
1420	312	Boiler Plant Equipment								
1421		P	SG			762,805,607	696,996,175	65,809,432	-	65,809,432
1422		P	SG			724,078,961	661,610,588	62,468,373	-	62,468,373
1423		P	SG			758,863,188	693,393,879	65,469,308	-	65,469,308
1424		P	SSGCH			219,107,908	199,675,960	19,431,948	-	19,431,948
1425					B 8.4	2,464,855,664	2,251,676,602	213,179,061	-	213,179,061
1426										
1427	314	Turbogenerator Units								
1428		P	SG			159,781,527	145,996,716	13,784,812	-	13,784,812
1429		P	SG			162,852,740	148,802,966	14,049,774	-	14,049,774
1430		P	SG			301,493,467	275,482,759	26,010,708	(2,017,209)	23,993,499
1431		P	SSGCH			51,194,654	46,654,371	4,540,283	395,518	4,935,800
1432					B 8.4	675,322,388	616,936,812	58,385,576	(1,621,691)	56,763,885
1433										
1434	315	Accessory Electric Equipment								
1435		P	SG			88,847,387	81,182,268	7,665,119	-	7,665,119
1436		P	SG			141,280,574	129,091,892	12,188,681	-	12,188,681
1437		P	SG			49,032,642	44,802,455	4,230,187	-	4,230,187
1438		P	SSGCH			45,897,738	41,827,221	4,070,517	-	4,070,517
1439					B 8.4	325,058,341	296,903,837	28,154,505	-	28,154,505
1440										
1441										
1442										
1443	316	Misc Power Plant Equipment								
1444		P	SG			5,942,552	5,429,871	512,681	-	512,681
1445		P	SG			11,257,809	10,286,565	971,244	-	971,244
1446		P	SG			9,269,090	8,469,419	799,671	-	799,671
1447		P	SSGCH			3,042,528	2,772,697	269,832	-	269,832
1448					B 8.4	29,511,979	26,958,552	2,553,427	-	2,553,427
1449										
1450	317	Steam Plant ARO								
1451		P	S			18,111,662	18,111,662	-	-	-
1452					B 8.4	18,111,662	18,111,662	-	-	-
1453										
1454	SP	Unclassified Steam Plant - Account 300								
1455		P	SG			-	-	-	-	-
1456						-	-	-	-	-
1457										
1458										
1459		Total Steam Production Plant			B 8.4	4,355,776,183	3,980,669,694	375,106,489	(11,343,120)	363,763,369
1460										
1461										
1462		Summary of Steam Production Plant by Factor								
1463		S				18,111,662	18,111,662	-	(531,339)	(531,339)
1464		DGP				-	-	-	-	-
1465		DGU				-	-	-	-	-
1466		SG				3,971,557,114	3,628,919,467	342,637,647	(11,207,299)	331,430,348
1467		SSGCH				366,107,407	333,638,565	32,468,842	395,518	32,864,360
1468		Total Steam Production Plant by Factor				4,355,776,183	3,980,669,694	375,106,489	(11,343,120)	363,763,369

1471	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			WASHINGTON	
1472	ACCT	DESCRIPTION	FUNCTION	FACTOR	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1473	320	Land and Land Rights							
1474			P	SG	-	-	-	-	-
1475			P	SG	-	-	-	-	-
1476					-	-	-	-	-
1477									
1478	321	Structures and Improvements							
1479			P	SG	-	-	-	-	-
1480			P	SG	-	-	-	-	-
1481					-	-	-	-	-
1482									
1483	322	Reactor Plant Equipment							
1484			P	SG	-	-	-	-	-
1485			P	SG	-	-	-	-	-
1486					-	-	-	-	-
1487									
1488	323	Turbogenerator Units							
1489			P	SG	-	-	-	-	-
1490			P	SG	-	-	-	-	-
1491					-	-	-	-	-
1492									
1493	324	Land and Land Rights							
1494			P	SG	-	-	-	-	-
1495			P	SG	-	-	-	-	-
1496					-	-	-	-	-
1497									
1498	325	Misc. Power Plant Equipment							
1499			P	SG	-	-	-	-	-
1500			P	SG	-	-	-	-	-
1501					-	-	-	-	-
1502									
1503									
1504	NP	Unclassified Nuclear Plant - Acct 300							
1505			P	SG	-	-	-	-	-
1506					-	-	-	-	-
1507									
1508									
1509		Total Nuclear Production Plant			-	-	-	-	-
1510									
1511									
1512									
1513		Summary of Nuclear Production Plant by Factor							
1514		DGP			-	-	-	-	-
1515		DGU			-	-	-	-	-
1516		SG			-	-	-	-	-
1517									
1518		Total Nuclear Plant by Factor			-	-	-	-	-

ACCT	DESCRIPTION	FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
330	Land and Land Rights							
	P	SG		11,417,824	10,432,775	985,048	-	985,048
	P	SG		5,307,937	4,850,006	457,931	-	457,931
	P	SG		3,158,212	2,885,744	272,468	(73,892)	198,576
	P	SG		635,434	580,613	54,821	-	54,821
			B 8.5	20,519,406	18,749,138	1,770,268	(73,892)	1,696,376
331	Structures and Improvements							
	P	SG		22,906,667	20,930,443	1,976,224	-	1,976,224
	P	SG		6,531,391	5,967,909	563,482	-	563,482
	P	SG		42,568,501	38,895,994	3,672,507	(113,221)	3,559,286
	P	SG		5,473,923	5,001,672	472,251	-	472,251
			B 8.5	77,480,483	70,796,019	6,684,464	(113,221)	6,571,243
332	Reservoirs, Dams & Waterways							
	P	SG		164,287,824	150,114,241	14,173,583	-	14,173,583
	P	SG		23,114,484	21,120,331	1,994,153	-	1,994,153
	P	SG		50,963,055	46,566,326	4,396,729	3,080,433	7,477,162
	P	SG		34,552,991	31,572,005	2,980,986	83,722	3,064,708
			B 8.5	272,918,353	249,372,903	23,545,451	3,164,155	26,709,606
333	Water Wheel, Turbines, & Generators							
	P	SG		32,502,264	29,698,200	2,804,064	-	2,804,064
	P	SG		10,229,674	9,347,130	882,543	-	882,543
	P	SG		29,598,672	27,045,110	2,553,563	(146,472)	2,407,090
	P	SG		5,779,470	5,280,858	498,611	-	498,611
			B 8.5	78,110,079	71,371,298	6,738,781	(146,472)	6,592,309
334	Accessory Electric Equipment							
	P	SG		6,147,775	5,617,389	530,386	-	530,386
	P	SG		4,509,836	4,120,759	389,076	-	389,076
	P	SG		20,913,717	19,109,430	1,804,286	(34,442)	1,769,845
	P	SG		3,227,830	2,949,356	278,474	-	278,474
			B 8.5	34,799,158	31,796,934	3,002,223	(34,442)	2,967,782
335	Misc. Power Plant Equipment							
	P	SG		1,714,130	1,566,247	147,883	-	147,883
	P	SG		246,081	224,851	21,230	-	21,230
	P	SG		1,074,947	982,208	92,739	(261)	92,478
	P	SG		109,665	100,204	9,461	-	9,461
			B 8.5	3,144,824	2,873,511	271,313	(261)	271,052
336	Roads, Railroads & Bridges							
	P	SG		4,870,868	4,450,644	420,224	-	420,224
	P	SG		859,805	785,627	74,178	-	74,178
	P	SG		5,965,558	5,450,892	514,666	(17,215)	497,451
	P	SG		384,463	351,294	33,169	-	33,169
			B 8.5	12,080,694	11,038,458	1,042,236	(17,215)	1,025,021
337	Hydro Plant ARO							
	P	S		5,934,446	5,934,446	-	-	-
				5,934,446	5,934,446	-	-	-
HP	Unclassified Hydro Plant - Acct 300							
	P	S		(2,627,947)	(2,627,947)	-	-	-
	P	SG		-	-	-	-	-
	P	SG		(728,055)	(665,244)	(62,811)	-	(62,811)
	P	SG		-	-	-	-	-
				(3,356,002)	(3,293,190)	(62,811)	-	(62,811)
Total Hydraulic Plant			B 8.5	501,631,442	458,639,517	42,991,925	2,778,653	45,770,578
Summary of Hydraulic Plant by Factor								
	S			3,306,499	3,306,499	-	-	-
	SG			498,324,942	455,333,017	42,991,925	2,778,653	45,770,578
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
Total Hydraulic Plant by Factor				501,631,442	458,639,517	42,991,925	2,778,653	45,770,578

1603	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
1604	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1606	340	Land and Land Rights								
1607		P	SG			842,245	769,582	72,663	-	72,663
1608		P	SG			635	580	55	-	55
1609		P	SSGCT			185,924	170,561	15,363	-	15,363
1610					B 8.6	1,028,804	940,723	88,081	-	88,081
1612	341	Structures and Improvements								
1613		P	SG			12,504,729	11,425,910	1,078,819	-	1,078,819
1614		P	SG			173,937	158,931	15,006	-	15,006
1615		P	SSGCT			3,665,992	3,363,062	302,931	-	302,931
1616					B 8.6	16,344,658	14,947,902	1,396,755	-	1,396,755
1618	342	Fuel Holders, Producers & Accessories								
1619		P	SG			3,088,744	2,822,269	266,475	15,547,670	15,814,145
1620		P	SG			121,339	110,871	10,468	-	10,468
1621		P	SSGCT			2,247,517	2,061,799	185,718	12,425,389	12,611,108
1622					B 8.6	5,457,599	4,994,938	462,661	27,973,059	28,435,721
1624	343	Prime Movers								
1625		P	S			-	-	-	-	-
1626		P	SG			818,416	747,809	70,607	-	70,607
1627		P	SG			125,484,085	114,658,212	10,825,873	-	10,825,873
1628		P	SSGCT			52,370,963	48,043,413	4,327,550	-	4,327,550
1629					B 8.6	178,673,464	163,449,434	15,224,030	-	15,224,030
1631	344	Generators								
1632		P	S			-	-	-	-	-
1633		P	SG			87,835	80,258	7,578	-	7,578
1634		P	SG			45,696,120	41,753,785	3,942,336	-	3,942,336
1635		P	SSGCT			15,813,095	14,506,418	1,306,678	-	1,306,678
1636					B 8.6	61,597,051	56,340,460	5,256,591	-	5,256,591
1638	345	Accessory Electric Plant								
1639		P	SG			11,325,572	10,348,483	977,090	-	977,090
1640		P	SG			158,692	145,001	13,691	-	13,691
1641		P	SSGCT			4,456,067	4,087,850	368,216	-	368,216
1642					B 8.6	15,940,331	14,581,334	1,358,997	-	1,358,997
1646	346	Misc. Power Plant Equipment								
1647		P	SG			497,343	454,436	42,907	-	42,907
1648		P	SG			37,440	34,210	3,230	-	3,230
1649					B 8.6	534,783	488,646	46,137	-	46,137
1651	347	Other Production ARO								
1652		P	S			674,204	674,204	-	-	-
1653						674,204	674,204	-	-	-
1655	OP	Unclassified Other Prod Plant-Acct 300								
1656		P	S			-	-	-	-	-
1657		P	SG			-	-	-	-	-
1658						-	-	-	-	-
1660		Total Other Production Plant			B 8.6	280,250,895	256,417,642	23,833,253	27,973,059	51,806,312
1662		Summary of Other Production Plant by Factor								
1663		S				674,204	674,204	-	-	-
1664		DGU				-	-	-	-	-
1665		SG				200,837,133	183,510,336	17,326,797	15,547,670	32,874,467
1666		SSGCT				78,739,558	72,233,102	6,506,456	12,425,389	18,931,846
1667		Total of Other Production Plant by Factor				280,250,895	256,417,642	23,833,253	27,973,059	51,806,312
1669		Experimental Plant								
1670	103	Experimental Plant								
1671		P	SG			-	-	-	-	-
1672		Total Experimental Plant				-	-	-	-	-
1673		TOTAL PRODUCTION PLANT				5,137,658,520	4,695,726,853	441,931,667	19,408,592	461,340,259

1677	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			WASHINGTON		
					ACCT	DESCRIPTION	FUNCTION	FACTOR	TOTAL	OTHER
1679	350	Land and Land Rights								
1680		T	SG		21,353,566	19,511,332	1,842,233	-	1,842,233	
1681		T	SG		49,571,286	45,294,629	4,276,657	-	4,276,657	
1682		T	SG		17,673,182	16,148,466	1,524,716	-	1,524,716	
1683				B 8.7	88,598,035	80,954,428	7,643,607	-	7,643,607	
1684										
1685	352	Structures and Improvements								
1686		T	S		-	-	-	-	-	
1687		T	SG		8,684,671	7,935,420	749,252	-	749,252	
1688		T	SG		17,973,740	16,423,094	1,550,646	-	1,550,646	
1689		T	SG		21,272,333	19,437,107	1,835,225	(590)	1,834,636	
1690				B 8.7	47,930,744	43,795,621	4,135,123	(590)	4,134,533	
1691										
1692	353	Station Equipment								
1693		T	SG		141,083,636	128,911,946	12,171,691	-	12,171,691	
1694		T	SG		204,188,856	186,572,897	17,615,959	-	17,615,959	
1695		T	SG		496,569,839	453,729,331	42,840,507	(2,155)	42,838,352	
1696				B 8.7	841,842,331	769,214,174	72,628,157	(2,155)	72,626,002	
1697										
1698	354	Towers and Fixtures								
1699		T	SG		156,414,449	142,920,125	13,494,324	-	13,494,324	
1700		T	SG		127,295,492	116,313,344	10,982,148	-	10,982,148	
1701		T	SG		75,164,081	68,679,460	6,484,621	-	6,484,621	
1702				B 8.7	358,874,022	327,912,929	30,961,093	-	30,961,093	
1703										
1704	355	Poles and Fixtures								
1705		T	SG		70,761,846	64,657,018	6,104,828	-	6,104,828	
1706		T	SG		118,990,981	108,725,287	10,265,694	-	10,265,694	
1707		T	SG		280,066,801	255,904,633	24,162,168	-	24,162,168	
1708				B 8.7	469,819,628	429,286,938	40,532,690	-	40,532,690	
1709										
1710	356	Clearing and Grading								
1711		T	SG		208,758,983	190,748,746	18,010,237	-	18,010,237	
1712		T	SG		158,743,488	145,048,231	13,695,257	-	13,695,257	
1713		T	SG		235,972,860	215,614,803	20,358,057	-	20,358,057	
1714				B 8.7	603,475,332	551,411,780	52,063,551	-	52,063,551	
1715										
1716	357	Underground Conduit								
1717		T	SG		6,371	5,821	550	-	550	
1718		T	SG		162,746	148,706	14,041	-	14,041	
1719		T	SG		2,195,563	2,006,146	189,418	-	189,418	
1720				B 8.7	2,364,681	2,160,673	204,008	-	204,008	
1721										
1722	358	Underground Conductors								
1723		T	SG		-	-	-	-	-	
1724		T	SG		1,018,663	930,780	87,883	-	87,883	
1725		T	SG		2,910,668	2,659,556	251,112	-	251,112	
1726				B 8.7	3,929,330	3,590,336	338,995	-	338,995	
1727										
1728	359	Roads and Trails								
1729		T	SG		1,942,448	1,774,868	167,581	-	167,581	
1730		T	SG		501,203	457,963	43,240	-	43,240	
1731		T	SG		8,902,755	8,134,689	768,066	-	768,066	
1732				B 8.7	11,346,407	10,367,520	978,887	-	978,887	
1733										
1734	TP	Unclassified Trans Plant - Acct 300								
1735		T	SG		426,193	389,424	36,769	-	36,769	
1736				B 8.7	426,193	389,424	36,769	-	36,769	
1737										
1738	TS0	Unclassified Trans Sub Plant - Acct 300								
1739		T	SG		-	-	-	-	-	
1740					-	-	-	-	-	
1741										
1742		TOTAL TRANSMISSION PLANT		B 8.7	2,428,606,702	2,219,083,822	209,522,880	(2,745)	209,520,135	
1743		Summary of Transmission Plant by Factor								
1744		DGP			-	-	-	-	-	
1745		DGU			-	-	-	-	-	
1746		SG			2,428,606,702	2,219,083,822	209,522,880	(2,745)	209,520,135	
1747		Total Transmission Plant by Factor			2,428,606,702	2,219,083,822	209,522,880	(2,745)	209,520,135	

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1751 360	Land and Land Rights	DPW	S		29,891,946	28,933,237	958,709	-	958,709
1752				B 8.9	29,891,946	28,933,237	958,709	-	958,709
1753									
1754									
1755									
1756									
1757 361	Structures and Improvements	DPW	S		34,864,105	33,423,207	1,440,899	(1,500)	1,439,399
1758				B 8.9	34,864,105	33,423,207	1,440,899	(1,500)	1,439,399
1759									
1760									
1761 362	Station Equipment	DPW	S		588,886,598	547,789,129	41,097,469	(62,442)	41,035,027
1762				B 8.9	588,886,598	547,789,129	41,097,469	(62,442)	41,035,027
1763									
1764									
1765 364	Poles, Towers & Fixtures	DPW	S		722,394,639	651,727,035	70,667,604	-	70,667,604
1766				B 8.9	722,394,639	651,727,035	70,667,604	-	70,667,604
1767									
1768									
1769 365	Overhead Conductors	DPW	S		547,603,419	498,165,547	49,437,871	-	49,437,871
1770				B 8.9	547,603,419	498,165,547	49,437,871	-	49,437,871
1771									
1772									
1773 366	Underground Conduit	DPW	S		229,272,320	216,966,825	12,305,495	-	12,305,495
1774				B 8.9	229,272,320	216,966,825	12,305,495	-	12,305,495
1775									
1776									
1777									
1778									
1779									
1780 367	Underground Conductors	DPW	S		526,489,129	511,836,781	14,652,348	-	14,652,348
1781				B 8.9	526,489,129	511,836,781	14,652,348	-	14,652,348
1782									
1783									
1784 368	Line Transformers	DPW	S		821,309,977	746,564,171	74,745,806	-	74,745,806
1785				B 8.9	821,309,977	746,564,171	74,745,806	-	74,745,806
1786									
1787									
1788 369	Services	DPW	S		364,895,728	331,850,831	33,044,896	-	33,044,896
1789				B 8.9	364,895,728	331,850,831	33,044,896	-	33,044,896
1790									
1791									
1792 370	Meters	DPW	S		180,866,681	166,996,284	13,870,396	-	13,870,396
1793				B 8.10	180,866,681	166,996,284	13,870,396	-	13,870,396
1794									
1795									
1796 371	Installations on Customers' Premises	DPW	S		8,988,766	8,438,351	550,415	-	550,415
1797				B 8.10	8,988,766	8,438,351	550,415	-	550,415
1798									
1799									
1800 372	Leased Property	DPW	S		49,658	49,658	-	-	-
1801				B 8.10	49,658	49,658	-	-	-
1802									
1803									
1804 373	Street Lights	DPW	S		52,300,726	49,014,942	3,285,784	-	3,285,784
1805				B 8.10	52,300,726	49,014,942	3,285,784	-	3,285,784
1806									
1807									
1808 DP	Unclassified Dist Plant - Acct 300	DPW	S		3,417,371	3,268,562	148,809	-	148,809
1809				B 8.10	3,417,371	3,268,562	148,809	-	148,809
1810									
1811									
1812 DS0	Unclassified Dist Sub Plant - Acct 300	DPW	S		-	-	-	-	-
1813					-	-	-	-	-
1814									
1815									
1816									
1817	TOTAL DISTRIBUTION PLANT			B 8.10	4,111,231,063	3,795,024,560	316,206,503	(63,942)	316,142,561
1818									
1819	Summary of Distribution Plant by Factor								
1820	S				4,111,231,063	3,795,024,560	316,206,503	(63,942)	316,142,561
1821									
1822	Total Distribution Plant by Factor				4,111,231,063	3,795,024,560	316,206,503	(63,942)	316,142,561

1825	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
1826	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1827	389	Land and Land Rights								
1828		G-SITUS	S			8,296,150	7,042,013	1,254,137	-	1,254,137
1829		CUST	CN			1,109,264	1,024,582	84,683	-	84,683
1830		G-DGU	SG			3,510	3,207	303	-	303
1831		G-SG	SG			1,228	1,122	106	-	106
1832		PTD	SO			5,598,055	5,131,836	466,219	-	466,219
1833					B 8.11	15,008,207	13,202,759	1,805,448	-	1,805,448
1834										
1835	390	Structures and Improvements								
1836		G-SITUS	S			93,577,951	80,549,551	13,028,399	-	13,028,399
1837		G-DGP	SG			385,673	352,400	33,273	-	33,273
1838		G-DGU	SG			1,685,189	1,539,803	145,386	-	145,386
1839		CUST	CN			11,358,887	10,491,735	867,151	-	867,151
1840		G-SG	SG			3,048,044	2,785,081	262,964	-	262,964
1841		PTD	SO			100,437,948	92,073,247	8,364,701	-	8,364,701
1842					B 8.11	210,493,692	187,791,818	22,701,874	-	22,701,874
1843										
1844	391	Office Furniture & Equipment								
1845		G-SITUS	S			15,102,579	13,621,313	1,481,266	-	1,481,266
1846		G-DGP	SG			457,207	417,762	39,445	-	39,445
1847		G-DGU	SG			642,720	587,271	55,449	-	55,449
1848		CUST	CN			4,836,291	4,467,083	369,208	-	369,208
1849		G-SG	SG			6,622,546	6,051,200	571,346	(46)	571,300
1850		P	SE			172,560	158,007	14,554	-	14,554
1851		PTD	SO			82,274,473	75,422,468	6,852,005	-	6,852,005
1852		G-SG	SSGCH			627,314	571,680	55,634	-	55,634
1853		G-SG	SSGCT			3,584	3,288	296	-	296
1854					B 8.12	110,739,275	101,300,071	9,439,204	(46)	9,439,158
1855										
1856	392	Transportation Equipment								
1857		G-SITUS	S			59,615,247	56,256,669	3,358,578	-	3,358,578
1858		PTD	SO			6,665,615	6,110,487	555,128	-	555,128
1859		G-SG	SG			9,340,510	8,534,677	805,833	(982)	804,851
1860		CUST	CN			18,362	16,960	1,402	-	1,402
1861		G-DGU	SG			1,186,753	1,084,368	102,385	-	102,385
1862		P	SE			729,602	668,068	61,534	-	61,534
1863		G-DGP	SG			219,556	200,614	18,942	-	18,942
1864		G-SG	SSGCH			368,468	335,790	32,678	-	32,678
1865		G-DGU	SSGCT			25,124	23,048	2,076	-	2,076
1866					B 8.14	78,169,237	73,230,683	4,938,554	(982)	4,937,573
1867										
1868	393	Stores Equipment								
1869		G-SITUS	S			7,619,767	7,146,823	472,945	-	472,945
1870		G-DGP	SG			331,732	303,113	28,619	-	28,619
1871		G-DGU	SG			1,003,558	916,978	86,580	-	86,580
1872		PTD	SO			695,003	637,121	57,881	-	57,881
1873		G-SG	SG			1,276,496	1,166,369	110,127	-	110,127
1874		G-DGU	SSGCT			23,319	21,392	1,927	-	1,927
1875					B 8.14	10,949,875	10,191,796	758,079	-	758,079
1876										
1877	394	Tools, Shop & Garage Equipment								
1878		G-SITUS	S			22,831,884	21,087,467	1,744,416	-	1,744,416
1879		G-DGP	SG			3,473,671	3,173,988	299,684	-	299,684
1880		G-SG	SG			12,803,831	11,699,208	1,104,623	(2,631)	1,101,993
1881		PTD	SO			4,000,941	3,667,734	333,207	-	333,207
1882		P	SE			104,140	95,357	8,783	-	8,783
1883		G-DGU	SG			5,043,724	4,608,587	435,137	-	435,137
1884		G-SG	SSGCH			2,125,985	1,937,439	188,547	-	188,547
1885		G-SG	SSGCT			13,484	12,370	1,114	-	1,114
1886					B 8.14	50,397,661	46,282,149	4,115,511	(2,631)	4,112,881
1887										
1888	395	Laboratory Equipment								
1889		G-SITUS	S			23,368,971	21,640,827	1,728,144	-	1,728,144
1890		G-DGP	SG			161,815	147,855	13,960	-	13,960
1891		G-DGU	SG			1,160,471	1,060,354	100,117	-	100,117
1892		PTD	SO			5,572,504	5,108,413	464,091	-	464,091
1893		P	SE			48,029	43,978	4,051	-	4,051
1894		G-SG	SG			3,560,803	3,253,602	307,201	(78)	307,122
1895		G-SG	SSGCH			64,450	58,734	5,716	-	5,716
1896		G-SG	SSGCT			35,759	32,804	2,955	-	2,955
1897					B 8.15	33,972,802	31,346,567	2,626,235	(78)	2,626,157
1898										
1899	396	Power Operated Equipment								
1900		G-SITUS	S			80,677,511	74,724,349	5,953,162	-	5,953,162
1901		G-DGP	SG			2,161,971	1,975,451	186,519	-	186,519
1902		G-SG	SG			16,203,168	14,805,274	1,397,894	-	1,397,894
1903		PTD	SO			5,649,611	5,179,098	470,512	-	470,512
1904		G-DGU	SG			1,418,566	1,296,182	122,384	-	122,384
1905		P	SE			113,460	103,890	9,569	-	9,569
1906		G-SG	SSGCH			966,743	881,006	85,737	-	85,737
1907					B 8.16	107,191,030	98,965,252	8,225,778	-	8,225,778

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1910	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
1911	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1912	397	Communication Equipment								
1913		COM_EQ	S			99,204,577	89,893,187	9,311,390	-	9,311,390
1914		COM_EQ	SG			6,221,163	5,684,445	536,718	-	536,718
1915		COM_EQ	SG			10,260,766	9,375,540	885,226	-	885,226
1916		COM_EQ	SO			54,360,412	49,833,153	4,527,259	-	4,527,259
1917		COM_EQ	CN			5,464,772	5,047,585	417,187	-	417,187
1918		COM_EQ	SG			41,794,804	38,189,046	3,605,758	(633)	3,605,124
1919		COM_EQ	SE			6,215	5,691	524	-	524
1920		COM_EQ	SSGCH			868,563	791,533	77,030	-	77,030
1921		COM_EQ	SSGCT			66	61	5	-	5
1922					B 8.16	218,181,339	198,820,242	19,361,097	(633)	19,360,464
1923										
1924	398	Misc. Equipment								
1925		G-SITUS	S			955,237	868,655	86,582	-	86,582
1926		G-DGP	SG			55,641	50,841	4,800	-	4,800
1927		G-DGU	SG			516,005	471,487	44,517	-	44,517
1928		CUST	CN			159,666	147,477	12,189	-	12,189
1929		PTD	SO			3,022,287	2,770,584	251,703	-	251,703
1930		P	SE			4,207	3,852	355	-	355
1931		G-SG	SG			790,796	722,572	68,224	-	68,224
1932		G-SG	SSGCT			1,215	1,114	100	-	100
1933					B 8.17	5,505,054	5,036,582	468,471	-	468,471
1934										
1935	399	Coal Mine								
1936		P	SE			254,148,734	232,714,018	21,434,716	4,369,729	25,804,445
1937	MP	P	SE			-	-	-	-	-
1938					B 8.17	254,148,734	232,714,018	21,434,716	4,369,729	25,804,445
1939										
1940	399L	WIDCO Capital Lease								
1941		P	SE			-	-	-	-	-
1942						-	-	-	-	-
1943						-	-	-	-	-
1944		Remove Capital Leases				-	-	-	-	-
1945						-	-	-	-	-
1946						-	-	-	-	-
1947	1011390	General Capital Leases								
1948		G-SITUS	S			7,027,357	7,027,357	-	-	-
1949		PTD	SO			17,670,252	16,198,633	1,471,619	-	1,471,619
1950					B 9.1	24,697,610	23,225,991	1,471,619	-	1,471,619
1951										
1952		Remove Capital Leases				-	-	-	-	-
1953						24,697,610	23,225,991	1,471,619	-	1,471,619
1954										
1955	1011392	General Vehicles Capital Leases								
1956		LABOR	SO			-	-	-	-	-
1957						-	-	-	-	-
1958						-	-	-	-	-
1959		Remove Capital Leases				(24,697,610)	-	(1,471,619)	-	(1,471,619)
1960						(24,697,610)	-	(1,471,619)	-	(1,471,619)
1961										
1962	GP	Unclassified Gen Plant - Acct 300								
1963		G-SITUS	S			-	-	-	-	-
1964		PTD	SO			1,350,659	1,238,173	112,486	-	112,486
1965		CUST	CN			-	-	-	-	-
1966		G-SG	SG			-	-	-	-	-
1967		G-DGP	SG			-	-	-	-	-
1968		G-DGU	SG			-	-	-	-	-
1969						1,350,659	1,238,173	112,486	-	112,486
1970										
1971	399G	Unclassified Gen Plant - Acct 300								
1972		G-SITUS	S			-	-	-	-	-
1973		PTD	SO			-	-	-	-	-
1974		G-SG	SG			-	-	-	-	-
1975		G-DGP	SG			-	-	-	-	-
1976		G-DGU	SG			-	-	-	-	-
1977						-	-	-	-	-
1978						-	-	-	-	-
1979		TOTAL GENERAL PLANT			B 8.17	1,096,107,562	1,023,346,100	95,987,453	4,365,359	100,352,812
1980										
1981		Summary of General Plant by Factor								
1982		S				418,277,233	379,858,212	38,419,020	-	38,419,020
1983		DGP				-	-	-	-	-
1984		DGU				-	-	-	-	-
1985		SG				131,831,917	120,458,399	11,373,518	(4,370)	11,369,148
1986		SO				287,297,758	263,370,948	23,926,810	-	23,926,810
1987		SE				255,326,947	233,792,862	21,534,085	4,369,729	25,903,814
1988		CN				22,947,242	21,195,421	1,751,821	-	1,751,821
1989		DEU				-	-	-	-	-
1990		SSGCT				102,551	94,077	8,474	-	8,474
1991		SSGCH				5,021,523	4,576,181	445,342	-	445,342
1992		Less Capital Leases				(24,697,610)	(23,225,991)	(1,471,619)	-	(1,471,619)
1993		Total General Plant by Factor				1,096,107,562	1,000,120,110	95,987,453	4,365,359	100,352,812

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1996	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			WASHINGTON	
1997	ACCT	DESCRIPTION	FUNCTION	FACTOR	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1998	301	Organization							
1999			I-SITUS	S	26,288,163	24,337,746	1,950,416	-	1,950,416
2000			PTD	SO	-	-	-	-	-
2001			I-SG	SG	-	-	-	-	-
2002				B 8.1	26,288,163	24,337,746	1,950,416	-	1,950,416
2003	302	Franchise & Consent							
2004			I-SITUS	S	1,016,984	1,016,930	54	-	54
2005			I-SG	SG	1,241,756	1,134,627	107,130	-	107,130
2006			I-SG	SG	48,758,571	44,552,029	4,206,542	(388,425)	3,818,118
2007			I-SG	SG	12,050,369	11,010,749	1,039,620	(381,964)	657,656
2008			I-DGP	SG	2,852,076	2,606,019	246,057	-	246,057
2009			I-DGU	SG	679,586	620,956	58,630	-	58,630
2010				B 8.1	66,599,342	60,941,309	5,658,033	(770,388)	4,887,644
2011									
2012	303	Miscellaneous Intangible Plant							
2013			I-SITUS	S	4,714,058	4,705,892	8,166	-	8,166
2014			I-SG	SG	33,204,281	30,339,652	2,864,629	(12,552)	2,852,076
2015			PTD	SO	358,966,364	329,070,830	29,895,535	-	29,895,535
2016			P	SE	1,143,302	1,046,877	96,425	-	96,425
2017			CUST	CN	97,579,381	90,130,051	7,449,330	-	7,449,330
2018			P	SSGCH	6,018	5,484	534	-	534
2019			I-DGP	SG	-	-	-	-	-
2020				B 8.3	495,613,404	455,298,786	40,314,619	(12,552)	40,302,066
2021	303	Less Non-Utility Plant							
2022			I-SITUS	S	-	-	-	-	-
2023					495,613,404	455,298,786	40,314,619	(12,552)	40,302,066
2024	IP	Unclassified Intangible Plant - Acct 300							
2025			I-SITUS	S	-	-	-	-	-
2026			I-SG	SG	-	-	-	-	-
2027			I-DGU	SG	-	-	-	-	-
2028			PTD	SO	-	-	-	-	-
2029					-	-	-	-	-
2030					-	-	-	-	-
2031		TOTAL INTANGIBLE PLANT		B 8.3	588,500,909	540,577,841	47,923,068	(782,941)	47,140,127
2032									
2033		Summary of Intangible Plant by Factor							
2034		S			32,019,204	30,060,568	1,958,636	-	1,958,636
2035		DGP			-	-	-	-	-
2036		DGU			-	-	-	-	-
2037		SG			98,786,639	90,264,032	8,522,607	(782,941)	7,739,666
2038		SO			358,966,364	329,070,830	29,895,535	-	29,895,535
2039		CN			97,579,381	90,130,051	7,449,330	-	7,449,330
2040		DEU			6,018	5,484	534	(534)	-
2041		SE			1,143,302	1,046,877	96,425	-	96,425
2042		Total Intangible Plant by Factor			588,500,909	540,577,841	47,923,068	(783,475)	47,139,593
2043		Summary of Unclassified Plant (Account 106)							
2044		DP			3,417,371	3,268,562	148,809	-	148,809
2045		DS0			-	-	-	-	-
2046		GP			1,350,659	1,238,173	112,486	-	112,486
2047		HP			(3,356,002)	(3,293,190)	(62,811)	-	(62,811)
2048		NP			-	-	-	-	-
2049		OP			-	-	-	-	-
2050		TP			426,193	389,424	36,769	-	36,769
2051		TS0			-	-	-	-	-
2052		IP			-	-	-	-	-
2053		MP			-	-	-	-	-
2054		SP			-	-	-	-	-
2055		Total Unclassified Plant by Factor			1,838,221	1,602,968	235,253	-	235,253
2056									
2057		TOTAL ELECTRIC PLANT IN SERVICE		B 8.17	13,362,104,756	12,273,759,176	1,111,571,570	22,924,323	1,134,495,894
2058		Summary of Electric Plant by Factor							
2059		S			4,583,619,865	4,227,035,705	356,584,160	(595,281)	355,988,879
2060		SE			256,470,249	234,839,739	21,630,511	4,369,729	26,000,240
2061		DGU			-	-	-	-	-
2062		DGP			-	-	-	-	-
2063		SG			7,329,944,448	6,697,569,074	632,375,375	6,328,968	638,704,343
2064		SO			646,264,122	592,441,777	53,822,345	-	53,822,345
2065		CN			120,526,624	111,325,473	9,201,151	-	9,201,151
2066		DEU			-	-	-	-	-
2067		SSGCH			371,134,949	338,220,230	32,914,718	395,518	33,310,236
2068		SSGCT			78,842,109	72,327,179	6,514,930	12,425,389	18,940,320
2069		Less Capital Leases			(24,697,610)	(23,225,991)	(1,471,619)	-	(1,471,619)
2070					13,362,104,756	12,250,533,185	1,111,571,570	22,924,323	1,134,495,894

2073	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			WASHINGTON	
2074	ACCT	DESCRIPTION	FUNCTION	FACTOR	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2075	105	Plant Held For Future Use							
2076		DPW	S		273,612	273,612	-	-	-
2077		P	SG		-	-	-	-	-
2078		T	SG		268,838	245,645	23,193	-	23,193
2079		P	SG		-	-	-	-	-
2080		P	SE		946,306	866,495	79,811	-	79,811
2081		G	SG		-	-	-	-	-
2082									
2083									
2084				B 10.1	1,488,756	1,385,752	103,004	-	103,004
2085									
2086	114	Electric Plant Acquisition Adjustments							
2087		P	S		-	-	-	-	-
2088		P	SG		142,633,069	130,327,704	12,305,365	-	12,305,365
2089		P	SG		14,560,711	13,304,516	1,256,194	-	1,256,194
2090				B 15.1	157,193,780	143,632,221	13,561,559	-	13,561,559
2091									
2092	115	Accum Provision for Asset Acquisition Adjustments							
2093		P	S		-	-	-	-	-
2094		P	SG		(56,400,068)	(51,534,272)	(4,865,796)	-	(4,865,796)
2095		P	SG		(8,420,526)	(7,694,063)	(726,463)	-	(726,463)
2096				B 15.1	(64,820,594)	(59,228,335)	(5,592,259)	-	(5,592,259)
2097									
2098	120	Nuclear Fuel							
2099		P	SE		-	-	-	-	-
2100									
2101									
2102	124	Weatherization							
2103		DMSC	S		90,018,590	88,630,916	1,387,674	-	1,387,674
2104		DMSC	SO		(7,112,381)	(6,520,046)	(592,335)	-	(592,335)
2105				B 16.2	82,906,209	82,110,870	795,339	-	795,339
2106									
2107	182W	Weatherization							
2108		DMSC	S		38,082,836	38,082,836	-	-	-
2109		DMSC	SG		-	-	-	-	-
2110		DMSC	SGCT		-	-	-	-	-
2111		DMSC	SO		-	-	-	-	-
2112				B 16.2	38,082,836	38,082,836	-	-	-
2113									
2114	186W	Weatherization							
2115		DMSC	S		-	-	-	-	-
2116		DMSC	CN		-	-	-	-	-
2117		DMSC	CNP		-	-	-	-	-
2118		DMSC	SG		-	-	-	-	-
2119		DMSC	SO		-	-	-	-	-
2120									
2121									
2122		Total Weatherization			120,989,045	120,193,706	795,339	-	795,339
2123									
2124	151	Fuel Stock							
2125		P	DEU		-	-	-	-	-
2126		P	SE		46,365,657	42,455,212	3,910,445	-	3,910,445
2127		P	SSECH		6,777,107	6,192,502	584,605	-	584,605
2128				B 13.1	53,142,764	48,647,714	4,495,050	-	4,495,050
2129									
2130	152	Fuel Stock - Undistributed							
2131		P	SE		-	-	-	-	-
2132									
2133									
2134	25316	DG&T Working Capital Deposit							
2135		P	SE		(1,101,625)	(1,008,715)	(92,910)	-	(92,910)
2136				B 13.3	(1,101,625)	(1,008,715)	(92,910)	-	(92,910)
2137									
2138	25317	DG&T Working Capital Deposit							
2139		P	SE		(1,897,125)	(1,737,123)	(160,002)	-	(160,002)
2140				B 13.3	(1,897,125)	(1,737,123)	(160,002)	-	(160,002)
2141									
2142	25319	Provo Working Capital Deposit							
2143		P	SE		-	-	-	-	-
2144									
2145									
2146		Total Fuel Stock			50,144,014	45,901,876	4,242,137	-	4,242,137

FERC		BUSINESS	PITA	UNADJUSTED RESULTS			WASHINGTON		
ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2151	154	Materials and Supplies							
2152		MSS	S		37,511,029	34,853,086	2,657,943	-	2,657,943
2153		MSS	SG		-	-	-	-	-
2154		MSS	SE		2,303,105	2,108,863	194,242	-	194,242
2155		MSS	SO		(5,921,070)	(5,427,950)	(493,120)	-	(493,120)
2156		MSS	SNPPS		47,553,328	43,441,890	4,111,437	-	4,111,437
2157		MSS	SNPPH		(13,500)	(12,336)	(1,165)	-	(1,165)
2158		MSS	SNPD		220,482	204,335	16,148	-	16,148
2159		MSS	SNPT		12,507,668	11,428,596	1,079,072	-	1,079,072
2160		MSS	SG		-	-	-	-	-
2161		MSS	SG		-	-	-	-	-
2162		MSS	SNPP		-	-	-	-	-
2163		MSS	SSGCH		(33,105)	(30,169)	(2,936)	-	(2,936)
2164				B 13.3	94,127,936	86,566,314	7,561,622	-	7,561,622
2165									
2166	163	Stores Expense Undistributed							
2167		MSS	SO		-	-	-	-	-
2168									
2169									
2170									
2171	25318	Provo Working Capital Deposit							
2172		MSS	SNPPS		(273,000)	(249,397)	(23,603)	-	(23,603)
2173									
2174				B 13.3	(273,000)	(249,397)	(23,603)	-	(23,603)
2175									
2176		Total Materials & Supplies			93,854,936	86,316,918	7,538,018	-	7,538,018
2177									
2178	165	Prepayments							
2179		DMSC	S		7,186,760	7,199,342	(12,583)	-	(12,583)
2180		GP	GPS		4,038,545	3,702,206	336,339	-	336,339
2181		PT	SG		717,027	655,167	61,860	-	61,860
2182		P	SE		3,948,837	3,615,795	333,042	-	333,042
2183		PTD	SO		15,654,978	14,351,196	1,303,782	-	1,303,782
2184				B 15.2	31,546,147	29,523,706	2,022,441	-	2,022,441
2185									
2186	182M	Misc Regulatory Assets							
2187		DDS2	S		1,396,352,964	1,396,767,490	(414,526)	5,937,500	5,522,974
2188		DEFSG	SG		-	-	-	(57,761)	(57,761)
2189		P	SSGCH		14,965,667	13,638,412	1,327,255	-	1,327,255
2190		DEFSG	SG		-	-	-	-	-
2191		DEFSG	SG		-	-	-	-	-
2192		P	SE		18,242,447	16,703,892	1,538,554	(1,538,585)	(31)
2193		DDSO2	SO		5,793,641	5,311,133	482,508	(475,236)	7,271
2194				B 11.3	1,435,354,719	1,432,420,928	2,933,791	3,865,918	6,799,709
2195									
2196	186M	Misc Deferred Debits							
2197		LABOR	S		49,118,819	46,728,609	2,390,210	(2,390,210)	(0)
2198		P	SG		-	-	-	-	-
2199		P	SG		-	-	-	-	-
2200		DEFSG	SG		31,298,719	28,598,488	2,700,230	(457,720)	2,242,510
2201		LABOR	SO		475,475	435,876	39,599	-	39,599
2202		P	SE		13,194,530	12,081,713	1,112,817	-	1,112,817
2203		P	SNPPS		-	-	-	-	-
2204		GP	EXCTAX		-	-	-	-	-
2205				B 11.4	94,087,542	87,844,686	6,242,856	(2,847,930)	3,394,926
2206									
2207		Working Capital							
2208	CWC	Cash Working Capital							
2209		CWC	S		39,853,944	37,388,732	2,465,212	1,029,079	3,494,291
2210		CWC	SO		-	-	-	-	-
2211		CWC	SE		-	-	-	-	-
2212					39,853,944	37,388,732	2,465,212	1,029,079	3,494,291
2213									
2214	OWC	Other Working Capital							
2215	131	Cash	GP	SNP	13,730,202	12,604,305	1,125,898	-	1,125,898
2216	135	Working Funds	GP	SG	(49,731)	(45,440)	(4,290)	-	(4,290)
2217	143	Other Accounts Re	GP	SO	12,323,596	11,297,259	1,026,337	-	1,026,337
2218	232	Accounts Payable	PTD	S	(333,674,741)	(333,674,741)	-	-	-
2219	232	Accounts Payable	PTD	SO	(6,853,313)	(6,282,553)	(570,759)	-	(570,759)
2220	232	Accounts Payable	P	SE	(842,629)	(771,563)	(71,067)	-	(71,067)
2221	253	Deferred Hedge	P	SE	-	-	-	-	-
2222	2533	Other Deferred Cre	P	S	(18,383)	(18,383)	-	-	-
2223	2533	Other Deferred Cre	P	SE	(4,807,256)	(4,401,816)	(405,440)	-	(405,440)
2224	230	Asset Retirement	C P	SE	(5,195,017)	(4,756,873)	(438,144)	270,089	(168,055)
2225	230	Asset Retirement	C P	S	(57,042,892)	(57,042,892)	-	-	-
2226	254105	ARO Regulatory Li	P	S	(384,852)	(384,852)	-	-	-
2227	254105	ARO Regulatory Li	P	SE	(148,068)	(135,580)	(12,488)	-	(12,488)
2228	2533	Cholla Reclamatior	P	SSECH	-	-	-	-	-
2229					(382,963,084)	(383,613,129)	650,046	270,089	920,134
2230									
2231		Total Working Capital			(343,109,139)	(346,224,397)	3,115,258	1,299,168	4,414,425

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ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2235	Miscellaneous Rate Base								
2238	18221	Unrec Plant & Reg Study Costs							
2237		P	S		-	-	-	-	-
2238									
2239					-	-	-	-	-
2240									
2241	18222	Nuclear Plant - Trojan							
2242		P	S		(2,348,745)	(464,347)	(1,884,398)	1,884,398	0
2243		P	TROJP		5,617,163	5,134,204	482,959	(482,959)	0
2244		P	TROJD		8,176,477	7,473,895	702,582	(702,582)	0
2245				B 15.2	11,444,896	12,143,752	(698,856)	698,857	0
2246									
2247									
2248									
2249	1869	Misc Deferred Debits-Trojan							
2250		P	S		-	-	-	-	-
2251		P	SNPPN		-	-	-	-	-
2252					-	-	-	-	-
2253									
2254	141	Impact Housing - Notes Receivable							
2255		P	SG		669,515	611,754	57,761	-	57,761
2256									
2257				B 15.1	669,515	611,754	57,761	-	57,761
2258									
2259	TOTAL MISCELLANEOUS RATE BASE				12,114,411	12,755,507	(641,095)	698,857	57,761
2260	TOTAL RATE BASE ADDITIONS				1,588,843,617	1,554,522,569	34,321,048	3,016,012	37,337,061
2261									

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FERC		BUSINESS	PITA	UNADJUSTED RESULTS			WASHINGTON			
ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2266	235	Customer Service Deposits								
2267		CUST	S		(10,913,681)	(10,085,115)	(828,566)	-	(828,566)	
2268		CUST	CN		(10,188,541)	(9,410,735)	(777,806)	-	(777,806)	
2269				B 15.6	(21,102,222)	(19,495,850)	(1,606,372)	-	(1,606,372)	
2270										
2271	2281	Prov for Property Ir	PTD	SO	B 15.2	(901,767)	(826,665)	(75,101)	-	(75,101)
2272	2282	Prov for Injuries & I	PTD	SO	B 15.2	(12,759,431)	(11,696,796)	(1,062,634)	-	(1,062,634)
2273	2283	Prov for Pensions r	PTD	SO	B 15.3	(53,009,924)	(48,595,137)	(4,414,787)	140,746	(4,274,041)
2274	2283	Prov for Pensions r	PTD	S	B 15.3	(341,971,375)	(341,971,375)	-	-	-
2275	254	Reg Liabilities - Ins	PTD	SO	B 15.7	(2,739,549)	(2,511,393)	(228,156)	-	(228,156)
2276					(411,382,046)	(405,601,368)	(5,780,678)	140,746	(5,639,932)	
2277										
2278	22844	Accum Hydro Relicensing Obligation								
2279		P	S		(8,411,603)	(8,411,603)	-	-	-	
2280		P	SG		-	-	-	-	-	
2281				B 15.3	(8,411,603)	(8,411,603)	-	-	-	
2282										
2283	22842	Accum Misc Oper i	P	TROJD	B 15.3	(2,923,347)	(2,672,152)	(251,195)	251,195	(0)
2284	230	Asset Retirement C	P	TROJP	B 15.3	(3,177,465)	(2,904,269)	(273,196)	273,196	0
2285	254105	ARO Regulatory Li	P	TROJP	B 15.7	(767,540)	(701,548)	(65,992)	65,992	(0)
2286	254		P	S	B 15.7	(2,141,567)	(2,141,567)	-	-	-
2287					(9,009,920)	(8,419,537)	(590,383)	590,383	(0)	
2288										
2289	252	Customer Advances for Construction								
2290		DPW	S		5,995,465	6,005,288	(9,823)	(40,083)	(49,906)	
2291		DPW	SE		-	-	-	-	-	
2292		T	SG		-	-	-	(69,249)	(69,249)	
2293		DPW	SO		-	-	-	-	-	
2294		CUST	CN		(10,847,695)	(10,019,569)	(828,126)	826,773	(1,354)	
2295				B 20.3	(4,852,231)	(4,014,281)	(837,950)	717,441	(120,509)	
2296										
2297	25398	SO2 Emissions								
2298		P	SE		-	-	-	(3,465,137)	(3,465,137)	
2299					-	-	-	(3,465,137)	(3,465,137)	
2300										
2301	25399	Other Deferred Credits								
2302		P	S		(34,437,821)	(34,226,833)	(210,988)	-	(210,988)	
2303		GP	GPS		-	-	-	-	-	
2304		P	SG		(13,408,326)	(12,251,551)	(1,156,775)	-	(1,156,775)	
2305		P	SE		(5,110,767)	(4,679,728)	(431,038)	-	(431,038)	
2306				B 15.6	(52,956,913)	(51,158,112)	(1,798,801)	-	(1,798,801)	
2307										
2308	190	Accumulated Deferred Income Taxes								
2309		P	S		60,422,775	57,611,650	2,811,125	(11,466,500)	(8,655,375)	
2310		P	DGU		-	-	-	-	-	
2311		LABOR	SO		(10,288,443)	(9,431,598)	(856,845)	-	(856,845)	
2312		P	DGP		-	-	-	1,949,492	1,949,492	
2313		CUST	BADDEBT		21,549,625	17,669,796	3,879,830	-	3,879,830	
2314		P	TROJD		(2,131,260)	(1,948,127)	(183,133)	-	(183,133)	
2315		P	SG		30,387,232	27,765,639	2,621,594	-	2,621,594	
2316		P	SE		52,677,973	48,235,151	4,442,821	1,267,166	5,709,987	
2317		PTD	SNP		3,551,655	3,260,414	291,241	-	291,241	
2318		DPW	SNPD		-	-	-	-	-	
2319										
2320				B 19.1	156,169,558	143,162,926	13,006,633	(8,249,843)	4,756,790	
2321										
2322	281	Accumulated Deferred Income Taxes								
2323		P	S		-	-	-	288,000	288,000	
2324		PT	DGP		(1,720,939)	(1,432,376)	(288,563)	-	(288,563)	
2325		T	SNPT		-	-	-	-	-	
2326				B 19.1	(1,720,939)	(1,432,376)	(288,563)	288,000	(563)	
2327										
2328	282	Accumulated Deferred Income Taxes								
2329		GP	S		(476,415,024)	(476,415,024)	-	1,168,000	1,168,000	
2330		ACCMDIT	DITBAL		(1,166,841,657)	(1,088,791,618)	(78,050,038)	(69,135)	(78,119,174)	
2331		PT	DGP		(205,244)	(170,829)	(34,415)	(913,575)	(947,990)	
2332		LABOR	SO		-	-	-	-	-	
2333		CUST	CN		-	-	-	-	-	
2334		P	SE		(5,918,830)	(5,419,640)	(499,190)	-	(499,190)	
2335		P	SG		(15,866,516)	(14,497,666)	(1,368,850)	-	(1,368,850)	
2336				B 19.2	(1,665,247,271)	(1,585,294,778)	(79,952,493)	185,289	(79,767,204)	
2337										
2338	283	Accumulated Deferred Income Taxes								
2339		GP	S		(5,711,822)	(5,711,822)	-	1,950,719	1,950,719	
2340		P	SG		533,151	487,154	45,996	-	45,996	
2341		P	SE		412,877	378,056	34,822	-	34,822	
2342		LABOR	SO		(32,230,366)	(29,546,147)	(2,684,218)	(46,205)	(2,730,423)	
2343		GP	GPS		(2,833,401)	(2,597,429)	(235,972)	-	(235,972)	
2344		PTD	SNP		(16,796,832)	(15,419,466)	(1,377,366)	-	(1,377,366)	
2345		P	TROJD		54,833	50,122	4,712	-	4,712	
2346		PTD	SNPD		-	-	-	-	-	
2347		P	SGCT		-	-	-	-	-	
2348										
2349				B 19.2	(56,571,559)	(52,359,533)	(4,212,026)	1,904,514	(2,307,512)	
2350										
2351		TOTAL ACCUMULATED DEF INCOME TAX		B 19.2	(1,567,370,210)	(1,495,923,761)	(71,446,449)	(5,872,039)	(77,318,488)	

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2354	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			WASHINGTON		
					ACCT	DESCRIPTION	FUNCTION	FACTOR	TOTAL	OTHER
2355	255	Accumulated Investment Tax Credit								
2356		PTD	S		(63,685,615)	(63,685,615)	-	-	-	
2358		PTD	ITC84		(4,799,663)	(4,119,071)	(680,592)	(137,642)	(818,234)	
2359		PTD	ITC85		(6,607,585)	(5,724,812)	(882,773)	-	(882,773)	
2360		PTD	ITC86		(2,774,535)	(2,410,350)	(364,185)	-	(364,185)	
2361		PTD	ITC88		(377,793)	(321,275)	(56,518)	-	(56,518)	
2362		PTD	ITC89		(796,039)	(674,493)	(121,546)	-	(121,546)	
2363		PTD	ITC90		(466,980)	(448,706)	(18,274)	-	(18,274)	
2364		PTD	DGU		-	-	-	-	-	
2365				B 19.3	(79,508,210)	(77,384,322)	(2,123,888)	(137,642)	(2,261,530)	
2366	TOTAL RATE BASE DEDUCTIONS				(2,154,593,355)	(2,070,408,834)	(84,184,521)	(8,026,247)	(92,210,768)	

2370	FERC	ACCT	DESCRIPTION	FUNCTION	PITA	Ref	UNADJUSTED RESULTS			WASHINGTON	
							TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2371	108SP	Steam Prod Plant Accumulated Depr									
2372		P	S		(2,333,348)	(2,333,348)	-	-	-		
2373		P	SG		(757,405,462)	(692,061,916)	(65,343,546)	-	(65,343,546)		
2374		P	SG		(855,862,921)	(782,025,167)	(73,837,754)	-	(73,837,754)		
2375		P	SG		(321,737,905)	(293,980,651)	(27,757,254)	(251,084)	(28,008,338)		
2376		P	SSGCH		(195,443,215)	(178,110,010)	(17,333,205)	(12,082)	(17,345,287)		
2377				B 17.1	(2,132,782,851)	(1,948,511,092)	(184,271,759)	(263,166)	(184,534,926)		
2378	108NP	Nuclear Prod Plant Accumulated Depr									
2379		P	SG		-	-	-	-	-		
2380		P	SG		-	-	-	-	-		
2381		P	SG		-	-	-	-	-		
2382					-	-	-	-	-		
2383	108HP	Hydraulic Prod Plant Accum Depr									
2384		P	S		(793,365)	(793,365)	-	-	-		
2385		P	SG		(148,574,423)	(135,756,480)	(12,817,942)	-	(12,817,942)		
2386		P	SG		(29,039,529)	(26,534,206)	(2,505,324)	-	(2,505,324)		
2387		P	SG		(31,676,073)	(28,943,287)	(2,732,786)	427,746	(2,305,040)		
2388		P	SG		(10,583,888)	(9,670,786)	(913,102)	(155,276)	(1,068,379)		
2389				B 17.2	(220,667,278)	(201,698,124)	(18,969,154)	272,469	(18,696,685)		
2390	108OP	Other Production Plant - Accum Depr									
2391		P	S		(112,908)	(112,908)	-	-	-		
2392		P	SG		(2,338,970)	(2,137,181)	(201,790)	-	(201,790)		
2393		P	SG		-	-	-	-	-		
2394		P	SG		(39,790,567)	(36,357,720)	(3,432,847)	(2,319,457)	(5,752,304)		
2395		P	SSGCT		(4,842,902)	(4,442,720)	(400,182)	(428,279)	(828,461)		
2396				B 17.3	(47,085,347)	(43,050,529)	(4,034,818)	(2,747,737)	(6,782,555)		
2397	108EP	Experimental Plant - Accum Depr									
2398		P	SG		-	-	-	-	-		
2399		P	SG		-	-	-	-	-		
2400					-	-	-	-	-		
2401					-	-	-	-	-		
2402					-	-	-	-	-		
2403					-	-	-	-	-		
2404					-	-	-	-	-		
2405					-	-	-	-	-		
2406					-	-	-	-	-		
2407					-	-	-	-	-		
2408					-	-	-	-	-		
2409					-	-	-	-	-		
2410					-	-	-	-	-		
2411					-	-	-	-	-		
2412					-	-	-	-	-		
2413					-	-	-	-	-		
2414					-	-	-	-	-		
2415	TOTAL PRODUCTION PLANT DEPRECIATION				(2,400,535,477)	(2,193,259,745)	(207,275,732)	(2,738,433)	(210,014,165)		

2417	FERC	ACCT	DESCRIPTION	FUNCTION	PITA	Ref	UNADJUSTED RESULTS			WASHINGTON	
							TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2418	Summary of Prod Plant Depreciation by Factor										
2419		S			(3,239,620)	(3,239,620)	-	-	-		
2420		DGP			-	-	-	-	-		
2421		DGU			-	-	-	-	-		
2422		SG			(2,197,009,739)	(2,007,467,395)	(189,542,345)	(2,298,072)	(191,840,417)		
2423		SSGCH			(195,443,215)	(178,110,010)	(17,333,205)	(12,082)	(17,345,287)		
2424		SSGCT			(4,842,902)	(4,442,720)	(400,182)	(428,279)	(828,461)		
2425					(2,400,535,477)	(2,193,259,745)	(207,275,732)	(2,738,433)	(210,014,165)		
2426	Total of Prod Plant Depreciation by Factor										

2428	FERC	ACCT	DESCRIPTION	FUNCTION	PITA	Ref	UNADJUSTED RESULTS			WASHINGTON	
							TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2429	108TP	Transmission Plant Accumulated Depr									
2430		T	SG		(338,565,168)	(309,356,178)	(29,208,990)	-	(29,208,990)		
2431		T	SG		(334,745,400)	(305,865,952)	(28,879,448)	-	(28,879,448)		
2432		T	SG		(229,077,679)	(209,314,489)	(19,763,190)	1,469	(19,761,721)		
2433				B 17.4	(902,388,246)	(824,536,618)	(77,851,628)	1,469	(77,850,159)		
2434	TOTAL TRANS PLANT ACCUM DEPR										

2438	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
2439	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2440	108360	Land and Land Rights								
2441		DPW	S			(3,846,933)	(3,681,713)	(165,220)	-	(165,220)
2442					B 17.4	(3,846,933)	(3,681,713)	(165,220)	-	(165,220)
2443										
2444	108361	Structures and Improvements								
2445		DPW	S			(12,368,236)	(11,907,630)	(460,606)	1,178	(459,428)
2446					B 17.4	(12,368,236)	(11,907,630)	(460,606)	1,178	(459,428)
2447										
2448	108362	Station Equipment								
2449		DPW	S			(147,667,077)	(132,865,207)	(14,801,870)	50,580	(14,751,290)
2450					B 17.4	(147,667,077)	(132,865,207)	(14,801,870)	50,580	(14,751,290)
2451										
2452	108364	Poles, Towers & Fixtures								
2453		DPW	S			(349,044,065)	(304,607,188)	(44,436,877)	-	(44,436,877)
2454					B 17.4	(349,044,065)	(304,607,188)	(44,436,877)	-	(44,436,877)
2455										
2456	108365	Overhead Conductors								
2457		DPW	S			(201,431,864)	(183,664,292)	(17,767,571)	-	(17,767,571)
2458					B 17.5	(201,431,864)	(183,664,292)	(17,767,571)	-	(17,767,571)
2459										
2460	108366	Underground Conduit								
2461		DPW	S			(92,137,125)	(89,138,640)	(2,998,485)	-	(2,998,485)
2462					B 17.5	(92,137,125)	(89,138,640)	(2,998,485)	-	(2,998,485)
2463										
2464	108367	Underground Conductors								
2465		DPW	S			(192,560,523)	(188,090,712)	(4,469,811)	-	(4,469,811)
2466					B 17.5	(192,560,523)	(188,090,712)	(4,469,811)	-	(4,469,811)
2467										
2468	108368	Line Transformers								
2469		DPW	S			(306,460,329)	(281,440,754)	(25,019,575)	-	(25,019,575)
2470					B 17.5	(306,460,329)	(281,440,754)	(25,019,575)	-	(25,019,575)
2471										
2472	108369	Services								
2473		DPW	S			(116,846,394)	(107,595,789)	(9,250,605)	-	(9,250,605)
2474					B 17.5	(116,846,394)	(107,595,789)	(9,250,605)	-	(9,250,605)
2475										
2476	108370	Meters								
2477		DPW	S			(85,470,324)	(79,268,506)	(6,201,818)	-	(6,201,818)
2478					B 17.5	(85,470,324)	(79,268,506)	(6,201,818)	-	(6,201,818)
2479										
2480										
2481										
2482	108371	Installations on Customers' Premises								
2483		DPW	S			(5,732,679)	(5,442,726)	(289,953)	-	(289,953)
2484					B 17.5	(5,732,679)	(5,442,726)	(289,953)	-	(289,953)
2485										
2486	108372	Leased Property								
2487		DPW	S			(43,986)	(43,986)	-	-	-
2488					B 17.6	(43,986)	(43,986)	-	-	-
2489										
2490	108373	Street Lights								
2491		DPW	S			(18,132,761)	(16,704,142)	(1,428,619)	-	(1,428,619)
2492					B 17.6	(18,132,761)	(16,704,142)	(1,428,619)	-	(1,428,619)
2493										
2494	108D00	Unclassified Dist Plant - Acct 300								
2495		DPW	S			-	-	-	-	-
2496						-	-	-	-	-
2497										
2498	108DS	Unclassified Dist Sub Plant - Acct 300								
2499		DPW	S			-	-	-	-	-
2500						-	-	-	-	-
2501										
2502	108DP	Unclassified Dist Sub Plant - Acct 300								
2503		DPW	S			-	-	-	-	-
2504						-	-	-	-	-
2505										
2506										
2507										
2508										
2509										
2510										
2511		Summary of Distribution Plant Depr by Factor								
2512		S				(1,531,742,295)	(1,404,451,284)	(127,291,011)	51,758	(127,239,253)
2513										
2514		Total Distribution Depreciation by Factor				(1,531,742,295)	(1,404,451,284)	(127,291,011)	51,758	(127,239,253)

2517	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON			
2518	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2519	108GP	General Plant Accumulated Depr									
2520		G-SITUS	S			(136,183,967)	(124,293,213)	(11,890,754)	-	(11,890,754)	
2521		G-DGP	SG			(8,338,106)	(7,618,754)	(719,352)	-	(719,352)	
2522		G-DGU	SG			(15,726,295)	(14,369,542)	(1,356,753)	-	(1,356,753)	
2523		G-SG	SG			(30,860,092)	(28,197,704)	(2,662,389)	2,505	(2,659,884)	
2524		CUST	CN			(4,735,977)	(4,374,426)	(361,550)	-	(361,550)	
2525		PTD	SO			(89,024,746)	(81,610,563)	(7,414,183)	-	(7,414,183)	
2526		P	SE			(727,751)	(666,373)	(61,378)	-	(61,378)	
2527		G-SG	SSGCT			(4,195)	(3,848)	(347)	-	(347)	
2528		G-SG	SSGCH			(2,626,196)	(2,393,287)	(232,909)	-	(232,909)	
2529					B 17.12	(288,227,326)	(263,527,711)	(24,699,615)	2,505	(24,697,110)	
2530											
2531											
2532	108MP	Mining Plant Accumulated Depr.									
2533		P	S			-	-	-	-	-	
2534		P	SE			(157,611,352)	(144,318,528)	(13,292,825)	-	(13,292,825)	
2535					B 17.12	(157,611,352)	(144,318,528)	(13,292,825)	-	(13,292,825)	
2536	108MP	Less Centralia Situs Depreciation									
2537		P	S			-	-	-	-	-	
2538						(157,611,352)	(144,318,528)	(13,292,825)	-	(13,292,825)	
2539											
2540	1081390	Accum Depr - Capital Lease									
2541		PTD	SO			-	-	-	-	-	
2542						-	-	-	-	-	
2543						-	-	-	-	-	
2544		Remove Capital Leases									
2545						-	-	-	-	-	
2546						-	-	-	-	-	
2547	1081399	Accum Depr - Capital Lease									
2548		P	S			-	-	-	-	-	
2549		P	SE			-	-	-	-	-	
2550						-	-	-	-	-	
2551						-	-	-	-	-	
2552		Remove Capital Leases									
2553						-	-	-	-	-	
2554						-	-	-	-	-	
2555						-	-	-	-	-	
2556		TOTAL GENERAL PLANT ACCUM DEPR					(445,838,678)	(407,846,239)	(37,992,439)	2,505	(37,989,934)
2557											
2558											
2559											
2560		Summary of General Depreciation by Factor									
2561		S				(136,183,967)	(124,293,213)	(11,890,754)	-	(11,890,754)	
2562		DGP				-	-	-	-	-	
2563		DGU				-	-	-	-	-	
2564		SE				(158,339,103)	(144,984,901)	(13,354,203)	-	(13,354,203)	
2565		SO				(89,024,746)	(81,610,563)	(7,414,183)	-	(7,414,183)	
2566		CN				(4,735,977)	(4,374,426)	(361,550)	-	(361,550)	
2567		SG				(54,924,493)	(50,186,000)	(4,738,494)	2,505	(4,735,989)	
2568		DEU				-	-	-	-	-	
2569		SSGCT				(4,195)	(3,848)	(347)	-	(347)	
2570		SSGCH				(2,626,196)	(2,393,287)	(232,909)	-	(232,909)	
2571		Remove Capital Leases									
2572						-	-	-	-	-	
2573		Total General Depreciation by Factor					(445,838,678)	(407,846,239)	(37,992,439)	2,505	(37,989,934)
2574											
2575		TOTAL ACCUM DEPR - PLANT IN SERVICE					(5,280,504,695)	(4,830,093,885)	(450,410,809)	(2,682,702)	(453,093,511)

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2578	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			WASHINGTON		
2579	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2581	111SP	Accum Prov for Amort-Steam								
2582		P		SG		-	-	-	-	-
2583		P		SG		-	-	-	-	-
2584						-	-	-	-	-
2585										
2586										
2587	111GP	Accum Prov for Amort-General								
2588		G-SITUS		S		(14,161,079)	(13,018,155)	(1,142,924)	-	(1,142,924)
2589		CUST		CN		(1,582,036)	(1,461,262)	(120,775)	-	(120,775)
2590		I-SG		SG		-	-	-	-	-
2591		PTD		SO		(6,872,969)	(6,300,573)	(572,396)	-	(572,396)
2592		P		SE		-	-	-	-	-
2593						(22,616,084)	(20,779,989)	(1,836,095)	-	(1,836,095)
2594										
2595										
2596	111HP	Accum Prov for Amort-Hydro								
2597		P		DGP		-	-	-	-	-
2598		P		DGU		-	-	-	-	-
2599		P		SG		(169,706)	(155,065)	(14,641)	-	(14,641)
2600		P		SG		-	-	-	-	-
2601						(169,706)	(155,065)	(14,641)	-	(14,641)
2602										
2603										
2604	111IP	Accum Prov for Amort-Intangible Plant								
2605		I-SITUS		S		(30,106,017)	(28,154,307)	(1,951,710)	-	(1,951,710)
2606		I-DGP		SG		(2,268,891)	(2,073,147)	(195,744)	-	(195,744)
2607		I-DGU		SG		(270,579)	(247,236)	(23,344)	-	(23,344)
2608		P		SE		(558,843)	(511,710)	(47,132)	-	(47,132)
2609		I-SG		SG		(12,098,917)	(11,055,109)	(1,043,808)	77	(1,043,732)
2610		I-SG		SG		(4,271,494)	(3,902,980)	(368,514)	3,177	(365,337)
2611		I-SG		SG		(1,513,128)	(1,382,586)	(130,542)	2,331	(128,211)
2612		CUST		CN		(61,895,209)	(57,170,053)	(4,725,157)	-	(4,725,157)
2613		P		SSGCT		(908)	(833)	(75)	-	(75)
2614		P		SSGCH		(130)	(119)	(12)	-	(12)
2615		PTD		SO		(192,235,496)	(176,225,687)	(16,009,809)	-	(16,009,809)
2616						(305,219,613)	(280,723,766)	(24,495,847)	5,585	(24,490,262)
2617	111IP	Less Non-Utility Plant								
2618		NUTIL		OTH		-	-	-	-	-
2619						(305,219,613)	(280,723,766)	(24,495,847)	5,585	(24,490,262)
2620										
2621	111399	Accum Prov for Amort-Mining								
2622		P		SE		-	-	-	-	-
2623						-	-	-	-	-
2624										
2625	TOTAL ACCUM PROV FOR AMORTIZATION				B 18.5	(328,005,403)	(301,658,820)	(26,346,583)	5,585	(26,340,998)
2626	13 MONTH AVG									
2627										
2628										
2629										
2630	Summary of Amortization by Factor									
2631		S				(44,267,096)	(41,172,462)	(3,094,634)	-	(3,094,634)
2632		DGP				-	-	-	-	-
2633		DGU				-	-	-	-	-
2634		SE				(558,843)	(511,710)	(47,132)	-	(47,132)
2635		SO				(199,108,465)	(182,526,259)	(16,582,205)	-	(16,582,205)
2636		CN				(63,477,245)	(58,631,314)	(4,845,931)	-	(4,845,931)
2637		SSGCT				(908)	(833)	(75)	-	(75)
2638		SSGCH				(130)	(119)	(12)	-	(12)
2639		SG				(20,592,716)	(18,816,123)	(1,776,593)	5,585	(1,771,008)
2640	Total Provision For Amortization by Factor					(328,005,403)	(301,658,820)	(26,346,583)	5,585	(26,340,998)

WASHINGTON

UE-050684

GENERAL RATE CASE

PACIFICORP

WUTC BENCH DATA REQUEST

ATTACHMENT WUTC BENCH 34 -2

ON THE ENCLOSED CD