

Exhibit No.__(RBD-3)
Docket UE-11____
Witness: R. Bryce Dalley

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

vs.

PACIFICORP dba
Pacific Power & Light Company

Respondent.

Docket UE-11_____

PACIFICORP

EXHIBIT OF R. BRYCE DALLEY

**Results of Operations
Twelve-Months ended December 31, 2010**

July 2011

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2010

	(1) Unadjusted Results	(2) Normalizing Adjustments	(3) Total Normalized Results	(4) Price Change	(5) Results with Price Change
1 Operating Revenues:					
2 General Business Revenues	256,639,553	46,553,790	303,193,343	12,947,210	316,140,552
3 Interdepartmental	-	-	-		
4 Special Sales	74,513,001	(38,022,954)	36,490,047		
5 Other Operating Revenues	25,032,634	(20,009,338)	5,023,296		
6 Total Operating Revenues	356,185,188	(11,478,502)	344,706,687		
7					
8 Operating Expenses:					
9 Steam Production	54,286,270	791,165	55,077,435		
10 Nuclear Production	-	-	-		
11 Hydro Production	7,051,085	(199,113)	6,851,973		
12 Other Power Supply	118,807,032	(9,921,077)	108,885,955		
13 Transmission	29,119,799	(3,804,531)	25,315,268		
14 Distribution	11,983,586	323,126	12,306,712		
15 Customer Accounting	8,088,803	(1,077,779)	7,011,025	65,642	7,076,667
16 Customer Service & Info	9,439,582	(8,806,138)	633,445		
17 Sales	-	-	-		
18 Administrative & General	10,269,547	24,824	10,294,370		
19 Total O&M Expenses	249,045,704	(22,669,522)	226,376,183		
20 Depreciation	37,836,762	(788,827)	37,047,935		
21 Amortization	4,000,829	(577,160)	3,423,669		
22 Taxes Other Than Income	17,194,582	1,695,432	18,890,014	527,340	19,417,354
23 Income Taxes - Federal	(13,444,798)	1,143,859	(12,300,940)	4,323,980	(7,976,960)
24 Income Taxes - State	-	-	-		
25 Income Taxes - Def Net	22,579,758	(313,781)	22,265,977		
26 Investment Tax Credit Adj.	-	-	-		
27 Misc Revenue & Expense	(384,318)	(669,964)	(1,054,282)		
28 Total Operating Expenses:	316,828,520	(22,179,964)	294,648,556	4,916,962	299,565,518
29					
30 Operating Rev For Return:	39,356,668	10,701,462	50,058,130	8,030,248	58,088,378
31					
32 Rate Base:					
33 Electric Plant In Service	1,463,726,642	15,932,098	1,479,658,740		
34 Plant Held for Future Use	37,964	-	37,964		
35 Misc Deferred Debits	21,830,245	(5,634,631)	16,195,615		
36 Elec Plant Acq Adj	-	-	-		
37 Nuclear Fuel	-	-	-		
38 Prepayments	2,240,510	(2,240,510)	(0)		
39 Fuel Stock	4,907,986	(4,907,986)	(0)		
40 Material & Supplies	7,435,681	(7,435,681)	(0)		
41 Working Capital	3,098,081	(3,098,081)	-		
42 Weatherization Loans	2,010,464	-	2,010,464		
43 Misc Rate Base	102,469	(102,469)	(0)		
44 Total Electric Plant:	1,505,390,042	(7,487,259)	1,497,902,782	-	1,497,902,782
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(533,422,816)	5,586,172	(527,836,644)		
48 Accum Prov For Amort	(36,329,778)	-	(36,329,778)		
49 Accum Def Income Tax	(172,602,483)	289,481	(172,313,002)		
50 Unamortized ITC	(876,653)	103,982	(772,671)		
51 Customer Adv For Const	(752)	(293,988)	(294,740)		
52 Customer Service Deposits	-	(3,291,206)	(3,291,206)		
53 Misc Rate Base Deductions	(4,646,784)	(1,922,118)	(6,568,902)		
54					
55 Total Rate Base Deductions	(747,879,265)	472,323	(747,406,942)	-	(747,406,942)
56					
57 Total Rate Base:	757,510,777	(7,014,936)	750,495,841	-	750,495,841
58					
59 Return on Rate Base	5.20%		6.67%		7.74%
60 Return on Equity	4.61%	3.00%	7.62%		9.80%
61					
62 TAX CALCULATION:					
63 Operating Revenue	48,491,628	11,531,540	60,023,168	12,354,228	72,377,395
64 Other Deductions					
65 Interest (AFUDC)	(5,402,817)	239,226	(5,163,591)		(5,163,591)
66 Interest	22,961,344	(1,087,692)	21,873,652		21,873,652
67 Schedule "M"	(56,402,074)	(5,952,828)	(62,354,902)		(62,354,902)
68 Income Before Tax	(25,468,974)	6,427,179	(19,041,795)	12,354,228	(6,687,568)
69					
70 State Income Taxes	-	-	-	-	-
71 Taxable Income	(25,468,974)	6,427,179	(19,041,795)	12,354,228	(6,687,568)
72					
73 Federal Income Taxes + Other	(13,444,798)	1,143,859	(12,300,940)	4,323,980	(7,976,960)

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2010

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:					
2 General Business Revenues	256,639,553	13,370,310	270,009,863	33,183,479	303,193,343
3 Interdepartmental	-	-	-	-	-
4 Special Sales	74,513,001	941,248	75,454,249	(38,964,202)	36,490,047
5 Other Operating Revenues	25,032,634	(9,224,242)	15,808,392	(10,785,095)	5,023,296
6 Total Operating Revenues	356,185,188	5,087,316	361,272,504	(16,565,818)	344,706,687
7					
8 Operating Expenses:					
9 Steam Production	54,286,270	(1,565,216)	52,721,054	2,356,382	55,077,435
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	7,051,085	7,512	7,058,597	(206,624)	6,851,973
12 Other Power Supply	118,807,032	9,517,862	128,324,894	(19,438,939)	108,885,955
13 Transmission	29,119,799	(71,947)	29,047,852	(3,732,584)	25,315,268
14 Distribution	11,983,586	(21,040)	11,962,546	344,166	12,306,712
15 Customer Accounting	8,088,803	(17,799)	8,071,005	(1,059,980)	7,011,025
16 Customer Service & Info	9,439,582	(8,808,315)	631,267	2,177	633,445
17 Sales	-	-	-	-	-
18 Administrative & General	10,269,547	245,801	10,515,347	(220,977)	10,294,370
19 Total O&M Expenses	249,045,704	(713,143)	248,332,561	(21,956,379)	226,376,183
20 Depreciation	37,836,762	(426,874)	37,409,888	(361,953)	37,047,935
21 Amortization	4,000,829	(174,729)	3,826,101	(402,432)	3,423,669
22 Taxes Other Than Income	17,194,582	(46,288)	17,148,294	1,741,720	18,890,014
23 Income Taxes - Federal	(13,444,798)	988,712	(12,456,087)	155,147	(12,300,940)
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	22,579,758	(1,287,872)	21,291,886	974,091	22,265,977
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(384,318)	(685,916)	(1,070,234)	15,952	(1,054,282)
28 Total Operating Expenses:	316,828,520	(2,346,111)	314,482,410	(19,833,853)	294,648,556
29					
30 Operating Rev For Return:	39,356,668	7,433,427	46,790,095	3,268,036	50,058,130
31					
32 Rate Base:					
33 Electric Plant in Service	1,463,726,642	31,647,607	1,495,374,248	(15,715,509)	1,479,658,740
34 Plant Held for Future Use	37,964	-	37,964	-	37,964
35 Misc Deferred Debits	21,830,245	(2,373,510)	19,456,735	(3,261,121)	16,195,615
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	2,240,510	(2,240,510)	(0)	-	(0)
39 Fuel Stock	4,907,986	(4,907,986)	(0)	-	(0)
40 Material & Supplies	7,435,681	(7,435,681)	(0)	-	(0)
41 Working Capital	3,098,081	(3,098,081)	-	-	-
42 Weatherization	2,010,464	-	2,010,464	-	2,010,464
43 Misc Rate Base	102,469	(102,469)	(0)	-	(0)
44 Total Electric Plant:	1,505,390,042	11,489,370	1,516,879,411	(18,976,629)	1,497,902,782
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(533,422,816)	(10,099,131)	(543,521,946)	15,685,303	(527,836,644)
48 Accum Prov For Amort	(36,329,778)	-	(36,329,778)	-	(36,329,778)
49 Accum Def Income Tax	(172,602,483)	311,143	(172,291,340)	(21,662)	(172,313,002)
50 Unamortized ITC	(876,653)	103,982	(772,671)	-	(772,671)
51 Customer Adv For Const	(752)	(293,988)	(294,740)	-	(294,740)
52 Customer Service Deposits	-	(3,291,206)	(3,291,206)	-	(3,291,206)
53 Misc Rate Base Deductions	(4,646,784)	(1,978,325)	(6,625,109)	56,207	(6,568,902)
54					
55 Total Rate Base Deductions	(747,879,265)	(15,247,525)	(763,126,790)	15,719,848	(747,406,942)
56					
57 Total Rate Base:	757,510,777	(3,758,155)	753,752,621	(3,256,781)	750,495,841
58					
59 Return on Rate Base	5.20%	-	6.21%	-	6.67%
60 Return on Equity	4.61%	2.06%	6.67%	0.94%	7.62%
61					
62 TAX CALCULATION:					
63 Operating Revenue	48,491,628	7,134,266	55,625,894	4,397,274	60,023,168
64 Other Deductions					
65 Interest (AFUDC)	(5,402,817)	239,226	(5,163,591)	-	(5,163,591)
66 Interest	22,961,344	(992,772)	21,968,572	(94,921)	21,873,652
67 Schedule "M" Additions	69,682,520	(4,945,929)	64,736,590	707,575	65,444,165
68 Schedule "M" Deductions	126,084,594	116,993	126,201,587	1,597,481	127,799,067
69 Income Before Tax	(25,468,974)	2,824,890	(22,644,084)	3,602,289	(19,041,795)
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	(25,468,974)	2,824,890	(22,644,084)	3,602,289	(19,041,795)
73					
74 Federal Income Taxes + Other	(13,444,798)	988,712	(12,456,087)	155,147	(12,300,940)

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - West Control Area
12 Months Ended DECEMBER 2010

Net Rate Base - Washington Jurisdiction	\$ 750,495,841	Ref. Page 1.1
Return on Rate Base Requested	<u>7.740%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	58,088,378	
Less Current Operating Revenues	<u>(50,058,130)</u>	
Increase to Current Revenues	8,030,248	
Net to Gross Bump-up	<u>161.231%</u>	
Price Change Required for Requested Return	<u>\$ 12,947,210</u>	
Requested Price Change	\$ 12,947,210	
Uncollectible Percent	<u>0.507%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 65,642</u>	
Requested Price Change	\$ 12,947,210	
WUTC Regulatory Fee	0.200%	Ref. Page 1.3
Revenue Tax	3.873%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 527,340</u>	
Requested Price Change	\$ 12,947,210	
Uncollectible Expense	(65,642)	
Taxes Other Than Income	<u>(527,340)</u>	
Income Before Taxes	<u>\$ 12,354,228</u>	
State Effective Tax Rate	<u>0.000%</u>	Ref. Page 2.1
State Income Taxes	<u>\$ -</u>	
Taxable Income	\$ 12,354,228	
Federal Income Tax Rate	<u>35.00%</u>	Ref. Page 2.1
Federal Income Taxes	<u>\$ 4,323,980</u>	
Operating Income	100.000%	
Net Operating Income	<u>62.023%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>161.2305%</u>	

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - West Control Area
12 Months Ended DECEMBER 2010

Operating Revenue	100.000%	
Operating Deductions		
Uncollectable Accounts	0.507% (1)	
WUTC Regulatory Fee	0.200%	
Taxes Other - Revenue Tax	3.873%	
Taxes Other - Resource Supplier	0.000%	
Taxes Other - Gross Receipts	<u>0.000%</u>	
Sub-Total	95.420%	
State Income Tax @ 0.000%	<u>0.000%</u>	
Sub-Total	95.420%	
Federal Income Tax @ 35.00%	<u>33.397%</u>	
Net Operating Income	<u><u>62.023%</u></u>	
1 Uncollectible Accounts:		
(a) Uncollectible Accounts (FERC Account 904)	1,537,567	Ref. 2.14. Line 890
(b) General Business Revenues	<u>303,193,343</u>	Ref. 2.2. Line 2
Uncollectible Accounts %	<u>0.507%</u>	(a) / (b)

WASHINGTON SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Production Factor (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	46,553,790	46,553,790	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	(38,022,954)	-	-	(37,373,760)	-	-	-	(649,194)
5 Other Operating Revenues	(20,009,338)	(9,235,635)	(8,855,002)	1,100,536	-	-	(3,000,000)	(19,237)
6 Total Operating Revenues	(11,478,502)	37,318,155	(8,855,002)	(36,273,223)	-	-	(3,000,000)	(668,431)
7								
8 Operating Expenses:								
9 Steam Production	791,165	-	79,452	1,691,596	-	-	-	(979,882)
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	(199,113)	-	30,067	-	-	-	(107,277)	(121,903)
12 Other Power Supply	(9,921,077)	-	(69,336)	(7,914,550)	-	-	-	(1,937,189)
13 Transmission	(3,804,531)	(65,153)	137,239	(3,519,552)	-	-	-	(357,065)
14 Distribution	323,126	-	323,126	-	-	-	-	-
15 Customer Accounting	(1,077,779)	-	(1,054,308)	-	-	-	(23,470)	-
16 Customer Service & Info	(8,806,138)	-	(8,806,138)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	24,824	-	(51,949)	-	-	-	76,773	-
19 Total O&M Expenses	(22,669,522)	(65,153)	(9,411,849)	(9,742,507)	-	-	(53,974)	(3,396,038)
20 Depreciation	(788,827)	-	(62,393)	(408,884)	-	-	(17,991)	(299,560)
21 Amortization	(577,160)	-	-	-	-	-	(577,160)	-
22 Taxes Other Than Income	1,695,432	-	-	(46,288)	-	1,741,720	-	-
23 Income Taxes: Federal	1,143,859	12,334,208	(313,987)	(9,249,421)	(932,020)	(1,518,568)	(330,554)	1,154,201
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(313,781)	342,726	(102,491)	113,543	1,010,603	(1,337,698)	(340,464)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(669,964)	(695,990)	-	-	-	-	10,074	15,952
28 Total Operating Expenses:	(22,179,964)	11,915,791	(9,890,720)	(19,333,556)	78,583	(1,114,546)	(1,310,069)	(2,525,446)
29								
30 Operating Rev For Return:	10,701,462	25,402,364	1,035,718	(16,939,667)	(78,583)	1,114,546	(1,689,931)	1,857,015
31								
32 Rate Base:								
33 Electric Plant In Service	15,932,098	-	(2,012,270)	(26,918,433)	-	-	57,008,379	(12,145,578)
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(5,634,631)	-	(79,631)	-	-	-	(5,548,269)	(6,730)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	(2,240,510)	-	-	-	-	-	(2,240,510)	-
39 Fuel Stock	(4,907,986)	-	-	-	-	-	(4,907,986)	-
40 Material & Supplies	(7,435,681)	-	-	-	-	-	(7,435,681)	-
41 Working Capital	(3,098,081)	-	-	-	-	-	(3,098,081)	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	(102,469)	-	-	-	-	-	(102,469)	-
44 Total Electric Plant:	(7,487,259)	-	(2,091,901)	(26,918,433)	-	-	33,675,383	(12,152,308)
45								
46 Deductions:								
47 Accum Prov For Deprec	5,586,172	-	9,419,912	16,700,424	664,249	-	(25,269,963)	4,071,551
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	289,481	1,220,290	(1,212,326)	1,484,568	(391,039)	(2,131,982)	1,319,969	-
50 Unamortized ITC	103,982	-	-	103,982	-	-	-	-
51 Customer Adv For Const	(293,988)	-	-	-	-	-	(293,988)	-
52 Customer Service Deposits	(3,291,206)	-	-	-	-	-	(3,291,206)	-
53 Miscellaneous Deductions	(1,922,118)	(3,215,514)	56,245	-	-	-	1,180,944	56,207
54								
55 Total Deductions:	472,323	(1,995,224)	8,263,831	18,288,975	273,210	(2,131,982)	(26,354,244)	4,127,758
56								
57 Total Rate Base:	(7,014,936)	(1,995,224)	6,171,930	(8,629,459)	273,210	(2,131,982)	7,321,139	(8,024,551)
58								
59								
60 Estimated ROE impact	3.00%	6.88%	0.19%	-4.48%	-0.02%	0.33%	-0.55%	0.62%
61 Estimated Price Change	(18,129,433)	(41,205,350)	(899,684)	26,235,021	160,794	(2,063,043)	3,638,307	(3,995,477)
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	11,531,540	38,079,298	619,240	(26,075,545)	-	(1,741,720)	(2,360,949)	3,011,215
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	239,226	-	-	-	-	239,226	-	-
69 Interest	(1,087,692)	-	-	-	-	(1,087,692)	-	-
70 Schedule "M" Additions	(4,238,354)	(1,926,141)	(1,729,992)	(52,188)	-	-	(530,033)	-
72 Schedule "M" Deductions	1,714,473	912,562	(213,646)	299,184	2,662,915	-	(1,946,541)	-
73 Income Before Tax	6,427,179	35,240,596	(897,106)	(26,426,917)	(2,662,915)	(893,254)	(944,441)	3,011,215
74								
76 State Income Taxes	-	-	-	-	-	-	-	-
77 Taxable Income	6,427,179	35,240,596	(897,106)	(26,426,917)	(2,662,915)	(893,254)	(944,441)	3,011,215
78								
79 Federal Income Taxes	1,143,859	12,334,208	(313,987)	(9,249,421)	(932,020)	(1,518,568)	(330,554)	1,154,201

WASHINGTON SUMMARY OF ADJUSTMENTS RESTATING

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Production Factor (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	13,370,310	13,370,310	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	941,248	-	-	941,248	-	-	-	-
5 Other Operating Revenues	(9,224,242)	(369,240)	(8,855,002)	-	-	-	-	-
6 Total Operating Revenues	5,087,316	13,001,070	(8,855,002)	941,248	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	(1,565,216)	-	28,004	(1,593,220)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	7,512	-	7,512	-	-	-	-	-
12 Other Power Supply	9,517,862	-	(161,035)	9,678,897	-	-	-	-
13 Transmission	(71,947)	(65,153)	(6,794)	-	-	-	-	-
14 Distribution	(21,040)	-	(21,040)	-	-	-	-	-
15 Customer Accounting	(17,799)	-	(17,799)	-	-	-	-	-
16 Customer Service & Info	(8,808,315)	-	(8,808,315)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	245,801	-	169,028	-	-	-	76,773	-
19 Total O&M Expenses	(713,143)	(65,153)	(8,810,440)	8,085,677	-	-	76,773	-
20 Depreciation	(426,874)	-	-	(408,884)	-	-	(17,991)	-
21 Amortization	(174,729)	-	-	-	-	-	(174,729)	-
22 Taxes Other Than Income	(46,288)	-	-	(46,288)	-	-	-	-
23 Income Taxes: Federal	988,712	3,823,229	(841,145)	(2,464,220)	-	263,741	207,107	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,287,872)	342,726	-	113,543	-	(1,756,861)	12,720	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(685,916)	(695,990)	-	-	-	-	10,074	-
28 Total Operating Expenses:	(2,346,111)	3,404,811	(9,651,585)	5,279,828	-	(1,493,120)	113,954	-
29								
30 Operating Rev For Return:	7,433,427	9,596,259	796,583	(4,338,581)	-	1,493,120	(113,954)	-
31								
32 Rate Base:								
33 Electric Plant In Service	31,647,607	-	-	(26,918,433)	-	-	58,566,040	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(2,373,510)	-	(79,631)	-	-	-	(2,293,879)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	(2,240,510)	-	-	-	-	-	(2,240,510)	-
39 Fuel Stock	(4,907,986)	-	-	-	-	-	(4,907,986)	-
40 Material & Supplies	(7,435,681)	-	-	-	-	-	(7,435,681)	-
41 Working Capital	(3,098,081)	-	-	-	-	-	(3,098,081)	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	(102,469)	-	-	-	-	-	(102,469)	-
44 Total Electric Plant:	11,489,370	-	(79,631)	(26,918,433)	-	-	38,487,434	-
45								
46 Deductions:								
47 Accum Prov For Deprec	(10,099,131)	-	-	16,700,424	(8,146)	-	(26,791,409)	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	311,143	1,220,290	-	1,484,568	-	(2,131,982)	(261,734)	-
50 Unamortized ITC	103,982	-	-	103,982	-	-	-	-
51 Customer Adv For Const	(293,988)	-	-	-	-	-	(293,988)	-
52 Customer Service Deposits	(3,291,206)	-	-	-	-	-	(3,291,206)	-
53 Miscellaneous Deductions	(1,978,325)	(3,215,514)	56,245	-	-	-	1,180,944	-
54								
55 Total Deductions:	(15,247,525)	(1,995,224)	56,245	18,288,975	(8,146)	(2,131,982)	(29,457,392)	-
56								
57 Total Rate Base:	(3,758,155)	(1,995,224)	(23,386)	(8,629,459)	(8,146)	(2,131,982)	9,030,042	-
58								
59								
60 Estimated ROE impact	2.06%	2.61%	0.21%	-1.06%	0.00%	0.43%	-0.15%	0.00%
61 Estimated Price Change	(12,453,941)	(15,721,086)	(1,287,253)	5,918,225	(1,017)	(2,673,420)	1,310,610	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	7,134,266	13,762,214	(44,562)	(6,689,258)	-	-	105,872	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	239,226	-	-	-	-	239,226	-	-
69 Interest	(992,772)	-	-	-	-	(992,772)	-	-
70 Schedule "M" Additions	(4,945,929)	(1,926,141)	(2,358,709)	(52,188)	-	-	(608,891)	-
72 Schedule "M" Deductions	116,993	912,562	-	299,184	-	-	(1,094,753)	-
73 Income Before Tax	2,824,890	10,923,511	(2,403,271)	(7,040,629)	-	753,546	591,734	-
74								
76 State Income Taxes	-	-	-	-	-	-	-	-
77 Taxable Income	2,824,890	10,923,511	(2,403,271)	(7,040,629)	-	753,546	591,734	-
78								
79 Federal Income Taxes	988,712	3,823,229	(841,145)	(2,464,220)	-	263,741	207,107	-

WASHINGTON SUMMARY OF ADJUSTMENTS PRO FORMA

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Production Factor (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	33,183,479	33,183,479	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	(38,964,202)	-	-	(38,315,008)	-	-	-	(649,194)
5 Other Operating Revenues	(10,785,095)	(8,868,394)	-	1,100,536	-	-	(3,000,000)	(19,237)
6 Total Operating Revenues	(16,565,818)	24,317,085	-	(37,214,471)	-	-	(3,000,000)	(668,431)
7								
8 Operating Expenses:								
9 Steam Production	2,356,382	-	51,448	3,284,816	-	-	-	(979,882)
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	(206,624)	-	22,556	-	-	-	(107,277)	(121,903)
12 Other Power Supply	(19,438,939)	-	91,697	(17,593,448)	-	-	-	(1,937,189)
13 Transmission	(3,732,584)	-	144,032	(3,519,552)	-	-	-	(357,065)
14 Distribution	344,166	-	344,166	-	-	-	-	-
15 Customer Accounting	(1,059,980)	-	(1,036,509)	-	-	-	(23,470)	-
16 Customer Service & Info	2,177	-	2,177	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(220,977)	-	(220,977)	-	-	-	-	-
19 Total O&M Expenses	(21,956,379)	-	(601,409)	(17,828,184)	-	-	(130,747)	(3,396,038)
20 Depreciation	(361,953)	-	(62,393)	-	-	-	-	(299,560)
21 Amortization	(402,432)	-	-	-	-	-	(402,432)	-
22 Taxes Other Than Income	1,741,720	-	-	-	-	1,741,720	-	-
23 Income Taxes: Federal	155,147	8,510,980	527,158	(6,785,201)	(932,020)	(1,782,309)	(537,661)	1,154,201
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	974,091	-	(102,491)	-	1,010,603	419,163	(353,184)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	15,952	-	-	-	-	-	-	15,952
28 Total Operating Expenses:	(19,833,853)	8,510,980	(239,136)	(24,613,385)	78,583	378,574	(1,424,024)	(2,525,446)
29								
30 Operating Rev For Return:	3,268,036	15,806,105	239,136	(12,601,087)	(78,583)	(378,574)	(1,575,976)	1,857,015
31								
32 Rate Base:								
33 Electric Plant In Service	(15,715,509)	-	(2,012,270)	-	-	-	(1,557,661)	(12,145,578)
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(3,261,121)	-	-	-	-	-	(3,254,390)	(6,730)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	(18,976,629)	-	(2,012,270)	-	-	-	(4,812,051)	(12,152,308)
45								
46 Deductions:								
47 Accum Prov For Deprec	15,685,303	-	9,419,912	-	672,395	-	1,521,445	4,071,551
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(21,662)	-	(1,212,326)	-	(391,039)	-	1,581,703	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	56,207	-	-	-	-	-	-	56,207
54								
55 Total Deductions:	15,719,848	-	8,207,586	-	281,356	-	3,103,148	4,127,758
56								
57 Total Rate Base:	(3,256,781)	-	6,195,316	-	281,356	-	(1,708,903)	(8,024,551)
58								
59								
60 Estimated ROE impact	0.94%	4.27%	-0.04%	-3.40%	-0.03%	-0.10%	-0.40%	0.64%
61 Estimated Price Change	(5,675,492)	(25,484,264)	387,589	20,316,797	161,810	610,377	2,327,696	(3,995,477)
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	4,397,274	24,317,085	663,802	(19,386,287)	-	(1,741,720)	(2,466,821)	3,011,215
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	(94,921)	-	-	-	-	(94,921)	-	-
70 Schedule "M" Additions	707,575	-	628,717	-	-	-	78,858	-
72 Schedule "M" Deductions	1,597,481	-	(213,646)	-	2,662,915	-	(651,788)	-
73 Income Before Tax	3,602,289	24,317,085	1,506,165	(19,386,287)	(2,662,915)	(1,646,800)	(1,536,175)	3,011,215
74								
76 State Income Taxes	-	-	-	-	-	-	-	-
77 Taxable Income	3,602,289	24,317,085	1,506,165	(19,386,287)	(2,662,915)	(1,646,800)	(1,536,175)	3,011,215
78								
79 Federal Income Taxes	155,147	8,510,980	527,158	(6,785,201)	(932,020)	(1,782,309)	(537,661)	1,154,201

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2010
FILE:	WA JAM 12 ME DECEMBER 2010
PREPARED BY:	Revenue Requirement Department
DATE:	June 14, 2011
TIME:	6:10:37 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.612
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.60%	5.76%	2.91%
PREFERRED	0.30%	5.43%	0.02%
COMMON	49.10%	9.80%	4.81%
	<u>100.00%</u>		<u>7.74%</u>

OTHER INFORMATION

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

DECEMBER 2010 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	3,574,583,105	3,317,943,552	256,639,553	46,553,790	303,193,343
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	340,589,768	266,076,767	74,513,001	(38,022,954)	36,490,047
5	Other Operating Revenues	2.4	326,069,070	301,036,436	25,032,634	(20,009,338)	5,023,296
6	Total Operating Revenues	2.4	4,241,241,943	3,885,056,755	356,185,188	(11,478,502)	344,706,687
7							
8	Operating Expenses:						
9	Steam Production	2.6	509,990,510	455,704,240	54,286,270	791,165	55,077,435
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	40,481,667	33,430,581	7,051,085	(199,113)	6,851,973
12	Other Power Supply	2.10	593,934,874	475,127,842	118,807,032	(9,921,077)	108,885,955
13	Transmission	2.12	165,325,044	136,205,245	29,119,799	(3,804,531)	25,315,268
14	Distribution	2.13	208,550,302	196,566,716	11,983,586	323,126	12,306,712
15	Customer Accounts	2.14	92,750,645	84,661,842	8,088,803	(1,077,779)	7,011,025
16	Customer Service	2.14	128,944,905	119,505,322	9,439,582	(8,806,138)	633,445
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	146,076,485	135,806,939	10,269,547	24,824	10,294,370
19							
20	Total O & M Expenses	2.16	1,886,054,431	1,637,008,727	249,045,704	(22,669,522)	226,376,183
21							
22	Depreciation	2.18	491,643,870	453,807,108	37,836,762	(788,827)	37,047,935
23	Amortization Expense	2.19	44,975,946	40,975,117	4,000,829	(577,160)	3,423,669
24	Taxes Other Than Income	2.19	136,512,728	119,318,146	17,194,582	1,695,432	18,890,014
25	Income Taxes - Federal	2.22	(267,446,048)	(254,001,250)	(13,444,798)	1,143,859	(12,300,940)
26	Income Taxes - State	2.22	(27,878,934)	(27,878,934)	0	0	-
27	Income Taxes - Def Net	2.21	761,444,174	738,864,416	22,579,758	(313,781)	22,265,977
28	Investment Tax Credit Adj.	2.20	(1,874,204)	(1,874,204)	0	0	0
29	Misc Revenue & Expense	2.6	(5,388,606)	(5,004,288)	(384,318)	(669,964)	(1,054,282)
30							
31	Total Operating Expenses	2.22	3,018,043,358	2,701,214,838	316,828,520	(22,179,964)	294,648,556
32							
33	Operating Revenue for Return		1,223,198,585	1,183,841,917	39,356,668	10,701,462	50,058,130
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	20,317,200,335	18,853,473,693	1,463,726,642	15,932,098	1,479,658,740
37	Plant Held for Future Use	2.33	15,133,658	15,095,694	37,964	0	37,964
38	Misc Deferred Debits	2.35	165,126,850	143,296,605	21,830,245	(5,634,631)	16,195,615
39	Elec Plant Acq Adj	2.33	59,844,124	59,844,124	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	35,803,672	33,563,162	2,240,510	(2,240,510)	(0)
42	Fuel Stock	2.34	180,314,979	175,406,992	4,907,986	(4,907,986)	(0)
43	Material & Supplies	2.34	182,214,753	174,779,072	7,435,681	(7,435,681)	(0)
44	Working Capital	2.35	32,149,344	29,051,264	3,098,081	(3,098,081)	0
45	Weatherization Loans	2.34	18,152,351	16,141,888	2,010,464	0	2,010,464
46	Miscellaneous Rate Base	2.36	972,519	870,050	102,469	(102,469)	(0)
47							
48	Total Electric Plant		21,006,912,585	19,501,522,543	1,505,390,042	(7,487,259)	1,497,902,782
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(6,754,960,097)	(6,221,537,281)	(533,422,816)	5,586,172	(527,836,644)
52	Accum Prov For Amort	2.41	(441,201,620)	(404,871,842)	(36,329,778)	0	(36,329,778)
53	Accum Def Income Taxes	2.37	(2,467,636,021)	(2,295,033,538)	(172,602,483)	289,481	(172,313,002)
54	Unamortized ITC	2.37	(6,617,367)	(5,740,714)	(876,653)	103,982	(772,671)
55	Customer Adv for Const	2.36	(22,298,391)	(22,297,639)	(752)	(293,988)	(294,740)
56	Customer Service Deposits	2.36	0	0	0	(3,291,206)	(3,291,206)
57	Misc. Rate Base Deductions	2.36	(63,064,640)	(58,417,856)	(4,646,784)	(1,922,118)	(6,568,902)
58							
59	Total Rate Base Deductions		(9,755,778,136)	(9,007,898,871)	(747,879,265)	472,323	(747,406,942)
60							
61	Total Rate Base		11,251,134,449	10,493,623,673	757,510,777	(7,014,936)	750,495,840
62							
63	Return on Rate Base				5.20%		6.67%
64							
65	Return on Equity				4.61%		7.62%
66	Net Power Costs		480,112,242		109,332,618		125,948,891
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact				5,722,120		5,669,130
69	Rate Base Decrease				(65,406,859)		(51,458,325)

DECEMBER 2010 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref						
238	500	Operation Supervision & Engineering								
239		P	SG			30,824	28,315	2,510	(77)	2,432
240		P	CAGW			22,453	17,407	5,046	(31,332)	(26,286)
241		P	CAGE			3,665,666	3,665,666	-	-	-
242		P	JBG			16,388,087	12,854,897	3,533,190	(184,103)	3,349,087
243		P	CAGE			-	-	-	-	-
244				B2		20,107,030	16,566,285	3,540,746	(215,512)	3,325,234
245										
246	501	Fuel Related								
247		P	SE			(84,239)	(77,764)	(6,475)	57	(6,418)
248		P	SE			-	-	-	-	-
249		P	SE			-	-	-	-	-
250		P	CAGW			1,728,726	1,340,209	388,517	-	388,517
251		P	CAGE			-	-	-	-	-
252		P	CAEW			-	-	-	-	-
253		P	CAEE			15,747,196	15,747,196	-	-	-
254		P	JBE			1,001,930	787,358	214,572	(5,892)	208,680
255		P	CAEE			-	-	-	-	-
256		P	JBG			-	-	-	-	-
257				B2		18,393,613	17,796,999	596,614	(5,835)	590,779
258										
259	501NPC	Fuel Related								
260			SE			-	-	-	-	-
261			SE			-	-	-	-	-
262			SE			-	-	-	-	-
263			CAGW			-	-	-	-	-
264			CAGE			-	-	-	-	-
265			CAEW			184,484,552	143,299,382	41,185,170	942,110	42,127,279
266			CAEE			-	-	-	-	-
267			JBE			-	-	-	-	-
268			CAEE			-	-	-	-	-
269			JBG			-	-	-	-	-
270				B2		184,484,552	143,299,382	41,185,170	942,110	42,127,279
271										
272		Total Fuel Related				202,878,165	161,096,381	41,781,784	936,275	42,718,058
273										
274	502	Steam Expenses								
275		P	SG			-	-	-	-	-
276		P	CAGW			916,378	710,429	205,949	-	205,949
277		P	CAGE			33,345,915	33,345,915	-	-	-
278		P	JBG			4,209,728	3,302,132	907,596	-	907,596
279		P	CAGE			-	-	-	-	-
280				B2		38,472,021	37,358,476	1,113,545	-	1,113,545
281										
282	503	Steam From Other Sources								
283		P	SE			-	-	-	-	-
284		P	CAEW			-	-	-	-	-
285		P	CAEE			-	-	-	-	-
286				B2		-	-	-	-	-
287										
288	503NPC	Steam From Other Sources-NPC								
289			SE			-	-	-	-	-
290			CAEW			-	-	-	-	-
291			CAEE	B2		-	-	-	-	-
292										
293										
294	505	Electric Expenses								
295		P	SG			-	-	-	-	-
296		P	CAGW			30,744	23,835	6,910	-	6,910
297		P	CAGE			4,248,434	4,248,434	-	-	-
298		P	JBG			5,958	4,674	1,285	-	1,285
299		P	CAGE			-	-	-	-	-
300				B2		4,285,137	4,276,943	8,194	-	8,194
301										
302	506	Misc. Steam Expense								
303		P	SG			36,419	33,454	2,965	-	2,965
304		P	SE			-	-	-	-	-
305		P	CAGW			2,095,013	1,624,176	470,838	-	470,838
306		P	CAGE			58,840,641	58,840,641	-	-	-
307		P	JBG			(12,929,200)	(10,141,729)	(2,787,471)	46,305	(2,741,166)
308		P	CAGE			-	-	-	-	-
309				B2		48,042,874	50,356,542	(2,313,669)	46,305	(2,267,363)

DECEMBER 2010 West Control Area									
AMA									
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	UNADJUSTED RESULTS	WASHINGTON	WASHINGTON	WASHINGTON
ACCT		FUNC	FACTOR			OTHER	ADJUSTMENT	ADJ TOTAL	
310									
311	507	Rents							
312		P	SG		-	-	-	-	-
313		P	CAGW		11,536	8,943	2,593	-	2,593
314		P	CAGE		63,953	63,953	-	-	-
315		P	JBG		263,196	206,453	56,744	-	56,744
316		P	CAGE		-	-	-	-	-
317				B2	338,685	279,348	59,336	-	59,336
318									
319	510	Maint Supervision & Engineering							
320		P	SG		-	-	-	-	-
321		P	CAGW		244,102	189,242	54,860	-	54,860
322		P	CAGE		5,678,446	5,678,446	-	-	-
323		P	JBG		539,711	423,352	116,359	-	116,359
324		P	CAGE		-	-	-	-	-
325				B2	6,462,259	6,291,040	171,219	-	171,219
326									
327									
328									
329	511	Maintenance of Structures							
330		P	SG		-	-	-	-	-
331		P	CAGW		337,249	261,455	75,794	-	75,794
332		P	CAGE		16,609,642	16,609,642	-	-	-
333		P	JBG		8,534,064	6,694,162	1,839,902	-	1,839,902
334		P	CAGE		-	-	-	-	-
335				B2	25,480,955	23,565,259	1,915,696	-	1,915,696
336									
337	512	Maintenance of Boiler Plant							
338		P	SG		-	-	-	-	-
339		P	CAGW		2,011,204	1,559,202	452,002	(77)	451,925
340		P	CAGE		86,949,215	86,949,215	-	-	-
341		P	JBG		23,962,462	18,796,274	5,166,188	24,175	5,190,363
342		P	CAGE		-	-	-	-	-
343				B2	112,922,881	107,304,691	5,618,190	24,098	5,642,287
344									
345	513	Maintenance of Electric Plant							
346		P	SG		-	-	-	-	-
347		P	CAGW		221,939	172,060	49,879	-	49,879
348		P	CAGE		30,894,459	30,894,459	-	-	-
349		P	JBG		7,817,940	6,132,431	1,685,509	-	1,685,509
350		P	CAGE		-	-	-	-	-
351				B2	38,934,338	37,198,950	1,735,388	-	1,735,388
352									
353	514	Maintenance of Misc. Steam Plant							
354		P	SG		-	-	-	-	-
355		P	CAGW		357,054	276,809	80,245	-	80,245
356		P	CAGE		9,039,312	9,039,312	-	-	-
357		P	JBG		2,669,801	2,094,206	575,596	-	575,596
358		P	CAGE		-	-	-	-	-
359				B2	12,066,167	11,410,326	655,841	-	655,841
360									
361		Total Steam Power Generation		B2	509,990,510	455,704,240	54,286,270	791,165	55,077,435

DECEMBER 2010 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
362	517	Operation Super & Engineering			-	-	-	-	-	
363		P	SG		-	-	-	-	-	
364					-	-	-	-	-	
365					-	-	-	-	-	
366	518	Nuclear Fuel Expense			-	-	-	-	-	
367		P	SE		-	-	-	-	-	
368					-	-	-	-	-	
369					-	-	-	-	-	
370					-	-	-	-	-	
371	519	Coolants and Water			-	-	-	-	-	
372		P	SG		-	-	-	-	-	
373					-	-	-	-	-	
374					-	-	-	-	-	
375	520	Steam Expenses			-	-	-	-	-	
376		P	SG		-	-	-	-	-	
377					-	-	-	-	-	
378					-	-	-	-	-	
379					-	-	-	-	-	
380					-	-	-	-	-	
381	523	Electric Expenses			-	-	-	-	-	
382		P	SG		-	-	-	-	-	
383					-	-	-	-	-	
384					-	-	-	-	-	
385	524	Misc. Nuclear Expenses			-	-	-	-	-	
386		P	SG		-	-	-	-	-	
387					-	-	-	-	-	
388					-	-	-	-	-	
389	528	Maintenance Super & Engineering			-	-	-	-	-	
390		P	SG		-	-	-	-	-	
391					-	-	-	-	-	
392					-	-	-	-	-	
393	529	Maintenance of Structures			-	-	-	-	-	
394		P	SG		-	-	-	-	-	
395					-	-	-	-	-	
396					-	-	-	-	-	
397	530	Maintenance of Reactor Plant			-	-	-	-	-	
398		P	SG		-	-	-	-	-	
399					-	-	-	-	-	
400					-	-	-	-	-	
401	531	Maintenance of Electric Plant			-	-	-	-	-	
402		P	SG		-	-	-	-	-	
403					-	-	-	-	-	
404					-	-	-	-	-	
405	532	Maintenance of Misc Nuclear			-	-	-	-	-	
406		P	SG		-	-	-	-	-	
407					-	-	-	-	-	
408					-	-	-	-	-	
409		Total Nuclear Power Generation			-	-	-	-	-	
410					-	-	-	-	-	

DECEMBER 2010 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
1033	931	Rents								
1034		PTD	S		993,159	993,159	-	-	-	
1035		PTD	SO		5,344,545	4,959,504	385,041	(42)	384,999	
1036				B2	6,337,703	5,952,663	385,041	(42)	384,999	
1037										
1038	935	Maintenance of General Plant								
1039		G	S		22,861	20,356	2,504	13	2,518	
1040		CUST	CN		-	-	-	-	-	
1041		G	SO		22,312,089	20,704,644	1,607,446	1,096	1,608,542	
1042				B2	22,334,950	20,725,000	1,609,950	1,109	1,611,059	
1043										
1044		TOTAL ADMINISTRATIVE & GEN EXP		B2	146,076,485	135,806,939	10,269,547	24,824	10,294,370	
1045										
1046		Summary of A&G Expense by Factor								
1047		S			13,123,095	12,531,489	591,606	(54,278)	537,328	
1048		SO			130,437,875	121,040,645	9,397,229	(230,901)	9,166,328	
1049		SG			1,919,580	1,763,300	156,280	-	156,280	
1050		CN			1,601	1,488	113	-	113	
1051		CAGW			553,160	428,842	124,318	310,003	434,322	
1052		CAGE			41,174	41,174	-	-	-	
1053		Total A&G Expense by Factor		B2	146,076,485	135,806,939	10,269,547	24,824	10,294,370	
1054										
1055		TOTAL O&M EXPENSE		B2	1,886,054,431	1,637,008,727	249,045,704	(22,669,522)	226,376,183	

DECEMBER 2010 West Control Area						UNADJUSTED RESULTS			WASHINGTON		
AMA						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref							
1363	41110	Deferred Income Tax - Federal-CR									
1364		GP	S		(34,496,603)	(34,343,543)	(153,060)	(2,301,686)	(2,454,746)		
1365		DPW	CIAC		(17,775,107)	(16,610,911)	(1,164,196)	-	(1,164,196)		
1366		GP	SCHMDEXP		(214,973,755)	(198,429,440)	(16,544,315)	-	(16,544,315)		
1367		GP	SNP		(28,801,933)	(26,839,575)	(1,962,358)	60,281	(1,902,077)		
1368		PT	SG		(6,562,546)	(6,028,265)	(534,281)	12,972	(521,309)		
1369		PT	SNPD		(3,638,499)	(3,400,192)	(238,307)	71,901	(166,405)		
1370		LABOR	SO		(17,583,311)	(16,316,544)	(1,266,767)	888,450	(378,318)		
1371		IBT	TAXDEPR		-	-	-	-	-		
1372		CUST	JBG		-	-	-	-	-		
1373		CUST	BADDEBT		(499,023)	(436,886)	(62,137)	62,137	-		
1374		GP	GPS		-	-	-	-	-		
1375		P	TROJD		(721,757)	(559,741)	(162,016)	162,016	-		
1376		P	JBE		(9,489,000)	(7,456,850)	(2,032,150)	584,259	(1,447,891)		
1377		PT	CAGW		(2,021,840)	(1,567,448)	(454,392)	109,910	(344,482)		
1378		PT	CAGE		(970,213)	(970,213)	-	-	-		
1379		P	SE		-	-	-	-	-		
1380		P	CAEE		(2,944,468)	(2,944,468)	-	-	-		
1381				B7	(340,478,055)	(315,904,076)	(24,573,979)	(349,760)	(24,923,740)		
1382											
1383		TOTAL DEFERRED INCOME TAXES			B7	761,444,174	738,864,416	22,579,758	(313,781)	22,265,977	
1384	SCHMAF	Additions - Flow Through									
1385		SCHMAF	S		-	-	-	-	-		
1386		SCHMAF	SNP		-	-	-	-	-		
1387		SCHMAF	SO		-	-	-	-	-		
1388		SCHMAF	SE		-	-	-	-	-		
1389		SCHMAF	TROJP		-	-	-	-	-		
1390		SCHMAF	DGP		-	-	-	-	-		
1391				B6	-	-	-	-	-		
1392											
1393	SCHMAF	Additions - Permanent									
1394		P	S		29,612	29,612	-	-	-		
1395		P	BADDEBT		-	-	-	-	-		
1396		P	JBE		53,804	42,282	11,523	-	11,523		
1397		BOOKDEPR	SCHMDEXP		(234,743)	(216,677)	(18,066)	-	(18,066)		
1398		P	CAEE		44,658	44,658	-	-	-		
1399		P	CAGW		-	-	-	-	-		
1400		P	CAGE		-	-	-	-	-		
1401		LABOR	SNP		-	-	-	-	-		
1402		SCHMAP-SO	SO		14,344,602	13,311,163	1,033,438	(389,243)	644,195		
1403											
1404				B6	14,237,932	13,211,037	1,026,895	(389,243)	637,652		
1405											
1406	SCHMAT	Additions - Temporary									
1407		SCHMAT-SITUS	S		52,139,597	46,728,042	5,411,555	(1,360,638)	4,050,917		
1408		P	JBE		25,003,295	19,648,627	5,354,668	-	5,354,668		
1409		DPW	CIAC		46,836,991	43,769,362	3,067,628	-	3,067,628		
1410		SCHMAT-SNP	SNP		75,892,423	70,721,655	5,170,769	-	5,170,769		
1411		P	TROJD		1,901,813	1,474,905	426,908	(426,908)	-		
1412		P	CN		-	-	-	-	-		
1413		SCHMAT-SE	SE		-	-	-	-	-		
1414		P	SG		17,292,153	15,884,334	1,407,819	-	1,407,819		
1415		SCHMAT-GPS	GPS		-	-	-	-	-		
1416		SCHMAT-SO	SO		45,331,612	42,993,710	3,337,902	(2,094,432)	1,243,470		
1417		SCHMAT-SNP	SNPD		9,587,358	8,959,426	627,932	-	627,932		
1418		P	JBG		-	-	-	-	-		
1419		CUST	BADDEBT		1,314,913	1,151,183	163,730	-	163,730		
1420		P	CAGW		413,050	320,220	92,830	32,867	125,697		
1421		P	CAGE		1,137,899	1,137,899	-	-	-		
1422		SCHMAT-SE	CAEW		-	-	-	-	-		
1423		SCHMAT-SE	CAEE		7,758,605	7,758,605	-	-	-		
1424		BOOKDEPR	SCHMDEXP		566,450,834	522,856,950	43,593,884	-	43,593,884		
1425				B6	852,060,543	783,404,918	68,655,624	(3,849,111)	64,806,514		
1426											
1427		TOTAL SCHEDULE - M ADDITIONS			B6	866,298,475	796,615,956	69,682,520	(4,238,354)	65,444,165	
1428											
1429	SCHMDF	Deductions - Flow Through									
1430		SCHMDF	S		-	-	-	-	-		
1431		SCHMDF	CAGW		-	-	-	-	-		
1432		SCHMDF	CAGE		-	-	-	-	-		
1433		SCHMDF	DGP		-	-	-	-	-		
1434		SCHMDF	DGU		-	-	-	-	-		
1435				B6	-	-	-	-	-		

DECEMBER 2010 West Control Area AMA							UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
1436	SCHMDF	Deductions - Permanent									
1437		SCHMDP	S		-	-	-	-	-		
1438		P	SE		-	-	-	-	-		
1439		P	CAEW		-	-	-	-	-		
1440		P	CAEE		446,103	446,103	-	-	-		
1441		PTD	SNP		381,063	355,101	25,963	-	25,963		
1442		P	JBE		229,970	180,720	49,250	-	49,250		
1443		P	SG		-	-	-	-	-		
1444		SCHMDP-SO	SO		24,434,943	22,674,559	1,760,384	(953,651)	806,734		
1445				B6	25,492,080	23,656,483	1,835,597	(953,651)	881,946		
1446											
1447	SCHMDT	Deductions - Temporary									
1448		GP	S		73,478,450	72,246,344	1,232,106	550,897	1,783,003		
1449		CUST	BADDEBT		-	-	-	-	-		
1450		CUST	CN		48,156	44,771	3,385	-	3,385		
1451		SCHMDT-SNP	SNP		118,429,747	110,360,788	8,068,959	-	8,068,959		
1452		DPW	SNPD		-	-	-	-	-		
1453		P	JBE		34,835,488	27,375,172	7,460,316	-	7,460,316		
1454		P	SE		1,073,518	991,002	82,516	-	82,516		
1455		SCHMDT-SG	SG		110,465,957	101,472,509	8,993,447	-	8,993,447		
1456		SCHMDT-GPS	GPS		65,094,701	60,405,037	4,689,664	(353,567)	4,336,098		
1457		SCHMDT-SO	SO		23,344,458	21,662,636	1,681,822	(491,305)	1,190,516		
1458		TAXDEPR	TAXDEPR		2,462,905,267	2,371,161,736	91,743,531	-	91,743,531		
1459		SCHMDT-SG	CAGW		1,304,835	1,011,584	293,251	2,962,099	3,255,350		
1460		SCHMDT-SG	CAGE		390,140	390,140	-	-	-		
1461		P	JBG		-	-	-	-	-		
1462		P	CAEE		12,168,655	12,168,655	-	-	-		
1463		P	TROJD		-	-	-	-	-		
1464				B6	2,903,539,372	2,779,290,375	124,248,997	2,668,124	126,917,121		
1465											
1466		TOTAL SCHEDULE - M DEDUCTIONS		B6	2,929,031,452	2,802,946,858	126,084,594	1,714,473	127,799,067		
1467											
1468		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(2,062,732,977)	(2,006,330,903)	(56,402,074)	(5,952,828)	(62,354,902)		
1469											
1470											
1471	40911	State Income Taxes									
1472		IBT	IBT		(27,581,885)	(27,581,885)	-	-	-		
1473		Credits	IBT		-	-	-	-	-		
1474			CAGE		(297,049)	(297,049)	-	-	-		
1475			IBT		-	-	-	-	-		
1476		TOTAL STATE TAXES		B6	(27,878,934)	(27,878,934)	-	-	-		
1477											
1478											
1479		Calculation of Taxable Income:									
1480		Operating Revenues			4,241,241,943	3,885,056,755	356,185,188	(11,478,502)	344,706,687		
1481		Operating Deductions:									
1482		O & M Expenses			1,886,054,431	1,637,008,727	249,045,704	(22,669,522)	226,376,183		
1483		Depreciation Expense			491,643,870	453,807,108	37,836,762	(788,827)	37,047,935		
1484		Amortization Expense			44,975,946	40,975,117	4,000,829	(577,160)	3,423,669		
1485		Taxes Other Than Income			136,512,728	119,318,146	17,194,582	1,695,432	18,890,014		
1486		Interest & Dividends (AFUDC-Equity)			(79,298,238)	(73,895,421)	(5,402,817)	239,226	(5,163,591)		
1487		Misc Revenue & Expense			(5,388,606)	(5,004,288)	(384,318)	(669,964)	(1,054,282)		
1488		Total Operating Deductions			2,474,500,132	2,172,209,388	302,290,744	(22,770,816)	279,519,928		
1489		Other Deductions:									
1490		Interest Deductions			337,008,309	314,046,965	22,961,344	(1,087,692)	21,873,652		
1491		Interest on PCRBS			-	-	-	-	-		
1492		Schedule M Adjustments			(2,062,732,977)	(2,006,330,903)	(56,402,074)	(5,952,828)	(62,354,902)		
1493											
1494		Income Before State Taxes			(632,999,475)	(607,530,501)	(25,468,974)	6,427,179	(19,041,795)		
1495											
1496		State Income Taxes			(27,878,934)	(27,878,934)	-	-	-		
1497											
1498		Total Taxable Income			(605,120,541)	(579,651,567)	(25,468,974)	6,427,179	(19,041,795)		
1499											
1500		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%		
1501											
1502		Federal Income Tax - Calculated			(211,792,189)	(202,878,049)	(8,914,141)	2,249,513	(6,664,628)		
1503											
1504		Adjustments to Calculated Tax:									
1505	40910	Fed. Credit	P	SE	(16,667)	(15,386)	(1,281)	22	(1,259)		
1506	40910	Fed. Credit	P	JBE	(27,553)	(21,652)	(5,901)	103	(5,798)		
1507	40910	Fed. Credit	P	SO	(29,612)	(27,479)	(2,133)	37	(2,096)		
1508	40910	Fed. Credit	P	SG	(55,535,369)	(51,014,027)	(4,521,342)	4,515,647	(5,695)		
1509	40910	Fed. Credit	P	CAGW	-	-	-	(5,621,464)	(5,621,464)		
1510	40910	Fed. Credit	P	CAEE	(44,658)	(44,658)	-	-	-		
1511		FEDERAL INCOME TAX			(267,446,048)	(254,001,250)	(13,444,798)	1,143,859	(12,300,940)		
1512											
1513		TOTAL OPERATING EXPENSES			3,018,043,358	2,701,214,838	316,828,520	(22,179,964)	294,648,556		

DECEMBER 2010 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
1591	Summary of Steam Production Plant by Factor										
1592	S				-	-	-	(415,621)	(415,621)		
1593	JBG				1,015,327,434	796,427,889	218,899,545	(3,826,364)	215,073,181		
1594	JBE				-	-	-	-	-		
1595	SG				2,189,189	2,010,959	178,230	(3,115)	175,115		
1596	CAGW				252,012,307	195,374,551	56,637,757	(27,437,927)	29,199,830		
1597	CAGE				4,316,363,597	4,316,363,597	-	-	-		
1598	SSGCH				-	-	-	-	-		
1599	Total Steam Production Plant by Factor					B8	5,585,892,527	5,310,176,996	275,715,532	(31,683,028)	244,032,504
1600	320	Land and Land Rights									
1601		P	DGP		-	-	-	-	-		
1602		P	SG		-	-	-	-	-		
1603					-	-	-	-	-		
1604					-	-	-	-	-		
1605	321	Structures and Improvements									
1606		P	DGP		-	-	-	-	-		
1607		P	SG		-	-	-	-	-		
1608					-	-	-	-	-		
1609					-	-	-	-	-		
1610	322	Reactor Plant Equipment									
1611		P	DGP		-	-	-	-	-		
1612		P	SG		-	-	-	-	-		
1613					-	-	-	-	-		
1614					-	-	-	-	-		
1615	323	Turbogenerator Units									
1616		P	DGP		-	-	-	-	-		
1617		P	SG		-	-	-	-	-		
1618					-	-	-	-	-		
1619					-	-	-	-	-		
1620	324	Land and Land Rights									
1621		P	DGP		-	-	-	-	-		
1622		P	SG		-	-	-	-	-		
1623					-	-	-	-	-		
1624					-	-	-	-	-		
1625	325	Misc. Power Plant Equipment									
1626		P	DGP		-	-	-	-	-		
1627		P	SG		-	-	-	-	-		
1628					-	-	-	-	-		
1629					-	-	-	-	-		
1630					-	-	-	-	-		
1631	NP	Unclassified Nuclear Plant - Acct 300									
1632		P	SG		-	-	-	-	-		
1633					-	-	-	-	-		
1634					-	-	-	-	-		
1635					-	-	-	-	-		
1636	Total Nuclear Production Plant										
1637					-	-	-	-	-		
1638					-	-	-	-	-		
1639					-	-	-	-	-		
1640	Summary of Nuclear Production Plant by Factor										
1641		DGP			-	-	-	-	-		
1642		DGU			-	-	-	-	-		
1643		SG			-	-	-	-	-		
1644					-	-	-	-	-		
1645	Total Nuclear Plant by Factor										
1646					-	-	-	-	-		
1647	330	Land and Land Rights									
1648		P	DGP		-	-	-	-	-		
1649		P	DGU		-	-	-	-	-		
1650		P	CAGW		14,507,144	11,246,779	3,260,365	(1,979,093)	1,281,272		
1651		P	CAGE		5,948,715	5,948,715	-	-	-		
1652		P	CAGW		-	-	-	-	-		
1653		P	CAGE		-	-	-	-	-		
1654				B8	20,455,859	17,195,494	3,260,365	(1,979,093)	1,281,272		
1655					-	-	-	-	-		
1656	331	Structures and Improvements									
1657		P	DGP		-	-	-	-	-		
1658		P	DGU		-	-	-	-	-		
1659		P	CAGW		92,135,261	71,428,596	20,706,665	(227,661)	20,479,004		
1660		P	CAGE		13,898,801	13,898,801	-	-	-		
1661		P	CAGW		-	-	-	-	-		
1662		P	CAGE		-	-	-	-	-		
1663				B8	106,034,062	85,327,396	20,706,665	(227,661)	20,479,004		
1664					-	-	-	-	-		

DECEMBER 2010 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1744	341	Structures and Improvements								
1745		P	SG		-	-	-	-	-	
1746		P	DGU		-	-	-	-	-	
1747		P	CAGW		56,614,217	43,890,623	12,723,594	-	12,723,594	
1748		P	CAGE		99,009,875	99,009,875	-	-	-	
1749		P	CAGE		-	-	-	-	-	
1750				B8	155,624,092	142,900,498	12,723,594	-	12,723,594	
1751										
1752	342	Fuel Holders, Producers & Accessories								
1753		P	SG		-	-	-	-	-	
1754		P	DGU		-	-	-	-	-	
1755		P	CAGW		1,622,667	1,257,986	364,682	-	364,682	
1756		P	CAGE		9,189,007	9,189,007	-	-	-	
1757		P	CAGE		-	-	-	-	-	
1758				B8	10,811,674	10,446,993	364,682	-	364,682	
1759										
1760	343	Prime Movers								
1761		P	S		-	-	-	-	-	
1762		P	DGU		-	-	-	-	-	
1763		P	SG		-	-	-	-	-	
1764		P	CAGW		936,175,193	725,777,282	210,397,910	-	210,397,910	
1765		P	CAGE		1,389,799,256	1,389,799,256	-	-	-	
1766		P	CAGE		-	-	-	-	-	
1767				B8	2,325,974,448	2,115,576,538	210,397,910	-	210,397,910	
1768										
1769	344	Generators								
1770		P	S		-	-	-	-	-	
1771		P	DGU		-	-	-	-	-	
1772		P	SG		-	-	-	-	-	
1773		P	CAGW		142,165,148	110,214,665	31,950,484	-	31,950,484	
1774		P	CAGE		204,220,499	204,220,499	-	-	-	
1775		P	CAGE		-	-	-	-	-	
1776				B8	346,385,648	314,435,164	31,950,484	-	31,950,484	
1777										
1778	345	Accessory Electric Plant								
1779		P	SG		-	-	-	-	-	
1780		P	DGU		-	-	-	-	-	
1781		P	CAGW		85,347,986	66,166,707	19,181,279	-	19,181,279	
1782		P	CAGE		149,117,956	149,117,956	-	-	-	
1783		P	CAGE		-	-	-	-	-	
1784				B8	234,465,942	215,284,663	19,181,279	-	19,181,279	
1785										
1786										
1787										
1788	346	Misc. Power Plant Equipment								
1789		P	SG		-	-	-	-	-	
1790		P	DGU		-	-	-	-	-	
1791		P	CAGW		4,303,768	3,336,531	967,238	-	967,238	
1792		P	CAGE		7,877,490	7,877,490	-	-	-	
1793				B8	12,181,258	11,214,020	967,238	-	967,238	
1794										
1795	347	Other Production ARO								
1796		P	S		-	-	-	-	-	
1797					-	-	-	-	-	
1798					-	-	-	-	-	
1799	OP	Unclassified Other Prod Plant-Acct 300								
1800		P	S		-	-	-	-	-	
1801		P	SG		-	-	-	-	-	
1802		P	CAGW		-	-	-	-	-	
1803		P	CAGE		1,821,887	1,821,887	-	-	-	
1804					1,821,887	1,821,887	-	-	-	
1805										
1806		Total Other Production Plant		B8	3,111,922,955	2,835,704,887	276,218,068	(4,828,292)	271,389,776	
1807										
1808		Summary of Other Production Plant by Factor								
1809		S			-	-	-	-	-	
1810		DGU			-	-	-	-	-	
1811		SG			-	-	-	-	-	
1812		CAGW			1,229,045,015	952,826,947	276,218,068	(4,828,292)	271,389,776	
1813		CAGE			1,882,877,940	1,882,877,940	-	-	-	
1814		SSGCT			-	-	-	-	-	
1815		Total of Other Production Plant by Factor		B8	3,111,922,955	2,835,704,887	276,218,068	(4,828,292)	271,389,776	
1816										
1817		Experimental Plant								
1818	103	Experimental Plant								
1819		P	DGP		-	-	-	-	-	
1820		Total Experimental Plant			-	-	-	-	-	
1821										
1822		TOTAL PRODUCTION PLANT		B8	9,332,951,236	8,668,214,069	664,737,167	(4,013,559)	624,723,608	

DECEMBER 2010 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS				WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2192	Summary of General Plant by Factor								
2193	S				490,300,326	448,019,074	42,281,252	208,139	42,489,391
2194	JBG				15,600,893	12,237,418	3,363,475	-	3,363,475
2195	JBE				4,984	3,916	1,067	57,957,927	57,958,994
2196	SG				138,684	127,393	11,291	-	11,291
2197	SO				244,829,896	227,191,440	17,638,456	-	17,638,456
2198	SE				-	-	-	-	-
2199	CN				24,874,486	23,126,081	1,748,405	-	1,748,405
2200	DEU				-	-	-	-	-
2201	CAGW				46,673,510	36,184,011	10,489,499	-	10,489,499
2202	CAGE				156,272,085	156,272,085	-	-	-
2203	CAEW				-	-	-	-	-
2204	CAEE				269,752,002	269,752,002	-	-	-
2205	SSGCT				-	-	-	-	-
2206	SSGCH				-	-	-	-	-
2207	Less Capital Leases				(48,600,002)	(46,667,297)	(1,932,705)	-	(1,932,705)
2208	Total General Plant by Factor			B8	1,199,846,861	1,126,246,122	73,600,740	58,166,066	131,766,806
2209	301	Organization							
2210		I-SITUS	S		-	-	-	-	-
2211		PTD	SO		-	-	-	-	-
2212		I-SG	CAGW		-	-	-	-	-
2213		I-SG	CAGE		-	-	-	-	-
2214		I-SG	SG		-	-	-	-	-
2215				B8	-	-	-	-	-
2216	302	Franchise & Consent							
2217		I-SITUS	S		1,000,000	1,000,000	-	-	-
2218		I-SG	SG		-	-	-	-	-
2219		I-SG	CAGW		-	-	-	-	-
2220		I-SG	CAGE		-	-	-	-	-
2221		I-SG	CAGW		108,429,026	84,060,467	24,368,559	-	24,368,559
2222		I-SG	CAGE		13,521,965	13,521,965	-	-	-
2223		I-DGP	DGP		-	-	-	-	-
2224		I-DGU	DGU		-	-	-	-	-
2225				B8	122,950,991	98,582,432	24,368,559	-	24,368,559
2226									
2227	303	Miscellaneous Intangible Plant							
2228		I-SITUS	S		6,874,251	6,294,540	579,711	-	579,711
2229		I-SG	SG		1,582,463	1,453,629	128,834	-	128,834
2230		PTD	SO		366,587,281	340,176,970	26,410,311	-	26,410,311
2231		P	SE		-	-	-	-	-
2232		CUST	CN		119,639,459	111,230,112	8,409,347	-	8,409,347
2233		I-SG	CAGW		60,585,866	46,969,676	13,616,190	-	13,616,190
2234		I-SG	CAGE		36,661,280	36,661,280	-	-	-
2235		P	JBG		46,472	36,453	10,019	-	10,019
2236		P	CAEW		-	-	-	-	-
2237		P	CAEE		3,442,667	3,442,667	-	-	-
2238		I-SG	CAGE		-	-	-	-	-
2239		I-SG	CAGE		-	-	-	-	-
2240				B8	595,419,739	546,265,327	49,154,412	-	49,154,412
2241	303	Less Non-Utility Plant							
2242		I-SITUS	S		-	-	-	-	-
2243				B8	595,419,739	546,265,327	49,154,412	-	49,154,412
2244	IP	Unclassified Intangible Plant - Acct 300							
2245		I-SITUS	S		-	-	-	-	-
2246		I-SG	SG		-	-	-	-	-
2247		I-DGU	DGU		-	-	-	-	-
2248		PTD	SO		-	-	-	-	-
2249					-	-	-	-	-
2250					-	-	-	-	-
2251		TOTAL INTANGIBLE PLANT		B8	718,370,729	644,847,758	73,522,971	-	73,522,971
2252									
2253	Summary of Intangible Plant by Factor								
2254	S				7,874,251	7,294,540	579,711	-	579,711
2255	JBG				46,472	36,453	10,019	-	10,019
2256	JBE				-	-	-	-	-
2257	SG				1,582,463	1,453,629	128,834	-	128,834
2258	SO				366,587,281	340,176,970	26,410,311	-	26,410,311
2259	CN				119,639,459	111,230,112	8,409,347	-	8,409,347
2260	CAGW				169,014,892	131,030,142	37,984,749	-	37,984,749
2261	CAGE				50,183,244	50,183,244	-	-	-
2262	CAEW				-	-	-	-	-
2263	CAEE				3,442,667	3,442,667	-	-	-
2264	SSGCT				-	-	-	-	-
2265	SSGCH				-	-	-	-	-
2266	SE				-	-	-	-	-
2267	Total Intangible Plant by Factor			B8	718,370,729	644,847,758	73,522,971	-	73,522,971
2268	Summary of Unclassified Plant (Account 106)								
2269	DP				20,200,025	17,453,479	2,746,546	-	2,746,546
2270	DSO				-	-	-	-	-
2271	GP				565,790	526,138	39,652	-	39,652
2272	HP				-	-	-	-	-
2273	NP				-	-	-	-	-
2274	OP				1,821,887	1,821,887	-	-	-
2275	TP				161,621,877	160,888,938	732,939	-	732,939
2276	TSO				-	-	-	-	-
2277	IP				-	-	-	-	-
2278	MP				-	-	-	-	-
2279	SP				1,748,765	1,623,374	125,391	-	125,391
2280	Total Unclassified Plant by Factor				185,958,344	182,313,816	3,644,528	-	3,644,528
2281									
2282	TOTAL ELECTRIC PLANT IN SERVICE			B8	20,317,200,335	18,853,473,693	1,463,726,642	15,932,098	1,479,658,740

DECEMBER 2010 West Control Area									
AMA									
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
2424	165	Prepayments							
2425		DMSC	S		3,472,835	3,472,835	-	-	-
2426		GP	GPS		4,126,179	3,828,914	297,265	(297,265)	-
2427		PT	SG		2,346,419	2,155,388	191,031	(191,031)	(0)
2428		PT	CAGW		1,695,912	1,314,769	381,143	(381,143)	(0)
2429		PT	CAGE		422,434	422,434	-	-	-
2430		P	CAEW		4,055	3,150	905	(905)	-
2431		P	CAEE		4,717,298	4,717,298	-	-	-
2432		P	SE		-	-	-	-	-
2433		PTD	SO		19,018,540	17,648,374	1,370,166	(1,370,166)	(0)
2434		Total Prepayments		B15	35,803,672	33,563,162	2,240,510	(2,240,510)	(0)
2435									
2436	182M	Misc Regulatory Assets							
2437		P	S		74,481,021	57,310,837	17,170,184	(3,117,831)	14,052,353
2438		DEFSG	SG		-	-	-	-	-
2439		P	CAGE		-	-	-	-	-
2440		P	CAGE		7,950,511	7,950,511	-	-	-
2441		P	CAGW		1,327,321	1,029,016	298,305	451,442	749,746
2442		DEFSG	JBG		-	-	-	-	-
2443		P	SE		10,608,209	9,792,806	815,402	(815,402)	(0)
2444		P	CAEW		(112,263)	(87,201)	(25,062)	25,062	0
2445		P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2446		T	SO		8,083,961	7,501,562	582,399	(487,007)	95,391
2447				B11	91,730,550	72,889,323	18,841,227	(3,943,737)	14,897,490
2448									
2449	186M	Misc Deferred Debits							
2450		T	S		15,615,155	15,568,214	46,941	(41,073)	5,868
2451		P	CAEW		-	-	-	-	-
2452		P	CAEE		-	-	-	-	-
2453		DEFSG	SG		24,896,147	22,869,258	2,026,889	(2,026,889)	0
2454		LABOR	SO		17,170	15,933	1,237	(1,237)	-
2455		P	SE		-	-	-	-	-
2456		P	CAGW		4,066,669	3,152,718	913,952	-	913,952
2457		DEFSG	CAGE		17,334,677	17,334,677	-	-	-
2458		P	CAEW		-	-	-	-	-
2459		P	CAEE		11,466,482	11,466,482	-	-	-
2460		P	JBE		-	-	-	378,305	378,305
2461		GP	EXCTAX		-	-	-	-	-
2462		Total Misc. Deferred Debits		B11	73,396,300	70,407,282	2,989,018	(1,690,894)	1,298,124
2463									
2464		Working Capital							
2465	CWC	Cash Working Capital							
2466		CWC	S		-	-	-	-	-
2467		CWC	SO		-	-	-	-	-
2468		CWC	SE		-	-	-	-	-
2469				B14	-	-	-	-	-
2470									
2471	OWC	Other Work. Cap.							
2472	131	Cash	GP	SNP	-	-	-	-	-
2473	135	Working Funds	GP	SG	-	-	-	-	-
2474	141	Other A/R	GP	SO	-	-	-	-	-
2475	143	Other A/R	GP	SO	48,531,707	45,035,303	3,496,405	(3,496,405)	-
2476	232	A/P	PTD	S	-	-	-	-	-
2477	232	A/P	PTD	SO	(4,386,790)	(4,070,749)	(316,041)	316,041	-
2478	232	A/P	P	CAEE	(2,202,647)	(2,202,647)	-	-	-
2479	232	A/P	T	CAGE	(146,335)	(146,335)	-	-	-
2480	2533	Other Misc. Df. Crd	P	S	-	-	-	-	-
2481	2533	Other Misc. Df. Crd	P	SE	(1,088,361)	(1,004,704)	(83,657)	83,657	-
2482	2533	Other Misc. Df. Crd	P	CAEW	-	-	-	-	-
2483	2533	Other Misc. Df. Crd	P	CAEE	(5,152,538)	(5,152,538)	-	-	-
2484	230	Asset Retir. Oblig.	P	SE	17,875	16,501	1,374	(1,374)	-
2485	230	Asset Retir. Oblig.	P	CAEW	-	-	-	-	-
2486	230	Asset Retir. Oblig.	P	CAEE	(2,546,394)	(2,546,394)	-	-	-
2487	230	Asset Retir. Oblig.	P	S	-	-	-	-	-
2488	254105	ARO Reg Liability	P	S	-	-	-	-	-
2489	254105	ARO Reg Liability	P	SE	-	-	-	-	-
2490	254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-	-
2491	254105	ARO Reg Liability	P	CAEE	(857,371)	(857,371)	-	-	-
2492	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-
2493				B14	32,149,344	29,051,264	3,098,081	(3,098,081)	-
2494									
2495		Total Working Capital			32,149,344	29,051,264	3,098,081	(3,098,081)	-

DECEMBER 2010 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2720	108363	Storage Battery Equipment							
2721		DPW	S		(261,549)	(261,549)	-	-	-
2722				B17	(261,549)	(261,549)	-	-	-
2723									
2724	108364	Poles, Towers & Fixtures							
2725		DPW	S		(489,101,835)	(443,068,807)	(46,033,028)	-	(46,033,028)
2726				B17	(489,101,835)	(443,068,807)	(46,033,028)	-	(46,033,028)
2727									
2728	108365	Overhead Conductors							
2729		DPW	S		(265,467,090)	(237,835,776)	(27,631,313)	-	(27,631,313)
2730				B17	(265,467,090)	(237,835,776)	(27,631,313)	-	(27,631,313)
2731									
2732	108366	Underground Conduit							
2733		DPW	S		(122,969,133)	(113,031,484)	(9,937,649)	-	(9,937,649)
2734				B17	(122,969,133)	(113,031,484)	(9,937,649)	-	(9,937,649)
2735									
2736	108367	Underground Conductors							
2737		DPW	S		(284,345,057)	(275,830,854)	(8,514,203)	-	(8,514,203)
2738				B17	(284,345,057)	(275,830,854)	(8,514,203)	-	(8,514,203)
2739									
2740	108368	Line Transformers							
2741		DPW	S		(369,083,261)	(327,404,036)	(41,679,225)	-	(41,679,225)
2742				B17	(369,083,261)	(327,404,036)	(41,679,225)	-	(41,679,225)
2743									
2744	108369	Services							
2745		DPW	S		(169,261,830)	(152,689,934)	(16,571,896)	-	(16,571,896)
2746				B17	(169,261,830)	(152,689,934)	(16,571,896)	-	(16,571,896)
2747									
2748	108370	Meters							
2749		DPW	S		(84,446,466)	(76,762,545)	(7,683,921)	9,419,912	1,735,991
2750				B17	(84,446,466)	(76,762,545)	(7,683,921)	9,419,912	1,735,991
2751									
2752									
2753									
2754	108371	Installations on Customers' Premises							
2755		DPW	S		(7,824,306)	(7,541,725)	(282,582)	-	(282,582)
2756				B17	(7,824,306)	(7,541,725)	(282,582)	-	(282,582)
2757									
2758	108372	Leased Property							
2759		DPW	S		-	-	-	-	-
2760				B17	-	-	-	-	-
2761									
2762	108373	Street Lights							
2763		DPW	S		(27,819,430)	(25,710,209)	(2,109,221)	-	(2,109,221)
2764				B17	(27,819,430)	(25,710,209)	(2,109,221)	-	(2,109,221)
2765									
2766	108D00	Unclassified Dist Plant - Acct 300							
2767		DPW	S		-	-	-	-	-
2768					-	-	-	-	-
2769									
2770	108DS	Unclassified Dist Sub Plant - Acct 300							
2771		DPW	S		-	-	-	-	-
2772					-	-	-	-	-
2773									
2774	108DP	Unclassified Dist Sub Plant - Acct 300							
2775		DPW	S		2,135,906	1,575,884	560,022	-	560,022
2776					2,135,906	1,575,884	560,022	-	560,022
2777									
2778									
2779	TOTAL DISTRIBUTION PLANT DEPR			B17	(2,050,113,298)	(1,874,762,213)	(175,351,085)	9,419,912	(165,931,174)
2780									
2781	Summary of Distribution Plant Depr by Factor								
2782	S				(2,050,113,298)	(1,874,762,213)	(175,351,085)	9,419,912	(165,931,174)
2783									
2784	Total Distribution Depreciation by Factor			B17	(2,050,113,298)	(1,874,762,213)	(175,351,085)	9,419,912	(165,931,174)

DECEMBER 2010 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2785	108GP	General Plant Accumulated Depr								
2786		G-SITUS	S		(153,501,388)	(137,295,547)	(16,205,841)	-	(16,205,841)	
2787		G-DGP	DGP		-	-	-	-	-	
2788		G-DGU	DGU		-	-	-	-	-	
2789		G-SG	SG		-	-	-	-	-	
2790		CUST	CN		(6,924,843)	(6,438,102)	(486,741)	-	(486,741)	
2791		PTD	SO		(71,296,903)	(66,160,409)	(5,136,494)	-	(5,136,494)	
2792		P	SE		-	-	-	-	-	
2793		G-SG	CAGW		(15,070,671)	(11,683,658)	(3,387,013)	-	(3,387,013)	
2794		G-SG	CAGE		(47,520,009)	(47,520,009)	-	-	-	
2795		P	JBG		(4,545,209)	(3,565,285)	(979,924)	-	(979,924)	
2796		P	CAEW		-	-	-	-	-	
2797		P	CAEE		(342,937)	(342,937)	-	-	-	
2798		G-SG	CAGE		-	-	-	-	-	
2799		G-SG	CAGE		-	-	-	-	-	
2800				B17	(299,201,960)	(273,005,947)	(26,196,013)	-	(26,196,013)	
2801										
2802										
2803	108MP	Mining Plant Accumulated Depr.								
2804		P	S		-	-	-	-	-	
2805		P	CAEW		-	-	-	-	-	
2806		P	CAEE		(163,846,789)	(163,846,789)	-	-	-	
2807		P	JBE		-	-	-	(26,323,095)	(26,323,095)	
2808				B17	(163,846,789)	(163,846,789)	-	(26,323,095)	(26,323,095)	
2809	108MP	Less Centralia Situs Depreciation								
2810		P	S		-	-	-	-	-	
2811				B17	(163,846,789)	(163,846,789)	-	(26,323,095)	(26,323,095)	
2812										
2813	1081390	Accum Depr - Capital Lease								
2814		PTD	SO		-	-	-	-	-	
2815					-	-	-	-	-	
2816					-	-	-	-	-	
2817		Remove Capital Leases			-	-	-	-	-	
2818					-	-	-	-	-	
2819					-	-	-	-	-	
2820	1081399	Accum Depr - Capital Lease								
2821		P	S		-	-	-	-	-	
2822		P	SE		-	-	-	-	-	
2823					-	-	-	-	-	
2824					-	-	-	-	-	
2825		Remove Capital Leases			-	-	-	-	-	
2826					-	-	-	-	-	
2827					-	-	-	-	-	
2828					-	-	-	-	-	
2829		TOTAL GENERAL PLANT ACCUM DEPR			B17	(463,048,750)	(436,852,737)	(26,196,013)	(26,323,095)	(52,519,108)
2830										
2831										
2832										
2833		Summary of General Depreciation by Factor								
2834		S			(153,501,388)	(137,295,547)	(16,205,841)	-	(16,205,841)	
2835		DGP			-	-	-	-	-	
2836		DGU			-	-	-	-	-	
2837		SE			-	-	-	-	-	
2838		SO			(71,296,903)	(66,160,409)	(5,136,494)	-	(5,136,494)	
2839		CN			(6,924,843)	(6,438,102)	(486,741)	-	(486,741)	
2840		SG			-	-	-	-	-	
2841		JBE			-	-	-	(26,323,095)	(26,323,095)	
2842		CAGW			(15,070,671)	(11,683,658)	(3,387,013)	-	(3,387,013)	
2843		CAGE			(47,520,009)	(47,520,009)	-	-	-	
2844		CAEW			-	-	-	-	-	
2845		CAEE			(164,189,727)	(164,189,727)	-	-	-	
2846		SSGCT			-	-	-	-	-	
2847		JBG			(4,545,209)	(3,565,285)	(979,924)	-	(979,924)	
2848		Remove Capital Leases			-	-	-	-	-	
2849		Total General Depreciation by Factor			B17	(463,048,750)	(436,852,737)	(26,196,013)	(26,323,095)	(52,519,108)
2850										
2851										
2852		TOTAL ACCUM DEPR - PLANT IN SERV			B17	(6,754,960,097)	(6,221,537,281)	(533,422,816)	5,586,172	(527,836,644)
2853	111SP	Accum Prov for Amort-Steam								
2854		P	CAGW		-	-	-	-	-	
2855		P	CAGW		-	-	-	-	-	
2856		P	CAGE		-	-	-	-	-	
2857		P	SG		-	-	-	-	-	
2858					-	-	-	-	-	
2859					-	-	-	-	-	
2860					-	-	-	-	-	

DECEMBER 2010 West Control Area AMA							UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2861	111GP	Accum Prov for Amort-General									
2862		G-SITUS	S		(16,094,997)	(14,611,015)	(1,483,982)	-	(1,483,982)		
2863		CUST	CN		(2,596,125)	(2,413,645)	(182,479)	-	(182,479)		
2864		I-SG	SG		-	-	-	-	-		
2865		PTD	SO		(10,407,896)	(9,658,073)	(749,824)	-	(749,824)		
2866		I-SG	CAGW		-	-	-	-	-		
2867		I-SG	CAGE		-	-	-	-	-		
2868		P	CAEW		-	-	-	-	-		
2869		P	CAEE		-	-	-	-	-		
2870		P	SE		-	-	-	-	-		
2871				B18	(29,099,018)	(26,682,733)	(2,416,285)	-	(2,416,285)		
2872											
2873											
2874	111HP	Accum Prov for Amort-Hydro									
2875		P	DGP		-	-	-	-	-		
2876		P	DGU		-	-	-	-	-		
2877		P	SG		-	-	-	-	-		
2878		P	CAGW		(72,662)	(56,332)	(16,330)	-	(16,330)		
2879		P	CAGE		(414,494)	(414,494)	-	-	-		
2880		P	CAGE		-	-	-	-	-		
2881				B18	(487,157)	(470,826)	(16,330)	-	(16,330)		
2882											
2883											
2884	111IP	Accum Prov for Amort-Intangible Plant									
2885		I-SITUS	S		(951,662)	(949,975)	(1,687)	-	(1,687)		
2886		I-DGP	DGP		-	-	-	-	-		
2887		I-DGU	DGU		-	-	-	-	-		
2888		P	CAEW		-	-	-	-	-		
2889		P	CAEE		(1,150,992)	(1,150,992)	-	-	-		
2890		P	SE		-	-	-	-	-		
2891		I-SG	SG		(15,507,062)	(14,244,574)	(1,262,488)	-	(1,262,488)		
2892		I-SG	CAGW		-	-	-	-	-		
2893		I-SG	CAGE		-	-	-	-	-		
2894		CUST	CN		(92,220,267)	(85,738,190)	(6,482,077)	-	(6,482,077)		
2895		P	CAGE		-	-	-	-	-		
2896		P	CAGE		-	-	-	-	-		
2897		I-SG	CAGW		(34,236,584)	(26,542,185)	(7,694,399)	-	(7,694,399)		
2898		I-SG	CAGE		(11,387,983)	(11,387,983)	-	-	-		
2899		PTD	JBG		(12,034)	(9,440)	(2,595)	-	(2,595)		
2900		PTD	SO		(256,148,861)	(237,694,944)	(18,453,916)	-	(18,453,916)		
2901				B18	(411,615,445)	(377,718,283)	(33,897,162)	-	(33,897,162)		
2902	111IP	Less Non-Utility Plant									
2903		NUTIL	OTH		-	-	-	-	-		
2904				B18	(411,615,445)	(377,718,283)	(33,897,162)	-	(33,897,162)		
2905											
2906	111390	Accum Amtr - Capital Lease									
2907		G-SITUS	S		(5,594,686)	(5,594,686)	-	-	-		
2908		P	CAGE		(1,474,958)	(1,474,958)	-	-	-		
2909		PTD	CAGW		(83,139)	(64,454)	(18,685)	134,357	115,673		
2910		PTD	SO		1,605,591	1,489,919	115,673	-	115,673		
2911					(5,547,191)	(5,644,179)	96,988	134,357	231,346		
2912											
2913		Remove Capital Lease Amtr			5,547,191	5,644,179	(96,988)	(134,357)	(231,346)		
2914											
2915				B18	(441,201,620)	(404,871,842)	(36,329,778)	-	(36,329,778)		
2916	AMA										
2917											
2918											
2919											
2920		Summary of Amortization by Factor									
2921		S			(22,641,345)	(21,155,675)	(1,485,669)	-	(1,485,669)		
2922		DGP			-	-	-	-	-		
2923		DGU			-	-	-	-	-		
2924		SE			-	-	-	-	-		
2925		SO			(264,951,165)	(245,863,098)	(19,088,067)	-	(19,088,067)		
2926		CN			(94,816,392)	(88,151,835)	(6,664,557)	-	(6,664,557)		
2927		SSGCT			-	-	-	-	-		
2928		JBG			(12,034)	(9,440)	(2,595)	-	(2,595)		
2929		CAGW			(34,392,385)	(26,662,971)	(7,729,414)	134,357	(7,595,057)		
2930		CAGE			(13,277,435)	(13,277,435)	-	-	-		
2931		CAEW			-	-	-	-	-		
2932		CAEE			(1,150,992)	(1,150,992)	-	-	-		
2933		SG			(15,507,062)	(14,244,574)	(1,262,488)	-	(1,262,488)		
2934		Less Capital Lease			5,547,191	5,644,179	(96,988)	(134,357)	(231,346)		
2935		Total Provision For Amortization by Factor		B18	(441,201,620)	(404,871,842)	(36,329,778)	-	(36,329,778)		

	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenues	Wheeling
Total Normalized	Normalization	Normalization	Change	Allowance Sales		Revenue Adjustment
1 Operating Revenues:						
2 General Business Revenues	46,553,790	3,177,486	10,192,824	33,183,479	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(9,235,635)	-	-	-	(8,233,862)	107,543
6 Total Operating Revenues	37,318,155	3,177,486	10,192,824	33,183,479	(8,233,862)	107,543
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	(65,153)	-	-	-	-	(65,153)
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(65,153)	-	-	-	-	(65,153)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	12,334,208	1,112,120	2,890,019	11,614,218	(72,480)	60,444
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	342,726	-	-	-	342,726	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(695,990)	-	-	-	(695,990)	-
28 Total Operating Expenses:	11,915,791	1,112,120	2,890,019	11,614,218	(425,744)	(4,710)
29						
30 Operating Rev For Return:	25,402,364	2,065,366	7,302,805	21,569,261	425,744	112,252
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,220,290	-	-	-	1,220,290	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(3,215,514)	-	-	-	(3,215,514)	-
54						
55 Total Deductions:	(1,995,224)	-	-	-	(1,995,224)	-
56						
57 Total Rate Base:	(1,995,224)	-	-	-	(1,995,224)	-
58						
59						
60 Estimated ROE impact	6.876%	0.555%	1.963%	5.799%	0.143%	-1.439%
61 Estimated Price Change	(41,205,350)	(3,330,000)	(11,774,350)	(34,776,231)	(935,418)	8,629,073
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	38,079,298	3,177,486	10,192,824	33,183,479	695,990	(8,233,862)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(1,926,141)	-	(1,935,628)	-	9,487	-
71 Schedule "M" Deductions	912,562	-	-	-	912,562	-
72 Income Before Tax	35,240,596	3,177,486	8,257,196	33,183,479	(207,085)	(8,233,862)
73						
74 State income Taxes	-	-	-	-	-	-
75						
76 Taxable income	35,240,596	3,177,486	8,257,196	33,183,479	(207,085)	(8,233,862)
77						
78 Federal Income Taxes	12,334,208	1,112,120	2,890,019	11,614,218	(72,480)	(2,881,852)

	3.7	0	0	0	0.0	0	0
Ancillary Revenue - WA	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(1,109,315)	-	-	-	-	-	-
6 Total Operating Revenues	(1,109,315)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(388,260)	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(388,260)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	(721,055)	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.194%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	1,162,561	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,109,315)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,109,315)	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,109,315)	-	-	-	-	-	-
77							
78 Federal Income Taxes	(388,260)	-	-	-	-	-	-

	3.1	3.2	3.3	3.4	3.5	3.6	
	Total Normalized	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC Revenues	Wheeling Revenue Adjustment
1 Operating Revenues:							
2 General Business Revenues	13,370,310	3,177,486	10,192,824	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(369,240)	-	-	-	-	(381,231)	11,991
6 Total Operating Revenues	13,001,070	3,177,486	10,192,824	-	-	(381,231)	11,991
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	(65,153)	-	-	-	-	-	(65,153)
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(65,153)	-	-	-	-	-	(65,153)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	3,823,229	1,112,120	2,890,019	-	(72,480)	(133,431)	27,000
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	342,726	-	-	-	342,726	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(695,990)	-	-	-	(695,990)	-	-
28 Total Operating Expenses:	3,404,811	1,112,120	2,890,019	-	(425,744)	(133,431)	(38,153)
29							
30 Operating Rev For Return:	9,596,259	2,065,366	7,302,805	-	425,744	(247,800)	50,144
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,220,290	-	-	-	1,220,290	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(3,215,514)	-	-	-	(3,215,514)	-	-
54							
55 Total Deductions:	(1,995,224)	-	-	-	(1,995,224)	-	-
56							
57 Total Rate Base:	(1,995,224)	-	-	-	(1,995,224)	-	-
58							
59							
60 Estimated ROE impact	2.615%	0.555%	1.963%	0.000%	0.143%	-0.067%	0.013%
61 Estimated Price Change	(15,721,086)	(3,330,000)	(11,774,350)	-	(935,418)	399,530	(80,847)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	13,762,214	3,177,486	10,192,824	-	695,990	(381,231)	77,144
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(1,926,141)	-	(1,935,628)	-	9,487	-	-
71 Schedule "M" Deductions	912,562	-	-	-	912,562	-	-
72 Income Before Tax	10,923,511	3,177,486	8,257,196	-	(207,085)	(381,231)	77,144
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	10,923,511	3,177,486	8,257,196	-	(207,085)	(381,231)	77,144
77							
78 Federal Income Taxes	3,823,229	1,112,120	2,890,019	-	(72,480)	(133,431)	27,000

	3.7	0	0	0	0.0	0	0
Ancillary Revenue - WA		0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenues	Wheeling
	Normalization	Normalization	Change	Allowance Sales		Revenue
	Total Normalized					Adjustment
1 Operating Revenues:						
2 General Business Revenues	33,183,479	-	33,183,479	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(8,866,394)	-	-	-	(7,852,631)	95,552
6 Total Operating Revenues	24,317,085	-	33,183,479	-	(7,852,631)	95,552
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	8,510,980	-	11,614,218	-	(2,748,421)	33,443
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	8,510,980	-	11,614,218	-	(2,748,421)	33,443
29						
30 Operating Rev For Return:	15,806,105	-	21,569,261	-	(5,104,210)	62,109
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	4.266%	0.000%	0.000%	5.822%	0.000%	-1.378%
61 Estimated Price Change	(25,484,264)	-	(34,776,231)	-	8,229,544	(100,138)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	24,317,085	-	33,183,479	-	(7,852,631)	95,552
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	24,317,085	-	33,183,479	-	(7,852,631)	95,552
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	24,317,085	-	33,183,479	-	(7,852,631)	95,552
77						
78 Federal Income Taxes	8,510,980	-	11,614,218	-	(2,748,421)	33,443

	3.7	0	0	0	0.0	0	0
Ancillary Revenue - WA	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(1,109,315)	-	-	-	-	-	-
6 Total Operating Revenues	(1,109,315)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(388,260)	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(388,260)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	(721,055)	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.195%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	1,162,561	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,109,315)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,109,315)	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,109,315)	-	-	-	-	-	-
77							
78 Federal Income Taxes	(388,260)	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	3,177,486	WA	Situs	3,177,486	3.1.1

Description of Adjustment

This restating adjustment normalizes residential revenues in the test period by comparing actual sales to temperature normalized sales. The commercial class has not been temperature normalized consistent with the Commission ruling in Docket No. UE-100749. Weather normalization reflects weather or temperature patterns which can be measurably different than normal, defined as the average weather over a 20-year rolling time period (currently 1991 to 2010). The time period will be updated annually, dropping off the first year and adding the most recent.

PacifiCorp
 Washington General Rate Case - December 2010
 Summary of Revenue Adjustments

	A	B	C	D	E	F	G	H	I
	Total Revenue	Normalizing Adjustments ¹	Temperature Normalization	Total Restating Adjustments	Total Restating Adjusted Revenue	Annualized Price Change	Total Annualized Adjusted Revenue	Total Pro Forma Change ²	Total Washington Revenue
Residential	\$111,623,664	\$8,263,145	\$3,177,486	\$11,440,631	\$123,064,295	\$0	\$123,064,295	\$14,695,068	\$137,759,363
Commercial	\$91,771,496	\$1,073,318	\$0	\$1,073,318	\$92,844,814	\$0	\$92,844,814	\$11,704,038	\$104,548,852
Industrial	\$41,866,160	\$202,838	\$0	\$202,838	\$42,068,998	\$0	\$42,068,998	\$5,411,861	\$47,480,859
Irrigation	\$10,140,897	\$609,394	\$0	\$609,394	\$10,750,291	\$0	\$10,750,291	\$1,307,812	\$12,058,103
Public St & Hwy	\$1,237,336	\$44,129	\$0	\$44,129	\$1,281,466	\$0	\$1,281,466	\$64,700	\$1,346,166
Total Washington	\$256,639,553	\$10,192,824	\$3,177,486	\$13,370,310	\$270,009,863	\$0	\$270,009,863	\$33,183,479	\$303,193,343
Source / Formula	305 Report	To 3.2	Customer Info. Services To 3.1	B + C	A + D	Table 2	E + F	To 3.3	G + H

¹ Removes Schedule 191 (System Benefits Charge)/Schedule 96 (Hydro) -\$10,686,422, tolerance and prior price change impacts \$1,090,198, Out-of-Period of -\$460,310, Chehalis removal \$3,000,000, BPA removal \$6,774,226, Revenue Adjustment \$8,855,002, SMUD -\$379,817, and Other -\$53.

² Rate Increase from GRC effective April 3, 2011.

PacifiCorp
 Washington General Rate Case - December 2010
 Summary of kWh Adjustments

	KWhs		
	A	B	C
	Total kWhs	Total Adjustments ¹ kWhs	Total Adjusted KWhs
Residential	1,621,177,026	42,823,616	1,664,000,642
Commercial	1,400,524,729	(1,544,889)	1,398,979,840
Industrial	801,293,727	(2,133,736)	799,159,991
Irrigation	150,611,458	(89,055)	150,522,403
Public St & Hwy	11,023,888	8,311	11,032,199
Total Washington	3,984,630,828	39,064,247	4,023,695,075
Source / Formula	305 Report	Table 2	A + B + C

¹ Temperature normalization 46,034,377 kWh, Out-of-Period -6,960,864 plus Tolerance of -9,266 kWh .

PacificCorp
Washington General Rate Case - December 2010
Summary of Revenue Adjustments

	Average Customers		Unbilled Adjustment	Restating Adjustments ¹		Temperature Adjustments ¹	Total Adjustments	Adjusted kWhs	Booked Revenues	Restating Adjustments	Pro Forma Adjustments	Total Adjustments	Adjusted Revenue
	Booked	Actual		Restating	Adjustments								
021GSV0036 Statotal	146	148	2,233,213	336,920	0	2,570,633	122,585,748	\$8,334,995	-\$414,115	\$1,012,922	\$398,807	\$8,933,802	
02PVSVITM	1	1	-29,155	-170,000	0	-199,155	1,600,043	\$27,200	-\$2,089	\$30,390	\$7,301	\$24,501	
021GSV48M	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	
021GSV48M	32	31	-3,777,900	-1,523,300	0	-5,301,200	207,330,500	\$12,402,981	-\$696,957	\$11,706,024	\$815,328	\$13,218,309	
021GSV048R	0	1	452,812,000	38,192,296	0	491,004,296	449,619,203	\$22,014,240	-\$1,187,333	\$21,826,907	\$1,300,264	\$23,127,004	
Statotal	33	33	-11,999,852	-1,693,300	0	-13,693,152	638,549,746	\$34,724,721	-\$1,901,379	\$4,724,721	\$2,323,293	\$36,997,814	
02OALT015N	59	0	-2,717	-484	0	-3,201	149,125	\$19,247	-\$686	\$951	\$265	\$19,512	
Statotal	59	0	-2,717	-484	0	-3,201	149,125	\$19,247	-\$686	\$951	\$265	\$19,512	
AGA	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	
SMUD	0	0	0	0	0	0	0	\$80,837	-\$80,837	\$0	\$0	\$0	
Chelanis	0	0	0	0	0	0	0	\$510,000	\$510,000	\$0	\$0	\$0	
Chelanis Refined	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	
Merger Credit	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	
Acquisition Commitment	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	
Revenue Adjustment	0	0	0	0	0	0	0	\$29	\$29	\$0	\$29	\$0	
BPA Balancing Acct	0	0	0	0	0	0	0	-\$1,456,657	\$1,456,657	\$0	\$1,456,657	\$0	
Unbilled Sales	0	0	13,562,000	0	0	13,562,000	0	-\$2,046	\$2,046	\$0	\$2,046	\$0	
Statotal	704	5,709	801,293,727	-2,133,736	0	-2,133,736	799,159,991	\$41,866,160	\$202,838	\$5,411,861	\$5,614,699	\$47,480,859	
Irrigation													
02ANSV0040	4,580	4,575	128,040,362	128,477	0	-19,885	128,020,477	\$8,916,186	\$211,541	\$1,113,815	\$1,325,356	\$10,141,542	
02ANSV040X	703	701	2,420,026	24,372	0	81,850	2,481,028	\$153,123	-\$183,123	\$3,002	\$153,852	\$1,268,851	
Statotal	5,284	5,276	130,460,458	151,000	0	61,945	130,522,403	\$10,447,215	\$328,366	\$1,307,812	\$1,461,198	\$11,968,413	
AGA	0	0	0	0	0	0	0	\$149,690	\$0	\$0	\$0	\$149,690	
Chelanis	0	0	0	0	0	0	0	\$120,000	\$120,000	\$0	\$120,000	\$0	
Chelanis Refined	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	
Merger Credit	0	0	0	0	0	0	0	\$6	-\$6	\$0	\$0	\$0	
Revenue Adjustment	0	0	0	0	0	0	0	-\$356,266	\$356,266	\$0	\$356,266	\$0	
BPA Balancing Acct	0	0	0	0	0	0	0	-\$2,706	\$2,706	\$0	\$2,706	\$0	
BPA Adjustment Fee	0	0	0	0	0	0	0	\$12,958	-\$12,958	\$0	-\$12,958	\$0	
Unbilled Sales	0	0	-151,000	0	0	-151,000	0	\$10,000	-\$10,000	\$0	-\$10,000	\$0	
Statotal	5,284	5,276	130,611,458	-89,055	0	-89,055	130,522,403	\$10,140,897	\$609,394	\$1,307,812	\$1,917,206	\$12,058,103	
Public Street & Highway Lighting													
02COSR0052	19	4	25,327	63	0	25,390	431,195	\$58,221	\$2,579	\$3,004	\$5,583	\$63,805	
02CUL031F	105	106	5,588,728	3,420	0	227,579	3,816,307	\$244,583	\$6,700	\$12,612	\$19,312	\$263,895	
02CUS033N	93	-1	1,171,565	-5,618	0	67,140	1,238,705	\$78,805	\$1,731	\$4,092	\$5,823	\$84,627	
02HNSV0051	132	14	3,215,548	201,387	0	2,017,161	3,428,615	\$393,553	\$49,285	\$32,539	\$81,824	\$675,377	
02MVS0057	45	0	1,224,242	-1,234	0	1,223,008	2,117,277	\$236,622	\$32,921	\$12,453	\$32,144	\$283,211	
Statotal	413	18	648,000	8,311	0	656,311	11,032,199	\$1,221,789	\$69,586	\$64,700	\$134,286	\$1,346,075	
AGA	0	0	0	0	0	0	0	\$91	\$0	\$0	\$0	\$91	
Chelanis	0	0	0	0	0	0	0	-\$30,000	\$30,000	\$0	\$0	\$0	
Chelanis Refined	0	0	0	0	0	0	0	-\$23,544	\$23,544	\$0	\$0	\$0	
Merger Credit	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	
Unbilled Sales	0	0	-648,000	0	0	-648,000	0	\$79,000	-\$79,000	\$0	-\$79,000	\$0	
Statotal	413	18	1,023,888	8,311	0	8,311	11,032,199	\$1,237,336	\$44,129	\$64,700	\$108,830	\$1,346,166	
Total	131,675	180	131,854	3,984,630,828	46,034,377	39,064,247	4,023,695,075	\$256,639,553	\$13,370,310	\$33,183,479	\$46,553,790	\$303,193,343	

¹ Temperature normalization.

PacificCorp
Washington General Rate Case - December 2010
Summary of Revenue Adjustments

	Resisting										Total Adj. Rev. -stating & Annualiz. Effective 04/03/2011	Rate Change ³	Pro Forma Adj.	Total Adjusted Revenue	Total Adjustments	Adjusted Revenue
	Unbilled Adjustment	Normalization ¹ Adjustment	BPA Adjustment	Temperature Adjustment	Total Resisting Adj.	Total Adj. Rev.	Annualizing Adj.	Total Adj. Rev. -stating & Annualiz. Effective 04/03/2011	Rate Change ³	Pro Forma Adj.						
Residential																
02RESND00016	\$110,000,469															
02RESND00017	\$4,550,006															
02RESND00018	\$193,238															
02RESND0018X	\$40,156															
02NETMT1135	\$24,204															
Subtotal	\$114,788,962															
02OALTO15R	\$152,009															
Subtotal	\$152,009															
AGA	\$0															
SMUD	\$158,816															
Chehalis	\$1,320,000															
Acquisition Commitment	\$43															
Revenue Adjustment	\$3,928,254															
Centralia Refund	\$2															
Merger Credit	\$2															
BPA Balancing Account	-\$542,831															
Unbilled Rev	\$2,315,000															
Total	\$111,623,664	\$646,870	\$7,616,275	\$3,177,486	\$1,440,631	\$123,064,295	\$0	\$0	\$123,064,295	\$14,695,068	-\$14,695,068	\$137,759,363	\$26,135,699	\$137,759,363		
02GNSV0024	\$38,555,471															
02GNSV024F	\$140,887															
02GNSV24FP	\$112,902															
02NMT24135	\$6,307															
Subtotal	\$38,815,568															
02LGSV0036	\$48,638,111															
02NMT36135	\$10,388															
Subtotal	\$48,648,499															
02LGSV048T	\$8,336,936															
Subtotal	\$8,336,936															
02OALTO15N	\$299,725															
02RCF0054	\$24,091															
Subtotal	\$323,816															
AGA	\$572,691															
SMUD	\$140,164															
Chehalis	\$1,020,000															
Acquisition Commitment	\$38															
Revenue Adjustment	\$3,090,281															
Centralia Refund	\$175															
Merger Credit	\$23															
BPA Balancing Acct	-\$31,111															
Unbilled Rev	\$924,000															
Total	\$91,771,496	\$500,382	\$572,936	\$0	\$1,073,318	\$92,844,814	\$0	\$0	\$92,844,814	\$11,704,038	-\$11,704,038	\$104,548,852	\$12,777,356	\$104,548,852		
Commercial																
02GNSV0024	\$1,416,777															
02GNSV024F	\$6,885															
02GNSV24FP	\$2,232															
Subtotal	\$1,425,394															
02GNSV0024	\$1,347,629															
02GNSV024F	\$6,679															
02GNSV24FP	\$2,208															
Subtotal	\$1,356,515															
Industrial																
02GNSV0024	\$103,429															
02GNSV024F	\$648															
02GNSV24FP	\$2,492															
Subtotal	\$106,569															

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	8,263,145	WA	Situs	8,263,145	3.1.1
Commercial	442	RES	1,073,318	WA	Situs	1,073,318	3.1.1
Industrial ¹	442	RES	812,232	WA	Situs	812,232	3.1.1
Public Street & Highway	444	RES	44,129	WA	Situs	44,129	3.1.1
Total Type 1			<u>10,192,824</u>			<u>10,192,824</u>	

¹ Includes Irrigation

Adjustment to Tax:							
Schedule M Addition-WA Hydro Def NPC	SCHMAT	RES	(1,694,391)	WA	Situs	(1,694,391)	3.2.1
Schedule M Addition-BPA NW Pwr WA	SCHMAT	RES	(579,420)	OTHER	0.000%	-	3.2.1
Schedule M - WA Low Energy Program	SCHMAT	RES	(241,237)	WA	Situs	(241,237)	3.2.1

Description of Adjustment

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12 months ended December 2010 are normalized by removing Schedule 191 (System Benefits Charge)/Schedule 96 (Hydro) -\$10,686,422, tolerance and prior price change impacts \$1,090,198, Out-of-Period of -\$460,310, Chehalis removal \$3,000,000, BPA removal \$8,774,226, Revenue Adjustment \$8,855,002, SMUD -\$379,817, and Other -\$53. The associated tax impacts related to these items are also removed from the test period in this adjustment.

PacifiCorp
Results of Operations - Dec 2010
Revenue Normalizing Adjustment

Actual Tax Data for Calendar Year Ended December 2010

FERC ACCT	SAP ACCT	DESCRIPTION	ALLOCATION	TOTAL CO. AMT
4098300	415873	Deferred Excess Net Power Costs - WA Hyd	WA	1,694,391
4098300	715720	NW Power Act-WA	OTHER	579,420
4098300	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	WA	241,237

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	PRO	14,695,068	WA	Situs	14,695,068	3.1.1
Commercial	442	PRO	11,704,038	WA	Situs	11,704,038	3.1.1
Industrial ¹	442	PRO	6,719,673	WA	Situs	6,719,673	3.1.1
Public St. & Hwy	444	PRO	64,700	WA	Situs	64,700	3.1.1
Total Type III Adjustment to Income			<u>33,183,479</u>			<u>33,183,479</u>	

¹Includes Irrigation

Description of Adjustment

This pro forma adjustment normalizes retail revenues for known and measurable changes that will occur after December 2010. This adjustment adds approximately \$33.2 million of revenues for the rate increase ordered in Docket No. UE-100749 effective April 3, 2011.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Operating Income:							
Remove 12 ME Dec 2010 Allowance Sales	4118	RES	2,817,551	SE	7.687%	216,572	3.4.3
Add 12 ME Dec 2011 Amortization	4118	RES	<u>(912,562)</u>	WA	Situs	<u>(912,562)</u>	3.4.3
			<u>1,904,990</u>			<u>(695,990)</u>	
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	RES	(3,215,514)	WA	Situs	(3,215,514)	3.4.3
Adjustment to Tax:							
Accum Deferred Income Taxes	190	RES	1,220,290	WA	Situs	1,220,290	3.4.3
Schedule M Additions	SCHMAT	RES	9,487	WA	Situs	9,487	3.4.3
Schedule M Deduction	SCHMDT	RES	912,562	WA	Situs	912,562	3.4.3
DIT Expense	41110	RES	(3,600)	WA	Situs	(3,600)	3.4.3
DIT Expense	41010	RES	346,326	WA	Situs	346,326	3.4.3

Description of Adjustment

This restating adjustment removes the sales revenue booked during the twelve months ended December 2010, and includes amortization of sales revenues over a 5-year period. This treatment was approved by the Commission in Docket UE – 100749. Washington’s allocation of the revenues is determined by the allowances provided by the Jim Bridger and Colstrip Unit 4 generating resources. These revenues have been adjusted back to the Test Period using the production factor as outlined on adjustment page 9.1.

PacificCorp
 Washington General Rate Case - December 2010
 SO2 Emission Allowance Sales

Description	Date Booked	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	Beg Unamort Balance	Unrealized Gain SCHMAT	Realized Gain SCHMIDT	D.I.T. Expense	Accumulated	
		Sales To Date	Ending of the Period								Dec-11	Dec-11
Apr 1995 Sale		2,294,650	2,271,698		22,952	7,651	30,603	0	7,651	2,904	11,604	8,700
May 1995 Sale		25,252	24,885		367	122	490	0	122	46	186	139
Jun 1995 Sale		1,096,300	1,068,195		18,105	6,035	24,140	0	6,035	2,290	9,156	6,866
Jul 1995 Sale		2,746,523	2,691,544		54,979	18,326	73,305	0	18,326	6,955	27,807	20,852
Sep 1995 Sale		3,674	3,554		140	47	187	0	47	18	71	53
Oct 1995 Sale		14,096	13,641		455	152	606	0	152	58	230	173
Dec 1995 Sale		5,374	5,192		182	61	243	0	61	23	82	69
Feb 1996 Sale		1,315,000	1,258,061		56,939	18,980	75,918	0	18,980	7,203	28,805	21,602
Mar 1996 Sale		2,096,250	1,998,442		97,808	32,603	130,411	0	32,603	12,373	49,481	37,108
Apr 1996 Sale		268,000	254,611		13,389	4,463	17,852	0	4,463	1,694	6,774	5,080
Jun 1996 Sale		150,288	141,778		8,510	2,837	11,346	0	2,837	1,077	4,305	3,229
Jul 1996 Sale		1,265,449	1,189,496		75,953	25,318	101,271	0	25,318	9,608	38,427	28,818
Aug 1996 Sale		3,308	3,062		246	82	328	0	82	31	124	93
Sep 1996 Sale		1,600,000	1,493,344		106,656	35,552	142,208	0	35,552	13,492	53,960	40,468
Dec 1996 Sale		(927,450)	(856,393)		(71,057)	(23,686)	(94,743)	0	(23,686)	(6,989)	(35,951)	(26,962)
Feb 1997 Sale		6,083,388	5,576,476		506,912	168,971	675,882	0	168,971	64,126	256,469	192,343
Apr 1997 Sale		1,588,800	1,445,839		142,961	47,654	190,615	0	47,654	18,085	72,331	54,246
May 1997 Sale		1,100,000	997,323		102,677	34,226	136,902	0	34,226	12,989	51,949	38,960
Jun 1997 Sale		2,182,250	1,971,334		210,916	70,305	281,221	0	70,305	26,682	106,713	80,031
Jul 1997 Sale		1,175,500	1,057,990		117,510	39,170	156,680	0	39,170	14,865	59,454	44,589
Sep 1997 Sale		2,070,215	1,849,375		220,840	73,613	294,454	0	73,613	27,937	111,735	83,798
Oct 1997 Sale		(225,896)	(201,050)		(24,846)	(6,283)	(33,130)	0	(6,283)	(3,143)	(12,572)	(9,429)
Nov 1997 Sale		2,852,500	2,529,197		323,303	107,768	431,070	0	107,768	40,898	163,577	122,679
Dec 1997 Sale		3,500,000	3,091,628		408,372	136,124	544,496	0	136,124	51,660	206,619	154,959
Jan 1998 Sale		1,165,289	1,025,469		139,820	46,607	186,426	0	46,607	17,688	70,743	53,056
Feb 1998 Sale		945,000	828,450		116,550	38,850	155,400	0	38,850	14,744	58,970	44,226
Mar 1998 Sale		2,875,000	2,510,814		364,186	121,395	485,581	0	121,395	46,071	184,264	138,193
Apr 1998 Sale		6,262,308	5,448,242		814,066	271,355	1,085,422	0	271,355	102,982	411,887	308,905
May 1998 Sale		271,483	235,265		36,218	12,073	48,290	0	12,073	4,582	18,325	13,743
Jul 1998 Sale		5,701	4,930		771	257	1,028	0	257	98	390	293
Aug 1998 Sale		4,049	3,428		621	207	828	0	207	79	314	236
Jun 1999 Sale		426,713	351,355		75,358	25,119	100,477	0	25,119	9,533	38,129	28,596
Jul 1999 Sale		7,655	6,313		1,342	447	1,790	0	447	170	679	509
Aug 1999 Sale		27,204	22,207		4,997	1,666	6,663	0	1,666	632	2,529	1,896
Sep 1999 Sale		1,743	1,441		302	101	402	0	101	38	153	115
Jun 2000 Sale		488,302	390,313		107,989	35,996	143,986	0	35,996	13,661	54,640	40,979

PacificCorp
 Washington General Rate Case - December 2010
 SO2 Emission Allowance Sales

Beginning of the Period
 Ending of the Period

Dec-10
 Dec-11

Description	Date Booked	Sales To Date		Accumulated Amortization	End Unamort Balance		Current Period Amortization	Beg Unamort Balance	Unrealized Gain		Realized Gain	D.I.T. Expense	Accumulated	
		Dec-11	Dec-10		Dec-11	Dec-10			SCHMAT	SCHMDT			Dec-10	Dec-11
Aug 2000 Sale	Aug-00	2,202,000	1,710,197	481,803	163,934	655,737	0	163,934	62,215	248,841	186,626			
Sep 2000 Sale	Sep-00	2,269,500	1,755,058	514,442	171,481	665,923	0	171,481	65,079	260,296	195,217			
Oct 2000 Sale	Oct-00	2,341,624	1,803,049	538,575	179,525	718,100	0	179,525	68,132	272,507	204,375			
Nov 2000 Sale	Nov-00	2,178,932	1,670,503	508,429	169,476	677,906	0	169,476	64,318	257,254	192,936			
Dec 2000 Sale	Dec-00	1,329,249	1,014,679	314,570	104,857	419,427	0	104,857	39,794	159,166	119,371			
Jan 2001 Sale	Jan-01	5,065,500	3,849,802	1,215,698	405,233	1,620,931	0	405,233	153,790	615,117	461,327			
Mar 2001 Sale	Mar-01	2,400	1,787	613	204	818	0	204	78	310	233			
May 2001 Sale	May-01	602,638	449,970	152,668	50,889	203,557	0	50,889	19,313	77,247	57,954			
Jun 2001 Sale	Jun-01	32,161	23,927	8,234	2,745	10,979	0	2,745	1,042	4,166	3,125			
Jul 2001 Sale	Jul-01	43,171	31,956	11,215	3,738	14,953	0	3,738	1,419	5,674	4,256			
December 2001 Adjustment	Dec-01	(2,111,250)	(1,527,128)	(584,122)	(194,707)	(778,830)	0	(194,707)	(73,893)	(295,555)	(221,661)			
May 2002 Sale	May-02	10,485	7,396	3,089	1,030	4,119	0	1,030	391	1,563	1,172			
Jun 2002 Sale	Jun-02	519,013	365,017	153,996	51,332	205,328	0	51,332	19,481	77,919	58,438			
Jul 2002 Sale	Jul-02	28,130	19,676	8,454	2,818	11,272	0	2,818	1,069	4,278	3,208			
Nov 2002 Sale	Nov-02	9,132	6,284	2,848	949	3,797	0	949	360	1,441	1,081			
Jul 2003 Sale	Jul-03	575,605	379,909	195,697	65,232	260,929	0	65,232	24,756	99,025	74,269			
Oct 2003 Sale	Oct-03	9,431	6,113	3,319	1,106	4,425	0	1,106	420	1,679	1,260			
May 2004 Sale	May-04	827,812	518,764	309,048	103,016	412,064	0	103,016	39,096	156,383	117,287			
Jun 2004 Sale	Jun-04	80,369	50,077	30,292	10,997	40,389	0	10,997	3,832	15,328	11,496			
May 2005 Sale	May-05	2,065,357	1,211,669	853,688	294,563	1,138,250	0	294,563	107,994	431,977	323,983			
Jun 2005 Sale	Jun-05	200,914	117,193	83,720	27,907	111,627	0	27,907	10,591	42,364	31,773			
Dec 2005 Sale	Dec-05	13,968,500	7,863,282	6,095,218	2,031,739	8,126,958	0	2,031,739	771,065	3,084,262	2,313,196			
Feb 2006 Sale	Feb-06	12,995,000	7,233,871	5,761,129	1,920,376	7,681,506	0	1,920,376	728,802	2,915,208	2,186,406			
May 2006 Sale	May-06	2,392,408	1,307,846	1,084,563	361,521	1,446,083	0	361,521	137,201	546,803	411,602			
Jun 2006 Sale	Jun-06	232,244	126,180	106,065	35,355	141,419	0	35,355	13,418	53,670	40,253			
Mar 2007 Sale	Mar-07	2,322,500	1,192,221	1,130,279	376,760	1,507,038	0	376,760	142,984	571,936	428,952			
Apr 2007 Sale	Apr-07	3,727,548	1,901,057	1,826,491	608,830	2,435,321	0	608,830	231,057	924,229	693,171			
May 2007 Sale	May-07	2,897,500	1,468,062	1,429,438	476,479	1,905,917	0	476,479	180,829	723,314	542,486			
Oct 2007 Sale	Oct-07	2,872,500	1,407,520	1,464,980	488,327	1,953,307	0	488,327	185,325	741,300	555,975			
Dec 2007 Sale	Dec-07	2,843,450	1,374,335	1,469,115	489,705	1,958,820	0	489,705	185,848	743,392	557,544			
Apr 2008 Sale	Apr-08	1,192,027	560,248	631,779	210,593	842,372	0	210,593	79,922	319,689	239,767			
Oct 2008 Sale	Oct-08	149,500	67,279	82,221	27,407	109,628	0	27,407	10,401	41,605	31,204			
Nov 2008 Sale	Nov-08	1,395,500	622,433	771,067	257,022	1,028,090	0	257,022	97,543	390,170	292,628			
Dec 2008 Sale	Dec-08	2,154,000	954,943	1,199,057	399,686	1,598,743	0	399,686	151,685	606,739	455,054			
Jan 2009 Sale	Jan-09	194,500	85,563	108,917	36,306	145,222	0	36,306	13,778	55,113	41,335			
Apr 2009 Sale	Apr-09	173,141	74,451	98,690	32,897	131,586	0	32,897	12,485	49,938	37,454			
Jun 2009 Sale	Jun-09	1,017,500	430,743	586,757	195,586	782,343	0	195,586	74,227	296,907	222,680			
Aug 2009 Sale	Aug-09	1,465,000	533,498	921,502	276,451	1,197,953	0	276,451	104,916	454,635	348,719			

D

Description	Date Booked	Beginning of the Period		End of the Period		End Unamort Balance	Current Period Amortization	Unrealized Gain SCHMAT	Realized Gain SCHMDT	D.I.T. Expense	Accumulated	
		Sales To Date	Amortization	Sales To Date	Amortization						Deferred Income Tax	Deferred Income Tax
		Dec-11	Dec-11	Dec-10	Dec-11	Dec-10	12 Months Ended	12 Months Ended	12 Months Ended	12 Months Ended	Dec-10	Dec-11
Sep 2009 Sale		950,750	356,796	593,954	182,755	776,710	0	182,755	69,357	294,769	225,412	
Feb 2010 Sale		402,500	154,292	248,208	80,500	328,708	0	80,500	30,551	124,748	94,198	
Mar 2010 Sale		1,647,551	604,102	1,043,449	329,510	1,372,959	0	329,510	125,052	521,052	395,999	
Apr 2010 Sale		372,500	130,375	242,125	74,500	316,625	0	74,500	28,273	120,162	91,889	
Aug 2010 Sale		395,000	111,917	283,083	79,000	362,083	0	79,000	29,981	137,414	107,433	
Feb 2011 Sale		76,000	14,300	63,700	14,300	0	78,000	14,300	(24,175)	0	24,175	
Mar 2011 Sale		41,737	6,956	34,781	6,956	0	41,737	6,956	(13,200)	0	13,200	
Apr 2011 Sale		4,504	676	3,828	676	0	4,504	676	(1,453)	0	1,453	
Totals		118,909,451	82,756,230	36,153,181	11,950,824	47,979,744	124,241	11,950,824	4,488,307	18,208,406	13,720,099	
				Washington Weighted % - 2010		7.636%		7.636%		7.636%		
Actual Sales 12 ME Dec 2010		2,817,551		912,562		9,487		912,562		342,726		
		Ref# 3.4		Ref# 3.4		Ref# 3.4		Ref# 3.4		Ref# 3.4		

SO2 credit(Unamortized) Balance		DIT Expense		Beginning Balance	
Total Co.	WA Portion	Washington Weighted % - 2010	Washington Weighted % - 2010	Jan-11	Feb-11
47,979,744	3,663,721	7.636%	4,535,457	18,208,406	17,851,145
46,985,670	3,587,814	7.636%	346,326	17,482,992	17,120,813
45,113,962	3,444,891	7.636%	(47,151)	16,744,475	16,366,428
44,122,321	3,369,169	7.636%	(3,600)	15,988,381	15,610,334
43,126,176	3,293,104	7.636%		15,232,287	14,854,240
42,130,031	3,217,038	7.636%		14,476,193	14,098,146
41,133,886	3,140,973	7.636%		13,720,099	13,220,000
40,137,741	3,064,908	7.636%		15,960,389	15,334,997
39,141,596	2,988,842	7.636%		1,307,341	1,278,604
38,145,451	2,912,777	7.636%		1,249,736	1,220,869
37,149,306	2,836,711	7.636%		1,192,001	1,163,134
36,153,161	2,760,646	7.636%		1,134,266	1,076,539
42,110,074	3,215,514	7.636%		1,076,539	1,047,663
Average of Monthly Averages		Average of Monthly Averages		15,960,389	15,960,389

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



PacifiCorp

Washington General Rate Case - December 2010

SO2 Emission Allowance Sales

SAP Account 301947 - Actuals for 12 Months Ended December 2010

Year	Month	Amount	Balance
2010	1	-	-
2010	2	(402,500)	(402,500)
2010	3	(1,647,551)	(2,050,051)
2010	4	(372,500)	(2,422,551)
2010	5	-	(2,422,551)
2010	6	(0)	(2,422,551)
2010	7	-	(2,422,551)
2010	8	(395,000)	(2,817,551)
2010	9	-	(2,817,551)
2010	10	-	(2,817,551)
2010	11	-	(2,817,551)
2010	12	-	(2,817,551) Pg. 3.4



	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Restating Adjustment:							
Remove 2010 Booked Rev (Including Accruals)	456	RES	(101,136,015)	SG	8.141%	(8,233,862)	3.5.1
Add 2010 Actual Rev from ECA Resources	456	RES	66,195,373	CAGE	0.000%	-	Below
Add 2010 Actual Rev from WCA Resources	456	RES	34,940,642	CAGW	22.474%	7,852,631	Below
			<u>101,136,015</u>			<u>7,852,631</u>	
Pro Forma Adjustment:							
Remove All REC Revenue From Results	456	PRO	(66,195,373)	CAGE	0.000%	-	
Remove All REC Revenue From Results	456	PRO	(34,940,642)	CAGW	22.474%	(7,852,631)	
			<u>(101,136,015)</u>			<u>(7,852,631)</u>	
Adjustment Detail:							
Total 2010 REC Revenues per Books (Including Accruals)			101,136,015				
2010 Actual Revenues from ECA Resources			65,362,694	65.45%			
2010 Actual Revenues from WCA Resources			34,501,120	34.55%			
			<u>99,863,813</u>	100.00%			
Variance in Revenues due to Accrual Based Accounting			1,272,202				
Variance attributable to ECA Resources			832,679	65.45%			
Variance attributable to WCA Resources			439,522	34.55%			
			<u>1,272,202</u>				
Total 2010 REC Revenues from ECA Resources			66,195,373				Above
Total 2010 REC Revenues from WCA Resources			34,940,642				Above
			<u>101,136,015</u>				

Description of Adjustment

The restating portion of this adjustment reallocates the 2010 booked Renewable Energy Credit (REC) revenues to the east and west control areas from the system assignment reflected in unadjusted data. Washington receives a CAGW share of revenues from west control area (WCA) resources. Due to accrual based accounting, a portion of the revenues booked in 2010 (\$1,272,202) vary from the actual transaction revenue. For purposes of this report, this variance is reflected in the restated results based on the calculated east/west control area ratio from the actual transactions.

Per Commission Order 06 in Docket UE-100749, REC revenues are passed back to customers through a separate tracker mechanism effective April 2011. Consistent with this ordered treatment, the pro forma portion of this adjustment removes all REC revenues from the test period.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	RES	200,609	WRG	5.977%	11,991	3.6.2
Other Electric Revenues	456	PRO	(477,466)	WRG	5.977%	(28,539)	3.6.2
Other Electric Revenues	456	PRO	<u>2,090,000</u>	WRE	5.937%	<u>124,091</u>	3.6.2
Total Wheeling Revenue Adjustment			<u>1,813,143</u>			<u>107,543</u>	

Wheeling Imbalance Expense	566	RES	(800,275)	SG	8.141%	(65,153)	3.6.3
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Adjustment Detail:

Actual Wheeling Revenues 12 ME Dec 2010			67,812,115				B1
Total Adjustments			<u>1,813,143</u>				3.6.2
Normalized Wheeling Revenues			<u>69,625,258</u>				3.6.2

Description of Adjustment

This restating and pro forma adjustment reflects known and measurable changes to actual wheeling revenue for the twelve months ended December 2010. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results.

PacificCorp
Washington General Rate Case - December 2010
Wheeling Revenue Adjustment

Customer	Network	P1-to-P1	Legacy Contracts	Legacy Contracts	Non-Firm Wheeling	ST Firm Wheeling	Use of Facilities	Ancillary C&T Spin/Sup	Ancillary Spin/Sup	Delivery/ Distribution Metering	Schedule 3 Regulation/ Trans	Schedule 3 Regulation/ C&T	Penalties	Penalties	Total
	301912	302980	301916	301917	301922	301926	302901	301970	302902	301966	301968	301969	505963	505963	
Bonneville Power Administration			(4,851,235)												(4,851,235.00)
WAPA Folsom			(1,000)												(1,000.00)
Powder River Energy Corp							(171)								(171.05)
South Columbia Basin Irrigation District										(25,037)					(25,037.00)
Basin Electric Power Cooperative											(248)				(248.00)
Black Hills Inc.															(182,665.37)
Bonneville Power Administration															(2,041,002.66)
Cargill Power Markets, LLC															(3,860,388.32)
Conoco															(1,409,008.61)
Constellation															(123,081.01)
Coral Power/Shell															(7,428.48)
Deseret Generation & Transmission Cooperativ															(4,067,514.18)
Fall River Rural Electric Cooperative															(151,308.00)
Fishhead Electric															(36,182.04)
Foot Creek III, LLC															(1,714,795.96)
Idaho Power Company															(1,088,534.81)
Morgan Stanley Capital Group, Inc.															(20,311,242.76)
Pacific Gas & Electric Company															(4,508,195.77)
Portland General Electric															(178,799.75)
Powertex Corporation															(170,089.84)
Iberdrola Renewables Inc.															(60,815.76)
Public Service Company of Colorado															(97,200.00)
Rainbow Energy Marketing															(55,323.00)
Sempra Energy Trading Corp															(199,328.74)
Sierra Pacific Power															(8,222,749.40)
State of South Dakota															(2,271,189.78)
TransAlta Energy															(119,708.00)
Tri-State Generation and Trans															(62,284.95)
Utah Municipal Power Agency															(3,571,557.74)
Warm Springs															(2,987,133.25)
Western Area Power Administration															(1,247,695.50)
Western Area Power Administration															(84,151.28)
NextEra Energy Resources, LLC															(28,384.69)
San Diego Gas and Electric															(19,800.30)
Southern Calif Edison Com Direct															(652,551.41)
PPL Energy Plus, LLC															(23,587.76)
Moon Lake Electric Association															(260,768.47)
Seattle City Light															(50,625.00)
Eugene Water & Electric Board															(55,238)
Weyerhaeuser Company															(5,136)
Sempra Energy Solutions, LLC															(1,461.7)
Enel															(60,625.00)
Integrays															(5,84)
Bear Energy															(469,361.09)
Citigroup Energy															(151.84)
JPM Ventures Energy															(12,474.24)
Barclays Bank															(303,863.94)
Municipal Energy Agency of Nebraska															(1,134)
Raser Power Systems LLC															(1,134)
Nevada															(1,134)
Hillland															(1,134)
Colorado Springs Utilities															(9,361.52)
Macquarie Energy, LLC															(1,468.00)
Enel Energy, LLC															(113,303.24)
San River Project															(3,281.24)
Sala River Power, LP															(1,097.92)
Black Hills/Colorado Electric Utility Company															(3,733.38)
Eagle Energy Partners															(484.72)
The Energy Authority															(213,028.13)
Los Angeles Dept Water & Power															(112,054.80)
Cowitiz County PUD															(112,054.80)
Accruals and Adjustments															5,214
Actual Totals															(67,812.15)

PacifiCorp
Washington General Rate Case - December 2010
Wheeling Revenue Adjustment

Customer	Network 301912	Pt-to-Pt 302990	Legacy Contracts 301916	Legacy Contracts 301917	Non-Firm Wheeling 301922	ST Firm Wheeling 301925	Use of Facilities 302901	Ancillary C&T-Spin/Sup 301970	Ancillary Spin/Sup 302902	Delivery/ Distribution Metering 301966	Schedule 1 Scheduling 301967	Schedule 3 Regulation/ Trans 301968	Schedule 3 Regulation/ C&T 301969	Penalties 505961	Penalties 505963	Total
Incremental Adjustment:																
RES Remove network accruals as changes covered in adjustments to usage based on 2009 for forecasting to the test period	(124,085)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(124,085)
RES Remove point-to-point accruals as changes covered in adjustments for the test period	-	32,400	-	-	-	-	-	-	-	-	-	-	-	-	-	32,400
RES Reverse unreserved use charges: Constellation Iberdrola	39,520	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,520
RES Reverse unreserved use charges: NextEra	52,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,350
RES Reverse unreserved use charges: Southern California Edison	231,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	231,030
RES Remove Basin load as network service for Shenandoah and Decker load terminated	759,870	-	-	-	-	-	-	-	-	-	-	-	-	-	-	759,870
RES Reverse US Bureau of Reclamation refund	27,415	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,415
RES Eliminate re-assignments-Itdno	(7,480)	(2,635)	-	-	-	2,635	-	-	-	-	-	-	-	-	-	(7,480)
RES Remove refunds to Bonneville Power Administration for primary delivery and distribution substitution charges	-	-	-	-	-	-	-	-	-	(143,409)	-	-	-	-	-	(143,409)
RES Remove refunds to US Bureau of Reclamation for primary delivery and distribution substitution charges	-	-	-	-	-	-	-	-	-	(16,910)	-	-	-	-	-	(16,910)
RES Annualize revisions to Basin network, "load", based on 2009 usage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,400
RES Annualize revisions to Black Hills network, "load", based on 2009 usage	1,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,400
RES Annualize revisions to Bonneville Power Administration, "BPA", network, "load", based on 2009 usage	(25,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(25,000)
RES Annualize contract change with BPA to tariff pt-to-pt and estimate prior contract amount	12,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,100
RES Annualize revisions to new Tri-State network, "load", based on projected contract usage	-	(1,020,600)	234,207	-	-	-	-	-	-	-	-	-	-	-	-	(786,393)
RES Annualize regulation and frequency response - Tri-State based on projected usage	(222,670)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(222,670)
RES Adjust Cowitz revenue for transfers in account reporting	-	-	-	-	-	-	(4,800)	-	-	-	-	(4,410)	(12,540)	-	-	(16,950)
PRO Estimated decrease in use of facilities charge for PG&E and SCE	-	-	-	-	-	-	33,400	-	-	-	-	-	-	-	-	(4,800)
PRO Estimate non-firm transmission with SCE for new generation added October 2010	-	-	-	-	(1,700,000)	-	-	-	-	-	-	-	-	-	-	(1,700,000)
PRO Non-Firm usage from Los Angeles Department of Water & Power for generation through Pac Transmission - occurred Feb. 2011 and unusual	-	-	-	-	(390,000)	-	-	-	-	-	-	-	-	-	-	(390,000)
PRO Estimated Enel accrual fee refund based on decrease of 40 MW from 60 MW deferral fee earned	-	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	81,000
PRO PEP Long-term pt-to-pt. 3 MW, starts June 2011, subject to capacity created from added transmission - forecasted December 2011.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRO Enel deferral fee: 25 MW agreement starts July 2011, but no longer competing request so contract revision for deferral to Nov 1.	(6,075)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,075)
PRO Customer will likely defer 25 MW again due to lack of generation facility	(50,625)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(50,625)
PRO Columbia Energy Partners long-term point-to-point, estimated amount of 187 MW and starting June 1, with a high likelihood of deferral.	(378,675)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(378,675)
PRO Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers	-	-	-	-	-	-	-	-	-	-	-	-	-	73,078	725,363	798,441
Test Period Incremental Adjustments																
Accum Test Period Totals																
	735,450	(1,345,210)	234,207	(4,722,399)	(16,282,615)	(10,252,720)	(1,173,110)	(22,337,060)	28,600	(596,012)	(144,444)	(4,410)	(12,540)	73,078	725,363	(1,813,143)
	(1,688,163)	(9,513,450)	(4,722,399)	(16,282,615)	(10,252,720)	(1,173,110)	(22,337,060)	(1,754,595)	(596,012)	(528,071)	(144,444)	(66,841)	(565,777)	-	-	(69,625,258)
RES Remaining adjustments (Normalize for out period and one-time adj's)	735,450	(990,835)	234,207	-	-	2,635	(4,800)	-	-	(160,316)	-	(4,410)	(12,540)	-	-	(200,609)
PRO Pro forma adjustments (Proforma known and measurable changes or estimated changes)	-	(354,375)	-	-	(2,090,000)	-	33,400	-	-	-	-	-	-	73,078	725,363	(1,612,534)
Total	735,450	(1,345,210)	234,207	-	(2,090,000)	2,635	28,600	-	-	(160,316)	-	(4,410)	(12,540)	73,078	725,363	(1,813,143)

PacifiCorp
Washington General Rate Case - December 2010
Wheeling Revenue Adjustment
 Wheeling Imbalance Expense

	Exp
	<u>505962</u>
Jan-10	2,530
Feb-10	3,530
Mar-10	1,829
Apr-10	4,313
May-10	2,196
Jun-10	6,245
Jul-10	6,013
Aug-10	11,656
Sep-10	9,367
Oct-10	7,581
Nov-10	11,816
Dec-10	8,271
	<u>75,347</u>

	Exp
	<u>505964</u>
Jan-10	53,925
Feb-10	74,058
Mar-10	47,514
Apr-10	60,412
May-10	69,130
Jun-10	63,300
Jul-10	44,410
Aug-10	51,564
Sep-10	55,678
Oct-10	41,320
Nov-10	75,537
Dec-10	88,081
	<u>724,928</u>

Total **800,275** **Ref. 3.6**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Ancillary Contract Expiration	456	PRO	(4,935,950)	CAGW	22.474%	(1,109,315)	3.7.1

Description of Adjustment

The Company entered into contracts with Seattle City Light (SCL) to receive real time output from SCL's share of the Stateline wind farm. The Company returns power two months later. The current Stateline ancillary services contract will expire December 31, 2011. This pro forma adjustment removes ancillary revenue booked for this contract through December 2010 to be consistent with net power costs treatment of the contract in adjustment page 5.1.

PacifiCorp
Washington General Rate Case - December 2010
Ancillary Services Revenue

Summary: YE December 2010

Revenue

FERC Acct	Account	Acc.Text	Locatn	WCA Factor	YE Dec 2010
4562300	301959	Wind-based Ancl Rev	70	CAGW	4,935,950 Ref 3.7

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense Adjustment	General Wage Increase - Restating Adjustment	General Wage Increase - Pro Forma Adjustment	AMR Savings	Remove Non- Recurring Entries	Pension and Postretirement Curtailment and Date Change
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(8,855,002)	-	-	-	-	-
6 Total Operating Revenues	(8,855,002)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	79,452	-	(18,301)	51,448	-	46,305
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	30,067	-	(8,024)	22,566	-	15,535
12 Other Power Supply	(69,338)	-	(9,607)	27,007	-	(151,428)
13 Transmission	137,239	(15)	(6,644)	18,677	-	(135)
14 Distribution	323,126	(48)	(20,868)	58,664	-	(124)
15 Customer Accounting	(1,054,308)	(1,002)	(16,797)	47,219	(1,083,728)	-
16 Customer Service & Info	(8,806,138)	247	(774)	2,177	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(51,949)	(3,179)	(28,058)	78,876	-	184,026
19 Total O&M Expenses	(9,411,849)	(3,996)	(109,074)	306,623	(1,083,728)	94,179
20 Depreciation	(62,393)	-	-	-	(62,393)	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(313,987)	1,399	38,176	(107,318)	139,378	(32,963)
24 State	-	-	-	-	-	357,771
25 Deferred Income Taxes	(102,491)	-	-	-	283,835	-
26 Investment Tax Credit Adj.	-	-	-	-	-	(386,326)
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(9,890,720)	(2,598)	(70,898)	199,305	(722,908)	61,217
29						
30 Operating Rev For Return:	1,035,718	2,598	70,898	(199,305)	722,908	(61,217)
31						
32 Rate Base:						
33 Electric Plant In Service	(2,012,270)	-	-	-	(2,012,270)	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(79,631)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(2,091,901)	-	-	-	(2,012,270)	-
45						
46 Deductions:						
47 Accum Prov For Deprec	9,419,912	-	-	-	9,419,912	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(1,212,326)	-	-	-	(125,046)	(1,087,280)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	56,245	-	-	-	-	56,245
54						
55 Total Deductions:	8,263,831	-	-	-	9,294,866	56,245
56						
57 Total Rate Base:	6,171,930	-	-	-	7,282,596	56,245
58						
59						
60 Estimated ROE impact	0.191%	0.001%	0.019%	-0.054%	0.092%	-0.017%
61 Estimated Price Change	(899,684)	(4,188)	(114,309)	321,340	(256,735)	105,719
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	619,240	3,996	109,074	(306,623)	1,146,121	(94,179)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(1,729,992)	-	-	-	-	1,017,960
71 Schedule "M" Deductions	(213,646)	-	-	-	747,898	-
72 Income Before Tax	(897,106)	3,996	109,074	(306,623)	398,223	(94,179)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(897,106)	3,996	109,074	(306,623)	398,223	(94,179)
77						
78 Federal Income Taxes	(313,987)	1,399	38,176	(107,318)	139,378	(32,963)

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	DSM Revenue and Expense Removal	Inverted Rates Advertising	MEHC Transition Cost Amortization	Affiliate Mgmt Fee Adj (MEHC Cross Charge)	Insurance Expense	Advertising Expense	Memberships & Subscriptions Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(8,855,002)	-	-	-	-	-	-
6 Total Operating Revenues	(8,855,002)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	64,690	-	-
13 Transmission	-	-	-	-	125,356	-	-
14 Distribution	-	-	-	-	285,502	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	(8,855,002)	3,669	-	-	-	43,545	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	29,289	(14,413)	(295,609)	-	1,363
19 Total O&M Expenses	(8,855,002)	3,669	29,289	(14,413)	179,940	43,545	1,363
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(714,065)	(1,284)	(121,735)	5,045	137,326	(15,241)	(477)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(9,569,067)	2,385	(92,445)	(9,369)	317,266	28,305	886
29							
30 Operating Rev For Return:	714,065	(2,385)	92,445	9,369	(317,266)	(28,305)	(886)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	(79,631)	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	(79,631)	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	(79,631)	-	-	-	-
58							
59							
60 Estimated ROE impact	0.192%	-0.001%	0.026%	0.003%	-0.085%	-0.008%	0.000%
61 Estimated Price Change	(1,151,290)	3,845	(158,988)	(15,105)	511,530	45,636	1,428
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(3,669)	(29,289)	14,413	(179,940)	(43,545)	(1,363)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(2,040,185)	-	(318,524)	-	(389,243)	-	-
71 Schedule "M" Deductions	-	-	-	-	(961,544)	-	-
72 Income Before Tax	(2,040,185)	(3,669)	(347,813)	14,413	392,361	(43,545)	(1,363)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,040,185)	(3,669)	(347,813)	14,413	392,361	(43,545)	(1,363)
77							
78 Federal Income Taxes	(714,065)	(1,284)	(121,735)	5,045	137,326	(15,241)	(477)

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense Adjustment	General Wage Increase - Restating Adjustment	General Wage Increase - Pro Forma Adjustment	AMR Savings	Remove Non- Recurring Entries	Pension and Postretirement Curtailment and Date Change
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(8,855,002)	-	-	-	-	-
6 Total Operating Revenues	(8,855,002)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	28,004	-	(18,301)	-	46,305	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	7,512	-	(8,024)	-	15,535	-
12 Other Power Supply	(161,035)	-	(9,607)	-	(151,428)	-
13 Transmission	(6,794)	(15)	(6,644)	-	(135)	-
14 Distribution	(21,040)	(48)	(20,868)	-	(124)	-
15 Customer Accounting	(17,799)	(1,002)	(16,797)	-	-	-
16 Customer Service & Info	(8,808,315)	247	(774)	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	169,028	(3,179)	(28,058)	-	184,026	-
19 Total O&M Expenses	(8,810,440)	(3,996)	(109,074)	-	94,179	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(841,145)	1,399	38,176	-	(32,963)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(9,651,585)	(2,598)	(70,898)	-	61,217	-
29						
30 Operating Rev For Return:	796,583	2,598	70,898	-	(61,217)	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(79,631)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(79,631)	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	56,245	-	-	-	56,245	-
54						
55 Total Deductions:	56,245	-	-	-	56,245	-
56						
57 Total Rate Base:	(23,386)	-	-	-	56,245	-
58						
59						
60 Estimated ROE impact	0.215%	0.001%	0.019%	0.000%	0.000%	0.000%
61 Estimated Price Change	(1,287,253)	(4,188)	(114,309)	-	105,719	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(44,562)	3,996	109,074	-	(94,179)	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(2,358,709)	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(2,403,271)	3,996	109,074	-	(94,179)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,403,271)	3,996	109,074	-	(94,179)	-
77						
78 Federal Income Taxes	(841,145)	1,399	38,176	-	(32,963)	-

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	DSM Revenue and Expense Removal	Inverted Rates Advertising	MEHC Transition Cost Amortization	Affiliate Mgmt Fee Adj (MEHC Cross Charge)	Insurance Expense	Advertising Expense	Memberships & Subscriptions Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(8,855,002)	-	-	-	-	-	-
6 Total Operating Revenues	(8,855,002)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	(8,855,002)	3,669	-	-	-	43,545	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	29,289	(14,413)	-	-	1,363
19 Total O&M Expenses	(8,855,002)	3,669	29,289	(14,413)	-	43,545	1,363
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(714,065)	(1,284)	(121,735)	5,045	-	(15,241)	(477)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(9,569,067)	2,385	(92,445)	(9,369)	-	28,305	886
29							
30 Operating Rev For Return:	714,065	(2,385)	92,445	9,369	-	(28,305)	(886)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	(79,631)	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	(79,631)	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	(79,631)	-	-	-	-
58							
59							
60 Estimated ROE impact	0.192%	-0.001%	0.026%	0.003%	0.000%	-0.008%	0.000%
61 Estimated Price Change	(1,151,290)	3,845	(158,988)	(15,105)	-	45,636	1,428
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(3,669)	(29,289)	14,413	-	(43,545)	(1,363)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(2,040,185)	-	(318,524)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,040,185)	(3,669)	(347,813)	14,413	-	(43,545)	(1,363)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,040,185)	(3,669)	(347,813)	14,413	-	(43,545)	(1,363)
77							
78 Federal Income Taxes	(714,065)	(1,284)	(121,735)	5,045	-	(15,241)	(477)

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense Adjustment	General Wage Increase - Restating Adjustment	General Wage Increase - Pro Forma Adjustment	AMR Savings	Remove Non- Recurring Entries	Pension and Postretirement Curtailment and Date Change
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	51,448	-	51,448	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	22,556	-	22,556	-	-	-
12 Other Power Supply	91,697	-	27,007	-	-	-
13 Transmission	144,032	-	18,677	-	-	-
14 Distribution	344,166	-	58,664	-	-	-
15 Customer Accounting	(1,036,509)	-	47,219	(1,083,728)	-	-
16 Customer Service & Info	2,177	-	2,177	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(220,977)	-	78,876	-	-	(4,244)
19 Total O&M Expenses	(601,409)	-	306,623	(1,083,728)	-	(4,244)
20 Depreciation	(62,393)	-	-	(62,393)	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	527,158	-	(107,318)	139,378	-	357,771
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(102,491)	-	-	283,835	-	(386,326)
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(239,136)	-	199,305	(722,908)	-	(32,799)
29						
30 Operating Rev For Return:	239,136	-	(199,305)	722,908	-	32,799
31						
32 Rate Base:						
33 Electric Plant In Service	(2,012,270)	-	-	(2,012,270)	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(2,012,270)	-	-	(2,012,270)	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	9,419,912	-	-	9,419,912	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(1,212,326)	-	-	(125,046)	-	(1,087,280)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	8,207,586	-	-	9,294,866	-	(1,087,280)
56						
57 Total Rate Base:	6,195,316	-	-	7,282,596	-	(1,087,280)
58						
59						
60 Estimated ROE impact	-0.039%	0.000%	0.000%	-0.054%	0.072%	0.000%
61 Estimated Price Change	387,569	-	-	321,340	(256,735)	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	663,802	-	(306,623)	1,146,121	-	4,244
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	628,717	-	-	-	-	1,017,960
71 Schedule "M" Deductions	(213,646)	-	-	747,898	-	-
72 Income Before Tax	1,506,165	-	(306,623)	398,223	-	1,022,204
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	1,506,165	-	(306,623)	398,223	-	1,022,204
77						
78 Federal Income Taxes	527,158	-	(107,318)	139,378	-	357,771

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	DSM Revenue and Expense Removal	Inverted Rates Advertising	MEHC Transition Cost Amortization	Affiliate Mgmt Fee Adj (MEHC Cross Charge)	Insurance Expense	Advertising Expense	Memberships & Subscriptions & Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	64,690	-	-
13 Transmission	-	-	-	-	125,358	-	-
14 Distribution	-	-	-	-	285,502	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	(295,609)	-	-
19 Total O&M Expenses	-	-	-	-	179,940	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	137,326	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	317,266	-	-
29							
30 Operating Rev For Return:	-	-	-	-	(317,266)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	-0.086%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	511,530	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	(179,940)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(389,243)	-	-
71 Schedule "M" Deductions	-	-	-	-	(961,544)	-	-
72 Income Before Tax	-	-	-	-	392,361	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	392,361	-	-
77							
78 Federal Income Taxes	-	-	-	-	137,326	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Non-utility Flights	921	RES	(3,260)	SO	7.204%	(235)	
Non-utility Flights	901	RES	(991)	CN	7.029%	(70)	
Non-utility Flights	560	RES	(185)	SG	8.141%	(15)	
Non-utility Flights	580	RES	(726)	SNPD	6.550%	(48)	
Customer Accounts	903	RES	(13,262)	CN	7.029%	(932)	
Advertising Expense	909	RES	15,727	CN	7.029%	1,105	
Advertising Expense	909	RES	3,571	ID	Situs	-	
Advertising Expense	909	RES	(84,093)	OR	Situs	-	
Office Supplies & Exp	921	RES	(26,841)	SO	7.204%	(1,934)	
Outside Services	923	RES	(1,360)	SO	7.204%	(98)	
Miscellaneous General Expense	930	RES	(12,950)	ID	Situs	-	
Miscellaneous General Expense	930	RES	(38,850)	OR	Situs	-	
Miscellaneous General Expense	930	RES	(148,553)	UT	Situs	-	
Miscellaneous General Expense	930	RES	(639)	SO	7.204%	(46)	
Centennial Expenses	909	RES	(12,212)	CN	7.029%	(858)	
Centennial Expenses	921	RES	(11,443)	SO	7.204%	(824)	
Centennial Expenses	931	RES	(583)	SO	7.204%	(42)	
Total Miscellaneous General Expense Removal			<u>(336,649)</u>			<u>(3,996)</u>	4.1.1

Description of Adjustment

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

PacifiCorp
Washington General Rate Case - December 2010
Miscellaneous General Expense

Description	FERC	Factor	Amt to Exclude
Non-utility Flights			
Office Supplies and Expenses	921	SO	3,260
Customer Accounts	901	CN	991
Transmission	560	SG	185
Distribution	580	SNPD	726
			<u>5,162</u>
FERC 903 - Customer Accounts			
Miscellaneous	903	CN	<u>13,262</u>
FERC 909 - Informational & Instructional Advertising			
Miscellaneous	909	CN	(19,909)
Miscellaneous	909	ID	(3,571)
Miscellaneous	909	OR	84,093
Donations	909	CN	2,975
Blue Sky	909	CN	1,207
			<u>64,794</u>
FERC 921 - Office Supplies & Expenses			
Charitable Donations and Sponsorships	921	SO	19,781
Employee Expenses	921	SO	32
Legislative & Lobbyist	921	SO	4,450
DSM Costs	921	SO	2,578
			<u>26,841</u>
FERC 923 - Outside Services			
Blue Sky	923	SO	1,360
			<u>1,360</u>
FERC 930 - Misc General Expense			
Challenge Grant - Idaho	930	IDU	12,950
Challenge Grant - Oregon	930	OR	38,850
EDCU Rent Contribution	930	UT	84,981
Utah Sports Authority Rent Contribution	930	UT	57,072
EDCU Other Contribution	930	UT	6,500
Miscellaneous General	930	SO	639
			<u>200,992</u>
Centennial Celebration Expenses			
Advertising	909	CN	12,212
Office Supplies and Expenses	921	SO	11,443
Miscellaneous	931	SO	583
			<u>24,238</u>
TOTAL MISC GENERAL EXPENSE REMOVED			<u>336,649</u>
			Ref 4.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	RES	(220,304)	CAGE	0.000%	-	
Steam Operations	500	RES	(6)	CAGW	22.474%	(1)	
Steam Operations	500	RES	(28,848)	JBG	21.560%	(6,219)	
Steam Operations	500	RES	(128)	SG	8.141%	(10)	
Fuel Related - Non-NPC	501	RES	(5,448)	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	RES	(6,146)	CAGE	0.000%	-	
Fuel Related - Non-NPC	501	RES	5,618	JBE	21.416%	1,203	
Fuel Related - Non-NPC	501	RES	412	SE	7.687%	32	
Steam Maintenance	512	RES	(106,213)	CAGE	0.000%	-	
Steam Maintenance	512	RES	190	CAGW	22.474%	43	
Steam Maintenance	512	RES	(61,912)	JBG	21.560%	(13,348)	
Hydro Operations	535	RES	(22,281)	CAGE	0.000%	-	
Hydro Operations	535	RES	(28,284)	CAGW	22.474%	(6,357)	
Hydro Maintenance	545	RES	(3,783)	CAGE	0.000%	-	
Hydro Maintenance	545	RES	(7,417)	CAGW	22.474%	(1,667)	
Other Operations	548	RES	(17,098)	CAGE	0.000%	-	
Other Operations	548	RES	(5,782)	CAGW	22.474%	(1,299)	
Other Operations	548	RES	(4,175)	SG	8.141%	(340)	
Other Maintenance	553	RES	(6,376)	CAGE	0.000%	-	
Other Maintenance	553	RES	(1,697)	CAGW	22.474%	(381)	
Other Expenses	557	RES	(29,297)	CAGE	0.000%	-	
Other Expenses	557	RES	(465)	CAGW	22.474%	(105)	
Other Expenses	557	RES	(6,120)	JBG	21.560%	(1,320)	
Other Expenses	557	RES	(75,693)	SG	8.141%	(6,162)	
Transmission Operations	560	RES	(7,857)	CAGE	0.000%	-	
Transmission Operations	560	RES	(2,767)	CAGW	22.474%	(622)	
Transmission Operations	560	RES	(7)	JBG	21.560%	(2)	
Transmission Operations	560	RES	(37,850)	SG	8.141%	(3,081)	
Transmission Maintenance	571	RES	(5,622)	CAGE	0.000%	-	
Transmission Maintenance	571	RES	(9,326)	CAGW	22.474%	(2,096)	
Transmission Maintenance	571	RES	(99)	JBG	21.560%	(21)	
Transmission Maintenance	571	RES	(10,094)	SG	8.141%	(822)	
Distribution Operations	580	RES	(72,204)	WA	Situs	(5,089)	
Distribution Operations	580	RES	(101,705)	SNPD	6.550%	(6,661)	
Distribution Maintenance	593	RES	(170,381)	WA	Situs	(7,356)	
Distribution Maintenance	593	RES	(26,912)	SNPD	6.550%	(1,763)	
Customer Accounts	903	RES	(123,239)	CN	7.029%	(8,662)	
Customer Accounts	903	RES	(77,488)	WA	Situs	(8,135)	
Customer Services	908	RES	(11,018)	CN	7.029%	(774)	
Customer Services	908	RES	(128)	OTHER	0.000%	-	
Customer Services	908	RES	(15,626)	WA	Situs	-	
Administrative & General	920	RES	(9,683)	WA	Situs	(1,418)	
Administrative & General	920	RES	(361,282)	SO	7.204%	(26,028)	
Administrative & General	935	RES	(66)	WA	Situs	(7)	
Administrative & General	935	RES	(8,400)	SO	7.204%	(605)	
			<u>(1,683,006)</u>			<u>(109,074)</u>	4.3.2

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. This restating adjustment annualizes the wage increases that occurred during the year ended December 30, 2010 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	PRO	619,307	CAGE	0.000%	-	
Steam Operations	500	PRO	16	CAGW	22.474%	3	
Steam Operations	500	PRO	81,096	JBG	21.560%	17,484	
Steam Operations	500	PRO	359	SG	8.141%	29	
Fuel Related - Non-NPC	501	PRO	15,315	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	PRO	17,278	CAGE	0.000%	-	
Fuel Related - Non-NPC	501	PRO	(15,794)	JBE	21.416%	(3,382)	
Fuel Related - Non-NPC	501	PRO	(1,159)	SE	7.687%	(89)	
Steam Maintenance	512	PRO	298,580	CAGE	0.000%	-	
Steam Maintenance	512	PRO	(535)	CAGW	22.474%	(120)	
Steam Maintenance	512	PRO	174,044	JBG	21.560%	37,523	
Hydro Operations	535	PRO	62,635	CAGE	0.000%	-	
Hydro Operations	535	PRO	79,512	CAGW	22.474%	17,870	
Hydro Maintenance	545	PRO	10,636	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	20,851	CAGW	22.474%	4,686	
Other Operations	548	PRO	48,066	CAGE	0.000%	-	
Other Operations	548	PRO	16,254	CAGW	22.474%	3,653	
Other Operations	548	PRO	11,736	SG	8.141%	955	
Other Maintenance	553	PRO	17,924	CAGE	0.000%	-	
Other Maintenance	553	PRO	4,770	CAGW	22.474%	1,072	
Other Expenses	557	PRO	82,359	CAGE	0.000%	-	
Other Expenses	557	PRO	1,307	CAGW	22.474%	294	
Other Expenses	557	PRO	17,205	JBG	21.560%	3,709	
Other Expenses	557	PRO	212,783	SG	8.141%	17,323	
Transmission Operations	560	PRO	22,088	CAGE	0.000%	-	
Transmission Operations	560	PRO	7,777	CAGW	22.474%	1,748	
Transmission Operations	560	PRO	21	JBG	21.560%	4	
Transmission Operations	560	PRO	106,402	SG	8.141%	8,663	
Transmission Maintenance	571	PRO	15,804	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	26,217	CAGW	22.474%	5,892	
Transmission Maintenance	571	PRO	277	JBG	21.560%	60	
Transmission Maintenance	571	PRO	28,374	SG	8.141%	2,310	
Distribution Operations	580	PRO	202,977	WA	Situs	14,305	
Distribution Operations	580	PRO	285,909	SNPD	6.550%	18,726	
Distribution Maintenance	593	PRO	478,967	WA	Situs	20,678	
Distribution Maintenance	593	PRO	75,655	SNPD	6.550%	4,955	
Customer Accounts	903	PRO	346,444	CN	7.029%	24,351	
Customer Accounts	903	PRO	217,830	WA	Situs	22,868	
Customer Services	908	PRO	30,974	CN	7.029%	2,177	
Customer Services	908	PRO	361	OTHER	0.000%	-	
Customer Services	908	PRO	43,927	WA	Situs	-	
Administrative & General	920	PRO	27,221	WA	Situs	3,985	
Administrative & General	920	PRO	1,015,618	SO	7.204%	73,169	
Administrative & General	935	PRO	186	WA	Situs	20	
Administrative & General	935	PRO	23,613	SO	7.204%	1,701	
			<u>4,731,186</u>			<u>306,623</u>	4.3.2

Description of Adjustment

The Company has several labor groups, each with different effective contract renewal dates. This pro forma adjustment recognizes increases that have occurred, or will occur through December 2011. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp
Washington General Rate Case - December 2010
General Wage Increase Adjustment

The unadjusted, restated (12 months ended December 2010), and pro forma period (12 months ending December 2011) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the pro forma labor expenses.

1. Actual December 2010 total labor related expenses are identified on page 4.3.2.
2. Actual December 2010 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.3.
3. The restated December 2010 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2011 (see page 4.3.4). Union costs were escalated using the contractual rates found on page 4.3.5. Non-union costs were escalated using the actual wage increases effective in January 2010 and January 2011. The December 2011 pro forma labor calculations can be found on page 4.3.4.
4. Payroll taxes have been updated as result of the labor calculations in parts 2 and 3 above. These payroll tax calculations can be found on page 4.3.6.
5. SERP related expenses are also removed from the test period through the restating portion of this adjustment as reflected on page 4.3.2.

PacifiCorp
 Washington General Rate Case - December 2010
 General Wage Increase Adjustment

Account	Description	12 Months Ended December 2010	Restatement		Pro Forma		Ref.
			12 Months Ended December 2010	Restating Adjustment	12 Months Ending December 2011	Pro Forma Adjustment	
5001XX	Regular Ordinary Time	414,975,436	415,875,743	900,308	421,384,513	5,508,770	4.3.3
5002XX	Overtime	55,849,018	55,970,185	121,167	56,711,577	741,392	4.3.3
5003XX	Premium Pay	6,931,756	6,946,795	15,039	7,038,813	92,019	4.3.3
	Subtotal for Escalation	477,756,209	478,792,723	1,036,513	485,134,903	6,342,180	4.3.3&4
580500	Payroll Tax Expense	35,894,843	35,969,206	74,364	36,422,556	453,350	4.3.6
580700	Payroll Tax Expense-Unemployment	3,865,704	3,865,704	-	3,865,704	-	
	Total Payroll Taxes	39,760,547	39,834,910	74,364	40,288,260	453,350	
501115	SERP Plan	3,528,224	-	(3,528,224)	-	-	
xxxxx	All Other Labor and Benefit Items	188,685,192	188,685,192	-	188,685,192	-	
	Other Items Not Adjusted For	192,213,416	188,685,192	(3,528,224)	188,685,192	-	
	Total Labor	709,730,172	707,312,825	(2,417,347)	714,108,355	6,795,530	4.3.7
	Non-Utility and Capitalized Labor	215,601,678	214,867,337	(734,341)	216,931,682	2,064,345	4.3.7
	Total Utility Labor	494,128,494	492,445,488	(1,683,006)	497,176,673	4,731,186	4.3.7

Acct	Account Desc.	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
5001XX	Reg/Ordinary Time	32,794	31,993	37,489	35,164	33,319	35,053	34,897	34,673	35,298	33,213	34,542	36,541	414,975
5002XX	Overtime	2,948	4,534	5,074	4,481	4,487	4,863	4,767	4,730	5,266	4,765	4,926	4,801	55,849
5003XX	Premium Pay	419	353	404	686	533	630	705	730	590	488	644	644	6,932
	Grand Total	38,151	35,295	42,426	40,924	38,338	40,546	40,063	40,170	41,154	38,466	40,217	41,986	477,756

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

Group Code	Labor Group	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
3	Officer/Exempt	14,419	13,277	16,699	15,458	13,929	14,468	15,538	14,141	15,187	14,278	14,374	16,038	177,805
2	IBEW 125	3,117	2,730	3,007	3,007	3,045	3,012	3,032	3,225	3,305	3,208	3,208	3,382	37,221
4	IBEW 659	4,231	2,888	3,333	3,346	3,358	3,873	3,494	3,599	3,644	3,632	3,665	3,721	42,784
5	UWUA 197	227	147	177	168	176	176	179	161	205	188	197	194	2,188
8	UWUA 127	3,304	3,375	4,194	4,252	4,011	4,002	3,754	3,808	3,954	3,653	3,685	4,064	46,095
9	IBEW 57 WY	47	49	55	58	68	68	58	60	62	57	61	58	700
11	IBEW 57 PD	7,681	8,789	8,380	8,789	8,380	9,080	8,607	9,430	8,697	8,184	9,124	8,733	102,887
12	IBEW 57 PS	3,666	3,575	4,274	3,973	3,604	3,674	3,507	3,638	4,108	3,671	4,080	3,638	45,811
13	PCCC Non-Exempt	669	669	697	672	669	699	674	719	710	646	662	676	8,161
15	IBEW 57 CT	212	195	227	225	225	225	228	235	244	282	212	253	2,740
18	Non-Exempt	898	709	993	936	902	957	1,033	965	1,038	955	950	1,028	11,364
	Grand Total	38,151	35,295	42,426	40,924	38,338	40,546	40,063	40,170	41,154	38,466	40,217	41,986	477,756

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

Group Code	Labor Group	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
2	Officer/Exempt	14,419	13,277	16,699	15,458	13,929	14,468	15,538	14,141	15,187	14,278	14,374	16,038	177,805
3	IBEW 125	3,117	2,730	3,007	3,007	3,045	3,012	3,032	3,225	3,305	3,208	3,208	3,382	37,221
4	IBEW 659	4,231	2,888	3,333	3,346	3,358	3,873	3,494	3,599	3,644	3,632	3,665	3,721	42,784
5	UWUA 197	227	147	177	168	176	176	179	161	205	188	197	194	2,188
8	UWUA 127	3,304	3,375	4,194	4,252	4,011	4,002	3,754	3,808	3,954	3,653	3,685	4,064	46,095
9	IBEW 57 WY	47	49	55	58	68	68	58	60	62	57	61	58	700
11	IBEW 57 PD	7,681	8,789	8,380	8,789	8,380	9,080	8,607	9,430	8,697	8,184	9,124	8,733	102,887
12	IBEW 57 PS	3,666	3,575	4,274	3,973	3,604	3,674	3,507	3,638	4,108	3,671	4,080	3,638	45,811
13	PCCC Non-Exempt	669	669	697	672	669	699	674	719	710	646	662	676	8,161
15	IBEW 57 CT	212	195	227	225	225	225	228	235	244	282	212	253	2,740
18	Non-Exempt	898	709	993	936	902	957	1,033	965	1,038	955	950	1,028	11,364
	Grand Total	38,683	35,353	42,498	40,997	38,406	40,607	40,139	40,227	41,213	38,466	40,217	41,986	478,793

Ref. 4.3.2

Pro Forma Increase to December 2011													
Group Code	Labor Group	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
2	Officer/Exempt	1,96%											
3	IBEW 125												
4	IBEW 659												
5	UWUA 197						1.50%						
8	UWUA 127										1.50%		
9	IBEW 57 WY							1.50%					
11	IBEW 57 PD												
12	IBEW 57 PS	1.75%											
13	PCCC Non-Exempt	1.75%											
15	IBEW 57 CT						1.75%						
18	Non-Exempt	1.96%											

December 2011 Pro Forma Labor														
Group Code	Labor Group	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
2	Officer/Exempt	14,701	13,537	17,027	15,761	14,202	14,751	15,842	14,418	15,485	14,558	14,656	16,352	181,290
3	IBEW 125	3,195	2,730	3,045	3,007	3,045	3,232	3,012	3,225	3,305	2,920	3,208	3,382	37,299
4	IBEW 659	4,337	2,888	3,333	3,346	3,358	3,873	3,494	3,599	3,644	3,632	3,665	3,721	42,890
5	UWUA 197	230	149	179	171	173	178	181	164	208	191	200	197	2,221
8	UWUA 127	3,396	3,426	4,257	4,356	4,071	4,052	3,810	3,865	4,014	3,708	3,740	4,125	46,628
9	IBEW 57 WY	48	49	56	59	69	69	58	61	63	58	62	59	710
11	IBEW 57 PD	7,610	7,815	8,691	8,943	8,527	9,239	8,758	9,595	8,850	8,327	9,284	8,685	104,725
12	IBEW 57 PS	3,666	3,638	4,349	4,042	3,667	3,833	3,568	3,894	4,180	3,736	4,151	3,906	46,631
13	PCCC Non-Exempt	669	669	697	672	669	699	674	719	710	646	662	676	8,161
15	IBEW 57 CT	216	199	233	216	207	229	232	239	248	287	216	258	2,793
18	Non-Exempt	915	723	1,013	954	920	975	1,053	964	1,058	974	969	1,049	11,666
Grand Total		38,883	35,624	43,072	41,542	38,907	41,141	40,683	40,763	41,764	39,036	40,812	42,609	485,135

Ref. 4.3.2

PacifiCorp
 Washington General Rate Case - December 2010
 General Wage Increase Adjustment

Labor Increases - January 2010 through December 2011

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2010 is shown as effective on January 1, 2011.

12 Months Ended December 2010													
Group Code	Labor Group	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
2	Officer/Exempt	0.88%											
3	IBEW 125		2.50%										
4	IBEW 659		2.50%										
5	UWUA 197					1.50%							
8	UWUA 127		1.25%								1.50%		
9	IBEW 57 WY						1.50%						
11	IBEW 57 PD		2.25%										
12	IBEW 57 PS		2.25%										
13	PCCC Non-Exempt												
15	IBEW 57 CT						2.25%						
18	Non-Exempt	0.88%											

12 Months Ended December 2011													
Group Code	Labor Group	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
2	Officer/Exempt	1.96%											(1)
3	IBEW 125												(2)
4	IBEW 659												(2)
5	UWUA 197					1.50%							(2)
8	UWUA 127									1.50%			(2)
9	IBEW 57 WY						1.50%						(2)
11	IBEW 57 PD		1.75%										(2)
12	IBEW 57 PS		1.75%										(2)
13	PCCC Non-Exempt												(2)
15	IBEW 57 CT						1.75%						(2)
18	Non-Exempt	1.96%											(1)

- (1) Actual labor increase
- (2) Actual labor increase supported by union contracts

PacifiCorp
Washington General Rate Case - December 2010
General Wage Increase Adjustment
Payroll Tax Adjustment Calculation

FICA Calculated on December 2010 Restatement Labor		Reference
Annualized Wages Adjustment	1,036,513	4.3.2
Medicare Rate (no cap)	1.45%	
	<u>15,029</u>	
Social Security Rate	6.20%	
	<u>64,264</u>	
Percentage of Social Security Eligible Wages	92.33%	
	<u>59,334</u>	
Total FICA Tax	<u>74,364</u>	4.3.2
FICA Calculated on December 2011 Pro Forma Labor		
Pro Forma Wages Adjustment	6,342,180	4.3.2
Medicare Rate (no cap)	1.45%	
	<u>91,962</u>	
Social Security Rate	6.20%	
	<u>393,215</u>	
Percentage of Social Security Eligible Wages	91.91%	
	<u>361,389</u>	
Total FICA Tax	<u>453,350</u>	4.3.2

PacifiCorp
Washington General Rate Case - December 2010
General Wage Increase Adjustment
Adjustment by FERC Account - Total Company

Total Company Basis

Indicator	Actual 12 Months Ended		Restating Adjustment	Restatement 12 Months Ended		Pro Forma Adjustment	Pro Forma 12 Months Ending	
	December 2010	% Of Total		December 2010	December 2011			
500CAGE	64,680,886	9.11%	(220,304)	64,460,582	619,307	65,079,889		
500CAGW	1,619	0.00%	(6)	1,614	16	1,629		
500JBG	8,469,748	1.19%	(28,848)	8,440,900	81,096	8,521,996		
500SG	37,488	0.01%	(128)	37,361	359	37,720		
501CAGE	1,804,520	0.25%	(6,146)	1,798,374	17,278	1,815,652		
501CAEE	1,599,468	0.23%	(5,448)	1,594,020	15,315	1,609,335		
501JBE	(1,649,574)	-0.23%	5,618	(1,643,956)	(15,794)	(1,659,750)		
501SE	(121,025)	-0.02%	412	(120,613)	(1,159)	(121,772)		
512CAGE	31,183,883	4.39%	(106,213)	31,077,671	298,580	31,376,251		
512CAGW	(55,894)	-0.01%	190	(55,703)	(535)	(56,238)		
512JBG	18,177,305	2.56%	(61,912)	18,115,393	174,044	18,289,437		
535CAGE	6,541,693	0.92%	(22,281)	6,519,411	62,635	6,582,047		
535CAGW	8,304,249	1.17%	(28,284)	8,275,965	79,512	8,355,476		
545CAGE	1,110,792	0.16%	(3,783)	1,107,009	10,636	1,117,645		
545CAGW	2,177,713	0.31%	(7,417)	2,170,296	20,851	2,191,147		
548CAGE	5,020,009	0.71%	(17,098)	5,002,911	48,066	5,050,977		
548CAGW	1,697,624	0.24%	(5,782)	1,691,842	16,254	1,708,096		
548SG	1,225,691	0.17%	(4,175)	1,221,516	11,736	1,233,252		
553CAGE	1,871,947	0.26%	(6,376)	1,865,571	17,924	1,883,494		
553CAGW	498,206	0.07%	(1,697)	496,509	4,770	501,279		
557CAGE	8,601,609	1.21%	(29,297)	8,572,312	82,359	8,654,671		
557CAGW	136,537	0.02%	(465)	136,072	1,307	137,379		
557JBG	1,796,917	0.25%	(6,120)	1,790,796	17,205	1,808,001		
557SG	22,223,262	3.13%	(75,693)	22,147,569	212,783	22,360,353		
560CAGE	2,306,898	0.33%	(7,857)	2,299,041	22,088	2,321,129		
560CAGW	812,267	0.11%	(2,767)	809,500	7,777	817,278		
560JBG	2,162	0.00%	(7)	2,154	21	2,175		
560SG	11,112,654	1.57%	(37,850)	11,074,804	106,402	11,181,206		
571CAGE	1,650,601	0.23%	(5,622)	1,644,979	15,804	1,660,783		
571CAGW	2,738,098	0.39%	(9,326)	2,728,772	26,217	2,754,989		
571JBG	28,941	0.00%	(99)	28,842	277	29,119		
571SG	2,963,442	0.42%	(10,094)	2,953,348	28,374	2,981,723		
580CA	1,042,869	0.15%	(3,552)	1,039,317	9,985	1,049,302		
580IDU	804,294	0.11%	(2,739)	801,554	7,701	809,255		
580OR	8,478,646	1.19%	(28,878)	8,449,768	81,181	8,530,950		
580SNPD	29,860,557	4.21%	(101,705)	29,758,851	285,909	30,044,760		
580UT	7,499,371	1.06%	(25,543)	7,473,828	71,805	7,545,633		
580WA	1,494,001	0.21%	(5,089)	1,488,913	14,305	1,503,217		
580WYP	1,740,798	0.25%	(5,929)	1,734,869	16,668	1,751,537		
580WYU	139,103	0.02%	(474)	138,629	1,332	139,961		
593CA	4,436,803	0.63%	(15,112)	4,421,692	42,482	4,464,173		
593IDU	3,540,161	0.50%	(12,058)	3,528,104	33,896	3,562,000		
593OR	15,360,309	2.16%	(52,317)	15,307,991	147,072	15,455,063		
593SNPD	7,901,417	1.11%	(26,912)	7,874,505	75,655	7,950,159		
593UT	20,083,987	2.83%	(68,406)	20,015,581	192,300	20,207,882		
593WA	2,159,642	0.30%	(7,356)	2,152,287	20,678	2,172,965		
593WYP	3,798,300	0.54%	(12,937)	3,785,363	36,368	3,821,731		
593WYU	644,444	0.09%	(2,195)	642,249	6,170	648,419		
903CA	907,981	0.13%	(3,093)	904,888	8,694	913,582		
903CN	36,182,818	5.10%	(123,239)	36,059,579	346,444	36,406,023		
903IDU	1,663,213	0.23%	(5,665)	1,657,548	15,925	1,673,473		
903OR	9,485,907	1.34%	(32,309)	9,453,598	90,826	9,544,424		
903UT	6,407,276	0.90%	(21,823)	6,385,453	61,348	6,446,801		
903WA	2,388,306	0.34%	(8,135)	2,380,171	22,868	2,403,039		
903WYP	1,603,145	0.23%	(5,460)	1,597,685	15,350	1,613,035		
903WYU	294,492	0.04%	(1,003)	293,489	2,820	296,309		
908CA	1,267	0.00%	(4)	1,263	12	1,275		
908CN	3,234,962	0.46%	(11,018)	3,223,943	30,974	3,254,917		
908IDU	432,706	0.06%	(1,474)	431,232	4,143	435,375		
908OR	1,200,240	0.17%	(4,088)	1,196,152	11,492	1,207,644		
908OTHER	37,716	0.01%	(128)	37,587	361	37,949		
908UT	2,107,082	0.30%	(7,177)	2,099,905	20,175	2,120,080		
908WYP	846,466	0.12%	(2,883)	843,583	8,105	851,687		
920CA	204,104	0.03%	(695)	203,409	1,954	205,363		
920IDU	604,415	0.09%	(2,059)	602,356	5,787	608,143		
920OR	440,935	0.06%	(1,502)	439,433	4,222	443,655		
920SO	106,071,940	14.95%	(361,282)	105,710,658	1,015,618	106,726,277		
920UT	666,682	0.09%	(2,271)	664,411	6,383	670,795		
920WA	416,229	0.06%	(1,418)	414,811	3,985	418,797		
920WYP	510,623	0.07%	(1,739)	508,884	4,889	513,773		
935OR	17,309	0.00%	(59)	17,250	166	17,416		
935SO	2,466,115	0.35%	(8,400)	2,457,716	23,613	2,481,328		
935WA	2,130	0.00%	(7)	2,122	20	2,143		
Utility Labor	494,128,494	69.62%	(1,683,006)	492,445,488	4,731,186	497,176,674		
Non-Utility/Capital	215,601,678	30.38%	(734,341)	214,867,337	2,064,345	216,931,682		
Total	709,730,172	100.00%	(2,417,347)	707,312,825	6,795,530	714,108,355		

PacifiCorp
Washington General Rate Case - December 2010
General Wage Increase Adjustment
Adjustment by FERC Account - WA Allocated

WA Allocated

Indicator	WA %	Actual 12 Months Ended		Restating Adjustment	Restatement 12 Months Ended December 2010	Pro Forma Adjustment	Pro Forma 12 Months Ending December 2011
		December 2010	% Of Total				
500CAGE	0.0000%	-	0.00%	-	-	-	-
500CAGW	22.4742%	364	0.00%	(1)	363	3	366
500JBG	21.5595%	1,826,036	5.70%	(6,219)	1,819,816	17,484	1,837,300
500SG	8.1414%	3,052	0.01%	(10)	3,042	29	3,071
501CAGE	0.0000%	-	0.00%	-	-	-	-
501CAEE	0.0000%	-	0.00%	-	-	-	-
501JBE	21.4158%	(353,270)	-1.10%	1,203	(352,067)	(3,382)	(355,450)
501SE	7.6865%	(9,303)	-0.03%	32	(9,271)	(89)	(9,360)
512CAGE	0.0000%	-	0.00%	-	-	-	-
512CAGW	22.4742%	(12,562)	-0.04%	43	(12,519)	(120)	(12,639)
512JBG	21.5595%	3,918,937	12.24%	(13,348)	3,905,589	37,523	3,943,112
535CAGE	0.0000%	-	0.00%	-	-	-	-
535CAGW	22.4742%	1,866,314	5.83%	(6,357)	1,859,957	17,870	1,877,827
545CAGE	0.0000%	-	0.00%	-	-	-	-
545CAGW	22.4742%	489,424	1.53%	(1,667)	487,757	4,686	492,443
548CAGE	0.0000%	-	0.00%	-	-	-	-
548CAGW	22.4742%	381,527	1.19%	(1,299)	380,228	3,653	383,881
548SG	8.1414%	99,788	0.31%	(340)	99,448	955	100,404
553CAGE	0.0000%	-	0.00%	-	-	-	-
553CAGW	22.4742%	111,968	0.35%	(381)	111,586	1,072	112,659
557CAGE	0.0000%	-	0.00%	-	-	-	-
557CAGW	22.4742%	30,686	0.10%	(105)	30,581	294	30,875
557JBG	21.5595%	387,406	1.21%	(1,320)	386,087	3,709	389,796
557SG	8.1414%	1,809,279	5.65%	(6,162)	1,803,117	17,323	1,820,440
560CAGE	0.0000%	-	0.00%	-	-	-	-
560CAGW	22.4742%	182,551	0.57%	(622)	181,929	1,748	183,677
560JBG	21.5595%	466	0.00%	(2)	464	4	469
560SG	8.1414%	904,723	2.83%	(3,081)	901,641	8,663	910,304
571CAGE	0.0000%	-	0.00%	-	-	-	-
571CAGW	22.4742%	615,366	1.92%	(2,096)	613,270	5,892	619,162
571JBG	21.5595%	6,239	0.02%	(21)	6,218	60	6,278
571SG	8.1414%	241,265	0.75%	(822)	240,443	2,310	242,753
580CA	0.0000%	-	0.00%	-	-	-	-
580IDU	0.0000%	-	0.00%	-	-	-	-
580OR	0.0000%	-	0.00%	-	-	-	-
580SNPD	6.5496%	1,955,742	6.11%	(6,661)	1,949,081	18,726	1,967,807
580UT	0.0000%	-	0.00%	-	-	-	-
580WA	100.0000%	1,494,001	4.67%	(5,089)	1,488,913	14,305	1,503,217
580WYP	0.0000%	-	0.00%	-	-	-	-
580WYU	0.0000%	-	0.00%	-	-	-	-
593CA	0.0000%	-	0.00%	-	-	-	-
593IDU	0.0000%	-	0.00%	-	-	-	-
593OR	0.0000%	-	0.00%	-	-	-	-
593SNPD	6.5496%	517,510	1.62%	(1,763)	515,747	4,955	520,702
593UT	0.0000%	-	0.00%	-	-	-	-
593WA	100.0000%	2,159,642	6.74%	(7,356)	2,152,287	20,678	2,172,965
593WYP	0.0000%	-	0.00%	-	-	-	-
593WYU	0.0000%	-	0.00%	-	-	-	-
903CA	0.0000%	-	0.00%	-	-	-	-
903CN	7.0289%	2,543,257	7.94%	(8,662)	2,534,595	24,351	2,558,946
903IDU	0.0000%	-	0.00%	-	-	-	-
903OR	0.0000%	-	0.00%	-	-	-	-
903UT	0.0000%	-	0.00%	-	-	-	-
903WA	100.0000%	2,388,306	7.46%	(8,135)	2,380,171	22,868	2,403,039
903WYP	0.0000%	-	0.00%	-	-	-	-
903WYU	0.0000%	-	0.00%	-	-	-	-
908CA	0.0000%	-	0.00%	-	-	-	-
908CN	7.0289%	227,382	0.71%	(774)	226,608	2,177	228,785
908IDU	0.0000%	-	0.00%	-	-	-	-
908OR	0.0000%	-	0.00%	-	-	-	-
908OTHER	0.0000%	-	0.00%	-	-	-	-
908UT	0.0000%	-	0.00%	-	-	-	-
908WYP	0.0000%	-	0.00%	-	-	-	-
920CA	0.0000%	-	0.00%	-	-	-	-
920IDU	0.0000%	-	0.00%	-	-	-	-
920OR	0.0000%	-	0.00%	-	-	-	-
920SO	7.2044%	7,641,817	23.86%	(26,028)	7,615,789	73,169	7,688,958
920UT	0.0000%	-	0.00%	-	-	-	-
920WA	100.0000%	416,229	1.30%	(1,418)	414,811	3,985	418,797
920WYP	0.0000%	-	0.00%	-	-	-	-
935OR	0.0000%	-	0.00%	-	-	-	-
935SO	7.2044%	177,668	0.55%	(605)	177,063	1,701	178,764
935WA	100.0000%	2,130	0.01%	(7)	2,122	20	2,143
Utility Labor		32,023,939	100.00%	(109,074)	31,914,865	306,623	32,221,488
Non-Utility/Capital		-	0.00%	-	-	-	-
Total		32,023,939	100.00%	(109,074)	31,914,865	306,623	32,221,488

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Meter Reading Expense	902	PRO	(1,083,728)	WA	Situs	(1,083,728)	4.4.1
Adjustment to Rate Base:							
Meter Additions - Distribution Plant	370	PRO	7,199,503	WA	Situs	7,199,503	
Meter Additions - General Plant	391	PRO	187,617	WA	Situs	187,617	
Meter Additions - General Plant	397	PRO	20,522	WA	Situs	20,522	
			<u>7,407,642</u>			<u>7,407,642</u>	4.4.1
Meter Retirements	370	PRO	(9,419,912)	WA	Situs	(9,419,912)	4.4.1
Accumulated Depreciation	108370	PRO	9,419,912	WA	Situs	9,419,912	
Depreciation Expense - Meters	403370	PRO	(69,266)	WA	Situs	(69,266)	4.4.1
Depreciation Expense - General Plant	403GP	PRO	6,873	WA	Situs	6,873	4.4.1
Tax Adjustments:							
Schedule M Adjustment	SCHMDT	PRO	747,898	WA	Situs	747,898	4.4.4
Deferred Tax Expense	41010	PRO	283,835	WA	Situs	283,835	4.4.4
AMA Accum Def Inc Tax	282	PRO	(125,046)	WA	Situs	(125,046)	4.4.4

Description of Adjustment:

Starting in August 2010, the Company replaced approximately 122,000 meters in the Yakima, Walla Walla and Sunnyside districts with new radio equipped digital meters. The meters enable the Company to remotely obtain energy usage information and allow the Company to take full advantage of a proven technology to increase effectiveness and efficiency, improve customer satisfaction and reduce safety exposures for employees. With the addition of these new meters, the Company was able to reduce its workforce by 20 meter readers. This pro forma adjustment reflects the reduction in meter reading expense the Company anticipates as a result of the program through December 2011 as well as the associated meter additions and retirement impacts to electric plant in service.

Walla Walla, Sunnyside & Yakima -

	Annualized Dec 2011 Savings*	Dec 2010 Actual Savings	Dec 2011 Remaining Savings
Salary/Overhead Savings	1,006,718	-	1,006,718
Vehicle & Other Expense Savings	70,800	-	70,800
TOTAL	1,077,518	-	1,077,518

Salary/OH Total	1,006,718	
Remove Escalation Applied in GWI Adjustment No. 4.2**	0.62%	Below
Escalated Salary Total	1,012,928	

Vehicle/Other Total	70,800
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Incremental Meter Reading Savings in 12 ME December 2011 1,083,728 Ref 4.4

Capital Additions

Description	FERC Account	Function	Location Description	AMA Dec 2010	AMA Dec 2011	Adjustment	Factor	Ref
Meter purchase, installation & base repairs	370	Distribution	Walla Walla, Sunnyside & Yakima	2,408,275	9,607,778	7,199,503	WA	Ref 4.4
Mobile Collector Unit(s)	391	General Plant	Walla Walla Op Cen	1,786	189,403	187,617	WA	Ref 4.4
Communications Line	397	General Plant	Walla Walla & Yakima Op Cen	869	21,391	20,522	WA	Ref 4.4
				2,410,930	9,818,572	7,407,642		
				Ref 4.4.3	Ref 4.4.3			

Meter Retirements

Description	FERC Account	Function	Location Description	AMA Dec 2010	AMA Dec 2011	Adjustment	Factor	Ref
Meter retirements	370	Distribution	Walla Walla, Sunnyside & Yakima	(418,226)	(9,838,138)	(9,419,912)	WA	Ref 4.4
				Ref 4.4.3	Ref 4.4.3			

Depreciation Expense

	FERC 370	FERC 391
Meter Additions	7,199,503	208,139
Meter Retirements	(9,419,912)	
	(2,220,409)	208,139
Depreciation Rate	3.120%	3.302%
Total Depreciation Expense	(69,266)	6,873
	Ref 4.4	Ref 4.4

*Total estimated annual savings was calculated using the actual salaries/expenses of the displaced employees on an annualized basis.

**These costs are escalated in the General Wage Increase adjustment, so the amount of this adjustment is increased based on the overall escalation to completely remove these expenses including escalation from results of operations.

December 2010 Total Utility Labor	709,730,172	Page 4.3.2
December 2011 Escalated Utility Labor	714,108,355	Page 4.3.2
Escalation Factor	0.62%	

PacifiCorp
 Washington General Rate Case - December 2010
 Automated Meter Reading Savings
 O&M Savings Detail

	Salary	Payroll Tax	Payroll Tax	Annual Total Savings	
Walla Walla					
Employee 1	39,917	11,975	3,193	55,085	
Employee 2	39,917	11,975	3,193	55,085	
Employee 3	29,938	8,981	2,395	41,314	
Employee 4	29,938	8,981	2,395	41,314	
Sunnyside					
Employee 5	39,917	11,975	3,193	55,085	
Employee 6	39,917	11,975	3,193	55,085	
Employee 7	39,917	11,975	3,193	55,085	
Employee 8	25,460	7,638	2,037	35,135	
Yakima					
Employee 9	39,917	11,975	3,193	55,085	
Employee 10	39,917	11,975	3,193	55,085	
Employee 11	39,917	11,975	3,193	55,085	
Employee 12	39,917	11,975	3,193	55,085	
Employee 13	39,917	11,975	3,193	55,085	
Employee 14	39,917	11,975	3,193	55,085	
Employee 15	39,917	11,975	3,193	55,085	
Employee 16	29,938	8,981	2,395	41,314	
Employee 17	29,938	8,981	2,395	41,314	
Employee 18	25,460	7,638	2,037	35,135	
Employee 19	39,917	11,975	3,193	55,085	
Employee 20	39,917	11,975	3,193	55,085	
Salary & Overhead annual S:	729,506	218,852	58,360	<u>1,006,718</u>	Ref 4.4.1
Vehicle Annual Savings				<u>70,800</u>	Ref 4.4.1
Annual Savings				<u>1,077,518</u>	Ref 4.4.1

Walla Walla, Sunnyside & Yakima -

Description: Meter purchase and mobile collector unit(s), installation & base repairs.

Actual Capital Balances through April 2011

Month	Distribution		General Plant		Total PPIS	Month	Distribution		General Plant		Total PPIS	Ref
	FERC 370	FERC 391	FERC 397				FERC 370	FERC 391	FERC 397			
Dec-09	-	-	-	-	-	Dec-10	9,114,626	42,872	20,849	9,178,347	(a)	
Jan-10	-	-	-	-	-	Jan-11	9,497,953	179,192	21,431	9,698,577		
Feb-10	-	-	-	-	-	Feb-11	9,626,912	181,182	21,431	9,829,525		
Mar-10	-	-	-	-	-	Mar-11	9,643,056	199,056	20,741	9,862,853		
Apr-10	-	-	-	-	-	Apr-11	9,643,306	199,056	21,490	9,863,852		
May-10	-	-	-	-	-	May-11	9,643,306	199,056	21,490	9,863,852		
Jun-10	-	-	-	-	-	Jun-11	9,643,306	199,056	21,490	9,863,852		
Jul-10	-	-	-	-	-	Jul-11	9,643,306	199,056	21,490	9,863,852		
Aug-10	4,034,302	-	-	4,034,302		Aug-11	9,643,306	199,056	21,490	9,863,852		
Sep-10	6,027,511	-	-	6,027,511		Sep-11	9,643,306	199,056	21,490	9,863,852		
Oct-10	7,140,088	-	-	7,140,088		Oct-11	9,643,306	199,056	21,490	9,863,852		
Nov-10	7,140,088	-	-	7,140,088		Nov-11	9,643,306	199,056	21,490	9,863,852		
Dec-10	9,114,626	42,872	20,849	9,178,347		Dec-11	9,643,306	199,056	21,490	9,863,852	(b)	
AMA 2010 Bal	2,408,275	1,786	869	2,410,930	Ref 4.4.1	AMA 2011 Bal	9,607,778	189,403	21,391	9,818,572	Ref 4.4.1	

Actual Meter Additions YE Dec 11 (b-a) 685,505

Meter Retirements

Meter Retirements - peak

FERC Account	Function	Walla Walla, Sunnyside & Yakima	
		Month	Amount Retired
370	Distribution	Nov-10	(383,097) (A)
		Dec-10	(8,999,461) (B)
		Jan-11	(561,306)

Meter Retirements - non peak average

FERC Account	Function	Month		Amount Retired
370	Distribution	Dec-09		(25,985)
		Jan-10		(20,440)
		Feb-10		(19,800)
		Mar-10		(27,213)
		Apr-10		(20,549)
		May-10		(29,944)
		Jun-10		(21,582)
		Jul-10		(30,528)
		Aug-10		(39,646)
		Sep-10		(17,038)
		Oct-10		(53,437)
		Non Peak Average		(27,833) (C)

Estimated AMR Retirements

Nov-10	(355,264) (A-C)
Dec-10	(8,971,628) (B-C)
Jan-11	(533,473)
Total AMR Retirements	<u>(9,860,366)</u>

AMA Estimated Retirement Balances

Month	2010		2011		Ref
Dec-09	-	-	Dec-10	(9,326,893) (a)	
Jan-10	-	-	Jan-11	(9,860,366)	
Feb-10	-	-	Feb-11	(9,860,366)	
Mar-10	-	-	Mar-11	(9,860,366)	
Apr-10	-	-	Apr-11	(9,860,366)	
May-10	-	-	May-11	(9,860,366)	
Jun-10	-	-	Jun-11	(9,860,366)	
Jul-10	-	-	Jul-11	(9,860,366)	
Aug-10	-	-	Aug-11	(9,860,366)	
Sep-10	-	-	Sep-11	(9,860,366)	
Oct-10	-	-	Oct-11	(9,860,366)	
Nov-10	(355,264)		Nov-11	(9,860,366)	
Dec-10	(9,326,893)		Dec-11	(9,860,366) (b)	
AMA Dec 2010	(418,226)		AMA Dec 2011	(9,838,138)	
	Ref 4.4.1			Ref 4.4.1	

Estimated Meter Retirements YE Dec 11 (b-a) (533,473)

* Meter retirements associated with the implementation of an AMR program are not separately identified in the Company's accounting system. The amount of AMR retirements is estimated by taking the sum of the variances between the peak retirement months less the average level for non peak months in each of the specified districts. The level above the average level is assumed to be attributable to the AMR program.

PacificCorp
Washington General Rate Case - December 2010
Automated Meter Reading Savings
 In Service Distribution Meters
 Twelve Months Ended December 2011 Proforma Period

Assumptions:
 In-Service - February 2011
 No AFUDC
 No Avoided Costs
 20 year tax depreciation life beg in 2011
 Half-year convention for tax for Calendar Yr
 2011 meters qualify for 100% Bonus Depreciation

Distribution/Gen:	Additions	Tax Life	100% Bonus Depreciation		Tax Rate	SCHMDT Tax Depreciation		SCHMAT Book Depreciation	Net Schedule M	Deferred Tax	Monthly ADIT Balance	Monthly													
			528,680	156,825		528,680	156,825					3.750%	69,266	6,873	(597,946)	(149,952)	226,927	56,908	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11
Meters	528,680	20 Yr	528,680	156,825	3.750%	69,266	6,873	(597,946)	(149,952)	226,927	56,908	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	AMA	
General Plant	156,825	7 Yr	156,825	6,873	14.290%	6,873	6,873	(149,952)	(14,227)	(9,485)	(18,969)	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	AMA	
Total	<u>685,505</u>		<u>685,505</u>	<u>163,700</u>		<u>76,139</u>	<u>13,746</u>	<u>(747,898)</u>	<u>(164,179)</u>	<u>217,442</u>	<u>(35,877)</u>	202,458													

Retirement:
 Meters Jan-11 (533,473) 20 Yr
 Ref 4.4.3
 Assume fully depreciated for both Book and Tax
 Assume 2010 retirements are fully recognized in Power/Tax for 2010 Provision
 16,872
 (125,096)
 Ref. 4.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
TransAlta Sale Liability	923	RES	1,281,524	SO	7.204%	92,326	4.5.1
Settlement Fees							
	506	RES	214,779	JBG	21.560%	46,305	4.5.1
	535	RES	69,125	CAGW	22.474%	15,535	4.5.1
	560	RES	(600)	CAGW	22.474%	(135)	4.5.1
	580	RES	<u>(1,900)</u>	SNPD	6.550%	<u>(124)</u>	4.5.1
Total Settlement Fees			<u>281,404</u>			<u>61,581</u>	
Set up CEMA Regulatory Asset	924	RES	1,230,000	SO	7.204%	88,614	4.5.1
Record Local 127 pension curtailment	920	RES	42,847	SO	7.204%	3,087	4.5.1
Jim Bridger Turbine Upgrade	557	RES	(3,033,000)	SG	8.141%	(246,928)	4.5.1
Remove East Side Electric Lake Charges	557	RES	1,173,017	SG	8.141%	95,500	4.5.1
	254	RES	731,734	SE	7.687%	56,245	4.5.1
Total Non-Recurring Entries			<u>1,707,526</u>			<u>150,424</u>	
Tax Adjustments:							
Sch M Adjustment - CA January 2010 Storm Costs	SCHMDT	RES	(1,230,000)	OTHER	0.000%	-	4.5.2
Sch M Adjustment - Deferred Coal Cost - Arch	SCHMAT	RES	(1,650,075)	CAEE	0.000%	-	4.5.2
Sch M Adjustment - Reg Liability - Deferred Benefit	SCHMDT	RES	(1,173,017)	CAEE	0.000%	-	4.5.2

Description of Adjustment

A variety of accounting entries were made to expense accounts during the twelve months ended December 2010 that are non-recurring in nature or relate to a prior period. These transactions are removed from results of operations to normalize the test period results. The associated tax impacts related to these entries are also removed. A description of each item is provided on page 4.5.1.

PacifiCorp
 Washington General Rate Case - December 2010
 Remove Non-Recurring Entries

No.	Postg Date	Text	FERC Acct	Amount as Booked	Reference
1	6/30/2010	TransAlta Sale Liability: Per the Centralia Mine sale agreement with TransAlta, ten years from the date of the sale, May 2000, PacifiCorp can release the liability it had set aside for future potential environmental remediation. In June 2010 an entry was made to reduce the regulatory liability with an offsetting credit to FERC Account 923.	9230000	(1,281,524)	Ref 4.5
2	Various	Settlement Fees: A variety of accounting entries were made to expense accounts during the twelve months ended December 2010 for settlement fees involving possible compliance violations. These transactions are removed from results of operations to normalize the test period results.	Various	(281,404)	Ref 4.5
3	10/31/2010	California CEMA Regulatory Asset Set-Up: This entry credited expense to set up a regulatory asset in California. It needs to be removed from results.	9240000	(1,230,000)	Ref 4.5
4	1/31/2010	Pension Curtailment in FERC and OTHER Jurisdiction: In January, 2010 entries were made to record the pension curtailment of Local 127 in all jurisdictions. The FERC and OTHER jurisdiction portion was recorded on an SO factor and needs to be removed from results.	9200000	(42,847)	Ref 4.5
5	10/26/2010	Jim Bridger Unit 2, 3 and 4 turbine upgrades: The contract with the vendor is being renegotiated due to certain portions of the Jim Bridger turbine upgrade projects being delayed, deferred and/or potentially cancelled due to project reconfiguration, scope and timing changes in the projects which result from transmission constraints and other issues. This should not impact results of operations.	5570000	3,033,000	Ref 4.5
6		Electric Lake charges: These items relate to east side resources. They need to be removed from Washington results.	5570000	(1,173,017)	Ref 4.5
			2540000	(731,734)	Ref 4.5

Total (1,707,526) Ref 4.5

Settlement Fee Summary by Account/Factor:

Account	Factor	Amount
506	JBG	(214,779)
535	CAGW	(69,125)
560	CAGW	600
580	SNPD	1,900
		<u>(281,404)</u>

PacifiCorp
Washington General Rate Case - December 2010
Remove Non-Recurring Entries

Remove Non-Recurring Tax Data

FERC ACCT	SAP ACCT	DESCRIPTION	ALLOCATION	TOTAL CO. AMT
4099300	415855	CA - January 2010 Storm Costs	OTHER	1,230,000
4098300	425125	Deferred Coal Cost - Arch	CAEE	1,650,075
4099300	705300	Reg. Liability - Deferred Benefit_Arch S	CAEE	1,173,017

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove amortization in unadjusted results	920	PRO	1,013,716	WA	Situs	1,013,716	4.6.1
Pro Forma amortization	920	PRO	(1,017,960)	WA	Situs	(1,017,960)	4.6.2
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	PRO	1,017,960	WA	Situs	1,017,960	4.6.2
Deferred Income Tax Expense	41110	PRO	(386,326)	WA	Situs	(386,326)	4.6.2
ADIT Balance - AMA	283	PRO	(1,087,280)	WA	Situs	(1,087,280)	4.6.3

Description of Adjustment

Order No. 09 of Docket UE-090205 permits deferral and amortization of the Pension Curtailment Gain resulting from employee participation in the 401(k) retirement plan option. Amortization began on the Company's books effective January 1, 2009, but the effective date of the amortization per Commission Order is January 1, 2010. This pro forma adjustment removes the actual amortization in the base period and replaces it with the amortization for the twelve-months ending December 2011.

PacifiCorp
Washington General Rate Case - December 2010
Pension and Postretirement Curtailment and Date Change

Pension Curtailment Amortization -
12 Months Ended December 2010 included in Unadjusted Results

Pension Curtailment and Date Change
Amortization (1,013,716) Ref 4.6

PacifiCorp
Washington General Rate Case - December 2010
Pension and Postretirement Curtailment and Date Change

Deferral and Amortization of Pension Curtailment

Washington portion per Stipulation UE - 0901205	<u>Original Amount</u>	<u>Additional Local 127</u>	
Amortization Period	(2,901,000)	(148,633)	
	36 months	35 months	
	Pro Forma Amort =		(1,017,960) Ref 4.6
	Deferred Income Tax Expense		(386,326) Ref 4.6

	<u>Beginning Balance</u>	<u>Amortization</u>	<u>Ending Balance</u>
2010 January	(2,901,000)	80,583	(2,820,417)
Add Local 127	(148,633)		
February	(2,969,050)	84,830	(2,884,220)
March	(2,884,220)	84,830	(2,799,390)
April	(2,799,390)	84,830	(2,714,560)
May	(2,714,560)	84,830	(2,629,730)
June	(2,629,730)	84,830	(2,544,900)
July	(2,544,900)	84,830	(2,460,070)
August	(2,460,070)	84,830	(2,375,240)
September	(2,375,240)	84,830	(2,290,410)
October	(2,290,410)	84,830	(2,205,580)
November	(2,205,580)	84,830	(2,120,750)
December	(2,120,750)	84,830	(2,035,920)
2011 January	(2,035,920)	84,830	(1,951,090)
February	(1,951,090)	84,830	(1,866,260)
March	(1,866,260)	84,830	(1,781,430)
April	(1,781,430)	84,830	(1,696,600)
May	(1,696,600)	84,830	(1,611,770)
June	(1,611,770)	84,830	(1,526,940)
July	(1,526,940)	84,830	(1,442,110)
August	(1,442,110)	84,830	(1,357,280)
September	(1,357,280)	84,830	(1,272,450)
October	(1,272,450)	84,830	(1,187,620)
November	(1,187,620)	84,830	(1,102,790)
December	(1,102,790)	84,830	(1,017,960)
2012 January	(1,017,960)	84,830	(933,130)
February	(933,130)	84,830	(848,300)
March	(848,300)	84,830	(763,470)
April	(763,470)	84,830	(678,640)
May	(678,640)	84,830	(593,810)
June	(593,810)	84,830	(508,980)
July	(508,980)	84,830	(424,150)
August	(424,150)	84,830	(339,320)
September	(339,320)	84,830	(254,490)
October	(254,490)	84,830	(169,660)
November	(169,660)	84,830	(84,830)
December	(84,830)	84,830	0

PacifiCorp
Washington General Rate Case - December 2010
Pension and Postretirement Curtailment and Date Change

Actual Tax Data

FERC ACCT	SAP ACCT	DESCRIPTION	ALLOCATION	TOTAL CO. AMT
2831000	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	1,087,280

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Remove DSM Revenue	456	RES	(865,247)	CA	Situs	-	
	456	RES	(5,939,833)	ID	Situs	-	
	456	RES	(18,762,568)	OR	Situs	-	
	456	RES	(62,981,154)	UT	Situs	-	
	456	RES	(8,855,002)	WA	Situs	(8,855,002)	
	456	RES	(2,691,337)	WY-ALL	Situs	-	
			<u>(100,095,141)</u>			<u>(8,855,002)</u>	4.7.1
Adjustment to Expense:							
Remove DSM Amortization Expense	908	RES	(865,247)	CA	Situs	-	
	908	RES	(5,939,833)	ID	Situs	-	
	908	RES	(18,762,568)	OR	Situs	-	
	908	RES	(73,831,154)	UT	Situs	-	
	908	RES	(8,855,002)	WA	Situs	(8,855,002)	
	908	RES	(2,691,337)	WY-ALL	Situs	-	
			<u>(110,945,141)</u>			<u>(8,855,002)</u>	4.7.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	RES	(28,318,709)	SO	7.204%	(2,040,185)	4.7.2
Schedule M Adjustment	SCHMAT	RES	(1,516,395)	OR	Situs	-	4.7.2

Description of Adjustment

This restating adjustment removes actual Demand Side Management ("DSM") revenues (FERC 456) and expenses (FERC 908) from regulated results since they are recovered through a separate tariff rider (Schedule 191). The associated tax impacts are also removed through this adjustment.

PacifiCorp
 Washington General Rate Case - December 2010
 DSM Revenue & Expense Removal
 SAP Unadjusted January 2010 - December 2010

Remove DSM Revenue:

FERC Account	Description	Allocation	Unadjusted Actuals
4562200	DSM Revenue - CA SBC	CA	865,247
	DSM Rev - ID SBC	IDU	5,939,833
	DSM Revenue - OR ECC	OR	18,762,568
	DSM Rev - UT SBC	UT	62,981,154
	DSM Revenue - WA SBC	WA	8,855,002
	DSM Rev-WY	WY	2,691,337
			<u>100,095,141</u>

Ref 4.7

Remove DSM Amortization Expense:

FERC Account	Description	Allocation	Unadjusted Actuals
9085100	DSM CA Amortization	CA	865,247
	DSM ID Amortization	IDU	5,939,833
	DSM Oregon Amort Exp	OR	18,762,568
	DSM UT Amortization	UT	73,831,154
	DSM WA Amortization	WA	8,855,002
	DSM WY Amort	WY	2,691,337
			<u>110,945,141</u>

Ref 4.7

PacifiCorp
Washington General Rate Case - December 2010
DSM Revenue & Expense Removal

Actual Tax Data

FERC ACCT	DESCRIPTION	ALLOCATION	TOTAL CO. AMT
4098300	Customer Service / Weatherization	SO	28,318,709
4098300	Reg Liab - OR Energy Conservation Charge	OR	1,516,395

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Wyoming advertising	909	RES	52,198	CN	7.029%	3,669	4.8.1

Description of Adjustment

This restating adjustment removes the credit booked to set up a regulatory asset to defer advertising costs that were ordered by the Wyoming Commission and are being recovered from Wyoming customers.

PacifiCorp
Washington General Rate Case - December 2010
Wyoming Inverted Rates Advertising

Description	Postg Date	FERC Acct	Locatn	Factor	Total	Reference
Inverted rates advertising in actual data	30-Jun-10	9090000	1	CN	(52,198)	Ref 4.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove amortization exp from base period	920	RES	(318,524)	WA	Situs	(318,524)	4.9.1
Remove exp credited from Reg Asset set up	920	RES	4,605,029	SO	7.204%	331,763	4.9.2
Remove exp credited fr CA Reg Asset set up	920	RES	222,772	SO	7.204%	16,049	4.9.2
Adjustment to Rate Base							
Remove rate base from base period	182M	RES	(79,631)	WA	Situs	(79,631)	4.9.1
Adjustments to Tax							
Sch M Adj- MAR 2006 Trans Plan Costs-WA	SCHMAT	RES	(318,524)	WA	Situs	(318,524)	4.9.3

Description of Adjustment

MEHC severance cost is being amortized to expense in unadjusted results in accordance with Docket UE-061546. This restating adjustment removes Washington amortization of the MEHC Transaction Change In Control severance regulatory asset from the base period because it was fully amortized by June 30, 2010. This adjustment also removes from unadjusted results the expense credits booked when the Oregon and California Transition Plan Regulatory Assets were established .

PacifiCorp
Washington General Rate Case - December 2010
MEHC Transition Amortization Schedule
Account 187211

	<u>Amortization</u>	<u>Avg Rate Base</u>
Pro Forma Amount	-	-
Base Period Amount (below)	318,524	79,631
Adjustment	(318,524)	(79,631)
	Ref 4.9	Ref 4.9

	<u>Beginning Balance</u>	<u>Amortization</u>	<u>Ending Balance</u>	<u>AMA Rate Base</u>
2009 December			318,524	
2010 January	318,524	(53,087)	265,436	
February	265,436	(53,087)	212,349	
March	212,349	(53,087)	159,262	
April	159,262	(53,087)	106,175	
May	106,175	(53,087)	53,087	
June	53,087	(53,087)	(0)	
July				
August				
September				
October				
November				
December		(318,524)		79,631

PacifiCorp
 Washington General Rate Case - December 2010
 MEHC Transition Cost Amortization
 MEHC Severance Regulatory Asset Setup

Pstng Date	RefDoc.No.	DocumentNo	Account	AcctName	FERC Acct	Locatn	RPCode	Text	Amount	Ref
01/31/2010	118676104	115306986	500700	Severance/Redundancy	9200000	000001	SO	Record OR-MEHC 2006 Transition Costs	(4,605,029)	4.9
09/28/2010	119764469	123062914	500700	Severance/Redundancy	9200000	000001	SO	Record CA MEHC transition severance costs	(222,772)	4.9

PacifiCorp
Washington General Rate Case - December 2010
MEHC Transition Cost Amortization

Actual Tax Data for CY December 2010

FERC ACCT	SAP ACCT	DESCRIPTION	ALLOCATION	TOTAL CO. AMT
4098300	705260	March 2006 Transition Plan costs-WA	WA	\$318,524

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove SERP portion of Cross Charge	930	RES	(200,062)	SO	7.204%	(14,413)	Below

Adjustment Detail

MEHC Cross Charge booked Above the Line - 12 ME Dec 2010	7,473,148						
Remove SERP Charges Included Above the Line	(200,062)						
Adjusted MEHC Cross Charge	<u>7,273,086</u>						Ref 4.10.1
Limit per commitment WA 4	7,300,000						

No adjustment required since adjusted MEHC Cross Charge is less than Commitment level established in WA 4

Description of Adjustment

This restating adjustment removes the SERP component of the MEHC cross charge reflected in unadjusted results. By removing these expenses, the total amount of MEHC cross charge expense included in the Test Period is \$7,273,086, on a total company basis. This amount is less than the \$7.3 million level outlined in MEHC acquisition commitment WA 4 which states:

"MEHC and PacifiCorp will hold customers harmless for increases in costs retained by PacifiCorp that were previously assigned to affiliates relating to management fees...This commitment is offsetable to the extent PacifiCorp demonstrates to the Commission's satisfaction, in the context of a general rate case the following:

i) Corporate allocations from MEHC to PacifiCorp included in PacifiCorp's rates are less than \$7.3 million..." (Order 07, Docket UE-051090).

Because the level of cross charge expenses included in the Test Period is less than the MEHC acquisition commitment level, no further adjustment is necessary. This acquisition commitment expired on December 31, 2010.

Several components of the MEHC cross charge are booked below the line in unadjusted results and are not included in the Test Period. These include capitalized expenses, legislative expenses, aircraft expenses in excess of commercial equivalent, and Long Term Incentive Plan (LTIP) expenses.

The method used to develop the Test Period cross charge expense in this case is consistent with Commission Order 06 in the 2010 Rate Case.

PacifiCorp
Washington General Rate Case - December 2010
MEHC Cross Charge
12 Months Ended December 31, 2010

<u>Department</u>	<u>Amount</u>
CEO	1,564,703
Communication	277,174
Environmental	324,141
Finance & Accounting	1,675,658
General Services	877,458
Human Resources	623,645
Information Technology	939,114
Legal	290,275
Purchasing	269,430
Regulation	46,117
Tax	384,723
Transmission	648
	<u>7,273,086</u>
	Ref 4.10

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Remove Captive Liability Insurance Expense	925	PRO	(1,584,944)	SO	7.204%	(114,185)	4.11.1
<u>Include Liability Insurance Expense in Pro Forma Period:</u>							
Liability Insurance:							
January 2011 to March 21, 2011							
Captive Liability Insurance Premiums	925	PRO	347,385	SO	7.204%	25,027	4.11.1
March 22, 2011 to December 2011							
Self-insured Liability Expense	925	PRO	492,620	SO	7.204%	35,490	4.11.1
Total Liability Insurance Expense			<u>840,005</u>			<u>60,517</u>	
<u>Remove Property Insurance Expense from Base Period:</u>							
Property Insurance							
Captive Insurance Premiums	924	PRO	(5,560,493)	SO	7.204%	(400,599)	4.11.2
Self-Insured Property Damage Expense	924	PRO	(8,644,574)	SO	7.204%	(622,787)	4.11.2
Total Property Insurance Expense			<u>(14,205,067)</u>			<u>(1,023,386)</u>	
<u>Include Property Insurance Expense in Pro Forma Period:</u>							
Property Insurance:							
January 2011 to March 21, 2011							
Captive Property Insurance Premiums	924	PRO	1,218,738	SO	7.204%	87,802	4.11.2
Self-insured Property Damage Expense	924	PRO	1,894,701	SO	7.204%	136,501	4.11.2
March 22, 2011 to December 2011							
Property Insurance - Transmission	924	PRO	76,330	CAGW	22.474%	17,154	4.11.2
Property Insurance - WA Distribution	924	PRO	247,139	WA	Situs	247,139	4.11.2
Property Insurance - Non-T&D	924	PRO	1,303,044	CAGW	22.474%	292,849	4.11.2
Total Property Insurance Expense			<u>4,739,951</u>			<u>781,445</u>	
<u>Transfer Exp due to change in deductible</u>							
Transfer to System Trans Maintenance	571	PRO	557,776	CAGW	22.474%	125,356	4.11.3
Transfer to WA Distribution Maintenance	593	PRO	285,502	WA	Situs	285,502	4.11.3
Transfer to System Non-T&D Maintenance	553	PRO	287,842	CAGW	22.474%	64,690	4.11.3
			<u>1,131,120</u>			<u>475,548</u>	
Adjustment to Tax:							
Schedule M Adjustment	SCHMAP	PRO	(5,402,878)	SO	7.204%	(389,243)	4.11.4
Schedule M Adjustment	SCHMDP	PRO	(13,237,110)	SO	7.204%	(953,651)	4.11.4
Schedule M Adjustment	SCHMDT	PRO	(109,564)	SO	7.204%	(7,893)	4.11.4

Description of Adjustment

This pro forma adjustment reflects the end of coverage by the captive insurance company on March 21, 2011. Prior to that date, the level of captive insurance expense allowed was limited to \$7.4 million, as agreed to by the Company as part of the MEHC transaction. Thereafter, the Company will replace the captive insurance with self-insurance accruals for liability and property insurance.

Liability expense will be recognized when a claim becomes probable and estimatable. The liability insurance expense after March 21, 2011 reflected in the filing is based on the annual average of claims paid by the captive insurance company from 2008 - 2010. The Company proposes to establish a property insurance reserve. The property insurance expense after March 21, 2011 reflected in the filing is based on the annual average of property damages in excess of the per-event deductible from April 2007 - December 2010. Property damage insurance under the captive was based on a deductible of \$25,000 per event and now the Company is proposing a deductible of \$250,000 per event for Washington distribution property and \$1,000,000 per event for West Control Area transmission and non-T&D (transmission and distribution) property. The increased deductible results in lower charges to insurance expense and higher charges to the appropriate O&M accounts.

PacifiCorp
 Washington General Rate Case - December 2010
 Insurance Expense
 Liability Insurance Expense

Third Party Liability Insurance Expense - Captive portion

A portion of third party liability will be covered by captive insurance through March 21, 2011, replaced by self-insurance thereafter.

	<u>Total</u>	
<u>1. Captive Liability Insurance</u>		
Actual captive liability premium CY 2010	1,584,944	Ref 4.11
Portion CY 2011 covered by captive insurance	<u>21.92%</u>	
Captive liability insurance expense CY 2011	347,385	Ref 4.11
<u>2. Self Insured Liability Insurance, Based on a 3 Year Average</u>		
	<u>Amount</u>	
<u>Year</u>		
2008	65,407	
2009	1,500,000	
2010	<u>327,289</u>	
3 year total	1,892,696	
Annual average claim accruals	630,899	
Portion of year self-insured	<u>78.08%</u>	
Self Insured expense in CY 2011	492,620	Ref 4.11
Total CY 2011	<u><u>840,005</u></u>	

PacifiCorp
Washington General Rate Case - December 2010
Insurance Expense
Property damage not covered by Commercial Insurance

Commercial insurance covers a portion of non-T&D property damage above a deductible. Up through March 21, 2011, captive insurance covered a portion and the rest is self-insured. After March 21, 2011, all property damage not covered by commercial insurance will be self-insured.

	<u>Total</u>	
Actual captive property insurance premium CY 2010	5,560,493	Ref 4.11
Actual self-insured property provision CY 2010	8,644,574	Ref 4.11
Total Company	<u>14,205,067</u>	
Through March 21, 2011 (21.92%)		
Captive premium	1,218,738	Ref 4.11
Self-insurance expense	<u>1,894,701</u>	Ref 4.11
	3,113,439	

Following the termination of the captive insurance coverage on March 21, 2011, the insurance accrual will be based on the average of damages occurring in the last 3.75 years, after applying a deductible.

	<u>Actual Losses (after deductible)</u>		
	WCA System Transmission Losses	Washington Distribution Losses	WCA System Non-T&D Losses
<i>Deductible</i>	<i>\$1,000,000</i>	<i>\$250,000</i>	<i>\$1,000,000</i>
Apr 2007 - Mar 2008	255,868	1,118,802	-
Apr 2008 - Mar 2009	110,715	65,731	5,410,474
Apr 2009 - Mar 2010	-	2,382	847,444
Apr 2010 - Dec 2010	-	-	122
Total	366,583	1,186,915	6,258,040
Annual Average	\$97,755	\$316,511	\$1,668,811
Following March 21, 2011 (78.08%)	76,330	247,139	1,303,044
	Ref 4.11	Ref 4.11	Ref 4.11

PacifiCorp
 Washington General Rate Case - December 2010
 Insurance Expense
 Transfer to O&M

Annual Losses Above Deductible

	WCA System Transmission Losses	Washington Distribution Losses	WCA System Non- T&D Losses	
Current Plan Structure:				
Apr 2007 - Mar 2008	1,426,203	1,493,728	199,641	
Apr 2008 - Mar 2009	335,571	425,221	6,593,230	
Apr 2009 - Mar 2010	1,058,872	246,685	847,444	
April 2010 - Dec 2010	224,732	392,443	122	
Total	3,045,377	2,558,078	7,640,437	
Annual Average	\$ 812,101	\$ 682,154	\$ 2,037,450	(a)
<i>Per Event Deductible</i>	\$ 25,000	\$ 25,000	\$ 25,000	

	WCA System Transmission Losses	Washington Distribution Losses	WCA System Non- T&D Losses	
New Plan Structure:				
Apr 2007 - Mar 2008	255,868	1,118,802	-	
Apr 2008 - Mar 2009	110,715	65,731	5,410,474	
Apr 2009 - Mar 2010	-	2,382	847,444	
April 2010 - Dec 2010	-	-	122	
Total	366,583	1,186,915	6,258,040	
Annual Average	\$ 97,755	\$ 316,511	\$ 1,668,811	(b)
Difference	\$ 714,345	\$ 365,643	\$ 368,639	(a) - (b)
Following March 21, 2011 (78.08% of year)	\$ 557,776	\$ 285,502	\$ 287,842	
	Ref 4.11	Ref 4.11	Ref 4.11	
<i>Per Event Deductible (Covered by O&M)</i>	\$ 1,000,000	\$ 250,000	\$ 1,000,000	

**PacifiCorp
Washington General Rate Case - December 2010
Insurance Expense**

Tax Support

A portion of third party liability will be covered by captive insurance through March 21, 2011, replaced by self-insurance thereafter.

	<u>Total</u>	<u>Reference</u>
<u>1. Permanent Schedule M Addition for Tax</u>		
Remove Permanent Schedule M Addition in base period CY 2010	(6,969,001)	B6, pg 1
Include Permanent Schedule M in test period 1/1/2011-3/21/2011 related to Third party Liability	347,385	4.11.1
Include Permanent Schedule M in test period 1/1/2011-3/21/2011 related to Property Damage	1,218,738	4.11.2
Net Permanent Schedule M Addition Adjustment for Captive liability insurance premium adjustment	<u>(5,402,878)</u>	
	Ref. 4.11	

2. Permanent Schedule M Deduction for Tax

FERC A/C	SCH M #	Year					
4099200	130560	2008	MEHC Insurance Services - Receivable - Sch M Deduction	SO	5,460,079		
4099200	130560	2009	MEHC Insurance Services - Receivable - Sch M Deduction	SO	20,310,554		
4099200	130560	2010	MEHC Insurance Services - Receivable - Sch M Deduction	SO	16,311,944	B6, pg2	
			3 Yr Average		<u>14,027,526</u>		
					21.92%	4.11.1	
			MEHC Insurance Services - Receivable		<u>3,074,834</u>		
			MEHC Insurance Services - Receivable Adjustment at 3/21/2011		<u><u>13,237,110</u></u>	Ref. 4.11	

3. Temporary Schedule M Deduction for Tax

FERC ACCT	SAP ACCT	DESCRIPTION	ALLOCATION	TOTAL CO. AMT
4099300	705210	Property Insurance(Injuries & Damages)	SO	\$109,564
				Ref. 4.11

B6, pg 3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Advertising Expense	909	RES	(1,844,424)	CN	7.029%	(129,643)	
WA Advertising Expense	909	RES	173,188	WA	Situs	173,188	
Other States Advertising Expense	909	RES	1,671,236	WA	Situs	-	
			-			43,545	4.12.1

Description of Adjustment

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, advertising expenses should be situs assigned to specific states instead of system allocated.

This adjustment re-allocates the "per books" system-allocated advertising expenses for the 12 months ended December 2010 by:

- 1) Re-allocating state specific media costs for airtime on a situs basis.
- 2) Based on the SAP accounting order designation, situs-assigning system-allocated costs where a specific state was identifiable.

YE Dec 2010 Unadjusted System Advertising (GL 530019, 530020, 530022)	2,988,906
Less Adjustment 4.1	33,463
Less Adjustment 4.8	(52,198)
YE Dec 2010 Advertising Costs System Assigned	3,007,641

1) Re-allocate Media costs for air-time Situs.

FERC			Per Books				
Acct	SAP Acct	SAP Acct description	Factor	Order	Order Title	Locatn	Total Company
9090000	530022	Informational Advertising Services	CN	229649	CCCom - Campaigns	1	273,087
9090000	530022	Informational Advertising Services	CN	229651	CCCom - Directories	1	175,765
9090000	530022	Informational Advertising Services	CN	229652	CCCom - Voices	1	203,833
9090000	530022	Informational Advertising Services	CN	229655	CCCom - Support Materials	1	88,468
9090000	530022	Informational Advertising Services	CN	232078	CCCom - New Campaigns	1	1,636,433
Media and Production Costs System Assigned							<u>2,357,586</u>
Below							

Production/Media Ratio:

Production Expense - System	547,078
Media Costs All States - Situs	1,810,508
Total Media and Production Costs System Assigned	2,357,586

Re-allocate System Media Costs - Situs:

Washington Media - Situs	173,064	(a)
Other States Media - Situs	1,637,444	(b)
	<u>1,810,508</u>	

2) Re-allocate remaining System costs Situs to extent possible

FERC			Per Books			Re-allocated	Total
Acct	SAP Acct	SAP Acct description	Factor	Order	Order Title	Factor	Company
9090000	530022	Informational Advertising Services	CN	112613	California GRC Expenses-Advertising ONLY	1	1,588
9090000	530022	Informational Advertising Services	CN	112614	Idaho GRC Expenses Advertising ONLY	1	1,035
9090000	530022	Informational Advertising Services	CN	112615	Oregon GRC Expenses Advertising ONLY	1	1,272
9090000	530022	Informational Advertising Services	CN	112616	Utah GRC Expenses Advertising ONLY	1	201
9090000	530022	Informational Advertising Services	CN	203681	ID Energy Assistance Programs	1	3,941
9090000	530022	Informational Advertising Services	CN	203683	UT Energy Assistance Programs	1	(5,924)
9090000	530022	Informational Advertising Services	CN	203684	WA Energy Assistance Programs	1	(1,406)
9090000	530022	Informational Advertising Services	CN	203685	WY Energy Assistance Programs	1	(1,582)
9090000	530022	Informational Advertising Services	CN	206848	CA Energy Assistance Programs	1	(703)
9090000	530022	Informational Advertising Services	CN	209393	Idaho CCM - Glen Pond	95	612
9090000	530022	Informational Advertising Services	CN	209398	Utah CCM - Mark Cox	95	2,296
9090000	530022	Informational Advertising Services	CN	229331	Local Advertising-Northern Utah	1	238
9090000	530022	Informational Advertising Services	CN	229332	Local Advertising-Salt Lake/Tooele	1	7,828
9090000	530022	Informational Advertising Services	CN	229333	Local Advertising-Southern Utah	1	4,460
9090000	530022	Informational Advertising Services	CN	229334	Local Advertising-Wyoming	1	2,120
9090000	530022	Informational Advertising Services	CN	229335	Local Advertising-Idaho	1	3,160
9090000	530019	Legally Mandated Advertising Services	CN	112615	Oregon GRC Expenses Advertising ONLY	1	11,218
9090000	530022	Informational Advertising Services	CN	112613	California GRC Expenses-Advertising ONLY	1	(1,737)
9090000	530022	Informational Advertising Services	CN	112614	Idaho GRC Expenses Advertising ONLY	1	(1,234)
9090000	530022	Informational Advertising Services	CN	112615	Oregon GRC Expenses Advertising ONLY	1	(2,400)
9090000	530022	Informational Advertising Services	CN	112616	Utah GRC Expenses Advertising ONLY	1	(2,585)
9090000	530022	Informational Advertising Services	CN	112617	Washington GRC Expenses Advertising ONLY	1	252
9090000	530022	Informational Advertising Services	CN	112618	Wyoming GRC Expenses Advertising ONLY	1	(348)
9090000	530022	Informational Advertising Services	CN	203681	ID Energy Assistance Programs	1	742
9090000	530022	Informational Advertising Services	CN	203683	UT Energy Assistance Programs	1	6,678
9090000	530022	Informational Advertising Services	CN	203684	WA Energy Assistance Programs	1	1,484
9090000	530022	Informational Advertising Services	CN	203685	WY Energy Assistance Programs	1	1,669
9090000	530022	Informational Advertising Services	CN	206848	CA Energy Assistance Programs	1	742
9090000	530022	Informational Advertising Services	CN	112617	Washington GRC Expenses Advertising ONLY	1	(206)
9090000	530022	Informational Advertising Services	CN	229643	Power County Feasability Study	1	502
Total System Re-allocated							33,916

Re-allocate System Costs - Situs:

Washington - Situs	124	(c)
Other States - Situs	33,792	(d)
	<u>33,916</u>	

Washington - Situs (a+c)	173,188	Ref 4.12
Other States - Situs (b+d)	1,671,236	Ref 4.12
Total System Re-allocated Situs	1,844,424	Ref 4.12

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Memberships As Booked	930	RES	(6,044,398)	SO	7.204%	(435,461)	4.13.4
Remove Memberships As Booked	930	RES	(185)	CN	7.029%	(13)	4.13.4
Remove Memberships As Booked	930	RES	(44,305)	OR	Situs	-	4.13.4
Remove Memberships As Booked	930	RES	(10,467)	WA	Situs	(10,467)	4.13.4
Remove Memberships As Booked	930	RES	(218,508)	UT	Situs	-	4.13.4
Remove Memberships As Booked	930	RES	(12,950)	ID	Situs	-	4.13.4
Remove Memberships As Booked	930	RES	(23,908)	WY-ALL	Situs	-	4.13.4
Total			<u>(6,354,722)</u>			<u>(445,941)</u>	4.13.4
Add Back Memberships on State Specific Factors	930	RES	5,802,775	SO	7.204%	418,054	4.13.4
Add Back Memberships on State Specific Factors	930	RES	185	CN	7.029%	13	4.13.4
Add Back Memberships on State Specific Factors	930	RES	6,705	CA	Situs	-	4.13.4
Add Back Memberships on State Specific Factors	930	RES	186,302	OR	Situs	-	4.13.4
Add Back Memberships on State Specific Factors	930	RES	29,237	WA	Situs	29,237	4.13.4
Add Back Memberships on State Specific Factors	930	RES	257,686	UT	Situs	-	4.13.4
Add Back Memberships on State Specific Factors	930	RES	15,014	ID	Situs	-	4.13.4
Add Back Memberships on State Specific Factors	930	RES	56,818	WY-ALL	Situs	-	4.13.4
			<u>6,354,722</u>			<u>447,304</u>	4.13.4
Total			<u>-</u>			<u>1,363</u>	4.13.4

Description of Adjustment

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, membership expenses should be situs assigned to specific states instead of system allocated.

This restating adjustment reallocates system assigned memberships and subscription fees to situs locations where possible.



PacifiCorp
 Washington General Rate Case - December 2010
 Memberships and Subscriptions

FERC Account	SAP Account	Description	Factor As Booked	Situs Reallocated	Amount
National and Regional Trade Memberships					
930.2	545550	AFCOM	SO	OR	510
930.2	545550	ALBANY AREA CHAMBER OF COMMERCE	SO	OR	1,750
930.2	545550	ALBANY DOWNTOWN ASSN	SO	OR	175
930.2	545550	ALBANY ROTARY CLUB	SO	OR	203
930.2	545550	ALBANY-MILLERSBURG ECONOMIC	SO	CA	1,500
930.2	545550	ALTA CLUB	SO	SO	-
930.2	545550	AMERICAN FORK CHAMBER OF COMMERCE	SO	UT	250
930.2	545550	AMERICAS' SAP USER GROUP	SO	SO	5,000
930.2	545550	ARLINGTON CLUB	SO	OR	3,112
930.2	545550	ASSOC OF THE UNITED STATES ARMY	SO	SO	150
930.2	545550	ASSOCIATED OREGON INDUSTRIES	SO	OR	28,000
930.2	545550	ASSOCIATED TAXPAYERS OF IDAHO INC	SO	SO	850
930.2	545550	ASSOCIATION OF ENERGY ENGINEERS	CN	CN	185
930.2	545550	ASSOCIATION OF IDAHO CITIES	SO	ID	550
930.2	545550	ASSOCIATION OF WASHINGTON BUSINESS	SO	WA	4,000
930.2	545550	ASSOCIATION OF WASHINGTON CITIES	SO	WA	1,000
930.2	545550	BAY AREA CHAMBER OF COMMERCE	SO	CA	800
930.2	545550	BEAR RIVER VALLEY CHAMBER OF	SO	UT	350
930.2	545550	BEND CHAMBER OF COMMERCE	SO	OR	1,123
930.2	545550	BLACK UNITED FUND OF OREGON INC	SO	OR	100
930.2	545550	BREAKFAST EXCHANGE CLUB	SO	SO	440
930.2	545550	BUFFALO CHAMBER OF COMMERCE	SO	WY-ALL	1,200
930.2	545550	BUTTE COUNTY CHAMBER OF COMMERCE	SO	CA	50
930.2	545550	CACHE CHAMBER OF COMMERCE	SO	UT	550
930.2	545550	CALIFORNIA CLIMATE ACTION REGISTRY	SO	CA	-
930.2	545550	CANYONVILLE CHAMBER OF COMMERCE	SO	OR	50
930.2	545550	CARBON COUNTY CHAMBER OF COMMERCE	SO	WY-ALL	665
930.2	545550	CASPER CHAMBER OF COMMERCE	SO	WY-ALL	3,442
930.2	545550	CCD BUSINESS DEVELOPMENT CORP	OR	SO	2,500
930.2	545550	CEDAR CITY AREA CHAMBER OF COMMERCE	SO	UT	500
930.2	545550	CENTRAL LIONS CLUB OF MONMOUTH-INDEPENDENCE	SO	OR	35
930.2	545550	CENTRAL OREGON BUILDERS ASSN	SO	OR	515
930.2	545550	CENTRAL WASHINGTON HOMEBUILDERS INC	SO	WA	379
930.2	545550	CHAMBERWEST	SO	UT	675
930.2	545550	CITY CLUB OF CENTRAL OREGON	SO	OR	195
930.2	545550	CODY COUNTRY CHAMBER OF COMMERCE	SO	WY-ALL	625
930.2	545550	COLORADE RIVER WATER ASSOCIATION	SO	SO	60
930.2	545550	COLUMBIA CORRIDOR ASSN	SO	SO	3,000
930.2	545550	CONVERSE AREA NEW DEVELOPMENT ORG	SO	WY-ALL	750
930.2	545550	COQUILLE CHAMBER OF COMMERCE	SO	OR	145
930.2	545550	CORVALLIS-BENTON CHAMBER	SO	OR	1,994
930.2	545550	CRATERIAN PERFORMANCES	SO	OR	500
930.2	553110	CRESCENT CITY - DEL NORTE COUNTY	OR	CA	495
930.2	545550	CROOKED RIVER RANCH CHAMBER OF	SO	OR	135
930.2	545550	DALLAS AREA CHAMBER OF COMMERCE	SO	OR	247
930.2	545550	DAYTON CHAMBER OF COMMERCE	SO	SO	375
930.2	545550	DOUGLAS AREA CHAMBER OF COMMERCE	SO	WY-ALL	185
930.2	545550	DOUGLAS TIMBER OPERATORS INC	SO	OR	600
930.2	545550	DRAPER AREA CHAMBER OF COMMERCE	SO	UT	430
930.2	545550	E SOURCE COMPANIES LLC	CA	CA	(0)
930.2	545550	EAST LINN UTILITIES COORDINATING	OR	SO	250
930.2	545550	EUCG INC	SO	SO	3,000
930.2	545550	EVANSTON CHAMBER OF COMMERCE	SO	UT	1,282
930.2	545550	EVANSTON ROTARY CLUB	SO	WY-ALL	590
930.2	545550	FIVE TRAILS ROTARY CLUB OF CASPER	SO	WY-ALL	622
930.2	545550	FOUR COUNTY ECONOMIC DEVELOPMENT CORP	SO	SO	25,000
930.2	545550	GRANDVIEW CHAMBER OF COMMERCE	SO	WA	255
930.2	545550	GRANTS PASS ROTARY	SO	OR	410
930.2	545550	GREATER IDAHO FALLS CHAMBER OF	SO	ID	448
930.2	545550	GREATER MEDFORD ROTARY	SO	OR	-
930.2	545550	GREEN RIVER CHAMBER OF COMMERCE	SO	WY-ALL	489
930.2	545550	GREYBULL AREA CHAMBER OF COMMERCE	SO	WY-ALL	255
930.2	545550	HEART OF MEDFORD ASSOC	SO	OR	150
930.2	545550	HERTZ GOLD MEMBERSHIP	SO	SO	60
930.2	545550	HOOD RIVER COUNTY CHAMBER OF	SO	OR	555
930.2	545550	HOOD RIVER UNDERGROUND	OR	OR	35
930.2	545550	IDAHO ASSOCIATION OF COUNTIES	SO	ID	450
930.2	545550	IDAHO ECONOMIC DEVELOPMENT ASSOC	ID	ID	500
930.2	545550	IESNA	SO	SO	500
930.2	545550	ILLINOIS VALLEY CHAMBER OF COMMERCE	SO	SO	85
930.2	545550	INTERMOUNTAIN ELECTRICAL ASSOC	SO	SO	9,000
930.2	545550	INTERNATIONAL ACCOUNTS PAYABLE	SO	SO	175
930.2	545550	JACKSONVILLE CHAMBER OF COMMERCE	SO	WY-ALL	150
930.2	545550	KIWANIS CLUB OF SALT LAKE CITY	SO	UT	205
930.2	545550	KIWANIS INTERNATIONAL INC	SO	SO	200
930.2	545550	LANDER AREA CHAMBER OF COMMERCE	SO	WY-ALL	686
930.2	545550	LANE UTILITIES COORDINATING COUNCIL	SO	SO	200
930.2	545550	LARAMIE AREA CHAMBER OF COMMERCE	SO	WY-ALL	1,000
930.2	545550	LARAMIE ECONOMIC DEVELOPMENT CORP	SO	WY-ALL	1,500
930.2	545550	LEAGUE OF OREGON CITIES	SO	OR	500
930.2	545550	LEBANON AREA CHAMBER OF COMMERCE	SO	OR	-
930.2	545550	LEBANON CHAMBER OF COMMERCE	SO	OR	-
930.2	545550	LEWIS COUNTY ECONOMIC	SO	WA	500
930.2	545550	LINCOLN CITY CHAMBER OF COMMERCE	SO	OR	100



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			Booked	Reallocated		
930.2	545550	LINKVILLE KIWANIS CLUB	SO		CA	105
930.2	545550	LINN-BENTON UTILITIES	OR		SO	175
930.2	545550	LLOYD DISTRICT COMMUNITY ASSOCIATION	SO		SO	300
930.2	545550	LOVELL AREA CHAMBER OF COMMERCE	SO		WY-ALL	300
930.2	545550	MADRAS-JEFFERSON COUNTY	SO		OR	385
930.2	545550	MARKETING EXECUTIVES CONFERENCE	SO		SO	950
930.2	545550	MEDFORD ROGUE ROTARY	SO		OR	180
930.2	545550	METROPOLITAN UTILITY COORDINATING	SO		SO	125
930.2	545550	MOAB CHAMBER OF COMMERCE	SO		UT	500
930.2	545550	MONMOUTH-INDEPENDENCE CHAMBER	SO		OR	750
930.2	545550	MONTANA TAX FOUNDATION INC	SO		SO	1,050
930.2	545550	MT SHASTA CHAMBER OF COMMERCE	SO		CA	145
930.2	545550	NATIONAL AUTOMATED CLEARING HOUSE	SO		SO	4,500
930.2	545550	NATIONAL JOINT UTILITIES	SO		SO	2,250
930.2	545550	NORTH DAVIS CHAMBER OF COMMERCE	SO		CA	3,275
930.2	545550	NORTH SANTIAM CHAMBER OF COMMERCE	SO		OR	400
930.2	545550	NORTHERN TIER TRANSMISSION GROUP	SO		SO	418,088
930.2	545550	NORTHWEST PUBLIC POWER ASSOCIATION	SO		SO	620
930.2	545550	NW GRASSROOTS & COMMUNICATIONS	SO		SO	1,495
930.2	545550	OREGON BUSINESS ASSOCIATION	SO		OR	11,000
930.2	545550	OREGON BUSINESS COUNCIL	SO		OR	33,228
930.2	545550	OREGON FORESTRY INDUSTRIES COUNCIL	SO		OR	50
930.2	545550	OREGON RURAL ELECTRIC COOPERATIVE	SO		SO	750
930.2	545550	OREGON SOLAR ENERGY INDSTRS ASSOC	SO		OR	5,000
930.2	545550	OREGON SPORTS AUTHORITY FOUNDATION	SO		OR	5,000
930.2	545450	OTHER	SO		SO	2,611
930.2	545550	PACIFIC NW UTILITIES CONFERENCE	SO		SO	69,069
930.2	545550	PARK CITY CHAMBER OF COMMERCE	SO		UT	229
930.2	545550	PILOT ROCK CHAMBER OF COMMERCE	SO		OR	50
930.2	545550	POMEROY CHAMBER OF COMMERCE	SO		WA	120
930.2	545550	PORTLAND BUSINESS ALLIANCE	SO		OR	39,400
930.2	545550	PORTLAND SIM	SO		OR	450
930.2	545550	POWELL VALLEY CHAMBER OF	SO		WY-ALL	750
930.2	545550	PRINEVILLE CHAMBER OF COMMERCE	SO		OR	275
930.2	545550	PROJECT MANAGEMENT INSTITUTE	SO		SO	432
930.2	545550	RAWLINS ROTARY CLUB	SO		WY-ALL	500
930.2	545550	RAWLINS-CARBON COUNTY	SO		WY-ALL	1,458
930.2	545550	RED CARPET CLUB	SO		SO	400
930.2	545550	REDMOND CHAMBER OF COMMERCE	SO		OR	210
930.2	545550	REDMOND EXECUTIVE ASSOCIATION	SO		OR	400
930.2	545550	REXBURG CHAMBER OF COMMERCE	SO		ID	351
930.2	545550	REXBURG ROTARY	SO		ID	140
930.2	545550	RICHFIELD AREA CHAMBER OF COMMERCE	SO		UT	250
930.2	545550	RIGBY CHAMBER OF COMMERCE	SO		ID	75
930.2	545550	RIVERTON CHAMBER OF COMMERCE	SO		WY-ALL	840
930.2	545550	RIVERTON ROTARY CLUB	SO		UT	640
930.2	545550	ROCK SPRINGS CHAMBER OF COMMERCE	SO		WY-ALL	2,865
930.2	545550	ROCKY MOUNTAIN ELECTRICAL LEAGUE	SO		SO	18,000
930.2	545550	ROGUE RIVER CHAMBER OF COMMERCE	SO		OR	50
930.2	545550	ROSEBURG AREA CHAMBER OF COMMERCE	SO		OR	865
930.2	545550	ROSEBURG ROTARY INTERNATIONAL	SO		OR	110
930.2	545550	ROTARY CLUB OF ALBINA	SO		OR	325
930.2	545550	ROTARY CLUB OF AMERICAN FORK	SO		UT	288
930.2	545550	ROTARY CLUB OF BEND	SO		OR	590
930.2	545550	ROTARY CLUB OF CEDAR CITY	SO		UT	528
930.2	545550	ROTARY CLUB OF KLAMATH FALLS	SO		OR	370
930.2	545550	ROTARY CLUB OF MT SHASTA	SO		UT	381
930.2	545550	ROTARY CLUB OF WORLAND INC	SO		WY-ALL	348
930.2	545550	ROTARY INTERNATIONAL YAKIMA	SO		WA	400
930.2	545550	ROUND-UP CITY DEVELOPMENT CORP	SO		OR	500
930.2	545550	SALINA CHAMBER OF COMMERCE	SO		UT	50
930.2	545200	SALT LAKE AREA CHAMBER OF COMMERCE	UT		UT	30,255
930.2	545550	SALT LAKE CONVENTION & VISITORS	SO		UT	710
930.2	545550	SANDY AREA CHAMBER OF COMMERCE	SO		OR	1,500
930.2	545550	SEDCOR	SO		SO	1,400
930.2	545550	SELAH CHAMBER OF COMMERCE	SO		WA	250
930.2	545550	SHOSHONI CHAMBER OF COMMERCE	SO		WA	50
930.2	545550	Society for Human Resource Management	SO		SO	160
930.2	545550	SOCIETY FOR INFORMATION MANAGEMENT	SO		SO	225
930.2	545550	SOUTH LINCOLN COUNTY ECONOMIC	SO		OR	1,000
930.2	545550	SOUTH SALT LAKE CHAMBER OF COMMERCE	SO		UT	385
930.2	553110	SOUTHERN OREGON REGIONAL ECONOMIC	OR		OR	2,000
930.2	545550	SOUTHERN OREGON TIMBER INDUSTRIES	SO		OR	260
930.2	545550	SOUTHWEST VALLEY CHAMBER OF	SO		UT	125
930.2	545550	STAYTON AREA ROTARY	SO		OR	175
930.2	545550	STAYTON/SUBLIMITY CHAMBER OF	SO		OR	950
930.2	545550	SUBLETTE COUNTY CHAMBER OF	SO		WY-ALL	275
930.2	545550	THE CITY CLUB OF IDAHO FALLS	SO		ID	50
930.2	545550	THE CLIMATE REGISTRY	SO		SO	10,000
930.2	545550	THE EASTERN IDAHO WATER RIGHTS	SO		SO	250
930.2	545550	THE INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION	SO		SO	195
930.2	545550	THE ROTARY CLUB OF POWELL	SO		OR	500
930.2	545550	TOOELE COUNTY CHAMBER OF COMMERCE &	SO		UT	650
930.2	545550	UMATILLA CHAMBER OF COMMERCE	SO		WA	170
930.2	545550	UMPQUA LIONS CLUB	SO		OR	65



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			Booked	Reallocated	
930.2	545550	UTAH ALLIANCE OF ECON DEVELOPMENT	UT	UT	500
930.2	545550	UTAH FOUNDATION	SO	UT	20,000
930.2	545550	UTAH HISPANIC CHAMBER OF COMMERCE	SO	UT	2,500
930.2	545550	UTAH MANUFACTURERS ASSOCIATION	SO	UT	6,000
930.2	545550	UTAH TAXPAYERS ASSOCIATION	SO	SO	20,000
930.2	545550	UTAH VALLEY CHAMBER OF COMMERCE	SO	UT	900
930.2	545550	UTAH WATER USERS ASSOCIATION	SO	SO	500
930.2	545550	UTILITY ECONOMIC DEVELOPMENT ASSOC	SO	SO	495
930.2	545550	VERNAL AREA CHAMBER OF COMMERCE	SO	UT	200
930.2	545550	WALLA WALLA AREA UTILITIES COORD	SO	SO	100
930.2	545550	WALLA WALLA CHAMBER OF COMMERCE	SO	WA	603
930.2	545550	WALLA WALLA SUNRISE ROTARY CLUB	SO	WA	125
930.2	545550	WALLOWA COUNTY CHAMBER OF COMMERCE	SO	OR	150
930.2	545550	WASHAKIE DEVELOPEMENT ASSN	SO	WA	500
930.2	545550	WASHINGTON ECONOMIC DEVELOPMENT	WA	WA	1,200
930.2	545550	WASHINGTON PULP & PAPER FOUNDATION	SO	WA	1,800
930.2	545550	WASHINGTON STATE WATER RESOURCE ASSOCIATION	SO	SO	300
930.2	545550	WATSON & RENNER	WY-ALL	WY-ALL	16,408
930.2	545550	WEED CHAMBER OF COMMERCE	SO	CA	100
930.2	545550	WEST ASSOCIATES	SO	SO	28,511
930.2	545550	WEST JORDAN CHAMBER OF COMMERCE	SO	UT	600
930.2	545550	WESTERN ELECTRICITY COORDINATING COUNCIL	SO	SO	3,786,077
930.2	545550	WESTERN ENERGY INSTITUTE	SO	SO	42,004
930.2	545550	WESTERN LAMPAC	SO	SO	2,000
930.2	545550	WINSTON AREA COMMUNITY PARTNERSHIP	SO	OR	125
930.2	545550	WOODLAND CHAMBER OF COMMERCE	SO	WA	250
930.2	545550	WORLAND-TEN SLEEP CHAMBER OF	SO	WY-ALL	470
930.2	545550	WYOMING ASSOC OF MUNICIPALITIES	SO	WY-ALL	325
930.2	545550	WYOMING BUSINESS ALLIANCE	SO	WY-ALL	5,000
930.2	545550	WYOMING ECONOMIC DEVELOPMENT ASSN	SO	WY-ALL	470
930.2	545550	WYOMING HERITAGE FOUNDATION	SO	WY-ALL	150
930.2	545550	WYOMING TAXPAYERS ASSOCIATION	SO	SO	9,523
930.2	545550	YAKIMA COUNTY DEVELOPMENT	SO	WA	7,500
930.2	545550	YAKIMA VALLEY VISITORS &	SO	WA	868
930.2	545550	YREKA CHAMBER OF COMMERCE	SO	CA	235
930.2	553110	ALBERTA MAIN STREET/NAO	OR	OR	2,500
930.2	553110	BANNOCK DEVELOPMENT CORPORATION	ID	ID	1,500
930.2	553110	BEND 2030	OR	OR	10,000
930.2	553110	BOX ELDER COUNTY TREASURER	UT	UT	2,500
930.2	553110	CASPER AREA ECONOMIC DEVELOPMENT	WY-ALL	WY-ALL	2,500
930.2	545550	CCD BUSINESS DEVELOPMENT CORP	OR	OR	5,000
930.2	553110	CEDAR CITY/IRON COUNTY OFC OF ECONOMIC DEV	UT	UT	1,900
930.2	553110	CITY OF REXBURG	ID	ID	1,000
930.2	553110	CONFEDERATED TRIBE OF THE UMATILLA	OR	OR	2,500
930.2	553110	CRESCENT CITY - DEL NORTE COUNTY	OR	OR	500
930.2	553110	DAYTON DEVELOPMENT TASK FORCE C/O PORT OF COLUMBIA	WA	WA	267
930.2	553110	ECONOMIC DEVELOPMENT CORP OF UTAH	UT	UT	91,481
930.2	553110	ECONOMIC DEVELOPMENT FOR CENTRA	OR	OR	1,500
930.2	553110	FOUR COUNTY ALLIANCE OF SOUTHEASTERN IDAHO	ID	ID	200
930.2	553110	GROW IDAHO FALLS INC	ID	ID	1,250
930.2	553110	GROW IDAHO FALLS INC.	ID	ID	1,000
930.2	553110	ID TECHCONNECT	ID	ID	-
930.2	553110	IDAHO ECONOMIC DEVELOPMENT ASSOC	ID	ID	7,500
930.2	545550	Idaho TechConnect	UT	UT	500
930.2	553110	JOSEPHINE COUNTY OREGON EMPLOYER COUNCIL	OR	OR	200
930.2	553110	NEWSPAPER AGENCY CORP	UT	UT	10,000
930.2	553110	OREGON ECONOMIC DEVELOPMENT ASSOC	OR	OR	10,000
930.2	553110	OREGON EMPLOYER COUNCIL	OR	OR	500
930.2	553110	OREGON ENTREPRENEURS NETWORK	OR	OR	2,500
930.2	553110	PENDLETON CHAMBER OF COMMERCE	OR	OR	500
930.2	553110	PORT OF COLUMBIA	WA	WA	8,000
930.2	553110	REDMOND ECONOMIC DEVELOPMENT	OR	OR	2,000
930.2	553110	SALT LAKE AREA CHAMBER OF COMMERCE	UT	UT	2,500
930.2	545200	SIX COUNTY ASSOCIATION OF	UT	UT	300
930.2	553110	SOUTHERN OREGON REGIONAL ECONOMIC	OR	OR	1,150
930.2	553110	STATE OF UTAH	UT	UT	10,000
930.2	553110	UINTAH COUNTY ECONOMIC DEVELOPMENT	UT	UT	5,500
930.2	545550	UTAH ALLIANCE OF ECON DEVELOPMENT	UT	UT	1,000
930.2	545550	UTAH CENTER FOR RURAL LIFE	UT	UT	5,000
930.2	545550	UTAH SPORTS COMMISSION	UT	UT	57,072
930.2	545550	WASHINGTON ECONOMIC DEVELOPMENT	WA	WA	1,000
930.2	553110	WYOMING BUSINESS COUNCIL	WY-ALL	WY-ALL	5,000
930.2	545550	WYOMING ECONOMIC DEVELOPMENT ASSN	SO	WY-ALL	7,000
930.2	545550	CONSORTIUM FOR ENERGY EFFICIENCY	SO	SO	16,190
930.2	545550	EDISON ELECTRIC INSTITUTE	SO	SO	726,784
930.2	545550	ELECTRIC POWER RESEARCH INSTITUTE	SO	SO	547,651
930.2	545550	NATIONAL COAL TRANSPORTATION ASSOC	SO	SO	1,250
930.2	545550	NATIONAL ELECTRIC ENERGY TESTING RESEARCH AND APPLICATION C	SO	SO	23,750
930.2	545550	NATIONAL JOINT UTILITIES	SO	SO	6,750
930.2	545550	POWER QUALITY SERVICE CENTER	SO	SO	-
930.2	545550	SOLAR ELECTRIC POWER ASSOCIATION	SO	SO	7,000

6,354,722



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FERC Account	SAP Account	Description	Factor As Booked	Situs Reallocated	Amount	
<u>Subtotals - Memberships As Booked</u>						
		930.2		SO	6,044,398	Ref 4.13
		930.2		CN	185	Ref 4.13
		930.2		OR	44,305	Ref 4.13
		930.2		WA	10,467	Ref 4.13
		930.2		UT	218,508	Ref 4.13
		930.2		ID	12,950	Ref 4.13
		930.2		WY-ALL	23,908	Ref 4.13
					<u>6,354,722</u>	
<u>Subtotals - Reallocated Memberships with Situs Assignment by State</u>						
		930.2		SO	5,802,775	Ref 4.13
		930.2		CN	185	Ref 4.13
		930.2		CA	6,705	Ref 4.13
		930.2		OR	186,302	Ref 4.13
		930.2		WA	29,237	Ref 4.13
		930.2		UT	257,686	Ref 4.13
		930.2		ID	15,014	Ref 4.13
		930.2		WY-ALL	56,818	Ref 4.13
					<u>6,354,722</u>	



	5.1 Net Power Costs - Restating	5.1.1 Net Power Costs - Pro Forma	5.2 James River Royalty Offset	5.3 BPA Residential Exchange	5.4 Colstrip #3 Removal	0	0
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	(37,373,760)	941,248	(38,315,008)	-	-	-	-
5 Other Operating Revenues	1,100,536	-	-	1,100,536	-	-	-
6 Total Operating Revenues	(36,273,223)	941,248	(38,315,008)	1,100,536	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	1,691,596	(1,593,220)	3,284,816	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(7,914,550)	904,672	(17,593,448)	-	8,774,226	-	-
13 Transmission	(3,519,552)	-	(3,519,552)	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(9,742,507)	(688,549)	(17,828,184)	-	8,774,226	-	-
20 Depreciation	(408,884)	-	-	-	-	(408,884)	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(46,288)	-	-	-	-	(46,288)	-
23 Income Taxes: Federal	(9,249,421)	570,429	(7,170,388)	385,188	(3,070,979)	36,330	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	113,543	-	-	-	-	113,543	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(19,333,556)	(118,120)	(24,998,572)	385,188	5,703,247	(305,299)	-
29							
30 Operating Rev For Return:	(16,939,667)	1,059,368	(13,316,436)	715,349	(5,703,247)	305,299	-
31							
32 Rate Base:							
33 Electric Plant In Service	(26,918,433)	-	-	-	-	(26,918,433)	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(26,918,433)	-	-	-	-	(26,918,433)	-
45							
46 Deductions:							
47 Accum Prov For Deprec	16,700,424	-	-	-	-	16,700,424	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,484,568	-	-	-	-	1,484,568	-
50 Unamortized ITC	103,982	-	-	-	-	103,982	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	18,288,975	-	-	-	-	18,288,975	-
56							
57 Total Rate Base:	(8,629,459)	-	-	-	-	(8,629,459)	-
58							
59							
60 Estimated ROE impact	-4.485%	0.285%	-3.580%	0.192%	-1.533%	0.205%	0.000%
61 Estimated Price Change	26,235,021	(1,708,024)	21,470,157	(1,153,360)	9,195,374	(1,569,125)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(26,075,545)	1,629,796	(20,486,824)	1,100,536	(8,774,226)	455,172	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	-	-	(52,188)	-
71 Schedule "M" Deductions	299,184	-	-	-	-	299,184	-
72 Income Before Tax	(26,426,917)	1,629,796	(20,486,824)	1,100,536	(8,774,226)	103,800	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(26,426,917)	1,629,796	(20,486,824)	1,100,536	(8,774,226)	103,800	-
77							
78 Federal Income Taxes	(9,249,421)	570,429	(7,170,388)	385,188	(3,070,979)	36,330	-

	5.1	5.1.1	5.2	5.3	5.4	
	Net Power Costs -	Net Power Costs -	James River	BPA Residential	Colstrip #3	
Total Normalized	Restating	Pro Forma	Royalty Offset	Exchange	Removal	0
						0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	941,248	941,248	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	941,248	941,248	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(1,593,220)	(1,593,220)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	9,678,897	904,672	-	8,774,226	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	8,085,677	(688,549)	-	8,774,226	-	-
20 Depreciation	(408,884)	-	-	-	(408,884)	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(46,288)	-	-	-	(46,288)	-
23 Income Taxes: Federal	(2,464,220)	570,429	-	(3,070,979)	36,330	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	113,543	-	-	-	113,543	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	5,279,828	(118,120)	-	5,703,247	(305,299)	-
29						
30 Operating Rev For Return:	(4,338,581)	1,059,368	-	(5,703,247)	305,299	-
31						
32 Rate Base:						
33 Electric Plant In Service	(26,918,433)	-	-	-	(26,918,433)	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(26,918,433)	-	-	-	(26,918,433)	-
45						
46 Deductions:						
47 Accum Prov For Deprec	16,700,424	-	-	-	16,700,424	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,484,568	-	-	-	1,484,568	-
50 Unamortized ITC	103,982	-	-	-	103,982	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	18,288,975	-	-	-	18,288,975	-
56						
57 Total Rate Base:	(8,629,459)	-	-	-	(8,629,459)	-
58						
59						
60 Estimated ROE Impact	-1.058%	0.285%	0.000%	0.000%	-1.533%	0.205%
61 Estimated Price Change	5,918,225	(1,708,024)	-	-	9,195,374	(1,569,125)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(6,689,258)	1,629,796	-	(8,774,226)	455,172	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	-	(52,188)	-
71 Schedule "M" Deductions	299,184	-	-	-	299,184	-
72 Income Before Tax	(7,040,629)	1,629,796	-	(8,774,226)	103,800	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(7,040,629)	1,629,796	-	(8,774,226)	103,800	-
77						
78 Federal Income Taxes	(2,464,220)	570,429	-	(3,070,979)	36,330	-

	5.1	5.1.1	5.2	5.3	5.4	
	Net Power Costs -	Net Power Costs -	James River	BPA Residential	Colstrip #3	
	Restating	Pro Forma	Royalty Offset	Exchange	Removal	
	Total Normalized					0
1 Operating Revenues:						0
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	(38,315,008)	(38,315,008)	-	-	-	-
5 Other Operating Revenues	1,100,536	-	1,100,536	-	-	-
6 Total Operating Revenues	(37,214,471)	(38,315,008)	1,100,536	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	3,284,816	3,284,816	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(17,593,448)	(17,593,448)	-	-	-	-
13 Transmission	(3,519,552)	(3,519,552)	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(17,828,184)	(17,828,184)	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(6,785,201)	(7,170,388)	385,188	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(24,613,385)	(24,998,572)	385,188	-	-	-
29						
30 Operating Rev For Return:	(12,601,087)	(13,316,436)	715,349	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-3.401%	0.000%	-3.594%	0.193%	0.000%	0.000%
61 Estimated Price Change	20,316,797	-	21,470,157	(1,153,360)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(19,386,287)	(20,486,824)	1,100,536	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(19,386,287)	(20,486,824)	1,100,536	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(19,386,287)	(20,486,824)	1,100,536	-	-	-
77						
78 Federal Income Taxes	(6,785,201)	(7,170,388)	385,188	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Firm Sales	447NPC	RES	4,188,126	CAGW	22.474%	941,248	5.1.2
Non-Firm Sales	447NPC	RES	-	CAEW	22.324%	-	5.1.2
Total Sales for Resale			<u>4,188,126</u>			<u>941,248</u>	
Purchased Power (Account 555)							
Firm Demand	555NPC	RES	8,684,833	CAGW	22.474%	1,951,847	5.1.2
Firm Energy	555NPC	RES	1,902,881	CAEW	22.324%	424,808	5.1.2
WA Qualifying Facilities	555NPC	RES	-	WA	Situs	-	5.1.2
Other Generation Expenses	555NPC	RES	912,563	CAGW	22.474%	205,091	5.1.2
Total Purchased Power			<u>11,500,277</u>			<u>2,581,746</u>	
Wheeling (Account 565)							
Firm	565NPC	RES	-	CAGW	22.474%	-	5.1.2
Non Firm	565NPC	RES	-	CAEW	22.324%	-	5.1.2
Total Wheeling Expense			<u>-</u>			<u>-</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	RES	(7,136,659)	CAEW	22.324%	(1,593,220)	5.1.2
Fuel Consumed - Natural Gas	547NPC	RES	(7,512,275)	CAEW	22.324%	(1,677,074)	5.1.2
Total Fuel and Other Expense			<u>(14,648,934)</u>			<u>(3,270,295)</u>	
Total Net Power Cost Adjustment - Restating			<u>(7,336,783)</u>			<u>(1,629,796)</u>	

Description of Adjustment

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions on a West Control Area (WCA) basis. This restating adjustment reflects normalized power costs for the 12 months ended December 2010.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Firm Sales	447NPC	PRO	(170,484,392)	CAGW	22.474%	(38,315,008)	5.1.2
Non-Firm Sales	447NPC	PRO	-	CAEW	22.324%	-	5.1.2
Total Sales for Resale			<u>(170,484,392)</u>			<u>(38,315,008)</u>	
Purchased Power (Account 555)							
Firm Demand	555NPC	PRO	(55,587,561)	CAGW	22.474%	(12,492,861)	5.1.2
Firm Energy	555NPC	PRO	(23,422,402)	CAEW	22.324%	(5,228,924)	5.1.2
WA Qualifying Facilities	555NPC	PRO	(1,017,028)	WA	Situs	(1,017,028)	5.1.2
Other Generation Expenses	555NPC	PRO	(10,121,195)	CAGW	22.474%	(2,274,658)	5.1.2
Total Purchased Power			<u>(90,148,186)</u>			<u>(21,013,470)</u>	
Wheeling (Account 565)							
Firm	565NPC	PRO	(15,660,409)	CAGW	22.474%	(3,519,552)	5.1.2
Non Firm	565NPC	PRO	-	CAEW	22.324%	-	5.1.2
Total Wheeling Expense			<u>(15,660,409)</u>			<u>(3,519,552)</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	PRO	14,713,980	CAEW	22.324%	3,284,816	5.1.2
Fuel Consumed - Natural Gas	547NPC	PRO	15,319,625	CAEW	22.324%	3,420,023	5.1.2
Total Fuel and Other Expense			<u>30,033,605</u>			<u>6,704,838</u>	
Total Net Power Cost Adjustment - Pro forma			<u>94,709,402</u>			<u>20,486,824</u>	

Description of Adjustment

The net power cost adjustment projects power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions on a West Control Area (WCA) basis. This pro forma adjustment reflects normalized power costs for the 12 months ending May 2013. These net power costs have been adjusted back to the Test Period using the production factor as outlined on adjustment page 9.1.

PacifiCorp
Washington General Rate Case - December 2010
Net Power Costs - West Control Area

Description	FERC Account	WCA Alloc. Factor	WA Alloc. %	(4) UNADJUSTED / PER BOOKS NPC (1) 12 Months Ended Dec. 2010		(6) RESTATED NPC 12 Months Ended Dec. 2010		(8) Restating Adjustment 12 Months Ended Dec. 2010		(10) PROFORMA NPC 12 Months Ending May 2013		(12) Proforma Adjustment 12 Months Ending May 2013		(13) (11) - (7)
				(3) * (4) Total West Control Area	(3) * (4) Washington Allocated	(3) * (6) Total West Control Area	(3) * (6) Washington Allocated	(6) - (4) Total West Control Area	(7) - (5) WCA Washington Allocated	(3) * (10) Total West Control Area	(3) * (10) Washington Allocated	(10) - (6) Total West Control Area	(11) - (7) Washington Allocated	
Sales for Resale (Account 447)														
Firm Sales	447NPC	CAGW	22.4742%	331,549,032	74,513,001	335,737,157	75,454,249	4,188,126	941,248	165,252,765	37,139,241	(170,484,392)	(38,315,008)	
Non-Firm Sales	447NPC	CAEW	22.3245%	-	-	-	-	-	0	-	-	-	-	
Total Sales for Resale				331,549,032	74,513,001	335,737,157	75,454,249	4,188,126	941,248	165,252,765	37,139,241	(170,484,392)	(38,315,008)	
Purchased Power (Account 555)														
Firm Demand	555NPC	CAGW	22.4742%	318,404,402	71,558,851	327,089,235	73,510,698	8,684,833	1,951,847	271,501,675	61,017,837	(55,587,561)	(12,492,861)	
Firm Energy	555NPC	CAEW	22.3245%	22,168,792	4,949,062	24,071,673	5,373,870	1,902,881	424,808	649,270	144,946	(23,422,402)	(5,228,924)	
WA Qualifying Facilities	555NPC	WA	100.0000%	2,568,092	2,568,092	2,568,092	2,568,092	-	0	1,551,064	1,551,064	(1,017,028)	(1,017,028)	
Other Generation Expenses	555NPC	CAGW	22.4742%	10,367,715	2,330,061	11,280,278	2,535,152	912,563	205,091	1,159,083	260,495	(10,121,195)	(2,274,658)	
Total Purchased Power				353,009,000	81,406,065	365,009,277	83,987,811	11,500,277	2,581,746	274,861,091	62,974,341	(90,148,186)	(21,013,470)	
Wheeling (Account 565)														
Firm	565NPC	CAGW	22.4742%	106,551,424	23,946,583	106,551,424	23,946,583	-	0	90,891,015	20,427,031	(15,660,409)	(3,519,552)	
Non Firm	565NPC	CAEW	22.3511%	-	-	-	-	-	0	-	-	-	-	
Total Wheeling Expense				106,551,424	23,946,583	106,551,424	23,946,583	0	0	90,891,015	20,427,031	(15,660,409)	(3,519,552)	
Fuel Expense (Accounts 501 and 547)														
Fuel Consumed - Coal	501NPC	CAEW	22.3245%	184,484,552	41,185,170	177,347,893	39,591,950	(7,136,659)	(1,593,220)	192,061,873	42,876,765	14,713,980	3,284,816	
Fuel Consumed - Natural Gas	547NPC	CAEW	22.3245%	167,116,297	37,307,802	159,604,022	35,630,727	(7,512,275)	(1,677,074)	174,923,647	39,050,750	15,319,825	3,420,023	
Total Fuel and Other Expense				351,600,849	78,492,972	336,951,915	75,222,677	(14,648,934)	(3,270,295)	366,985,520	81,927,515	30,033,605	6,704,838	
Total Net Power Cost				480,112,242	109,332,618	472,775,459	107,702,822	(7,336,783)	(1,629,796)	567,484,861	128,189,646	94,709,402	20,486,824	
				Ref. 5.1.3	Ref. 2.2 Line 66	Ref. 5.1.4	Ref. 5.1	Ref. 5.1	Ref. 5.1	Ref. 5.1.5	Ref. 5.1	Ref. 5.1.1	Ref. 5.1.1	

Note 1 - As Modeled By GRID

UNADJUSTED* DECEMBER 2010

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
12 months ended December 2010

	Merged 01/10-12/10	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	9,299,242	9,299,242			
Post Merger	322,249,789				322,249,789
TOTAL SPECIAL SALES	331,549,032	9,299,242	-	-	322,249,789
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	57,615,000	57,615,000			
Pacific Capacity	-				
Mid Columbia	24,501,994	7,350,598	17,151,396		
Misc/Pacific	6,330,003	1,312,607	5,017,396		
Q.F. Contracts/PPL	2,568,092	-	-		2,568,092
Pacific Sub Total	91,015,089	66,278,205	22,168,792	-	2,568,092
BPA Reserve Purchase	165,185				165,185
Chehalis Station Service	164,602				164,602
Combine Hills Wind p160595	3,671,564				3,671,564
Georgia-Pacific Camas	7,006,604				7,006,604
Hermiston Purchase p99563	99,224,093				99,224,093
Morgan Stanley p189046	10,682,513				10,682,513
Roseburg Forest Products p312292	9,626,855				9,626,855
Small Purchases west	1,138				1,138
TransAlta p371343/s371344	(1,635,932)				(1,635,932)
Short Term Firm Purchases	123,219,575				123,219,575
New Firm Sub Total	252,126,197	0	0	0	252,126,197
Wind Integration Charge	10,367,715			10,367,715	
Non Firm Sub Total	-			-	
TOTAL PURCHASED PW & NET INT.	353,509,000	66,278,205	22,168,792	10,367,715	254,694,289
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	20,732,263	20,732,263			
Post Merger	85,819,161				85,819,161
Nonfirm Wheeling	-				-
TOTAL WHEELING & U. OF F. EXPENSE	106,551,424	20,732,263	-	-	85,819,161
THERMAL FUEL BURN EXPENSE					
Colstrip	5,503,842			5,503,842	
Chehalis	104,711,160			104,711,160	
Hermiston	62,405,137			62,405,137	
Jim Bridger	178,980,710			178,980,710	
TOTAL FUEL BURN EXPENSE	351,600,849	-	-	351,600,849	-
NET POWER COST	480,112,242	77,711,226	22,168,792	361,968,564	18,263,661

NORMALIZED DECEMBER 2010

Study Results

MERGED PEAK/ENERGY SPLIT

Period Ending Dec-10	(\$)				
	Merged 01/10-12/10	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	12,964,800	12,964,800			
Post Merger	322,772,357				322,772,357
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	335,737,157	12,964,800	-	-	322,772,357
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	57,615,000	57,615,000			
Pacific Capacity	-	600,000	(600,000)		
Mid Columbia	28,077,538	8,423,261	19,654,277		
Misc/Pacific	6,330,003	1,312,607	5,017,396		
Q.F. Contracts/PPL	2,568,092	-	-		2,568,092
Pacific Sub Total	94,590,633	67,950,869	24,071,673	-	2,568,092
BPA Reserve Purchase	195,074				195,074
Chehalis Station Service	235,657				235,657
Combine Hills Wind p160595	3,671,564				3,671,564
Georgia-Pacific Camas	7,006,604				7,006,604
Hermiston Purchase p99563	96,172,036				96,172,036
Morgan Stanley p189046	10,682,513				10,682,513
Roseburg Forest Products p312292	9,626,855				9,626,855
Small Purchases west	1,138				1,138
TransAlta p371343/s371344	(1,635,932)				(1,635,932)
Short Term Firm Purchases	133,182,858				133,182,858
New Firm Sub Total	259,138,367	-	-	-	259,138,367
Wind Integration Charge	11,280,278			11,280,278	
Non Firm Sub Total	-			-	
TOTAL PURCHASED PW & NET INT.	365,009,277	67,950,869	24,071,673	11,280,278	261,706,458
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	20,732,263	20,732,263			
Post Merger	85,819,161				85,819,161
Nonfirm Wheeling	-			-	
TOTAL WHEELING & U. OF F. EXPENSE	106,551,424	20,732,263	-	-	85,819,161
THERMAL FUEL BURN EXPENSE					
Colstrip	4,851,343			4,851,343	
Chehalis	100,166,196			100,166,196	
Hermiston	59,437,826			59,437,826	
Jim Bridger	172,496,550			172,496,550	
TOTAL FUEL BURN EXPENSE	336,951,915	0	0	336,951,915	0
NET POWER COST	472,775,459	75,718,331	24,071,673	348,232,193	24,753,262

PROFORMA MAY 2013
Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

PacifiCorp

Period Ending
May-13

	Merged 06/12-05/13	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	12,964,800	12,964,800			
Post Merger	152,287,965				152,287,965
TOTAL SPECIAL SALES	165,252,765	12,964,800	-	-	152,287,965
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-	-		
Pacific Capacity	-	-	-		
Mid Columbia	(1,499,768)	(449,930)	(1,049,838)		
Misc/Pacific	2,119,867	439,582	1,680,286		
Q.F. Contracts/PPL	1,551,064	-	-		1,551,064
Small Purchases west	18,822		18,822		
Pacific Sub Total	2,189,985	(10,349)	649,270	-	1,551,064
BPA Reserve Purchase	283,748				283,748
Chehalis Station Service	-				-
Combine Hills Wind p160595	4,733,923				4,733,923
Georgia-Pacific Camas	7,965,366				7,965,366
Hermiston Purchase p99563	89,085,483				89,085,483
Roseburg Forest Products p312292	-				-
Short Term Firm Purchases	169,443,504				169,443,504
New Firm Sub Total	271,512,023	-	-	-	271,512,023
Wind Integration Charge	1,159,083				1,159,083
Non Firm Sub Total	-	-	-	-	-
TOTAL PURCHASED PW & NET INT.	274,861,091	(10,349)	649,270	-	274,222,170
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	25,163,761	25,163,761			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	65,727,254				65,727,254
Nonfirm Wheeling	-				-
TOTAL WHEELING & U. OF F. EXPENSE	90,891,015	25,163,761	-	-	65,727,254
THERMAL FUEL BURN EXPENSE					
Colstrip	7,678,658			7,678,658	
Chehalis	106,653,836			106,653,836	
Hermiston	68,269,811			68,269,811	
Jim Bridger	184,383,214			184,383,214	
TOTAL FUEL BURN EXPENSE	366,985,520	-	-	366,985,520	-
NET POWER COST	567,484,861	12,188,612	649,270	366,985,520	187,661,459

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Other Electric Revenue	456	PRO	4,896,888	CAGW	22.474%	1,100,536	Below

Adjustment Detail:

	<u>12 Months Ended May 2013</u>	
<u>James River Offset</u>		
Capital Recovery	4,325,630	
Major Maintenance Allowance	571,258	
Total Offset	<u>4,896,888</u>	Above

Description of Adjustment

On January 13, 1993, the Company executed a contract with James River Paper Company with respect to the Camas mill, later acquired by Georgia Pacific. Under the agreement, the Company built a steam turbine and is recovering the capital investment over the twenty-year operational term of the agreement as an offset to royalties paid to James River based on contract provisions. The contract costs of energy for the Camas unit are included in the Company's net power costs as purchased power expense, but GRID does not include an offsetting revenue credit for the capital and maintenance cost recovery. This pro forma adjustment adds the royalty offset to FERC account 456, other electric revenue, for the twelve-month period ending May 2013, the same period used in determining pro forma net power costs in this filing. These revenues have been adjusted back to the Test Period using the production factor as outlined on adjustment page 9.1.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Purchased Power Expense	555	RES	28,650,083	OR	Situs	-	
Purchased Power Expense	555	RES	8,774,226	WA	Situs	8,774,226	5.3.1
Purchased Power Expense	555	RES	(606,635)	ID	Situs	-	
			<u>36,817,673</u>			<u>8,774,226</u>	

Description of Adjustment

The Company receives a monthly purchase power credit from Bonneville Power Administration (BPA). This credit is treated as a 100% pass-through to eligible customers. Both a revenue credit and a purchase power expense credit are posted to unadjusted results which need to be removed for normalized results. This restating adjustment reverses the BPA purchase power expense credit recorded. The Revenue Normalizing adjustment page 3.2 removes the revenue credit passed on to customers.

PacifiCorp
 Washington General Rate Case - December 2010
 BPA Residential Exchange
 Account 505202
 Washington

12 months Ended December 31, 2010 expense

(8,774,226)

Ref 5.3

Period	Debit	Credit	Balance	Cum. balance
Balance Carr				
1	1,031,842.00	2,179,480.00	1,147,638.00-	1,147,638.00-
2	1,147,638.00	2,329,976.00	1,182,338.00-	2,329,976.00-
3	842,594.00	1,487,823.00	645,229.00-	2,975,205.00-
4	645,229.00	1,334,966.00	689,737.00-	3,664,942.00-
5	689,737.00	1,233,957.00	544,220.00-	4,209,162.00-
6	544,220.00	1,001,236.00	457,016.00-	4,666,178.00-
7	457,016.00	1,017,123.00	560,107.00-	5,226,285.00-
8	560,107.00	1,300,544.00	740,437.00-	5,966,722.00-
9	740,437.00	1,369,857.42	629,420.42-	6,596,142.42-
10	629,420.42	1,177,159.89	547,739.47-	7,143,881.89-
11	547,739.47	1,105,970.12	558,230.65-	7,702,112.54-
12	558,230.65	1,630,343.88	1,072,113.23-	8,774,225.77-
13				8,774,225.77-
14				8,774,225.77-
15				8,774,225.77-
16				8,774,225.77-
Total	8,394,210.54	17,168,436.31	8,774,225.77-	8,774,225.77-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pre-merger Depreciation Expense	403SP	RES	(1,676,302)	CAGW	22.474%	(376,735)	5.4.2
Post-merger Depreciation Expense	403SP	RES	(143,045)	CAGW	22.474%	(32,148)	5.4.2
Taxes Other	408	RES	(642,500)	GPS	7.204%	(46,288)	5.4.1
Net Depreciation Expense - Sch M	SCHMDT	RES	1,331,232	CAGW	22.474%	299,184	5.4.2
Deferred Income Tax Expense	41010	RES	505,216	CAGW	22.474%	113,543	5.4.2
Adjustment to Rate Base:							
Pre-merger Plant	310	RES	(110,283,000)	CAGW	22.474%	(24,785,225)	5.4.2
Post-merger Plant	310	RES	(9,491,809)	CAGW	22.474%	(2,133,208)	5.4.2
Pre-merger Depreciation Reserve	108SP	RES	72,731,344	CAGW	22.474%	16,345,790	5.4.2
Post-merger Depreciation Reserve	108SP	RES	1,577,962	CAGW	22.474%	354,634	5.4.2
Deferred Income Tax Balance	282	RES	6,605,656	CAGW	22.474%	1,484,568	5.4.2
Deferred ITC	255	RES	733,302	ITC84	14.180%	103,982	5.4.2
Remove Base Data:							
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)	5.4.3

Description of Adjustment

This restating adjustment removes the Colstrip #3 plant investment and associated costs from the test period. This Commission ordered treatment was authorized in Cause No. U-83-57.

PacifiCorp
Washington General Rate Case - December 2010
Removal of Colstrip #3
Property Tax Calculation

	Dec-10	Ref.
Total Colstrip Property Taxes	1,497,319	
Colstrip #3 as a percentage of Total Colstrip NBV	42.9100%	
Property Tax expense to remove	<u>642,500</u>	5.4

Total Colstrip Book Value	219,999,655
Total Colstrip Book Reserve	<u>(116,309,335)</u>
Total Colstrip NBV	<u>103,690,320</u>
Colstrip Unit 3 Book Value	119,712,566
Colstrip Unit 3 Book Reserve	<u>(75,219,094)</u>
Colstrip Unit 3 NBV	<u>44,493,472</u>
Colstrip Unit 3 NBV %	42.9100%



PacifiCorp
Washington General Rate Case - December 2010
Removal of Colstrip #3

5.4.2

	AMA	Ref.
Depreciation Exp- Pre Merger	(1,676,302)	5.4
Depreciation Exp - Post Merger	<u>(143,045)</u>	5.4
	(1,819,347)	
Plant - Pre Merger	110,283,000	5.4
Plant - Post Merger	<u>9,491,809</u>	5.4
	119,774,809	
Depreciation Reserve - Pre Merger	(72,731,344)	5.4
Depreciation Res - Post Merger	<u>(1,577,962)</u>	5.4
	(74,309,306)	
ADIT Balance	(6,605,656)	5.4
Deferred ITC	(733,302)	5.4
Tax Depreciation	(488,115)	5.4
Deferred Income Tax Expense	(505,216)	5.4



PacifiCorp
Washington General Rate Case - December 2010
Removal of Colstrip #3

5.4.3

FERC ACCT	SAP ACCT	DESCRIPTION	ALLOCATION	TOTAL CO. AMT
SCHMAT	415510	WA Disallowed Colstrip #3-Write-off	WA	52,188

Ref. 5.4

	6.1	0	0	0	0	0	0
	Hydro						
	Total Normalized	Decommissioning	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(932,020)	(932,020)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	1,010,603	1,010,603	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	78,583	78,583	-	-	-	-	-
29							
30 Operating Rev For Return:	(78,583)	(78,583)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	664,249	664,249	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(391,039)	(391,039)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	273,210	273,210	-	-	-	-	-
56							
57 Total Rate Base:	273,210	273,210	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.025%	-0.025%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	160,794	160,794	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	2,662,915	2,662,915	-	-	-	-	-
72 Income Before Tax	(2,662,915)	(2,662,915)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,662,915)	(2,662,915)	-	-	-	-	-
77							
78 Federal Income Taxes	(932,020)	(932,020)	-	-	-	-	-

	6.1	0	0	0	0	0	0
	Hydro						
	Total Normalized	Decommissioning	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(8,146)	(8,146)	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(8,146)	(8,146)	-	-	-	-	-
56							
57 Total Rate Base:	(8,146)	(8,146)	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(1,017)	(1,017)	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	6.1	0	0	0	0	0	0
	Hydro						
Total Normalized	Decommissioning	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(932,020)	(932,020)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	1,010,603	1,010,603	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	78,583	78,583	-	-	-	-	-
29							
30 Operating Rev For Return:	(78,583)	(78,583)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	672,395	672,395	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(391,039)	(391,039)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	281,356	281,356	-	-	-	-	-
56							
57 Total Rate Base:	281,356	281,356	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.026%	-0.026%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	161,810	161,810	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	2,662,915	2,662,915	-	-	-	-	-
72 Income Before Tax	(2,662,915)	(2,662,915)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,662,915)	(2,662,915)	-	-	-	-	-
77							
78 Federal Income Taxes	(932,020)	(932,020)	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Allocation Correction to Booked Reserve							
Depreciation Reserve	108HP	RES	(36,246)	CAGW	22.474%	(8,146)	6.1.2
Depreciation Reserve	108HP	RES	<u>36,246</u>	CAGE	0.000%	<u>-</u>	6.1.2
			<u>-</u>			<u>(8,146)</u>	
Adjustment to Reserve							
Depreciation Reserve	108HP	PRO	2,991,851	CAGW	22.474%	672,395	6.1.1
Depreciation Reserve	108HP	PRO	<u>(1,350,550)</u>	CAGE	0.000%	<u>-</u>	6.1.1
			<u>1,641,301</u>			<u>672,395</u>	6.1.1
Adjustment to Tax							
Schedule M Deduction	SCHMDT	PRO	11,848,763	CAGW	22.474%	2,662,915	6.1.3
Deferred Income Tax Expense	41010	PRO	4,496,724	CAGW	22.474%	1,010,603	6.1.3
ADIT Average Balance	282	PRO	(1,739,945)	CAGW	22.474%	(391,039)	6.1.3
Adjustment to Reserve for Projected Spend / Accrual Detail:							
December 2010 AMA Reserve Balance			(14,384,680)				6.1.1
December 2011 AMA Reserve Balance			<u>(12,743,379)</u>				6.1.1
Total Adjustment to AMA Reserve			<u>1,641,301</u>				6.1.1

Description of Adjustment

Based on the Company's latest depreciation study approved in Docket UE-071795, an additional \$19.4 million is required for the decommissioning of various hydro facilities. This adjustment has both restating and pro forma components. The restating component of this adjustment makes a small correction to the booked accumulated reserve so that the proper balances are reflected for the east and west control areas. The pro forma aspect of the adjustment walks forward the decommissioning expenditures through December 2011. The reserve does not include funds for Powerdale, which was reclassified to unrecovered plant. A separate order was received to recover the estimated decommissioning costs of Powerdale as seen in adjustment 8.7.

PacifiCorp
 Washington General Rate Case - December 2010
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
December-09	39,099	(185,352)	(15,916,430)
January-10	26,880	(185,352)	(16,074,903)
February-10	51,350	(185,352)	(16,208,905)
March-10	(4,904)	(185,352)	(16,398,161)
April-10	599	(185,352)	(16,583,915)
May-10	67,751	(185,352)	(16,701,516)
June-10	40,837	(185,352)	(16,846,031)
July-10	48,640	(185,352)	(16,982,743)
August-10	59,434	(185,352)	(17,108,662)
September-10	63,474	(284,687)	(17,329,876)
October-10	114,294	(180,352)	(17,395,934)
November-10	75,279	(185,352)	(17,506,008)
December-10	398,765	(185,352)	(17,292,595)
Dec-10 AMA Balance			(16,811,847)

Ref 6.1

East Side	Spend	Accruals	Balance
December-09	-	(112,546)	3,102,442
January-10	-	(112,546)	2,989,896
February-10	-	(112,546)	2,877,350
March-10	-	(112,546)	2,764,804
April-10	-	(112,546)	2,652,259
May-10	-	(112,546)	2,539,713
June-10	-	(112,546)	2,427,167
July-10	-	(112,546)	2,314,621
August-10	-	(112,546)	2,202,075
September-10	-	(112,546)	2,089,529
October-10	-	(112,546)	1,976,984
November-10	-	(112,546)	1,864,438
December-10	-	(112,546)	1,751,892
Dec-10 AMA Balance			2,427,167

West Side	Spend	Accruals	Balance
January-11	314,550	(185,352)	(17,163,397)
February-11	524,213	(185,352)	(16,824,537)
March-11	510,000	(185,352)	(16,499,889)
April-11	500,000	(185,352)	(16,185,242)
May-11	900,000	(185,352)	(15,470,594)
June-11	900,000	(185,352)	(14,755,946)
July-11	1,500,000	(185,352)	(13,441,299)
August-11	1,200,000	(185,352)	(12,426,651)
September-11	1,200,000	(185,352)	(11,412,004)
October-11	1,200,000	(185,352)	(10,397,356)
November-11	1,800,000	(185,352)	(8,782,708)
December-11	1,300,000	(185,352)	(7,668,061)
12 ME Dec 2011	11,848,763	(2,224,229)	(13,819,996)
Adjustment to Reserve			2,991,851

Ref 6.1

Total Resources	Spend	Accruals	Balance
December-09	39,099	(297,898)	(12,813,989)
January-10	26,880	(297,898)	(13,085,007)
February-10	51,350	(297,898)	(13,331,555)
March-10	(4,904)	(297,898)	(13,634,357)
April-10	599	(297,898)	(13,931,656)
May-10	67,751	(297,898)	(14,161,803)
June-10	40,837	(297,898)	(14,418,864)
July-10	48,640	(297,898)	(14,688,122)
August-10	59,434	(297,898)	(14,906,587)
September-10	63,474	(397,233)	(15,240,346)
October-10	114,294	(292,898)	(15,418,951)
November-10	75,279	(297,898)	(15,641,570)
December-10	398,765	(297,898)	(15,540,703)
Dec-10 AMA Balance			(14,384,680)

Total Resources	Spend	Accruals	Balance
January-11	314,550	(297,898)	(15,524,051)
February-11	524,213	(297,898)	(15,297,737)
March-11	510,000	(297,898)	(15,085,636)
April-11	500,000	(297,898)	(14,883,533)
May-11	900,000	(297,898)	(14,281,431)
June-11	900,000	(297,898)	(13,679,329)
July-11	1,500,000	(297,898)	(12,477,228)
August-11	1,200,000	(297,898)	(11,575,126)
September-11	1,200,000	(297,898)	(10,673,024)
October-11	1,200,000	(297,898)	(9,770,922)
November-11	1,800,000	(297,898)	(8,268,821)
December-11	1,300,000	(297,898)	(7,266,719)
12 ME Dec 2011	11,848,763	(3,574,779)	(12,743,379)
Adjustment to Reserve			1,641,301

Ref 6.1

Ref 6.1

East Side	Total Spend	Total Accruals	Dec 2011 AMA Balance
12 ME Dec 2011	11,848,763	(3,574,779)	(12,743,379)
Adjustment to Reserve			1,641,301

Ref 6.1

West Side	Total Spend	Total Accruals	Dec 2011 AMA Balance
12 ME Dec 2011	11,848,763	(2,224,229)	(13,819,996)
Adjustment to Reserve			2,991,851

Ref 6.1

PacifiCorp
 Washington General Rate Case - December 2010
 Hydro Decommissioning
 Corrections to Booked Data

Accumulated Depreciation		Dec 2010 Booked AMA Balance	Page Ref.	Dec 2010 Actual AMA Balance	Adjustment to Dec 2010 AMA Balance	
108	CAGW	(16,775,601)	B17 pg 14	(16,811,847)	(36,246)	To 6.1
108	CAGE	2,390,920	B17 pg 14	2,427,167	36,246	To 6.1
					-	

PacifiCorp
Washington General Rate Case - December 2010
Hydro Decommissioning
Tax Impacts of Decommissioning Spend

Tax Schedule M Deduction	(11,848,763)	Ref. 6.1.1, To 6.1
Deferred Inc Tax Exp	4,496,724	To 6.1
ADIT AMA Bal	(1,739,945)	To 6.1

West Side Spend		
	Per 6.1.3	ADIT Bal
January-11	314,550	(119,375)
February-11	524,213	(318,319)
March-11	510,000	(511,869)
April-11	500,000	(701,624)
May-11	900,000	(1,043,183)
June-11	900,000	(1,384,742)
July-11	1,500,000	(1,954,007)
August-11	1,200,000	(2,409,419)
September-11	1,200,000	(2,864,831)
October-11	1,200,000	(3,320,243)
November-11	1,800,000	(4,003,361)
December-11	1,300,000	(4,496,724)

Accumulated Deferred Income Tax AMA Balance (1,739,945)

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Renewable Energy Tax Credit Adjustment	Malin Midpoint Adjustment	WA Public Utility Tax Adjustment	AFUDC Equity	WA Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,741,720	-	-	-	1,741,720	-	-
23 Income Taxes: Federal	(1,518,568)	380,692	(1,205,929)	-	(609,602)	(83,729)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,337,698)	-	419,163	(296,779)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,114,546)	380,692	(786,766)	(296,779)	1,132,118	(83,729)	-
29							
30 Operating Rev For Return:	1,114,546	(380,692)	786,766	296,779	(1,132,118)	83,729	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,131,982)	-	-	(222,584)	-	-	(2,089,738)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,131,982)	-	-	(222,584)	-	-	(2,089,738)
56							
57 Total Rate Base:	(2,131,982)	-	-	(222,584)	-	-	(2,089,738)
58							
59							
60 Estimated ROE impact	0.330%	-0.102%	0.212%	0.083%	-0.304%	0.023%	0.029%
61 Estimated Price Change	(2,063,043)	613,792	(1,268,507)	(506,275)	1,825,320	(134,997)	(260,783)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,741,720)	-	-	-	(1,741,720)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	239,226	-	-	-	-	239,226	-
69 Interest	(1,087,692)	(1,087,692)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(893,254)	1,087,692	-	-	(1,741,720)	(239,226)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(893,254)	1,087,692	-	-	(1,741,720)	(239,226)	-
77							
78 Federal Income Tax - Calculated	(312,639)	380,692	-	-	(609,602)	(83,729)	-
79 Adjustments to Calculated Tax:							
80 Tax Credits	(1,205,929)	-	(1,205,929)	-	-	-	-
81 Federal Income Taxes	(1,518,568)	380,692	(1,205,929)	-	(609,602)	(83,729)	-

	7.6.1	7.7	7.8	0	0	0	0
	(cont.) WA Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	ADIT Balance Adjustment	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	396,344	(1,877,339)	20,913	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	396,344	(1,877,339)	20,913	-	-	-	-
29							
30 Operating Rev For Return:	(396,344)	1,877,339	(20,913)	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	953,690	(773,349)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	953,690	(773,349)	-	-	-	-
56							
57 Total Rate Base:	-	953,690	(773,349)	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.107%	0.491%	0.005%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	639,027	(2,907,830)	(62,790)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Renewable Energy Tax Credit Adjustment	Malin Midpoint Adjustment	WA Public Utility Tax Adjustment	AFUDC Equity	WA Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	263,741	347,470	-	-	-	(83,729)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,756,861)	-	-	(296,779)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,493,120)	347,470	-	(296,779)	-	(83,729)	-
29							
30 Operating Rev For Return:	1,493,120	(347,470)	-	296,779	-	83,729	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,131,982)	-	-	(222,584)	-	-	(2,089,738)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,131,982)	-	-	(222,584)	-	-	(2,089,738)
56							
57 Total Rate Base:	(2,131,982)	-	-	(222,584)	-	-	(2,089,738)
58							
59							
60 Estimated ROE impact	0.432%	-0.093%	0.000%	0.083%	0.000%	0.023%	0.029%
61 Estimated Price Change	(2,673,420)	560,228	-	(506,275)	-	(134,997)	(260,783)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	239,226	-	-	-	-	239,226	-
69 Interest	(992,772)	(992,772)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	753,546	992,772	-	-	-	(239,226)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	753,546	992,772	-	-	-	(239,226)	-
77							
78 Federal Income Tax - Calculated	263,741	347,470	-	-	-	(83,729)	-
79 Adjustments to Calculated Tax:							
80 Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	263,741	347,470	-	-	-	(83,729)	-

	7.6.1 (cont.) WA Flow- Through Adjustment	7.7 Remove Deferred State Tax Expense & Balance	7.8 ADIT Balance Adjustment	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	396,344	(1,877,339)	20,913	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	396,344	(1,877,339)	20,913	-	-	-	-
29							
30 Operating Rev For Return:	(396,344)	1,877,339	(20,913)	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	953,690	(773,349)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	953,690	(773,349)	-	-	-	-
56							
57 Total Rate Base:	-	953,690	(773,349)	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.107%	0.491%	0.005%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	639,027	(2,907,830)	(62,790)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Renewable Energy Tax Credit Adjustment	Malin Midpoint Adjustment	WA Public Utility Tax Adjustment	AFUDC Equity	WA Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,741,720	-	-	-	1,741,720	-	-
23 Income Taxes: Federal	(1,782,309)	33,222	(1,205,929)	-	(609,602)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	419,163	-	419,163	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	378,574	33,222	(786,766)	-	1,132,118	-	-
29							
30 Operating Rev For Return:	(378,574)	(33,222)	786,766	-	(1,132,118)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.102%	-0.009%	0.213%	0.000%	-0.306%	0.000%	0.000%
61 Estimated Price Change	610,377	53,564	(1,268,507)	-	1,825,320	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,741,720)	-	-	-	(1,741,720)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(94,921)	(94,921)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,646,800)	94,921	-	-	(1,741,720)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,646,800)	94,921	-	-	(1,741,720)	-	-
77							
78 Federal Income Tax - Calculated	(576,380)	33,222	-	-	(609,602)	-	-
79 Adjustments to Calculated Tax:							
80 Tax Credits	(1,205,929)	-	(1,205,929)	-	-	-	-
81 Federal Income Taxes	(1,782,309)	33,222	(1,205,929)	-	(609,602)	-	-

	7.6.1	7.7	7.8	0	0	0	0
	(cont.) WA Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	ADIT Balance Adjustment	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant in Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Restating	427	RES	(992,772)	WA	Situs	(992,772)	Below
Other Interest Expense - Pro Forma	427	PRO	(94,921)	WA	Situs	(94,921)	Below
			<u>(1,087,692)</u>			<u>(1,087,692)</u>	2.20
Adjustment Detail:							
Restating:							
Jurisdiction Specific Adjusted Rate Base						753,752,621	1.1
Weighted Cost of Debt:						2.915%	2.1
Trued-up Interest Expense						<u>21,968,572</u>	1.1
Unadjusted Interest Expense						22,961,344	2.20
Restating Interest True-up Adjustment						<u>(992,772)</u>	1.1
Pro Forma:							
Jurisdiction Specific Adjusted Rate Base						750,495,841	2.2
Weighted Cost of Debt:						2.915%	2.1
Trued-up Interest Expense						<u>21,873,652</u>	2.20
Restated Interest Expense						<u>21,968,572</u>	1.1
Total Pro Forma Interest True-up Adjustment						<u>(94,921)</u>	1.1

Description of Adjustment

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
FED Renewable Energy Tax Credit	40910	PRO	(25,457,968)	CAGW	22.4742%	(5,721,475)	7.2.1
Remove from Base Period:							
FED Renewable Energy Tax Credit	40910	PRO	55,464,174	SG	8.1414%	4,515,546	7.2.2
UT Renewable Energy Systems Tax Cr	40911	PRO	297,049	CAGE	0.0000%	-	7.2.2
OR Business Energy Tax Credit	41110	PRO	1,839,771	CAGW	22.4742%	413,474	7.2.2
OR Business Energy Tax Credit	41110	PRO	25,313	CAGW	22.4742%	5,689	7.2.2

Description of Adjustment

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in GRID for the pro forma net power cost study. These credits have been adjusted back to the Test Period using the production factor as outlined on adjustment page 9.1.

The Oregon Business Energy Tax Credit (BETC) booked deferred expense is removed since it is a state tax credit and Washington receives no state income tax expense.

PacifiCorp	
Washington General Rate Case - December 2010	
Renewable Energy Tax Credit Calculation	
Description	<u>FED</u> Amount
<u>Hydro</u>	
JC Boyle	8,916,799
Factor (inflated tax per unit)	0.011
	98,085
<u>Wind/Geothermal</u>	
Total KWh Production (West Control Area)	1,152,721,951
Factor (inflated tax per unit)	0.022
	25,359,883

Hydro and Wind/Geothermal**25,457,968 Ref. 7.2**

PacifiCorp

Washington General Rate Case - December 2010

Renewable Energy Tax Credit

Base Period Tax Credits

FERC ACCT	DESCRIPTION	ALLOCATION	TOTAL CO. AMT
4091000	Renewable Electricity Production Tax Cre	SG	(55,464,174)
4091100	Utah Renewable Energy Production Tax Cre	CAGE	(297,049)
4111000	190OR BETC Credit	CAGW	(1,839,771)
4111000	190OR BETC Credit	CAGW	(25,313)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Deferred Income Tax - Federal	41110	RES	(1,320,531)	CAGW	22.4742%	(296,779)	7.3.2
Adjustment to Rate Base:							
Accumulated DIT	282	RES	(990,400)	CAGW	22.4742%	(222,584)	7.3.2

Description of Adjustment

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

PacifiCorp

Washington General Rate Case - December 2010

Malin Line Amortization

Unamortized Balance of Gain

Transmission Line Gain				
	A	B	C	D
	\$39,615,936/30yrs	sum of A (1yr)	A + C(PY)	
Year	Amortization	Annual Amortization	Unamortized Balance	AMA Balance
			(39,615,936)	
1982	1,320,531		(38,295,405)	
1983	1,320,531		(36,974,874)	
1984	1,320,531		(35,654,343)	
1985	1,320,531		(34,333,811)	
1986	1,320,531		(33,013,280)	
1987	1,320,531		(31,692,749)	
1988	1,320,531		(30,372,218)	
1989	1,320,531		(29,051,687)	
1990	1,320,531		(27,731,155)	
1991	1,320,531		(26,410,624)	
1992	1,320,531		(25,090,093)	
1993	1,320,531		(23,769,562)	
1994	1,320,531		(22,449,031)	
1995	1,320,531		(21,128,499)	
1996	1,320,531		(19,807,968)	
1997	1,320,531		(18,487,437)	
1998	1,320,531		(17,166,906)	
1999	1,320,531		(15,846,375)	
2000	1,320,531		(14,525,843)	
2001	1,320,531		(13,205,312)	
2002	1,320,531		(11,884,781)	
2003	1,320,531		(10,564,250)	
2004	1,320,531		(9,243,719)	
Mar-2005	1,320,531		(7,923,187)	
Oct-2005	770,310		(7,152,878)	
Nov-2005	110,044		(7,042,833)	
Dec-2005	110,044		(6,932,789)	
Jan-2006	110,044		(6,822,745)	
Feb-2006	110,044		(6,712,701)	
Mar-2006	110,044		(6,602,656)	
Apr-2006	110,044		(6,492,612)	
May-2006	110,044		(6,382,568)	
Jun-2006	110,044		(6,272,524)	
Jul-2006	110,044		(6,162,479)	
Aug-2006	110,044		(6,052,435)	
Sep-2006	110,044		(5,942,391)	
Oct-2006	110,044	1,320,531	(5,832,347)	(6,492,612)
Nov-2006	110,044	1,320,531	(5,722,302)	(6,382,568)
Dec-2006	110,044	1,320,531	(5,612,258)	(6,272,524)
Jan-2007	110,044	1,320,531	(5,502,214)	(6,162,479)
Feb-2007	110,044	1,320,531	(5,392,170)	(6,052,435)
Mar-2007	110,044	1,320,531	(5,282,125)	(5,942,391)
Apr-2007	110,044	1,320,531	(5,172,081)	(5,832,347)
May-2007	110,044	1,320,531	(5,062,037)	(5,722,302)
Jun-2007	110,044	1,320,531	(4,951,993)	(5,612,258)
Jul-2007	110,044	1,320,531	(4,841,948)	(5,502,214)
Aug-2007	110,044	1,320,531	(4,731,904)	(5,392,170)

PacifiCorp

Washington General Rate Case - December 2010

Malin Line Amortization

Unamortized Balance of Gain

Transmission Line Gain

Year	A	B	C	D
	\$39,615,936/30yrs	sum of A (1yr)	A + C(PY)	
	Amortization	Annual Amortization	Unamortized Balance	AMA Balance
Sep-2007	110,044	1,320,531	(4,621,860)	(5,282,125)
Oct-2007	110,044	1,320,531	(4,511,816)	(5,172,081)
Nov-2007	110,044	1,320,531	(4,401,771)	(5,062,037)
Dec-2007	110,044	1,320,531	(4,291,727)	(4,951,993)
Jan-2008	110,044	1,320,531	(4,181,683)	(4,841,948)
Feb-2008	110,044	1,320,531	(4,071,639)	(4,731,904)
Mar-2008	110,044	1,320,531	(3,961,594)	(4,621,860)
Apr-2008	110,044	1,320,531	(3,851,550)	(4,511,816)
May-2008	110,044	1,320,531	(3,741,506)	(4,401,771)
Jun-2008	110,044	1,320,531	(3,631,462)	(4,291,727)
Jul-2008	110,044	1,320,531	(3,521,417)	(4,181,683)
Aug-2008	110,044	1,320,531	(3,411,373)	(4,071,639)
Sep-2008	110,044	1,320,531	(3,301,329)	(3,961,594)
Oct-2008	110,044	1,320,531	(3,191,285)	(3,851,550)
Nov-2008	110,044	1,320,531	(3,081,240)	(3,741,506)
Dec-2008	110,044	1,320,531	(2,971,196)	(3,631,462)
Jan-2009	110,044	1,320,531	(2,861,152)	(3,521,417)
Feb-2009	110,044	1,320,531	(2,751,108)	(3,411,373)
Mar-2009	110,044	1,320,531	(2,641,063)	(3,301,329)
Apr-2009	110,044	1,320,531	(2,531,019)	(3,191,285)
May-2009	110,044	1,320,531	(2,420,975)	(3,081,240)
Jun-2009	110,044	1,320,531	(2,310,931)	(2,971,196)
Jul-2009	110,044	1,320,531	(2,200,886)	(2,861,152)
Aug-2009	110,044	1,320,531	(2,090,842)	(2,751,108)
Sep-2009	110,044	1,320,531	(1,980,798)	(2,641,063)
Oct-2009	110,044	1,320,531	(1,870,754)	(2,531,019)
Nov-2009	110,044	1,320,531	(1,760,709)	(2,420,975)
Dec-2009	110,044	1,320,531	(1,650,665)	(2,310,931)
Jan-2010	110,044	1,320,531	(1,540,621)	(2,200,886)
Feb-2010	110,044	1,320,531	(1,430,577)	(2,090,842)
Mar-2010	110,044	1,320,531	(1,320,532)	(1,980,798)
Apr-2010	110,044	1,320,531	(1,210,488)	(1,870,754)
May-2010	110,044	1,320,531	(1,100,444)	(1,760,709)
Jun-2010	110,044	1,320,531	(990,400)	(1,650,665)
Jul-2010	110,044	1,320,531	(880,355)	(1,540,621)
Aug-2010	110,044	1,320,531	(770,311)	(1,430,577)
Sep-2010	110,044	1,320,531	(660,267)	(1,320,532)
Oct-2010	110,044	1,320,531	(550,223)	(1,210,488)
Nov-2010	110,044	1,320,531	(440,178)	(1,100,444)
Dec-2010	110,044	1,320,531	(330,134)	(990,400)

to 7.3

to 7.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	PRO	1,741,720	WA	Situs	1,741,720	Below

Calculation:

Base period WA Public Utility Tax						9,832,285	Tab B5
Normalized Revenues from Page 3.1.1			\$303,193,343				
WA Public Utility Tax Rate			3.873%				
Normalized WA Public Utility Tax			<u>11,742,678</u>			11,742,678	
Normalized Adjustment to bring WA Public Utility Tax in line with Normalized Revenues						<u>1,910,393</u>	
2011 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit						(168,673)	7.4.1
Net WA Public Utility Tax Adjustment						<u>1,741,720</u>	

Description of Adjustment

This pro forma adjustment recalculates the Washington Public Utility Tax expense based on the normalized revenues included in this filing, as outlined in adjustments 3.1, 3.2, and 3.3. Included as a credit against the pro forma tax expense is the known and measurable change for the Low Income Home Energy Assistance Program (LIHEAP) for the 2011 authorized credit amount, per a July 29, 2010 letter from the Washington Department of Revenue.



July 29, 2010

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

**2011 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit
Certificate Enclosed**
Tax Registration Number: [REDACTED]

Dear DAVID HIPPS,

Your Public Utility Tax Credit Application for LIHEAP has been approved

- Your approved credit amount is **\$168,673.28**.
- You may take this credit on your July 2010 thru June 2011 returns.
- Any unused credit expires on June 30, 2011 and cannot be carried forward.

Ref.7.4

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

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

How to use this credit

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

If you have any questions regarding this credit, please contact me at [REDACTED]

Sincerely,

Krystle Smith
Excise Tax Examiner
Taxpayer Account Administration

Enclosure

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
AFUDC - Equity	419	RES	3,511,169	SNP	6.8133%	239,226	7.5.1

Description of Adjustment

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

PacifiCorp
Washington General Rate Case - December 2010
AFUDC Equity for 12 Months Ended December 2010

		Equity		Allocation Factor
Dec-10 12 months	Account 419/Account 432	Per Books (Total Company)	(79,298,240)	SNP
Dec-10 12 months	AFUDC-Equity SCHMDT	Per PowerTax	(75,787,071)	SNP
	Total		<u>(75,787,071)</u>	
		Adjustment to Account 419	<u>3,511,169</u>	
			Ref. 7.5	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Accum Def Inc Tax Balance	190	RES	(3,365,927)	BADDEBT	12.4518%	(419,118)	
Accum Def Inc Tax Balance	190	RES	(1,479,051)	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(262,659)	CAEW	22.3245%	(58,637)	
Accum Def Inc Tax Balance	190	RES	(708,916)	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(1,816,118)	CAGW	22.4742%	(408,158)	
Accum Def Inc Tax Balance	190	RES	(64,727)	CN	7.0289%	(4,550)	
Accum Def Inc Tax Balance	190	RES	(5,082,417)	JBE	21.4158%	(1,088,443)	
Accum Def Inc Tax Balance	190	RES	(3,775,885)	SE	7.6865%	(290,234)	
Accum Def Inc Tax Balance	190	RES	(936,878)	SG	8.1414%	(76,275)	
Accum Def Inc Tax Balance	190	RES	(748,913)	SNPD	6.5496%	(49,051)	
Accum Def Inc Tax Balance	190	RES	(65,495,655)	SO	7.2044%	(4,718,550)	
Accum Def Inc Tax Balance	190	RES	(1,286,008)	TROJD	22.4474%	(288,676)	
Accum Def Inc Tax Balance	190	RES	(25,546)	CA	Situs	-	
Accum Def Inc Tax Balance	190	RES	(401,083)	OR	Situs	-	
Accum Def Inc Tax Balance	190	RES	(8,414,174)	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(779)	UT	Situs	-	
Accum Def Inc Tax Balance	190	RES	(203,555)	WA	Situs	(203,555)	
Total Account 190			<u>(94,068,291)</u>			<u>(7,605,246)</u>	7.6.2
Accum Def Inc Tax Balance	282	RES	6,005,798	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	6,609,782	SO	7.2044%	476,193	
Total Account 282			<u>12,615,580</u>			<u>476,193</u>	7.6.3
Accum Def Inc Tax Balance	283	RES	1,769,191	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	3,029,070	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	2,148,708	CAGW	22.4742%	482,905	
Accum Def Inc Tax Balance	283	RES	5,684,422	GPS	7.2044%	409,527	
Accum Def Inc Tax Balance	283	RES	3,579,941	SE	7.6865%	275,173	
Accum Def Inc Tax Balance	283	RES	4,264,594	SG	8.1414%	347,197	
Accum Def Inc Tax Balance	283	RES	5,192,049	SNP	6.8133%	353,749	
Accum Def Inc Tax Balance	283	RES	14,562,939	SO	7.2044%	1,049,168	
Accum Def Inc Tax Balance	283	RES	285,286	CA	Situs	-	
Accum Def Inc Tax Balance	283	RES	1,061,061	ID	Situs	-	
Accum Def Inc Tax Balance	283	RES	283,318	OR	Situs	-	
Accum Def Inc Tax Balance	283	RES	23,609,789	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	(1,274,643)	UT	Situs	-	
Accum Def Inc Tax Balance	283	RES	2,121,596	WA	Situs	2,121,596	
Accum Def Inc Tax Balance	283	RES	83,234	WY-All	Situs	-	
Total Account 283			<u>66,400,555</u>			<u>5,039,315</u>	7.6.3
Net Change to Rate Base Tax Accounts			<u>(15,052,156)</u>			<u>(2,089,738)</u>	7.6.3

Description of Adjustment

The Company's per books data for income taxes is reported on a normalized basis. This restating adjustment converts the per books data for income taxes from a normalized basis to a partial flow-through basis, consistent with Order 06 and Order 07 in Docket No. UE-100749. This is accomplished by removing the deferred income tax benefits/expense and accumulated deferred income tax assets/liabilities for temporary book-tax differences that are not 1) required to be normalized by law, or 2) required to be normalized by Commission order.

Please refer to the Company's electronic workpapers for more detailed support for this adjustment.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Tax:							
Deferred Income Tax Expense	41010	RES	(18,276)	CN	7.0289%	(1,285)	
Deferred Income Tax Expense	41010	RES	(4,222,535)	CAEE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(116,738)	CAGE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(495,198)	CAGW	22.4742%	(111,292)	
Deferred Income Tax Expense	41010	RES	(1,862,508)	GPS	7.2044%	(134,182)	
Deferred Income Tax Expense	41010	RES	(2,729,531)	JBE	21.4158%	(584,552)	
Deferred Income Tax Expense	41010	RES	(5,821,753)	SO	7.2044%	(419,421)	
Deferred Income Tax Expense	41010	RES	(1,813,323)	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	(138,023)	ID	Situs	-	
Deferred Income Tax Expense	41010	RES	(339,759)	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	(24,223,488)	OTHER	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(79,884)	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	(144,335)	WA	Situs	(144,335)	
Deferred Income Tax Expense	41010	RES	(823,732)	WY-All	Situs	-	
Total 41010			<u>(42,829,083)</u>			<u>(1,395,066)</u>	7.6.4
Deferred Income Tax Expense	41110	RES	499,023	BADDEBT	12.4518%	62,137	
Deferred Income Tax Expense	41110	RES	2,944,468	CAEE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	431,845	CAGE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	117,296	CAGW	22.4742%	26,361	
Deferred Income Tax Expense	41110	RES	2,728,161	JBE	21.4158%	584,259	
Deferred Income Tax Expense	41110	RES	159,335	SG	8.1414%	12,972	
Deferred Income Tax Expense	41110	RES	884,760	SNP	6.8133%	60,281	
Deferred Income Tax Expense	41110	RES	1,097,796	SNPD	6.5496%	71,901	
Deferred Income Tax Expense	41110	RES	721,757	TROJD	22.4474%	162,016	
Deferred Income Tax Expense	41110	RES	12,462,510	SO	7.2044%	897,846	
Deferred Income Tax Expense	41110	RES	433,623	CA	Situs	-	
Deferred Income Tax Expense	41110	RES	248,555	ID	Situs	-	
Deferred Income Tax Expense	41110	RES	4,436,858	OR	Situs	-	
Deferred Income Tax Expense	41110	RES	11,655,614	OTHER	0.0000%	-	
Deferred Income Tax Expense	41110	RES	385,382	UT	Situs	-	
Deferred Income Tax Expense	41110	RES	(86,363)	WA	Situs	(86,363)	
Deferred Income Tax Expense	41110	RES	573,730	WY-All	Situs	-	
Total 41110			<u>39,694,350</u>			<u>1,791,410</u>	7.6.4
Net Deferred Tax Expense Change			<u>(3,134,733)</u>			<u>396,344</u>	7.6.4

Description of Adjustment

The Company's per books data for income taxes is reported on a normalized basis. This restating adjustment converts the per books data for income taxes from a normalized basis to a partial flow-through basis, consistent with Order 06 and Order 07 in Docket No. UE-100749. This is accomplished by removing the deferred income tax benefits/expense and accumulated deferred income tax assets/liabilities for temporary book-tax differences that are not 1) required to be normalized by law, or 2) required to be normalized by Commission order.

Please refer to the Company's electronic workpapers for more detailed support for this adjustment.

PacifiCorp
 Washington General Rate Case - December 2010
 Flow-Through Deferred Taxes - WCA Allocation

Factor			Total Company	
			Unadjusted	Flow-Through Adj.
190	CA	190CA	25,546	(25,546)
	FERC	190FERC	0	0
	IDU	190IDU	0	0
	OR	190OR	401,083	(401,083)
	OTHER	190OTHER	8,414,174	(8,414,174)
	UT	190UT	779	(779)
	WA	190WA	203,555	(203,555)
	WYP	190WYP	0	0
	WYU	190WYU	0	0
	S	S	9,045,137	(9,045,137)
	BADDEBT	190BADDEBT	3,365,927	(3,365,927)
	CAEE	190CAEE	1,479,051	(1,479,051)
	CAEW	190CAEW	262,659	(262,659)
	CAGE	190CAGE	36,647,423	(708,916)
	CAGW	190CAGW	1,816,118	(1,816,118)
	CIAC	190CIAC	0	0
	CN	190CN	64,727	(64,727)
	DITBAL	190DITBAL	0	0
	GPS	190GPS	0	0
	JBE	190JBE	(22,358,487)	(5,082,417)
	NUTIL	190NUTIL	0	0
	SCHMDEXP	190SCHMDEXP	0	0
	SE	190SE	3,775,885	(3,775,885)
	SG	190SG	936,878	(936,878)
	SGCT	190SGCT	0	0
	SNP	190SNP	0	0
	SNPD	190SNPD	748,913	(748,913)
SO	190SO	65,495,655	(65,495,655)	
SSGCH	190SSGCH	0	0	
TAXDEPR	190TAXDEPR	0	0	
TROJD	190TROJD	1,286,008	(1,286,008)	
			102,565,894	(94,068,291)
281	CA	281CA	0	0
	FERC	281FERC	0	0
	IDU	281IDU	0	0
	OR	281OR	0	0
	OTHER	281OTHER	0	0
	UT	281UT	0	0
	WA	281WA	0	0
	WYP	281WYP	0	0
	WYU	281WYU	0	0
	S	S	0	0
	BADDEBT	281BADDEBT	0	0
	CAEE	281CAEE	0	0
	CAEW	281CAEW	0	0
	CAGE	281CAGE	0	0
	CAGW	281CAGW	0	0
	CIAC	281CIAC	0	0
	CN	281CN	0	0
	DITBAL	281DITBAL	0	0
	GPS	281GPS	0	0
	JBE	281JBE	0	0
	NUTIL	281NUTIL	0	0
	SCHMDEXP	281SCHMDEXP	0	0
	SE	281SE	0	0
	SG	281SG	(6,147,781)	0
	SGCT	281SGCT	0	0
	SNP	281SNP	0	0
	SNPD	281SNPD	0	0
SO	281SO	0	0	
SSGCH	281SSGCH	0	0	
TAXDEPR	281TAXDEPR	0	0	
TROJD	281TROJD	0	0	
			(6,147,781)	0
	CA	282CA	0	0
	FERC	282FERC	0	0
	IDU	282IDU	0	0
	OR	282OR	0	0

Ref. 7.6

PacifiCorp
 Washington General Rate Case - December 2010
 Flow-Through Deferred Taxes - WCA Allocation

Factor		Total Company		
		Unadjusted	Flow-Through Adj.	
282	OTHER	282OTHER	0	0
	UT	282UT	0	0
	WA	282WA	0	0
	WYP	282WYP	0	0
	WYU	282WYU	0	0
	S	S	0	0
	BADDEBT	282BADDEBT	0	0
	CAEE	282CAEE	(6,005,798)	6,005,798
	CAEW	282CAEW	0	0
	CAGE	282CAGE	(5,483,627)	0
	CAGW	282CAGW	0	0
	CIAC	282CIAC	0	0
	CN	282CN	0	0
	DITBAL	282DITBAL	(2,482,309,547)	0
	GPS	282GPS	0	0
	JBE	282JBE	0	0
	NUTIL	282NUTIL	0	0
	SCHMDEXP	282SCHMDEXP	0	0
	SE	282SE	0	0
	SG	282SG	0	0
	SGCT	282SGCT	0	0
	SNP	282SNP	0	0
	SNPD	282SNPD	0	0
SO	282SO	1,999,606	6,609,782	
SSGCH	282SSGCH	0	0	
TAXDEPR	282TAXDEPR	0	0	
TROJD	282TROJD	0	0	
		(2,491,799,366)	12,615,580	Ref. 7.6
283	CA	283CA	(285,286)	285,286
	FERC	283FERC	0	0
	IDU	283IDU	(1,061,061)	1,061,061
	OR	283OR	(283,318)	283,318
	OTHER	283OTHER	(23,609,789)	23,609,789
	UT	283UT	1,274,643	(1,274,643)
	WA	283WA	(7,631,974)	2,121,596
	WYP	283WYP	(83,234)	83,234
	WYU	283WYU	0	0
	S	S	(31,680,019)	26,169,641
	BADDEBT	283BADDEBT	0	0
	CAEE	283CAEE	(1,769,191)	1,769,191
	CAEW	283CAEW	0	0
	CAGE	283CAGE	(3,029,070)	3,029,070
	CAGW	283CAGW	(2,922,050)	2,148,708
	CIAC	283CIAC	0	0
	CN	283CN	0	0
	DITBAL	283DITBAL	0	0
	GPS	283GPS	(5,684,422)	5,684,422
	JBE	283JBE	0	0
	NUTIL	283NUTIL	0	0
	SCHMDEXP	283SCHMDEXP	0	0
	SE	283SE	(3,579,941)	3,579,941
SG	283SG	(3,835,094)	4,264,594	
SGCT	283SGCT	0	0	
SNP	283SNP	(5,192,049)	5,192,049	
SNPD	283SNPD	0	0	
SO	283SO	(14,562,939)	14,562,939	
SSGCH	283SSGCH	0	0	
TAXDEPR	283TAXDEPR	0	0	
TROJD	283TROJD	0	0	
		(72,254,775)	66,400,555	Ref. 7.6
		(2,467,636,028)	(15,052,156)	Ref. 7.6
255	ITC84	255ITC84	(1,502,887)	0
	ITC85	255ITC85	(2,761,437)	0
	ITC86	255ITC86	(1,376,999)	0
	ITC88	255ITC88	(209,901)	0
	ITC89	255ITC89	(462,227)	0
	ITC90	255ITC90	(303,916)	0
		(6,617,367)	0	

PacifiCorp
 Washington General Rate Case - December 2010
 Flow-Through Deferred Taxes - WCA Allocation

Factor		Total Company		
		Unadjusted	Flow-Through Adj.	
Debits	CA	41010CA	1,813,323	(1,813,323)
	FERC	41010FERC	0	0
	IDU	41010IDU	138,023	(138,023)
	OR	41010OR	339,759	(339,759)
	OTHER	41010OTHER	24,223,488	(24,223,488)
	UT	41010UT	79,884	(79,884)
	WA	41010WA	467,597	(144,335)
	WYP	41010WYP	823,732	(823,732)
	WYU	41010WYU	0	0
	S	S	27,885,806	(27,562,544)
	BADDEBT	41010BADDEBT	0	0
	CAEE	41010CAEE	4,618,126	(4,222,535)
	CAGE	41010CAGE	148,062	(116,738)
	CAGW	41010CAGW	495,198	(495,198)
	CIAC	41010CIAC	0	0
	CN	41010CN	18,276	(18,276)
	GPS	41010GPS	24,704,090	(1,862,508)
	JBE	41010JBE	13,220,417	(2,729,531)
	NUTIL	41010NUTIL	0	0
	SCHMDEXP	41010SCHMDEXP	0	0
	SE	41010SE	407,411	0
	SG	41010SG	41,922,935	0
	SGCT	41010SGCT	0	0
	SNP	41010SNP	44,945,273	0
	SNPD	41010SNPD	0	0
	SO	41010SO	8,859,456	(5,821,753)
SSGCH	41010SSGCH	0	0	
TAXDEPR	41010TAXDEPR	934,697,178	0	
TROJD	41010TROJD	0	0	
		1,101,922,228	(42,829,083)	
Credits	CA	41110CA	(647,192)	433,623
	FERC	41110FERC	(32,676)	0
	IDU	41110IDU	(2,012,367)	248,555
	OR	41110OR	(6,772,878)	4,436,858
	OTHER	41110OTHER	(11,666,870)	11,655,614
	UT	41110UT	(11,154,035)	385,382
	WA	41110WA	(153,060)	(86,363)
	WYP	41110WYP	(2,057,525)	573,730
	WYU	41110WYU	0	0
	S	S	(34,496,603)	17,647,399
	BADDEBT	41110BADDEBT	(499,023)	499,023
	CAEE	41110CAEE	(2,944,468)	2,944,468
	CAGE	41110CAGE	(970,213)	431,845
	CAGW	41110CAGW	(2,021,840)	117,296
	CIAC	41110CIAC	(17,775,106)	0
	CN	41110CN	0	0
	GPS	41110GPS	0	0
	JBE	41110JBE	(9,489,000)	2,728,161
	NUTIL	41110NUTIL	0	0
	SCHMDEXP	41110SCHMDEXP	(214,973,756)	0
	SE	41110SE	0	0
	SG	41110SG	(6,562,546)	159,335
	SGCT	41110SGCT	0	0
	SNP	41110SNP	(28,801,933)	884,760
	SNPD	41110SNPD	(3,638,499)	1,097,796
	SO	41110SO	(17,583,311)	12,462,510
SSGCH	41110SSGCH	0	0	
TAXDEPR	41110TAXDEPR	0	0	
TROJD	41110TROJD	(721,757)	721,757	
		(340,478,055)	39,694,350	
		761,444,173	(3,134,733)	

Ref. 7.6.1

Ref. 7.6.1

Ref. 7.6.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Def Inc Tax Expense	41110	RES	(1,877,339)	WA	Situs	(1,877,339)	7.7.1
ADIT Balance	283	RES	953,690	WA	Situs	953,690	7.7.1

Description of Adjustment

The Company's per books provision for deferred income tax and the balance for accumulated deferred income tax are computed using the Company's blended federal and state statutory tax rate. State income taxes are a system cost for the Company that is not recoverable in Washington. Accordingly, after all adjustments are made to income taxes, this final restating adjustment is made to remove state income tax from the adjusted test year.

Description	Tax Rates	Def Inc Tax Expense	Pension Curtailment	ADIT State Balance
Total Deferred Income Tax Expense Allocated to Washington before removal of State tax portion		24,143,310		
Less: Pension Curtailment which is not in Rate Base			(386,326)	24,529,636
Def State Tax Rate in the Combined Deferred Tax Rate	2.951%			
Combined Deferred Tax Rate	37.951%			
Ratio of Deferred State Tax Rate to Combined Deferred Tax rate		7.775816%		7.775816%
Portion of Total Deferred Income Tax Expense related to State		1,877,339		1,907,379
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		(1,877,339)		953,690

Ref. 7.7

Ref. 7.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
ADIT Balance	282	RES	2,482,309,543	DITBAL	6.5780%	163,286,051	
Cholla SHL	190	RES	(35,938,507)	CAGE	0.0000%	-	
Accel Amort of Pollution Cntrl Facilities	281	RES	6,147,781	SG	8.1414%	500,514	
California	282	RES	(58,673,008)	CA	Situs	-	
Idaho	282	RES	(143,665,311)	ID	Situs	-	
FERC	282	RES	(2,148,695)	FERC	Situs	-	
Oregon	282	RES	(680,438,773)	OR	Situs	-	
Other	282	RES	(11,111,613)	OTHER	0.0000%	-	
Utah	282	RES	(1,040,510,076)	UT	Situs	-	
Washington	282	RES	(163,949,401)	WA	Situs	(163,949,401)	
Wyoming	282	RES	(320,531,739)	WY-All	Situs	-	
Total			<u>31,490,201</u>			<u>(162,836)</u>	7.8.1
Repair Deduction AMA Bal	282	RES	(7,498,893)	SG	8.1414%	(610,513)	7.8.1
Adjustment to Deferred Tax Expense:							
Depreciation Flow-Through ~ CA	41110	RES	156,731	CA	Situs	-	
Depreciation Flow-Through ~ FERC	41110	RES	9,837	FERC	Situs	-	
Depreciation Flow-Through ~ ID	41110	RES	105,926	ID	Situs	-	
Depreciation Flow-Through ~ OR	41110	RES	(95,704)	OR	Situs	-	
Depreciation Flow-Through ~ OTHER	41110	RES	24,189	OTHER	0.0000%	-	
Depreciation Flow-Through ~ UT	41110	RES	1,171,363	UT	Situs	-	
Depreciation Flow-Through ~ WA	41110	RES	20,913	WA	Situs	20,913	
Depreciation Flow-Through ~ WY	41110	RES	(79,076)	WY-All	Situs	-	
Total			<u>1,314,179</u>			<u>20,913</u>	7.8.1

Description of Adjustment

This restating adjustment reports the Company's property-related accumulated deferred income tax balances on a jurisdictional basis using jurisdictionally allocated results from the Company's tax fixed asset system.

This adjustment also reflects the known and measurable change to the accumulated deferred income tax balances for guidance received from the Internal Revenue Service (Rev. Proc. 2011-26) on March 29, 2011, which affected the Company's estimate of bonus depreciation for assets placed in service during 2010. This resulted in an adjustment to deferred income tax expense for depreciation flow-through.

PacificCorp
Washington General Rate Case - December 2010
ADT Balance Adjustment

Book Tax Difference Description	#	Total Company		WCA Factor	%	WASHINGTON Allocation		Other Adj.	Adjusted
		Per Books	Adjustment			Commission Basis	Adjusted		
Cholla SHL (Tax Int. - Tax Rent)	105.221	35,938,507	(35,938,507)	SG	0.0000%	0	0	0	0
Accelerated Pollution Control Facilities Depreciation	105.128	(6,147,781)	6,147,781	CAGE	8.1414%	(500,514)	0	500,514	0
30% capitalized labor costs for Power tax input	105.100	12,329,185	(12,329,185)	DITBAL	6.5780%	811,012	0	(811,012)	0
Regulatory Adjustment - Depreciation Flow-Through	105.115	100,658,542	(100,658,542)	DITBAL	6.5780%	(6,621,308)	0	6,621,308	0
Book Depreciation	105.120	1,223,457,389	(1,223,457,389)	DITBAL	6.5780%	80,478,893	0	(80,478,893)	0
Repair Deduction	105.122	(117,756,234)	117,756,234	DITBAL	6.5780%	(7,745,992)	0	7,745,992	0
Sec 481a Adjustment - Repair Deduction	105.123	(207,864,390)	207,864,390	DITBAL	6.5780%	(13,673,297)	0	13,673,297	0
Tax Depreciation	105.125	(3,280,561,791)	3,280,561,791	DITBAL	6.5780%	(215,794,996)	0	215,794,996	0
CIAC	105.130	(181,801,023)	181,801,023	DITBAL	6.5780%	11,958,851	0	(11,958,851)	0
Capitalized Depreciation	105.137	(10,256,981)	10,256,981	DITBAL	6.5780%	(674,703)	0	674,703	0
Reimbursements	105.140	23,474,618	(23,474,618)	DITBAL	6.5780%	1,544,158	0	(1,544,158)	0
AFUDC	105.141	(152,090,912)	152,090,912	DITBAL	6.5780%	(10,004,524)	0	10,004,524	0
Avoided Costs	105.142	131,215,088	(131,215,088)	DITBAL	6.5780%	8,631,314	0	(8,631,314)	0
Capitalization of Test Energy	105.146	1,253,552	(1,253,552)	DITBAL	6.5780%	82,459	0	(82,459)	0
\$1031 Exchange	105.147	(167,375)	167,375	DITBAL	6.5780%	(11,010)	0	11,010	0
Mine Safety Sec 179e Election -PPW	105.148	(30,220)	30,220	DITBAL	6.5780%	(1,988)	0	1,988	0
Gain / (Loss) on Prop. Disposition	105.152	(66,363,572)	66,363,572	DITBAL	6.5780%	(4,365,389)	0	4,365,389	0
Coal Mine Development	105.165	(4,536,771)	4,536,771	DITBAL	6.5780%	(298,428)	0	298,428	0
Coal Mine Extension	105.170	(3,484,905)	3,484,905	DITBAL	6.5780%	(229,237)	0	229,237	0
Removal Costs	105.175	(111,919,231)	111,919,231	DITBAL	6.5780%	(7,362,035)	0	7,362,035	0
ADR Repair Allowance 3115	105.185	2,163,207	(2,163,207)	DITBAL	6.5780%	142,296	0	(142,296)	0
Book Gain/Loss on Land Sales	105.170	1,991,114	(1,991,114)	DITBAL	6.5780%	130,975	0	(130,975)	0
R & E - Sec.174 Deduction	320.210	(10,451,580)	10,451,580	DITBAL	6.5780%	(687,504)	0	687,504	0
Reclass to Pollution Control Facilities Depreciation		6,147,781	(6,147,781)	DITBAL	6.5780%	404,400	0	(404,400)	0
Accumulated Deferred Income Taxes (CA)		0	(58,673,008)	CA	0.0000%	0	0	0	0
Accumulated Deferred Income Taxes (FERC)		0	(2,148,695)	FERC	0.0000%	0	0	0	0
Accumulated Deferred Income Taxes (IDU)		0	(143,665,311)	IDU	0.0000%	0	0	0	0
Accumulated Deferred Income Taxes (OR)		0	(680,438,773)	OR	0.0000%	0	0	0	0
Accumulated Deferred Income Taxes (OTHER)		0	(11,111,613)	OTHER	0.0000%	0	0	0	0
Accumulated Deferred Income Taxes (UT)		0	(1,040,510,076)	UT	0.0000%	0	0	0	0
Accumulated Deferred Income Taxes (WA)		0	(163,949,401)	WA	100.0000%	0	(163,949,401)	0	(163,949,401)
Accumulated Deferred Income Taxes (WY)		0	(320,531,739)	WYP	0.0000%	0	0	0	0
		(2,452,518,821)	31,490,205			(163,786,567)		(162,834)	(163,949,401)
			Ref. 7.8					(610,513)	(610,513)
Sec. 481a Adjustment - Repair Deduction		(2,452,518,821)	(7,498,893)	SG	8.1414%	0	0	(773,347)	(164,559,914)
			Ref. 7.8						
		(2,452,518,821)	23,991,312			(163,786,567)			

Book Tax Difference Description	#	PowerTax Report #166		WCA Factor	%	WASHINGTON Allocation		Other Adj.	Adjusted
		Case 587	Case 600			Commission Basis	Adjusted		
Accumulated Deferred Income Taxes (CA)	**	(213,569)	(56,838)	CA	0.0000%	0	0	0	0
Accumulated Deferred Income Taxes (FERC)	**	(32,676)	(22,839)	FERC	0.0000%	0	0	0	0
Accumulated Deferred Income Taxes (IDU)	**	(1,763,812)	(1,657,886)	IDU	0.0000%	0	0	0	0
Accumulated Deferred Income Taxes (OR)	**	(2,336,020)	(2,431,724)	OR	0.0000%	0	0	0	0
Accumulated Deferred Income Taxes (OTHER)	**	(11,254)	12,935	OTHER	0.0000%	0	0	0	0
Accumulated Deferred Income Taxes (UT)	**	(10,768,653)	(9,597,290)	UT	0.0000%	0	0	0	0
Accumulated Deferred Income Taxes (WA)	**	939,038	959,951	WA	100.0000%	0	959,038	20,913	959,951
Accumulated Deferred Income Taxes (WY)	**	(1,483,795)	(1,562,671)	WYP	0.0000%	0	0	0	0
Total		(15,670,741)	(14,356,562)			939,038		20,913	959,951
			Ref. 7.8						

** Derived from jurisdictional reports from the Company's tax fixed asset system. Please refer to the Company's electronic workpapers for more detailed support for this adjustment.

***Out-of-system calculation, reversing over four years pursuant to the Internal Revenue Code

	8.1	8.2	8.3	8.4	8.5	8.6	
Total Normalized	Customer Service Deposits	Jim Bridger Mine Rate Base Adjustment	Environmental Remediation Adjustment	Customer Advances for Construction	Removal of Colstrip #4 AFUDC	Miscellaneous Rate Base	
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	(3,000,000)	-	-	-	-	-	
6 Total Operating Revenues	(3,000,000)	-	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	(107,277)	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	(23,470)	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	76,773	-	76,773	-	-	-	
19 Total O&M Expenses	(53,974)	-	76,773	-	-	-	
20 Depreciation	(17,991)	-	-	-	(17,991)	-	
21 Amortization	(577,160)	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(330,554)	(3,526)	130,593	-	-	-	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	(340,464)	-	12,720	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	10,074	10,074	-	-	-	-	
28 Total Operating Expenses:	(1,310,069)	6,548	220,086	-	(17,991)	-	
29							
30 Operating Rev For Return:	(1,689,931)	(6,548)	(220,086)	-	17,991	-	
31							
32 Rate Base:							
33 Electric Plant In Service	57,008,379	-	58,989,056	-	(423,016)	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	(5,548,269)	-	385,036	164,613	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	(2,240,510)	-	-	-	-	(1,858,462)	
39 Fuel Stock	(4,907,986)	-	-	-	-	(4,907,986)	
40 Material & Supplies	(7,435,681)	-	-	-	-	(7,435,681)	
41 Working Capital	(3,098,081)	-	-	-	-	(3,098,081)	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	(102,469)	-	-	-	-	-	
44 Total Electric Plant:	33,675,383	-	59,374,091	164,613	(423,016)	(17,300,210)	
45							
46 Deductions:							
47 Accum Prov For Deprec	(25,269,963)	-	(26,791,409)	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	1,319,969	-	-	(261,734)	-	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	(293,988)	-	-	-	(293,988)	-	
52 Customer Service Deposits	(3,291,206)	(3,291,206)	-	-	-	-	
53 Miscellaneous Deductions	1,180,944	-	-	-	-	-	
54							
55 Total Deductions:	(26,354,244)	(3,291,206)	(26,791,409)	(261,734)	(293,988)	-	
56							
57 Total Rate Base:	7,321,139	(3,291,206)	32,582,683	(97,121)	(293,988)	(17,300,210)	
58							
59							
60 Estimated ROE impact	-0.551%	0.044%	-0.436%	-0.058%	0.004%	0.011%	0.247%
61 Estimated Price Change	3,638,307	(400,160)	4,066,072	342,726	(36,687)	(81,795)	(2,158,935)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,360,949)	(10,074)	-	(76,773)	-	17,991	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	(530,033)	-	-	(33,516)	-	-	
71 Schedule "M" Deductions	(1,946,541)	-	-	(483,412)	-	17,991	
72 Income Before Tax	(944,441)	(10,074)	-	373,123	-	-	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	(944,441)	(10,074)	-	373,123	-	-	
77							
78 Federal Income Taxes	(330,554)	(3,526)	-	130,593	-	-	

	8.6.1 (Cont.) Miscellaneous Rate Base	8.6.2 (Cont. 2) Miscellaneous Rate Base	8.7 Powerdale Hydro Removal	8.8 Reg Asset Amortization Adjustment	8.9 Trojan Removal Adjustment	8.10 Condit Hydro Removal Adjustment	0
1 Operating Revenues:							0
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	(3,000,000)	-	-	-
6 Total Operating Revenues	-	-	-	(3,000,000)	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	(15,030)	-	-	(92,247)	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	(23,470)	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	(15,030)	(23,470)	-	(92,247)	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	(402,432)	-	(174,729)	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	71,785	480,053	(1,050,000)	8,255	32,286	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	(362,097)	8,913	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	71,785	(299,506)	(1,064,557)	(166,474)	(59,960)	-
29							
30 Operating Rev For Return:	-	(71,785)	299,506	(1,935,443)	166,474	59,960	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	(1,557,661)	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(2,843,528)	-	(213,317)	(3,041,073)	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(382,048)	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	(102,469)	-	-
44 Total Electric Plant:	(3,225,576)	-	(213,317)	(3,041,073)	(102,469)	(1,557,661)	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	1,521,445	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	(102,417)	1,684,120	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	1,180,944	-	-
54							
55 Total Deductions:	-	-	(102,417)	1,684,120	1,180,944	1,521,445	-
56							
57 Total Rate Base:	(3,225,576)	-	(315,734)	(1,356,953)	1,078,475	(36,215)	-
58							
59							
60 Estimated ROE impact	0.045%	-0.019%	0.085%	-0.502%	0.030%	0.017%	0.000%
61 Estimated Price Change	(402,527)	115,739	(522,296)	2,951,186	(133,821)	(101,194)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	417,462	(2,976,530)	174,729	92,247	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	(148,467)	102,329	(23,471)	(426,908)	-	-
71 Schedule "M" Deductions	-	(353,567)	(851,788)	-	(275,765)	-	-
72 Income Before Tax	-	205,099	1,371,579	(3,000,000)	23,586	92,247	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable income	-	205,099	1,371,579	(3,000,000)	23,586	92,247	-
77							
78 Federal Income Taxes	-	71,785	480,053	(1,050,000)	8,255	32,286	-

	8.1	8.2	8.3	8.4	8.5	8.6	
	Customer Service	Jim Bridger Mine	Environmental	Customer	Removal of	Miscellaneous	
Total Normalized	Deposits	Rate Base	Remediation	Advances for	Colstrip #4	Rate Base	
		Adjustment	Adjustment	Construction	AFUDC		
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	
6 Total Operating Revenues	-	-	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	76,773	-	-	76,773	-	-	
19 Total O&M Expenses	76,773	-	-	76,773	-	-	
20 Depreciation	(17,991)	-	-	-	(17,991)	-	
21 Amortization	(174,729)	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	207,107	(3,526)	-	130,593	-	-	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	12,720	-	-	12,720	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	10,074	10,074	-	-	-	-	
28 Total Operating Expenses:	113,954	6,548	-	220,086	(17,991)	-	
29							
30 Operating Rev For Return:	(113,954)	(6,548)	-	(220,086)	17,991	-	
31							
32 Rate Base:							
33 Electric Plant In Service	58,566,040	-	58,989,056	-	(423,016)	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	(2,293,879)	-	385,036	164,613	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	(2,240,510)	-	-	-	-	(1,858,462)	
39 Fuel Stock	(4,907,986)	-	-	-	-	(4,907,986)	
40 Material & Supplies	(7,435,681)	-	-	-	-	(7,435,681)	
41 Working Capital	(3,098,081)	-	-	-	-	(3,098,081)	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	(102,469)	-	-	-	-	-	
44 Total Electric Plant:	38,487,434	-	59,374,091	164,613	(423,016)	(17,300,210)	
45							
46 Deductions:							
47 Accum Prov For Deprec	(26,791,409)	-	(26,791,409)	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	(261,734)	-	-	(261,734)	-	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	(293,988)	-	-	-	(293,988)	-	
52 Customer Service Deposits	(3,291,206)	(3,291,206)	-	-	-	-	
53 Miscellaneous Deductions	1,180,944	-	-	-	-	-	
54							
55 Total Deductions:	(29,457,392)	(3,291,206)	(26,791,409)	(261,734)	(293,988)	-	
56							
57 Total Rate Base:	9,030,042	(3,291,206)	32,582,683	(97,121)	(293,988)	(17,300,210)	
58							
59							
60 Estimated ROE impact	-0.155%	0.044%	-0.436%	-0.058%	0.004%	0.011%	0.247%
61 Estimated Price Change	1,310,610	(400,160)	4,066,072	342,726	(36,687)	(81,795)	(2,158,935)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	105,872	(10,074)	-	(76,773)	-	17,991	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	(608,891)	-	-	(33,516)	-	-	
71 Schedule "M" Deductions	(1,094,753)	-	-	(483,412)	-	17,991	
72 Income Before Tax	591,734	(10,074)	-	373,123	-	-	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	591,734	(10,074)	-	373,123	-	-	
77							
78 Federal Income Taxes	207,107	(3,526)	-	130,593	-	-	

	8.6.1 (Cont.) Miscellaneous Rate Base	8.6.2 (Cont. 2) Miscellaneous Rate Base	8.7 Powerdale Hydro Removal	8.8 Reg Asset Amortization Adjustment	8.9 Trojan Removal Adjustment	8.10 Condit Hydro Removal Adjustment	0 0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	(174,729)	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	71,785	-	-	8,255	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	71,785	-	-	(166,474)	-	-
29							
30 Operating Rev For Return:	-	(71,785)	-	-	166,474	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(2,843,528)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(382,048)	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	(102,469)	-	-
44 Total Electric Plant:	(3,225,576)	-	-	-	(102,469)	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	1,180,944	-	-
54							
55 Total Deductions:	-	-	-	-	1,180,944	-	-
56							
57 Total Rate Base:	(3,225,576)	-	-	-	1,078,475	-	-
58							
59							
60 Estimated ROE impact	0.045%	-0.019%	0.000%	0.000%	0.030%	0.000%	0.000%
61 Estimated Price Change	(402,527)	115,739	-	-	(133,821)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	174,729	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	(148,467)	-	-	(426,908)	-	-
71 Schedule "M" Deductions	-	(353,567)	-	-	(275,765)	-	-
72 Income Before Tax	-	205,099	-	-	23,586	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	205,099	-	-	23,586	-	-
77							
78 Federal Income Taxes	-	71,785	-	-	8,255	-	-

	8.1	8.2	8.3	8.4	8.5	8.6
	Customer Service	Jim Bridger Mine	Environmental	Customer	Removal of	Miscellaneous
Total Normalized	Deposits	Rate Base	Remediation	Advances for	Colstrip #4	Rate Base
		Adjustment	Adjustment	Construction	AFUDC	
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(3,000,000)	-	-	-	-	-
6 Total Operating Revenues	(3,000,000)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(107,277)	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	(23,470)	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(130,747)	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	(402,432)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(537,661)	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(353,184)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(1,424,024)	-	-	-	-	-
29						
30 Operating Rev For Return:	(1,575,976)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(1,557,661)	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(3,254,390)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(4,812,051)	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	1,521,445	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,581,703	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	3,103,148	-	-	-	-	-
56						
57 Total Rate Base:	(1,708,903)	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-0.398%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	2,327,696	-	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,466,821)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	78,858	-	-	-	-	-
71 Schedule "M" Deductions	(851,788)	-	-	-	-	-
72 Income Before Tax	(1,536,175)	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(1,536,175)	-	-	-	-	-
77						
78 Federal Income Taxes	(537,661)	-	-	-	-	-

	8.6.1 (Cont.) Miscellaneous Rate Base	8.6.2 (Cont. 2) Miscellaneous Rate Base	8.7 Powerdale Hydro Removal	8.8 Reg Asset Amortization Adjustment	8.9 Trojan Removal Adjustment	8.10 Condit Hydro Removal Adjustment	0	0
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	(3,000,000)	-	-	-	-
6 Total Operating Revenues	-	-	-	(3,000,000)	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	(15,030)	-	-	(92,247)	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	(23,470)	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	(15,030)	(23,470)	-	(92,247)	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	(402,432)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	480,053	(1,050,000)	-	32,286	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	(362,097)	8,913	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	(299,506)	(1,064,557)	-	(59,960)	-	-
29								
30 Operating Rev For Return:	-	-	299,506	(1,935,443)	-	59,960	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	(1,557,661)	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	(213,317)	(3,041,073)	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	(213,317)	(3,041,073)	-	(1,557,661)	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	1,521,445	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	(102,417)	1,684,120	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	(102,417)	1,684,120	-	1,521,445	-	-
56								
57 Total Rate Base:	-	-	(315,734)	(1,356,953)	-	(36,215)	-	-
58								
59								
60 Estimated ROE impact	0.000%	0.000%	0.086%	-0.501%	0.000%	0.017%	0.000%	
61 Estimated Price Change	-	-	(522,296)	2,951,186	-	(101,194)	-	
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	-	-	417,462	(2,976,530)	-	92,247	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	102,329	(23,471)	-	-	-	-
71 Schedule "M" Deductions	-	-	(851,788)	-	-	-	-	-
72 Income Before Tax	-	-	1,371,579	(3,000,000)	-	92,247	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	-	-	1,371,579	(3,000,000)	-	92,247	-	-
77								
78 Federal Income Taxes	-	-	480,053	(1,050,000)	-	32,286	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
WA Customer Service Deposit Interest	4311	RES	10,074	WA	Situs	10,074	8.1.1
Adjustment to Rate Base							
WA Customer Service Deposits	235	RES	(3,291,206)	WA	Situs	(3,291,206)	8.1.1

Description of Adjustment

This restating adjustment includes customer service deposits as a reduction to rate base. It also reflects the interest paid on the customer service deposits. This adjustment was included in the Company's rebuttal case and accepted by the Washington Commission in its final order in Docket No. UE-061546 and also is consistent with the last three cases Docket No. UE-UE-080220, UE-090205, and UE-100749.

PacifiCorp
 Washington General Rate Case - December 2010
 WA Customer Service Deposits
 12 Months Ended December 2010

Interest Expense on CSS Customer Deposits (Normalized)

GL 585100	Month	Amount	
	Jan-10	935	
	Feb-10	1,033	
	Mar-10	543	
	Apr-10	863	
	May-10	837	
	Jun-10	603	
	Jul-10	846	
	Aug-10	746	
	Sep-10	1,392	
	Oct-10	741	
	Nov-10	694	10,074 *
	Dec-10	12,614	Ref. 8.1

GL Accounts 230140, 115050

	Month	Balance	
	Dec-09	(3,081,744)	
	Jan-10	(3,289,924)	
	Feb-10	(3,346,419)	
	Mar-10	(3,354,003)	
	Apr-10	(3,346,998)	
	May-10	(3,349,641)	
	Jun-10	(3,273,759)	
	Jul-10	(3,284,359)	
	Aug-10	(3,250,418)	
	Sep-10	(3,271,277)	
	Oct-10	(3,270,739)	
	Nov-10	(3,270,870)	
	Dec-10	(3,290,371)	
	Average WA Customer Service Deposits	(3,291,206)	Ref. 8.1

* Normalized interest expense is calculated as the average amount per month for January 2010 through November 2010 multiplied by 12 to avoid overstating interest expense by using December 2010 data, which includes a true-up entry.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Coal Mine	399	RES	275,445,793	JBE	21.416%	58,989,056	8.2.1
Misc. Deferred Debits	186M	RES	1,797,901	JBE	21.416%	385,036	8.2.1
Mining Plant Accumulated Depr.	108MP	RES	<u>(125,100,847)</u>	JBE	21.416%	<u>(26,791,409)</u>	8.2.1
Dec 2010 AMA Balance			152,142,847			32,582,683	

Description of Adjustment

PacifiCorp owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 -Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This restating adjustment is necessary to properly reflect the BCC plant investment based on actual AMA balances for the 12-month period ended December 2010. The Bridger Mine adjustment was stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since. The Bridger Mine balance has been adjusted by the production factor as outlined on adjustment page 9.1.

PacifiCorp
 Washington General Rate Case - December 2010
 Bridger Mine Rate Base
 WCA Average of Monthly Averages
 (000's)

Bridger Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	PacifiCorp Share (66.67%) AMA
Description	FERC Account	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10		
Structure, Equipment, Mine Dev.	399	390,747	395,131	395,713	415,704	416,338	417,173	417,072	418,156	417,813	417,433	419,374	420,395	424,697	275,446	
Deferred Long Wall Costs	186M	1,445	2,232	3,827	3,900	3,704	3,373	3,016	2,608	2,337	2,056	2,061	1,698	1,653	1,798	
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Depreciation	108MP	(176,428)	(178,456)	(179,918)	(182,230)	(184,570)	(186,930)	(188,480)	(188,838)	(190,844)	(192,248)	(194,562)	(196,908)	(199,235)	(125,101)	
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL RATE BASE		215,764	218,907	219,623	237,375	235,472	233,616	231,608	231,926	229,307	227,241	226,873	225,184	227,116	152,143	

Ref. 8.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Environmental Cost Amort	925	RES	(1,559,524)	SO	7.204%	(112,354)	8.3.1
Add back Third West Amort	925	RES	343,657	SO	7.204%	24,758	8.3.1
Add Minor Remediation Projects Cost	925	RES	2,281,510	SO	7.204%	164,368	8.3.1
Total			<u>1,065,643</u>			<u>76,773</u>	8.3.1
Adjustment to Rate Base:							
Remove Environmental Regulatory Asset	182M	RES	(8,083,961)	SO	7.204%	(582,399)	8.3.1
Remove Environmental Regulatory Asset	182M	RES	626,558	WA	Situs	626,558	8.3.1
Remove Environmental Regulatory Asset	182M	RES	112,263	CAEW	22.324%	25,062	8.3.1
Add Third West Regulatory Asset	182M	RES	1,324,074	SO	7.204%	95,391	8.3.1
			<u>(6,021,065)</u>			<u>164,613</u>	
Adjustment to Tax							
Schedule M Addition	SCHMDT	RES	(6,709,980)	SO	7.204%	(483,412)	8.3.4
Schedule M Addition	SCHMAT	RES	(58,274)	WA	Situs	(58,274)	
Def Inc Tax Expense	41110	RES	22,116	WA	Situs	22,116	
ADIT Balance	283	RES	(225,532)	WA	Situs	(225,532)	8.3.4
Schedule M Addition	SCHMAT	RES	343,657	SO	7.204%	24,758	
Def Inc Tax Expense	41110	RES	(130,421)	SO	7.204%	(9,396)	
ADIT Balance	283	RES	(502,499)	SO	7.204%	(36,202)	

Description of Adjustment

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the Company's treatment of environmental remediation costs in Docket UE-031658. The Commission authorized the company to record and defer costs prudently incurred in connection with its environmental remediation program. Additional costs of existing projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through Fiscal Year 2005 are to be deferred and amortized over a ten-year period. These costs, subject to deferral, only include those amounts paid to outside vendors or contractors and do not include internal employee or legal costs. Currently, only one project, the Third West Substation Cleanup, can be deferred. This restating adjustment removes the balance and amortization from FERC accounts 182.391 and 925, except for the Third West Substation Cleanup, and then adds back the cost for small remediation projects that cannot be deferred, per the Commission's 2005 order.

PacifiCorp
Washington General Rate Case - December 2010
Environmental Remediation

Page 8.3.1

Detail of Adjustment to Amortization Expense:

Remove All Booked Environmental Amortization - GL 566700 & 566710	(1,559,524)	Ref 8.3
Add Third West Amortization	343,657	Ref 8.3.2
Add back minor remediation projects from GL 566700 & 566710	2,281,510	Ref 8.3.5
Adjustment to Acct 925	<u>1,065,643</u>	Ref 8.3

Detail of Adjustment to Rate Base:

Remove Actual FERC Acct 1823910 - Dec 2010 WA AMA Balance - SO	8,083,961	B16 pg. 2-3
Remove Actual FERC Acct 1823910 - Dec 2010 WA AMA Balance - WA	(626,558)	B16 pg. 3
Remove Actual FERC Acct 1823910 - Dec 2010 WA AMA Balance - CAEW	(112,263)	B16 pg. 3
Add Third West - Average of Monthly Averages (December 2010)	1,324,074	Ref 8.3.3

PacifiCorp
 Washington General Rate Case - December 2010
 Environmental Remediation

Amortization 12ME December 2010 343,657 Ref 8.3

Description	Date	Amortization	Balance	
3rd West Sub. Clean-up	Mar-05		\$ 4,291,773.25	
	Apr-05			
	May-05			
	Jun-05			
Transfers	Jul-05	\$ (1,212,815.31)		
Activity	Aug-05	\$ 357,614.60		
	Sep-05			
	Oct-05			
	Nov-05			
	Dec-05			
	Jan-06			
	Feb-06			
Amortization	Mar-06	\$ (651,954.98)	\$ 2,784,617.56	2,784,618
	Apr-06	(28,638.11)	\$ 2,755,979.46	
	May-06	(28,638.11)	\$ 2,727,341.35	
	Jun-06	(28,638.11)	\$ 2,698,703.25	
	Jul-06	(28,638.11)	\$ 2,670,065.14	
	Aug-06	(28,638.11)	\$ 2,641,427.04	
	Sep-06	(28,638.11)	\$ 2,612,788.93	
	Oct-06	(28,638.11)	\$ 2,584,150.83	
	Nov-06	(28,638.11)	\$ 2,555,512.72	
	Dec-06	(28,638.11)	\$ 2,526,874.62	
	Jan-07	(28,638.11)	\$ 2,498,236.51	
	Feb-07	(28,638.11)	\$ 2,469,598.41	
	Mar-07	(28,638.11)	\$ 2,440,960.30	
	Apr-07	(28,638.11)	\$ 2,412,322.20	
	May-07	(28,638.11)	\$ 2,383,684.09	
	Jun-07	(28,638.11)	\$ 2,355,045.99	
	Jul-07	(28,638.11)	\$ 2,326,407.88	
	Aug-07	(28,638.11)	\$ 2,297,769.78	
	Sep-07	(28,638.11)	\$ 2,269,131.67	
	Oct-07	(28,638.11)	\$ 2,240,493.57	
	Nov-07	(28,638.11)	\$ 2,211,855.46	
	Dec-07	(28,638.11)	\$ 2,183,217.36	
	Jan-08	(28,638.11)	\$ 2,154,579.25	
	Feb-08	(28,638.11)	\$ 2,125,941.15	
	Mar-08	(28,638.11)	\$ 2,097,303.04	
	Apr-08	(28,638.11)	\$ 2,068,664.94	
	May-08	(28,638.11)	\$ 2,040,026.83	
	Jun-08	(28,638.11)	\$ 2,011,388.73	
	Jul-08	(28,638.11)	\$ 1,982,750.62	
	Aug-08	(28,638.11)	\$ 1,954,112.52	
	Sep-08	(28,638.11)	\$ 1,925,474.41	
	Oct-08	(28,638.11)	\$ 1,896,836.31	
	Nov-08	(28,638.11)	\$ 1,868,198.20	
	Dec-08	(28,638.11)	\$ 1,839,560.10	
	Jan-09	(28,638.11)	\$ 1,810,921.99	
	Feb-09	(28,638.11)	\$ 1,782,283.89	
	Mar-09	(28,638.11)	\$ 1,753,645.78	
	Apr-09	(28,638.11)	\$ 1,725,007.68	

PacifiCorp
 Washington General Rate Case - December 2010
 Environmental Remediation

Amortization 12ME December 2010

343,657 Ref 8.3

Description	Date	Amortization	Balance		
Amortization continued	May-09	(28,638.11)	\$ 1,696,369.57		
	Jun-09	(28,638.11)	\$ 1,667,731.47		
	Jul-09	(28,638.11)	\$ 1,639,093.36		
	Aug-09	(28,638.11)	\$ 1,610,455.26		
	Sep-09	(28,638.11)	\$ 1,581,817.15		
	Oct-09	(28,638.11)	\$ 1,553,179.05		
	Nov-09	(28,638.11)	\$ 1,524,540.94		
	Dec-09	(28,638.11)	\$ 1,495,902.84		
	Jan-10	(28,638.11)	\$ 1,467,264.73		
	Feb-10	(28,638.11)	\$ 1,438,626.63		
	Mar-10	(28,638.11)	\$ 1,409,988.52		
	Apr-10	(28,638.11)	\$ 1,381,350.42		
	May-10	(28,638.11)	\$ 1,352,712.31		
	Jun-10	(28,638.11)	\$ 1,324,074.21		
	Jul-10	(28,638.11)	\$ 1,295,436.10		
	Aug-10	(28,638.11)	\$ 1,266,798.00		
	Sep-10	(28,638.11)	\$ 1,238,159.89		
	Oct-10	(28,638.11)	\$ 1,209,521.79		
	Nov-10	(28,638.11)	\$ 1,180,883.68		
	Dec-10	(28,638.11)	\$ 1,152,245.58	<u>Dec 2010 AMA</u>	<u>ADIT AMA Bal</u>
				1,324,074	(502,499)
	Jan-11	(28,638.11)	\$ 1,123,607.47	Ref 8.3	
	Feb-11	(28,638.11)	\$ 1,094,969.37		
	Mar-11	(28,638.11)	\$ 1,066,331.26		
	Apr-11	(28,638.11)	\$ 1,037,693.16		
	May-11	(28,638.11)	\$ 1,009,055.05		
	Jun-11	(28,638.11)	\$ 980,416.95		
	Jul-11	(28,638.11)	\$ 951,778.84		
	Aug-11	(28,638.11)	\$ 923,140.74		
	Sep-11	(28,638.11)	\$ 894,502.63		
	Oct-11	(28,638.11)	\$ 865,864.53		
	Nov-11	(28,638.11)	\$ 837,226.42		
	Dec-11	(28,638.11)	\$ 808,588.32		
	Jan-12	(28,638.11)	\$ 779,950.21		
	Feb-12	(28,638.11)	\$ 751,312.11		
	Mar-12	(28,638.11)	\$ 722,674.00		
	Apr-12	(28,638.11)	\$ 694,035.90		
	May-12	(28,638.11)	\$ 665,397.79		
	Jun-12	(28,638.11)	\$ 636,759.69		
	Jul-12	(28,638.11)	\$ 608,121.58		
	Aug-12	(28,638.11)	\$ 579,483.48		
	Sep-12	(28,638.11)	\$ 550,845.37		
	Oct-12	(28,638.11)	\$ 522,207.27		
	Nov-12	(28,638.11)	\$ 493,569.16		
	Dec-12	(28,638.11)	\$ 464,931.06		
	Jan-13	(28,638.11)	\$ 436,292.95		
	Feb-13	(28,638.11)	\$ 407,654.85		
	Mar-13	(28,638.11)	\$ 379,016.74		
	Apr-13	(28,638.11)	\$ 350,378.64		
	May-13	(28,638.11)	\$ 321,740.53		
	Jun-13	(28,638.11)	\$ 293,102.43		
	Jul-13	(28,638.11)	\$ 264,464.32		
	Aug-13	(28,638.11)	\$ 235,826.22		
	Sep-13	(28,638.11)	\$ 207,188.11		
	Oct-13	(28,638.11)	\$ 178,550.01		
	Nov-13	(28,638.11)	\$ 149,911.90		
	Dec-13	(28,638.11)	\$ 121,273.80		
	Jan-14	(28,638.11)	\$ 92,635.69		
	Feb-14	(28,638.11)	\$ 63,997.59		
	Mar-14	(28,638.11)	\$ 35,359.48		
	Apr-14	(28,638.11)	\$ 6,721.38		
	May-14	(6,721.38)	\$ -		

PacifiCorp
Washington General Rate Case - December 2010
Environmental Remediation WA
Adjustment to Taxes Detail

Account	Secondary	Description	Unadjusted Dec-10	Book Amortization	Adjusted Amount	Incremental Adjustment	To. 8.3
4099300	415300	Hazardous Waste Clean-up Costs	6,709,980		-	(6,709,980)	SO To. 8.3
4098300	415300	Hazardous Waste Clean-up Costs		343,657	343,657	343,657	SO To. 8.3
4098300	415301	Environmental Costs WA	58,274		-	(58,274)	WA To. 8.3
			<u>6,651,706</u>		<u>343,657</u>	<u>6,995,363</u>	
41010	415300	Hazardous Waste Clean-up Costs	2,546,505		2,546,505 *	-	SO
41110	415300	Hazardous Waste Clean-up Costs		(130,421)	(130,421)	(130,421)	SO To. 8.3
41110	415301	Environmental Costs WA	(22,116)		-	22,116	WA To. 8.3
			<u>(22,116)</u>		<u>(130,421)</u>	<u>(108,305)</u>	
283	287634	DTL 415.300 Environmental Clean-up Accru	(4,264,594)		(4,264,594) *	-	SG
283	287634	DTL 415.300 Environmental Clean-up Accru	-		(502,499)	(502,499)	SO To. 8.3
283	287591	DTL 415.301 Environmental Clean-up Accru	225,532		-	(225,532)	WA To. 8.3

*NOTE: The removal amounts for these two items regarding the Def Inc Tax Exp and ADIT balances are removed through the WA Flow-through Adjustment, 7.6.

PacifiCorp
 Washington General Rate Case - December 2010
 Environmental Remediation

Non-PERCO	Internal Order	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Total Environmental Expense													
Detail By Project:													
Astoria Youngs Bay Cleanup	405762	4,456	13,472	32,716	45,692	17,125	22,710	10,007	17,804	20,651	10,373	8,056	4,790
Silver Bell Tailings Cost Increase	406192	1,656	25,258	6,767	18,390	11,008	10,373	20,819	11,924	2,040	2,975	23,133	18,574
**spill cleanup -- Pacific Power	406240	213,533	233,702	(43,886)	96,924	47,649	136,639	12,193	52,249	(10,349)	127,016	35,743	43,761
**spill cleanup -- Rocky Mountain	406241	11,429	33,163	60,657	55,758	90,275	199,138	137,986	113,910	18,344	24,546	10,308	16,278
Oromite Sbu clean-up	406501	(3,483)											
Utah Metals East	406560			390		(1,352,794)	1,352,794	1,053	736	20,067	10,908	2,288	3,916
Centralia Mine Remediation	406802					616	15,888	149,378					
Bend Hydro Clean-up	406840					(1,186,122)	1,737,541	331,437	196,623	50,753	175,818	79,527	87,318
Total		227,591	305,615	56,645	218,763	(1,186,122)	1,737,541	331,437	196,623	50,753	175,818	79,527	87,318

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

Total CY 2010 2,281,510
 To 8.3.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	RES	(6,786)	CA	Situs	-	
Customer Advances	252	RES	(59,053)	ID	Situs	-	
Customer Advances	252	RES	655,056	OR	Situs	-	
Customer Advances	252	RES	(269,430)	UT	Situs	-	
Customer Advances	252	RES	(295,536)	WA	Situs	(295,536)	
Customer Advances	252	RES	(1,607,273)	WY-ALL	Situs	-	
Customer Advances	252	RES	3,309,810	WY-ALL	Situs	-	
Customer Advances	252	RES	(40)	CAGW	22.474%	(9)	
Customer Advances	252	RES	(1,745,867)	CAGE	0.000%	-	
Customer Advances	252	RES	19,119	SG	8.141%	1,557	
			<u>(0)</u>			<u>(293,988)</u>	8.4.1

Description of Adjustment

Customer advances for construction are booked into FERC account 252. When they are booked, the entries do not reflect the proper allocation. This restating adjustment corrects the allocation of customer advances for construction in the account.

Average of Monthly Averages Basis:

Account	Booked Allocation	Correct Allocation	Adjustment
252CA	(6,035)	(12,821)	(6,786)
252IDU	(167,424)	(226,477)	(59,053)
252OR	(2,189,665)	(1,534,609)	655,056
252UT	(2,731,967)	(3,001,398)	(269,430)
252WA	(17,704)	(313,240)	(295,536)
252WYP	(2,720,611)	(4,327,883)	(1,607,273)
252WYU	(3,309,810)	-	3,309,810
252NUTIL	35,218	35,218	(0)
252CAGW	40	-	(40)
252CAGE	(11,363,324)	(13,109,191)	(1,745,867)
252SG	208,109	227,228	19,119
252CN	-	-	-
Total	(22,263,173)	(22,263,173)	(0)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Depreciation	403GP	RES	(17,991)	WA	Situs	(17,991)	8.5.2
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	RES	17,991	WA	Situs	17,991	8.5.2
Adjustment to Rate Base:							
Remove Unamortized AMA Balance	312	RES	(423,016)	WA	Situs	(423,016)	8.5.2

Description of Adjustment

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

PacifiCorp
Washington General Rate Case - December 2010
Depreciation Schedule - Colstrip #4 AFUDC

8.5.1

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

WA Balance (1,183,589)

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Beginning Balance (above)			(1,183,589)				
Jun 1984 - May 1985		(17,000)	(1,166,589)		(17,000)		
Jun 1985 - Dec 1985		(33,000)	(1,133,589)		(33,000)		
1986		(33,000)	(1,100,589)		(33,000)		
1987	2.66%	(31,483)	(1,069,106)		(31,483)		
1988		(31,483)	(1,037,622)		(31,483)		
1989		(31,483)	(1,006,139)		(31,483)		
1990		(31,483)	(974,655)		(31,483)		
1991		(31,483)	(943,172)		(31,483)		
1992		(31,483)	(911,688)		(31,483)		
1993	2.60%	(30,773)	(880,915)		(30,773)		
1994		(30,773)	(850,142)		(30,773)		
1995		(30,773)	(819,368)		(30,773)		
1996		(30,773)	(788,595)		(30,773)		
Jun-97		(15,387)	(773,208)		(15,387)		
Dec-97		(15,387)	(757,822)		(15,387)		
Jun-98	2.32%	(13,730)	(744,092)		(13,730)		
Dec-98		(13,730)	(730,362)		(13,730)		
Jan 1999 - Mar 1999		(6,865)	(723,498)		(6,865)		
Apr 1999 - Dec 1999		(20,594)	(702,903)		(20,594)		
Mar-00		(6,865)	(696,038)		(6,865)		
Sep-00		(13,730)	(682,309)		(13,730)		
Mar-01		(13,730)	(668,579)		(13,730)		
Sep-01		(13,730)	(654,849)		(13,730)		
Mar-02		(13,730)	(641,120)		(13,730)		
Sep-02		(13,730)	(627,390)		(13,730)		
Mar-03	2.32%	(13,730)	(613,660)		(13,730)		
Sep-03		(13,730)	(599,931)		(13,730)		
Mar-04		(13,730)	(586,201)		(13,730)		
Sep-04		(13,730)	(572,472)		(13,730)		
Mar-05		(13,730)	(558,742)		(13,730)		
Apr-05		(2,750)	(555,992)		(2,750)		
May-05		(2,750)	(553,242)		(2,750)		
Jun-05		(2,750)	(550,492)		(2,750)		
Jul-05		(2,750)	(547,742)		(2,750)		
Aug-05		(2,750)	(544,992)		(2,750)		
Sep-05		(2,750)	(542,242)		(2,750)		
Oct-05		(2,750)	(539,492)		(2,750)		
Nov-05		(2,750)	(536,742)		(2,750)		
Dec-05		(2,750)	(533,992)		(2,750)		
Jan-06		(2,750)	(531,242)		(2,750)		
Feb-06		(2,750)	(528,492)		(2,750)		
Mar-06		(2,750)	(525,742)		(2,750)		
Apr-06		(2,750)	(522,992)	(539,492)	(2,750)		
May-06		(2,750)	(520,242)	(536,742)	(2,750)		
Jun-06		(2,750)	(517,492)	(533,992)	(2,750)		
Jul-06		(2,750)	(514,742)	(531,242)	(2,750)		
Aug-06		(2,750)	(511,992)	(528,492)	(2,750)		
Sep-06		(2,750)	(509,242)	(525,742)	(2,750)		
Oct-06		(2,750)	(506,492)	(522,992)	(2,750)		
Nov-06		(2,750)	(503,742)	(520,242)	(2,750)		
Dec-06		(2,750)	(500,992)	(517,492)	(2,750)		
Jan-07		(2,750)	(498,242)	(514,742)	(2,750)		
Feb-07		(2,750)	(495,492)	(511,992)	(2,750)		
Mar-07		(2,750)	(492,742)	(509,242)	(2,750)		
Apr-07		(2,750)	(489,992)	(506,492)	(2,750)		
May-07		(2,750)	(487,242)	(503,742)	(2,750)		
Jun-07		(2,750)	(484,492)	(500,992)	(2,750)		(33,000)

PacifiCorp
Washington General Rate Case - December 2010
Depreciation Schedule - Colstrip #4 AFUDC

8.5.2

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

WA Balance (1,183,589)

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Jul-07		(2,750)	(481,742)	(498,242)	(2,750)		(33,000)
Aug-07		(2,750)	(478,992)	(495,492)	(2,750)		(33,000)
Sep-07		(2,750)	(476,242)	(492,742)	(2,750)		(33,000)
Oct-07		(2,750)	(473,492)	(489,992)	(2,750)		(33,000)
Nov-07		(2,750)	(470,742)	(487,242)	(2,750)		(33,000)
Dec-07		(2,750)	(467,992)	(484,492)	(2,750)		(33,000)
Jan-08	1.52%	(1,499)	(466,493)	(481,794)	(1,499)		(31,749)
Feb-08		(1,499)	(464,994)	(479,200)	(1,499)		(30,498)
Mar-08		(1,499)	(463,494)	(476,711)	(1,499)		(29,248)
Apr-08		(1,499)	(461,995)	(474,326)	(1,499)		(27,997)
May-08		(1,499)	(460,496)	(472,045)	(1,499)		(26,746)
Jun-08		(1,499)	(458,997)	(469,868)	(1,499)		(25,495)
Jul-08		(1,499)	(457,497)	(467,796)	(1,499)		(24,244)
Aug-08		(1,499)	(455,998)	(465,827)	(1,499)		(22,994)
Sep-08		(1,499)	(454,499)	(463,963)	(1,499)		(21,743)
Oct-08		(1,499)	(453,000)	(462,204)	(1,499)		(20,492)
Nov-08		(1,499)	(451,501)	(460,548)	(1,499)		(19,241)
Dec-08		(1,499)	(450,001)	(458,997)	(1,499)		(17,991)
Jan-09		(1,499)	(448,502)	(457,497)	(1,499)		(17,991)
Feb-09		(1,499)	(447,003)	(455,998)	(1,499)		(17,991)
Mar-09		(1,499)	(445,504)	(454,499)	(1,499)		(17,991)
Apr-09		(1,499)	(444,005)	(453,000)	(1,499)		(17,991)
May-09		(1,499)	(442,505)	(451,501)	(1,499)		(17,991)
Jun-09		(1,499)	(441,006)	(450,001)	(1,499)		(17,991)
Jul-09		(1,499)	(439,507)	(448,502)	(1,499)		(17,991)
Aug-09		(1,499)	(438,008)	(447,003)	(1,499)		(17,991)
Sep-09		(1,499)	(436,508)	(445,504)	(1,499)		(17,991)
Oct-09		(1,499)	(435,009)	(444,005)	(1,499)		(17,991)
Nov-09		(1,499)	(433,510)	(442,505)	(1,499)		(17,991)
Dec-09		(1,499)	(432,011)	(441,006)	(1,499)		(17,991)
Jan-10		(1,499)	(430,512)	(439,507)	(1,499)		(17,991)
Feb-10		(1,499)	(429,012)	(438,008)	(1,499)		(17,991)
Mar-10		(1,499)	(427,513)	(436,508)	(1,499)		(17,991)
Apr-10		(1,499)	(426,014)	(435,009)	(1,499)		(17,991)
May-10		(1,499)	(424,515)	(433,510)	(1,499)		(17,991)
Jun-10		(1,499)	(423,016)	(432,011)	(1,499)		(17,991)
Jul-10		(1,499)	(421,516)	(430,512)	(1,499)		(17,991)
Aug-10		(1,499)	(420,017)	(429,012)	(1,499)		(17,991)
Sep-10		(1,499)	(418,518)	(427,513)	(1,499)		(17,991)
Oct-10		(1,499)	(417,019)	(426,014)	(1,499)		(17,991)
Nov-10		(1,499)	(415,520)	(424,515)	(1,499)		(17,991)
Dec-10		(1,499)	(414,020)	(423,016)	(1,499)	8.5	(17,991)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Current Assets:							
Other A/R	OWC143	RES	(48,531,707)	SO	7.204%	(3,496,405)	
Accounts Payable	OWC232	RES	4,386,790	SO	7.204%	316,041	
Accounts Payable	OWC232	RES	2,202,647	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	146,335	CAGE	0.000%	-	
Other Msc. Df. Crd.	OWC25330	RES	1,088,361	SE	7.687%	83,657	
Other Msc. Df. Crd.	OWC25330	RES	5,152,538	CAEE	0.000%	-	
Asset Retir. Oblig.	OWC230	RES	(17,875)	SE	7.687%	(1,374)	
Asset Retir. Oblig.	OWC230	RES	2,546,394	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
ARO Reg Liability	OWC254105	RES	857,371	CAEE	0.000%	-	
			<u>(32,149,344)</u>			<u>(3,098,081)</u>	8.6.3
Fuel Stock:							
Fuel Stock	151	RES	(161,522,497)	CAEE	0.000%	-	
Fuel Stock	151	RES	(1,300,947)	CAEW	22.324%	(290,429)	
Fuel Stock	151	RES	(21,560,483)	JBE	21.416%	(4,617,360)	
Fuel Stock	151	RES	(2,559)	SE	7.687%	(197)	
			<u>(184,386,486)</u>			<u>(4,907,986)</u>	8.6.3
Materials and Supplies:							
Materials & Supplies	154	RES	(80,740,463)	CAGE	0.000%	-	
Materials & Supplies	154	RES	(9,343,783)	WY-All	Situs	-	
Materials & Supplies	154	RES	(1,393,989)	WY-All	Situs	-	
Materials & Supplies	154	RES	(7,359,393)	JBG	21.560%	(1,586,648)	
Materials & Supplies	154	RES	(28,279,276)	OR	Situs	-	
Materials & Supplies	154	RES	(36,479,537)	UT	Situs	-	
Materials & Supplies	154	RES	(5,194,314)	CAGW	22.474%	(1,167,381)	
Materials & Supplies	154	RES	(1,262,810)	CA	Situs	-	
Materials & Supplies	154	RES	(4,776,854)	WA	Situs	(4,776,854)	
Materials & Supplies	154	RES	(5,046,647)	ID	Situs	-	
Materials & Supplies	154	RES	2,954,468	SNPD	6.550%	193,505	
Materials & Supplies	154	RES	(83,468)	SO	7.204%	(6,013)	
Materials & Supplies	154	RES	(4,348,096)	CAEE	0.000%	-	
Materials & Supplies	154	RES	(1,133,592)	SG	8.141%	(92,290)	
			<u>(182,487,753)</u>			<u>(7,435,681)</u>	8.6.3
Prepayments:							
Prepaid Insurance	165	RES	(10,827,670)	SO	7.204%	(780,066)	
Prepaid Taxes	165	RES	(3,942,316)	GPS	7.204%	(284,019)	
Prepaid Taxes	165	RES	(354,385)	SO	7.204%	(25,531)	
Prepayments - Coal	165	RES	(1,509,038)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(7,836,485)	SO	7.204%	(564,570)	
Prepayments - Other	165	RES	(2,346,419)	SG	8.141%	(191,031)	
Prepayments - Other	165	RES	(183,864)	GPS	7.204%	(13,246)	
Prepayments - Other	165	RES	(322,505)	OTHER	0.000%	-	
Prepayments - Other	165	RES	(1,891,994)	UT	Situs	-	
			<u>(29,214,675)</u>			<u>(1,858,462)</u>	

Description of Adjustment

This restating adjustment removes prepayments and other miscellaneous rate base balances per books from results as directed by the Commission in UE-100749. The associated tax impacts related to these balances are also removed in this adjustment.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base (cont.):							
Prepayments - Other	165	RES	(135,986)	ID	Situs	-	
Prepayments - Other	165	RES	(1,049,262)	OR	Situs	-	
Prepayments - Other	165	RES	(73,089)	WY-All	Situs	-	
Prepayments - Other	165	RES	(422,434)	CAGE	0.000%	-	
Prepayments - Other	165	RES	(3,208,260)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.324%	(905)	
Prepayments - Other	165	RES	(1,695,912)	CAGW	22.474%	(381,143)	
			<u>(6,588,997)</u>			<u>(382,048)</u>	
Prepayments - Total			<u>(35,803,672)</u>			<u>(2,240,510)</u>	8.6.3
Miscellaneous Deferred Debits							
Miscellaneous Deferred Debits	186M	RES	(24,896,147)	SG	8.141%	(2,026,889)	
Miscellaneous Deferred Debits	186M	RES	(17,170)	SO	7.204%	(1,237)	
Miscellaneous Deferred Debits	186M	RES	(11,466,482)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(17,334,677)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(15,568,214)	OTHER	0.000%	-	
			<u>(69,282,690)</u>			<u>(2,028,126)</u>	8.6.3
Miscellaneous Rate Base							
Miscellaneous Rate Base	182M	RES	(64,975)	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	-	WA	Situs	-	
Miscellaneous Rate Base	182M	RES	10,608,209	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(7,950,511)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(50,084)	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	381,176	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	(56,343,797)	OTHER	0.000%	-	
Miscellaneous Rate Base	182M	RES	(10,608,209)	SE	7.687%	(815,402)	
Miscellaneous Rate Base	182M	RES	(940,867)	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	96,511	WY-All	Situs	-	
Miscellaneous Rate Base	18222	RES	39,640	OR	Situs	-	
			<u>(64,832,906)</u>			<u>(815,402)</u>	8.6.3
Provo Working Capital	25318	RES	(273,000)	CAGE	0.000%	-	

Description of Adjustment

This restating adjustment removes prepayments and other miscellaneous rate base balances per books from results as directed by the Commission in UE-100749. The associated tax impacts related to these balances are also removed in this adjustment.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustments to Tax:							
Schedule M Add - Joseph Settlement	SCHMAT	RES	(137,381)	CAGW	22.474%	(30,875)	8.6.4
Schedule M Add - Hermiston	SCHMAT	RES	(171,693)	CAGW	22.474%	(38,587)	8.6.4
Schedule M Deduct - Prepaid Property taxes	SCHMDT	RES	(4,907,666)	GPS	7.204%	(353,567)	8.6.4
Schedule M Deduct - Other Prepays	SCHMAT	RES	(1,096,630)	SO	7.204%	(79,005)	8.6.4
Schedule M Add - TGS Buyout	SCHMAT	RES	(15,474)	CAGE	0.000%	-	8.6.4

Description of Adjustment

This restating adjustment removes prepayments and other miscellaneous rate base balances per books from results as directed by the Commission in UE-100749. The associated tax impacts related to these balances are also removed in this adjustment.

Description	Account	Factor	Booked		Ref.
			Dec 2010	AMA Balance	
Current Assets:					
Other A/R	143	SO		48,531,707	
Accounts Payable	232	SO		(4,386,790)	
Accounts Payable	232	CAEE		(2,202,647)	
Accounts Payable	232	CAGE		(146,335)	
Other Msc. Df. Crd.	2533	SE		(1,088,361)	
Other Msc. Df. Crd.	2533	CAEE		(5,152,538)	
Asset Retir. Oblig.	230	SE		17,875	
Asset Retir. Oblig.	230	CAEE		(2,546,394)	
ARO Reg Liability	254105	CAGE		(19,803)	
ARO Reg Liability	254105	CAEE		(857,371)	
Total Current Assets				32,149,344	To 8.6
Fuel Stock:					
Fuel Stock	151	CAEE		161,522,497	
Fuel Stock	151	CAEW		1,300,947	
Fuel Stock	151	JBE		21,560,483	
Fuel Stock	151	SE		2,559	
Total Fuel Stock				184,386,486	To 8.6
Materials and Supplies:					
Materials and Supplies	154	CAGE		80,740,463	
Materials and Supplies	154	WYP		9,343,783	
Materials and Supplies	154	WYU		1,393,989	
Materials and Supplies	154	JBG		7,359,393	
Materials and Supplies	154	OR		28,279,276	
Materials and Supplies	154	UT		36,479,537	
Materials and Supplies	154	CAGW		5,194,314	
Materials and Supplies	154	CA		1,262,810	
Materials and Supplies	154	WA		4,776,854	
Materials and Supplies	154	IDU		5,046,647	
Materials and Supplies	154	SNPD		(2,954,468)	
Materials and Supplies	154	SO		83,468	
Materials and Supplies	154	CAEE		4,348,096	
Materials and Supplies	154	SG		1,133,592	
Total Materials and Supplies				182,487,753	To 8.6
Prepayments:					
Prepaid Insurance	165	SO		10,827,670	
Prepaid Taxes	165	GPS		3,942,316	
Prepaid Taxes	165	SO		354,385	
Prepayments - Coal	165	CAEE		1,509,038	
Prepayments - Other	165	SO		7,836,485	
Prepayments - Other	165	SG		2,346,419	
Prepayments - Other	165	GPS		183,864	
Prepayments - Other	165	OTHER		322,505	
Prepayments - Other	165	UT		1,891,994	
Prepayments - Other	165	ID		135,986	
Prepayments - Other	165	OR		1,049,262	
Prepayments - Other	165	WY		73,089	
Prepayments - Other	165	CAGE		422,434	
Prepayments - Other	165	CAEE		3,208,260	
Prepayments - Other	165	CAEW		4,055	
Prepayments - Other	165	CAGW		1,695,912	
Total Prepayments				35,803,672	To 8.6
Miscellaneous Deferred Debits:					
Miscellaneous Deferred Debits	186M	SG		24,896,147	
Miscellaneous Deferred Debits	186M	SO		17,170	
Miscellaneous Deferred Debits	186M	CAEE		11,466,482	
Miscellaneous Deferred Debits	186M	CAGE		17,334,677	
Miscellaneous Deferred Debits	186M	OTHER		15,568,214	
Total Miscellaneous Deferred Debits				69,282,690	To 8.6
Miscellaneous Rate Base:					
Miscellaneous Rate Base	182M	CA		64,975	
Miscellaneous Rate Base	182M	CAEE		(10,608,209)	
Miscellaneous Rate Base	182M	CAGE		7,950,511	
Miscellaneous Rate Base	182M	ID		50,084	
Miscellaneous Rate Base	182M	OR		(381,176)	
Miscellaneous Rate Base	182M	OTHER		56,343,797	
Miscellaneous Rate Base	182M	SE		10,608,209	
Miscellaneous Rate Base	182M	UT		940,867	
Miscellaneous Rate Base	182M	WYP		(96,511)	
Miscellaneous Rate Base	18222	OR		(39,640)	
Total Miscellaneous Rate Base				64,832,906	To 8.6

PacifiCorp
Washington General Rate Case - December 2010
Miscellaneous Rate Base
 Actual Tax Data for CY 2010

FERC ACCT	SAP ACCT	DESCRIPTION	FACTOR	TOTAL CO. AMT	
4098300	425250	TGS Buyout-SG	CAGE	15,474	To 8.6.2
4098300	425280	Joseph Settlement-SG	CAGW	137,381	To 8.6.2
4098300	425360	Hermiston Swap	CAGW	171,693	To 8.6.2
4099300	210200	Prepaid Taxes-property taxes	GPS	4,907,666	To 8.6.2
4098300	210180	OTHER PREPAIDS	SO	1,096,630	To 8.6.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Operation & Maintenance Expense	535	PRO	(6,385)	CAGW	22.474%	(1,435)	
Hydraulic Expense	537	PRO	(10,783)	CAGW	22.474%	(2,423)	
Misc. Hydro Expense	539	PRO	(41,983)	CAGW	22.474%	(9,435)	
Maintenance of Structures	542	PRO	(688)	CAGW	22.474%	(155)	
Maintenance of Dams and Waterways	543	PRO	(249)	CAGW	22.474%	(56)	
Maintenance of Misc. Hydro Plant	545	PRO	(6,790)	CAGW	22.474%	(1,526)	
			(66,877)			(15,030)	8.7.1
Remove Booked Amortization	407	PRO	(2,860,972)	CAGW	22.474%	(642,981)	8.7.1
Unrecovered Plant Regulatory Asset:							
Remove Reg Dec 2010 AMA Asset	182M	PRO	(1,327,321)	CAGW	22.474%	(298,305)	B-16, Pg 2
Decommissioning Reg Asset:							
Decomm Reg Asset Amortization	407	PRO	1,070,334	CAGW	22.474%	240,549	8.7.4
Powerdale Decomm Reg Asset	182M	PRO	3,819,551	CAGW	22.474%	858,414	8.7.4
Regulatory Offset	182M	PRO	(483,520)	CAGW	22.474%	(108,667)	8.7.3
Remove Booked Regulatory Asset	182M	PRO	(664,758)	WA	Situs	(664,758)	B-16, Pg 2
Schedule M Deduction	SCHMAT	PRO	559,294	CAGW	22.474%	125,697	8.7.3
Deferred Inc Tax Expense	41110	PRO	(212,257)	CAGW	22.474%	(47,703)	8.7.3
Accum Def Inc Tax Balance	283	PRO	(1,288,983)	CAGW	22.474%	(289,689)	8.7.3
Schedule M - Unrecovered Plant	SCHMAT	PRO	(103,976)	CAGW	22.474%	(23,368)	8.7.5
Deferred Inc Tax Expense	41110	PRO	39,460	CAGW	22.474%	8,868	8.7.5
Accum Def Inc Tax Balance	283	PRO	773,342	CAGW	22.474%	173,802	8.7.5
Schedule M - Decommissioning	SCHMDT	PRO	(851,788)	WA	Situs	(851,788)	8.7.5
Deferred Inc Tax Expense	41010	PRO	(323,262)	WA	Situs	(323,262)	8.7.5
Accum Def Inc Tax Balance	283	PRO	13,469	WA	Situs	13,469	8.7.5

Description of Adjustment

As authorized in 2007 in Docket UE-070624, the unrecovered plant balance associated with the Powerdale hydro plant was transferred to a regulatory asset and amortized over three years. The Powerdale unrecovered plant regulatory asset was fully amortized in December 2010. This pro forma adjustment removes the unrecovered plant amortization expense and regulatory asset balance from results. In addition, the decommissioning of the Powerdale plant was substantially completed during 2010. The Company began amortizing the decommissioning regulatory asset in April 2011 as authorized in Docket No. UE-100749. This adjustment removes the 2010 amortization expense and asset balance associated with the decommissioning of Powerdale and replaces it with the 2011 amortization expense and asset balances.

PacifiCorp
 Washington General Rate Case - December 2010
 Powerdale Removal
 Washington

Operation & Maintenance Expense

<u>Description</u>	<u>Account</u>	<u>Factor</u>	<u>12 Months Ended Dec 2010 Expense</u>
Operation & Maintenance Expense	535	CAGW	6,385
Hydraulic Expense	537	CAGW	10,783
Misc. Hydro Expense	539	CAGW	41,983
Maintenance of Structures	542	CAGW	688
Maintenance of Dams and Waterways	543	CAGW	249
Maintenance of Misc. Hydro Plant	545	CAGW	6,790
			<u>66,877</u>
			Ref 8.7

Unrecovered Plant Amortization Expense

<u>Date</u>	<u>Amortization</u>
Jan 2010	289,997
Feb 2010	289,997
Mar 2010	289,997
Apr 2010	221,220
May 2010	221,220
June 2010	221,220
July 2010	221,220
Aug 2010	221,220
Sept 2010	221,220
Oct 2010	221,220
Nov 2010	221,220
Dec 2010	221,220
Total	<u>2,860,972</u>
	Ref 8.7

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

	Amort	Balance	Sch M	41110 Def Tax Exp	283 ADIT Bal	AMA ADIT Bal
May-07	104,017	8,692,044				
Jun-07	104,017	8,588,027			(3,338,193)	
Jul-07	104,017	8,484,010				
Aug-07	104,017	8,379,993				
Sep-07	104,017	8,275,976				
Oct-07	104,017	8,171,959				
Nov-07	104,017	8,067,942				
Dec-07	104,017	7,963,925	\$ 832,136	\$ (315,804)	(3,022,389)	
Jan-08	221,220	7,742,705				
Feb-08	221,220	7,521,485				
Mar-08	221,220	7,300,265				
Apr-08	221,220	7,079,044				
May-08	221,220	6,857,824				
Jun-08	221,220	6,636,604	\$ 1,327,321	\$ (503,732)	(2,518,658)	
Jul-08	221,220	6,415,384				
Aug-08	221,220	6,194,164				
Sep-08	221,220	5,972,944				
Oct-08	221,220	5,751,724				
Nov-08	221,220	5,530,503				
Dec-08	221,220	5,309,283	\$ 1,327,321	\$ (503,732)	(2,014,926)	
Jan-09	221,220	5,088,063				
Feb-09	221,220	4,866,843				
Mar-09	221,220	4,645,623				
Apr-09	221,220	4,424,403				
May-09	221,220	4,203,183				
Jun-09	221,220	3,981,963	\$ 1,327,321	\$ (503,732)	(1,511,195)	
Jul-09	221,220	3,760,742				
Aug-09	221,220	3,539,522				
Sep-09	221,220	3,318,302				
Oct-09	221,220	3,097,082				
Nov-09	221,220	2,875,862				
Dec-09	221,220	2,654,642	\$ 1,327,321	\$ (503,732)	(1,007,463)	
Jan-10	221,220	2,433,422				
Feb-10	221,220	2,212,201				
Mar-10	221,220	1,990,981				
Apr-10	221,220	1,769,761				
May-10	221,220	1,548,541				
Jun-10	221,220	1,327,321	\$ 1,327,321	\$ (503,732)	(503,732)	
Jul-10	221,220	1,106,101				
Aug-10	221,220	884,881				
Sep-10	221,220	663,660				
Oct-10	221,220	442,440				
Nov-10	221,220	221,220				
Dec-10	221,220	(0)	\$ 1,327,321	\$ (503,732)	-	
	8,796,061					

PacifiCorp
Washington General Rate Case - December 2010
Regulatory Treatment of Decommissioning Costs
Washington

In accordance with Docket UE-100749, the decommissioning regulatory asset is amortized over 3 years beginning April 2011.

Dec 31, 2011 AMA Balance		Total		Ref	
3,819,551		Ref 8.7.4			
Cash Spend		Annual	Accumulated		
12 ME Dec 2007	36,236		36,236		
12 ME Dec 2008	360,854		399,090		
12 ME Dec 2009	651,264		1,050,354		
12 ME Dec 2010	2,491,940		3,542,294		
12 ME Dec 2011	511,040		4,053,334		
12 ME Dec 2012	228,000		4,281,334		
Regulatory offset for decommissioning costs not yet incurred					
Date	Monthly Cash Spend	Accumulated Cash Spend	Regulatory Offset Balance	Average	Ref
6/30/2010	54,272	1,050,354	1,050,354	1,154,185	
7/31/2010	207,662	1,258,016	1,258,016	1,361,847	
8/31/2010	207,662	1,465,678	1,465,678	1,569,509	
9/30/2010	207,662	1,673,339	1,673,339	1,777,170	
10/31/2010	207,662	1,881,001	1,881,001	1,984,832	
11/30/2010	207,662	2,088,663	2,088,663	674,811	
12/31/2010	207,662	3,542,294	(739,040)	(717,747)	
1/31/2011	42,587	3,584,881	(696,453)	(675,160)	
2/28/2011	42,587	3,627,468	(653,867)	(632,573)	
3/31/2011	42,587	3,670,054	(611,280)	(589,987)	
4/30/2011	42,587	3,712,641	(568,693)	(547,400)	
5/31/2011	42,587	3,755,228	(526,107)	(504,813)	
6/30/2011	42,587	3,797,814	(483,520)	(462,227)	
7/31/2011	42,587	3,840,401	(440,933)	(419,540)	
8/31/2011	42,587	3,882,988	(398,347)	(377,053)	
9/30/2011	42,587	3,925,574	(355,760)	(334,467)	
10/31/2011	42,587	3,968,161	(313,173)	(291,880)	
11/30/2011	42,587	4,010,748	(270,587)	(249,293)	
12/31/2011	42,587	4,053,334	(228,000)	(483,520)	Ref 8.7

Sch M Amortization		Sch M Cash Spend		Sch M Net Amortization & Cash Spend	
Sch M	DIT Exp	DIT Exp	DIT Exp	Sch M	DIT Exp
December-08	118,926	(45,134)	151,459	(399,090)	151,459
December-09	118,926	(45,134)	247,161	(651,264)	247,161
December-10	118,926	(45,134)	945,716	(2,491,940)	945,716
January-11	118,926	-	16,162	(42,587)	16,162
February-11	118,926	-	16,162	(42,587)	16,162
March-11	118,926	-	16,162	(42,587)	16,162
April-11	118,926	(45,134)	16,162	(42,587)	16,162
May-11	118,926	(45,134)	16,162	(42,587)	16,162
June-11	118,926	(45,134)	16,162	(42,587)	16,162
July-11	118,926	(45,134)	16,162	(42,587)	16,162
August-11	118,926	(45,134)	16,162	(42,587)	16,162
September-11	118,926	(45,134)	16,162	(42,587)	16,162
October-11	118,926	(45,134)	16,162	(42,587)	16,162
Nov-11	118,926	(45,134)	16,162	(42,587)	16,162
Dec-11	118,926	(45,134)	16,162	(42,587)	16,162
				559,294	(212,257)
				Ref 8.7	Ref 8.7

(1,288,983)
 Ref 8.7



PacifiCorp
Washington General Rate Case - December 2010
 Regulatory Treatment of Decommissioning Costs
 Amortization Schedule - Washington

Decommissioning Expense Estimate 6,323,966

	TOTAL		Cumm Bal
	Amort Exp	Revised Estimate	
Jan-10	-		6,323,966
Feb-10	-		6,323,966
Mar-10	-	(1,900,960)	4,423,006
Apr-10	-		4,423,006
May-10	-		4,423,006
Jun-10	-		4,423,006
Jul-10	-		4,423,006
Aug-10	-		4,423,006
Sep-10	-		4,423,006
Oct-10	-		4,423,006
Nov-10	-		4,423,006
Dec-10	-	(431,632)	3,991,374
Jan-11	-		3,991,374
Feb-11	-		3,991,374
Mar-11	-	289,960	4,281,334
Apr-11	118,926		4,162,408
May-11	118,926		4,043,482
Jun-11	118,926		3,924,556
Jul-11	118,926		3,805,630
Aug-11	118,926		3,686,704
Sep-11	118,926		3,567,779
Oct-11	118,926		3,448,853
Nov-11	118,926		3,329,927
Dec-11	118,926		3,211,001
Jan-12	118,926		3,092,075
Feb-12	118,926		2,973,149
Mar-12	118,926		2,854,223
Apr-12	118,926		2,735,297
May-12	118,926		2,616,371
Jun-12	118,926		2,497,445
Jul-12	118,926		2,378,519
Aug-12	118,926		2,259,593
Sep-12	118,926		2,140,667
Oct-12	118,926		2,021,741
Nov-12	118,926		1,902,815
Dec-12	118,926		1,783,889
Jan-13	118,926		1,664,963
Feb-13	118,926		1,546,037

CY 2011 Amortization = 1,070,334
 Ref 8.7

Reg Asset AMA Dec 2011 = 3,819,551
 Ref 8.7.3

FERC ACCT	SAP ACCT	DESCRIPTION	ALLOCATION	TOTAL CO. AMT	
4098300	415850	UNRECOVERED PLANT-POWERDALE	CAGW	103,976	Ref 8.7
4099300	415854	Reg Asset - Powerdale Decommissioning - WA	WA	851,788	Ref 8.7
4111000	415850	Unrecovered Plant-Powerdale	CAGW	(39,460)	Ref 8.7
4101000	415854	Reg Asset - Powerdale Decommissioning - WA	WA	323,262	Ref 8.7
2831000	287779	DTL 415.850 Unrec Plt	CAGW	(773,342)	Ref 8.7
2831000	287866	DTL 415.854 Powerdale Decom Cost Amort - WA	WA	(13,469)	Ref 8.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Chehalis amortization	456	PRO	(3,000,000)	WA	Situs	(3,000,000)	8.8.1
Adjust Grid West - WA amortization	904	PRO	(23,470)	WA	Situs	(23,470)	8.8.2
Adjustment to Rate Base:							
Adjust Chehalis Reg Asset	182M	PRO	(3,000,000)	WA	Situs	(3,000,000)	8.8.1
Adjust Grid West - WA Reg Asset	186M	PRO	(41,073)	WA	Situs	(41,073)	8.8.2
Adjustment to Tax:							
Adjust Chehalis ADIT Balance							
Accumulated Deferred Tax Balance	283	PRO	1,660,365	WA	Situs	1,660,365	8.8.1
Remove GRID WEST Per Books Tax Totals							
Schedule M Deduction	SCHMAT	PRO	(46,941)	WA	Situs	(46,941)	B6, pg 1
Deferred Tax Expense	41110	PRO	17,815	WA	Situs	17,815	B7, pg 3
Accumulated Deferred Tax Balance	283	PRO	25,979	WA	Situs	25,979	B19, pg 6
Add GRID WEST Tax Amounts Based on Adj							
Schedule M Deduction	SCHMAT	PRO	23,470	WA	Situs	23,470	8.8.2
Deferred Tax Expense	41110	PRO	(8,902)	WA	Situs	(8,902)	8.8.2
Accumulated Deferred Tax Balance	283	PRO	(2,224)	WA	Situs	(2,224)	8.8.2

Description of Adjustment

The Chehalis Regulatory Asset - WA was set up in December 2009 in accordance with UE-090205. The general business revenues charged as the regulatory asset was amortized in 2010 were removed from unadjusted results in the revenue normalization adjustment 3.2. This pro forma adjustment reflects the amortization of the regulatory asset in the pro forma period, 12 months ending December 2011. This adjustment also replaces the Chehalis regulatory asset balance in unadjusted results with the pro forma balance for the 12 months ending December 2011.

In WUTC Docket UE-060703, Order 01, the Company was authorized to establish a regulatory asset for the Washington portion of the expenses incurred in connection with Grid West. This pro forma adjustment replaces the amortization and balance of the Grid West regulatory asset in unadjusted results with the pro forma balance and amortization for the 12 months ending December 2011.

PacifiCorp
 Washington General Rate Case - December 2010
 Regulatory Asset Amortization
 Chehalis - WA
 Account 187921

Month	Req Balance	Amortization	End Balance	AMA Rate Base	Avg Rate Base	SCHMDT	41010	283	AMA
Dec-09			18,000,000		9,000,000				
Jan-10	18,000,000	(250,000)	17,750,000		17,750,000				
Feb-10	17,750,000	(250,000)	17,500,000		17,625,000				
Mar-10	17,500,000	(250,000)	17,250,000		17,375,000				
Apr-10	17,250,000	(250,000)	17,000,000		17,125,000				
May-10	17,000,000	(250,000)	16,750,000		16,875,000				
Jun-10	16,750,000	(250,000)	16,500,000		16,625,000				
Jul-10	16,500,000	(250,000)	16,250,000		16,375,000				
Aug-10	16,250,000	(250,000)	16,000,000		16,125,000				
Sep-10	16,000,000	(250,000)	15,750,000		15,875,000				
Oct-10	15,750,000	(250,000)	15,500,000		15,625,000				
Nov-10	15,500,000	(250,000)	15,250,000		15,375,000				
Dec-10	15,250,000	(250,000)	15,000,000	16,500,000	15,125,000	(250,000)	94,878		5,787,522
Jan-11	15,000,000	(250,000)	14,750,000		14,875,000	(250,000)	94,878		5,692,644
Feb-11	14,750,000	(250,000)	14,500,000		14,625,000	(250,000)	94,878		5,597,766
Mar-11	14,500,000	(250,000)	14,250,000		14,375,000	(250,000)	94,878		5,502,888
Apr-11	14,250,000	(250,000)	14,000,000		14,125,000	(250,000)	94,878		5,408,010
May-11	14,000,000	(250,000)	13,750,000		13,875,000	(250,000)	94,878		5,313,132
Jun-11	13,750,000	(250,000)	13,500,000		13,625,000	(250,000)	94,878		5,218,254
Jul-11	13,500,000	(250,000)	13,250,000		13,375,000	(250,000)	94,878		5,123,376
Aug-11	13,250,000	(250,000)	13,000,000		13,125,000	(250,000)	94,878		5,028,498
Sep-11	13,000,000	(250,000)	12,750,000		12,875,000	(250,000)	94,878		4,933,620
Oct-11	12,750,000	(250,000)	12,500,000		12,625,000	(250,000)	94,878		4,838,742
Nov-11	12,500,000	(250,000)	12,250,000		12,375,000	(250,000)	94,878		4,743,864
Dec-11	12,250,000	(250,000)	12,000,000	13,500,000	12,125,000	(250,000)	94,878		4,648,986
		(3,000,000)				(250,000)	94,878		4,554,108
									5,123,376
									(6,783,741)
									1,660,365

Balance in Actuals
 Adjustment to Dec 2011

B19, pg 6
 Ref 8.8

PacifiCorp
 Washington General Rate Case - December 2010
 Regulatory Asset Amortization Adjustment
 Grid West - Washington
 Account 185346

	Amort Exp	Avg Rate Base
Pro Forma Amount (below)	23,470	5,868
Base Period Amount	46,941	46,941
Adjustment	(23,470)	(41,073)
	Ref 8.8	Ref 8.8

Month	Beg Balance	Amortization	End Balance	AMA Rate Base	Avg Rate Base	SCHMDT Sch M	41010 DIT Exp	283 ADIT	AMA ADIT
Jan-10	70,411	(3,912)	66,500		68,455	3,912	(1,485)	25,237	
Feb-10	66,500	(3,912)	62,588		64,544	3,912	(1,485)	23,752	
Mar-10	62,588	(3,912)	58,676		60,632	3,912	(1,485)	22,267	
Apr-10	58,676	(3,912)	54,764		56,720	3,912	(1,485)	20,782	
May-10	54,764	(3,912)	50,853		52,808	3,912	(1,485)	19,297	
Jun-10	50,853	(3,912)	46,941		48,897	3,912	(1,485)	17,812	
Jul-10	46,941	(3,912)	43,029		44,985	3,912	(1,485)	16,327	
Aug-10	43,029	(3,912)	39,117		41,073	3,912	(1,485)	14,842	
Sep-10	39,117	(3,912)	35,206		37,162	3,912	(1,485)	13,357	
Oct-10	35,206	(3,912)	31,294		33,250	3,912	(1,485)	11,872	
Nov-10	31,294	(3,912)	27,382		29,338	3,912	(1,485)	10,387	
Dec-10	27,382	(3,912)	23,470	46,941	25,426	3,912	(1,485)	8,902	
Base period Amort =		(46,941)							
		Ref 8.8							

Jan-11	23,470	(3,912)	19,559		21,515	3,912	(1,485)	7,417	
Feb-11	19,559	(3,912)	15,647		17,603	3,912	(1,485)	5,932	
Mar-11	15,647	(3,912)	11,735		13,691	3,912	(1,485)	4,447	
Apr-11	11,735	(3,912)	7,823		9,779	3,912	(1,485)	2,962	
May-11	7,823	(3,912)	3,912		5,868	3,912	(1,485)	1,477	
Jun-11	3,912	(3,912)	-		1,956	3,912	(1,477)	0	
Jul-11	-	-	-						
Aug-11	-	-	-						
Sep-11	-	-	-						
Oct-11	-	-	-						
Nov-11	-	-	-						
Dec-11	-	-	-						
Pro Forma Amort =		(23,470)		5,868					2,224
		Ref 8.8							Ref 8.8

23,470	(8,902)	Ref 8.8
Ref 8.8	Ref 8.8	Ref 8.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Trojan Amortization	407	RES	(2,006,526)	TROJP	22.451%	(450,494)	8.9.1
Trojan Amortization	407	RES	275,765	WA	Situs	275,765	
Total Adjustment to Expense			<u>(1,730,761)</u>			<u>(174,729)</u>	
Adjustment to Rate Base:							
Trojan Unrecovered Plant	18222	RES	160,864	WA	Situs	160,864	8.9.1
Trojan Decommissioning Costs	18222	RES	(697,992)	TROJD	22.447%	(156,681)	8.9.1
Trojan Unrecovered Plant	18222	RES	(475,031)	TROJP	22.451%	(106,651)	8.9.1
Accum Prov for Decommissioning	22842	RES	-	TROJD	22.447%	-	8.9.1
Asset Retirement Obligations	230	RES	1,691,133	TROJP	22.451%	379,684	8.9.1
FAS 143 ARO Regulatory Liability	254105	RES	3,568,856	TROJP	22.451%	801,260	8.9.1
Total Adjustment to Rate Base			<u>4,247,830</u>			<u>1,078,475</u>	
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	RES	(1,901,813)	TROJD	22.447%	(426,908)	B6, pg 2
Schedule M Adjustment	SCHMDT	RES	(275,765)	WA	Situs	(275,765)	B6, pg 3
Schedule M Adjustment	SCHMDT	RES	(67,953)	OR	Situs	-	B6, pg 3

Description of Adjustment

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

PacifiCorp
 Washington General Rate Case - December 2010
 Trojan Removal Adjustment
 Adjustment Summary

Account	Description	Factor	Total Rate Base AMA Avg	Total Expense 12 mos.	Adjustment	To Page
Expense						
407	Trojan Amortization of Unrecovered Plant	TROJP		2,006,526	(2,006,526)	8.9
407	Trojan Amortization of Unrecovered Plant	WA		(275,765)	275,765	8.9
					<u>(1,730,761)</u>	
Rate Base						
18222	Trojan Unrecovered Plant	WA	(160,864)		160,864	8.9
18222	Trojan Unrecovered Plant	TROJD	697,992		(697,992)	8.9
18222	Trojan Unrecovered Plant	TROJP	475,031		(475,031)	8.9
230	Asset Retirement Obligations	TROJP	(1,691,133)		1,691,133	8.9
254105	FAS 143 ARO Regulatory Liability	TROJP	(3,568,856)		3,568,856	8.9
			<u>(4,247,830)</u>		<u>4,247,830</u>	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense							
Operation - Super & Eng	535	PRO	(5,859)	CAGW	22.474%	(1,317)	8.10.1
Hydro - Other	537	PRO	(54,412)	CAGW	22.474%	(12,229)	8.10.1
Misc. Hydro	539	PRO	(287,271)	CAGW	22.474%	(64,562)	8.10.1
Maintenance - Structures	542	PRO	(1,558)	CAGW	22.474%	(350)	8.10.1
Maintenance - Dams	543	PRO	(19,420)	CAGW	22.474%	(4,365)	8.10.1
Maintenance - Electric Plant	544	PRO	(23,456)	CAGW	22.474%	(5,272)	8.10.1
Maintenance - Misc Hydro Plant	545	PRO	(18,478)	CAGW	22.474%	(4,153)	8.10.1
Total O&M			<u>(410,455)</u>			<u>(92,247)</u>	
Adjustment to Rate Base:							
Land and Land Rights	330	PRO	(153,572)	CAGW	22.474%	(34,514)	8.10.1
Structures and Improvements	331	PRO	(1,012,988)	CAGW	22.474%	(227,661)	8.10.1
Reservoirs, Dams and Waterways	332	PRO	(4,320,109)	CAGW	22.474%	(970,910)	8.10.1
Waterwheel, Turbines & Generators	333	PRO	(1,190,364)	CAGW	22.474%	(267,525)	8.10.1
Accessory Electric Equipment	334	PRO	(190,524)	CAGW	22.474%	(42,819)	8.10.1
Misc. Power Plant Equipment	335	PRO	(3,588)	CAGW	22.474%	(806)	8.10.1
Roads, Railroads and Bridges	336	PRO	(59,738)	CAGW	22.474%	(13,426)	8.10.1
Total Electric Plant in Service			<u>(6,930,884)</u>			<u>(1,557,661)</u>	
Hydro Plant Accum Depr	108HP	PRO	6,769,742	CAGW	22.474%	1,521,445	8.10.1
Net Rate Base			<u>(161,142)</u>			<u>(36,215)</u>	

Description of Adjustment

The Condit Hydroelectric Project is located on the White Salmon River in south-central Washington. The project has a generating capacity of 14.7 megawatts. The Company is moving forward with the decommissioning of the facility after receipt of an essential sediment management permit from the U.S. Army Corps of Engineers, the final major regulatory step.

The decommissioning and removal of this facility results from a relicensing process that began in 1991 and culminated in a multi-party settlement agreement in 1999. On Dec. 16, 2010, the Company received a Surrender Order from the Federal Energy Regulatory Commission (FERC) providing for dam decommissioning. FERC modified the Surrender Order on April 21, 2011, which, along with the Corps permit, provides the regulatory certainty the Company needed to proceed to remove the 125-foot high dam. On June 8, 2011, FERC completed review and approval of requisite project removal design and resource management plans. Dam removal was determined to be less costly to customers than the fish passage that would be required for operation as part of the federal dam relicensing process.

After the initial breach and draining of the reservoir in October 2011, demolition of the remaining portion of the dam is scheduled to begin in spring 2012 and be completed by Aug. 31, 2012. Restoration work throughout the former reservoir area is planned to be completed by the end of 2012.

This pro forma adjustment removes the electric plant in service balances, accumulated depreciation balances and O&M expenses from the per books data for the twelve months ended December 2010. No depreciation expense was booked during 2010.

Consistent with the treatment reflected in this adjustment, the pro forma net power costs shown in adjustment 5.1.1 do not include generation output from the Condit facility.

PacifiCorp
 Washington General Rate Case - December 2010
 Condit Removal

Account	Description	Total Company Amount	Washington Allocated Amount
Adjustment to Expense			
535	Operation - Super & Eng	5,859	1,317
537	Hydro - Other	54,412	12,229
539	Misc. Hydro	287,271	64,562
542	Maintenance - Structures	1,558	350
543	Maintenance - Dams	19,420	4,365
544	Maintenance - Electric Plant	23,456	5,272
545	Maintenance - Misc Hydro Plant	18,478	4,153
	Total O&M	410,455	92,247
		Ref. 8.10	Ref. 8.10
Adjustment to EPIS Rate Base:			
330	Land and Land Rights	153,572	34,514
331	Structures and Improvements	1,012,988	227,661
332	Reservoirs, Dams and Waterways	4,320,109	970,910
333	Waterwheel, Turbines & Generators	1,190,364	267,525
334	Accessory Electric Equipment	190,524	42,819
335	Misc. Power Plant Equipment	3,588	806
336	Roads, Railroads and Bridges	59,738	13,426
	Total EPIS	6,930,884	1,557,661
		Ref. 8.10	Ref. 8.10
Adjustment to Accum Depr Rate Base:			
330	Land and Land Rights	(8,877)	(1,995)
331	Structures and Improvements	(960,558)	(215,878)
332	Reservoirs, Dams and Waterways	(4,285,534)	(963,140)
333	Waterwheel, Turbines & Generators	(1,246,897)	(280,230)
334	Accessory Electric Equipment	(204,141)	(45,879)
335	Misc. Power Plant Equipment	(5,215)	(1,172)
336	Roads, Railroads and Bridges	(58,520)	(13,152)
	Total Accum Depr	(6,769,742)	(1,521,445)
		Ref. 8.10	Ref. 8.10



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	FERC Location Code	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5350000		OPER SUPERV & ENG	213000	\$6	\$	\$4	\$1								
5374000	CAGW	HYDRO/OTH REC FAC	213000	\$15	\$1	\$11	\$3								
5379000	CAGW	HYDRO EXPENSE-OTH	213000	\$40	\$2	\$29	\$9								
5390000	CAGW	MSC HYD PWR GEN EX	213000	\$287	\$14	\$210	\$65								
5420000	CAGW	MAINT OF STRUCTURE	213000	\$2	\$	\$1	\$								
5430000	CAGW	MNT DAMS & WTR SYS	213000	\$19	\$1	\$14	\$4								
5441000	CAGW	PRIME MOVERS & GEN	213000	\$23	\$1	\$17	\$5								
5442000	CAGW	ACCESS ELEC EQUIP	213000	\$	\$	\$	\$								
5455000	CAGW	MAINT-RDS/TRAIL/BR	213000	\$9	\$	\$6	\$2								
5459000	CAGW	MAINT HYDRO-OTHER	213000	\$10	\$	\$7	\$2								
				\$410,455		\$92,247									

Ref. 8.10.1

Ref. 8.10.1



Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	FERC Location Code	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Utili
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	213000	\$134	\$6	\$98	\$30								
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	213000	\$16	\$1	\$12	\$4								
1010000	ELEC PLANT IN SERV	3302000	FLOOD RIGHTS	213000	\$3	\$	\$	\$								
1010000	ELEC PLANT IN SERV	3304000	LAND RIGHTS	213000	\$3	\$	\$2	\$1								
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE-PRODUCTION	213000	\$855	\$40	\$625	\$192								
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-RECREATION	213000	\$158	\$7	\$115	\$35								
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWAYS-PRODUCTION"	213000	\$4,112	\$194	\$3,004	\$924								
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWAYS-RECREATION"	213000	\$1,190	\$56	\$870	\$268								
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	213000	\$137	\$6	\$100	\$31								
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	213000	\$54	\$3	\$29	\$12								
1010000	ELEC PLANT IN SERV	3341000	MISC POWER PLANT EQUIP - SUPPLY & ALARM	213000	\$4	\$	\$3	\$1								
1010000	ELEC PLANT IN SERV	3351000	ACCESSORY ELECTRIC EQUIP - PRODUCTION	213000	\$80	\$3	\$44	\$13								
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	213000	\$60	\$3	\$44	\$13								

\$6,930,884
Ref. 8.10.1

Hydro Function

\$1,557,661
Ref. 8.10.1



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2010
 Allocation Method - Factor West Control Area

Primary Account	Secondary Account	Land Rights	FERC Location Code	Alloc	Total	Calif	Orepon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	CAGW CONDT - NON PROJECT LAND	21300													
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	CAGW CONDT HYDRO PLANT	21300	\$-91	\$-91	\$-6										
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW CONDT HYDRO PLANT	21300	\$-812	\$-812	\$-593										
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW CONDT HYDRO PLANT	21300	\$-148	\$-148	\$-108										
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS & WTRWYS-PRODUCTION"	CAGW CONDT HYDRO PLANT	21300	\$-1,186	\$-1,186	\$-87										
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS & WTRWYS-RECREATION"	CAGW CONDT HYDRO PLANT	21300	\$-100	\$-100	\$-73										
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW CONDT HYDRO PLANT	21300	\$-1,241	\$-1,241	\$-89										
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW CONDT HYDRO PLANT	21300	\$-141	\$-141	\$-7										
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECTRIC EQUIP - SUPPLY & ALARM	CAGW CONDT HYDRO PLANT	21300	\$-141	\$-141	\$-7										
1080000	AC PR DPR EL PL SR 3351000	LOGS, OVERHEAD EQUIP, PRODUCTION	CAGW CONDT HYDRO PLANT	21300	\$-85	\$-85	\$-6										
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	CAGW CONDT HYDRO PLANT	21300	\$-89	\$-89	\$-43										

-48,768,742
 Ref. 8.10.1

Hydro Function

-\$1,521,445
 Ref. 8.10.1

	9.1	9.1.1	0	0	0	0
	Total Normalized	(cont.) Production Production Factor	0	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	(649,194)	-	(649,194)	-	-	-
5 Other Operating Revenues	(19,237)	-	(19,237)	-	-	-
6 Total Operating Revenues	<u>(668,431)</u>	<u>-</u>	<u>(668,431)</u>	<u>-</u>	<u>-</u>	<u>-</u>
7						
8 Operating Expenses:						
9 Steam Production	(979,882)	(230,396)	(749,486)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(121,903)	(121,903)	-	-	-	-
12 Other Power Supply	(1,937,189)	(153,790)	(1,783,399)	-	-	-
13 Transmission	(357,065)	-	(357,065)	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	<u>(3,396,038)</u>	<u>(506,089)</u>	<u>(2,889,949)</u>	<u>-</u>	<u>-</u>	<u>-</u>
20 Depreciation	(299,560)	(299,560)	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,154,201	281,977	872,224	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	15,952	-	15,952	-	-	-
28 Total Operating Expenses:	<u>(2,525,446)</u>	<u>(523,672)</u>	<u>(2,001,774)</u>	<u>-</u>	<u>-</u>	<u>-</u>
29						
30 Operating Rev For Return:	<u>1,857,015</u>	<u>523,672</u>	<u>1,333,342</u>	<u>-</u>	<u>-</u>	<u>-</u>
31						
32 Rate Base:						
33 Electric Plant In Service	(12,145,578)	(11,114,449)	(1,031,129)	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(6,730)	-	(6,730)	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	<u>(12,152,308)</u>	<u>(11,114,449)</u>	<u>(1,037,859)</u>	<u>-</u>	<u>-</u>	<u>-</u>
45						
46 Deductions:						
47 Accum Prov For Deprec	4,071,551	3,603,237	468,314	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	56,207	-	56,207	-	-	-
54						
55 Total Deductions:	<u>4,127,758</u>	<u>3,603,237</u>	<u>524,521</u>	<u>-</u>	<u>-</u>	<u>-</u>
56						
57 Total Rate Base:	<u>(8,024,551)</u>	<u>(7,511,213)</u>	<u>(513,338)</u>	<u>-</u>	<u>-</u>	<u>-</u>
58						
59						
60 Estimated ROE impact	0.618%	0.248%	0.366%	0.000%	0.000%	0.000%
61 Estimated Price Change	(3,995,477)	(1,781,662)	(2,213,815)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	3,011,215	805,649	2,205,566	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	<u>3,011,215</u>	<u>805,649</u>	<u>2,205,566</u>	<u>-</u>	<u>-</u>	<u>-</u>
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	<u>3,011,215</u>	<u>805,649</u>	<u>2,205,566</u>	<u>-</u>	<u>-</u>	<u>-</u>
77						
78 Federal Income Taxes	1,053,925	281,977	771,948	-	-	-
80 Tax Credits	100,276	-	100,276	-	-	-
81 Federal Income Taxes	1,154,201	281,977	872,224	-	-	-

	9.1	9.1.1	0	0	0	0
Total Normalized	Production Factor	(cont.) Production Factor	0	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-
29						
30 Operating Rev For Return:	-	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	-	-	-	-	-	-
77						
78 Federal Income Taxes	-	-	-	-	-	-
80 Tax Credits	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	-	-	-

	9.1	9.1.1	0	0	0	0
	Total Normalized	Production Factor	(cont.) Production Factor	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	(649,194)	-	(649,194)	-	-	-
5 Other Operating Revenues	(19,237)	-	(19,237)	-	-	-
6 Total Operating Revenues	<u>(668,431)</u>	<u>-</u>	<u>(668,431)</u>	<u>-</u>	<u>-</u>	<u>-</u>
7						
8 Operating Expenses:						
9 Steam Production	(979,882)	(230,396)	(749,486)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(121,903)	(121,903)	-	-	-	-
12 Other Power Supply	(1,937,189)	(153,790)	(1,783,399)	-	-	-
13 Transmission	(357,065)	-	(357,065)	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	<u>(3,396,038)</u>	<u>(506,089)</u>	<u>(2,889,949)</u>	<u>-</u>	<u>-</u>	<u>-</u>
20 Depreciation	(299,560)	(299,560)	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,154,201	281,977	872,224	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	15,952	-	15,952	-	-	-
28 Total Operating Expenses:	<u>(2,525,446)</u>	<u>(523,672)</u>	<u>(2,001,774)</u>	<u>-</u>	<u>-</u>	<u>-</u>
29						
30 Operating Rev For Return:	<u>1,857,015</u>	<u>523,672</u>	<u>1,333,342</u>	<u>-</u>	<u>-</u>	<u>-</u>
31						
32 Rate Base:						
33 Electric Plant In Service	(12,145,578)	(11,114,449)	(1,031,129)	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(6,730)	-	(6,730)	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	<u>(12,152,308)</u>	<u>(11,114,449)</u>	<u>(1,037,859)</u>	<u>-</u>	<u>-</u>	<u>-</u>
45						
46 Deductions:						
47 Accum Prov For Deprec	4,071,551	3,603,237	468,314	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	56,207	-	56,207	-	-	-
54						
55 Total Deductions:	<u>4,127,758</u>	<u>3,603,237</u>	<u>524,521</u>	<u>-</u>	<u>-</u>	<u>-</u>
56						
57 Total Rate Base:	<u>(8,024,551)</u>	<u>(7,511,213)</u>	<u>(513,338)</u>	<u>-</u>	<u>-</u>	<u>-</u>
58						
59						
60 Estimated ROE impact	0.642%	0.270%	0.369%	0.000%	0.000%	0.000%
61 Estimated Price Change	(3,995,477)	(1,781,662)	(2,213,815)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	3,011,215	805,649	2,205,566	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	<u>3,011,215</u>	<u>805,649</u>	<u>2,205,566</u>	<u>-</u>	<u>-</u>	<u>-</u>
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	<u>3,011,215</u>	<u>805,649</u>	<u>2,205,566</u>	<u>-</u>	<u>-</u>	<u>-</u>
77						
78 Federal Income Taxes	1,053,925	281,977	771,948	-	-	-
80 Tax Credits	100,276	-	100,276	-	-	-
81 Federal Income Taxes	<u>1,154,201</u>	<u>281,977</u>	<u>872,224</u>	<u>-</u>	<u>-</u>	<u>-</u>

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Electric Plant In Service							
Steam Production	310	PRO	(17,747,924)	JBG	21.560%	(3,826,364)	9.1.3
Steam Production	310	PRO	(38,267)	SG	8.141%	(3,115)	9.1.3
Steam Production	310	PRO	(2,311,511)	CAGW	22.474%	(519,494)	9.1.3
Steam Production	310	PRO	7,394	WA	Situs	7,394	9.1.3
Hydro Production	330	PRO	(8,652,491)	CAGW	22.474%	(1,944,578)	9.1.3
Other Production	340	PRO	(21,483,707)	CAGW	22.474%	(4,828,292)	9.1.3
			<u>(50,226,506)</u>			<u>(11,114,449)</u>	
Depreciation Reserve							
Steam Production	108SP	PRO	1,110,037	CAGW	22.474%	249,472	9.1.3
Steam Production	108SP	PRO	8,600,245	JBG	21.560%	1,854,170	9.1.3
Hydro Production	108HP	PRO	3,501,846	CAGW	22.474%	787,012	9.1.3
Other Production	108OP	PRO	3,170,669	CAGW	22.474%	712,582	9.1.3
			<u>16,382,798</u>			<u>3,603,237</u>	
Depreciation Expense							
Steam Production	403SP	PRO	(57,508)	CAGW	22.474%	(12,924)	9.1.3
Steam Production	403SP	PRO	(351,810)	JBG	21.560%	(75,849)	9.1.3
Hydro Production	403HP	PRO	(195,783)	CAGW	22.474%	(44,001)	9.1.3
Other Production	403OP	PRO	(742,124)	CAGW	22.474%	(166,786)	9.1.3
			<u>(1,347,225)</u>			<u>(299,560)</u>	
Operating Expenses (Excluding Net Power Costs)							
Steam Production	501	PRO	1,486	SE	7.687%	114	9.1.3
Steam Production	501	PRO	(17,336)	JBE	21.416%	(3,713)	9.1.3
Steam Production	500	PRO	(1,179)	SG	8.141%	(96)	9.1.3
Steam Production	500	PRO	(139,422)	CAGW	22.474%	(31,334)	9.1.3
Steam Production	500	PRO	(906,179)	JBG	21.560%	(195,368)	9.1.3
Hydro Production	535	PRO	(542,415)	CAGW	22.474%	(121,903)	9.1.3
Other Production	546	PRO	(24,220)	SG	8.141%	(1,972)	9.1.3
Other Production	546	PRO	(395,205)	CAGW	22.474%	(88,819)	9.1.3
Purchased Power Non-NPC	555	PRO	-	WA	Situs	-	9.1.3
System Control	556	PRO	(15,338)	SG	8.141%	(1,249)	9.1.3
Other Power Supply	557	PRO	1,696	WA	Situs	1,696	9.1.3
Other Power Supply	557	PRO	(666,492)	SG	8.141%	(54,262)	9.1.3
Other Power Supply	557	PRO	(2,815)	CAGW	22.474%	(633)	9.1.3
Other Power Supply	557	PRO	(39,666)	JBG	21.560%	(8,552)	9.1.3
			<u>(2,747,084)</u>			<u>(506,089)</u>	

Description of Adjustment:

The production factor is a means of adjusting the production component of the revenue requirement to test year expense and balance levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the rate effective period. This calculation is detailed on page 9.1.4. This factor is then applied to the generation related components of the revenue requirement.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Net Power Costs							
Sales for Resale	447NPC	PRO	(2,888,618)	CAGW	22.474%	(649,194)	9.1.3
Purchased Power	555NPC	PRO	(4,766,110)	CAGW	22.474%	(1,071,145)	9.1.3
Purchased Power	555NPC	PRO	(11,349)	CAEW	22.324%	(2,534)	9.1.3
Purchased Power	555NPC	PRO	(27,113)	WA	Situs	(27,113)	9.1.3
Wheeling Expenses	565NPC	PRO	(1,588,775)	CAGW	22.474%	(357,065)	9.1.3
Wheeling Expenses	565NPC	PRO	-	CAEW	22.324%	-	9.1.3
Fuel Expenses	501NPC	PRO	(3,357,242)	CAEW	22.324%	(749,486)	9.1.3
Fuel Expenses	547NPC	PRO	(3,057,665)	CAEW	22.324%	(682,607)	9.1.3
			<u>(9,919,635)</u>			<u>(2,240,755)</u>	
James River Royalty Offset							
Other Electric Revenue	456	PRO	(85,598)	CAGW	22.474%	(19,237)	9.1.3
Jim Bridger Mine Rate Base							
Coal Mine	399	PRO	(4,814,792)	JBE	21.416%	(1,031,129)	9.1.3
Misc. Deferred Debits	186M	PRO	(31,427)	JBE	21.416%	(6,730)	9.1.3
Mining Plant Accum. Depr.	108MP	PRO	2,186,763	JBE	21.416%	468,314	9.1.3
			<u>(2,659,457)</u>			<u>(569,545)</u>	
SO2 Emission Allowance Sales							
Gain from Emission Sales	4118	PRO	-	SE	7.687%	-	9.1.3
Gain from Emission Sales	4118	PRO	15,952	WA	Situs	15,952	9.1.3
Regulatory Deferred Sales	25398	PRO	56,207	WA	Situs	56,207	9.1.3
Renewable Energy Tax Credits							
Federal Taxes	40910	PRO	445,005	CAGW	22.474%	100,011	9.1.3
Federal Taxes	40910	PRO	291	SE	7.687%	22	9.1.3
Federal Taxes	40910	PRO	482	JBE	21.416%	103	9.1.3
Federal Taxes	40910	PRO	518	SO	7.204%	37	9.1.3
Federal Taxes	40910	PRO	1,244	SG	8.141%	101	9.1.3
			<u>447,540</u>			<u>100,276</u>	
Renewable Energy Credit Sales							
Other Electric Revenue	456	PRO	-	SG	8.141%	-	9.1.3

Description of Adjustment:

The production factor is a means of adjusting the production component of the revenue requirement to test year expense and balance levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the rate effective period. This calculation is detailed on page 9.1.4. This factor is then applied to the generation related components of the revenue requirement.

PacifiCorp
 Washington General Rate Case - December 2010
 Production Factor Adjustment

FERC Acct.	WCA Fact.	Unadjusted/ Per Books	3.4 SO2 Emission Allowances	3.5 REC Revenues	4.2 General Wage Increase - Annualization	4.3 General Wage Increase - Pro Forma	4.5 Remove Non- Recurring Entries	4.11 Insurance Expense	5.1 Net Power Costs - Restating	5.1.1 Net Power Costs Pro Forma	5.2 James River Royalty Offset	5.3 BPA Residential Exchange	5.6 Removal of Coalslip #3	6.1 Hydro Decomm.	7.2 Renewable Energy Tax Credit	8.2 Jim Bridger Mine	8.5 Removal of Coalslip #4 AFUDC
Electric Plant In Service																	
Steam Production	JBG	218,899,545															
Steam Production	SG	178,230															
Steam Production	CAGW	56,637,757															
Steam Production	WA	310,317															
Hydro Production	CAGW	112,803,568															
Other Production	CAGW	276,218,068															
		664,737,167															(423,016)
Depreciation Reserve																	(423,016)
Steam Production	CAGW	(30,972,282)															
Steam Production	JBG	(106,073,806)															
Steam Production	CAGW	(47,209,265)															
Hydro Production	CAGW	(40,765,587)															
Other Production	CAGW	(225,020,941)															
		1,148,269															
Steam Production	CAGW	4,339,159															
Steam Production	JBG	2,517,205															
Hydro Production	CAGW	9,541,555															
Other Production	CAGW	17,546,188															
		(6,475)															
Operating Expenses (Excluding Net Power Costs)																	
Steam Production	SE	214,572			32	(89)											
Steam Production	JBE	(10)			1,203	(3,382)											
Steam Production	SG	5,475			(10)	29											
Steam Production	CAGW	11,094,897			42	(117)											
Steam Production	500-514	7,051,085			(19,567)	55,007											
Hydro Production	JBG	112,188			(8,024)	22,556											
Hydro Production	CAGW	5,013,455			(340)	955											
Other Production	546-554	(8,774,226)			(1,681)	4,725					8,774,226						
Purchased Power Non-NPC	WA	71,437															
System Control	SG	(97,095)															
Other Power Supply	WA	3,244,477			(6,162)	17,323											
Other Power Supply	SG	46,001			(105)	284											
Other Power Supply	557	86,639			(1,320)	3,709											
Other Power Supply	557	20,245,390			(35,932)	101,011											
		89,569															
		54,690															
Net Power Costs																	
Sales for Resale	CAGW	74,513,001															
Purchased Power	55NFC	73,888,912								941,248							
Purchased Power	CAGW	4,949,062								2,156,838							
Purchased Power	CAEW	2,568,092								424,808							
Purchased Power	WA	23,946,583															
Wheeling Expenses	CAGW	41,185,170								(1,593,220)							
Wheeling Expenses	CAEW	37,307,802								1,677,074							
Fuel Expenses	501NFC	109,332,618								3,420,023							
Fuel Expenses	CAEW	20,486,824								(1,629,799)							
		8,774,226															
James River Royalty Offset																	
Other Electric Revenue	456										1,100,536						
Jim Bridger Mine Rate Base																	
Coal Mine	JBE	399														58,989,056	
Misc. Deferred Debits	JBE	186M														385,036	
Mining Plant Accum. Depr.	JBE	108MP														(26,791,409)	
		(216,572)														32,562,683	
SO2 Emission Allowance Sales																	
Gain from Emission Sales	SE	(1,281)															
Gain from Emission Sales	WA	(5,901)															
Regulatory Deferred Sales	25398	(2,133)															
		(9,315)															
Renewable Energy Tax Credits																	
Federal Taxes	40910	(1,281)															
Federal Taxes	SE	(5,901)															
Federal Taxes	JBE	(2,133)															
Federal Taxes	SO	(4,521,342)															
Federal Taxes	SG	(4,520,656)															
		8,233,862															
Renewable Energy Credit Sales																	
Other Electric Revenue	456																
		(8,233,862)															

FERC Function	FERC Acct.	WCA Fact.	8.7 Powerdale Hydro Removal	8.10 Condit Hydro Removal	Before Production Factor		After Production Factor		Ref.
					Normalized	Production Factor	Normalized	Washing Allocated Results	
Electric Plant In Service									
Steam Production	310-317	JBG			218,899,545	98.252%	215,073,181	(3,826,364)	9.1
Steam Production	310-317	SG			178,230	98.252%	175,115	(3,115)	9.1
Steam Production	310-317	CAGW			29,719,323	98.252%	29,198,830	(519,494)	9.1
Steam Production	310-317	WA			(423,016)	98.252%	(415,621)	7,394	9.1
Hydro Production	330-337	CAGW	(1,557,661)		111,245,907	98.252%	109,301,329	(1,944,578)	9.1
Other Production	340-347	CAGW			276,218,068	98.252%	271,388,776	(4,829,292)	9.1
					535,838,958		524,723,608	(11,114,449)	9.1
Depreciation Reserve									
Steam Production	108SP	CAGW			(14,271,858)	98.252%	(14,022,385)	249,472	9.1
Steam Production	108SP	JBG			(106,073,805)	98.252%	(104,218,636)	1,854,170	9.1
Hydro Production	108HP	CAGW	1,521,445		(45,023,371)	98.252%	(44,236,589)	787,012	9.1
Other Production	108OP	CAGW			(40,765,587)	98.252%	(40,053,095)	712,582	9.1
					(206,134,622)		(202,531,586)	3,603,237	9.1
Depreciation Expense									
Steam Production	403SP	CAGW			739,385	98.252%	726,461	(2,924)	9.1
Steam Production	403SP	JBG			4,339,159	98.252%	4,263,311	(75,849)	9.1
Hydro Production	403HP	CAGW			2,517,205	98.252%	2,473,204	(44,001)	9.1
Other Production	403OP	CAGW			9,541,555	98.252%	9,374,768	(166,786)	9.1
					17,137,304		16,837,744	(299,560)	9.1
Operating Expenses (Excluding Net Power Costs)									
Steam Production	500-514	SE			(6,532)	98.252%	(6,418)	114	9.1
Steam Production	500-514	JBE			212,393	98.252%	208,680	(3,713)	9.1
Steam Production	500-514	SG			5,493	98.252%	5,397	(96)	9.1
Steam Production	500-514	CAGW			1,792,556	98.252%	1,761,223	(31,334)	9.1
Steam Production	500-514	JBG			11,176,642	98.252%	10,981,274	(195,368)	9.1
Hydro Production	535-545	CAGW	(92,247)		6,973,876	98.252%	6,851,973	(121,903)	9.1
Other Production	546-554	SG			112,803	98.252%	110,831	(1,972)	9.1
Other Production	546-554	CAGW			5,081,190	98.252%	4,992,370	(88,819)	9.1
Purchased Power Non-NPC	555	WA			-	98.252%	-	-	9.1
System Control	556	SG			71,437	98.252%	70,188	(1,249)	9.1
Other Power Supply	557	WA			(97,066)	98.252%	(95,311)	1,755	9.1
Other Power Supply	557	SG			3,104,210	98.252%	3,049,948	(54,262)	9.1
Other Power Supply	557	CAGW			36,180	98.252%	35,588	(592)	9.1
Other Power Supply	557	JBG			489,228	98.252%	480,677	(8,552)	9.1
					(15,030)		28,446,391	(95,089)	9.1
Net Power Costs									
Sales for Resale	447NPC	CAGW			37,139,241	98.252%	36,490,047	(649,194)	9.1
Purchased Power	555NPC	CAGW			61,278,331	98.252%	60,207,186	(1,071,145)	9.1
Purchased Power	555NPC	CAEW			144,946	98.252%	142,412	(2,534)	9.1
Purchased Power	555NPC	WA			1,551,064	98.252%	1,523,951	(27,113)	9.1
Wheeling Expenses	565NPC	CAGW			20,427,031	98.252%	20,069,966	(357,065)	9.1
Wheeling Expenses	565NPC	CAEW			-	98.252%	-	-	9.1
Fuel Expenses	501NPC	CAGW			42,876,765	98.252%	42,127,279	(749,486)	9.1
Fuel Expenses	547NPC	CAEW			39,050,750	98.252%	38,368,143	(682,607)	9.1
					128,189,646		125,948,891	(2,240,755)	9.1
James River Royalty Offset									
Other Electric Revenue	456	CAGW			1,100,536	98.252%	1,081,299	(19,237)	9.1
Jim Bridger Mine Rate Base									
Coal Mine	399	JBE			58,989,656	98.252%	57,957,927	(1,031,729)	9.1
Misc. Deferred Debits	186M	JBE			385,036	98.252%	378,305	(6,730)	9.1
Mining Plant Accum. Depr.	108MP	JBE			(26,791,009)	98.252%	(26,323,095)	468,314	9.1
					32,582,683		32,013,137	(569,546)	9.1
SO2 Emission Allowance Sales									
Gain from Emission Sales	4118	SE			-	98.252%	-	-	9.1
Gain from Emission Sales	4118	WA			(912,562)	98.252%	(896,610)	15,952	9.1
Regulatory Deferred Sales	25398	WA			(3,215,314)	98.252%	(3,159,307)	56,207	9.1
Renewable Energy Tax Credits									
Federal Taxes	40910	CAGW			(5,721,475)	98.252%	(5,621,464)	100,011	9.1
Federal Taxes	40910	SE			(1,281)	98.252%	(1,259)	22	9.1
Federal Taxes	40910	JBE			(5,901)	98.252%	(5,798)	103	9.1
Federal Taxes	40910	SO			(2,133)	98.252%	(2,096)	37	9.1
Federal Taxes	40910	SG			(5,796)	98.252%	(5,695)	101	9.1
					(5,736,587)		(5,638,311)	100,276	9.1
Renewable Energy Credit Sales									
Other Electric Revenue	456	SG			-	98.252%	-	-	9.1



Washington Historical Normalized Retail Sales (CY 2010)

	Washington	
Actual MWh	3,984,631	
Normalizing Adjustments	(6,961)	
Temperature Normalization	46,034	
Remove Transalta	<u>(9)</u>	
Normalized Retail Sales (MWh)	4,023,695	<i>Numerator in Production Factor Calculation</i>

Ref. 3.1.2

Forecast Loads Used for Production Factor (12 Months Ending May 2013)

	Washington	
Pro Forma Retail Sales (MWh)	4,095,300	<i>Denominator in Production Factor Calculation</i>
Production Factor	98.252%	

Ref. 9.1.1

Production Factor

Washington Historical Temperature Adjusted Load (@ Sales)	4,023,695	MWh
Washington Proforma 12 Month Ending May 2013	4,095,300	MWh
Production Factor	<u>98.252%</u>	



PacifiCorp
Washington General Rate Case - December 2010
Historical Factors

PacifiCorp
Washington General Rate Case - December 2010

AVERAGE OF MONTHLY AVERAGE FACTORS		West Control Area										
DESCRIPTION	FACTOR	California	Oregon	Washington	Montana	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTIL	Ref #
Situs	S											Situs
System Generation	SG	1.6949%	26.3300%	8.1414%	0.0000%	41.8139%	5.7147%	15.9201%	0.3851%	0.0000%	0.0000%	10.7
System Capacity	SC	1.7125%	26.7392%	8.2930%	0.0000%	42.0094%	5.5057%	15.3452%	0.3951%	0.0000%	0.0000%	10.7
System Energy	SE	1.6422%	25.1022%	7.6865%	0.0000%	41.2275%	6.3419%	17.6447%	0.3549%	0.0000%	0.0000%	10.9
Control Area Energy - West	CAEW	4.7696%	72.9060%	22.3245%	0.0000%	62.8764%	9.6721%	26.9102%	0.0000%	0.0000%	0.0000%	10.9
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	0.0000%	62.8764%	9.6721%	26.9102%	0.5413%	0.0000%	0.0000%	10.9
System Overhead	SO	2.1937%	25.5223%	7.2044%	0.0000%	43.9924%	5.9269%	14.8803%	0.2801%	0.0000%	0.0000%	10.12
Gross Plant-System	GPS	2.1937%	25.5223%	7.2044%	0.0000%	43.9924%	5.9269%	14.8803%	0.2801%	0.0000%	0.0000%	10.12
System Net Plant	SNP	1.9914%	24.0484%	6.8133%	0.0000%	45.8491%	5.9358%	15.0702%	0.2919%	0.0000%	0.0000%	10.12
Division Net Plant Distribution	SNPD	3.4853%	28.1424%	6.5496%	0.0000%	47.5024%	4.6095%	9.7108%	0.0000%	0.0000%	0.0000%	10.12
Control Area Generation - West	CAGW	4.6462%	72.8796%	22.4742%	0.0000%	65.6185%	9.1823%	24.6076%	0.0000%	0.0000%	0.0000%	10.5
Control Area Generation - East	CAGE	0.0000%	0.0000%	0.0000%	0.0000%	65.6185%	9.1823%	24.6076%	0.5916%	0.0000%	0.0000%	10.5
Jim Bridger Generation	JBG	4.571%	69.9134%	21.5595%	0.0000%	2.6707%	0.3737%	1.0015%	0.0241%	0.0000%	0.0000%	10.15
Jim Bridger Energy	JBE	4.5754%	69.9387%	21.4158%	0.0000%	2.5691%	0.3937%	1.0952%	0.0220%	0.0000%	0.0000%	10.15
Wheeling Revenue - Generation	WRG	1.2357%	19.3829%	5.9772%	0.0000%	48.1667%	6.7402%	18.0630%	0.4343%	0.0000%	0.0000%	10.15
Wheeling Revenue - Energy	WRE	1.2685%	19.3899%	5.9374%	0.0000%	48.1667%	6.7402%	18.0630%	0.4343%	0.0000%	0.0000%	10.15
Customer - System	CN	2.5246%	30.7702%	7.0289%	0.0000%	46.1540%	7.0997%	19.7532%	0.3974%	0.0000%	0.0000%	10.14
CIAC	CIAC	3.4853%	28.1424%	6.5496%	0.0000%	47.5024%	4.6095%	9.7108%	0.0000%	0.0000%	0.0000%	10.14
Bad Debt Expense	BADDEBT	4.5163%	38.0592%	12.4518%	0.0000%	32.2294%	5.4755%	7.3278%	0.0000%	0.0000%	0.0000%	10.14
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	0.0000%	10.9460%	0.0000%	0.0000%	0.6110%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	0.0000%	11.6100%	0.0000%	0.0000%	1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	0.0000%	15.5000%	0.0000%	0.0000%	1.9770%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	0.0000%	16.7100%	0.0000%	0.0000%	2.8600%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	0.0000%	20.6776%	0.0000%	0.0000%	2.8172%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	0.0000%	46.9355%	13.9815%	17.3435%	0.0000%	0.0000%	0.3860%	Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Transmission Plant	SNPT	1.2358%	19.3827%	5.9773%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Trojan Plant Allocator	TROJP	4.6650%	72.8836%	22.4515%	0.0000%	48.1664%	6.7394%	18.0642%	0.4343%	0.0000%	0.0000%	10.14
Trojan Decommissioning Allocator	TROJD	4.6683%	72.8843%	22.4474%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.15
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	0.0000%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	0.0000%	10.13
DIT Balance	DITBAL	2.3797%	27.9391%	6.5780%	0.0000%	42.9864%	5.8296%	13.4072%	0.2705%	0.0000%	0.0000%	10.14
Tax Depreciation	TAXDEPR	1.9855%	27.5462%	3.7250%	0.0000%	42.2138%	5.1015%	14.3143%	0.3019%	0.0000%	0.0000%	10.15
SCHMAT Depreciation Expense	SCHMDEXP	1.4909%	26.5802%	7.6960%	0.0000%	43.1017%	5.8279%	15.0319%	0.2715%	0.0000%	0.0000%	10.15

PacifiCorp
 Washington General Rate Case - December 2010
 CP ALLOCATION FACTOR

75.00% Demand Percentage
 25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	TOTAL
Jan-10	131.6	2,391.2	818.4	0.0	1,079.2	3,303.5	471.1	242.4	28.4	8,465.7
Feb-10	156.6	2,488.6	742.8	0.0	1,073.7	3,034.9	441.9	239.8	25.4	8,203.7
Mar-10	137.3	2,131.4	602.6	0.0	983.8	3,036.0	429.5	223.7	24.9	7,569.2
Apr-10	140.8	2,147.5	596.8	0.0	1,000.9	2,642.1	381.1	230.8	27.1	7,167.1
May-10	120.4	1,746.1	589.3	0.0	947.5	3,258.3	463.1	214.1	29.4	7,368.2
Jun-10	136.4	2,036.6	668.5	0.0	1,035.5	3,942.6	510.7	227.1	42.1	8,599.5
Jul-10	165.4	2,231.5	686.6	0.0	1,055.8	4,174.3	640.4	207.0	42.5	9,203.5
Aug-10	140.9	2,343.9	752.6	0.0	1,036.8	4,083.6	376.2	212.7	43.6	8,990.3
Sep-10	131.3	2,116.9	638.6	0.0	1,009.4	3,676.2	461.4	191.9	35.0	8,260.9
Oct-10	111.1	1,825.1	583.9	0.0	969.2	3,162.9	378.2	228.4	31.2	7,289.9
Nov-10	155.3	2,310.8	775.3	0.0	1,072.6	3,389.0	415.4	240.3	28.1	8,386.8
Dec-10	151.5	2,441.5	673.9	0.0	1,072.5	3,476.2	427.8	247.0	29.5	8,519.9
Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1,678.6	26,211.0	8,129.2	0.0	12,337.0	41,179.6	5,396.9	2,705.1	387.3	98,024.7
System Capacity Factor	1.7125%	26.7392%	8.2930%	0.0000%	12.5856%	42.0094%	5.5057%	2.7596%	0.3951%	100.0000%

PacifiCorp
 Washington General Rate Case - December 2010
 CP ALLOCATION FACTOR

ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC TOTAL
Jan-10	87,882	1,402,446	443,439	0	733,660	2,059,563	298,136	171,320	17,052
Feb-10	73,980	1,204,289	361,779	0	657,999	1,866,087	261,700	148,943	14,649
Mar-10	76,510	1,241,371	361,327	0	703,161	1,851,968	271,878	161,010	16,261
Apr-10	73,082	1,128,908	331,772	0	653,603	1,739,996	259,152	149,925	15,761
May-10	76,338	1,100,789	324,801	0	658,500	1,860,430	311,411	157,305	15,587
Jun-10	80,389	1,083,692	314,074	0	653,220	2,019,667	340,304	158,739	17,698
Jul-10	88,793	1,244,261	390,809	0	710,964	2,358,186	507,962	159,534	21,595
Aug-10	85,836	1,238,674	383,997	0	717,020	2,310,351	369,298	153,417	21,225
Sep-10	71,086	1,107,397	344,833	0	680,136	1,934,256	283,168	148,011	17,422
Oct-10	69,178	1,153,236	363,405	0	701,471	1,867,016	245,633	171,658	15,602
Nov-10	77,987	1,240,302	393,015	0	707,930	1,953,351	252,112	167,023	15,854
Dec-10	93,222	1,441,544	453,389	0	761,072	2,136,423	284,517	167,741	17,550
Load Curtailment	0	0	0	0	0	0	0	0	0
Total	954,284	14,586,910	4,466,640	0	8,338,736	23,957,293	3,685,269	1,914,627	206,256
System Energy Factor	1.6422%	25.1022%	7.6865%	0.0000%	14.3499%	41.2275%	6.3419%	3.2948%	0.3549%
System Generation (75% SC, 25% SE)	1.6949%	26.3300%	8.1414%	0.0000%	13.0267%	41.8139%	5.7147%	2.8934%	0.3851%
Control Area Factors									
Control Area Energy - West CAEW	4.7696%	72.9060%	22.3245%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Control Area Energy - East CAEE	0.0000%	0.0000%	0.0000%	0.0000%	21.8852%	62.8764%	9.6721%	5.0250%	0.5413%
FERC TOTAL									100.0000%

PacifiCorp
 Washington General Rate Case - December 2010
 CP ALLOCATION FACTOR

COINCIDENTAL PEAKS (Normalized)

MONTH	CALIFORNIA	OREGON	WASHINGTON	WCA	WYOMING	UTAH	IDAHO	WYOMING	FERC	ECA
Jan-10	138	2,507	881	3,526	1,079	3,356	471	242	28	5,177
Feb-10	157	2,489	743	3,388	1,052	3,254	436	238	25	5,006
Mar-10	148	2,324	652	3,124	1,026	3,072	422	231	25	4,777
Apr-10	147	2,174	624	2,945	965	2,828	370	228	27	4,418
May-10	137	2,011	626	2,774	948	3,258	463	214	29	4,912
Jun-10	131	2,049	666	2,846	1,036	4,093	652	227	42	6,050
Jul-10	146	2,416	720	3,282	1,073	4,275	719	225	43	6,334
Aug-10	145	2,445	753	3,343	1,042	4,388	578	231	44	6,282
Sep-10	131	2,117	639	2,887	1,046	3,728	410	230	35	5,449
Oct-10	140	2,090	637	2,867	969	3,163	378	228	31	4,770
Nov-10	156	2,375	788	3,319	1,073	3,389	415	240	28	5,145
Dec-10	167	2,564	789	3,520	1,093	3,554	427	242	29	5,346
Total Coin. Peak	1,741.6	27,559.4	8,518.5	37,819.6	12,402.1	42,359.0	5,742.1	2,776.1	387.3	63,666.6

West. Contrl CP Factor	4.6051%	72.8708%	22.5241%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
East. Contrl CP Factor	0.0000%	0.0000%	0.0000%	0.0000%	19.4797%	66.5325%	9.0190%	4.3604%	0.6083%	100.0000%

Control Area Generation Factors
Control Area Generation - West
CAGW

Control Area Generation - West	4.6462%	72.8796%	22.4742%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
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Control Area Generation - East
CAGE

Control Area Generation - East	0.0000%	0.0000%	0.0000%	0.0000%	20.0811%	65.6185%	9.1823%	4.5265%	0.5916%	100.0000%
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PacifiCorp
 Washington General Rate Case - December 2010
 JAM INPUT TEMPLATE
 SYSTEM COINCIDENTAL PEAKS

WCA		METERED LOADS (CP)											
		Non-FERC							FERC				
Month	Day	Time	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	NET UT	Total	
Jan-10	7	18	123	2,129	735	1,092	3,359	470	244	28	3,330	8,152	
Feb-10	22	8	151	2,359	689	1,072	3,049	442	240	25	3,024	8,002	
Mar-10	9	19	141	2,171	592	983	3,036	428	223	25	3,011	7,574	
Apr-10	1	8	137	2,188	590	1,002	2,732	381	231	27	2,705	7,261	
May-10	17	15	113	1,888	520	930	3,005	452	214	29	2,976	6,922	
Jun-10	28	17	135	1,986	660	1,022	4,135	660	226	42	4,093	8,824	
Jul-10	16	17	165	2,200	697	1,057	4,241	628	206	43	4,198	9,194	
Aug-10	17	16	140	2,345	766	1,035	4,362	520	212	44	4,319	9,382	
Sep-10	3	17	131	2,144	614	1,009	3,609	469	191	35	3,574	8,168	
Oct-10	1	16	107	1,889	589	965	3,465	384	227	31	3,434	7,426	
Nov-10	23	18	157	2,338	776	1,095	3,525	415	241	28	3,497	8,547	
Dec-10	20	18	149	2,355	665	1,070	4,492	424	246	29	3,463	8,402	
			1,650	25,594	7,892	12,332	42,009	5,673	2,701	387	41,622	97,853	

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WCA		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)											
		Non-FERC							FERC				
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-10	7	18					(53)				(53)	(53)	
Feb-10	22	8					-				-	-	
Mar-10	9	19					-				-	-	
Apr-10	1	8					-				-	-	
May-10	17	15					-				-	-	
Jun-10	28	17					(150)	(142)			(150)	(292)	
Jul-10	16	17					-	-			-	-	
Aug-10	17	16					(147)	(147)			(147)	(294)	
Sep-10	3	17					-	-			-	-	
Oct-10	1	16					-	-			-	-	
Nov-10	23	18					-	-			-	-	
Dec-10	20	18					(91)	-			(91)	(91)	
			-	-	-	-	(441)	(289)	-	-	(441)	(730)	

= equals

WCA		COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES											
		Non-FERC							FERC				
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-10	7	18	123	2,129	735	1,092	3,306	470	244	28	3,278	8,099	
Feb-10	22	8	151	2,359	689	1,072	3,049	442	240	25	3,024	8,002	
Mar-10	9	19	141	2,171	592	983	3,036	428	223	25	3,011	7,574	
Apr-10	1	8	137	2,188	590	1,002	2,732	381	231	27	2,705	7,261	
May-10	17	15	113	1,888	520	930	3,005	452	214	29	2,976	6,922	
Jun-10	28	17	135	1,986	660	1,022	3,984	518	226	42	3,942	8,532	
Jul-10	16	17	165	2,200	697	1,057	4,241	628	206	43	4,198	9,194	
Aug-10	17	16	140	2,345	766	1,035	4,215	373	212	44	4,172	9,088	
Sep-10	3	17	131	2,144	614	1,009	3,609	469	191	35	3,574	8,168	
Oct-10	1	16	107	1,889	589	965	3,465	384	227	31	3,434	7,426	
Nov-10	23	18	157	2,338	776	1,095	3,525	415	241	28	3,497	8,547	
Dec-10	20	18	149	2,355	665	1,070	3,401	424	246	29	3,371	8,310	
			1,650	25,594	7,892	12,332	41,568	5,385	2,701	387	41,181	97,123	

+ plus

WCA		Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)											
		Non-FERC							FERC				
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-10	7	18					-	-			-	-	
Feb-10	22	8					-	-			-	-	
Mar-10	9	19					-	-			-	-	
Apr-10	1	8					-	-			-	-	
May-10	17	15					-	-			-	-	
Jun-10	28	17					-	-			-	-	
Jul-10	16	17					-	-			-	-	
Aug-10	17	16					-	-			-	-	
Sep-10	3	17					-	-			-	-	
Oct-10	1	16					-	-			-	-	
Nov-10	23	18					-	-			-	-	
Dec-10	20	18					-	-			-	-	
			-	-	-	-	-	-	-	-	-	-	

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LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment												
Month	Day	Time	Non-FERC						FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-10	7	18	123	2,129	735	1,092	3,306	470	244	28	3,278	8,099
Feb-10	22	8	151	2,359	689	1,072	3,049	442	240	25	3,024	8,002
Mar-10	9	19	141	2,171	592	983	3,036	428	223	25	3,011	7,574
Apr-10	1	8	137	2,188	590	1,002	2,732	381	231	27	2,705	7,261
May-10	17	15	113	1,688	520	930	3,005	452	214	29	2,976	6,922
Jun-10	28	17	135	1,986	660	1,022	3,984	518	226	42	3,942	8,532
Jul-10	16	17	165	2,200	697	1,057	4,241	628	206	43	4,198	9,194
Aug-10	17	16	140	2,345	766	1,035	4,215	373	212	44	4,172	9,088
Sep-10	3	17	131	2,144	614	1,009	3,609	469	191	35	3,574	8,168
Oct-10	1	16	107	1,689	589	965	3,465	384	227	31	3,434	7,426
Nov-10	23	18	157	2,338	776	1,095	3,525	415	241	28	3,497	8,547
Dec-10	20	18	149	2,355	665	1,070	3,401	424	246	29	3,371	8,310
			1,650	25,594	7,892	12,332	41,568	5,385	2,701	387	41,181	97,123

- less

Adjustment for Coincidental System Peaks Temperature Adjustment												
Month	Day	Time	Non-FERC						FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-10	7	18	8	262	84	(13)	26	2	(2)		26	367
Feb-10	22	8	6	130	53	1	11	-	0		11	202
Mar-10	9	19	(4)	(40)	11	1	25	1	1		25	(5)
Apr-10	1	8	3	(41)	6	(1)	(63)	(0)	0		(63)	(94)
May-10	17	15	8	58	70	17	283	11	(0)		283	446
Jun-10	28	17	2	50	9	13	0	(7)	1		0	67
Jul-10	16	17	0	31	(10)	(1)	(24)	13	1		(24)	9
Aug-10	17	16	1	(1)	(13)	1	(88)	3	0		(88)	(98)
Sep-10	3	17	-	(27)	24	0	102	(8)	1		102	93
Oct-10	1	16	4	136	(5)	5	(271)	(6)	1		(271)	(136)
Nov-10	23	18	(2)	(27)	(1)	(22)	(108)	(0)	(1)		(108)	(160)
Dec-10	20	18	2	86	9	2	105	4	1		105	210
			28	617	237	5	(1)	12	4	-	(1)	902

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NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)												
Month	Day	Time	Non-FERC						FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-10	7	18	132	2,391	818	1,079	3,332	471	242	28	3,303	8,466
Feb-10	22	8	157	2,489	743	1,074	3,060	442	240	25	3,035	8,204
Mar-10	9	19	137	2,131	603	984	3,061	429	224	25	3,036	7,569
Apr-10	1	8	141	2,148	597	1,001	2,669	381	231	27	2,642	7,167
May-10	17	15	120	1,746	589	948	3,288	463	214	29	3,258	7,368
Jun-10	28	17	136	2,037	668	1,036	3,985	511	227	42	3,943	8,600
Jul-10	16	17	165	2,231	687	1,056	4,217	640	207	43	4,174	9,203
Aug-10	17	16	141	2,344	753	1,037	4,127	376	213	44	4,084	8,990
Sep-10	3	17	131	2,117	639	1,009	3,711	461	192	35	3,676	8,261
Oct-10	1	16	111	1,825	584	969	3,194	378	228	31	3,163	7,290
Nov-10	23	18	155	2,311	775	1,073	3,417	415	240	28	3,389	8,387
Dec-10	20	18	152	2,442	674	1,073	3,506	428	247	29	3,476	8,520
			1,678.6	26,211.0	8,129.2	12,337.0	41,566.9	5,396.9	2,705.1	387.3	41,179.6	98,024.7
SC			1.7125%	26.7392%	8.2930%	12.5856%	42.4045%	5.5057%	2.7596%	0.3951%	42.0094%	100.0000%
SG			1.6949%	26.3300%	8.1414%	13.0267%	42.1990%	5.7147%	2.8934%	0.3851%	41.8139%	100.0000%

Note: In the past the Company has calculated the coincidental peaks using metered loads. Due to the growing participation in the Company's Class 1 DSM programs, the jurisdictional coincidental peaks for the December 2010 Results of Operations report were calculated using monthly actual (metered) energy, adjusted to reflect normal temperatures and class 1 DSM programs.

		METERED LOADS (MWH)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
Jan	2010	80,851	1,305,544	422,795	732,263	2,095,412	295,955	171,058	17,052	2,078,360	5,103,878
Feb	2010	71,589	1,156,228	345,538	661,560	1,869,991	263,287	149,608	14,649	1,855,342	4,517,802
Mar	2010	76,517	1,236,255	355,372	701,339	1,873,119	272,500	160,710	16,261	1,856,858	4,675,812
Apr	2010	74,467	1,149,681	329,451	655,174	1,763,452	259,038	150,193	15,761	1,747,691	4,381,457
May	2010	75,913	1,106,595	325,318	661,795	1,789,473	297,337	158,047	15,587	1,773,885	4,414,477
Jun	2010	79,273	1,061,185	310,944	650,357	2,004,948	332,713	158,571	17,698	1,987,250	4,597,990
Jul	2010	89,621	1,246,414	394,258	709,198	2,401,033	500,943	159,450	21,595	2,379,438	5,500,917
Aug	2010	85,573	1,226,736	384,809	719,078	2,310,520	362,086	153,497	21,225	2,289,294	5,242,297
Sep	2010	70,452	1,088,691	341,104	675,884	1,972,436	281,469	147,520	17,422	1,955,014	4,577,555
Oct	2010	68,235	1,135,061	358,437	694,964	1,873,687	246,477	170,492	15,602	1,858,085	4,547,352
Nov	2010	79,043	1,267,179	402,100	710,166	1,982,626	253,340	167,403	15,854	1,966,772	4,861,857
Dec	2010	89,228	1,399,049	445,341	759,014	2,139,002	280,752	167,350	17,550	2,121,452	5,279,736
		940,763	14,378,617	4,415,467	8,330,792	24,075,697	3,645,897	1,913,898	206,256	23,869,441	57,701,130

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

		Non-FERC							FERC		
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan	2010					(5,612)	-	-		(5,612)	(5,612)
Feb	2010					-	-	-		-	-
Mar	2010					-	-	-		-	-
Apr	2010					-	-	-		-	-
May	2010					-	-	-		-	-
Jun	2010					(2,357)	-	-		(2,357)	(2,357)
Jul	2010					(5,777)	-	-		(5,777)	(5,777)
Aug	2010					(3,495)	-	-		(3,495)	(3,495)
Sep	2010					(4,113)	-	-		(4,113)	(4,113)
Oct	2010					-	-	-		-	-
Nov	2010					-	-	-		-	-
Dec	2010					(7,103)	-	-		(7,103)	(7,103)
						(28,456)	-	-		(28,456)	(28,456)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC								FERC		
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total	
Jan	2010	80,851	1,305,544	422,795	732,263	2,089,801	295,955	171,058	17,052	2,072,749	5,098,266	
Feb	2010	71,589	1,156,228	345,538	661,560	1,869,991	263,287	149,608	14,649	1,855,342	4,517,802	
Mar	2010	76,517	1,236,255	355,372	701,339	1,873,119	272,500	160,710	16,261	1,856,858	4,675,812	
Apr	2010	74,467	1,149,681	329,451	655,174	1,763,452	259,038	150,193	15,761	1,747,691	4,381,457	
May	2010	75,913	1,106,595	325,318	661,795	1,789,473	297,337	158,047	15,587	1,773,885	4,414,477	
Jun	2010	79,273	1,061,185	310,944	650,357	2,002,591	332,713	158,571	17,698	1,984,893	4,595,633	
Jul	2010	89,621	1,246,414	394,258	709,198	2,395,256	500,943	159,450	21,595	2,373,661	5,495,140	
Aug	2010	85,573	1,226,736	384,809	719,078	2,307,024	362,086	153,497	21,225	2,285,799	5,238,802	
Sep	2010	70,452	1,088,691	341,104	675,884	1,968,323	281,469	147,520	17,422	1,950,901	4,573,442	
Oct	2010	68,235	1,135,061	358,437	694,964	1,873,687	246,477	170,492	15,602	1,858,085	4,547,352	
Nov	2010	79,043	1,267,179	402,100	710,166	1,982,626	253,340	167,403	15,854	1,966,772	4,861,857	
Dec	2010	89,228	1,399,049	445,341	759,014	2,131,899	280,752	167,350	17,550	2,114,349	5,272,633	
		940,763	14,378,617	4,415,467	8,330,792	24,047,241	3,645,897	1,913,898	206,256	23,840,985	57,672,674	

+ plus

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

		Non-FERC							FERC		
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
Jan	2010					109	197			109	305
Feb	2010					125	-			125	125
Mar	2010					193	496			193	689
Apr	2010					28	122			28	150
May	2010					552	348			552	900
Jun	2010					185	108			185	293
Jul	2010					799	2,434			799	3,233
Aug	2010					424	2,018			424	2,443
Sep	2010					104	204			104	308
Oct	2010					245	40			245	284
Nov	2010					842	554			842	1,396
Dec	2010					89	3			89	92
						3,694	6,523			3,694	10,217

= equals

NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment											
Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan	2010	80,851	1,305,544	422,795	732,263	2,089,909	296,152	171,058	17,052	2,072,857	5,098,572
Feb	2010	71,589	1,156,228	345,538	661,560	1,870,116	263,287	149,608	14,649	1,855,467	4,517,926
Mar	2010	76,517	1,236,255	355,372	701,339	1,873,311	272,996	160,710	16,261	1,857,051	4,676,501
Apr	2010	74,467	1,149,681	329,451	655,174	1,763,481	259,159	150,193	15,761	1,747,719	4,381,607
May	2010	75,913	1,106,595	325,318	661,795	1,790,025	297,685	158,047	15,587	1,774,438	4,415,377
Jun	2010	79,273	1,061,185	310,944	650,357	2,002,776	332,820	158,571	17,698	1,985,078	4,595,926
Jul	2010	89,621	1,246,414	394,258	709,198	2,396,055	503,377	159,450	21,595	2,374,460	5,498,373
Aug	2010	85,573	1,226,736	384,809	719,078	2,307,449	364,104	153,497	21,225	2,286,223	5,241,245
Sep	2010	70,452	1,088,691	341,104	675,884	1,968,427	281,673	147,520	17,422	1,951,005	4,573,750
Oct	2010	68,235	1,135,061	358,437	694,964	1,873,931	246,517	170,492	15,602	1,858,329	4,547,637
Nov	2010	79,043	1,267,179	402,100	710,166	1,983,469	253,893	167,403	15,854	1,967,614	4,863,253
Dec	2010	89,228	1,399,049	445,341	759,014	2,131,988	280,755	167,350	17,550	2,114,438	5,272,725
		940,763	14,378,617	4,415,467	8,330,792	24,050,935	3,652,420	1,913,898	206,256	23,844,679	57,682,891

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Temperature Adjustment for Energy

Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan	2010	7,031	96,902	20,644	1,397	(13,294)	1,984	262		(13,294)	114,926
Feb	2010	2,391	48,061	16,241	(3,562)	10,620	(1,587)	(666)		10,620	71,499
Mar	2010	82	6,581	6,394	2,719	(2,931)	(795)	518		(2,931)	12,567
Apr	2010	(1,400)	(20,958)	2,246	(1,578)	(7,809)	5	(271)		(7,809)	(29,763)
May	2010	429	(5,978)	(567)	(3,338)	85,947	13,756	(750)		85,947	89,500
Jun	2010	1,139	22,686	3,225	2,901	35,188	7,724	174		35,188	73,037
Jul	2010	(809)	(2,220)	(3,458)	1,781	(16,295)	4,502	77		(16,295)	(16,422)
Aug	2010	233	12,024	(813)	(2,058)	23,729	5,076	(85)		23,729	38,106
Sep	2010	618	18,626	3,737	4,223	(16,741)	1,424	512		(16,741)	12,400
Oct	2010	940	18,147	4,938	6,494	8,639	(957)	1,169		8,639	39,369
Nov	2010	(1,127)	(28,074)	(9,462)	(3,092)	(16,424)	(2,045)	(604)		(16,424)	(60,828)
Dec	2010	3,994	42,495	8,048	2,058	21,985	3,761	391		21,985	82,732
		13,521	208,293	51,173	7,944	112,614	32,849	729	-	112,614	427,124

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NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)											
Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan	2010	87,882	1,402,446	443,439	733,660	2,076,615	298,136	171,320	17,052	2,059,563	5,213,498
Feb	2010	73,980	1,204,289	361,779	657,999	1,880,736	261,700	148,943	14,649	1,866,087	4,589,425
Mar	2010	76,599	1,242,835	361,766	704,058	1,870,380	272,201	161,228	16,261	1,854,120	4,689,068
Apr	2010	73,067	1,128,724	331,697	653,596	1,755,672	259,165	149,923	15,761	1,739,911	4,351,843
May	2010	76,342	1,100,616	324,751	658,457	1,875,972	311,441	157,297	15,587	1,860,385	4,504,877
Jun	2010	80,412	1,083,871	314,169	653,257	2,037,964	340,545	158,745	17,698	2,020,266	4,668,963
Jul	2010	88,812	1,244,195	390,800	710,979	2,379,760	507,879	159,527	21,595	2,358,165	5,481,951
Aug	2010	85,807	1,238,759	383,996	717,020	2,331,177	369,180	153,412	21,225	2,309,952	5,279,351
Sep	2010	71,070	1,107,317	344,841	680,107	1,951,686	283,098	148,032	17,422	1,934,265	4,586,151
Oct	2010	69,175	1,153,208	363,375	701,458	1,882,570	245,560	171,661	15,602	1,866,968	4,587,006
Nov	2010	77,915	1,239,105	392,638	707,074	1,967,044	251,849	166,800	15,854	1,951,190	4,802,425
Dec	2010	93,222	1,441,544	453,389	761,072	2,153,973	284,517	167,741	17,550	2,136,423	5,355,458
		954,284	14,586,910	4,466,640	8,338,736	24,163,549	3,685,269	1,914,627	206,256	23,957,293	58,110,015

CAEW	4.7696%	72.9060%	22.3245%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE	0.0000%	0.0000%	0.0000%	21.8852%	63.4178%	9.6721%	5.0250%	0.5413%	62.8764%	100.0000%	
SE	1.6422%	25.1022%	7.6865%	14.3499%	41.5824%	6.3419%	3.2948%	0.3549%	41.2275%	100.0000%	

PacifiCorp
 Washington General Rate Case - December 2010
 JAM INPUT TEMPLATE
 WEST CONTROL AREA COINCIDENTAL PEAKS

WCA		METERED LOADS (CP)											
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	Total UT	ID	W. WY	UT			
Jan-10	7	8	125	2,122	769	1,092	3,359	470	244	28	3,330	8,180	
Feb-10	22	8	151	2,359	689	1,051	3,290	436	238	25	3,264	8,213	
Mar-10	9	8	155	2,377	637	1,019	3,033	421	229	25	3,008	7,871	
Apr-10	1	8	144	2,231	621	968	2,921	370	228	27	2,894	7,483	
May-10	6	8	140	2,105	586	930	3,005	452	214	29	2,976	7,432	
Jun-10	28	16	129	2,003	658	1,022	4,135	660	226	42	4,093	8,833	
Jul-10	9	16	146	2,331	746	1,075	4,340	709	224	43	4,297	9,570	
Aug-10	16	17	147	2,450	759	1,043	4,491	592	230	44	4,448	9,712	
Sep-10	3	17	131	2,144	614	1,040	3,637	402	229	35	3,602	8,198	
Oct-10	27	8	144	2,140	601	965	3,465	384	227	31	3,434	7,926	
Nov-10	24	8	157	2,513	809	1,095	3,525	415	241	28	3,497	8,755	
Dec-10	17	8	160	2,406	730	1,092	3,498	432	241	29	3,469	8,560	
			1,729	27,181	8,220	12,392	42,699	5,743	2,772	387	42,312	100,736	

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WCA		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)											
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-10	7	8	-	-	-	-	-	-	-	-	-	-	
Feb-10	22	8	-	-	-	-	-	-	-	-	-	-	
Mar-10	9	8	-	-	-	-	-	-	-	-	-	-	
Apr-10	1	8	-	-	-	-	-	-	-	-	-	-	
May-10	6	8	-	-	-	-	-	-	-	-	-	-	
Jun-10	28	16	-	-	-	-	-	-	-	-	-	-	
Jul-10	9	16	-	-	-	-	-	-	-	-	-	-	
Aug-10	16	17	-	-	-	-	-	-	-	-	-	-	
Sep-10	3	17	-	-	-	-	-	-	-	-	-	-	
Oct-10	27	8	-	-	-	-	-	-	-	-	-	-	
Nov-10	24	8	-	-	-	-	-	-	-	-	-	-	
Dec-10	17	8	-	-	-	-	-	-	-	-	-	-	

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WCA		COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES											
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-10	7	8	125	2,122	769	1,092	3,359	470	244	28	3,330	8,180	
Feb-10	22	8	151	2,359	689	1,051	3,290	436	238	25	3,264	8,213	
Mar-10	9	8	155	2,377	637	1,019	3,033	421	229	25	3,008	7,871	
Apr-10	1	8	144	2,231	621	909	2,885	379	189	27	2,858	7,357	
May-10	6	8	140	2,105	586	930	3,005	452	214	29	2,976	7,432	
Jun-10	28	16	129	2,003	658	1,030	4,210	565	225	42	4,168	8,820	
Jul-10	9	16	146	2,331	746	1,065	4,357	630	218	43	4,315	9,494	
Aug-10	16	17	147	2,450	759	1,063	4,371	557	227	44	4,327	9,573	
Sep-10	3	17	131	2,144	614	1,029	3,646	404	232	35	3,611	8,200	
Oct-10	27	8	144	2,140	601	965	3,465	384	227	31	3,434	7,926	
Nov-10	24	8	163	2,542	893	1,095	3,525	415	241	28	3,497	8,874	
Dec-10	17	8	160	2,406	730	1,092	3,498	432	241	29	3,469	8,560	
			1,735	27,210	8,304	12,340	42,644	5,544	2,725	387	42,257	100,502	

+ plus

WCA		Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)											
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-10	7	8	-	-	-	-	-	-	-	-	-	-	
Feb-10	22	8	-	-	-	-	-	-	-	-	-	-	
Mar-10	9	8	-	-	-	-	-	-	-	-	-	-	
Apr-10	1	8	-	-	-	-	-	-	-	-	-	-	
May-10	6	8	-	-	-	-	-	-	-	-	-	-	
Jun-10	28	16	-	-	-	-	-	-	-	-	-	-	
Jul-10	9	16	-	-	-	-	-	-	-	-	-	-	
Aug-10	16	17	-	-	-	-	-	-	-	-	-	-	
Sep-10	3	17	-	-	-	-	-	-	-	-	-	-	
Oct-10	27	8	-	-	-	-	-	-	-	-	-	-	
Nov-10	24	8	-	-	-	-	-	-	-	-	-	-	
Dec-10	17	8	-	-	-	-	-	-	-	-	-	-	

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LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment												
Month	Day	Time	Non-FERC						FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-10	7	8	125	2,122	769	1,092	3,359	470	244	28	3,330	8,180
Feb-10	22	8	151	2,359	689	1,051	3,290	436	238	25	3,264	8,213
Mar-10	9	8	155	2,377	637	1,019	3,033	421	229	25	3,008	7,871
Apr-10	1	8	144	2,231	621	968	2,921	370	228	27	2,894	7,483
May-10	6	8	140	2,105	586	930	3,005	452	214	29	2,976	7,432
Jun-10	28	16	129	2,003	658	1,022	4,135	660	226	42	4,093	8,833
Jul-10	9	16	146	2,331	746	1,075	4,340	709	224	43	4,297	9,570
Aug-10	16	17	147	2,450	759	1,043	4,491	592	230	44	4,448	9,712
Sep-10	3	17	131	2,144	614	1,040	3,637	402	229	35	3,602	8,198
Oct-10	27	8	144	2,140	601	965	3,465	384	227	31	3,434	7,926
Nov-10	24	8	157	2,513	809	1,095	3,525	415	241	28	3,497	8,755
Dec-10	17	8	160	2,406	730	1,092	3,498	432	241	29	3,469	8,560
			1,729	27,181	8,220	12,392	42,699	5,743	2,772	387	42,312	100,736

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Adjustment for Coincidental System Peaks Temperature Adjustment												
Month	Day	Time	Non-FERC						FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-10	7	8	13	385	112	(13)	26	2	(2)		26	523
Feb-10	22	8	6	130	53	1	(11)	(0)	1		(11)	181
Mar-10	9	8	(8)	(54)	15	7	64	2	2		64	29
Apr-10	1	8	3	(57)	4	(3)	(66)	(0)	(1)		(66)	(120)
May-10	6	8	(2)	(94)	40	17	283	11	(0)		283	254
Jun-10	28	16	1	48	8	13	0	(7)	1		0	63
Jul-10	9	16	(1)	85	(25)	(2)	(23)	10	1		(23)	46
Aug-10	16	17	(2)	(5)	(6)	(2)	(60)	(14)	1		(60)	(88)
Sep-10	3	17	-	(27)	24	6	126	8	1		126	138
Oct-10	27	8	(4)	(50)	36	5	(271)	(6)	1		(271)	(289)
Nov-10	24	8	(2)	(138)	(21)	(22)	(108)	(0)	(1)		(108)	(291)
Dec-10	17	8	6	158	59	1	86	(5)	1		86	305
			12	379	299	10	47	(1)	4		47	750

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NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)												
Month	Day	Time	Non-FERC						FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-10	7	8	138	2,507	881	1,079	3,385	471	242	28	3,356	8,703
Feb-10	22	8	157	2,489	743	1,052	3,279	436	238	25	3,254	8,394
Mar-10	9	8	148	2,324	652	1,026	3,097	422	231	25	3,072	7,901
Apr-10	1	8	147	2,174	624	965	2,855	370	228	27	2,828	7,363
May-10	6	8	137	2,011	626	948	3,288	463	214	29	3,258	7,687
Jun-10	28	16	131	2,049	666	1,036	4,135	652	227	42	4,093	8,896
Jul-10	9	16	146	2,418	720	1,073	4,317	719	225	43	4,275	9,616
Aug-10	16	17	145	2,445	753	1,042	4,432	578	231	44	4,388	9,624
Sep-10	3	17	131	2,117	639	1,046	3,763	410	230	35	3,728	8,338
Oct-10	27	8	140	2,090	637	969	3,194	378	228	31	3,163	7,637
Nov-10	24	8	156	2,375	788	1,073	3,417	415	240	28	3,389	8,464
Dec-10	17	8	167	2,564	789	1,093	3,584	427	242	29	3,554	8,866
			1,741.6	27,559.4	8,518.5	12,402.1	42,746.3	5,742.1	2,776.1	387.3	42,359.0	101,486.2

CAGW	4.6462%	72.8796%	22.4742%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAGE	0.0000%	0.0000%	0.0000%	20.0811%		9.1823%	4.5265%	0.5916%	65.6185%	100.0000%
CACW	4.6051%	72.8708%	22.5241%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CACE	0.0000%	0.0000%	0.0000%	19.4797%		9.0190%	4.3604%	0.6083%	66.5325%	100.0000%

Note: In the past the Company has calculated the coincidental peaks using metered loads. Due to the growing participation in the Company's Class 1 DSM programs, the jurisdictional coincidental peaks for the December 2010 Results of Operations report were calculated using monthly actual (metered) energy, adjusted to reflect normal temperatures and class 1 DSM programs.

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyvo-PP&L	Utah	Idaho-UP&L	Wyvo-UP&L	FERC
TRANSMISSION:										
TRANSMISSION PLANT - PACIFIC										
JBG	0	2,153,140	33,773,673	10,414,939	0	394,821	1,290,145	180,536	88,988	11,631
DGU	0	0	0	0	0	0	0	0	0	0
CAGW	1,087,022,740	50,505,479	792,217,567	244,299,694	0	0	0	0	0	0
CAGE	2,499,230,199	0	0	0	0	501,872,687	1,639,959,844	229,486,849	113,128,653	14,786,166
SG	1,153,229,742	356,887	5,544,203	1,714,298	0	2,742,975	8,804,597	1,203,327	669,250	81,083
	3,655,517,443	53,016,507	831,535,442	256,428,932	0	505,070,462	1,650,051,586	230,670,713	113,826,901	14,877,880
LESS ACCUMULATED DEPRECIATION										
DGP	0	0	0	0	0	0	0	0	0	0
JBG	(49,972,251)	(2,227,323)	(34,937,289)	(10,773,769)	0	(408,423)	(1,334,595)	(196,756)	(92,064)	(12,032)
CAGW	(424,651,204)	(19,730,234)	(309,483,998)	(95,436,972)	0	0	0	0	0	0
CAGE	(670,695,642)	0	0	0	0	(134,683,001)	(440,106,279)	(61,585,295)	(30,359,306)	(3,967,760)
SG	(7,910,645)	(134,077)	(2,082,871)	(644,035)	0	(1,030,493)	(3,307,750)	(452,071)	(228,886)	(30,462)
	(1,153,229,742)	(22,091,634)	(346,504,158)	(106,854,776)	0	(136,121,918)	(444,742,624)	(62,224,123)	(30,680,256)	(4,010,254)
TOTAL NET TRANSMISSION PLANT	2,502,287,700	30,923,873	485,031,285	149,574,155	0	368,948,564	1,205,308,962	168,646,590	83,146,645	10,867,626
SNPT	100.0000%	1.2358%	19.3627%	5.9773%	0.0000%	14.7415%	48.1664%	6.7394%	3.3227%	0.4343%
SYSTEM NET PLANT TRANSMISSION										
DISTRIBUTION PLANT - PACIFIC										
S	2,752,686,145	214,961,980	1,684,472,890	395,436,832	0	457,806,442	0	0	0	0
S	(1,193,380,953)	(97,866,079)	(738,803,594)	(175,351,085)	0	(181,360,193)	0	0	0	0
	1,559,317,192	117,115,901	945,669,296	220,085,747	0	276,446,249	0	0	0	0
DNPDP	100.0000%	7.5107%	60.6464%	14.1142%	0.0000%	17.7287%	0.0000%	0.0000%	0.0000%	0.0000%
DIVISION NET PLANT DISTRIBUTION PACIFIC										
S	2,657,715,920	0	0	0	0	0	2,302,132,371	268,917,495	86,666,054	0
S	(856,732,345)	0	0	0	0	0	(705,909,960)	(114,022,983)	(36,709,402)	0
	1,800,983,575	0	0	0	0	0	1,596,222,412	154,894,512	49,956,652	0
DNPDU	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.6306%	8.6006%	2.7689%	0.0000%
TOTAL NET DISTRIBUTION PLANT										
SNPD	3,360,300,767	117,115,901	945,669,296	220,085,747	0	276,446,249	1,596,222,412	154,894,512	49,956,652	0
SNPD	100.0000%	3.4853%	28.1424%	6.5496%	0.0000%	8.2268%	47.5024%	4.6095%	1.4840%	0.0000%
SYSTEM NET PLANT DISTRIBUTION										
GROSS PLANT:										
PRODUCTION PLANT	9,332,951,236	137,425,192	2,155,614,989	664,737,167	0	1,280,209,017	4,163,290,546	585,364,470	288,574,879	37,714,977
TRANSMISSION PLANT	3,655,617,443	53,015,507	831,535,442	256,428,932	0	505,070,482	1,650,051,586	230,870,713	113,826,901	14,877,880
DISTRIBUTION PLANT	5,410,414,065	214,961,980	1,684,472,890	395,436,832	0	457,806,442	2,302,132,371	268,917,495	86,666,054	0
GENERAL PLANT	1,199,946,881	21,225,996	258,112,383	73,600,740	0	174,090,576	544,982,827	86,199,742	38,668,736	2,965,862
INTANGIBLE PLANT	718,570,729	19,042,017	255,687,548	73,522,971	0	65,103,081	257,562,742	32,807,232	13,296,752	1,348,406
TOTAL GROSS PLANT	20,317,200,335	445,690,692	5,165,423,253	1,463,726,642	0	2,482,219,578	8,938,020,073	1,204,179,651	541,033,322	56,907,125
GPS	100.0000%	2.1937%	25.5223%	7.2044%	0.0000%	12.2173%	43.9924%	5.9289%	2.6629%	0.2801%
GROSS PLANT-SYSTEM FACTOR										
ACCUMULATED DEPRECIATION AND AMORTIZATION										
PRODUCTION PLANT	(3,089,055,463)	(46,523,248)	(729,753,183)	(225,037,271)	0	(419,241,320)	(1,369,944,390)	(191,702,741)	(94,502,465)	(12,350,846)
TRANSMISSION PLANT	(1,153,229,742)	(22,091,634)	(346,504,158)	(106,854,776)	0	(136,121,918)	(444,742,624)	(62,224,123)	(30,680,256)	(4,010,254)
DISTRIBUTION PLANT	(2,050,113,298)	(97,866,079)	(738,803,594)	(175,351,085)	0	(181,360,193)	(705,909,960)	(114,022,983)	(36,799,402)	0
GENERAL PLANT	(492,147,768)	(8,114,137)	(92,122,567)	(28,612,298)	0	(79,616,143)	(229,642,865)	(35,860,140)	(16,779,755)	(1,399,863)
INTANGIBLE PLANT	(411,615,445)	(9,801,346)	(122,837,835)	(33,897,162)	0	(42,141,013)	(171,903,709)	(21,535,512)	(8,648,096)	(850,773)
NET PLANT	(7,196,161,717)	(184,396,444)	(2,030,021,337)	(568,762,593)	0	(658,460,597)	(2,922,143,548)	(425,345,498)	(187,409,973)	(18,611,736)
SNP	13,121,038,618	261,294,247	3,155,401,916	893,974,048	0	1,623,758,982	6,015,876,525	778,834,153	353,623,349	38,295,389
SNP	100.0000%	1.9914%	24.0484%	6.8133%	0.0000%	12.3751%	45.9491%	5.9358%	2.6951%	0.2919%
SYSTEM NET PLANT FACTOR (SNP)										
TOTAL GROSS PLANT (LESS SO FACTOR)	19,705,783,158	432,278,266	5,029,375,333	1,419,677,875	0	2,407,520,719	8,699,043,102	1,167,941,581	524,751,695	55,194,686
SO	100.0000%	2.1937%	25.5223%	7.2044%	0.0000%	12.2173%	43.9924%	5.9289%	2.6629%	0.2801%
SYSTEM OVERHEAD FACTOR (ISO)										

PacificCorp
Washington General Rate Case - December 2010
JAM INPUT TEMPLATE
WEST CONTROL AREA COINCIDENTAL PEAKS

DESCRIPTION OF FACTOR

DITEXP:

	California	Oregon	Washington	Montana	Wyvo-PP&L	Utah	Idaho-UP&L	Wyvo-UP&L	FERC
S	(60,295)	(417,111)	(228,745)	0	(260,185)	(90,086)	0	0	0
S	(26,627)	(376,521)	(102,071)	0	(164,842)	(29,800)	0	0	0
S	(223,775)	(2,577,335)	(355,880)	0	(765,750)	0	0	0	0
S	54,047	34,496	85	0	12,227	6,984	6	157	0
S	12	187	57	0	101	297	41	24	0
S	3,387,251	(38)	(349)	0	0	0	0	0	3,387,251
NUTIL	(388)	0	0	0	0	0	0	0	0
Total PPL	(310,620)	(3,336,323)	(686,903)	0	(1,178,449)	(112,575)	47	181	0
3,387,251									3,387,251
Pre-Merger - UPL									
Prod / Hydro	0	0	0	0	0	(3,707,663)	(809,239)	(270,040)	(96,226)
Transmission	0	0	0	0	0	(1,709,957)	(267,589)	(82,917)	(12,647)
Distribution	15	134	31	0	30	(4,881,868)	(536,029)	(240,273)	0
General	(539)	(349)	(1,669)	0	(324)	(86,257)	21,820	9,908	349
Mining	32	496	152	0	269	791	109	63	0
Total UPL	(492)	281	(1,486)	0	(25)	(10,186,954)	(1,590,928)	(593,259)	(48,517)
Post-Merger (Villages beginning 2006 and forward except for WCA which is 2007 and forward)									
Prod / Other Prod	372,693	6,013,248	1,918,172	0	2,758,679	9,109,628	1,157,513	630,019	80,682
Cholla Unit 4	57,586	973,127	0	0	442,538	1,360,837	181,116	100,392	12,175
Gadsby Unit 4, 5 & 6	23,515	374,158	0	0	155,202	695,807	68,398	27,891	6,637
Hydro-PPL	(631)	3,732	9,340	0	3,053	47,208	9,102	4,933	673
Hydro-UPL	5,214	85,691	26,009	0	38,973	128,143	15,816	8,980	1,133
Transmission	184,063	3,876,777	1,066,791	0	1,709,461	5,212,884	566,521	343,357	48,697
Distribution	87,154,330	24,981,969	5,828,569	0	6,355,775	41,301,473	4,318,893	1,511,951	0
General / Intangibles	58,832	837,050	26,411	0	537,549	1,313,022	203,416	112,618	16,158
Mining	(979,619)	(8,749)	(32,229)	0	(172,141)	(340,946)	(18,572)	(21,211)	(1,809)
WCA - CAEE 2007+	7,799,227	107,703	(2,029,405)	0	1,100,841	3,264,010	370,239	257,954	642,337
WCA - CAGE 2007+	664,417,269	154,878,752	0	0	70,704,915	234,453,239	28,187,740	15,689,571	48,700,007
WCA - CAGW 2007+	867,789	13,963,087	11,222,486	0	6,374,172	20,989,748	2,585,361	1,409,898	(7,125,002)
WCA CAGW 2007+ -Marengo	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodhoe	0	0	0	0	0	0	0	0	0
WCA - General 2007+	556,083	7,031,086	2,028,958	0	2,756,159	8,726,628	1,269,823	545,788	54,232
WCA - JRG 2007+	18,198,410	4,501,126	3,398,213	0	2,064,780	6,825,260	817,511	466,101	(2,205,942)
Oregon Extra Book Depreciation	0	(4,112,460)	0	0	0	0	0	0	0
Non Utility	26,426	0	0	0	0	0	0	0	26,426
Total Post Merger	787,409,056	15,103,064	25,493,720	0	94,819,966	333,076,941	39,729,977	21,077,837	40,512,699
Total Deferred Taxes	772,750,304	14,791,952	21,178,410	0	93,641,482	322,777,412	38,139,096	20,484,759	43,895,950
Percentage of Total (DITEXP)	100.0000%	1.9142%	27.3980%	0.0000%	12.1179%	41.7699%	4.9355%	2.6509%	0.3225%
5.6810%									0.0000%

	California	Oregon	Washington	Montana	Wyvo-PP&L	Utah	Idaho-UP&L	Wyvo-UP&L	FERC	OTHER	NON-UTILITY
S	1,869,851	29,303,570	7,377,111	0	12,705,595	2,216,078	0	0	0	0	0
S	830,697	11,848,652	3,242,208	0	4,942,268	937,219	0	0	0	0	0
S	42,916,579	25,616,260	5,945,553	0	7,780,406	0	0	0	0	0	0
S	(587,867)	(382,038)	152	0	(137,574)	(66,066)	0	(1,688)	(200)	0	0
S	19	283	90	0	161	470	67	38	4	0	0
S	1,142	0	0	0	0	0	0	0	0	0	0
S	(2,583,825)	0	9,298	0	0	0	0	0	0	0	(2,583,825)
NUTIL	10,331	1,033	9,298	0	0	0	0	0	0	0	0
Total PPL	6,376,039	66,386,770	16,474,412	0	25,290,856	3,106,101	72	(1,620)	(196)	0	(2,583,825)
Pre-Merger - UPL											
Prod / Hydro	0	0	0	0	0	72,063,556	14,271,130	4,756,552	644,681	0	0
Transmission	0	0	0	0	0	43,696,127	6,133,599	2,053,342	277,845	0	0
Distribution	8	(67)	(16)	0	(15)	38,736,469	6,716,656	2,719,462	0	0	0
General	1,039	(88,340)	3,220	0	(33,562)	(30,669)	(405,303)	(171,344)	(6,373)	0	0
Mining	3,030	776	236	0	427	1,249	177	100	7	0	0
Total UPL	1,081	(87,629)	3,442	0	(33,150)	154,436,752	26,716,259	9,118,112	916,164	0	0
Post-Merger (Villages beginning 2006 and forward except for WCA which is 2007 and forward)											

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DESCRIPTION OF FACTOR	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	Non-Utility
TOTAL	474,084,505	139,102,547	37,601,992	0	59,583,587	190,576,932	26,012,421	10,611,463	1,689,192	0
Prod / Other Prod	8,916,371	(4,060,384)	(1,326,099)	0	(1,744,918)	(5,433,618)	(1,039,779)	(30,762)	(60,883)	0
Cholla Unit 4	1,939,726	485,406	34,303	0	214,782	879,431	116,333	47,433	8,551	1,271,892
Gadsby Unit 4, 5 & 6	37,833,958	3,108,821	3,108,821	0	4,827,150	14,755,516	1,912,797	775,508	117,655	153,487
Hydro-PPL	9,940,988	219,253	885,260	0	1,192,600	3,816,017	497,557	187,952	27,050	0
Hydro-UPL	233,112,822	4,752,592	18,669,051	0	28,375,455	93,825,324	12,825,321	41,666,483	729,239	0
Transmission	515,304,664	151,287,155	31,767,391	0	35,981,769	239,733,789	27,183,238	8,040,532	0	6,030
Distribution	135,589,730	3,284,397	43,753,607	0	16,416,654	51,320,275	7,650,034	2,781,030	222,710	11,648
General/Intangibles	12,976,223	199,155	893,070	0	1,974,340	4,905,066	673,659	308,085	47,735	0
Mining	12,243,479	159,650	3,426,877	0	1,641,504	4,735,864	959,684	400,278	48,214	1,026,708
WCA - CAEE 2007+	585,185,503	10,462,086	160,713,279	0	74,771,561	239,612,968	31,973,777	16,732,497	2,236,691	48,762,744
WCA - CAGE 2007+	187,102,985	3,314,646	53,635,443	0	24,294,888	77,487,684	10,463,049	5,020,501	738,475	(26,520,153)
WCA - CAGW 2007+	0	0	0	0	0	0	0	0	0	0
WCA - CAGW 2007+ - Mairengo	0	0	0	0	0	0	0	0	0	0
WCA - CAGW 2007+ - Goodnoe	60,485,503	1,351,535	3,828,720	0	7,675,655	23,275,861	3,200,932	1,544,535	127,051	48,810
WCA - General 2007+	42,134,831	768,108	11,900,555	0	5,439,045	17,410,510	2,337,378	1,257,463	163,541	(5,626,070)
WCA - JBG 2007+	(9,643,017)	0	8,484,301	0	0	0	0	0	0	0
OREGON EXTRA BOOK DEPR	(750,003)	0	0	0	0	0	0	0	0	(750,003)
Non Utility	0	0	0	0	0	0	0	0	0	0
Total Post Merger	2,286,235,768	55,312,570	657,981,651	0	260,844,672	956,818,389	124,407,001	52,342,988	6,095,421	18,386,093
Total Deferred Taxes	2,592,355,428	61,689,690	724,280,792	0	286,102,378	1,114,361,242	151,123,332	61,459,480	7,011,389	15,802,288
Percentage of Total (DITBAL)	100.0000%	2.3797%	27.9391%	0.0000%	11.0364%	42.9864%	5.8296%	2.3708%	0.2705%	0.6096%
BADDEBT										
Account 904 Balance	-12,590,656	568,634	4,791,897	0	921,779	4,057,896	681,853	835	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	4.5163%	38.0592%	0.0000%	7.3211%	32.2294%	5.4155%	0.0066%	0.0000%	0.0000%
Total Electric Billings	1,873,340	47,295	576,430	0	124,932	904,254	72,402	16,353	0	0
Customer System factor - CN	100.0000%	2.5246%	30.7702%	0.0000%	6.6689%	48.2696%	3.8648%	0.8729%	0.0000%	0.0000%
CIAC										
Contributions in Aid of Construction										
Oregon	28.1	28.1424%	CR							
Washington - Other	6.5	6.5496%	WA							
Washington - SWIFT	-	0.0000%								
Idaho - PPL	-	0.0000%								
Idaho - UPL	4.6	4.6095%	ID							
Montana	-	0.0000%								
Wyoming PPL	8.2	8.2268%	WY-PPL							
Wyoming UPL	1.5	1.4840%	WY-UPL							
California	3.5	3.4853%	CA							
Utah	47.5	47.5024%	UT							
Total	100	100.0000%								
Account 182.22										
Pre-merger	17,084,202	794,234	12,458,182	0	0	0	0	0	0	0
(108) CAGW	(8,434,030)	(391,864)	(6,146,685)	0	0	0	0	0	0	0
(101) CAGW	3,485,613	161,949	2,540,300	0	0	0	0	0	0	0
(108) CAGW	(240,609)	(11,179)	(175,355)	0	0	0	0	0	0	0
(107) CAGW	1,778,549	82,635	1,296,199	0	0	0	0	0	0	0
(120) CAEW	1,975,759	94,235	1,440,447	0	0	0	0	0	0	0
(228) CAGW	7,220,849	335,497	5,262,524	0	0	0	0	0	0	0
(228) CAGW	1,472,376	68,410	1,073,061	0	0	0	0	0	0	0
(228) SNNP	3,531,000	164,068	2,573,378	0	0	0	0	0	0	0
(228) CAEW	1,743,025	83,134	1,270,770	0	0	0	0	0	0	0
Total Acct 182.22	29,626,794	1,381,110	21,592,821	0	0	0	0	0	0	0
Revised Study	112,680	5,235	82,121	0	0	0	0	0	0	0
(228) CAEW	941,950	44,927	686,738	0	0	0	0	0	0	0
December 1993 Adj	1,054,630	50,162	768,859	0	0	0	0	0	0	0
Adjusted Acct 182.22	30,681,364	1,431,272	22,361,679	0	0	0	0	0	0	0
TROUP	100.0000%	4.6850%	72.8836%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

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DESCRIPTION OF FACTOR
 Trojan Plant Allocator

Account 228.42

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
Plant - Premerger	335,497	5,262,524	1,622,828	0	0	0	0	0	0
- Postmerger	68,410	1,473,376	330,905	0	0	0	0	0	0
Storage Facility	83,134	1,270,770	389,121	0	0	0	0	0	0
Transition Costs	164,068	2,573,378	763,564	0	0	0	0	0	0
Total Acct 228.42	651,089	10,179,733	3,136,418	0	0	0	0	0	0
Transition Costs	5,235	82,121	25,324	0	0	0	0	0	0
Storage Facility	44,927	686,738	210,285	0	0	0	0	0	0
December 1993 Adj.	50,162	768,859	235,609	0	0	0	0	0	0
Adjusted Acct 228.42	701,261	10,948,592	3,372,027	0	0	0	0	0	0
TROJID	4.6663%	72.8843%	22.4474%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Decommissioning Allocator									

SCHMDEXP

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Depreciation Expense:											
Steam	1,134,448	17,794,669	5,487,428	0	19,097,056	62,402,972	8,732,340	4,304,726	562,599	0	0
Acct 403.1	0	0	0	0	0	0	0	0	0	0	0
Acct 403.2	520,386	8,162,818	2,517,205	0	930,985	3,042,155	425,703	209,856	27,427	0	0
Nuclear	1,972,590	30,941,452	9,541,555	0	13,132,785	42,913,674	6,005,112	2,960,301	386,692	0	0
Acct 403.3	1,054,702	16,541,966	5,101,279	0	9,837,375	32,139,896	4,496,489	2,217,162	289,818	0	0
Other	1,981,668	48,016,888	12,352,368	0	13,055,107	57,454,047	6,907,280	2,533,619	0	0	0
Transmission	665,914	9,222,241	2,836,928	0	4,642,768	13,953,975	2,085,465	981,548	68,184	0	0
Acct 403.5	0	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0	0
Acct 403.6	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0	0
Acct 403.7&8	0	0	0	0	0	0	0	0	0	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0
Acct 403.9	0	0	0	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0	0	0	0
Acct 403.4	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step 1 Adjustment	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense:	7,329,728	130,680,054	37,836,762	0	60,696,075	211,906,720	28,652,399	13,207,211	1,334,920	0	0
Schedule M Depreciation Factor	1.4909%	26.5802%	7.6960%	0.0000%	12.3455%	43.1017%	5.8279%	2.6863%	0.2715%	0.0000%	0.0000%

TAXDEPR

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Total Schedule M Differences (Power Tax)	48,900,097	678,435,686	91,743,531	0	288,490,627	1,039,686,179	125,643,975	64,057,778	7,435,365	0	118,512,029
Total	48,900,097	678,435,686	91,743,531	0	288,490,627	1,039,686,179	125,643,975	64,057,778	7,435,365	0	118,512,029
TAXDEPR Factor	1.9955%	27.5462%	3.7250%	0.0000%	11.7134%	42.2138%	5.1015%	2.6009%	0.3019%	0.0000%	4.8119%

Jim Bridger Plant Allocation:

West Control Area	95.93%
East Control Area	4.07%
	100.00%

PacifiCorp
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Historical Rate Base - AMA Method

PacificCorp
 Washington General Rate Case - December 2010
 Historical Rate Base - AMA Method
 Description of Account Summary

	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	AMA Rate Base Dec '09 - Dec '10
Rate Base:														
Electric Plant in Service	1,444,261	1,446,382	1,447,342	1,447,560	1,448,578	1,450,586	1,465,569	1,470,672	1,475,422	1,478,229	1,479,675	1,481,045	1,487,059	1,463,727
Plant Held for Future Use	38	38	38	38	38	38	38	38	38	38	38	38	38	38
Misc Deferred Debits	22,918	22,583	22,238	22,006	22,669	22,115	21,951	21,713	21,567	21,360	21,148	20,877	20,554	21,630
Elec Plant Acq Adj														
Nuclear Fuel														
Prepayments	2,902	2,598	2,233	2,703	2,303	1,971	1,754	1,900	1,618	1,780	2,177	2,909	2,981	2,241
Fuel Stock	3,778	4,460	3,675	4,374	4,680	4,374	4,979	4,817	4,846	5,975	6,213	5,631	5,969	4,968
Material & Supplies	7,518	7,566	7,846	7,715	7,616	7,255	7,356	7,224	7,271	7,367	7,220	7,401	7,436	7,436
Working Capital	3,098	3,098	3,098	3,098	3,098	3,098	3,098	3,098	3,098	3,098	3,098	3,098	3,098	3,098
Weatherization Loans	2,026	2,024	2,020	2,025	2,023	2,011	2,008	2,007	2,004	2,001	1,999	1,995	1,994	2,010
Miscellaneous Rate Base	191	176	162	147	132	118	103	88	73	59	42	28	14	102
Total Electric Plant	1,486,730	1,488,624	1,488,650	1,488,696	1,491,136	1,491,564	1,506,858	1,511,557	1,518,936	1,519,807	1,521,609	1,523,020	1,538,173	1,505,390
Rate Base Deductions:														
Accum Prov For Depr	(522,368)	(524,585)	(527,453)	(529,533)	(529,236)	(532,203)	(534,136)	(537,459)	(540,391)	(537,917)	(540,016)	(542,801)	(534,308)	(533,423)
Accum Prov For Amort	(34,953)	(35,205)	(35,475)	(35,742)	(35,993)	(36,144)	(36,223)	(36,470)	(36,736)	(37,009)	(37,225)	(37,491)	(37,733)	(36,330)
Accum Def Income Taxes	(162,502)	(162,502)	(162,502)	(163,110)	(163,110)	(163,110)	(167,124)	(167,124)	(167,124)	(180,526)	(190,526)	(190,526)	(205,391)	(172,602)
Unamortized ITC	(968)	(968)	(968)	(913)	(913)	(913)	(656)	(658)	(658)	(603)	(603)	(603)	(748)	(877)
Customer Adv for Const	(55)	(55)	(42)	12	24	24	(6)	(6)	(6)	24	24	19	13	(1)
Customer Service Deposits														
Misc. Rate Base Deductions	(4,724)	(4,722)	(4,615)	(4,525)	(4,541)	(4,528)	(4,343)	(4,668)	(4,804)	(4,720)	(4,680)	(4,667)	(4,771)	(4,647)
Total Rate Base Deductions	(725,570)	(728,037)	(731,055)	(730,812)	(733,670)	(736,675)	(742,693)	(746,765)	(749,619)	(770,652)	(773,228)	(776,269)	(782,939)	(747,879)
Total Rate Base	761,160	760,587	757,595	757,884	757,466	754,889	764,166	764,771	769,017	748,855	748,381	746,752	756,234	757,511
310 Land and Land Rights														
DGP														
DGU														
SG														
CAGW														
CAGE														
JRG														
S														
CAGE														
311 Structures and Improvements														
DGP														
DGU														
SG														
CAGW														
CAGE														
JRG														
CAGE														
312 Boiler Plant Equipment														
DGP														
DGU														
SG														
CAGW														
CAGE														
JRG														
CAGE														
314 Turbogenerator Units														
DGP														
DGU														

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Description of Account Summary:	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	AMA Rate Base Dec '09 - Dec '10
P SG														
P CAGW	11,835	11,863	11,862	11,694	11,696	11,686	11,686	11,685	11,687	11,687	11,687	11,690	11,690	11,723
P CAGE														
P JBG	33,585	33,592	33,592	33,546	33,545	33,683	37,165	37,356	38,000	37,862	37,167	36,524	36,842	35,604
P CAGE														
	45,420	45,454	45,454	45,241	45,231	45,369	48,851	49,041	49,687	49,550	48,855	48,214	48,532	47,327
315 Accessory Electric Equipment														
P DGP														
P DGU														
P SG														
P CAGW	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970
P CAGE														
P JBG	11,884	12,381	12,398	12,460	12,469	12,506	12,545	12,655	12,682	12,976	12,679	12,661	12,511	12,526
P CAGE														
	14,855	15,351	15,369	15,430	15,439	15,476	15,515	15,625	15,652	15,647	15,650	15,632	15,482	15,486
316 Misc Power Plant Equipment														
P DGP														
P DGU														
P SG														
P CAGW	485	495	485	495	495	495	495	495	495	495	495	495	495	495
P CAGE														
P JBG	750	774	774	774	769	820	819	819	809	809	809	809	809	797
P CAGE														
	1,245	1,269	1,269	1,269	1,264	1,315	1,314	1,314	1,304	1,304	1,304	1,304	1,304	1,292
317 Steam Plant ARO														
P S														
SP Unclassified Steam Plant - Account 300														
P CAGW	(8)	(8)	(8)	(12)	(12)	(12)				(590)				(63)
P CAGE	158	120	116	277	380	67	63	68	40	34	167	590	273	178
P SG	151	112	108	266	369	55	63	68	40	(546)	167	590	273	125
Total Steam Production Plant	268,757	269,865	269,751	269,868	269,920	269,859	281,482	281,937	282,769	280,241	279,407	279,474	279,267	275,716
Summary of Steam Production Plant by Factor														
S														
JBG	211,959	212,761	212,826	212,950	212,908	213,166	224,782	225,224	226,084	224,142	222,692	222,222	222,337	218,900
JBE														
SG	158	120	116	277	380	67	63	68	40	34	167	590	273	178
CAGW	56,940	56,994	56,809	56,641	56,631	56,626	56,638	56,646	56,645	56,065	56,658	56,661	56,657	56,638
CAGE														
SSSCH														
Total Steam Production Plant by Factor	268,757	269,865	269,751	269,868	269,920	269,859	281,482	281,937	282,769	280,241	279,407	279,474	279,267	275,716
320 Land and Land Rights														
P DGP														
P SG														
321 Structures and Improvements														
P DGP														
P SG														

Description of Account Summary:	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	AMA Rate Base Dec-09 - Dec-10
322 Reactor Plant Equipment														
	P													
	P													
323 Turbogenerator Units														
	P													
	P													
324 Land and Land Rights														
	P													
	P													
325 Misc. Power Plant Equipment														
	P													
	P													
NP Unclassified Nuclear Plant - Acct 300														
	P													

Total Nuclear Production Plant

Summary of Nuclear Production Plant by Factor

	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	AMA Rate Base Dec-09 - Dec-10
DGP														
DGU														
SG														
Total Nuclear Plant by Factor														
330 Land and Land Rights														
	P													
	P													
	P	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,260
	P													
	P													
	P													
	P	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,260
331 Structures and Improvements														
	P													
	P													
	P	20,320	20,612	20,590	20,504	20,524	20,681	20,695	20,678	20,724	20,744	20,805	22,193	20,707
	P													
	P													
	P	20,320	20,612	20,590	20,504	20,524	20,681	20,695	20,678	20,724	20,744	20,805	22,193	20,707
332 Reservoirs, Dams & Waterways														
	P													
	P													
	P	56,846	56,813	56,846	56,621	56,484	56,474	56,461	56,148	58,590	58,460	58,540	56,640	57,359
	P													
	P													
	P	56,846	56,813	56,846	56,621	56,484	56,474	56,461	56,148	58,590	58,460	58,540	56,640	57,359

PacificCorp
 Washington General Rate Case - December 2010
 Historical Rate Base - AMA Method
 Description of Account Summary

	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	AMA Rate Base Dec-09 - Dec-10
333 Water Wheel, Turbines, & Generators														
P	56,846	56,873	56,846	56,821	56,494	56,474	56,481	56,658	56,148	58,980	58,460	58,540	56,640	57,389
DGP														
DGU														
P	16,629	16,912	16,836	16,885	16,877	16,895	16,891	16,879	16,873	16,876	16,809	16,811	16,839	16,857
P														
CAGW														
P														
CAGE														
P														
CAGW														
P	16,629	16,912	16,836	16,885	16,877	16,895	16,891	16,879	16,873	16,876	16,809	16,811	16,839	16,857
P														
CAGE														
334 Accessory Electric Equipment														
P														
DGP														
DGU														
P	10,779	10,793	10,755	10,816	10,840	10,890	10,893	10,904	10,893	10,904	10,879	10,987	11,013	10,879
P														
CAGW														
P														
CAGE														
P														
CAGW														
P	10,779	10,793	10,755	10,816	10,840	10,890	10,893	10,904	10,893	10,904	10,879	10,987	11,013	10,879
335 Misc. Power Plant Equipment														
P														
DGP														
DGU														
P	493	493	493	492	492	492	492	492	492	492	492	492	492	492
P														
CAGW														
P														
CAGE														
P														
CAGW														
P														
CAGE														
336 Roads, Railroads & Bridges														
P														
DGP														
DGU														
P	3,197	3,199	3,190	3,259	3,258	3,258	3,258	3,258	3,258	3,280	3,284	3,278	3,286	3,250
P														
CAGW														
P														
CAGE														
P														
CAGW														
P	3,197	3,199	3,190	3,259	3,258	3,258	3,258	3,258	3,258	3,280	3,284	3,278	3,286	3,250
337 Hydro Plant ARO														
P														
S														
HP Unclassified Hydro Plant - Auct 300														
P														
S														
DGU														
P														
CAGW														
P														
CAGE														
P														
CAGW														
P														
CAGE														
111,469	112,088	111,916	111,782	111,690	111,690	111,694	111,694	112,091	113,547	114,450	113,972	114,117	115,997	112,804

Summary of Hydraulic Plant by Factor

S														
SG														
CAGW														
CAGE														
DGP														
DGU														
111,469	112,088	111,916	111,782	111,690	111,690	111,694	111,694	112,091	113,547	114,450	113,972	114,117	115,997	112,804

PacificCorp
 Washington General Rate Case - December 2010
 Historical Rate Base - AMA Method

Description of Account Summary:		Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	AMA Rate Base Dec-09 - Dec-10
Total Hydraulic Plant by Factor		111,469	112,088	111,916	111,782	111,690	111,884	111,864	112,091	113,547	114,450	113,972	114,117	116,997	112,804
340	Land and Land Rights														
	P SG														
	P DGU														
	P CAGW	633	633	633	633	633	633	633	633	633	633	633	633	633	633
	P CAGE														
	P CAGE	633	633	633	633	633	633	633	633	633	633	633	633	633	633
341	Structures and Improvements														
	P SG														
	P DGU														
	P CAGW	12,712	12,720	12,720	12,720	12,720	12,720	12,720	12,727	12,727	12,727	12,730	12,730	12,730	12,724
	P CAGE														
	P CAGE	12,712	12,720	12,720	12,720	12,720	12,720	12,720	12,727	12,727	12,727	12,730	12,730	12,730	12,724
342	Fuel Holders, Producers & Accessories														
	P SG														
	P DGU														
	P CAGW	365	365	365	365	365	365	365	365	365	365	365	365	365	365
	P CAGE														
	P CAGE	365	365	365	365	365	365	365	365	365	365	365	365	365	365
343	Prime Movers														
	P S														
	P DGU														
	P SG														
	P CAGW	210,357	210,334	210,354	210,357	210,359	210,375	210,395	210,362	210,390	210,392	210,392	210,376	211,039	210,398
	P CAGE														
	P CAGE	210,357	210,334	210,354	210,357	210,359	210,375	210,395	210,362	210,390	210,392	210,392	210,376	211,039	210,398
344	Generators														
	P S														
	P DGU														
	P SG														
	P CAGW	31,942	31,923	31,923	31,946	31,946	31,946	31,946	31,953	31,953	31,953	31,953	31,953	32,079	31,950
	P CAGE														
	P CAGE	31,942	31,923	31,923	31,946	31,946	31,946	31,946	31,953	31,953	31,953	31,953	31,953	32,079	31,950
345	Accessory Electric Plant														
	P SG														
	P DGU														
	P CAGW	19,768	19,035	19,050	19,078	19,076	19,228	19,264	19,278	19,280	19,283	19,286	19,304	19,259	19,181
	P CAGE														
	P CAGE	19,768	19,035	19,050	19,078	19,076	19,228	19,264	19,278	19,280	19,283	19,286	19,304	19,259	19,181
346	Misc. Power Plant Equipment														
	P SG														
	P DGU														
	P CAGW	967	967	967	967	967	967	967	967	967	967	967	967	967	967
	P CAGE														
	P CAGE	967	967	967	967	967	967	967	967	967	967	967	967	967	967
347	Other Production AFO														

PacificCorp
 Washington General Rate Case - December 2010
 Historical Rate Base - AMA Method
 Description of Account Summary:

	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	AMA Rate Base Dec '09 - Dec '10
P	275,743	275,977	276,013	276,066	276,065	276,233	276,280	276,286	276,316	276,320	276,327	276,328	277,072	276,218
S														
OP	275,743	275,977	276,013	276,066	276,065	276,233	276,280	276,286	276,316	276,320	276,327	276,328	277,072	276,218
P														
SG														
CAGW														
CAGE														
SSOCT														
T	275,743	275,977	276,013	276,066	276,065	276,233	276,280	276,286	276,316	276,320	276,327	276,328	277,072	276,218
T														
T	655,989	657,929	657,680	657,716	657,675	657,986	669,626	670,314	672,632	671,011	669,705	669,919	673,337	664,737
T														
T	6,182	6,182	6,182	6,182	6,219	6,219	6,223	6,258	6,258	6,258	7,139	7,166	7,165	6,413
T	229	229	229	229	229	229	229	229	229	229	229	229	229	229
T	8	8	8	8	8	8	8	8	8	8	8	8	8	8
T	6,419	6,419	6,419	6,419	6,456	6,456	6,460	6,485	6,485	6,485	7,376	7,403	7,402	6,650
T														
T	5,879	5,879	5,885	5,885	5,885	5,846	6,085	6,085	6,085	6,085	6,085	6,083	6,310	5,999
T														
T	80,672	80,796	80,746	81,400	81,695	81,695	83,924	83,927	86,166	86,209	86,272	86,380	86,308	83,551
T	5,743	5,726	5,727	5,734	5,738	5,744	5,747	5,795	5,653	5,654	5,646	5,653	5,893	5,712
T	2,835	2,835	2,835	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,523
T	69,250	69,256	69,308	69,311	69,320	69,316	71,428	71,428	72,996	73,041	73,095	73,211	73,318	69,786
T														
T	36,556	36,555	36,562	36,563	36,635	36,699	36,699	36,727	37,924	37,924	37,904	37,902	37,909	37,111
T	1,651	1,651	1,651	1,651	1,651	1,651	1,651	1,651	1,651	1,652	1,652	1,652	1,652	1,655
T														
T														

PacifiCorp
Washington General Rate Case - December 2010
Historical Rate Base - AMA Method

Description of Account Summary:	Dec-09	Jan-10		Feb-10		Mar-10		Apr-10		May-10		Jun-10		Jul-10		Aug-10		Sep-10		Oct-10		Nov-10		Dec-10		AMA Rate Base Dec '09 - Dec '10					
		10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10			
T SG	38,217	38,216	38,222	38,224	38,226	38,286	38,360	38,388	39,596	39,596	39,577	39,574	39,581	38,776																	
355 Poles and Fixtures																															
T DGP																															
T DGU																															
T CAGW	43,991	44,208	44,374	44,563	44,615	44,900	44,938	45,051	45,558	46,265	46,325	46,454	46,759	45,219																	
T CAGE																															
T JBG																															
T SG	44,038	44,255	44,421	44,610	44,682	44,947	44,994	45,098	45,604	46,313	46,373	46,503	46,808	45,296																	
356 Clearing and Grading																															
T DGP																															
T DGU																															
T CAGW	64,137	64,187	64,277	64,360	64,446	64,524	64,554	64,571	63,088	63,226	63,224	63,223	63,325	63,951																	
T CAGE																															
T JBG	2,554	2,554	2,554	2,554	2,554	2,554	2,554	2,554	2,531	2,531	2,531	2,531	2,535	2,545																	
T SG	117	116	116	116	116	116	116	116	116	116	116	116	117	116																	
	68,808	68,857	68,947	69,030	69,116	69,194	69,224	69,240	67,735	67,871	67,871	68,070	68,412	69,012																	
357 Underground Conduit																															
T DGP																															
T DGU																															
T CAGW	35	35	35	35	35	35	35	35	35	35	35	35	35	35																	
T CAGE																															
T SG																															
358 Underground Conductors																															
T DGP																															
T DGU																															
T CAGW	1,480	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,513	1,513	1,504																	
T CAGE																															
T SG	1,482	1,504	1,504	1,504	1,504	1,504	1,504	1,504	1,504	1,504	1,504	1,514	1,514	1,505																	
359 Roads and Trails																															
T DGP																															
T DGU																															
T CAGW																															
T CAGE																															
T SG																															
TP Unclassified Trans Plant - Acct 300																															
T SG	4	0	51	702	455	179	409	3,192	941	3	3	22	22	9																	
T DGU	804	516	411	702	455	179	409	3,192	941	185	185	531	830	724																	
T CAGW																															
T CAGE																															
T SG	809	516	462	702	455	179	409	3,192	945	198	198	553	830	733																	
T50 Unclassified Trans Sub Plant - Acct 300																															
T																															
TOTAL TRANSMISSION PLANT	253,003	253,104	253,268	252,787	252,995	253,203	255,976	259,945	259,064	259,209	260,361	260,813	261,842	256,429																	
Summary of Transmission Plant by Factor	10,475	10,457	10,458	10,466	10,470	10,436	10,439	10,427	10,334	10,335	10,327	10,334	10,517	10,415																	
JBG	239,505	239,830	239,741	240,951	241,165	241,407	244,177	247,158	247,367	247,510	248,651	248,095	248,961	244,300																	
CAGW																															
CAGE																															
SG	3,023	3,017	3,069	3,360	3,360	3,360	3,360	3,359	3,363	3,364	3,362	3,384	3,363	1,714																	

PacificCorp
 Washington General Rate Case - December 2010
 Historical Rate Base - AMA Method

Description of Account Summary:
 Total Transmission Plant by Factor

	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	AMA Rate Base Dec-09 - Dec-10
360	253,003	253,104	253,268	252,787	252,995	253,203	255,976	258,845	259,064	259,209	260,361	260,813	261,842	256,429
	1,504	1,504	1,504	1,504	1,504	1,504	1,504	1,504	1,505	1,505	1,505	1,505	1,505	1,504
	1,504	1,504	1,504	1,504	1,504	1,504	1,504	1,505	1,505	1,505	1,505	1,505	1,505	1,504
	2,238	2,238	2,238	2,238	2,238	2,238	2,240	2,240	2,240	2,237	2,240	2,240	2,240	2,239
	2,238	2,238	2,238	2,238	2,238	2,238	2,240	2,240	2,240	2,237	2,240	2,240	2,240	2,238
361	46,652	46,749	46,727	46,828	46,833	47,183	47,224	47,223	47,274	47,275	47,381	47,381	47,301	47,087
	46,652	46,749	46,727	46,828	46,833	47,183	47,224	47,223	47,274	47,275	47,381	47,381	47,301	47,087
363														
364	87,101	87,235	87,336	87,592	87,677	87,761	88,145	88,403	88,513	88,970	88,981	88,199	88,359	88,170
	87,101	87,235	87,336	87,592	87,677	87,761	88,145	88,403	88,513	88,970	88,981	88,199	88,359	88,170
365	56,441	56,587	56,616	56,659	56,729	56,772	56,803	56,861	56,930	56,983	57,045	57,073	57,084	56,818
	56,441	56,587	56,616	56,659	56,729	56,772	56,803	56,861	56,930	56,983	57,045	57,073	57,084	56,818
366	15,115	15,135	15,205	15,212	15,293	15,298	15,426	15,441	15,480	15,514	15,532	15,583	15,585	15,372
	15,115	15,135	15,205	15,212	15,293	15,298	15,426	15,441	15,480	15,514	15,532	15,583	15,585	15,372
367	20,689	20,734	20,826	20,837	20,860	20,885	20,995	20,991	21,104	21,147	21,166	21,224	21,249	20,978
	20,689	20,734	20,826	20,837	20,860	20,885	20,995	20,991	21,104	21,147	21,166	21,224	21,249	20,978
368	92,788	92,881	93,035	93,254	93,442	93,681	93,829	94,064	94,300	94,732	94,615	95,290	95,515	93,939
	92,788	92,881	93,035	93,254	93,442	93,681	93,829	94,064	94,300	94,732	94,615	95,290	95,515	93,939
369	47,269	47,412	47,592	47,773	48,025	48,204	48,391	48,550	48,699	48,855	49,040	49,227	49,389	48,341
	47,269	47,412	47,592	47,773	48,025	48,204	48,391	48,550	48,699	48,855	49,040	49,227	49,389	48,341
370	13,737	13,745	13,745	13,743	13,746	13,744	13,798	13,832	13,864	13,859	13,915	13,629	13,851	13,795
	13,737	13,745	13,745	13,743	13,746	13,744	13,798	13,832	13,864	13,859	13,915	13,629	13,851	13,795
371	524	524	524	523	523	523	523	523	523	524	524	524	524	524
	524	524	524	523	523	523	523	523	523	524	524	524	524	524
372														
373	3,864	3,872	3,877	3,886	3,932	3,938	3,954	3,925	3,931	3,936	3,940	3,947	3,954	3,921
	3,864	3,872	3,877	3,886	3,932	3,938	3,954	3,925	3,931	3,936	3,940	3,947	3,954	3,921
DP	1,494	1,232	1,233	1,054	1,310	1,580	1,329	1,635	5,569	5,026	6,131	5,827	572	2,747

PacificCorp
Washington General Rate Case - December 2010
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Description of Account Summary:

	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	AMA Rate Base Dec '09 - Dec '10
DSO	1,494	1,232	1,233	1,054	1,310	1,580	1,329	1,635	5,569	5,026	6,131	5,827	572	2,747
Unclassified Dist Sub Plant - Acct 300														
DPW														
S														
TOTAL DISTRIBUTION PLANT	389,418	389,849	390,458	391,104	392,112	393,323	394,162	395,193	395,963	400,662	402,014	402,630	398,128	395,437
Summary of Distribution Plant by Factor														
S	389,418	389,849	390,458	391,104	392,112	393,323	394,162	395,193	395,963	400,662	402,014	402,630	398,128	395,437
Land and Land Rights	395,418	389,849	390,458	391,104	392,112	393,323	394,162	395,193	395,963	400,662	402,014	402,630	398,128	395,437
Total Distribution Plant by Factor														
389	395,418	389,849	390,458	391,104	392,112	393,323	394,162	395,193	395,963	400,662	402,014	402,630	398,128	395,437
G-SITUS	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099
CUST	79	79	79	79	79	79	79	79	79	79	79	79	79	79
G-DGU														
G-SG														
G-SG														
G-SG														
PTD	403	403	403	403	403	403	403	403	403	403	403	403	403	403
SO	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581
390	13,725	13,722	13,723	13,728	13,725	13,724	13,725	13,747	13,759	13,759	13,760	13,784	13,804	13,749
Structures and Improvements														
G-DGP														
G-DGU														
CUST	866	866	866	866	866	866	866	866	866	866	865	865	865	866
G-SG														
G-SG														
G-SG														
PTD	472	469	469	469	469	469	469	469	469	470	470	470	470	469
CAGE	4	4	4	4	4	4	4	4	4	4	4	4	4	4
JBG	7,371	7,342	7,347	7,342	7,388	7,393	7,421	7,466	7,466	7,466	7,462	7,460	7,479	7,415
SO	22,458	22,403	22,408	22,408	22,452	22,456	22,485	22,552	22,563	22,565	22,562	22,585	22,724	22,503
391	1,487	1,268	1,273	1,273	1,264	1,261	1,243	1,243	1,243	1,245	1,200	1,200	1,243	1,257
Office Furniture & Equipment														
G-SITUS														
G-DGP														
G-DGU														
CUST	610	611	612	614	570	571	573	580	585	589	593	596	598	591
G-SG														
G-SG														
PTD	3,930	3,580	3,584	3,588	3,566	3,701	3,680	3,670	3,680	3,643	3,671	3,791	3,820	3,669
CAGE	115	116	118	121	121	127	128	128	130	134	134	134	134	126
JBG	104	104	105	106	106	106	106	106	112	112	112	112	112	108
JBE	1	1	1	1	1	1	1	1	1	1	1	1	1	1
CAEE														
G-SG														
G-SG														
CAGE	5,248	5,680	5,693	5,703	5,629	5,768	5,731	5,728	5,750	5,723	5,710	5,834	5,908	5,752
392	4,985	4,985	5,042	5,062	5,018	5,021	5,021	5,021	5,009	5,008	4,970	4,970	4,989	5,010
Transportation Equipment														
G-SITUS														
PTD	576	576	576	573	572	572	572	572	572	572	552	552	540	568
G-SG														
CUST														
G-DGU														
P														
SE														
G-DGP	806	806	806	801	801	807	807	811	811	811	793	794	796	804
G-SG														
CAGE														

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Description of Account Summary	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	AMA Rate Base Dec-09 - Dec-10
P JBG	337	337	337	337	337	333	333	333	333	333	333	333	333	335
P CAEW														
P CAEE														
G-SG CAGE														
G-SG CAGE	6,704	6,703	6,761	6,773	6,727	6,732	6,732	6,738	6,725	6,725	6,649	6,649	6,668	6,717
G-SG CAGE														
G-SITUS S	557	563	563	563	563	563	563	563	563	563	574	575	579	565
G-DGP DGP														
G-DGU DGU														
PTD SO	32	32	32	32	26	26	26	26	26	26	26	26	26	28
G-SG SG														
G-SG CAGW	50	50	50	50	50	50	50	50	50	50	50	53	53	51
G-SG CAGE														
G-SG JBG	128	128	128	128	128	128	128	128	128	128	128	128	128	128
G-SG CAGE														
	766	772	772	772	767	767	767	767	767	767	778	781	786	771
393 Stores Equipment														
	2,602	2,582	2,582	2,581	2,588	2,608	2,608	2,608	2,608	2,608	2,614	2,614	2,644	2,602
394 Tools, Shop & Garage Equipment														
G-SITUS S														
G-DGP DGP														
G-SG SG	287	284	284	284	284	284	284	284	284	284	284	284	284	284
PTD SO														
P SE														
G-DGU DGU														
G-SG CAGW	503	495	495	495	496	496	496	497	497	497	501	501	502	497
G-SG CAGE														
JBG	792	740	744	744	744	744	744	744	744	744	744	744	744	745
P CAEW														
P CAEE														
G-SG CAGE														
G-SG CAGE														
	4,184	4,101	4,105	4,104	4,113	4,130	4,132	4,132	4,133	4,133	4,142	4,143	4,174	4,129
395 Laboratory Equipment														
G-SITUS S	2,013	1,955	1,955	1,973	1,988	1,992	1,992	1,992	1,992	1,992	1,997	2,020	2,021	1,989
G-DGP DGP														
G-DGU DGU														
PTD SO	374	359	359	359	359	359	359	359	359	359	363	363	363	361
P SE														
G-SG SG														
G-SG CAGW	305	305	305	305	305	305	305	305	305	305	305	305	305	305
G-SG CAGE														
JBG	95	91	91	91	91	91	91	91	91	91	91	91	91	92
P CAEW														
P CAEE														
G-SG CAGE														
G-SG CAGE														
	2,768	2,711	2,711	2,729	2,744	2,749	2,749	2,749	2,752	2,752	2,757	2,760	2,781	2,747
396 Power Operated Equipment														
G-SITUS S	6,987	6,987	7,018	7,056	6,945	6,949	6,927	6,927	6,927	6,932	6,932	6,932	6,932	6,958
G-DGP DGP														
G-SG SG														
PTD SO	102	102	102	102	102	102	102	102	95	95	82	82	82	96
G-DGU DGU														
P SE														
G-SG CAGW	511	511	511	511	511	511	511	511	511	511	511	511	511	511
G-SG CAGE														
JBG	1,508	1,512	1,511	1,429	1,426	1,430	1,423	1,423	1,423	1,535	1,535	1,538	1,449	1,472
P CAEW														

Description of Account Summary	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	AMA Rate Base Dec '09 - Dec '10
LABOR														
SO														

Remove Capital Leases

GP														
Unclassified Gen Plant - Acct 300														
G-SITUS S														
PTD SO														
CUST CN														
G-SG SG														
G-DGP DGP														
G-DGU DGU														
	338	69	37	36	28	25	(140)	33	11	10	113	80	48	41
										(20)				
	338	69	37	36	28	25	(140)	33	11	(9)	113	80	48	(2)
														40

399G Unclassified Gen Plant - Acct 300

G-SITUS S														
PTD SO														
G-SG SG														
G-DGP DGP														
G-DGU DGU														
	73,333	72,788	73,194	73,206	72,981	73,234	73,101	73,468	73,995	74,303	74,574	74,668	74,064	73,601

TOTAL GENERAL PLANT

Summary of General Plant by Factor

S	42,370	42,062	42,257	42,333	42,088	42,127	42,118	42,141	42,378	42,462	42,445	42,472	42,583	42,281
JBG	3,424	3,367	3,371	3,291	3,288	3,289	3,282	3,281	3,301	3,416	3,673	3,495	3,393	3,363
JBE	1	1	1	1	1	1	1	1	1	1	1	1	1	1
SG	11	11	11	11	11	11	11	11	11	11	11	11	11	11
SO	18,043	17,418	17,398	17,377	17,399	17,527	17,382	17,586	17,806	17,830	17,957	18,068	17,784	17,638
SE														
CN	1,755	1,756	1,738	1,740	1,696	1,744	1,748	1,757	1,761	1,765	1,771	1,747	1,758	1,748
DEU														
CAGW	9,681	10,104	10,350	10,386	10,420	10,467	10,492	10,624	10,689	10,749	10,748	10,806	10,456	10,489
CAGE														
CAEW														
CAEE														
SSCCT														
SSSCH														
Less Capital Leases	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)
Total General Plant by Factor	73,333	72,786	73,194	73,206	72,981	73,234	73,101	73,468	73,995	74,303	74,574	74,668	74,064	73,601
301 Organization														

302 Franchise & Consent

I-SITUS S														
PTD SO														
I-SG SG														
I-SG CAGW														
I-SG CAGE														
I-SG CAGW														
I-SG CAGE														
I-SG DGP														
I-DGP DGP														
I-DGU DGU														
	23,674	23,674	23,674	23,674	23,674	23,675	23,675	23,675	23,675	23,675	23,675	23,675	23,675	24,369

303 Miscellaneous Intangible Plant

I-SITUS S														
	559	559	559	559	559	559	559	559	567	628	628	628	628	580

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I-SG	129	129	128	129	129	129	129	129	129	129	129	129	129	129
PTD	26,405	26,404	26,425	26,431	26,401	26,428	26,392	26,312	26,303	26,513	26,469	26,484	26,477	26,410
P														
SE	8,347	8,354	8,359	8,359	8,401	8,401	8,401	8,428	8,444	8,451	8,451	8,451	8,474	8,409
CN	13,414	13,585	13,585	13,585	13,639	13,639	13,639	13,639	13,639	13,639	13,639	13,639	13,639	13,616
I-SG														
CAGW														
CAGE														
P	10	10	10	10	10	10	10	11	11	11	11	11	11	10
JBG														
CAEW														
CAEE														
I-SG														
CAGE														
I-SG														
CAGE														
303	48,864	48,040	49,067	49,072	49,141	49,166	49,030	49,077	49,093	49,370	49,346	49,341	49,357	49,154

Less Non-Utility Plant

	48,864	49,040	49,067	49,072	49,141	49,166	49,030	49,077	49,093	49,370	49,346	49,341	49,357	49,154
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IP	48,864	49,040	49,067	49,072	49,141	49,166	49,030	49,077	49,093	49,370	49,346	49,341	49,357	49,154
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TOTAL INTANGIBLE PLANT														
Summary of Intangible Plant by Factor														
S	559	559	559	559	559	559	559	559	559	559	559	559	559	580
JBG	10	10	10	10	10	10	10	11	11	11	11	11	11	10
JBE														
SG	129	129	129	129	129	129	129	129	129	129	129	129	129	129
SO	26,405	26,404	26,425	26,431	26,401	26,428	26,392	26,312	26,303	26,513	26,469	26,484	26,477	26,410
CN	8,347	8,354	8,359	8,359	8,401	8,401	8,401	8,428	8,444	8,451	8,451	8,451	8,474	8,409
CAGW	37,088	37,259	37,259	37,259	37,314	37,314	37,314	37,314	37,314	37,314	37,314	37,314	37,314	37,985
CAGE														
CAEW														
CAEE														
SSGCT														
SSGCH														
SE														
Total Intangible Plant by Factor	72,538	72,714	72,742	72,747	72,815	72,840	72,704	72,752	72,767	73,044	73,021	73,015	73,015	73,523

TOTAL ELECTRIC PLANT IN SERVICE														
Summary of Electric Plant by Factor														
S	432,347	432,470	433,274	433,986	434,789	436,009	436,838	437,883	442,909	443,752	445,087	445,729	441,349	438,298
SE														
JBG	226,867	226,995	226,666	226,716	226,675	226,900	238,512	238,942	239,730	237,903	236,482	236,062	236,268	232,668
JBE	1	1	1	1	1	1	1	1	1	1	1	1	1	1
SG	3,321	3,278	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325
SO	44,448	43,821	43,823	43,808	43,800	43,955	43,674	43,898	44,109	44,343	44,446	44,552	44,262	44,048
Total Electric Plant by Factor	1,444,261	1,446,382	1,447,342	1,447,560	1,448,578	1,450,986	1,455,569	1,470,672	1,478,422	1,478,229	1,479,675	1,481,045	1,497,059	1,465,727

TOTAL ELECTRIC PLANT IN SERVICE														
Summary of Unclassified Plant (Account 06)														
DP	1,494	1,232	1,233	1,054	1,310	1,580	1,329	1,635	5,569	5,026	6,131	5,827	572	2,747
DSO														
GP	338	69	37	36	28	25	(140)	33	11	(9)	113	80	48	40
HP														
NP														
OP														
TP	809	516	462	702	465	179	408	3,192	945	198	367	553	830	733
TSO														
IP														
MP														
SP	151	112	108	266	369	55	63	68	40	(546)	167	580	273	125
Total Unclassified Plant by Factor	2,781	1,930	1,840	2,057	2,162	1,838	1,660	4,928	6,565	4,699	6,778	7,051	1,723	3,645

Total Unclassified Plant by Factor	1,444,261	1,446,382	1,447,342	1,447,560	1,448,578	1,450,986	1,455,569	1,470,672	1,478,422	1,478,229	1,479,675	1,481,045	1,497,059	1,465,727
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Description of Account Summary	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	AMA Rate Base Dec '09 - Dec '10
CN	10,103	10,110	10,098	10,089	10,099	10,145	10,150	10,185	10,205	10,216	10,222	10,198	10,232	10,158
DEU														
CAGW	730,107	732,040	732,088	733,094	733,285	733,942	736,765	740,119	741,858	742,408	743,670	744,321	765,115	738,433
CAGE														
CAEW														
CAEE														
SSGCH														
SSGCT														
Less Capital Leases	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)	(1,933)
	1,444,261	1,446,382	1,447,342	1,447,560	1,448,578	1,450,586	1,455,568	1,470,672	1,478,422	1,478,229	1,478,675	1,481,045	1,497,059	1,463,727
Plant Held For Future Use														
	38	38	38	38	38	38	38	38	38	38	38	38	38	38
Total Plant Held For Future Use	38	38	38	38	38	38	38	38	38	38	38	38	38	38

114 Electric Plant Acquisition Adjustments														
P														
SG														
T														
P														
SE														
P														
SG														
P														
CAGW														
CAGE														
DGP														
Total Electric Plant Acquisition Adjustments														

115 Accum Provision for Asset Acquisition Adjustments														
P														
S														
P														
SG														
P														
CAGW														
P														
CAGE														
DGP														
Total Electric Plant Acquisition Adjustments														

120 Nuclear Fuel														
P														
SE														
Total Nuclear Fuel														

124 Weatherization														
DMSC	2,026	2,024	2,020	2,025	2,023	2,011	2,009	2,007	2,004	2,001	1,999	1,996	1,994	2,011
SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Total	2,026	2,024	2,020	2,025	2,023	2,011	2,009	2,007	2,004	2,001	1,999	1,996	1,994	2,011

182W Weatherization														
DMSC														
SG														
SGCT														
SO														
Total														

186W Weatherization														
DMSC														
CN														
CNP														
SG														
SO														
Total														

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		Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	AMA Rate Base Dec '09 - Dec '10
Total Weatherization		2,026	2,024	2,020	2,025	2,023	2,011	2,008	2,007	2,004	2,001	1,998	1,995	1,994	2,010
151 Fuel Stock															
	P DEU														
	P SE							2							0
	P CAEW	324	365	269	234	243	245	286	288	223	288	400	325	313	290
	P CAEE														
	P JBE	3,454	4,095	3,406	4,140	4,456	4,129	4,689	4,529	4,623	5,687	5,813	5,305	5,657	4,617
	P CAEE														
	P CAEE														
Total Fuel Stock		3,778	4,460	3,675	4,374	4,680	4,374	4,979	4,617	4,846	5,975	6,213	5,631	5,969	4,908
152 Fuel Stock - Undistributed															
	P SE														
	P CAEW														
	P CAEE														
25316 DG&T Working Capital Deposit															
	P SE														
	P CAEW														
	P CAEE														
25317 DG&T Working Capital Deposit															
	P SE														
	P CAEW														
	P CAEE														
25319 Provo Working Capital Deposit															
	P SE														
	P CAEW														
	P CAEE														
154 Total Fuel Stock		3,778	4,460	3,675	4,374	4,680	4,374	4,979	4,617	4,846	5,975	6,213	5,631	5,969	4,908
Materials and Supplies															
	MSS S	5,041	5,088	5,198	5,072	4,945	4,589	4,661	4,539	4,586	4,581	4,503	4,686	4,743	4,777
	MSS SG	86	86	86	86	86	86	86	86	86	86	86	86	86	86
	MSS SE														
	MSS SO	18	(0)	5	(1)	2	5	7	4	5	2	3	21	16	6
	MSS SNPPS														
	MSS SNPPH														
	MSS SNPD	(202)	(201)	(202)	(207)	(205)	(203)	(198)	(196)	(197)	(181)	(175)	(174)	(165)	(194)
	MSS SNFT														
	MSS DGLU														
	MSS DGP														
	MSS JBE														
	MSS SNFP														
	MSS CAGW	1,005	1,003	1,161	1,148	1,159	1,153	1,184	1,195	1,206	1,216	1,235	1,224	1,244	1,167
	MSS CAGE														
	MSS JBG	1,569	1,590	1,597	1,605	1,616	1,612	1,606	1,593	1,573	1,556	1,562	1,569	1,574	1,587
	MSS CAEW														
	MSS CAEE														
	MSS CAGE														
Total Materials and Supplies		7,518	7,566	7,846	7,715	7,616	7,255	7,358	7,224	7,271	7,267	7,220	7,401	7,466	7,436
163 Stores Expense Undistributed															
	MSS SO														

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25318 Provo Working Capital Deposit														
MSS														
MSS														
MSS														
	7,518	7,566	7,846	7,715	7,616	7,255	7,358	7,224	7,271	7,267	7,220	7,401	7,466	7,436
165 Total Materials & Supplies														
DMSC														
GP	710	593	476	358	248	131	13	17	7	26	23	923	791	287
PT	305	302	288	277	196	178	155	134	112	119	119	168	182	191
PT	457	369	262	490	403	315	227	470	318	468	408	318	498	381
P	1	1	1	1	1	1	1	1	1	1	1	1	1	1
P														
PTD	1,429	1,332	1,186	1,577	1,454	1,345	1,356	1,279	1,180	1,136	1,626	1,489	1,569	1,370
SO	2,902	2,598	2,233	2,703	2,303	1,971	1,754	1,900	1,618	1,780	2,177	2,909	2,981	2,241
162M Misc Regulatory Assets														
DOS2	18,305	17,989	17,667	17,364	17,992	17,778	17,350	17,086	16,828	16,579	16,321	16,071	15,728	17,170
DEFSG														
P														
P														
DEFSG	597	547	487	447	388	348	298	248	189	148	98	50	288	
DEFSG														
P	815	815	815	815	815	815	815	815	815	815	815	815	815	815
P														
P														
DOS2	542	550	564	560	567	571	589	603	607	602	605	601	598	582
SO	20,259	19,901	19,544	19,187	18,773	19,212	19,053	18,783	18,448	18,146	17,841	17,537	17,141	18,841
168M Misc Deferred Debits														
LABOR	70	66	63	59	55	51	47	43	39	35	31	27	23	47
P														
P														
DEFSG	2,007	1,996	1,990	2,027	2,021	2,015	2,013	2,007	2,060	2,054	2,048	2,042	2,091	2,027
LABOR	1	1	1	1	1	1	1	1	1	1	1	1	1	1
P														
DEFSG	581	618	640	733	819	836	837	908	1,017	1,124	1,227	1,269	1,288	914
DEFSG														
P														
P														
P														
GP	2,660	2,692	2,694	2,820	2,896	2,903	2,899	2,960	3,117	3,214	3,307	3,340	3,413	2,989
169M Working Capital														
CWC														
Cash														
Working Funds														
Other Work. Cap.														
Cash														
Working Funds														

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141 Other AR														
GP														
143 Other AR														
GP														
232 AP														
PTD														
232 AP														
PTD														
232 AP														
P														
232 AP														
T														
2533 Other Misc. Df Cost														
P														
2533 Other Misc. Df Cost														
P														
2533 Other Misc. Df Cost														
P														
230 Asset River Oblig														
P														
230 Asset River Oblig														
P														
230 Asset River Oblig														
P														
254105 ARD Reg Liability														
P														
254105 ARD Reg Liability														
P														
254105 ARD Reg Liability														
P														
2533 Other Provision														
P														
Total Working Capital														
Miscellaneous Rate Base														
18221 Unrec Plant & Reg Study Costs														
P														
18222 Nuclear Plant - Trojan														
P														
S														
1869 Misc Deferred Debits-Trojan														
P														
P														
TOTAL MISCELLANEOUS RATE BASE														
TOTAL RATE BASE ADDITIONS														
235 Customer Service Deposits														
CUST														
CUST														
Total Customer Service Deposits														
2281 Prop Ins														
PTD														
2282 Intj & Dam														
PTD														
2283 Pen & Ben														
PTD														
2283 Pen & Ben														
PTD														
254 Ins Prov														
PTD														
22841 Accum Misc Oper Provisions - Other														
P														
P														
CAGW														

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Description of Account Summary	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	AMA Rate Base Dec-09 - Dec-10
22942 P Fw-Toigan														
230 P TROJID	(384)	(383)	(379)	(379)	(379)	(378)	(382)	(378)	(378)	(382)	(378)	(377)	(380)	(380)
251105 P ARO	(810)	(810)	(810)	(805)	(805)	(805)	(799)	(799)	(799)	(794)	(794)	(794)	(799)	(801)
254 P Regulatory Liability	279	283	290	296	302	307	310	314	317	333	355	365	369	316
254 P Regulatory Liability	0	(0)	0	0	0	0	0	0	0	0	0	0	0	0
254 P S	(915)	(910)	(899)	(889)	(882)	(876)	(871)	(864)	(860)	(844)	(819)	(805)	(799)	(865)
252 Customer Advances for Construction														
DPW S	(72)	(72)	(59)	(5)	7	7	(23)	(23)	(23)	7	7	2	(4)	(18)
T SG	17	17	17	17	17	17	17	17	17	17	17	17	17	17
T CAGE														
DPW CAGW														
CUST CN														
Total Customer Advances for Constr.	(65)	(65)	(42)	(12)	24	24	(6)	(6)	(6)	24	24	19	13	(1)
25398 SO2 Emissions														
P S														
25399 Other Deferred Credits														
P S	(377)	(337)	(255)	(180)	(261)	(180)	(99)	(614)	(534)	(483)	(539)	(468)	(378)	(357)
GP GPS														
GP SO														
P CAGW	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
P CAGE	(909)	(905)	(900)	(895)	(891)	(896)	(881)	(877)	(872)	(867)	(863)	(858)	(853)	(881)
P CAEW														
P CAEE														
P SE	(1,287)	(1,242)	(1,155)	(1,076)	(1,152)	(1,069)	(960)	(1,491)	(1,406)	(1,321)	(1,402)	(1,317)	(1,231)	(1,239)
190 Accumulated Deferred Income Taxes														
P S	373	373	373	28	40	40	153	153	153	153	153	153	967	204
CUST CN	5	5	5	5	5	5	5	5	5	5	5	5	3	5
LABOR SO	5,025	5,025	5,025	4,958	4,958	4,958	3,989	3,989	3,989	4,837	4,837	4,837	5,415	4,719
P IBT														
CUST BADDEBT	417	417	417	417	417	417	417	417	417	417	417	417	478	419
P TROJID	299	299	299	299	299	299	267	267	267	267	267	267	429	289
P SG	76	76	76	76	76	76	76	76	76	76	76	76	89	76
P SE	286	286	286	287	287	287	293	293	293	293	293	293	295	290
PTD SNP														
P CAGW	412	412	412	412	412	412	412	412	412	412	412	412	317	408
P CAGE														
P CAEW	59	59	59	59	59	59	59	59	59	59	59	59	59	59
P CAEE														
DPW JBE	(4,739)	(4,739)	(4,739)	(4,742)	(4,742)	(4,742)	(4,742)	(4,742)	(4,742)	(4,742)	(4,742)	(4,742)	(5,873)	(4,788)
DPW SNPD	46	46	46	46	46	46	46	46	46	46	46	46	117	49
Total Accum Deferred Income Taxes	2,258	2,258	2,258	1,844	1,856	1,856	975	975	975	1,823	1,823	1,823	2,295	1,729
281 Accumulated Deferred Income Taxes														
P S														
PT SG														
PT CAGW														
PT CAGE														
T SNPT														
Total Accum Deferred Income Taxes														
282 Accumulated Deferred Income Taxes														
GP S														

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PT	LABOR	(498)	(498)	(498)	(498)	(498)	(498)	101	101	101	997	997	997	2,340	144
PTD	SO	(498)	(498)	(498)	(498)	(498)	(498)	101	101	101	997	997	997	2,340	144
P	SNP														
P	CAGW														
P	CAGE														
P	CAEW														
P	CAEE														
P	SE														
P	JBG														
P	SG														
Accumulated Deferred Income Taxes		(154,185)	(154,185)	(154,185)	(154,351)	(154,351)	(154,351)	(156,607)	(156,607)	(156,607)	(181,113)	(181,113)	(181,113)	(200,378)	(163,286)
GP	S	(7,529)	(7,529)	(7,529)	(7,529)	(7,541)	(7,541)	(7,652)	(7,652)	(7,652)	(8,069)	(8,069)	(8,069)	(8,069)	(7,632)
P	SG	(304)	(304)	(304)	(304)	(304)	(304)	(304)	(304)	(304)	(304)	(304)	(304)	(304)	(312)
P	SE	(235)	(235)	(235)	(271)	(271)	(271)	(277)	(277)	(277)	(277)	(277)	(277)	(277)	(275)
LABOR	SO	(1,083)	(1,083)	(1,083)	(1,083)	(1,083)	(1,083)	(1,083)	(1,083)	(1,083)	(1,083)	(1,083)	(1,083)	(1,083)	(1,049)
GP	GFS	(410)	(410)	(410)	(402)	(402)	(402)	(402)	(402)	(402)	(402)	(402)	(402)	(402)	(410)
PTD	SNP	(356)	(356)	(356)	(356)	(356)	(356)	(356)	(356)	(356)	(356)	(356)	(356)	(356)	(354)
P	TROJID														
PTD	SNPD	(658)	(658)	(658)	(658)	(658)	(658)	(658)	(658)	(658)	(658)	(658)	(658)	(658)	(657)
P	CAGW														
P	CAGE														
P	CAEW														
P	CAEE														
P	JBE														
P	SGCT														
TOTAL ACCUM DEF INCOME TAX		(10,574)	(10,574)	(10,574)	(10,604)	(10,615)	(10,615)	(10,732)	(10,732)	(10,732)	(11,149)	(11,149)	(11,149)	(8,700)	(10,689)
Accumulated Investment Tax Credit		(162,502)	(162,502)	(162,502)	(163,110)	(163,110)	(163,110)	(167,124)	(167,124)	(167,124)	(190,526)	(190,526)	(190,526)	(205,381)	(172,662)
PTD	S	(247)	(247)	(247)	(227)	(227)	(227)	(206)	(206)	(206)	(186)	(186)	(186)	(186)	(213)
PTD	ITC84	(407)	(407)	(407)	(384)	(384)	(384)	(361)	(361)	(361)	(339)	(339)	(339)	(339)	(389)
PTD	ITC85	(194)	(194)	(194)	(186)	(186)	(186)	(178)	(178)	(178)	(170)	(170)	(170)	(181)	(181)
PTD	ITC86	(33)	(33)	(33)	(32)	(32)	(32)	(31)	(31)	(31)	(30)	(30)	(30)	(29)	(31)
PTD	ITC88	(74)	(74)	(74)	(72)	(72)	(72)	(70)	(70)	(70)	(68)	(68)	(68)	(65)	(71)
PTD	ITC89	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(11)	(12)
PTD	ITC90	(958)	(958)	(958)	(913)	(913)	(913)	(858)	(858)	(858)	(803)	(803)	(803)	(748)	(877)
TOTAL RATE BASE DEDUCTIONS		(168,246)	(168,246)	(168,127)	(168,537)	(168,541)	(168,528)	(172,331)	(172,896)	(172,792)	(196,025)	(195,895)	(195,977)	(210,898)	(178,127)
Steam Prod Plant Accumulated Depr		(30,692)	(30,780)	(30,787)	(30,621)	(30,713)	(30,809)	(30,907)	(31,003)	(31,098)	(31,194)	(31,290)	(31,383)	(31,475)	(30,972)
P	DGP														
P	DGU														
P	SG														
P	CAGW														
P	CAGE														
P	JBG														
P	CAGE														
Nuclear Prod Plant Accumulated Depr		(136,840)	(136,260)	(136,593)	(136,603)	(137,003)	(137,431)	(137,786)	(138,256)	(138,699)	(139,145)	(139,591)	(139,727)	(139,854)	(137,046)
P	DGP														
P	DGU														
P	SG														

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Description of Account Summary	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	AMA Rate Base	
														Dec-09	Dec-10
108HP Hydraulic Prod Plant Accum Depr															
S															
P DGP	(46,445)	(46,642)	(46,727)	(46,669)	(46,645)	(47,036)	(47,143)	(47,339)	(47,440)	(47,628)	(47,800)	(47,986)	(48,064)	(47,209)	(47,209)
P DGU															
P CAGW															
P CAGE															
P CAGW															
P CAGE															
108OP Other Production Plant - Accum Depr															
S															
P DGU	(35,939)	(36,729)	(37,524)	(38,300)	(39,094)	(39,888)	(40,629)	(41,624)	(42,419)	(43,214)	(44,009)	(44,804)	(45,599)	(40,786)	(40,786)
P DGP															
P SG															
P CAGW															
P CAGE															
P CAGW															
P CAGE															
108EP Experimental Plant - Accum Depr															
P DGP	(35,939)	(36,729)	(37,524)	(38,300)	(39,094)	(39,888)	(40,629)	(41,624)	(42,419)	(43,214)	(44,009)	(44,804)	(45,599)	(40,786)	(40,786)
P SG															
TOTAL PRODUCTION PLANT DEPR.	(218,224)	(219,631)	(220,844)	(221,572)	(222,941)	(224,355)	(225,761)	(227,219)	(228,557)	(227,587)	(228,155)	(229,519)	(229,987)	(225,021)	(225,021)
Summary of Prod Plant Depreciation by Factor															
S	(113,076)	(114,151)	(115,038)	(115,569)	(116,651)	(117,733)	(118,880)	(119,968)	(120,957)	(122,036)	(123,098)	(124,175)	(125,108)	(116,947)	(116,947)
DGP	(105,147)	(105,460)	(105,806)	(105,983)	(106,290)	(106,622)	(106,881)	(107,253)	(107,500)	(105,551)	(105,057)	(105,344)	(104,889)	(106,074)	(106,074)
DGU															
SG															
CAGW															
CAGE															
JBG															
SSGCT															
Total of Prod Plant Depreciation by Factor	(218,224)	(219,631)	(220,844)	(221,572)	(222,941)	(224,355)	(225,761)	(227,219)	(228,557)	(227,587)	(228,155)	(229,519)	(229,987)	(225,021)	(225,021)
Summary of Prod Plant Accumulated Depr															
T DGP	(94,534)	(94,664)	(95,210)	(94,236)	(94,635)	(94,898)	(95,193)	(95,576)	(95,975)	(96,183)	(96,562)	(96,956)	(97,379)	(95,437)	(95,437)
T DGU															
T CAGW															
T CAGE															
T JBG															
T SG															
TOTAL TRANS PLANT ACCUM DEPR	(134)	(135)	(135)	(135)	(136)	(136)	(136)	(137)	(137)	(138)	(138)	(138)	(138)	(136)	(136)
106360 Land and Land Rights	(134)	(135)	(135)	(135)	(136)	(136)	(136)	(137)	(137)	(138)	(138)	(138)	(138)	(136)	(136)
Summary of Structures and Improvements															
DPW	(592)	(595)	(598)	(590)	(593)	(596)	(598)	(601)	(605)	(606)	(610)	(613)	(613)	(604)	(604)
Summary of Station Equipment															
DPW	(14,441)	(14,508)	(14,574)	(14,523)	(14,589)	(14,677)	(14,695)	(14,777)	(14,858)	(14,908)	(14,971)	(15,048)	(15,048)	(14,840)	(14,840)
Summary of Station Equipment															
DPW	(14,441)	(14,508)	(14,574)	(14,523)	(14,589)	(14,677)	(14,695)	(14,777)	(14,858)	(14,908)	(14,971)	(15,048)	(15,048)	(14,840)	(14,840)

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106363	DPW S Storage Battery Equipment														
106364	DPW S Poles, Towers & Fixtures	(44,719) (44,719)	(45,005) (45,298) (45,005) (45,298)	(45,298) (45,298)	(45,368) (45,368)	(45,667) (45,667)	(45,962) (45,962)	(45,997) (45,997)	(46,287) (46,287)	(46,595) (46,595)	(46,609) (46,609)	(46,887) (46,887)	(47,186) (47,186)	(46,414) (46,414)	(46,033) (46,033)
106365	DPW S Overhead Conductors	(27,076) (27,076)	(27,206) (27,344) (27,206) (27,344)	(27,344) (27,344)	(27,218) (27,218)	(27,356) (27,356)	(27,491) (27,491)	(27,599) (27,599)	(27,734) (27,734)	(27,860) (27,860)	(27,966) (27,966)	(28,097) (28,097)	(28,237) (28,237)	(27,860) (27,860)	(27,631) (27,631)
106366	DPW S Underground Conduit	(9,638) (9,638)	(9,691) (9,691)	(9,747) (9,747)	(9,801) (9,801)	(9,856) (9,856)	(9,912) (9,912)	(9,937) (9,937)	(9,995) (9,995)	(10,050) (10,050)	(10,083) (10,083)	(10,140) (10,140)	(10,197) (10,197)	(10,049) (10,049)	(9,938) (9,938)
106367	DPW S Underground Conductors	(8,191) (8,191)	(8,241) (8,241)	(8,291) (8,291)	(8,419) (8,419)	(8,469) (8,469)	(8,520) (8,520)	(8,538) (8,538)	(8,577) (8,577)	(8,626) (8,626)	(8,645) (8,645)	(8,695) (8,695)	(8,747) (8,747)	(8,616) (8,616)	(8,514) (8,514)
106368	DPW S Line Transformers	(40,657) (40,657)	(40,839) (40,839)	(41,041) (41,041)	(41,192) (41,192)	(41,387) (41,387)	(41,585) (41,585)	(41,700) (41,700)	(41,912) (41,912)	(42,093) (42,093)	(42,181) (42,181)	(42,349) (42,349)	(42,557) (42,557)	(41,931) (41,931)	(41,679) (41,679)
106369	DPW S Services	(15,950) (15,950)	(16,041) (16,138)	(16,138) (16,138)	(16,376) (16,376)	(16,472) (16,472)	(16,568) (16,568)	(16,606) (16,606)	(16,702) (16,702)	(16,798) (16,798)	(16,837) (16,837)	(16,933) (16,933)	(17,030) (17,030)	(16,776) (16,776)	(16,572) (16,572)
106370	DPW S Meters	(7,848) (7,848)	(7,880) (7,880)	(7,910) (7,910)	(7,901) (7,901)	(7,933) (7,933)	(7,956) (7,956)	(7,968) (7,968)	(7,989) (7,989)	(8,008) (8,008)	(8,023) (8,023)	(8,034) (8,034)	(7,995) (7,995)	(1,773) (1,773)	(7,684) (7,684)
106371	DPW S Installations on Customers' Premises	(280) (280)	(281) (281)	(283) (283)	(278) (278)	(279) (279)	(281) (281)	(281) (281)	(283) (283)	(284) (284)	(285) (285)	(287) (287)	(288) (288)	(284) (284)	(283) (283)
106372	DPW S Leased Property														
106373	DPW S Street Lights	(2,082) (2,082)	(2,086) (2,086)	(2,096) (2,096)	(2,099) (2,099)	(2,109) (2,109)	(2,119) (2,119)	(2,127) (2,127)	(2,102) (2,102)	(2,104) (2,104)	(2,114) (2,114)	(2,123) (2,123)	(2,133) (2,133)	(2,106) (2,106)	(2,109) (2,109)
106D00	DPW S Unclassified Dist Plant - Acct 300														
106DS	DPW S Unclassified Dist Sub Plant - Acct 300														
106DP	DPW S Unclassified Dist Sub Plant - Acct 300	16	12	9	2	(1)	(5)	2	(2)	(6)	2,219	2,200	2,178	210	560
		16	12	9	2	(1)	(5)	2	(2)	(6)	2,219	2,200	2,178	210	560
	TOTAL DISTRIBUTION PLANT DEPR	(171,590)	(172,498)	(173,450)	(173,897)	(174,865)	(175,817)	(176,181)	(177,087)	(177,994)	(178,175)	(177,064)	(177,791)	(171,177)	(175,351)

Summary of Distribution Plant Depr by Factor

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S		(171,590)	(172,496)	(173,450)	(173,897)	(174,865)	(175,817)	(176,181)	(177,097)	(177,994)	(178,175)	(177,964)	(177,791)	(171,177)	(175,351)
Total Distribution Depreciation by Factor		(171,590)	(172,496)	(173,450)	(173,897)	(174,865)	(175,817)	(176,181)	(177,097)	(177,994)	(178,175)	(177,964)	(177,791)	(171,177)	(175,351)
108GP General Plant Accumulated Depr		(15,859)	(15,710)	(15,888)	(15,980)	(15,881)	(16,066)	(16,035)	(16,212)	(16,391)	(16,539)	(16,633)	(16,808)	(16,815)	(16,206)
G-SITUS	S														
G-DGP	DGP														
G-DGU	DGU														
G-SG	SG	(466)	(475)	(483)	(488)	(486)	(465)	(475)	(485)	(495)	(503)	(513)	(514)	(517)	(487)
G-CUST	CN	(5,225)	(4,934)	(5,015)	(5,030)	(5,042)	(5,123)	(4,929)	(5,225)	(5,282)	(5,215)	(5,281)	(5,358)	(5,184)	(5,136)
PTD	SO														
P	SE	(3,270)	(3,280)	(3,314)	(3,328)	(3,364)	(3,399)	(3,418)	(3,455)	(3,478)	(3,446)	(3,491)	(3,528)	(3,018)	(3,387)
G-SG	CAGW														
G-SG	CAGE	(1,004)	(956)	(972)	(944)	(958)	(971)	(974)	(989)	(1,003)	(1,002)	(1,018)	(989)	(963)	(980)
P	JBG														
P	CAEW														
P	CAEE														
G-SG	CAGE														
G-SG	CAGE	(25,824)	(25,356)	(25,672)	(25,769)	(25,700)	(26,014)	(25,831)	(26,365)	(26,648)	(26,705)	(26,935)	(27,196)	(26,498)	(26,196)
108MP Mining Plant Accumulated Depr.															
P	S														
P	CAEW														
P	CAEE														
P	JBE														
108MP Less Centitalia Situs Depreciation															
P	S														
1081380 Accum Depr - Capital Lease															
PTD	SO														
Remove Capital Leases															
1081389 Accum Depr - Capital Lease															
P	S														
P	SE														
Remove Capital Leases															
TOTAL GENERAL PLANT ACCUM DEPR		(25,824)	(25,356)	(25,672)	(25,769)	(25,700)	(26,014)	(25,831)	(26,365)	(26,648)	(26,705)	(26,935)	(27,196)	(26,498)	(26,196)

Summary of General Depreciation by Factor

S	(15,859)	(15,710)	(15,888)	(15,980)	(15,881)	(16,066)	(16,035)	(16,212)	(16,391)	(16,539)	(16,633)	(16,808)	(16,815)	(16,206)
DGP														
DGU														
SE	(5,225)	(4,934)	(5,015)	(5,030)	(5,042)	(5,123)	(4,929)	(5,225)	(5,282)	(5,215)	(5,281)	(5,358)	(5,184)	(5,136)
SO	(466)	(475)	(483)	(488)	(486)	(465)	(475)	(485)	(495)	(503)	(513)	(514)	(517)	(487)
CN														
SG														
DEU	(3,270)	(3,280)	(3,314)	(3,328)	(3,364)	(3,399)	(3,418)	(3,455)	(3,478)	(3,446)	(3,491)	(3,528)	(3,018)	(3,387)
CAGW														
CAGE														

PacificCorp
Washington General Rate Case - December 2010
Historical Rate Base - AMA Method

Description of Account Summary	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	AMA Rate Base Dec '09 - Dec '10
CAEE														
SSGCT														
JBG														
Remove Capital Leases														
Total General Depreciation by Factor	(1,004)	(966)	(972)	(944)	(988)	(971)	(974)	(989)	(1,003)	(1,002)	(1,018)	(989)	(983)	(980)
	(25,824)	(25,356)	(25,672)	(25,769)	(25,700)	(26,014)	(25,831)	(26,365)	(26,648)	(26,705)	(26,935)	(27,196)	(26,498)	(26,196)
TOTAL ACCUM DEPR - PLANT IN SERV	(622,368)	(624,585)	(627,453)	(626,533)	(628,236)	(632,203)	(634,138)	(637,459)	(640,381)	(637,917)	(640,019)	(642,801)	(634,308)	(633,423)
111SP Accum Prov for Amort Steam														
P CAGW														
P CAGW														
P CAGE														
P SG														
111GP Accum Prov for Amort-General														
G-SITUS S	(1,432)	(1,440)	(1,448)	(1,458)	(1,467)	(1,475)	(1,484)	(1,493)	(1,503)	(1,512)	(1,517)	(1,526)	(1,534)	(1,484)
CUST CN	(172)	(174)	(176)	(177)	(179)	(181)	(182)	(184)	(186)	(188)	(190)	(191)	(192)	(182)
I-SG SG														
PTD SO	(714)	(720)	(725)	(730)	(737)	(745)	(752)	(756)	(762)	(768)	(776)	(781)	(776)	(780)
I-SG CAGW														
CAGE														
P CAEW														
P CAEE														
P SE														
	(2,316)	(2,334)	(2,350)	(2,366)	(2,383)	(2,400)	(2,419)	(2,433)	(2,450)	(2,469)	(2,482)	(2,499)	(2,501)	(2,416)
111HP Accum Prov for Amort-Hydro														
P DGP														
P DGU														
P SG														
P CAGW	(3)	(5)	(7)	(10)	(12)	(14)	(16)	(19)	(21)	(23)	(25)	(27)	(31)	(16)
P CAGE														
P CAGE														
	(3)	(5)	(7)	(10)	(12)	(14)	(16)	(19)	(21)	(23)	(25)	(27)	(31)	(16)
111IP Accum Prov for Amort-Intangible Plant														
I-SITUS S	(1)	(1)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
I-DGP DGP														
I-DGU DGU														
P CAEW														
P CAEE														
P SE														
I-SG SG	(1,259)	(1,259)	(1,283)	(1,325)	(1,245)	(1,256)	(1,210)	(1,220)	(1,245)	(1,281)	(1,258)	(1,281)	(1,294)	(1,262)
I-SG CAGW														
I-SG CAGE	(6,292)	(6,323)	(6,354)	(6,386)	(6,418)	(6,450)	(6,482)	(6,514)	(6,547)	(6,579)	(6,609)	(6,642)	(6,676)	(6,482)
CUST CN														
P CAGE														
P CAGE														
I-SG CAGW	(7,033)	(7,159)	(7,285)	(7,372)	(7,479)	(7,587)	(7,695)	(7,802)	(7,910)	(8,018)	(8,125)	(8,233)	(8,340)	(7,994)
I-SG CAGE														
PTD JBG	(2)	(2)	(2)	(2)	(2)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
PTD SO	(18,043)	(18,122)	(18,201)	(18,280)	(18,353)	(18,433)	(18,397)	(18,477)	(18,559)	(18,639)	(18,721)	(18,803)	(18,885)	(18,454)
	(32,631)	(32,866)	(33,118)	(33,367)	(33,499)	(33,730)	(33,788)	(34,018)	(34,265)	(34,518)	(34,718)	(34,965)	(35,201)	(33,887)
111IP Less Non-Utility Plant														
NUTL OTH														
	(32,631)	(32,866)	(33,118)	(33,367)	(33,499)	(33,730)	(33,789)	(34,018)	(34,265)	(34,518)	(34,718)	(34,965)	(35,201)	(33,897)

PacificCorp
 Washington General Rate Case - December 2010
 Historical Rate Base - AMA Method
 Description of Account Summary

	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	AMA Rate Base Dec-09 - Dec-10
G-SITUS S														
P														
CAGE														
CAGW														
SO														
PTD														
PTD														
SO														
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(19)
	134	131	128	125	122	119	116	113	110	108	103	100	97	116
	121	117	113	108	105	101	97	93	89	85	80	76	72	97
	(121)	(117)	(113)	(109)	(105)	(101)	(97)	(93)	(89)	(85)	(80)	(76)	(72)	(27)
	(34,953)	(35,205)	(35,475)	(35,742)	(35,883)	(36,144)	(36,223)	(36,470)	(36,736)	(37,009)	(37,225)	(37,491)	(37,733)	(36,330)

Remove Capital Lease Amrt

TOTAL ACCUMI PROV FOR AMORTIZ

Summary of Amortization by Factor

S	(1,433)	(1,442)	(1,451)	(1,460)	(1,468)	(1,477)	(1,486)	(1,495)	(1,504)	(1,514)	(1,519)	(1,528)	(1,536)	(1,486)
DGP														
DCU														
SE														
SO	(18,623)	(18,711)	(18,798)	(18,865)	(18,968)	(19,058)	(19,034)	(19,121)	(19,211)	(19,301)	(19,393)	(19,484)	(19,565)	(19,088)
CN	(6,484)	(6,497)	(6,530)	(6,563)	(6,587)	(6,630)	(6,664)	(6,698)	(6,733)	(6,764)	(6,799)	(6,834)	(6,868)	(6,665)
SSGCT														
JBG	(2)	(2)	(2)	(2)	(2)	(2)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
CAGW	(7,049)	(7,177)	(7,287)	(7,387)	(7,508)	(7,619)	(7,730)	(7,841)	(7,951)	(8,062)	(8,173)	(8,284)	(8,395)	(7,729)
CAGE														
CARW														
CAEE														
SG	(1,259)	(1,259)	(1,263)	(1,325)	(1,245)	(1,256)	(1,210)	(1,220)	(1,245)	(1,281)	(1,256)	(1,281)	(1,284)	(1,262)
Less Capital Lease	(121)	(117)	(113)	(109)	(105)	(101)	(97)	(93)	(89)	(85)	(80)	(76)	(72)	(67)
Total Provision For Amortization by Factor	(34,953)	(35,205)	(35,475)	(35,742)	(35,883)	(36,144)	(36,223)	(36,470)	(36,736)	(37,009)	(37,225)	(37,491)	(37,733)	(36,330)



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4117000	CAGW	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4117000 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4118000	LOSS DISP UTIL PLT	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4118000	GAINS-DISP OF ALLOW	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4118000 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4211000	CA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4211000	GAIN DISPOS PROP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4211000	GAIN DISPOS PROP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4211000	GAIN DISPOS PROP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4211000	GAIN DISPOS PROP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4211000	GAIN DISPOS PROP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4211000	GAIN DISPOS PROP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4211000	GAIN DISPOS PROP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4211000 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4212000	CAGE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4212000	LOSS DISPOS PROP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4212000	LOSS DISPOS PROP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4212000	LOSS DISPOS PROP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4212000	LOSS DISPOS PROP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4212000	LOSS DISPOS PROP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4212000	LOSS DISPOS PROP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4212000	LOSS DISPOS PROP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4212000 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4401000	CA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4401000	RESIDENTIAL SALES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4401000	RESIDENTIAL SALES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4401000	RESIDENTIAL SALES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4401000	RESIDENTIAL SALES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4401000	RESIDENTIAL SALES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4401000	RESIDENTIAL SALES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4401000	RESIDENTIAL SALES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4401000 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4403000	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4403000	BPA REG BAL-RES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4403000	BPA REG BAL-RES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4403000	BPA REG BAL-RES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4403000 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4421000	CA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4421000	COMMERCIAL SALES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4421000	COMMERCIAL SALES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4421000	COMMERCIAL SALES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4421000	COMMERCIAL SALES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4421000	COMMERCIAL SALES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4421000	COMMERCIAL SALES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4421000	COMMERCIAL SALES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4421000 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4422000	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4422000	BPA REG BAL-INDUST	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4422000	BPA REG BAL-INDUST	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4422000	BPA REG BAL-INDUST	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4422000 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4421400	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4421400	BPA REG BAL-IRRIG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4421400	BPA REG BAL-IRRIG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4421400	BPA REG BAL-IRRIG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4421400 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4421500	IDU	\$97	\$97	\$	\$	\$	\$	\$	\$	\$	\$97	\$	\$
4421500	BPA REG BAL-COMMRC												
4421500	OR	-\$1,264		-\$1,264									
4421500	WA	-\$573		-\$573									
4421500 Total		-\$1,740		-\$1,264							\$97		
4422000	CA	\$3,603	\$3,603	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4422000	IDU	\$76,465								\$76,465			
4422000	OR	\$120,692		\$120,692									
4422000	UT	\$366,604							\$366,604				
4422000	WA	\$41,895		\$41,895									
4422000	WYP	\$264,270						\$264,270					
4422000	WYU	\$70,236									\$70,236		
4422000 Total		\$943,764	\$3,603	\$120,692	\$41,895			\$264,270	\$366,604	\$76,465	\$70,236		
4423000	CA	\$9,335	\$9,335	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4423000	IDU	\$40,905								\$40,905			
4423000	OR	\$13,261		\$13,261									
4423000	UT	\$12,962							\$12,962				
4423000	WA	\$10,697			\$10,697								
4423000	WYP	\$1,345						\$1,345					
4423000	WYU	\$264									\$264		
4423000 Total		\$88,770	\$9,335	\$13,261	\$10,697			\$1,345	\$12,962	\$40,905	\$264		
4441000	CA	\$366	\$366	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4441000	IDU	\$471								\$471			
4441000	OR	\$5,689		\$5,689									
4441000	UT	\$10,912							\$10,912				
4441000	WA	\$1,237			\$1,237								
4441000	WYP	\$1,581						\$1,581					
4441000	WYU	\$355									\$355		
4441000 Total		\$20,610	\$366	\$5,689	\$1,237			\$1,581	\$10,912	\$471	\$355		
4451000	UT	\$19,770							\$19,770				
4451000 Total		\$19,770							\$19,770				
4471000	FERC	\$6,601										\$6,601	
4471000	OR	\$1,025		\$1,025									
4471000	WYP	\$28						\$28					
4471000 Total		\$7,654		\$1,025				\$28				\$6,601	
4479000	FERC	\$1,381										\$1,381	
4479000	WYP	\$6						\$6					
4479000 Total		\$1,387						\$6				\$1,381	
447NFC	CAGW	\$331,549	\$15,405	\$241,632	\$74,513								
447NFC Total		\$331,549	\$15,405	\$241,632	\$74,513								
4501000	CA	\$174	\$174	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4501000	IDU	\$180								\$180			
4501000	OR	\$2,145		\$2,145									
4501000	UT	\$2,128							\$2,128				
4501000	WA	\$417			\$417								
4501000	WYP	\$352						\$352					
4501000	WYU	\$46									\$46		
4501000 Total		\$6,332	\$174	\$2,145	\$417			\$352	\$2,128	\$180	\$46		



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4501000 Total		\$5,442	\$174	\$2,145	\$417	\$	\$	\$352	\$2,128	\$180	\$46	\$	\$
4502000	CA	\$65	\$65	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4502000	FOR DISC/INT-COMM	\$31	\$31	\$	\$	\$	\$	\$	\$	\$31	\$	\$	\$
4502000	IDU	\$439	\$439	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4502000	OR	\$601	\$601	\$	\$	\$	\$	\$	\$601	\$	\$	\$	\$
4502000	UT	\$96	\$96	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4502000	WA	\$108	\$108	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4502000	WYP	\$18	\$18	\$	\$	\$	\$	\$	\$	\$	\$18	\$	\$
4502000	WYU	\$1358	\$65	\$439	\$96	\$	\$	\$108	\$601	\$31	\$18	\$	\$
4502000 Total		\$1,358	\$65	\$439	\$96	\$	\$	\$108	\$601	\$31	\$18	\$	\$
4503000	CA	\$15	\$15	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4503000	FOR DISC/INT-IND	\$197	\$197	\$	\$	\$	\$	\$	\$	\$197	\$	\$	\$
4503000	IDU	\$91	\$91	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4503000	OR	\$154	\$154	\$	\$	\$	\$	\$	\$154	\$	\$	\$	\$
4503000	UT	\$31	\$31	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4503000	WA	\$21	\$21	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4503000	WYP	\$6	\$6	\$	\$	\$	\$	\$	\$	\$	\$6	\$	\$
4503000	WYU	\$516	\$15	\$91	\$31	\$	\$	\$21	\$154	\$197	\$6	\$	\$
4503000 Total		\$516	\$15	\$91	\$31	\$	\$	\$21	\$154	\$197	\$6	\$	\$
4504000	CA	\$1	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4504000	GOVT MUNI/ALL OTH	\$7	\$7	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4504000	IDU	\$74	\$74	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4504000	OR	\$12	\$12	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4504000	UT	\$3	\$3	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4504000	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4504000	WYP	\$96	\$96	\$7	\$12	\$	\$	\$3	\$74	\$	\$	\$	\$
4504000	WYU	\$41	\$41	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4504000 Total		\$41	\$96	\$7	\$12	\$	\$	\$3	\$74	\$	\$	\$	\$
4511000	CA	\$93	\$93	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4511000	ACCOUNT SERV CHG	\$696	\$696	\$	\$	\$	\$	\$	\$	\$93	\$	\$	\$
4511000	IDU	\$2,920	\$2,920	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4511000	OR	\$133	\$133	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4511000	UT	\$160	\$160	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4511000	WA	\$26	\$26	\$	\$	\$	\$	\$	\$	\$	\$26	\$	\$
4511000	WYP	\$41	\$41	\$696	\$133	\$	\$	\$160	\$	\$	\$26	\$	\$
4511000	WYU	\$1	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4511000 Total		\$4,070	\$41	\$696	\$133	\$	\$	\$160	\$2,920	\$93	\$26	\$	\$
4512000	CA	\$1	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4512000	TAMPER/RECONNECT	\$26	\$26	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4512000	IDU	\$24	\$24	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4512000	OR	\$7	\$7	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4512000	SO	\$2	\$2	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4512000	UT	\$61	\$61	\$1	\$26	\$	\$	\$2	\$24	\$1	\$	\$	\$
4512000	WA	\$27	\$27	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4512000	WYP	\$6	\$6	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4512000	WYU	\$392	\$392	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4512000 Total		\$61	\$27	\$1	\$26	\$	\$	\$2	\$24	\$1	\$	\$	\$
4513000	CA	\$6	\$6	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4513000	OTHER	\$392	\$392	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4513000	IDU	\$57	\$57	\$1	\$15	\$	\$	\$	\$	\$	\$	\$	\$
4513000	OR	\$719	\$719	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4513000	SO	\$25	\$25	\$	\$	\$	\$	\$	\$	\$	\$2	\$	\$
4513000	UT	\$7	\$7	\$4	\$15	\$	\$	\$	\$	\$	\$	\$	\$
4513000 Total		\$719	\$27	\$1	\$15	\$	\$	\$	\$25	\$3	\$2	\$	\$



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4513000	WA	\$4	\$4	\$	\$	\$4	\$	\$	\$	\$	\$	\$	\$
4513000	OTHER	\$331	\$331	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4513000	WYP	\$220	\$220	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4513000	WYU	\$1,756	\$1,756	\$28	\$407	\$8	\$	\$	\$	\$744	\$9	\$222	\$
4513000 Total		\$4,311	\$4,311	\$28	\$407	\$8	\$	\$	\$	\$744	\$9	\$222	\$
4513500	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4513500 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4514100	ENERGY FINANSWER	\$24	\$24	\$	\$	\$	\$	\$	\$	\$24	\$	\$	\$
4514100	UT	\$3	\$3	\$	\$	\$3	\$	\$	\$	\$	\$	\$	\$
4514100	WA	\$26	\$26	\$	\$	\$	\$	\$	\$	\$24	\$	\$	\$
4514100 Total		\$53	\$53	\$	\$	\$3	\$	\$	\$	\$24	\$	\$	\$
4514400	ENG FINANSWER LGHT	\$1	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4514400	CA	\$3	\$3	\$	\$	\$3	\$	\$	\$	\$	\$	\$	\$
4514400	WA	\$4	\$4	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$
4514400 Total		\$5	\$5	\$1	\$	\$3	\$	\$	\$	\$	\$	\$	\$
4514900	ENERGY FINANSWR 12000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4514900	UT	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4514900	WYU	\$1	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4514900 Total		\$1	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4530000	SLS WATER & W PWR	\$3	\$3	\$	\$	\$	\$	\$	\$	\$2	\$	\$	\$
4530000 Total		\$3	\$3	\$	\$	\$	\$	\$	\$	\$2	\$	\$	\$
4541000	RENTS - COMMON	\$533	\$533	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4541000	CAGE	\$419	\$419	\$	\$	\$	\$	\$	\$	\$275	\$38	\$19	\$2
4541000	CAGW	\$702	\$702	\$33	\$511	\$158	\$	\$	\$	\$	\$	\$	\$
4541000	IDU	\$209	\$209	\$	\$	\$	\$	\$	\$	\$209	\$	\$	\$
4541000	JBG	\$3	\$3	\$	\$2	\$1	\$	\$	\$	\$	\$	\$	\$
4541000	OR	\$5,094	\$5,094	\$	\$5,094	\$	\$	\$	\$	\$	\$	\$	\$
4541000	SG	\$944	\$944	\$16	\$248	\$77	\$	\$	\$	\$395	\$54	\$27	\$4
4541000	SO	\$3,480	\$3,480	\$76	\$888	\$251	\$	\$	\$	\$12,833	\$206	\$93	\$10
4541000	UT	\$3,406	\$3,406	\$	\$	\$	\$	\$	\$	\$3,406	\$	\$	\$
4541000	WA	\$1,032	\$1,032	\$	\$	\$1,032	\$	\$	\$	\$	\$	\$	\$
4541000	WYP	\$347	\$347	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4541000	WYU	\$32	\$32	\$	\$	\$	\$	\$	\$	\$	\$	\$32	\$
4541000 Total		\$16,200	\$16,200	\$668	\$6,744	\$1,518	\$	\$	\$	\$5,607	\$507	\$171	\$16
4542000	RENTS - NON COMMON	\$6	\$6	\$	\$1	\$	\$	\$	\$	\$	\$	\$	\$
4542000	UT	\$4	\$4	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4542000 Total		\$9	\$9	\$	\$1	\$	\$	\$	\$	\$	\$	\$	\$
4543000	MCI FOGWIRE REVENUES	\$3,350	\$3,350	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4543000	CAGE	\$26,643	\$26,643	\$329	\$5,164	\$1,592	\$	\$	\$	\$2,198	\$308	\$152	\$20
4543000	WRG	\$3,350	\$3,350	\$329	\$5,164	\$1,592	\$	\$	\$	\$2,198	\$308	\$152	\$20
4543000 Total		\$26,643	\$26,643	\$329	\$5,164	\$1,592	\$	\$	\$	\$2,198	\$308	\$152	\$20
4561100	Other Wheeling Rev	\$1,176	\$1,176	\$15	\$228	\$70	\$	\$	\$	\$566	\$79	\$39	\$5
4561100	WRG	\$1,176	\$1,176	\$15	\$228	\$70	\$	\$	\$	\$566	\$79	\$39	\$5
4561100 Total		\$1,176	\$1,176	\$15	\$228	\$70	\$	\$	\$	\$566	\$79	\$39	\$5
4561910	L/T FIRM WHEEL REV	\$31,831	\$31,831	\$393	\$6,170	\$1,903	\$	\$	\$	\$15,332	\$2,145	\$1,058	\$138
4561910	WRG	\$31,831	\$31,831	\$393	\$6,170	\$1,903	\$	\$	\$	\$15,332	\$2,145	\$1,058	\$138
4561910 Total		\$31,831	\$31,831	\$393	\$6,170	\$1,903	\$	\$	\$	\$15,332	\$2,145	\$1,058	\$138
4561930	NON-FIRM WHEEL REV	\$8,163	\$8,163	\$104	\$1,583	\$485	\$	\$	\$	\$3,767	\$580	\$301	\$32
4561930	WRE	\$8,163	\$8,163	\$104	\$1,583	\$485	\$	\$	\$	\$3,767	\$580	\$301	\$32
4561930 Total		\$8,163	\$8,163	\$104	\$1,583	\$485	\$	\$	\$	\$3,767	\$580	\$301	\$32
4562100	USE OF FACIL REV	\$27	\$27	\$	\$7	\$2	\$	\$	\$	\$	\$2	\$	\$
4562100	SG	\$27	\$27	\$	\$7	\$2	\$	\$	\$	\$	\$2	\$	\$
4562100 Total		\$27	\$27	\$	\$7	\$2	\$	\$	\$	\$	\$2	\$	\$
4562200	DSM REVENUES	\$865	\$865	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562200	CA	\$865	\$865	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562200 Total		\$865	\$865	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4562200	IDU	\$5,940	\$	\$	\$	\$	\$	\$	\$	\$5,940	\$	\$	\$
4562200	DSM REVENUES	\$18,763	\$	\$18,763	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562200	OR	\$236	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$236
4562200	OTHER	\$62,981	\$	\$	\$	\$	\$	\$	\$62,981	\$	\$	\$	\$
4562200	UT	\$8,855	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562200	WA	\$2,043	\$	\$	\$	\$	\$	\$2,043	\$	\$	\$	\$	\$
4562200	WYP	\$648	\$	\$	\$	\$	\$	\$	\$	\$	\$648	\$	\$
4562200	WYU	\$100,332	\$865	\$18,763	\$8,855	\$	\$	\$2,043	\$62,981	\$5,940	\$648	\$	\$236
4562300	CAGE	\$19,061	\$	\$	\$	\$	\$	\$3,828	\$12,508	\$1,750	\$863	\$113	\$
4562300	MISC OTHER REV	\$6,488	\$301	\$4,714	\$1,454	\$	\$	\$	\$	\$	\$	\$	\$
4562300	CAGW	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562300	IDU	\$908	\$	\$635	\$196	\$	\$	\$7	\$24	\$3	\$	\$	\$
4562300	JBG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562300	OR	\$398	\$7	\$105	\$32	\$	\$	\$52	\$167	\$23	\$12	\$2	\$
4562300	SG	\$11	\$	\$	\$	\$	\$	\$	\$	\$11	\$	\$	\$
4562300	MISC OTHER REV	\$52	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562300	WA	\$240	\$	\$	\$	\$	\$	\$240	\$	\$	\$	\$	\$
4562300	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562300	MISC OTHER REV	\$27,034	\$348	\$5,454	\$1,630	\$	\$	\$4,127	\$12,710	\$1,776	\$876	\$115	\$
4562400	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562400	M&S INVENTORY SALES	\$474	\$10	\$121	\$34	\$	\$	\$58	\$209	\$28	\$13	\$1	\$
4562400	SO	\$474	\$10	\$121	\$34	\$	\$	\$58	\$209	\$28	\$13	\$1	\$
4562500	M&S INV COST OF SALE	\$431	\$	\$	\$	\$	\$	\$	-\$431	\$	\$	\$	\$
4562500	UT	\$7,375	\$	\$	\$	\$	\$	\$	-\$431	\$	\$	\$	\$
4562700	OTHER	\$101,136	\$1,714	\$26,629	\$8,234	\$	\$	\$13,175	\$42,289	\$5,780	\$2,926	\$389	\$
4562700	RNW ENERGY CRDT SALES	\$93,761	\$1,714	\$26,629	\$8,234	\$	\$	\$13,175	\$42,289	\$5,780	\$2,926	\$389	\$
4562700	SG	\$4,167	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$4,167
4569500	OTHER	\$4,167	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$4,167
Grand Total		\$4,235,853	\$108,016	\$1,260,656	\$356,801	\$	\$	\$475,395	\$1,704,598	\$225,738	\$99,823	\$8,798	-\$2,972



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5000000	OPER SUPV & ENG	CAGE	\$2,877	\$	\$	\$578	\$1,888	\$264	\$130	\$17	\$	\$
5000000	OPER SUPV & ENG	CAGW	\$22	\$16	\$	\$	\$	\$	\$	\$	\$	\$
5000000	OPER SUPV & ENG	JBG	\$16,295	\$726	\$11,392	\$133	\$435	\$61	\$30	\$4	\$	\$
5000000	OPER SUPV & ENG	SG	\$30	\$8	\$	\$	\$13	\$2	\$1	\$	\$	\$
5000000 Total			\$19,225	\$728	\$11,417	\$715	\$2,336	\$327	\$161	\$21	\$	\$
5001000	OPER SUPV & ENG	CAGE	\$789	\$	\$	\$158	\$518	\$72	\$36	\$5	\$	\$
5001000	OPER SUPV & ENG	JBG	\$93	\$4	\$65	\$20	\$2	\$	\$	\$	\$	\$
5001000	OPER SUPV & ENG	SG	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$
5001000 Total			\$882	\$4	\$65	\$20	\$520	\$73	\$36	\$5	\$	\$
5010000	FUEL CONSUMED	CAEE	\$125	\$	\$	\$27	\$78	\$12	\$6	\$1	\$	\$
5010000 Total			\$125	\$	\$	\$27	\$78	\$12	\$6	\$1	\$	\$
5012000	FUEL HAND-COAL	CAEE	\$7,774	\$	\$	\$1,701	\$4,888	\$752	\$391	\$42	\$	\$
5012000	FUEL HAND-COAL	CAGW	\$1,640	\$76	\$1,195	\$	\$	\$	\$	\$	\$	\$
5012000	FUEL HAND-COAL	JBE	-\$1,032	-\$47	-\$722	-\$9	-\$26	-\$4	-\$2	\$	\$	\$
5012000	FUEL HAND-COAL	SE	-\$84	-\$1	-\$21	-\$6	-\$12	-\$5	-\$3	\$	\$	\$
5012000 Total			\$6,298	\$28	\$452	\$141	\$4,827	\$743	\$386	\$42	\$	\$
5013000	START UP FUEL - GAS	CAEE	\$367	\$	\$	\$80	\$231	\$35	\$18	\$2	\$	\$
5013000 Total			\$367	\$	\$	\$80	\$231	\$35	\$18	\$2	\$	\$
5014000	FUEL CONSUMED-DIESEL	CAEE	\$3	\$	\$	\$	\$2	\$	\$	\$	\$	\$
5014000 Total			\$3	\$	\$	\$	\$2	\$	\$	\$	\$	\$
5014500	START UP FUEL-DIESEL	CAEE	\$7,439	\$	\$	\$1,628	\$4,678	\$720	\$374	\$40	\$	\$
5014500	START UP FUEL-DIESEL	CAGW	\$89	\$4	\$65	\$	\$	\$	\$	\$	\$	\$
5014500	START UP FUEL-DIESEL	JBE	\$1,658	\$76	\$1,159	\$355	\$42	\$7	\$3	\$	\$	\$
5014500 Total			\$9,186	\$80	\$1,224	\$375	\$4,720	\$726	\$377	\$41	\$	\$
5015000	FUEL CONS-RES DISP	CAEE	\$39	\$	\$	\$9	\$25	\$4	\$2	\$	\$	\$
5015000	FUEL CONS-RES DISP	JBE	\$376	\$17	\$263	\$81	\$10	\$1	\$1	\$	\$	\$
5015000 Total			\$416	\$17	\$263	\$81	\$34	\$5	\$3	\$	\$	\$
5015100	ASH & ASH BYPRD SALE	JBE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5015100 Total			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
501NPC	NET POWER COST	CAEW	\$184,485	\$8,799	\$134,500	\$41,185	\$	\$	\$	\$	\$	\$
501NPC Total			\$184,485	\$8,799	\$134,500	\$41,185	\$	\$	\$	\$	\$	\$
5020000	STEAM EXPENSES	CAGE	\$15,138	\$	\$	\$3,040	\$9,933	\$1,390	\$685	\$90	\$	\$
5020000	STEAM EXPENSES	CAGW	\$916	\$43	\$668	\$	\$	\$	\$	\$	\$	\$
5020000	STEAM EXPENSES	JBG	\$4,210	\$188	\$2,943	\$908	\$112	\$16	\$8	\$1	\$	\$
5020000 Total			\$20,264	\$230	\$3,611	\$3,074	\$10,045	\$1,406	\$693	\$91	\$	\$
5022000	STM EXP - FLYASH	CAGE	\$984	\$	\$	\$198	\$646	\$90	\$45	\$6	\$	\$
5022000 Total			\$984	\$	\$	\$198	\$646	\$90	\$45	\$6	\$	\$
5024000	STM EXP SCRUBBER	CAGE	\$3,088	\$	\$	\$620	\$2,026	\$284	\$140	\$18	\$	\$
5024000 Total			\$3,088	\$	\$	\$620	\$2,026	\$284	\$140	\$18	\$	\$
5029000	STM EXP - OTHER	CAGE	\$14,136	\$	\$	\$2,839	\$9,276	\$1,298	\$640	\$84	\$	\$
5029000 Total			\$14,136	\$	\$	\$2,839	\$9,276	\$1,298	\$640	\$84	\$	\$
5050000	ELECTRIC EXPENSES	CAGE	\$4,221	\$	\$	\$	\$	\$	\$	\$	\$	\$
5050000	ELECTRIC EXPENSES	CAGW	\$31	\$1	\$22	\$7	\$	\$	\$	\$	\$	\$
5050000 Total			\$4,251	\$1	\$22	\$7	\$	\$	\$	\$	\$	\$
5051000	ELEC EXP GENERAL	CAGE	\$28	\$	\$	\$6	\$18	\$3	\$1	\$	\$	\$
5051000 Total			\$28	\$	\$	\$6	\$18	\$3	\$1	\$	\$	\$



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5051000	JBG	\$6	\$6	\$	\$4	\$1	\$	\$	\$	\$	\$	\$
5051000 Total		\$34	\$34	\$	\$4	\$1	\$6	\$18	\$3	\$	\$	\$
5060000	CAGE	\$59,912	\$59,912	\$	\$	\$	\$12,031	\$39,314	\$5,501	\$2,712	\$354	\$
5060000	CAGW	\$2,095	\$97	\$1,527	\$	\$471	\$	\$	\$	\$	\$	\$
5060000	JBG	\$6,337	\$282	\$4,430	\$	\$1,366	\$52	\$169	\$24	\$12	\$2	\$
5060000	SG	\$36	\$1	\$10	\$	\$3	\$5	\$15	\$2	\$1	\$	\$
5060000 Total		\$68,381	\$380	\$5,967	\$	\$1,840	\$12,088	\$39,498	\$5,527	\$2,725	\$356	\$
5061000	CAGE	\$1,020	\$	\$	\$	\$	\$205	\$669	\$94	\$46	\$	\$
5061000	JBG	\$126	\$6	\$88	\$	\$27	\$1	\$3	\$	\$	\$	\$
5061000 Total		\$1,146	\$6	\$88	\$	\$27	\$206	\$673	\$94	\$46	\$	\$
5061100	CAGE	\$113	\$	\$	\$	\$	\$23	\$74	\$10	\$5	\$1	\$
5061100	JBG	\$1,088	\$48	\$760	\$	\$234	\$9	\$29	\$4	\$2	\$	\$
5061100 Total		\$1,200	\$48	\$760	\$	\$234	\$32	\$103	\$14	\$7	\$1	\$
5061200	JBG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5061200 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5061300	CAGE	\$322	\$	\$	\$	\$	\$65	\$211	\$30	\$15	\$2	\$
5061300	JBG	\$604	\$27	\$422	\$	\$130	\$5	\$16	\$2	\$1	\$	\$
5061300 Total		\$926	\$27	\$422	\$	\$130	\$70	\$228	\$32	\$16	\$2	\$
5061400	CAGE	\$1,396	\$	\$	\$	\$	\$280	\$916	\$128	\$63	\$8	\$
5061400	JBG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5061400 Total		1396.53693	0	0	0	280.2388379	915.7294516	128.1423152	63.16949134	8.2558	0	0
5061500	CAGE	\$267	\$	\$	\$	\$	\$54	\$175	\$24	\$12	\$2	\$
5061500 Total		\$267	\$	\$	\$	\$	\$54	\$175	\$24	\$12	\$2	\$
5061600	CAGE	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5061600	JBG	\$21	\$1	\$15	\$	\$4	\$	\$1	\$	\$	\$	\$
5061600 Total		\$21	\$1	\$15	\$	\$4	\$	\$1	\$	\$	\$	\$
5062000	CAGE	\$1,474	\$	\$	\$	\$	\$296	\$967	\$135	\$67	\$9	\$
5062000	JBG	\$25	\$1	\$18	\$	\$5	\$	\$1	\$	\$	\$	\$
5062000	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5062000 Total		\$1,499	\$1	\$18	\$	\$5	\$296	\$968	\$135	\$67	\$9	\$
5063000	CAGE	\$-11,040	\$	\$	\$	\$	\$-2,217	\$-7,245	\$-1,014	\$-500	\$-65	\$
5063000	JBG	\$-21,973	\$-979	\$-15,362	\$	\$-4,737	\$-180	\$-587	\$-82	\$-40	\$-5	\$
5063000 Total		-\$33,013	-\$979	-\$15,362	\$	-\$4,737	-\$2,397	-\$7,831	-\$1,096	-\$540	-\$71	\$
5064000	CAGE	\$13	\$	\$	\$	\$	\$3	\$8	\$1	\$1	\$	\$
5064000 Total		\$13	\$	\$	\$	\$	\$3	\$8	\$1	\$1	\$	\$
5065000	CAGE	\$351	\$	\$	\$	\$	\$71	\$231	\$32	\$16	\$2	\$
5065000	JBG	\$84	\$4	\$59	\$	\$18	\$	\$2	\$	\$	\$	\$
5065000 Total		\$435	\$4	\$59	\$	\$18	\$71	\$233	\$33	\$16	\$2	\$
5066000	CAGE	\$996	\$	\$	\$	\$	\$200	\$654	\$91	\$45	\$6	\$
5066000	JBG	\$62	\$3	\$43	\$	\$13	\$1	\$2	\$	\$	\$	\$
5066000 Total		\$1,058	\$3	\$43	\$	\$13	\$201	\$655	\$92	\$45	\$6	\$
5067000	CAGE	\$1,191	\$	\$	\$	\$	\$239	\$781	\$109	\$54	\$7	\$
5067000	JBG	\$698	\$31	\$488	\$	\$150	\$6	\$19	\$3	\$1	\$	\$
5067000 Total		\$1,889	\$31	\$488	\$	\$150	\$6	\$800	\$112	\$55	\$7	\$
5068000	CAGE	\$3	\$	\$	\$	\$	\$1	\$2	\$	\$	\$	\$



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other	Nutil
5068000 Total	\$3	\$3				\$1	\$2		\$	\$	\$	\$
5069000	\$174	\$174				\$35	\$114		\$16	\$8	\$1	\$
5069000 Total	\$174	\$174				\$35	\$114		\$16	\$8	\$1	\$
5069900	\$2,649	\$2,649				\$532	\$1,738		\$243	\$120	\$16	\$
5069900 Total	\$2,649	\$2,649				\$532	\$1,738		\$243	\$120	\$16	\$
5070000	\$64	\$64				\$13	\$42		\$6	\$3	\$	\$
5070000	\$12	\$12				\$3	\$8		\$	\$	\$	\$
5070000	\$263	\$263				\$57	\$7		\$1	\$	\$	\$
5070000	\$339	\$339				\$59	\$49		\$7	\$3	\$	\$
5070000 Total	\$649	\$649				\$119	\$116		\$12	\$3	\$	\$
5100000	\$2,820	\$2,820				\$566	\$1,851		\$259	\$128	\$17	\$
5100000	\$244	\$244				\$55	\$		\$	\$	\$	\$
5100000	\$540	\$540				\$116	\$14		\$2	\$1	\$	\$
5100000 Total	\$3,604	\$3,604				\$737	\$1,865		\$261	\$129	\$17	\$
5101000	\$2,858	\$2,858				\$574	\$1,876		\$262	\$129	\$17	\$
5101000 Total	\$2,858	\$2,858				\$574	\$1,876		\$262	\$129	\$17	\$
5110000	\$1,799	\$1,799				\$361	\$1,181		\$65	\$81	\$11	\$
5110000	\$337	\$337				\$76	\$		\$	\$	\$	\$
5110000	\$603	\$603				\$130	\$16		\$2	\$1	\$	\$
5110000 Total	\$2,740	\$2,740				\$567	\$1,197		\$67	\$83	\$11	\$
5111000	\$6,551	\$6,551				\$1,316	\$4,299		\$602	\$297	\$39	\$
5111000	\$331	\$331				\$71	\$9		\$1	\$	\$	\$
5111000 Total	\$6,882	\$6,882				\$1,387	\$4,308		\$603	\$297	\$39	\$
5111100	\$793	\$793				\$159	\$520		\$73	\$36	\$5	\$
5111100	\$670	\$670				\$145	\$18		\$3	\$1	\$	\$
5111100 Total	\$1,464	\$1,464				\$304	\$538		\$76	\$37	\$5	\$
5111200	\$857	\$857				\$172	\$562		\$79	\$39	\$5	\$
5111200	\$295	\$295				\$64	\$8		\$1	\$	\$	\$
5111200 Total	\$1,152	\$1,152				\$236	\$570		\$80	\$39	\$5	\$
5112000	\$3,573	\$3,573				\$718	\$2,345		\$328	\$162	\$21	\$
5112000	\$5,199	\$5,199				\$42	\$139		\$19	\$10	\$1	\$
5112000 Total	\$8,772	\$8,772				\$760	\$2,483		\$347	\$171	\$22	\$
5114000	\$17	\$17				\$3	\$11		\$2	\$1	\$	\$
5114000 Total	\$17	\$17				\$3	\$11		\$2	\$1	\$	\$
5116000	\$56	\$56				\$11	\$37		\$5	\$3	\$	\$
5116000 Total	\$56	\$56				\$11	\$37		\$5	\$3	\$	\$
5117000	\$772	\$772				\$155	\$507		\$71	\$35	\$5	\$
5117000	\$513	\$513				\$111	\$14		\$2	\$4	\$	\$
5117000 Total	\$1,285	\$1,285				\$266	\$520		\$73	\$36	\$5	\$
5118000	\$883	\$883				\$177	\$579		\$81	\$40	\$5	\$
5118000	\$565	\$565				\$122	\$15		\$2	\$	\$	\$
5118000 Total	\$1,448	\$1,448				\$300	\$594		\$83	\$41	\$5	\$
5119000	\$1,209	\$1,209				\$243	\$793		\$111	\$55	\$7	\$
5119000	\$358	\$358				\$77	\$10		\$1	\$1	\$	\$
5119000 Total	\$1,567	\$1,567				\$320	\$803		\$112	\$56	\$7	\$
5119900	\$99	\$99				\$20	\$65		\$9	\$1	\$	\$
5119900 Total	\$99	\$99				\$20	\$65		\$9	\$1	\$	\$



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other	Nutil
5119900 Total	\$99					\$20	\$65	\$9	\$5	\$1		\$
MANT OF BOILR PLNT	\$15,338					\$3,080	\$10,065	\$1,408	\$694	\$91		\$
MANT OF BOILR PLNT	\$2,011		\$93	\$1,466	\$452							\$
MANT OF BOILR PLNT	\$960		\$43	\$671	\$207	\$8	\$26	\$4	\$2			\$
5120000 Total	\$18,310		\$136	\$2,137	\$659	\$3,088	\$10,090	\$1,412	\$696	\$91		\$
MNT BOILR-AIR HTR	\$16,613					\$3,336	\$10,901	\$1,525	\$752	\$98		\$
MNT BOILR-AIR HTR	\$2,086		\$93	\$1,459	\$450	\$17	\$56	\$8	\$4	\$1		\$
5121000 Total	\$18,699		\$93	\$1,459	\$450	\$3,353	\$10,957	\$1,533	\$756	\$99		\$
MNT BOILR-CHEM FD	\$138					\$28	\$90	\$13	\$6	\$1		\$
MNT BOILR-CHEM FD	\$29		\$1	\$20	\$6							\$
5121100 Total	\$166		\$1	\$20	\$6	\$28	\$91	\$13	\$6	\$1		\$
MNT BOILR-CL HANDL	\$4,537					\$911	\$2,977	\$417	\$205	\$27		\$
MNT BOILR-CL HANDL	\$2,385		\$106	\$1,668	\$514	\$19	\$64	\$9	\$4	\$1		\$
5121200 Total	\$6,923		\$106	\$1,668	\$514	\$931	\$3,041	\$426	\$210	\$27		\$
MNT BOIL-DEMNERLZ	\$512					\$103	\$336	\$47	\$23	\$3		\$
MNT BOIL-DEMNERLZ	\$216		\$10	\$151	\$47	\$2	\$6	\$1				\$
5121400 Total	\$728		\$10	\$151	\$47	\$105	\$342	\$48	\$24	\$3		\$
MNT BOIL-EXTRC STM	\$270					\$54	\$177	\$25	\$12	\$2		\$
MNT BOIL-EXTRC STM	\$110		\$5	\$77	\$24	\$1	\$3	\$25				\$
5121500 Total	\$381		\$5	\$77	\$24	\$55	\$180	\$25	\$12	\$2		\$
MNT BOILR-FLYASH	\$1,433					\$288	\$940	\$132	\$65	\$8		\$
MNT BOILR-FLYASH	\$1,206		\$54	\$843	\$260	\$10	\$32	\$5	\$2			\$
5121600 Total	\$2,639		\$54	\$843	\$260	\$98	\$973	\$136	\$67	\$9		\$
MNT BOIL-FUEL OIL	\$170					\$34	\$111	\$16	\$8	\$1		\$
MNT BOIL-FUEL OIL	\$206		\$9	\$144	\$44	\$2	\$5	\$1				\$
5121700 Total	\$375		\$9	\$144	\$44	\$36	\$117	\$16	\$8	\$1		\$
MNT BOIL-FEEDWATR	\$3,409					\$685	\$2,237	\$313	\$154	\$20		\$
MNT BOIL-FEEDWATR	\$1,378		\$61	\$964	\$297	\$11	\$37	\$5	\$3			\$
5121800 Total	\$4,787		\$61	\$964	\$297	\$696	\$2,274	\$318	\$157	\$21		\$
MNT BOIL-FRZ PRTEC	\$67					\$14	\$44	\$6	\$3			\$
5121900 Total	\$67					\$14	\$44	\$6	\$3			\$
MNT BOILR-AUX SYST	\$1,947					\$391	\$1,278	\$179	\$88	\$12		\$
MNT BOILR-AUX SYST	\$55		\$2	\$39	\$12		\$1					\$
5122000 Total	\$2,003		\$2	\$39	\$12	\$391	\$1,279	\$179	\$88	\$12		\$
MNT BOILR-MAIN STM	\$1,860					\$374	\$1,221	\$171	\$84	\$11		\$
MNT BOILR-MAIN STM	\$735		\$33	\$514	\$158	\$6	\$20	\$3	\$1			\$
5122100 Total	\$2,595		\$33	\$514	\$158	\$380	\$1,240	\$174	\$86	\$11		\$
MNT BOIL-PLVRZD CL	\$6,986					\$1,403	\$4,584	\$641	\$316	\$41		\$
MNT BOIL-PLVRZD CL	\$2,399		\$107	\$1,677	\$517	\$20	\$64	\$9	\$4	\$1		\$
5122200 Total	\$9,385		\$107	\$1,677	\$517	\$1,422	\$4,648	\$650	\$321	\$42		\$
MNT BOIL-PRECIPTAT	\$2,004					\$402	\$1,315	\$184	\$91	\$12		\$
MNT BOIL-PRECIPTAT	\$1,638		\$73	\$1,145	\$353	\$44	\$44	\$6	\$3			\$
5122300 Total	\$3,643		\$73	\$1,145	\$353	\$416	\$1,359	\$190	\$94	\$12		\$
MNT BOIL-PRTRT WTR	\$642					\$129	\$421	\$59	\$29	\$4		\$
5122400 Total	\$80		\$4	\$56	\$17	\$1	\$2	\$	\$	\$		\$



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5122400 Total		\$722	\$4	\$17	\$56	\$130	\$423	\$59	\$29	\$4		\$
MNT BOIL-RV OSMIS	CAGE	\$83	\$	\$	\$	\$17	\$55	\$8	\$4	\$	\$	\$
MNT BOIL-RV OSMIS	JBG	\$145	\$6	\$102	\$31	\$1	\$4	\$4	\$	\$	\$	\$
5122500 Total		\$229	\$6	\$102	\$31	\$18	\$59	\$8	\$4	\$1		\$
MNT BOIL-RHEAT ST	CAGE	\$631	\$	\$	\$	\$127	\$414	\$58	\$29	\$4	\$	\$
MNT BOIL-RHEAT ST	JBG	\$79	\$4	\$55	\$17	\$1	\$2	\$	\$	\$	\$	\$
5122600 Total		\$710	\$4	\$55	\$17	\$127	\$416	\$58	\$29	\$4		\$
MNT BOIL-SOOTBLWG	CAGE	\$1,473	\$	\$	\$	\$296	\$967	\$135	\$67	\$9	\$	\$
MNT BOIL-SOOTBLWG	JBG	\$1,123	\$50	\$785	\$242	\$9	\$30	\$4	\$2	\$	\$	\$
5122800 Total		\$2,596	\$50	\$785	\$242	\$305	\$997	\$139	\$69	\$9		\$
MNT BOIL-SORUBBER	CAGE	\$9,056	\$	\$	\$	\$1,819	\$5,943	\$832	\$410	\$54	\$	\$
MNT BOIL-SORUBBER	JBG	\$2,034	\$91	\$1,422	\$438	\$17	\$54	\$8	\$4	\$	\$	\$
5122900 Total		\$11,090	\$91	\$1,422	\$438	\$1,835	\$5,997	\$839	\$414	\$54		\$
MNT BOIL-BOTM ASH	CAGE	\$5,218	\$	\$	\$	\$1,048	\$3,424	\$479	\$236	\$31	\$	\$
MNT BOIL-BOTM ASH	JBG	\$1,542	\$69	\$1,078	\$333	\$13	\$41	\$6	\$3	\$	\$	\$
5123000 Total		\$6,760	\$69	\$1,078	\$333	\$1,060	\$3,465	\$485	\$239	\$31		\$
MNT BOIL-WTR TRTMT	CAGE	\$660	\$	\$	\$	\$132	\$433	\$61	\$30	\$4	\$	\$
MNT BOIL-CNTL SUPT	CAGE	\$343	\$	\$	\$	\$69	\$225	\$32	\$16	\$2	\$	\$
MNT BOIL-CNTL SUPT	JBG	\$384	\$17	\$269	\$83	\$3	\$10	\$1	\$1	\$	\$	\$
5123200 Total		\$727	\$17	\$269	\$83	\$72	\$235	\$83	\$16	\$2		\$
MAINT GEO GATH SYS	CAGE	\$113	\$	\$	\$	\$23	\$74	\$10	\$5	\$1	\$	\$
5123300 Total		\$113	\$	\$	\$	\$23	\$74	\$10	\$5	\$1		\$
MAINT OF BOILERS	CAGE	\$1,650	\$	\$	\$	\$331	\$1,083	\$152	\$75	\$10	\$	\$
MAINT OF BOILERS	JBG	\$600	\$27	\$419	\$129	\$5	\$16	\$2	\$1	\$	\$	\$
5123400 Total		\$2,250	\$27	\$419	\$129	\$336	\$1,099	\$154	\$76	\$10		\$
MNT BOIL-CONTROLS	CAGE	\$718	\$	\$	\$	\$144	\$471	\$66	\$32	\$4	\$	\$
MNT BOIL-CONTROLS	JBG	\$248	\$11	\$174	\$54	\$2	\$7	\$1	\$	\$	\$	\$
5124000 Total		\$966	\$11	\$174	\$54	\$146	\$478	\$67	\$33	\$4		\$
MNT BOILER-DRAFT	CAGE	\$4,325	\$	\$	\$	\$869	\$2,838	\$397	\$196	\$26	\$	\$
MNT BOILER-DRAFT	JBG	\$955	\$43	\$668	\$206	\$8	\$26	\$4	\$2	\$	\$	\$
5125000 Total		\$5,280	\$43	\$668	\$206	\$876	\$2,864	\$401	\$198	\$26		\$
MNT BOIL-R-FIRESIDE	CAGE	\$1,230	\$	\$	\$	\$247	\$807	\$113	\$56	\$7	\$	\$
MNT BOIL-R-FIRESIDE	JBG	\$99	\$4	\$70	\$21	\$1	\$3	\$	\$	\$	\$	\$
5126000 Total		\$1,329	\$4	\$70	\$21	\$248	\$810	\$113	\$56	\$7		\$
MNT BLR-BEARNG WTR	CAGE	\$144	\$	\$	\$	\$29	\$95	\$13	\$7	\$1	\$	\$
MNT BLR-BEARNG WTR	JBG	\$64	\$3	\$45	\$14	\$1	\$2	\$	\$	\$	\$	\$
5127000 Total		\$209	\$3	\$45	\$14	\$30	\$97	\$14	\$7	\$1		\$
MNT BOILR WTR/STMD	CAGE	\$3,154	\$	\$	\$	\$633	\$2,070	\$290	\$143	\$19	\$	\$
MNT BOILR WTR/STMD	JBG	\$3,191	\$142	\$2,231	\$688	\$26	\$85	\$12	\$6	\$1	\$	\$
5128000 Total		\$6,345	\$142	\$2,231	\$688	\$569	\$2,155	\$302	\$149	\$19		\$
MNT BOIL-COMP AIR	CAGE	\$692	\$	\$	\$	\$139	\$454	\$64	\$31	\$4	\$	\$
5129000 Total		\$692	\$	\$	\$	\$139	\$454	\$64	\$31	\$4		\$
MAINT BOILER-MISC	CAGE	\$1,530	\$	\$	\$	\$307	\$1,004	\$141	\$69	\$9	\$	\$
MAINT BOILER-MISC	JBG	\$13	\$1	\$9	\$3	\$	\$	\$	\$	\$	\$	\$



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	WV-UPL	FERC	Other	Nutil
5129900 Total	\$1,544		\$1	\$9	\$3	\$307	\$1,004	\$141	\$69	\$9		\$
5130000	\$2,561		\$	\$	\$	\$514	\$1,680	\$235	\$116	\$15		\$
5130000	\$222		\$10	\$162	\$50	\$	\$	\$	\$	\$		\$
5130000	\$401		\$18	\$280	\$86	\$3	\$11	\$1	\$1	\$		\$
5130000 Total	\$3,184		\$28	\$442	\$136	\$517	\$1,691	\$237	\$117	\$15		\$
5131000	\$16,463		\$	\$	\$	\$3,306	\$10,803	\$1,512	\$745	\$97		\$
5131000	\$3,692		\$165	\$2,581	\$796	\$30	\$99	\$14	\$7	\$1		\$
5131000 Total	\$20,155		\$165	\$2,581	\$796	\$3,336	\$10,901	\$1,525	\$752	\$98		\$
5131100	\$447		\$	\$	\$	\$90	\$294	\$41	\$20	\$3		\$
5131100	\$256		\$11	\$179	\$55	\$2	\$7	\$1	\$	\$		\$
5131100 Total	\$704		\$11	\$179	\$55	\$92	\$300	\$42	\$21	\$3		\$
5131400	\$4,803		\$	\$	\$	\$965	\$3,152	\$441	\$217	\$28		\$
5131400	\$1,736		\$77	\$1,214	\$374	\$14	\$46	\$6	\$3	\$		\$
5131400 Total	\$6,539		\$77	\$1,214	\$374	\$979	\$3,198	\$448	\$221	\$29		\$
5132000	\$1,698		\$	\$	\$	\$341	\$1,114	\$156	\$77	\$10		\$
5132000	\$294		\$13	\$206	\$63	\$2	\$8	\$1	\$	\$		\$
5132000 Total	\$1,992		\$13	\$206	\$63	\$343	\$1,122	\$157	\$77	\$10		\$
5133000	\$357		\$	\$	\$	\$72	\$234	\$33	\$16	\$2		\$
5133000 Total	\$357		\$	\$	\$	\$72	\$234	\$33	\$16	\$2		\$
5134000	\$115		\$	\$	\$	\$23	\$76	\$11	\$5	\$1		\$
5134000	\$49		\$2	\$34	\$11	\$	\$	\$	\$	\$		\$
5134000 Total	\$164		\$2	\$34	\$11	\$24	\$77	\$11	\$5	\$1		\$
5135000	\$978		\$	\$	\$	\$196	\$641	\$90	\$44	\$6		\$
5135000	\$218		\$10	\$152	\$47	\$2	\$6	\$1	\$	\$		\$
5135000 Total	\$1,195		\$10	\$152	\$47	\$198	\$647	\$91	\$45	\$6		\$
5137000	\$1,509		\$	\$	\$	\$303	\$990	\$139	\$68	\$9		\$
5137000	\$565		\$25	\$395	\$122	\$5	\$15	\$2	\$1	\$		\$
5137000 Total	\$2,075		\$25	\$395	\$122	\$308	\$1,006	\$141	\$69	\$9		\$
5138000	\$1,815		\$	\$	\$	\$364	\$1,191	\$167	\$82	\$11		\$
5138000	\$477		\$21	\$333	\$103	\$4	\$13	\$2	\$	\$		\$
5138000 Total	\$2,291		\$21	\$333	\$103	\$368	\$1,203	\$168	\$83	\$11		\$
5139000	\$121		\$	\$	\$	\$24	\$80	\$11	\$5	\$1		\$
5139000	\$130		\$6	\$91	\$28	\$1	\$3	\$	\$	\$		\$
5139000 Total	\$251		\$6	\$91	\$28	\$25	\$83	\$12	\$6	\$1		\$
5139900	\$27		\$	\$	\$	\$5	\$18	\$2	\$	\$		\$
5139900 Total	\$27		\$	\$	\$	\$5	\$18	\$2	\$	\$		\$
5140000	\$3,646		\$	\$	\$	\$732	\$2,392	\$335	\$165	\$22		\$
5140000	\$357		\$17	\$260	\$80	\$	\$	\$	\$	\$		\$
5140000	\$997		\$44	\$697	\$215	\$8	\$27	\$4	\$2	\$		\$
5140000 Total	\$5,000		\$61	\$957	\$295	\$740	\$2,419	\$338	\$167	\$22		\$
5141000	\$2,252		\$	\$	\$	\$452	\$1,477	\$207	\$102	\$13		\$
5141000	\$252		\$11	\$176	\$54	\$2	\$7	\$1	\$	\$		\$
5141000 Total	\$2,504		\$11	\$176	\$54	\$454	\$1,484	\$208	\$102	\$13		\$
5142000	\$6		\$	\$	\$	\$1	\$4	\$1	\$	\$		\$
5142000 Total	\$6		\$	\$	\$	\$1	\$4	\$1	\$	\$		\$



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5144000	MISC STM PLINT-LAB	\$139	\$	\$	\$	\$28	\$91	\$13	\$6	\$1	\$	\$
5144000	MISC STM PLINT-LAB	\$172	\$8	\$120	\$172	\$1	\$5	\$1	\$7	\$	\$	\$
5144000 Total		\$311	\$8	\$120	\$172	\$37	\$96	\$13	\$7	\$1	\$	\$
5145000	MAINT MISC-SM TOOL	\$286	\$	\$	\$	\$57	\$188	\$26	\$13	\$2	\$	\$
5145000	MAINT MISC-SM TOOL	\$79	\$4	\$55	\$79	\$1	\$2	\$17	\$	\$	\$	\$
5145000 Total		\$365	\$4	\$55	\$79	\$17	\$190	\$27	\$13	\$2	\$	\$
5146000	MAINT/PAGING SYS	\$145	\$	\$	\$	\$29	\$95	\$13	\$7	\$1	\$	\$
5146000	MAINT/PAGING SYS	\$51	\$2	\$36	\$51	\$	\$1	\$	\$	\$	\$	\$
5146000 Total		\$196	\$2	\$36	\$11	\$30	\$97	\$14	\$7	\$1	\$	\$
5147000	MAINT/PLANT EQUIP	\$897	\$40	\$627	\$	\$325	\$1,063	\$149	\$73	\$10	\$	\$
5147000	MAINT/PLANT EQUIP	\$2,517	\$40	\$627	\$	\$7	\$24	\$3	\$2	\$	\$	\$
5147000 Total		\$3,384	\$40	\$627	\$193	\$333	\$1,087	\$152	\$75	\$10	\$	\$
5148000	MAINT/PLT-VEHICLES	\$814	\$	\$	\$	\$164	\$534	\$75	\$37	\$5	\$	\$
5148000	MAINT/PLT-VEHICLES	\$266	\$12	\$186	\$266	\$2	\$7	\$1	\$	\$	\$	\$
5148000 Total		\$1,080	\$12	\$186	\$57	\$166	\$541	\$76	\$37	\$5	\$	\$
5149000	MAINT MISC-OTHER	\$132	\$	\$	\$	\$27	\$87	\$12	\$6	\$1	\$	\$
5149000	MAINT MISC-OTHER	\$44	\$2	\$31	\$44	\$	\$-10	\$	\$	\$	\$	\$
5149000 Total		\$176	\$2	\$31	\$10	\$26	\$86	\$12	\$6	\$1	\$	\$
5350000	OPER SUPERV & ENG	\$753	\$	\$	\$	\$-151	\$-494	\$-69	\$-34	\$-4	\$	\$
5350000	OPER SUPERV & ENG	\$4,578	\$213	\$3,337	\$1,029	\$	\$	\$	\$	\$	\$	\$
5350000 Total		\$5,331	\$213	\$3,337	\$1,029	\$-151	\$-494	\$-69	\$-34	\$-4	\$	\$
5360000	WATER FOR POWER	\$4	\$	\$	\$	\$1	\$3	\$	\$	\$	\$	\$
5360000	WATER FOR POWER	\$209	\$10	\$152	\$47	\$	\$	\$	\$	\$	\$	\$
5360000 Total		\$213	\$10	\$152	\$47	\$1	\$3	\$	\$	\$	\$	\$
5370000	HYDRAULIC EXPENSES	\$35	\$	\$	\$	\$-7	\$-23	\$-3	\$-2	\$	\$	\$
5370000	HYDRAULIC EXPENSES	\$2,088	\$97	\$1,529	\$471	\$	\$	\$	\$	\$	\$	\$
5370000 Total		\$2,123	\$97	\$1,529	\$471	\$-7	\$-23	\$-3	\$-2	\$	\$	\$
5371000	HYDRO/FISH & WILD	\$104	\$	\$	\$	\$21	\$68	\$10	\$5	\$1	\$	\$
5371000	HYDRO/FISH & WILD	\$28	\$1	\$21	\$28	\$	\$	\$	\$	\$	\$	\$
5371000 Total		\$132	\$1	\$21	\$6	\$21	\$68	\$10	\$5	\$1	\$	\$
5372000	HYDRO/HATCHERY EXP	\$35	\$2	\$25	\$8	\$	\$	\$	\$	\$	\$	\$
5372000	HYDRO/HATCHERY EXP	\$25	\$2	\$25	\$8	\$	\$	\$	\$	\$	\$	\$
5372000 Total		\$60	\$2	\$25	\$8	\$	\$	\$	\$	\$	\$	\$
5374000	HYDRO/OTH REC FAC	\$294	\$14	\$214	\$66	\$5	\$16	\$2	\$1	\$	\$	\$
5374000	HYDRO/OTH REC FAC	\$319	\$14	\$214	\$66	\$5	\$16	\$2	\$1	\$	\$	\$
5374000 Total		\$613	\$14	\$214	\$66	\$5	\$16	\$2	\$1	\$	\$	\$
5379000	HYDRO EXPENSE-OTH	\$124	\$	\$	\$	\$25	\$81	\$11	\$6	\$1	\$	\$
5379000	HYDRO EXPENSE-OTH	\$776	\$36	\$566	\$174	\$	\$	\$	\$	\$	\$	\$
5379000 Total		\$900	\$36	\$566	\$174	\$25	\$81	\$11	\$6	\$1	\$	\$
5390000	MSC HYD PWR GEN EX	\$7,656	\$	\$	\$	\$1,537	\$5,024	\$703	\$347	\$45	\$	\$
5390000	MSC HYD PWR GEN EX	\$17,540	\$815	\$12,783	\$3,942	\$	\$	\$	\$	\$	\$	\$
5390000 Total		\$25,196	\$815	\$12,783	\$3,942	\$1,537	\$5,024	\$703	\$347	\$45	\$	\$
5400000	RENTS (HYDRO GEN)	\$1	\$	\$	\$	\$	\$1	\$	\$	\$	\$	\$
5400000	RENTS (HYDRO GEN)	\$117	\$5	\$85	\$26	\$	\$	\$	\$	\$	\$	\$
5400000 Total		\$118	\$5	\$85	\$26	\$	\$1	\$	\$	\$	\$	\$
5410000	MNT SUPERV & ENG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Util
5410000 Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5420000	CAGE	\$114	\$	\$	\$	\$23	\$75	\$10	\$5	\$1	\$	\$
5420000	CAGW	\$1,317	\$61	\$959	\$296	\$	\$	\$	\$	\$	\$	\$
5420000 Total		\$1,430	\$61	\$959	\$296	\$23	\$75	\$10	\$5	\$1	\$	\$
5430000	CAGE	\$654	\$	\$	\$	\$131	\$429	\$60	\$30	\$4	\$	\$
5430000	CAGW	\$1,306	\$61	\$952	\$294	\$	\$	\$	\$	\$	\$	\$
5430000 Total		\$1,960	\$61	\$952	\$294	\$131	\$429	\$60	\$30	\$4	\$	\$
5440000	CAGE	\$154	\$	\$	\$	\$31	\$101	\$14	\$7	\$1	\$	\$
5440000	CAGW	\$154	\$	\$	\$	\$31	\$101	\$14	\$7	\$1	\$	\$
5440000 Total		\$308	\$	\$	\$	\$62	\$202	\$28	\$14	\$2	\$	\$
5441000	CAGE	\$88	\$	\$	\$	\$18	\$58	\$8	\$4	\$1	\$	\$
5441000	CAGW	\$740	\$34	\$539	\$166	\$	\$	\$	\$	\$	\$	\$
5441000 Total		\$828	\$34	\$539	\$166	\$18	\$58	\$8	\$4	\$1	\$	\$
5442000	CAGE	\$156	\$	\$	\$	\$31	\$102	\$14	\$7	\$1	\$	\$
5442000	CAGW	\$497	\$23	\$362	\$112	\$	\$	\$	\$	\$	\$	\$
5442000 Total		\$653	\$23	\$362	\$112	\$31	\$102	\$14	\$7	\$1	\$	\$
5450000	CAGE	\$-8	\$	\$	\$	\$-2	\$-5	\$-1	\$	\$	\$	\$
5450000	CAGW	\$16	\$1	\$11	\$4	\$	\$	\$	\$	\$	\$	\$
5450000 Total		\$8	\$1	\$11	\$4	\$-2	\$-5	\$-1	\$	\$	\$	\$
5451000	CAGW	\$260	\$12	\$190	\$58	\$	\$	\$	\$	\$	\$	\$
5451000 Total		\$260	\$12	\$190	\$58	\$	\$	\$	\$	\$	\$	\$
5454000	CAGE	\$25	\$1	\$18	\$6	\$	\$	\$	\$	\$	\$	\$
5454000	CAGW	\$25	\$1	\$18	\$6	\$	\$	\$	\$	\$	\$	\$
5454000 Total		\$50	\$2	\$36	\$12	\$	\$	\$	\$	\$	\$	\$
5455000	CAGE	\$397	\$	\$	\$	\$80	\$261	\$36	\$18	\$2	\$	\$
5455000	CAGW	\$525	\$24	\$383	\$118	\$	\$	\$	\$	\$	\$	\$
5455000 Total		\$923	\$24	\$383	\$118	\$80	\$261	\$36	\$18	\$2	\$	\$
5459000	CAGE	\$426	\$	\$	\$	\$66	\$280	\$39	\$19	\$3	\$	\$
5459000	CAGW	\$1,014	\$47	\$739	\$228	\$	\$	\$	\$	\$	\$	\$
5459000 Total		\$1,440	\$47	\$739	\$228	\$66	\$280	\$39	\$19	\$3	\$	\$
5460000	CAGE	\$168	\$	\$	\$	\$34	\$110	\$15	\$8	\$1	\$	\$
5460000	CAGW	\$191	\$9	\$139	\$43	\$	\$	\$	\$	\$	\$	\$
5460000 Total		\$359	\$9	\$139	\$43	\$34	\$110	\$15	\$8	\$1	\$	\$
547NPC	CAEW	\$167,116	\$7,971	\$121,838	\$37,308	\$	\$	\$	\$	\$	\$	\$
547NPC Total		\$167,116	\$7,971	\$121,838	\$37,308	\$	\$	\$	\$	\$	\$	\$
5480000	CAGE	\$6,440	\$	\$	\$	\$1,293	\$4,226	\$591	\$292	\$38	\$	\$
5480000	CAGW	\$8,198	\$381	\$5,974	\$1,842	\$	\$	\$	\$	\$	\$	\$
5480000	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5480000 Total		\$14,638	\$381	\$11,812	\$3,684	\$1,293	\$4,226	\$591	\$292	\$38	\$	\$
5490000	CAGE	\$7,977	\$	\$	\$	\$1,602	\$5,234	\$732	\$361	\$47	\$	\$
5490000	CAGW	\$9,352	\$435	\$6,816	\$2,102	\$	\$	\$	\$	\$	\$	\$
5490000	SG	\$1,373	\$23	\$362	\$112	\$179	\$574	\$78	\$40	\$5	\$	\$
5490000 Total		\$18,702	\$458	\$7,177	\$2,214	\$1,781	\$5,808	\$811	\$401	\$52	\$	\$
5500000	CAGE	\$1,388	\$	\$	\$	\$219	\$910	\$127	\$63	\$8	\$	\$
5500000	CAGW	\$2,166	\$101	\$1,579	\$487	\$	\$	\$	\$	\$	\$	\$
5500000	SG	\$51	\$	\$1	\$	\$	\$2	\$	\$	\$	\$	\$



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5500000 Total		\$3,559	\$101	\$1,580	\$487	\$279	\$913	\$128	\$63	\$8	\$	\$
5520000	MAINT OF STRUCTURE	\$1,238	\$	\$	\$	\$249	\$812	\$114	\$56	\$7	\$	\$
5520000	MAINT OF STRUCTURE	\$3	\$3	\$2	\$1	\$	\$	\$	\$	\$	\$	\$
5520000 Total		\$1,241	\$	\$2	\$1	\$249	\$812	\$114	\$56	\$7	\$	\$
5530000	MNT GEN & ELEC PLT	\$7,776	\$	\$	\$	\$1,561	\$5,102	\$714	\$352	\$46	\$	\$
5530000	MNT GEN & ELEC PLT	\$1,221	\$57	\$890	\$274	\$	\$	\$	\$	\$	\$	\$
5530000 Total		\$8,996	\$57	\$890	\$274	\$1,561	\$5,102	\$714	\$352	\$46	\$	\$
5540000	MNT MSC OTH PWR GN	\$1,019	\$	\$	\$	\$205	\$669	\$94	\$46	\$6	\$	\$
5540000	MNT MSC OTH PWR GN	\$1,177	\$55	\$858	\$265	\$	\$	\$	\$	\$	\$	\$
5540000 Total		\$2,197	\$55	\$858	\$265	\$205	\$669	\$94	\$46	\$6	\$	\$
5546000	MISC PLANT EQUIP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5546000 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5551100	REG BILL OR-(PACF)	-\$28,650	\$	-\$28,650	\$	\$	\$	\$	\$	\$	\$	\$
5551100 Total		-\$28,650	\$	-\$28,650	\$	\$	\$	\$	\$	\$	\$	\$
5551200	REG BILL-WA (PACF)	-\$8,774	\$	\$	-\$8,774	\$	\$	\$	\$	\$	\$	\$
5551200 Total		-\$8,774	\$	\$	-\$8,774	\$	\$	\$	\$	\$	\$	\$
5551330	REG BILL-ID (UTAH)	\$607	\$	\$	\$	\$	\$	\$607	\$	\$	\$	\$
5551330 Total		\$607	\$	\$	\$	\$	\$	\$607	\$	\$	\$	\$
555NPC	NET POWER COST	\$22,169	\$1,057	\$16,162	\$4,949	\$	\$	\$	\$	\$	\$	\$
555NPC	NET POWER COST	\$328,772	\$15,275	\$239,608	\$73,889	\$	\$	\$	\$	\$	\$	\$
555NPC	NET POWER COST	\$2,568	\$	\$	\$2,568	\$	\$	\$	\$	\$	\$	\$
555NPC Total		\$353,509	\$16,333	\$255,770	\$81,406	\$	\$	\$	\$	\$	\$	\$
5560000	SYS CTRL & LD DISP	\$877	\$15	\$231	\$71	\$114	\$367	\$50	\$25	\$3	\$	\$
5560000 Total		\$877	\$15	\$231	\$71	\$114	\$367	\$50	\$25	\$3	\$	\$
5570000	OTHER EXPENSES	\$16,351	\$	\$	\$	\$3,283	\$10,729	\$1,501	\$740	\$97	\$	\$
5570000	OTHER EXPENSES	\$160	\$7	\$117	\$36	\$	\$	\$	\$	\$	\$	\$
5570000	OTHER EXPENSES	\$2,258	\$101	\$1,579	\$487	\$18	\$60	\$8	\$4	\$1	\$	\$
5570000	OTHER EXPENSES	\$39,852	\$675	\$10,493	\$3,244	\$5,191	\$16,664	\$2,277	\$1,153	\$153	\$	\$
5570000 Total		\$58,621	\$784	\$12,188	\$3,767	\$8,493	\$21,453	\$3,787	\$1,897	\$251	\$	\$
5578000	OTH EXP-CHOLLA REG	\$1,122	\$	\$	\$	\$225	\$737	\$103	\$51	\$7	\$	\$
5578000	OTH EXP-CHOLLA REG	-\$33	\$	\$	\$	\$	\$	-\$33	\$	\$	\$	\$
5578000	OTH EXP-CHOLLA REG	-\$54	\$	-\$54	\$	\$	\$	\$	\$	\$	\$	\$
5578000	OTH EXP-CHOLLA REG	-\$97	\$	\$	-\$97	\$	\$	\$	\$	\$	\$	\$
5578000 Total		\$939	\$	-\$54	-\$97	\$225	\$737	\$70	\$51	\$7	\$	\$
5600000	OPER SUPERV & ENG	\$823	\$	\$	\$	\$165	\$540	\$76	\$37	\$5	\$	\$
5600000	OPER SUPERV & ENG	\$739	\$34	\$539	\$166	\$	\$	\$	\$	\$	\$	\$
5600000	OPER SUPERV & ENG	\$3,479	\$59	\$916	\$283	\$453	\$1,455	\$199	\$101	\$13	\$	\$
5600000 Total		\$5,041	\$93	\$1,455	\$449	\$618	\$1,995	\$274	\$138	\$18	\$	\$
5610000	LOAD DISPATCHING	\$650	\$11	\$171	\$53	\$85	\$272	\$37	\$19	\$3	\$	\$
5610000 Total		\$650	\$11	\$171	\$53	\$85	\$272	\$37	\$19	\$3	\$	\$
5612000	LD - MONITOR & OPER	\$19	\$1	\$14	\$4	\$	\$	\$	\$	\$	\$	\$
5612000	LD - MONITOR & OPER	\$7,828	\$133	\$2,061	\$637	\$1,020	\$3,273	\$447	\$226	\$30	\$	\$
5612000 Total		\$7,847	\$134	\$2,075	\$642	\$1,020	\$3,273	\$447	\$226	\$30	\$	\$
5615000	REL PLAN & STDS DEV	\$817	\$	\$	\$	\$164	\$536	\$75	\$37	\$5	\$	\$
5615000 Total		\$817	\$	\$	\$	\$164	\$536	\$75	\$37	\$5	\$	\$



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5616000	SG	\$83	\$1	\$22	\$7	\$11	\$35	\$5	\$2	\$2	\$	\$
5616000 Total		\$83	\$1	\$22	\$7	\$11	\$35	\$5	\$2	\$2	\$	\$
5617000	SG	\$939	\$16	\$247	\$76	\$122	\$393	\$54	\$27	\$4	\$	\$
5617000 Total		\$939	\$16	\$247	\$76	\$122	\$393	\$54	\$27	\$4	\$	\$
5620000	CAGE	\$1,099	\$	\$	\$	\$221	\$721	\$101	\$50	\$7	\$	\$
5620000	CAGW	\$412	\$19	\$300	\$92	\$	\$	\$	\$	\$	\$	\$
5620000	JBG	\$24	\$1	\$17	\$5	\$	\$	\$	\$	\$	\$	\$
5620000	SG	\$590	\$10	\$155	\$48	\$77	\$247	\$34	\$17	\$2	\$	\$
5620000 Total		\$2,125	\$30	\$472	\$146	\$298	\$969	\$135	\$67	\$9	\$	\$
5630000	CAGE	\$111	\$	\$	\$	\$22	\$73	\$5	\$1	\$	\$	\$
5630000	CAGW	\$9	\$	\$7	\$2	\$	\$	\$	\$	\$	\$	\$
5630000 Total		\$120	\$	\$7	\$2	\$22	\$73	\$10	\$5	\$1	\$	\$
565NPC	CAGW	\$106,551	\$4,951	\$77,654	\$23,947	\$	\$	\$	\$	\$	\$	\$
565NPC Total		\$106,551	\$4,951	\$77,654	\$23,947	\$	\$	\$	\$	\$	\$	\$
5660000	CAGE	\$295	\$	\$	\$	\$59	\$194	\$27	\$13	\$2	\$	\$
5660000	CAGW	\$335	\$16	\$244	\$75	\$	\$	\$	\$	\$	\$	\$
5660000	SG	\$3,627	\$61	\$955	\$295	\$473	\$1,517	\$207	\$105	\$14	\$	\$
5660000 Total		\$4,258	\$77	\$1,199	\$371	\$532	\$1,710	\$234	\$118	\$16	\$	\$
5670000	CAGE	\$758	\$	\$	\$	\$152	\$497	\$70	\$34	\$4	\$	\$
5670000	CAGW	\$555	\$26	\$405	\$125	\$	\$	\$	\$	\$	\$	\$
5670000	SG	\$-1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5670000 Total		\$1,312	\$26	\$404	\$125	\$152	\$497	\$70	\$34	\$4	\$	\$
5680000	CAGE	\$444	\$	\$	\$	\$89	\$291	\$41	\$20	\$3	\$	\$
5680000	CAGW	\$490	\$23	\$357	\$110	\$	\$	\$	\$	\$	\$	\$
5680000	SG	\$400	\$7	\$105	\$33	\$52	\$167	\$23	\$12	\$2	\$	\$
5680000 Total		\$1,334	\$30	\$463	\$143	\$141	\$459	\$64	\$32	\$4	\$	\$
5690000	CAGW	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5690000 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5691000	SG	\$36	\$1	\$10	\$3	\$5	\$15	\$2	\$1	\$	\$	\$
5691000 Total		\$36	\$1	\$10	\$3	\$5	\$15	\$2	\$1	\$	\$	\$
5692000	SG	\$1,066	\$18	\$281	\$87	\$139	\$446	\$61	\$31	\$4	\$	\$
5692000 Total		\$1,066	\$18	\$281	\$87	\$139	\$446	\$61	\$31	\$4	\$	\$
5693000	CAGE	\$29	\$	\$	\$	\$6	\$19	\$3	\$	\$	\$	\$
5693000	SG	\$3,539	\$60	\$932	\$288	\$461	\$1,480	\$202	\$102	\$14	\$	\$
5693000 Total		\$3,567	\$60	\$932	\$288	\$461	\$1,498	\$205	\$104	\$14	\$	\$
5700000	CAGE	\$6,429	\$	\$	\$	\$1,291	\$4,219	\$590	\$291	\$38	\$	\$
5700000	CAGW	\$3,554	\$165	\$2,590	\$799	\$	\$	\$	\$	\$	\$	\$
5700000	JBG	\$53	\$2	\$37	\$11	\$	\$1	\$	\$	\$	\$	\$
5700000	SG	\$56	\$1	\$15	\$5	\$7	\$24	\$3	\$2	\$	\$	\$
5700000 Total		\$10,092	\$168	\$2,642	\$815	\$1,299	\$4,244	\$594	\$293	\$38	\$	\$
5710000	CAGE	\$10,604	\$	\$	\$	\$2,129	\$6,958	\$974	\$480	\$63	\$	\$
5710000	CAGW	\$8,686	\$404	\$6,330	\$1,952	\$	\$	\$	\$	\$	\$	\$
5710000	JBG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5710000	SG	\$-117	\$-32	\$-31	\$-10	\$-15	\$-49	\$-7	\$-3	\$	\$	\$
5710000 Total		\$19,174	\$402	\$6,300	\$1,943	\$2,114	\$6,910	\$967	\$477	\$62	\$	\$



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5720000 MNT UNDERGRD LINES	\$25	\$25	\$	\$	\$	\$5	\$16	\$2	\$1	\$	\$	\$
5720000 MNT UNDERGRD LINES	\$12	\$12	\$1	\$9	\$3	\$	\$	\$	\$	\$	\$	\$
5720000 MNT UNDERGRD LINES												
5720000 Total	36,88115	0.547257469	8,58415733	2.6471352	5.040875911	16.47194432	2.30499639	1.136279217	0.1485	0	0	0
5730000 MNT MSC TRANS PLINT	\$273	\$273	\$5	\$72	\$22	\$36	\$114	\$16	\$8	\$1	\$	\$
5730000 Total	\$273	\$5	\$35	\$72	\$22	\$36	\$114	\$16	\$8	\$1	\$	\$
5800000 OPER SUPERV & ENG	\$35	\$35	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5800000 OPER SUPERV & ENG	-\$36	-\$36	\$	\$	\$	\$	\$	-\$36	\$	\$	\$	\$
5800000 OPER SUPERV & ENG	\$15,572	\$15,572	\$543	\$4,382	\$1,020	\$1,281	\$7,397	\$718	\$231	\$	\$	\$
5800000 OPER SUPERV & ENG	\$36	\$36	\$	\$	\$	\$	\$36	\$	\$	\$	\$	\$
5800000 OPER SUPERV & ENG	\$18	\$18	\$	\$	\$18	\$	\$	\$	\$	\$	\$	\$
5800000 OPER SUPERV & ENG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5800000 OPER SUPERV & ENG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5800000 Total	15625,45091	577,2849744	4382,455911	1037,937213	1281,444604	7433,132575	682,1017307	231,0938968	0	0	0	0
5810000 LOAD DISPATCHING	\$13,735	\$13,735	\$479	\$3,865	\$900	\$1,130	\$6,525	\$633	\$204	\$	\$	\$
5810000 Total	\$13,735	\$479	\$3,865	\$900	\$900	\$1,130	\$6,525	\$633	\$204	\$	\$	\$
5820000 STATION EXP(DIST)	\$133	\$133	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5820000 STATION EXP(DIST)	\$240	\$240	\$	\$	\$	\$	\$	\$240	\$	\$	\$	\$
5820000 STATION EXP(DIST)	\$917	\$917	\$	\$917	\$	\$	\$	\$	\$	\$	\$	\$
5820000 STATION EXP(DIST)	\$24	\$24	\$1	\$7	\$2	\$2	\$11	\$1	\$	\$	\$	\$
5820000 STATION EXP(DIST)	\$1,726	\$1,726	\$	\$	\$	\$	\$1,726	\$	\$	\$	\$	\$
5820000 STATION EXP(DIST)	\$266	\$266	\$	\$	\$266	\$	\$	\$	\$	\$	\$	\$
5820000 STATION EXP(DIST)	\$507	\$507	\$	\$	\$	\$507	\$	\$	\$	\$	\$	\$
5820000 Total	\$3,813	\$134	\$923	\$267	\$509	\$1,738	\$241	\$	\$	\$	\$	\$
5830000 OVHD LINE EXPENSES	\$345	\$345	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5830000 OVHD LINE EXPENSES	\$193	\$193	\$	\$	\$	\$	\$	\$193	\$	\$	\$	\$
5830000 OVHD LINE EXPENSES	\$2,864	\$2,864	\$	\$2,864	\$	\$	\$	\$	\$	\$	\$	\$
5830000 OVHD LINE EXPENSES	\$36	\$36	\$1	\$10	\$2	\$3	\$17	\$2	\$1	\$	\$	\$
5830000 OVHD LINE EXPENSES	\$1,558	\$1,558	\$	\$	\$	\$	\$1,558	\$	\$	\$	\$	\$
5830000 OVHD LINE EXPENSES	\$340	\$340	\$	\$	\$340	\$	\$	\$	\$	\$	\$	\$
5830000 OVHD LINE EXPENSES	\$327	\$327	\$	\$	\$	\$327	\$	\$	\$	\$	\$	\$
5830000 OVHD LINE EXPENSES	\$98	\$98	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5830000 Total	\$5,762	\$346	\$2,875	\$343	\$330	\$1,576	\$195	\$98	\$	\$	\$	\$
5840000 UDRGRND LINE EXP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5840000 UDRGRND LINE EXP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5840000 UDRGRND LINE EXP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5840000 Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5850000 SIRT LGHT-SGNL SYS	\$209	\$209	\$7	\$59	\$14	\$17	\$99	\$10	\$3	\$	\$	\$
5850000 Total	\$209	\$7	\$59	\$14	\$17	\$99	\$10	\$3	\$	\$	\$	\$
5860000 METER EXPENSES	\$212	\$212	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5860000 METER EXPENSES	\$275	\$275	\$	\$	\$	\$	\$	\$275	\$	\$	\$	\$
5860000 METER EXPENSES	\$2,540	\$2,540	\$	\$2,540	\$	\$	\$	\$	\$	\$	\$	\$
5860000 METER EXPENSES	\$186	\$186	\$41	\$334	\$78	\$98	\$564	\$55	\$18	\$	\$	\$
5860000 METER EXPENSES	\$1,394	\$1,394	\$	\$	\$	\$1,394	\$	\$	\$	\$	\$	\$
5860000 METER EXPENSES	\$349	\$349	\$	\$	\$349	\$	\$	\$	\$	\$	\$	\$
5860000 Total	\$5,466	\$	\$	\$	\$	\$546	\$	\$	\$	\$	\$	\$



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	WYU	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
58600000				\$62							\$62		
58600000				\$6,564	\$2,873	\$427	\$644	\$1,958		\$330	\$80		
58700000	CA		\$607										
58700000	IDU		\$399							\$399			
58700000	OR		\$4,466		\$4,466								
58700000	UT		\$5,167					\$5,167					
58700000	WA		\$973										
58700000	WYP		\$960			\$960							
58700000	WYU		\$62								\$62		
58700000	WYU		\$12,635	\$607	\$4,466	\$973	\$960	\$5,167	\$399	\$62	\$62		
58800000	CA		\$22										
58800000	IDU		\$2										
58800000	OR		\$411		\$411								
58800000	SNPD		\$4,576	\$160	\$1,288	\$300	\$376	\$2,174	\$211		\$68		
58800000	UT		\$808					\$808					
58800000	WA		\$93			\$93							
58800000	WYP		\$-86			\$-86							
58800000	WYU		\$-19								\$-19		
58800000	WYU		\$5,887	\$182	\$1,699	\$392	\$370	\$2,982	\$213	\$49	\$49		
58900000	CA		\$89										
58900000	IDU		\$13							\$13			
58900000	OR		\$1,884		\$1,884								
58900000	SNPD		\$66	\$2	\$19	\$4	\$5	\$31	\$3	\$1			
58900000	UT		\$518					\$518					
58900000	WA		\$88			\$88							
58900000	WYP		\$580			\$580							
58900000	WYU		\$17								\$17		
58900000	WYU		\$3,254	\$91	\$1,902	\$92	\$685	\$549	\$16	\$18	\$18		
59000000	CA		\$20										
59000000	IDU		\$53							\$53			
59000000	OR		\$289		\$289								
59000000	SNPD		\$4,676	\$163	\$1,316	\$306	\$385	\$2,221	\$216		\$69		
59000000	UT		\$341					\$341					
59000000	WA		\$13			\$13							
59000000	WYP		\$100			\$100							
59000000	WYU		\$5,493	\$183	\$1,605	\$320	\$484	\$2,563	\$269	\$69	\$69		
59100000	CA		\$35										
59100000	IDU		\$154							\$154			
59100000	OR		\$512		\$512								
59100000	SNPD		\$80	\$3	\$22	\$5	\$7	\$38	\$4	\$1			
59100000	UT		\$682					\$682					
59100000	WA		\$101			\$101							
59100000	WYP		\$215			\$215							
59100000	WYU		\$49								\$49		
59100000	WYU		\$1,829	\$38	\$534	\$106	\$222	\$720	\$158	\$51	\$51		
59200000	CA		\$603										



Operations & Maintenance Expense (Actuals)

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

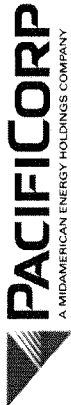
Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5920000	MAINT STAT EQUIP	\$734	\$	\$	\$	\$	\$	\$	\$734	\$	\$	\$
5920000	MAINT STAT EQUIP	\$3,739	\$	\$3,739	\$	\$	\$	\$	\$	\$	\$	\$
5920000	MAINT STAT EQUIP	\$1,477	\$51	\$416	\$	\$122	\$702	\$68	\$22	\$	\$	\$
5920000	MAINT STAT EQUIP	\$4,066	\$	\$	\$	\$	\$4,066	\$	\$	\$	\$	\$
5920000	MAINT STAT EQUIP	\$681	\$	\$681	\$	\$	\$	\$	\$	\$	\$	\$
5920000	MAINT STAT EQUIP	\$1,322	\$	\$	\$	\$1,322	\$	\$	\$	\$	\$	\$
5920000	MAINT STAT EQUIP	\$1	\$1	\$	\$	\$	\$	\$	\$	\$1	\$	\$
5920000 Total		\$12,622	\$654	\$4,154	\$778	\$1,443	\$4,767	\$802	\$23	\$	\$	\$
5930000	MAINT OVHD LINES	\$5,381	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5930000	MAINT OVHD LINES	\$5,114	\$	\$	\$	\$	\$	\$5,114	\$	\$	\$	\$
5930000	MAINT OVHD LINES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5930000	MAINT OVHD LINES	\$29,131	\$	\$29,131	\$	\$	\$	\$	\$	\$	\$	\$
5930000	MAINT OVHD LINES	\$1,057	\$37	\$297	\$69	\$87	\$502	\$49	\$16	\$	\$	\$
5930000	MAINT OVHD LINES	\$33,318	\$	\$	\$	\$	\$33,318	\$	\$	\$	\$	\$
5930000	MAINT OVHD LINES	\$4,337	\$	\$	\$4,337	\$	\$	\$	\$	\$	\$	\$
5930000	MAINT OVHD LINES	\$4,988	\$	\$	\$4,988	\$	\$	\$	\$	\$	\$	\$
5930000	MAINT OVHD LINES	\$1,473	\$	\$	\$	\$	\$	\$	\$	\$1,473	\$	\$
5930000 Total		\$84,797	\$5,417	\$29,428	\$4,406	\$5,075	\$33,820	\$5,162	\$1,488	\$	\$	\$
5931000	MAINT O/H LINES-LB P	\$-8	\$-8	\$	\$	\$	\$	\$	\$	\$	\$	\$
5931000	MAINT O/H LINES-LB P	\$-10	\$	\$	\$	\$	\$	\$	\$-10	\$	\$	\$
5931000	MAINT O/H LINES-LB P	\$208	\$	\$208	\$	\$	\$	\$	\$	\$	\$	\$
5931000	MAINT O/H LINES-LB P	\$-191	\$	\$	\$	\$	\$-191	\$	\$	\$	\$	\$
5931000	MAINT O/H LINES-LB P	\$31	\$31	\$	\$	\$	\$	\$	\$	\$	\$	\$
5931000	MAINT O/H LINES-LB P	\$-97	\$	\$	\$	\$-97	\$	\$	\$	\$	\$	\$
5931000 Total		\$-67	\$-8	\$208	\$31	\$-97	\$-191	\$-10	\$	\$	\$	\$
5940000	MAINT UDGRND LINES	\$465	\$465	\$	\$	\$	\$	\$	\$	\$	\$	\$
5940000	MAINT UDGRND LINES	\$687	\$	\$	\$	\$	\$	\$687	\$	\$	\$	\$
5940000	MAINT UDGRND LINES	\$5,756	\$	\$5,756	\$	\$	\$	\$	\$	\$	\$	\$
5940000	MAINT UDGRND LINES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5940000	MAINT UDGRND LINES	\$12,376	\$	\$	\$	\$	\$12,376	\$	\$	\$	\$	\$
5940000	MAINT UDGRND LINES	\$1,080	\$	\$1,080	\$	\$	\$	\$	\$	\$	\$	\$
5940000	MAINT UDGRND LINES	\$2,136	\$	\$	\$2,136	\$	\$	\$	\$	\$	\$	\$
5940000	MAINT UDGRND LINES	\$287	\$	\$	\$	\$	\$	\$	\$287	\$	\$	\$
5940000 Total		\$22,786	\$465	\$5,756	\$1,080	\$2,136	\$12,376	\$687	\$287	\$	\$	\$
5950000	MAINT LINE TRNSFRM	\$883	\$31	\$249	\$58	\$73	\$420	\$41	\$13	\$	\$	\$
5950000 Total		\$883	\$31	\$249	\$58	\$73	\$420	\$41	\$13	\$	\$	\$
5960000	MNT STR LGHT-SIG S	\$130	\$130	\$	\$	\$	\$	\$	\$	\$	\$	\$
5960000	MNT STR LGHT-SIG S	\$157	\$	\$	\$	\$	\$	\$157	\$	\$	\$	\$
5960000	MNT STR LGHT-SIG S	\$1,066	\$	\$1,066	\$	\$	\$	\$	\$	\$	\$	\$
5960000	MNT STR LGHT-SIG S	\$2,021	\$	\$	\$	\$	\$2,021	\$	\$	\$	\$	\$
5960000	MNT STR LGHT-SIG S	\$168	\$	\$	\$168	\$	\$	\$	\$	\$	\$	\$
5960000	MNT STR LGHT-SIG S	\$452	\$	\$	\$452	\$	\$	\$	\$	\$	\$	\$
5960000	MNT STR LGHT-SIG S	\$91	\$	\$	\$	\$	\$	\$	\$	\$91	\$	\$
5960000 Total		\$4,085	\$130	\$1,066	\$168	\$452	\$2,021	\$157	\$91	\$	\$	\$
5970000	MNT OF METERS	\$63	\$63	\$	\$	\$	\$	\$	\$	\$	\$	\$
5970000	MNT OF METERS	\$302	\$	\$	\$	\$	\$	\$302	\$	\$	\$	\$



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5970000	MNT OF METERS	\$1,055	\$1,055	\$	\$	\$	\$	\$	\$	\$	\$	\$
5970000	MNT OF METERS	\$1,088	\$306	\$306	\$71	\$90	\$517	\$50	\$16	\$	\$	\$
5970000	MNT OF METERS	\$2,267	\$	\$	\$	\$	\$2,267	\$	\$	\$	\$	\$
5970000	MNT OF METERS	\$468	\$	\$	\$468	\$	\$	\$	\$	\$	\$	\$
5970000	MNT OF METERS	\$551	\$	\$	\$	\$551	\$	\$	\$	\$	\$	\$
5970000	MNT OF METERS	\$97	\$	\$	\$	\$	\$	\$	\$97	\$	\$	\$
5970000 Total		\$5,891	\$101	\$1,361	\$539	\$640	\$2,784	\$352	\$113	\$	\$	\$
5980000	MNT MISC DIST PLNT	\$92	\$92	\$	\$	\$	\$	\$	\$	\$	\$	\$
5980000	MNT MISC DIST PLNT	\$45	\$45	\$	\$	\$	\$	\$45	\$	\$	\$	\$
5980000	MNT MISC DIST PLNT	\$493	\$	\$493	\$	\$	\$	\$	\$	\$	\$	\$
5980000	MNT MISC DIST PLNT	\$689	\$24	\$194	\$45	\$57	\$327	\$32	\$10	\$	\$	\$
5980000	MNT MISC DIST PLNT	\$1,111	\$	\$	\$	\$	\$1,111	\$	\$	\$	\$	\$
5980000	MNT MISC DIST PLNT	\$6	\$6	\$	\$	\$	\$	\$	\$	\$	\$	\$
5980000	MNT MISC DIST PLNT	\$308	\$	\$	\$	\$308	\$	\$	\$	\$	\$	\$
5980000	MNT MISC DIST PLNT	\$1	\$1	\$	\$	\$	\$	\$	\$1	\$	\$	\$
5980000 Total		\$2,745	\$116	\$687	\$51	\$364	\$1,439	\$77	\$12	\$	\$	\$
7071000	LBR CLR - RMP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
7071000 Total		0	0	0	0	0	0	0	0	0	0	0
7072000	LBR CLR - PACPWR	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
7072000 Total		0	0	0	0	0	0	0	0	0	0	0
9010000	SUPRV (CUST ACCT)	\$2,496	\$63	\$768	\$175	\$166	\$1,205	\$96	\$22	\$	\$	\$
9010000	SUPRV (CUST ACCT)	\$1	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$
9010000	SUPRV (CUST ACCT)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
9010000 Total		\$2,498	\$63	\$769	\$175	\$167	\$1,205	\$96	\$22	\$	\$	\$
9020000	METER READING EXP	\$876	\$876	\$	\$	\$	\$	\$	\$	\$	\$	\$
9020000	METER READING EXP	\$1,920	\$48	\$591	\$135	\$128	\$927	\$74	\$17	\$	\$	\$
9020000	METER READING EXP	\$1,685	\$	\$	\$	\$	\$1,685	\$	\$	\$	\$	\$
9020000	METER READING EXP	\$9,284	\$	\$9,284	\$	\$	\$	\$	\$	\$	\$	\$
9020000	METER READING EXP	\$4,548	\$	\$	\$2,218	\$	\$4,548	\$	\$	\$	\$	\$
9020000	METER READING EXP	\$1,747	\$	\$	\$	\$1,747	\$	\$	\$	\$	\$	\$
9020000 Total		\$22,553	\$924	\$9,874	\$2,353	\$1,875	\$5,474	\$1,759	\$294	\$	\$	\$
9030000	CUST RCRD/COLL EXP	\$627	\$21	\$254	\$58	\$55	\$399	\$32	\$7	\$	\$	\$
9030000	CUST RCRD/COLL EXP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
9030000	CUST RCRD/COLL EXP	\$4	\$4	\$	\$	\$	\$4	\$	\$	\$	\$	\$
9030000 Total		\$831	\$21	\$255	\$58	\$55	\$403	\$32	\$7	\$	\$	\$
9031000	CUST RCRD/CUST SYS	\$3,831	\$97	\$1,179	\$269	\$256	\$1,849	\$148	\$33	\$	\$	\$
9031000 Total		\$3,831	\$97	\$1,179	\$269	\$256	\$1,849	\$148	\$33	\$	\$	\$
9032000	CUST ACCTG/BILL	\$11,893	\$300	\$3,659	\$836	\$793	\$5,741	\$460	\$104	\$	\$	\$
9032000	CUST ACCTG/BILL	\$1	\$1	\$	\$	\$	\$	\$1	\$	\$	\$	\$
9032000	CUST ACCTG/BILL	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
9032000	CUST ACCTG/BILL	-\$5	-\$5	\$	\$	\$	-\$5	\$	\$	\$	\$	\$
9032000	CUST ACCTG/BILL	\$1	\$1	\$	\$	\$1	\$	\$	\$	\$	\$	\$
9032000 Total		\$11,890	\$300	\$3,659	\$836	\$794	\$5,736	\$460	\$104	\$	\$	\$
9033000	CUST ACCTG/COLL	\$211	\$211	\$	\$	\$	\$	\$	\$	\$	\$	\$



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
9033000	CN	\$10,384	\$262	\$3,195	\$692	\$730	\$5,012	\$401	\$91	\$	\$	\$
9033000	IDU	\$342	\$	\$	\$	\$	\$	\$342	\$	\$	\$	\$
9033000	OR	\$1,964	\$	\$1,964	\$	\$	\$	\$	\$	\$	\$	\$
9033000	UT	\$3,589	\$	\$	\$	\$	\$3,589	\$	\$	\$	\$	\$
9033000	WA	\$643	\$	\$643	\$	\$	\$	\$	\$	\$	\$	\$
9033000	WYP	\$378	\$	\$	\$378	\$	\$	\$	\$	\$	\$	\$
9033000	WYU	\$80	\$	\$	\$	\$	\$	\$	\$80	\$	\$	\$
9033000 Total		\$17,590	\$474	\$5,159	\$1,070	\$1,373	\$8,601	\$743	\$170	\$	\$	\$
9035000	CA	\$2	\$2	\$	\$	\$	\$	\$	\$	\$	\$	\$
9035000	IDU	\$49	\$	\$	\$	\$	\$	\$49	\$	\$	\$	\$
9035000	OR	\$30	\$	\$30	\$	\$	\$	\$	\$	\$	\$	\$
9035000	UT	\$75	\$	\$	\$	\$	\$75	\$	\$	\$	\$	\$
9035000	WA	\$1	\$	\$1	\$	\$	\$	\$	\$	\$	\$	\$
9035000	WYP	\$3	\$	\$	\$3	\$	\$	\$	\$	\$	\$	\$
9035000	WYU	\$5	\$	\$	\$	\$	\$	\$	\$5	\$	\$	\$
9035000 Total		\$163	\$2	\$30	\$3	\$1	\$75	\$49	\$5	\$	\$	\$
9036000	CN	\$20,548	\$519	\$6,323	\$1,444	\$1,370	\$9,918	\$794	\$179	\$	\$	\$
9036000	OR	\$85	\$	\$85	\$	\$	\$	\$	\$	\$	\$	\$
9036000 Total		\$20,633	\$519	\$6,408	\$1,444	\$1,370	\$9,918	\$794	\$179	\$	\$	\$
9040000	CA	\$535	\$535	\$	\$	\$	\$	\$	\$	\$	\$	\$
9040000	CN	\$96	\$2	\$29	\$7	\$6	\$46	\$4	\$1	\$	\$	\$
9040000	IDU	\$696	\$	\$	\$	\$	\$	\$696	\$	\$	\$	\$
9040000	OR	\$4,751	\$	\$4,751	\$	\$	\$	\$	\$	\$	\$	\$
9040000	UT	\$4,000	\$	\$	\$	\$	\$4,000	\$	\$	\$	\$	\$
9040000	WA	\$1,530	\$	\$1,530	\$	\$	\$	\$	\$	\$	\$	\$
9040000	WYP	\$929	\$	\$	\$929	\$	\$	\$	\$	\$	\$	\$
9040000	WYU	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
9040000 Total		12536.48965	537.0845321	4780.791237	1536.893616	935.0233079	4046.314182	699.5478427	0.834931951	0	0	0
9042000	CA	\$32	\$32	\$	\$	\$	\$	\$	\$	\$	\$	\$
9042000	IDU	\$-18	\$	\$	\$	\$	\$	\$-18	\$	\$	\$	\$
9042000	OR	\$11	\$	\$11	\$	\$	\$	\$	\$	\$	\$	\$
9042000	UT	\$12	\$	\$	\$	\$	\$12	\$	\$	\$	\$	\$
9042000	WA	\$31	\$	\$31	\$	\$	\$	\$	\$	\$	\$	\$
9042000	WYP	\$-13	\$	\$	\$-13	\$	\$	\$	\$	\$	\$	\$
9042000 Total		\$54	\$32	\$11	\$31	\$-13	\$12	\$-18	\$	\$	\$	\$
9050000	CN	\$165	\$4	\$12	\$11	\$11	\$80	\$6	\$1	\$	\$	\$
9050000	OR	\$5	\$	\$5	\$	\$	\$	\$	\$	\$	\$	\$
9050000 Total		\$170	\$4	\$56	\$12	\$11	\$80	\$6	\$1	\$	\$	\$
9051000	CN	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
9051000 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
9070000	CN	\$264	\$7	\$81	\$18	\$18	\$127	\$10	\$2	\$	\$	\$
9070000 Total		\$264	\$7	\$81	\$18	\$18	\$127	\$10	\$2	\$	\$	\$
9080000	CN	\$1,981	\$50	\$610	\$132	\$132	\$956	\$77	\$17	\$	\$	\$
9080000	IDU	\$2	\$	\$	\$	\$	\$	\$2	\$	\$	\$	\$
9080000	OR	\$3	\$	\$3	\$	\$	\$	\$	\$	\$	\$	\$
9080000	UT	\$8	\$	\$	\$8	\$	\$	\$	\$	\$	\$	\$



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
9080000	WA	\$1	\$1	\$	\$	\$1	\$	\$	\$	\$	\$	\$
9080000	WYP	\$2	\$2	\$	\$	\$	\$	\$	\$	\$	\$	\$
9080000 Total		\$1,997	\$50	\$613	\$140	\$134	\$964	\$17	\$	\$	\$	\$
9081000	CN	\$14	\$14	\$4	\$1	\$1	\$7	\$	\$1	\$	\$	\$
9081000	UT	\$306	\$306	\$	\$	\$	\$306	\$	\$	\$	\$	\$
9081000 Total		\$320	\$	\$4	\$1	\$1	\$313	\$	\$1	\$	\$	\$
9084000	CA	\$50	\$50	\$	\$	\$	\$	\$	\$	\$	\$	\$
9084000	CN	\$341	\$9	\$105	\$24	\$23	\$164	\$3	\$13	\$3	\$	\$
9084000	IDU	\$72	\$	\$	\$	\$	\$	\$	\$72	\$	\$	\$
9084000	OTHER	\$68	\$	\$	\$	\$	\$	\$	\$	\$	\$68	\$
9084000	UT	\$146	\$	\$	\$	\$	\$146	\$	\$	\$	\$	\$
9084000	WA	\$70	\$70	\$	\$	\$	\$	\$	\$	\$	\$	\$
9084000	WYP	\$65	\$	\$	\$	\$65	\$	\$	\$	\$	\$	\$
9084000 Total		\$812	\$59	\$105	\$94	\$87	\$311	\$33	\$85	\$3	\$68	\$
9085000	IDU	\$340	\$	\$	\$	\$	\$	\$	\$340	\$	\$	\$
9085000	UT	\$205	\$	\$	\$	\$	\$205	\$	\$	\$	\$	\$
9085000	WYP	\$48	\$	\$	\$	\$48	\$	\$	\$	\$	\$	\$
9085000 Total		\$594	\$	\$	\$	\$48	\$205	\$	\$340	\$	\$	\$
9085100	CA	\$865	\$865	\$	\$	\$	\$	\$	\$	\$	\$	\$
9085100	IDU	\$5,940	\$	\$	\$	\$	\$	\$	\$5,940	\$	\$	\$
9085100	OR	\$18,763	\$	\$18,763	\$	\$	\$	\$	\$	\$	\$	\$
9085100	UT	\$73,831	\$	\$	\$	\$	\$73,831	\$	\$	\$	\$	\$
9085100	WA	\$8,855	\$	\$	\$8,855	\$	\$	\$	\$	\$	\$	\$
9085100	WYP	\$2,691	\$	\$	\$	\$2,691	\$	\$	\$	\$	\$	\$
9085100 Total		\$110,945	\$865	\$18,763	\$8,855	\$2,691	\$73,831	\$	\$5,940	\$	\$	\$
9086000	CA	\$213	\$213	\$	\$	\$	\$	\$	\$	\$	\$	\$
9086000	CN	\$458	\$12	\$141	\$32	\$31	\$221	\$	\$18	\$4	\$	\$
9086000	IDU	\$449	\$	\$	\$	\$	\$	\$	\$449	\$	\$	\$
9086000	OR	\$1,239	\$	\$1,239	\$	\$	\$	\$	\$	\$	\$	\$
9086000	UT	\$2,112	\$	\$	\$	\$	\$2,112	\$	\$	\$	\$	\$
9086000	WA	\$850	\$	\$	\$	\$850	\$	\$	\$	\$	\$	\$
9086000	WYP	\$5,321	\$224	\$1,380	\$32	\$880	\$2,333	\$	\$467	\$4	\$	\$
9086000 Total		\$4,167	\$	\$	\$	\$	\$	\$	\$	\$	\$4,167	\$
9089500	OTHER	\$4,167	\$4,167	\$	\$	\$	\$	\$	\$	\$	\$	\$
9089500 Total		\$52	\$52	\$	\$	\$	\$	\$	\$	\$	\$	\$
9090000	CN	\$3,790	\$96	\$1,166	\$266	\$253	\$1,829	\$33	\$146	\$	\$	\$
9090000	IDU	\$60	\$	\$	\$	\$	\$	\$	\$60	\$	\$	\$
9090000	OR	\$263	\$	\$263	\$	\$	\$	\$	\$	\$	\$	\$
9090000	UT	\$87	\$	\$	\$	\$	\$87	\$	\$	\$	\$	\$
9090000	WA	\$26	\$	\$	\$26	\$	\$	\$	\$	\$	\$	\$
9090000	WYP	\$136	\$	\$	\$	\$136	\$	\$	\$	\$	\$	\$
9090000	WYU	\$21	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
9090000 Total		\$4,435	\$148	\$1,430	\$292	\$388	\$1,916	\$54	\$207	\$	\$	\$
9100000	CN	\$58	\$1	\$18	\$4	\$4	\$28	\$	\$2	\$	\$	\$
9100000 Total		\$58	\$1	\$18	\$4	\$4	\$28	\$	\$2	\$	\$	\$



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
9101000	CN		\$32	\$1	\$10	\$2	\$2	\$15	\$1	\$	\$	\$
9101000 Total			\$32	\$1	\$10	\$2	\$2	\$15	\$1	\$	\$	\$
9200000	CA		-\$73									
9200000	IDU		\$494						\$494			
9200000	OR		\$678									
9200000	SO		\$71,689	\$18,297	\$5,165	\$8,758	\$31,538	\$4,249	\$1,909	\$201		
9200000	UT		-\$5,353				-\$5,353					
9200000	WA		\$695									
9200000	WYP		-\$281			-\$281						
9200000 Total			\$66,459	\$18,974	\$4,470	\$8,478	\$26,185	\$4,743	\$1,909	\$201	\$	\$
9210000	CA		\$19									
9210000	IDU		\$49						\$49			
9210000	OR		\$277									
9210000	SO		\$9,238	\$2,358	\$666	\$1,129	\$4,064	\$548	\$246	\$26		
9210000	UT		\$204				\$204					
9210000	WA		\$52									
9210000	WYP		\$118			\$118						
9210000	WYU		\$16						\$16			
9210000 Total			\$9,974	\$2,635	\$718	\$1,247	\$4,268	\$597	\$262	\$26	\$	\$
9220000	SO		-\$28,375	-\$622	-\$2,044	-\$3,467	-\$12,483	-\$1,682	-\$756	-\$79		
9220000 Total			-\$28,375	-\$622	-\$2,044	-\$3,467	-\$12,483	-\$1,682	-\$756	-\$79	\$	\$
9230000	OR		\$8									
9230000	SO		\$9,396	\$2,398	\$677	\$1,148	\$4,134	\$557	\$250	\$26		
9230000 Total			\$9,404	\$2,406	\$677	\$1,148	\$4,134	\$557	\$250	\$26	\$	\$
9240000	SO		\$23,341	\$512	\$5,957	\$2,852	\$10,268	\$1,383	\$622	\$65		
9240000 Total			\$23,341	\$512	\$5,957	\$2,852	\$10,268	\$1,383	\$622	\$65	\$	\$
9250000	SO		\$8,493	\$186	\$2,167	\$612	\$3,736	\$503	\$226	\$24		
9250000 Total			\$8,493	\$186	\$2,167	\$612	\$3,736	\$503	\$226	\$24	\$	\$
9280000	CA		\$725									
9280000	IDU		\$828						\$828			
9280000	OR		\$1,345		\$1,345							
9280000	SO		\$1,538	\$393	\$393	\$111	\$677	\$91	\$41	\$4		
9280000	UT		\$1,349				\$1,349					
9280000	WA		\$646			\$646						
9280000	WYP		\$1,029			\$1,029						
9280000 Total			\$7,460	\$759	\$1,737	\$757	\$2,026	\$919	\$41	\$4	\$	\$
9282000	CA		\$1									
9282000	IDU		\$372						\$372			
9282000	OR		\$2,145		\$2,145							
9282000	UT		\$3,648				\$3,648					
9282000	WA		\$576			\$576						
9282000	WYP		\$1,210			\$1,210						
9282000 Total			\$7,953	\$1	\$2,145	\$576	\$3,648	\$372	\$4	\$	\$	\$
9283000	CAGE		\$41				\$8		\$4			
9283000	CAGW		\$563	\$26	\$403	\$124				\$2		
9283000	SG		\$1,920	\$33	\$505	\$156	\$803	\$250	\$56	\$7		



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
9283000 Total	\$2,514	\$58	\$281	\$930	\$258	\$113	\$830	\$57	\$8	\$	\$	\$
9290000	SO	DUPLICATE CHRGS-CR	-\$6,131	-\$134	-\$1,565	-\$442	-\$2,697	-\$363	-\$163	-\$17	-\$	-\$
9290000 Total	-\$6,131	-\$134	-\$1,565	-\$442	-\$2,697	-\$363	-\$163	-\$17	-\$	-\$	-\$	-\$
9301000	SO	GEN ADVERTISING EXP	\$20	\$5	\$1	\$1	\$9	\$1	\$1	\$	\$	\$
9301000 Total	\$20	\$5	\$1	\$9	\$1	\$1	\$9	\$1	\$1	\$	\$	\$
9302000	CA	MISC GEN EXP-OTHER	-\$2	\$	\$	\$	\$	\$	\$	\$	\$	\$
9302000	CN	MISC GEN EXP-OTHER	\$2	\$	\$	\$	\$1	\$	\$	\$	\$	\$
9302000	IDU	MISC GEN EXP-OTHER	\$13	\$	\$	\$	\$	\$13	\$	\$	\$	\$
9302000	OR	MISC GEN EXP-OTHER	\$2,335	\$	\$	\$	\$	\$	\$	\$	\$	\$
9302000	SO	MISC GEN EXP-OTHER	\$13,572	\$298	\$3,464	\$978	\$5,971	\$804	\$361	\$38	\$	\$
9302000	UT	MISC GEN EXP-OTHER	\$299	\$	\$	\$	\$299	\$	\$	\$	\$	\$
9302000	WA	MISC GEN EXP-OTHER	\$9	\$	\$	\$9	\$	\$	\$	\$	\$	\$
9302000	WYP	MISC GEN EXP-OTHER	\$64	\$	\$	\$64	\$	\$	\$	\$	\$	\$
9302000 Total	\$16,292	\$296	\$5,799	\$1,722	\$6,270	\$817	\$361	\$38	\$	\$	\$	\$
9310000	OR	RENTS (A&G)	\$992	\$	\$	\$	\$	\$	\$	\$	\$	\$
9310000	SO	RENTS (A&G)	\$5,345	\$117	\$1,364	\$385	\$2,351	\$317	\$142	\$15	\$	\$
9310000	UT	RENTS (A&G)	\$2	\$	\$	\$	\$2	\$	\$	\$	\$	\$
9310000 Total	\$6,338	\$117	\$2,356	\$385	\$2,353	\$317	\$142	\$15	\$	\$	\$	\$
9350000	OR	MAINT GENERAL PLINT	\$20	\$	\$20	\$	\$	\$	\$	\$	\$	\$
9350000	SO	MAINT GENERAL PLINT	\$22,312	\$489	\$5,695	\$1,607	\$9,816	\$1,322	\$594	\$62	\$	\$
9350000	WA	MAINT GENERAL PLINT	\$3	\$	\$	\$3	\$	\$	\$	\$	\$	\$
9350000 Total	\$22,335	\$489	\$5,715	\$1,610	\$9,816	\$1,322	\$594	\$62	\$	\$	\$	\$
Grand Total	\$1,886,054	\$62,870	\$836,892	\$249,046	\$122,968	\$515,081	\$67,597	\$24,733	\$2,633	\$4,235	\$	\$



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A AMERICAN ENERGY HOLDINGS COMPANY

Depreciation Expense (Actuals)
Twelve Months Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPPL	Mont	Wy-PPPL	Utah	Idaho	Wy-UPL	FERC
4030000	DEPN EXPENSE-ELECT	3102000	\$857	\$4	\$2	\$1	\$	\$	\$	\$172	\$62	\$79	\$5
4030000	DEPN EXPENSE-ELECT	3102000	\$4	\$4	\$2	\$1	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3110000	\$12,621	\$	\$	\$	\$	\$	\$2,534	\$8,282	\$1,159	\$1,159	\$75
4030000	DEPN EXPENSE-ELECT	3110000	\$51	\$802	\$247	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3110000	\$1,100	\$51	\$802	\$247	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3120000	\$2,206	\$98	\$1,542	\$476	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3120000	\$59,252	\$	\$	\$	\$	\$	\$11,898	\$38,880	\$5,441	\$5,441	\$351
4030000	DEPN EXPENSE-ELECT	3120000	\$2,007	\$93	\$1,462	\$451	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3120000	\$13,086	\$563	\$9,149	\$2,821	\$	\$	\$107	\$349	\$49	\$49	\$3
4030000	DEPN EXPENSE-ELECT	3140000	\$15,454	\$	\$	\$	\$	\$	\$3,103	\$10,141	\$1,419	\$1,419	\$91
4030000	DEPN EXPENSE-ELECT	3140000	\$1,621	\$75	\$1,182	\$364	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3140000	\$3,887	\$173	\$2,718	\$638	\$	\$	\$92	\$104	\$15	\$15	\$1
4030000	DEPN EXPENSE-ELECT	3150000	\$5,342	\$	\$	\$	\$	\$	\$1,073	\$3,506	\$491	\$491	\$32
4030000	DEPN EXPENSE-ELECT	3150000	\$340	\$16	\$248	\$76	\$	\$	\$7	\$23	\$3	\$3	\$
4030000	DEPN EXPENSE-ELECT	3157000	\$865	\$39	\$605	\$187	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3157000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3157000	\$1	\$1	\$1	\$	\$	\$	\$147	\$479	\$67	\$67	\$4
4030000	DEPN EXPENSE-ELECT	3160000	\$730	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3160000	\$41	\$2	\$30	\$9	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3160000	\$72	\$3	\$50	\$16	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3302000	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3302000	\$90	\$4	\$66	\$20	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3303000	\$2	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3304000	\$2	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3304000	\$3	\$	\$3	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3304000	\$184	\$3	\$2	\$1	\$	\$	\$37	\$120	\$17	\$17	\$1
4030000	DEPN EXPENSE-ELECT	3310000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3310000	\$89	\$	\$	\$	\$	\$	\$18	\$60	\$8	\$8	\$1
4030000	DEPN EXPENSE-ELECT	3311000	\$899	\$42	\$655	\$202	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3311000	\$10	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3312000	\$444	\$21	\$324	\$100	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3313000	\$67	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3313000	\$214	\$10	\$156	\$48	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3320000	\$580	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3320000	\$68	\$3	\$50	\$15	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3321000	\$803	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3321000	\$4,088	\$190	\$2,979	\$919	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3322000	\$16	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3322000	\$209	\$10	\$152	\$47	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3323000	\$2	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3323000	\$2	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3323000	\$1,048	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3330000	\$1,425	\$66	\$1,038	\$320	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3340000	\$1,136	\$53	\$828	\$255	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3347000	\$64	\$3	\$46	\$14	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3350000	\$5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3351000	\$41	\$2	\$30	\$9	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3352000	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3353000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3353000	\$44	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3360000	\$288	\$13	\$210	\$65	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3410000	\$2,938	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3410000	\$1,759	\$62	\$1,282	\$395	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3420000	\$263	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3420000	\$41	\$2	\$30	\$9	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3430000	\$51,001	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3430000	\$33,828	\$1,572	\$24,653	\$7,602	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3440000	\$6,168	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3440000	\$3,965	\$164	\$2,889	\$891	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3450000	\$4,748	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3450000	\$2,731	\$127	\$1,990	\$614	\$	\$	\$	\$	\$	\$	\$



A MIDAMERICAN ENERGY HOLDINGS COMPANY

Depreciation Expense (Actuals)
 Twelve Months Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	DEPN EXPENSE-ELECT	3460000	\$230										\$1
4030000	DEPN EXPENSE-ELECT	3460000	\$118	\$5	\$86	\$27			\$46	\$151	\$21	\$21	\$1
4030000	DEPN EXPENSE-ELECT	3502000	\$820						\$165	\$638	\$75	\$75	\$5
4030000	DEPN EXPENSE-ELECT	3502000	\$321	\$15	\$234	\$72							\$5
4030000	DEPN EXPENSE-ELECT	3502000	\$14	\$1	\$10	\$3							\$5
4030000	DEPN EXPENSE-ELECT	3502000	\$1										\$5
4030000	DEPN EXPENSE-ELECT	3520000	\$914						\$184	\$600	\$84	\$84	\$5
4030000	DEPN EXPENSE-ELECT	3520000	\$332	\$15	\$242	\$75							\$5
4030000	DEPN EXPENSE-ELECT	3520000	\$16	\$1	\$11	\$3							\$5
4030000	DEPN EXPENSE-ELECT	3520000	\$15,338										\$5
4030000	DEPN EXPENSE-ELECT	3550000	\$5,644	\$262	\$4,113	\$1,268			\$3,080	\$10,064	\$1,408	\$1,408	\$91
4030000	DEPN EXPENSE-ELECT	3550000	\$257	\$11	\$180	\$55			\$2	\$7	\$1	\$1	\$5
4030000	DEPN EXPENSE-ELECT	3550000	\$1										\$5
4030000	DEPN EXPENSE-ELECT	3554000	\$1,209						\$243	\$793	\$111	\$111	\$7
4030000	DEPN EXPENSE-ELECT	3554000	\$738	\$34	\$538	\$166							\$5
4030000	DEPN EXPENSE-ELECT	3534000	\$162	\$7	\$113	\$35			\$1	\$4	\$1	\$1	\$5
4030000	DEPN EXPENSE-ELECT	3537000	\$455						\$91	\$298	\$42	\$42	\$3
4030000	DEPN EXPENSE-ELECT	3537000	\$219	\$10	\$160	\$49							\$5
4030000	DEPN EXPENSE-ELECT	3537000	\$8										\$5
4030000	DEPN EXPENSE-ELECT	3540000	\$705	\$12	\$186	\$57			\$92	\$295	\$40	\$40	\$3
4030000	DEPN EXPENSE-ELECT	3540000	\$5,784						\$1,161	\$3,795	\$531	\$531	\$34
4030000	DEPN EXPENSE-ELECT	3540000	\$2,578	\$120	\$1,879	\$679							\$5
4030000	DEPN EXPENSE-ELECT	3540000	\$229	\$10	\$160	\$49			\$2	\$6	\$1	\$1	\$5
4030000	DEPN EXPENSE-ELECT	3540000	\$2										\$5
4030000	DEPN EXPENSE-ELECT	3550000	\$9,869						\$1,980	\$6,469	\$905	\$905	\$56
4030000	DEPN EXPENSE-ELECT	3550000	\$5,270	\$245	\$3,841	\$1,184							\$5
4030000	DEPN EXPENSE-ELECT	3550000	\$10						\$2	\$4	\$1	\$1	\$5
4030000	DEPN EXPENSE-ELECT	3560000	\$10,456						\$2,100	\$6,861	\$960	\$960	\$62
4030000	DEPN EXPENSE-ELECT	3560000	\$6,138	\$285	\$4,473	\$1,379							\$5
4030000	DEPN EXPENSE-ELECT	3560000	\$283	\$12	\$184	\$57			\$2	\$7	\$1	\$1	\$5
4030000	DEPN EXPENSE-ELECT	3562000	\$5										\$5
4030000	DEPN EXPENSE-ELECT	3562000	\$57						\$12	\$38	\$5	\$5	\$5
4030000	DEPN EXPENSE-ELECT	3562000	\$107	\$5	\$78	\$24							\$5
4030000	DEPN EXPENSE-ELECT	3562000	\$2										\$5
4030000	DEPN EXPENSE-ELECT	3570000	\$51						\$10	\$33	\$5	\$5	\$5
4030000	DEPN EXPENSE-ELECT	3570000	\$3										\$5
4030000	DEPN EXPENSE-ELECT	3580000	\$118						\$24	\$78	\$11	\$11	\$1
4030000	DEPN EXPENSE-ELECT	3580000	\$5										\$5
4030000	DEPN EXPENSE-ELECT	3590000	\$67						\$14	\$44	\$6	\$6	\$5
4030000	DEPN EXPENSE-ELECT	3590000	\$93	\$4	\$68	\$21							\$5
4030000	DEPN EXPENSE-ELECT	3590000	\$										\$5
4030000	DEPN EXPENSE-ELECT	3602000	\$21										\$5
4030000	DEPN EXPENSE-ELECT	3602000	\$18										\$5
4030000	DEPN EXPENSE-ELECT	3602000	\$66										\$5
4030000	DEPN EXPENSE-ELECT	3602000	\$131							\$131			\$5
4030000	DEPN EXPENSE-ELECT	3602000	\$5										\$5
4030000	DEPN EXPENSE-ELECT	3602000	\$35						\$35				\$5
4030000	DEPN EXPENSE-ELECT	3602000	\$32										\$5
4030000	DEPN EXPENSE-ELECT	3610000	\$38										\$5
4030000	DEPN EXPENSE-ELECT	3610000	\$23										\$5
4030000	DEPN EXPENSE-ELECT	3610000	\$277		\$277								\$5
4030000	DEPN EXPENSE-ELECT	3610000	\$592							\$592			\$5
4030000	DEPN EXPENSE-ELECT	3610000	\$39										\$5
4030000	DEPN EXPENSE-ELECT	3610000	\$157						\$157				\$5
4030000	DEPN EXPENSE-ELECT	3610000	\$3										\$5
4030000	DEPN EXPENSE-ELECT	3620000	\$525										\$5
4030000	DEPN EXPENSE-ELECT	3620000	\$594										\$5
4030000	DEPN EXPENSE-ELECT	3620000	\$3,974										\$5
4030000	DEPN EXPENSE-ELECT	3620000	\$8,830							\$8,830			\$5
4030000	DEPN EXPENSE-ELECT	3620000	\$937										\$5
4030000	DEPN EXPENSE-ELECT	3620000	\$2,119						\$2,119				\$5
4030000	DEPN EXPENSE-ELECT	3620000	\$138										\$5



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	\$15	\$15									\$
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	DU	\$11	\$11								\$11	\$
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	\$121	\$121									\$
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	\$418	\$418								\$418	\$
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	\$36	\$36									\$
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	\$79	\$79									\$
4030000	DEPN EXPENSE-ELECT	3630000	STORAGE BATTERY EQUIPMENT	WYU	\$25	\$25									\$
4030000	DEPN EXPENSE-ELECT	3637000	"POLES, TOWERS AND FIXTURES"	UT	\$4	\$4									\$
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	\$2,371	\$2,371									\$
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	\$2,130	\$2,130							\$2,130	\$2,130	\$
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	\$12,408	\$12,408									\$
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	\$10,457	\$10,457								\$10,457	\$
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	\$3,651	\$3,651									\$
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	\$2,985	\$2,985									\$
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	\$684	\$684									\$
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	\$1,003	\$1,003									\$
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	\$969	\$969								\$969	\$
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	\$6,832	\$6,832									\$
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	\$6,301	\$6,301									\$
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	\$1,680	\$1,680									\$
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	\$2,154	\$2,154									\$
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	\$286	\$286									\$
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	\$521	\$521									\$
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	\$162	\$162								\$162	\$
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	\$2,132	\$2,132									\$
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	\$3,668	\$3,668								\$3,668	\$
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	\$679	\$679									\$
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	\$478	\$478									\$
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	\$144	\$144									\$
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$944	\$944									\$
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$482	\$482								\$482	\$
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$3,701	\$3,701									\$
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	\$10,560	\$10,560								\$10,560	\$
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	\$619	\$619									\$
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$1,034	\$1,034								\$1,034	\$
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$561	\$561									\$
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	\$1,459	\$1,459									\$
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	\$1,465	\$1,465								\$1,465	\$
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	\$8,437	\$8,437									\$
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	\$2,732	\$2,732									\$
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	\$371	\$371									\$
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	\$2,291	\$2,291									\$
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	\$343	\$343									\$
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	\$121	\$121								\$121	\$
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	\$1,331	\$1,331									\$
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	\$1,243	\$1,243								\$1,243	\$
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	\$390	\$390									\$
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	\$242	\$242									\$
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	\$488	\$488									\$
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	\$420	\$420								\$420	\$
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	\$3,102	\$3,102								\$420	\$
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	\$2,602	\$2,602									\$
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	\$808	\$808									\$
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	\$680	\$680									\$
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	\$210	\$210									\$
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	\$180	\$180									\$
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	\$446	\$446									\$
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	\$2,182	\$2,182								\$446	\$
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	\$2,593	\$2,593								\$2,593	\$
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	\$529	\$529									\$



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

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	DEPN EXPENSE-ELECT	3700000	METERS		\$448	\$	\$	\$	\$	\$	\$448	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3700000	METERS		\$94	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES		\$24	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES		\$8	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES		\$118	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES		\$272	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES		\$19	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES		\$46	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS		\$38	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS		\$29	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS		\$664	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS		\$1,085	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS		\$124	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS		\$209	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS		\$62	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS		\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS		\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS		\$36	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS		\$87	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS		\$46	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS		\$174	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS		\$208	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS		\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS		\$554	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS		\$1,679	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS		\$803	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS		\$414	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS		\$83	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS		\$88	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS		\$6	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS		\$2	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS		\$3	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS		\$62	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS		\$2	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS		\$26	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS		\$765	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS		\$11	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS		\$13	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS		\$2	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE		\$125	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE		\$14	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE		\$101	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE		\$8	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE		\$25	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE		\$119	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE		\$735	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE		\$43	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE		\$39	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE		\$31	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE		\$3	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - MAINFRAME		\$529	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS		\$31	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS		\$16	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS		\$211	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS		\$67	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS		\$1,238	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$



PACIFICORP
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Twelve Months Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	DEPN EXPENSE-ELECT	3912000	\$130	\$	\$	\$	\$	\$	\$	\$	\$	\$130	\$
4030000	DEPN EXPENSE-ELECT	3912000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3912000	\$1	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3912000	\$290	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3912000	\$7,294	\$160	\$1,862	\$525	\$	\$	\$	\$891	\$3,209	\$432	\$20
4030000	DEPN EXPENSE-ELECT	3912000	\$359	\$	\$	\$	\$	\$	\$	\$	\$359	\$	\$
4030000	DEPN EXPENSE-ELECT	3912000	\$138	\$	\$	\$138	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3912000	\$405	\$	\$	\$	\$	\$	\$405	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3913000	\$12	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3913000	\$66	\$	\$	\$	\$	\$	\$	\$13	\$43	\$6	\$
4030000	DEPN EXPENSE-ELECT	3913000	\$2	\$	\$2	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3913000	\$2	\$	\$1	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3913000	\$3	\$	\$3	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3913000	\$19	\$	\$5	\$1	\$	\$	\$	\$2	\$8	\$1	\$
4030000	DEPN EXPENSE-ELECT	3913000	\$3	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3913000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3913000	\$2	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3913000	\$5	\$5	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3930000	\$170	\$	\$	\$	\$	\$	\$	\$34	\$111	\$16	\$
4030000	DEPN EXPENSE-ELECT	3930000	\$23	\$	\$7	\$2	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3930000	\$26	\$1	\$18	\$6	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3930000	\$130	\$	\$130	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3930000	\$18	\$	\$	\$1	\$	\$	\$	\$2	\$8	\$1	\$
4030000	DEPN EXPENSE-ELECT	3930000	\$167	\$	\$	\$	\$	\$	\$	\$	\$167	\$	\$
4030000	DEPN EXPENSE-ELECT	3930000	\$24	\$	\$	\$24	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3930000	\$52	\$	\$	\$	\$	\$	\$	\$52	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3930000	\$8	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3940000	\$22	\$22	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3940000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3940000	\$1,035	\$	\$	\$	\$	\$	\$	\$208	\$679	\$95	\$6
4030000	DEPN EXPENSE-ELECT	3940000	\$90	\$4	\$66	\$20	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3940000	\$79	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3940000	\$169	\$8	\$118	\$36	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3940000	\$461	\$	\$461	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3940000	\$197	\$4	\$50	\$14	\$	\$	\$	\$24	\$87	\$12	\$1
4030000	DEPN EXPENSE-ELECT	3940000	\$570	\$	\$	\$	\$	\$	\$	\$	\$570	\$	\$
4030000	DEPN EXPENSE-ELECT	3940000	\$93	\$	\$	\$93	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3940000	\$184	\$	\$	\$	\$	\$	\$	\$184	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3940000	\$15	\$15	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3950000	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3950000	\$261	\$	\$	\$	\$	\$	\$	\$52	\$171	\$24	\$2
4030000	DEPN EXPENSE-ELECT	3950000	\$74	\$3	\$54	\$17	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3950000	\$71	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3950000	\$29	\$1	\$20	\$6	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3950000	\$657	\$	\$657	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3950000	\$314	\$7	\$80	\$23	\$	\$	\$	\$38	\$138	\$19	\$1
4030000	DEPN EXPENSE-ELECT	3950000	\$396	\$	\$	\$	\$	\$	\$	\$	\$396	\$	\$
4030000	DEPN EXPENSE-ELECT	3950000	\$100	\$	\$	\$100	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3950000	\$191	\$	\$	\$	\$	\$	\$	\$191	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3950000	\$39	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3970000	\$110	\$110	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3970000	\$5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3970000	\$2,898	\$	\$	\$	\$	\$	\$	\$62	\$1,901	\$266	\$17
4030000	DEPN EXPENSE-ELECT	3970000	\$1,237	\$57	\$902	\$278	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3970000	\$1,114	\$	\$35	\$8	\$	\$	\$	\$	\$55	\$4	\$
4030000	DEPN EXPENSE-ELECT	3970000	\$208	\$	\$	\$	\$	\$	\$	\$	\$	\$208	\$
4030000	DEPN EXPENSE-ELECT	3970000	\$79	\$4	\$65	\$17	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3970000	\$1,468	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3970000	\$2	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3970000	\$2,037	\$45	\$520	\$147	\$	\$	\$	\$249	\$866	\$121	\$6
4030000	DEPN EXPENSE-ELECT	3970000	\$1,291	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$



PACIFICORP
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Depreciation Expense (Actuals)
Twelve Months Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	DEPN EXPENSE-ELECT	WA	\$454	\$454	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	WYP	\$831	\$831	\$	\$	\$	\$	\$831	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	CA	\$3	\$3	\$3	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	CAGE	\$29	\$29	\$	\$6	\$	\$	\$6	\$19	\$3	\$3	\$
4030000	DEPN EXPENSE-ELECT	CAGW	\$8	\$8	\$	\$2	\$	\$	\$	\$	\$2	\$	\$
4030000	DEPN EXPENSE-ELECT	CN	\$3	\$3	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	IDU	\$10	\$10	\$	\$	\$	\$	\$	\$	\$10	\$	\$
4030000	DEPN EXPENSE-ELECT	OR	\$45	\$45	\$45	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	SO	\$15	\$15	\$4	\$1	\$	\$	\$2	\$7	\$1	\$1	\$
4030000	DEPN EXPENSE-ELECT	UT	\$121	\$121	\$	\$	\$	\$	\$	\$121	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	WA	\$26	\$26	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	WYP	\$37	\$37	\$	\$	\$	\$	\$37	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	WYU	\$3	\$3	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	CA	\$2	\$2	\$2	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	CAEE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	CAGE	\$74	\$74	\$	\$	\$	\$	\$15	\$48	\$7	\$7	\$
4030000	DEPN EXPENSE-ELECT	CAGW	\$19	\$19	\$14	\$4	\$	\$	\$	\$	\$14	\$	\$
4030000	DEPN EXPENSE-ELECT	CN	\$11	\$11	\$	\$3	\$1	\$	\$	\$1	\$5	\$	\$
4030000	DEPN EXPENSE-ELECT	IDU	\$5	\$5	\$	\$	\$	\$	\$	\$	\$	\$3	\$
4030000	DEPN EXPENSE-ELECT	JBG	\$37	\$37	\$	\$4	\$1	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	OR	\$37	\$37	\$	\$37	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	SO	\$197	\$197	\$4	\$60	\$14	\$	\$24	\$87	\$12	\$12	\$1
4030000	DEPN EXPENSE-ELECT	UT	\$20	\$20	\$	\$	\$	\$	\$	\$20	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	WA	\$7	\$7	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	WYP	\$9	\$9	\$	\$	\$	\$	\$9	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	WYU	\$1	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	WYU	\$1	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000 Total			489,945	13,231	128,847	37,210	-	-	59,639	208,536	28,185	28,185	1,307
4032000	DEPR - STEAM	CAGE	\$24	\$24	\$	\$	\$	\$	\$5	\$16	\$2	\$2	\$
4032000	DEPR - STEAM	JBG	\$6	\$6	\$4	\$1	\$	\$	\$	\$	\$	\$	\$
4032000 Total			31	0	4	1	-	-	5	16	2	2	0
4033000	DEPR - HYDRO	CAGE	\$1,351	\$1,351	\$	\$	\$	\$	\$271	\$887	\$124	\$124	\$8
4033000	DEPR - HYDRO	CAGW	\$2,225	\$2,225	\$103	\$1,622	\$500	\$	\$	\$	\$	\$	\$
4033000 Total			3,577	103	1,622	500	-	-	271	887	124	124	8
4034000	DEPR - OTHER	CAGE	\$11	\$11	\$	\$	\$	\$	\$	\$2	\$7	\$1	\$
4034000	DEPR - OTHER	CAGW	\$5	\$5	\$4	\$1	\$	\$	\$	\$	\$	\$	\$
4034000 Total			16	0	4	1	-	-	2	7	1	1	0
4035000	DEPR-TRANSMISSION	CAGE	\$3,352	\$3,352	\$	\$	\$	\$	\$673	\$2,200	\$308	\$308	\$20
4035000	DEPR-TRANSMISSION	CAGW	\$76	\$76	\$4	\$65	\$17	\$	\$	\$	\$	\$	\$
4035000 Total			3,428	4	55	17	-	-	673	2,200	308	308	20
4036000	DEPR-DISTRIBUTION	CA	\$6,009	\$6,009	\$	\$	\$	\$	\$	\$	\$	\$	\$
4036000	DEPR-DISTRIBUTION	IDU	\$29	\$29	\$	\$	\$	\$	\$	\$	\$	\$29	\$
4036000	DEPR-DISTRIBUTION	OR	\$141	\$141	\$	\$141	\$	\$	\$	\$	\$	\$	\$
4036000	DEPR-DISTRIBUTION	UT	\$235	\$235	\$	\$	\$	\$	\$	\$235	\$	\$	\$
4036000	DEPR-DISTRIBUTION	WA	\$105	\$105	\$	\$105	\$	\$	\$	\$	\$	\$	\$
4036000	DEPR-DISTRIBUTION	WYP	\$98	\$98	\$	\$	\$	\$	\$98	\$	\$	\$	\$
4036000	DEPR-DISTRIBUTION	WYU	\$29	\$29	\$	\$	\$	\$	\$	\$	\$29	\$	\$
4036000 Total			(5,400)	(6,009)	141	105	-	-	98	235	29	29	-
4037000	DEPR - GENERAL	CAGE	\$40	\$40	\$	\$	\$	\$	\$	\$8	\$26	\$4	\$
4037000	DEPR - GENERAL	CAGW	\$9	\$9	\$	\$6	\$2	\$	\$	\$	\$	\$	\$
4037000 Total			49	0	6	2	-	-	8	26	4	4	0
Grand Total			491,644	7,330	130,680	37,837	-	-	60,696	211,907	28,652	28,652	1,335



A MIDAMERICA ENERGY HOLDINGS COMPANY

Amortization Expense (Actuals)

Twelve Months Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Table with columns: Primary Account, Secondary Account, Alloc, Calif, Oregon, Wash, WY-PPL, Utah, Idaho, WY-LPL, FERC, Other. Rows include various account types like AMOR LTD TRM PLNT and descriptions of assets and systems.



PACIFICORP
A MANITOWOC ENERGY HOLDINGS COMPANY

Amortization Expense (Actuals)
Twelve Months Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4040000 Total		\$ 35,107	\$ 1,007	\$ 11,422	\$ 3,183	\$ 4,007	\$ 13,072	\$ 1,637	\$ 705	\$ -	\$ -	\$ -
4049000	AMR LTD TRM PLNT-OTH	(215)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4049000 Total	AMORTIZATION OTHER INTANGIBLE	(215)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4051000	EL PLNT ACQ ADJ-CM	5,518	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4051000 Total	AMORT ELEC PLANT ACQ ADJ	5,518	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4070000	AMRT PRP LOSS/RGST	2,861	\$ 133	\$ 2,085	\$ 843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4070000 Total	AMORTIZATION OF UNREC PLNT-POWERDALE	2,861	\$ 133	\$ 2,085	\$ 843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4071500	AMOR UNRECOV-TROJN	(88)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4071500 Total	AMORT OF UNREC PLANT - TROJAN	(88)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4071500	AMOR UNRECOV-TROJN	2,007	\$ 894	\$ 1,462	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4071500 Total	AMORT OF UNREC PLANT - TROJAN	2,007	\$ 894	\$ 1,462	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4073000	REGULATORY DEBITS	1,663	\$ 94	\$ 1,394	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4073000 Total	AMORT OF SB1149 REGUL ASSETS	1,663	\$ 94	\$ 1,394	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4073000	REGULATORY DEBITS	41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4073000 Total	AMORT OF SB1149 REGUL ASSETS	41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total		\$ 44,976	\$ 1,233	\$ 14,902	\$ 4,001	\$ 5,072	\$ 16,552	\$ 2,124	\$ 945	\$ 106	\$ 41	\$ 41



PACIFICORP
A MEMORIAL ENERGY HOLDINGS COMPANY

Taxes Other Than Income (Actuals)

Twelve Months Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Allec	Total	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	WY-UPL	FERC
4081000	TAX OTH INCL-OP I	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$
4081000	TAX OTH INCL-OP I	SO	\$392	\$392	-\$100	-\$172	-\$28	-\$48	-\$172	-\$23	-\$1
4081000 Total	Taxes Other Non-Income - Credit		(392)	(9)	(100)	(172)	(28)	(48)	(172)	(23)	(1)
4081500	PROPERTY TAXES	GPS	100,361	100,361	\$25,615	\$7,230	\$12,261	\$44,151	\$5,948	\$2,673	\$281
4081500 Total	PROPERTY TAX		2,202	2,202	25,615	7,230	12,261	44,151	5,948	2,673	281
4081800	FRANCHISE TAXES	CA	1,150	1,150	\$	\$	\$	\$	\$	\$	\$
4081800	FRANCHISE TAXES	OR	22,210	22,210	\$22,210	\$	\$	\$	\$	\$	\$
4081800	FRANCHISE TAXES	WA	91	91	\$	\$	\$	\$	\$	\$	\$
4081800	FRANCHISE TAXES	WYP	1,568	1,568	\$	\$	\$1,568	\$	\$	\$	\$
4081800 Total	FRANCHISE & OCCUPATION TAXES		25,019	1,150	22,210	91	1,568	-	-	-	-
4081990	MISC TAXES - OTHER	WA	9,832	9,832	\$	\$	\$9,832	\$	\$	\$	\$
4081990	MISC TAXES - OTHER	OR	723	723	\$723	\$	\$	\$	\$	\$	\$
4081990	MISC TAXES - OTHER	UT	1	1	\$	\$	\$	\$	\$	\$	\$
4081990	MISC TAXES - OTHER	SE	289	289	\$66	\$39	\$21	\$39	\$111	\$17	\$9
4081990	MISC TAXES - OTHER	WA	31	31	\$	\$	\$31	\$	\$	\$	\$
4081990	MISC TAXES - OTHER	SE	27	27	\$7	\$4	\$2	\$4	\$11	\$2	\$1
4081990	MISC TAXES - OTHER	WYP	56	56	\$	\$	\$56	\$	\$	\$	\$
4081990	MISC TAXES - OTHER	SE	192	192	\$48	\$15	\$28	\$79	\$12	\$6	\$1
4081990	MISC TAXES - OTHER	UT	1	1	\$	\$	\$	\$	\$	\$	\$
4081990	MISC TAXES - OTHER	CAEE	392	392	\$	\$	\$392	\$	\$	\$	\$
4081990 Total	Salt Lake Valley Law Enforcement Levy		11,523	8	845	9,901	212	449	69	36	4
4081990 Total	GOVERNMENT ROYALTIES		136,513	3,351	48,570	17,195	13,994	44,428	5,994	2,698	284
Grand Total											



Schedule M (Actuals)

Twelve Months Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Second	Description	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-All	FERC	Other	Nutil
SCHMAP	105105	30% Capitalized labor costs for Power Tax	\$805	\$805	\$18	\$205	\$58	\$354	\$120	\$2	\$2		\$
SCHMAP	105127	Book Depr Allocated to Medicare and M&E	\$3	\$3	\$62	\$101	\$14	\$35	\$1	\$1			\$
SCHMAP	130010	Non - Deductible Expenses	\$1,050	\$23	\$268	\$76	\$62	\$156	\$3	\$3			\$
SCHMAP	130400	PMINon-deductible Exp	\$10	\$7	\$1	\$2	\$1	\$1	\$1	\$1			\$
SCHMAP	130550	MEHC Insurance Services-Premium	\$6,969	\$153	\$1,779	\$502	\$3,066	\$413	\$1,037	\$20			\$
SCHMAP	130700	Mining Rescue Training Credit Addback	\$45	\$17	\$12	\$4	\$28	\$4	\$12	\$			\$
SCHMAP	610106	PMIFuel Tax Cr	\$30	\$30	\$	\$	\$	\$	\$	\$			\$
SCHMAP	610107	PMI Dividend Gross Up for Foreign Tax Cr	\$5,520	\$121	\$1,409	\$398	\$2,428	\$821	\$15	\$			\$30
SCHMAP	7201051	Contra Medicare Subsidy	\$28	\$1	\$19	\$6	\$1	\$	\$	\$			\$
SCHMAP	920145	PMI Mining Rescue Training Credit Addbac	\$314	\$3,636	\$1,027	\$5,936	\$6,239	\$841	\$2,112	\$40			\$30
SCHMAP	Result		\$13,493	\$972	\$3,444	\$43,594	\$244,150	\$33,012	\$85,148	\$1,538			\$
SCHMAT	105100	Capitalized Labor Costs	\$8,445	\$8,445	\$12,459	\$1,328	\$6,823	\$932	\$2,598	\$63			\$
SCHMAT	105120	Book Depreciation	\$815	\$277	\$4,296	\$1,328	\$3,068	\$2,249	\$4,548	\$			\$
SCHMAT	105121	PMI Book Depreciation	\$16,316	\$277	\$1,632	\$3,068	\$4,548	\$3,180	\$309	\$650			\$
SCHMAT	105123	Sec. 481a Adj - Repair Deduction	\$46,837	\$233	\$1,884	\$438	\$3,180	\$3,180	\$309	\$650			\$
SCHMAT	105130	GIAC	\$6,695	\$233	\$1,884	\$438	\$3,180	\$3,180	\$309	\$650			\$
SCHMAT	105140	Highway relocation	\$73,961	\$146	\$9	\$45	\$232	\$88	\$2	\$			\$
SCHMAT	105146	Capitalization of Test Energy	\$2,153	\$	\$	\$	\$	\$	\$	\$			\$
SCHMAT	110100	Book Cost Depletion	\$2,872	\$100	\$808	\$188	\$1,364	\$132	\$279	\$12			\$
SCHMAT	145030	Distribution O&M Amort of Writeoff	\$3,007	\$138	\$2,103	\$644	\$77	\$12	\$33	\$1			\$
SCHMAT	205025	PMI - Fuel Cost Adjustment	\$3,742	\$	\$	\$	\$	\$	\$	\$			\$
SCHMAT	205100	Coal Pile Inventory Adjustment	\$122	\$6	\$85	\$26	\$	\$	\$	\$			\$
SCHMAT	205411	PMI Sec 263A Adjustment	\$355	\$	\$	\$	\$	\$	\$	\$			\$
SCHMAT	210100	Prepaid Taxes-OR PUC	\$288	\$	\$	\$	\$	\$	\$	\$			\$
SCHMAT	210120	Prepaid Taxes-UT PUC	\$1,097	\$24	\$280	\$79	\$482	\$65	\$163	\$3			\$
SCHMAT	210180	Other Prepays	\$1,315	\$59	\$500	\$164	\$424	\$71	\$96	\$			\$
SCHMAT	220100	Bad Debts Allowance - Cash Basis	\$	\$	\$	\$	\$	\$	\$	\$			\$
SCHMAT	320115	Misc - Reg Assets/Reg Liab-Total	\$	\$	\$	\$	\$	\$	\$	\$			\$
SCHMAT	320140	May 2000 Transition Plan Costs-OR	\$2,270	\$	\$	\$	\$	\$	\$	\$			\$
SCHMAT	320220	Glenrock Excluding Reclamation-UT rate o	\$112	\$	\$	\$	\$	\$	\$	\$			\$
SCHMAT	415110	Def Reg Asset-Transmission Svc Deposit	\$419	\$7	\$110	\$34	\$175	\$24	\$67	\$2			\$
SCHMAT	415301	Environmental Costs WA	\$58	\$	\$	\$58	\$	\$	\$	\$			\$
SCHMAT	415500	Cholla Pit Transact Costs-APS Amort	\$1,122	\$	\$	\$	\$737	\$103	\$276	\$7			\$
SCHMAT	415510	WA Disallowed Costing #3 Write-off	\$52	\$	\$	\$52	\$	\$	\$	\$			\$
SCHMAT	415700	Reg Liability BPA balancing accounts-OR	\$756	\$	\$	\$	\$	\$	\$	\$			\$756
SCHMAT	415702	Reg Asset - Lake Slide Liq	\$28	\$	\$	\$	\$	\$	\$	\$			\$
SCHMAT	415703	Goodnoe Hills Liquidation Damages - WY	\$21	\$	\$	\$	\$	\$	\$	\$21			\$
SCHMAT	415704	Reg Liability - Tax Revenue Adjustment - WY	\$49	\$	\$	\$49	\$	\$	\$	\$			\$
SCHMAT	415803	WA RTO Grid West N/R w/o	\$47	\$	\$	\$47	\$	\$	\$	\$			\$
SCHMAT	415804	RTO Grid West Notes Receivable-OR	\$296	\$	\$	\$296	\$	\$	\$	\$			\$
SCHMAT	415805	RTO Grid West Notes Receivable-WY	\$92	\$	\$	\$92	\$	\$	\$	\$92			\$
SCHMAT	415806	ID RTO Grid West N/R	\$283	\$	\$	\$27	\$	\$	\$27	\$			\$
SCHMAT	415822	Reg Asset - Pension MMT -UT	\$309	\$	\$	\$	\$	\$283	\$	\$			\$
SCHMAT	415828	Regulatory Asset - Post -Ret MMT -WY	\$279	\$	\$	\$	\$	\$279	\$	\$			\$
SCHMAT	415829	Reg Asset - Post - Ret MMT -UT	\$503	\$	\$	\$	\$	\$	\$	\$			\$503
SCHMAT	415840	Reg Asset-Deferred OR Independent Evalua	\$104	\$	\$	\$76	\$23	\$	\$	\$			\$
SCHMAT	415850	UNRECOVERED PLANT-POWERDALE	\$9,971	\$	\$	\$	\$	\$	\$	\$			\$9,971
SCHMAT	415872	Deferred Excess Net Power Costs - WY 08	\$1,694	\$	\$	\$1,694	\$	\$	\$	\$			\$
SCHMAT	415873	Deferred Excess Net Power Costs - WA Hyd	\$4	\$	\$	\$	\$4	\$	\$	\$			\$
SCHMAT	415880	Deferred UT Independent Evaluation Fee	\$610	\$	\$	\$	\$	\$	\$610	\$			\$
SCHMAT	415890	ID MEHC 2006 Transition Costs	\$1,062	\$	\$	\$	\$	\$	\$	\$			\$
SCHMAT	415891	WY - 2006 Transition Severance Costs	\$4,567	\$	\$	\$	\$	\$	\$	\$			\$
SCHMAT	415895	OR RCAC Sept-Dec 07 deferred	\$3,000	\$	\$	\$	\$	\$	\$	\$			\$
SCHMAT	415896	WA - Chetals Plant Revenue Requirement	\$	\$	\$	\$3,000	\$	\$	\$	\$			\$



Schedule M (Actuals)
 Twelve Months Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Second	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-All	FERC	Other	Nucli
SCHMAT	415900	OR SB 408 Recovery	\$8,675	\$	\$	\$	\$	\$	\$	\$	\$	\$8,675
SCHMAT	425100	Deferred Regulatory Expense	\$	\$	\$	\$	\$	\$	\$18	\$	\$	\$
SCHMAT	425125	Deferred Coal Cost - Arch	\$1,660	\$	\$	\$	\$1,038	\$160	\$444	\$	\$	\$
SCHMAT	425215	Unearned Joint Use Pole Contact Revenue	\$20	\$1	\$6	\$1	\$10	\$10	\$	\$	\$	\$
SCHMAT	425250	TGS Buyout-SG	\$15	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	425280	Joseph Settlement-SG	\$137	\$6	\$100	\$31	\$	\$	\$	\$	\$	\$
SCHMAT	425360	Hermiston Swap	\$172	\$8	\$125	\$39	\$	\$	\$	\$	\$	\$
SCHMAT	430100	Customer Service / Weatherization	\$28,319	\$621	\$7,228	\$2,040	\$12,458	\$1,678	\$4,214	\$79	\$	\$
SCHMAT	430111	Reg Asset - SB 1149 Balance Reclass	\$68	\$	\$	\$	\$	\$	\$	\$	\$	\$68
SCHMAT	430112	Reg Asset - Other - Balance Reclass	\$39	\$	\$	\$	\$	\$	\$	\$	\$	\$39
SCHMAT	430113	Reg Asset - Def NPC Balance Reclass	\$2,604	\$	\$	\$	\$	\$	\$	\$	\$	\$2,604
SCHMAT	505510	PMVacation Bonus Adjustment	\$17	\$1	\$12	\$4	\$	\$	\$	\$	\$	\$
SCHMAT	505600	Sick Leave Vacation & Personal Time	\$816	\$18	\$208	\$59	\$359	\$48	\$121	\$2	\$	\$
SCHMAT	605100	Trojan Decommissioning Costs	\$1,902	\$89	\$1,386	\$427	\$	\$	\$	\$	\$	\$
SCHMAT	605710	Reverse Accrued Final Reclamation	\$214	\$	\$	\$	\$135	\$21	\$58	\$1	\$	\$
SCHMAT	610111	PMIBCC Gain/Loss on Assets Disposed	\$167	\$8	\$117	\$36	\$4	\$1	\$	\$2	\$	\$
SCHMAT	610114	PMI EITF Pre-Stripping Costs	\$907	\$41	\$634	\$194	\$23	\$4	\$10	\$	\$	\$
SCHMAT	610143	Reg Liability - WA Low Energy Program	\$241	\$	\$	\$241	\$	\$	\$	\$	\$	\$
SCHMAT	610146	Reg Liab-OR Balance Consol	\$2,626	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610146	OR Reg Asset/Liability Consolidation	\$61	\$	\$61	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705240	CA Alternative Rate for Energy Program(C	\$1,143	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705260	March 2006 Transition Plan costs-WA	\$319	\$	\$	\$319	\$	\$	\$	\$	\$	\$
SCHMAT	705261	Reg Liability - Sale of renewable Energy	\$3,922	\$	\$	\$	\$	\$	\$	\$	\$	\$3,922
SCHMAT	705265	Reg Liab - OR Energy Conservation Charge	\$1,516	\$	\$1,516	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705337	Regulatory Liability - Sale of Renewable	\$3,594	\$	\$	\$	\$	\$	\$	\$	\$	\$3,594
SCHMAT	715105	MCI FOG Wire Lease	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	715120	NW Power Act-WA	\$579	\$	\$	\$	\$	\$	\$	\$	\$	\$579
SCHMAT	720200	Deferred Comp Plan Benefits-PPL	\$15	\$	\$4	\$1	\$7	\$	\$2	\$	\$	\$
SCHMAT	740700	Post Merger Loss-Required Debt	\$2,331	\$46	\$561	\$159	\$1,069	\$138	\$351	\$7	\$	\$
SCHMAT	910930	Injuries and Damages Reserve	\$1,011	\$22	\$258	\$73	\$445	\$60	\$150	\$3	\$	\$
SCHMAT	910910	PMIBridger Section 471 Adj	\$1,071	\$49	\$749	\$229	\$27	\$4	\$12	\$	\$	\$
SCHMAT	920110	PMI WY Extractions Tax	\$1,897	\$87	\$1,327	\$406	\$49	\$7	\$21	\$	\$	\$
SCHMAT	920150	FAS 112 Book Reserve	\$1,581	\$35	\$404	\$114	\$696	\$94	\$235	\$4	\$	\$
SCHMAT	Result		\$82,061	\$15,688	\$232,438	\$69,656	\$341,066	\$45,531	\$115,962	\$2,010	\$30,712	\$
SCHMDP	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	\$446	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDP	120100	Preferred Dividend - PPL	\$381	\$8	\$92	\$26	\$175	\$23	\$57	\$1	\$	\$
SCHMDP	130560	MEHC Insurance Services-Receiveable	\$16,312	\$358	\$4,163	\$1,175	\$7,176	\$667	\$2,427	\$46	\$	\$
SCHMDP	720705	MEDICARE SUBSIDY	\$8,123	\$178	\$2,073	\$585	\$3,574	\$481	\$1,209	\$23	\$	\$
SCHMDP	910918	PMI Overriding Royalty	\$14	\$1	\$10	\$3	\$	\$	\$	\$	\$	\$
SCHMDP	920105	PMI Tax Exempt Interest Income	\$26	\$1	\$18	\$10	\$	\$	\$	\$	\$	\$
SCHMDP	920106	PMI DIVIDEND RECEIVED DEDUCTION	\$190	\$9	\$133	\$41	\$5	\$1	\$2	\$	\$	\$
SCHMDP	Result		\$25,492	\$554	\$6,489	\$1,836	\$11,211	\$1,515	\$3,816	\$72	\$	\$
SCHMDT	105122	Repair Deduction	\$110,486	\$1,872	\$29,086	\$8,993	\$46,190	\$6,313	\$17,586	\$425	\$	\$
SCHMDT	105125	Tax Depreciation	\$2,462,905	\$48,900	\$678,436	\$91,744	\$1,039,686	\$125,644	\$352,548	\$7,435	\$	\$118,512
SCHMDT	105126	PMI Tax Depreciation	\$27,643	\$1,265	\$19,333	\$5,920	\$707	\$109	\$303	\$6	\$	\$
SCHMDT	105137	Capitalized Depreciation	\$5,038	\$111	\$1,286	\$363	\$2,216	\$299	\$750	\$14	\$	\$
SCHMDT	105141	AFUDC - Equity	\$118,430	\$2,358	\$28,480	\$8,089	\$54,299	\$7,030	\$17,848	\$348	\$	\$
SCHMDT	1051411	AFUDC - Equity	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	105143	Basis Intangible Difference	\$5,490	\$120	\$1,401	\$396	\$2,415	\$325	\$817	\$15	\$	\$
SCHMDT	105147	Sec 1031 Like Kind Exchange	\$15	\$	\$4	\$1	\$7	\$1	\$2	\$	\$	\$
SCHMDT	105148	Mine Safety Sec. 179E Election - PPW	\$1,042	\$	\$	\$	\$655	\$101	\$281	\$6	\$	\$
SCHMDT	105149	Mine Safety Sec. 179E Election - PMI	\$8	\$	\$6	\$2	\$	\$	\$	\$	\$	\$
SCHMDT	105152	Gain/Loss on Prop Dispositions	\$13,920	\$305	\$3,553	\$1,003	\$6,124	\$825	\$2,071	\$39	\$	\$
SCHMDT	105165	Coal Mine Development	\$42	\$7	\$106	\$42	\$174	\$27	\$74	\$1	\$	\$
SCHMDT	105170	Coal Mine Receding Face (Extension)	\$652	\$11	\$164	\$50	\$269	\$41	\$115	\$2	\$	\$



Schedule M (Actuals)
Twelve Months Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

FERC Account	FERC Second	Alloc	Calif	Oregon	Wash	Utah	Idaho	WY-All	FERC	Other	Null
SCHMDT	105171	PMI Coal Mine Receding Face (Extension)	\$3,952	\$181	\$2,764	\$846	\$101	\$16	\$43	\$1	\$
SCHMDT	105175	Removal Cost (net of salvage)	\$43,233	\$948	\$11,034	\$3,115	\$19,019	\$2,562	\$6,433	\$121	\$
SCHMDT	1052203	Cholla SHL-NOPA (Lease Amortization)	\$83	\$	\$	\$	\$54	\$8	\$20	\$	\$
SCHMDT	105470	Book Gain/Loss on Land Sales	\$3,034	\$67	\$774	\$219	\$1,335	\$180	\$452	\$8	\$
SCHMDT	110200	Depletion - Tax Percentage Deduction	\$513	\$	\$	\$	\$	\$32	\$50	\$138	\$3
SCHMDT	110205	SRC Depletion - Tax Percentage Deduction	\$170	\$	\$	\$	\$112	\$16	\$42	\$1	\$
SCHMDT	1102051	Tax Percentage Depletion - Deduction	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	120105	Willow Wind Account Receivable	\$8	\$	\$	\$8	\$	\$	\$	\$	\$
SCHMDT	205200	Coal M&S Inventory Write-Off	\$169	\$	\$	\$	\$106	\$16	\$45	\$1	\$
SCHMDT	210130	Prepaid Taxes-ID PUC	\$26	\$	\$	\$	\$	\$26	\$	\$	\$
SCHMDT	210200	Prepaid Taxes-property taxes	\$4,908	\$108	\$1,253	\$354	\$2,159	\$291	\$730	\$14	\$
SCHMDT	287396	Regulatory Liabilities - Interim Provisi	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	287616	Regulatory Assets - Interim Provisions	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	320115	Misc - Reg Liab	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	3201151	MISC - REG LIAB	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415120	Research & Exper. Sec. 174 Amort.	\$2,951	\$65	\$753	\$213	\$1,298	\$175	\$439	\$8	\$
SCHMDT	415200	DEFERRED REG ASSET - FOOTIE CREEK CONTRA	\$138	\$	\$	\$	\$90	\$13	\$34	\$1	\$
SCHMDT	415900	Hazardous Waste Clean-up Costs	\$6,710	\$147	\$1,713	\$483	\$2,952	\$398	\$988	\$19	\$
SCHMDT	415901	Cholla P1T Transact Costs- APS Amort - I	\$33	\$	\$	\$	\$	\$33	\$	\$	\$
SCHMDT	415902	Cholla P1T Transact Costs- APS Amort - O	\$54	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415903	Cholla P1T Transact Costs- APS Amort - W	\$97	\$	\$	\$97	\$	\$	\$	\$	\$
SCHMDT	415980	Deferred Intervenor Funding Grants-OR	\$212	\$	\$712	\$	\$	\$	\$	\$	\$
SCHMDT	415705	Reg Liability - Tax Revenue Adjustment -	\$100	\$	\$	\$	\$	\$	\$100	\$	\$
SCHMDT	415821	Contra Pension Reg Asset MMT & CTG - WY	\$1,370	\$	\$	\$	\$	\$	\$1,370	\$	\$
SCHMDT	415852	Powerdale Decommissioning Reg Asset - ID	\$305	\$	\$	\$	\$	\$305	\$	\$	\$
SCHMDT	415853	Powerdale Decommissioning Reg Asset - OR	\$493	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415854	Powerdale Decommissioning Reg Asset - WA	\$852	\$	\$	\$852	\$	\$	\$	\$	\$
SCHMDT	415855	Ca - January 2010 Storm Costs	\$1,230	\$	\$	\$	\$	\$	\$	\$	\$1,230
SCHMDT	415856	Powerdale Decommissioning Reg Asset - WY	\$34	\$	\$	\$	\$	\$	\$34	\$	\$
SCHMDT	415857	ID - Deferred Overburden Costs	\$249	\$	\$	\$	\$	\$	\$	\$	\$249
SCHMDT	415858	WY - Deferred Overburden Costs	\$666	\$	\$	\$	\$	\$	\$666	\$	\$
SCHMDT	415859	WY - Deferred Advertising Costs	\$52	\$	\$	\$	\$	\$	\$	\$	\$52
SCHMDT	415865	Reg Asset - Utah MPA	\$15,725	\$	\$	\$	\$	\$	\$	\$	\$15,725
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	\$227	\$	\$	\$	\$	\$	\$	\$	\$227
SCHMDT	415870	CA Def Excess NPC	\$4,514	\$4,514	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	\$14,550	\$	\$	\$	\$	\$	\$	\$	\$14,550
SCHMDT	415876	Deferred Excess Net Power Costs - OR	\$3,526	\$	\$	\$	\$	\$	\$	\$	\$3,526
SCHMDT	415882	Deferred Excess Net Power Costs - ID 09	\$10,341	\$	\$	\$	\$	\$	\$	\$	\$10,341
SCHMDT	415893	OR - MEHC Transition Service Costs	\$2,969	\$	\$	\$	\$	\$	\$	\$	\$2,969
SCHMDT	415897	Deferred Coal Costs - Naughton Contract	\$223	\$	\$	\$	\$	\$	\$	\$	\$223
SCHMDT	415898	Reg Asset MEHC Transition Service Costs	\$8,257	\$	\$	\$	\$5,192	\$799	\$2,222	\$45	\$
SCHMDT	425110	Tenant Lease Allow-PSU Call Crtr	\$48	\$1	\$15	\$3	\$23	\$2	\$4	\$	\$
SCHMDT	425225	Duke/Hermiston Contract Renegotiation	\$755	\$35	\$550	\$170	\$	\$	\$	\$	\$
SCHMDT	425380	Idaho Customer Balancing Account	\$604	\$	\$	\$	\$	\$	\$	\$	\$604
SCHMDT	430110	Reg Asset Balance reclass	\$2,626	\$68	\$670	\$189	\$1,155	\$156	\$391	\$7	\$
SCHMDT	505125	Accrued Royalties	\$1,015	\$	\$	\$	\$638	\$98	\$273	\$5	\$
SCHMDT	505150	Misc Current & Accrued Liability-SO	\$67	\$1	\$17	\$5	\$29	\$4	\$10	\$	\$
SCHMDT	505400	Bonus Liability	\$38	\$1	\$10	\$3	\$17	\$2	\$6	\$	\$
SCHMDT	605101	Trojan Decommissioning Costs - WA	\$276	\$	\$	\$276	\$	\$	\$	\$	\$
SCHMDT	605102	Trojan Decommissioning Costs - OR	\$68	\$	\$68	\$	\$	\$	\$	\$	\$
SCHMDT	610000	PMI Coal Mine Development	\$55	\$33	\$39	\$12	\$1	\$	\$	\$	\$
SCHMDT	610100	PMIDEVT COST AMORT	\$3,013	\$138	\$2,107	\$645	\$77	\$12	\$33	\$1	\$
SCHMDT	6101001	AMORT NOPAS 99-00 RAR	\$58	\$1	\$15	\$4	\$26	\$3	\$9	\$	\$
SCHMDT	610130	781 Shopping Incentive - OR	\$68	\$	\$68	\$	\$	\$	\$	\$	\$
SCHMDT	610140	OR Rate Refunds	\$80	\$	\$	\$	\$	\$	\$	\$	\$80



Schedule M (Actuals)
 Twelve Months Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Second	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-All	FERC	Other	Null
SCHMDT	610141	WA Rate Refunds										
SCHMDT	610142	Reg. Liability - UT Home Energy Lifeline	\$229	\$	\$	\$	\$	\$	\$	\$	\$	\$229
SCHMDT	610148	Reg. Liability - Def NPC Balance Reclas	\$210	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	610149	Reg. Liability - SB T149 Balance Reclas	\$2,604	\$	\$	\$	\$	\$	\$	\$	\$	\$2,604
SCHMDT	705200	Oregon Gain on Sale of Halsey-OR	\$68	\$	\$	\$	\$	\$	\$	\$	\$	\$68
SCHMDT	705210	Property Insurance (Injuries & Damages)	\$386	\$	\$	\$	\$	\$	\$	\$	\$	\$386
SCHMDT	705300	Reg. Liability - Deferred Benefit - Arch S	\$110	\$	\$28	\$8	\$	\$48	\$6	\$16	\$	\$
SCHMDT	705305	Reg. Liability - CA Gain on Sale of Asset	\$1,173	\$	\$	\$	\$738	\$113	\$316	\$6	\$	\$
SCHMDT	715800	Redding Renegotiated Contract	\$41	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	720500	PENSION / RETIREMENT ACCRUAL - CASH BASI	\$550	\$26	\$401	\$124	\$	\$	\$	\$	\$	\$
SCHMDT	720500	Severance Accrual	\$120	\$3	\$31	\$9	\$53	\$7	\$18	\$	\$	\$
SCHMDT	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	\$24	\$1	\$6	\$2	\$11	\$1	\$4	\$	\$	\$
SCHMDT	910580	Wasach workers comp reserve	\$10,989	\$	\$	\$	\$	\$	\$	\$	\$	\$10,989
SCHMDT	910905	PMI Underground Mine Cost Depletion	\$97	\$2	\$25	\$7	\$43	\$6	\$14	\$	\$	\$
SCHMDT	Result		\$165	\$8	\$115	\$35	\$4	\$2	\$	\$	\$	\$
Overall Result			\$2,903,639	\$61,522	\$78,076	\$1,027,630	\$1,188,557	\$146,012	\$407,258	\$8,534	\$63,828	\$118,512
			\$3,795,330	\$78,076	\$1,027,630	\$195,767	\$1,547,072	\$193,899	\$529,147	\$10,656	\$94,570	\$118,512



Interest Expense & Renewable Energy Tax Credits (Actuals)

Twelve Months Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	WY-All	FERC
4091000	INC TX UTIL OP INC	\$-45	\$	\$	\$	\$-10	\$-28	\$-4	\$-12	\$
4091000	INC TX UTIL OP INC	\$-28	\$-1	\$-19	\$-6	\$	\$-1	\$	\$	\$
4091000	INC TX UTIL OP INC	\$-17	\$	\$-4	\$-1	\$-2	\$-7	\$-1	\$-3	\$
4091000	INC TX UTIL OP INC	\$-55,535	\$-941	\$-14,622	\$-4,521	\$-7,234	\$-23,222	\$-3,174	\$-8,841	\$-214
4091000	INC TX UTIL OP INC	\$-30	\$-1	\$-8	\$-2	\$-4	\$-13	\$-2	\$-4	\$
4091000 Total		\$-55,654	\$-943	\$-14,653	\$-4,531	\$-7,250	\$-23,270	\$-3,181	\$-8,861	\$-214
4091100	STATE INC TAX-ELEC	\$-297	\$	\$	\$	\$-60	\$-195	\$-27	\$-73	\$-2
4091100 Total		\$-297	0	0	0	\$-60	\$-195	\$-27	\$-73	\$-2
4191000	AFUDC - OTHER	\$-79,298	\$-1,579	\$-19,070	\$-5,403	\$-9,813	\$-36,358	\$-4,707	\$-11,950	\$-231
4191000 Total		\$-79,298	\$-1,579	\$-19,070	\$-5,403	\$-9,813	\$-36,358	\$-4,707	\$-11,950	\$-231
4270000	INT ON LNG-TRM DBT	\$363,203	\$7,233	\$87,345	\$24,746	\$44,947	\$166,525	\$21,559	\$54,735	\$1,060
4270000 Total		\$363,203	\$7,233	\$87,345	\$24,746	\$44,947	\$166,525	\$21,559	\$54,735	\$1,060
4280000	AMT DBT DISC & EXP	\$3,728	\$74	\$896	\$254	\$461	\$1,709	\$221	\$562	\$11
4280000 Total		\$3,728	\$74	\$896	\$254	\$461	\$1,709	\$221	\$562	\$11
4281000	AMORTZN OF LOSS	\$2,331	\$46	\$561	\$159	\$289	\$1,069	\$138	\$351	\$7
4281000 Total		\$2,331	\$46	\$561	\$159	\$289	\$1,069	\$138	\$351	\$7
4290000	AMT PREM ON DEBT	\$-3	\$	\$-1	\$	\$	\$-1	\$	\$	\$
4290000 Total		\$-3	\$	\$-1	\$	\$	\$-1	\$	\$	\$
4310000	OTHER INTEREST EXP	\$11,737	\$234	\$2,823	\$800	\$1,452	\$5,381	\$697	\$1,769	\$34
4310000 Total		\$11,737	\$234	\$2,823	\$800	\$1,452	\$5,381	\$697	\$1,769	\$34
4313000	INT EXP ON REG LIAB	\$630	\$13	\$151	\$43	\$78	\$289	\$37	\$95	\$2
4313000 Total		\$630	\$13	\$151	\$43	\$78	\$289	\$37	\$95	\$2
4320000	AFUDC - BORROWED	\$-44,618	\$-889	\$-10,730	\$-3,040	\$-5,522	\$-20,457	\$-2,648	\$-6,724	\$-130
4320000 Total		\$-44,618	\$-889	\$-10,730	\$-3,040	\$-5,522	\$-20,457	\$-2,648	\$-6,724	\$-130
Grand Total		\$201,759	\$4,189	\$47,322	\$13,028	\$24,582	\$94,693	\$12,089	\$29,903	\$536



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Act	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WV-All	FERC	Other	Nullif
4101000	100105	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	105122	SG	\$41,923	\$711	\$11,038	\$3,413	\$17,530	\$2,396	\$6,674	\$161	\$	\$
4101000	105125	TAXDEPR	\$934,697	\$19,558	\$257,473	\$34,818	\$394,571	\$47,683	\$133,796	\$2,822	\$	\$
4101000	105126	282DIT PMIDepreciation-Tax	\$10,491	\$480	\$7,337	\$2,247	\$268	\$41	\$115	\$2	\$	\$44,977
4101000	105128	Accelerated Pollution Control Facilities	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	105130	CIAC	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	105137	Capitalized Depreciation	\$1,912	\$42	\$488	\$138	\$841	\$113	\$285	\$5	\$	\$
4101000	105141	AFUDC Debt	\$44,945	\$895	\$10,809	\$3,062	\$20,607	\$2,668	\$6,773	\$131	\$	\$
4101000	105143	AFUDC Equity	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	105144	282Basis Intangible Difference	\$2,083	\$46	\$532	\$150	\$917	\$123	\$310	\$6	\$	\$
4101000	105147	Sec 1031 Like Kind Exchange	\$6	\$1	\$	\$	\$3	\$	\$1	\$	\$	\$
4101000	105148	Mine Safety Sec. 179E Election - PPIW	\$396	\$	\$	\$	\$249	\$38	\$106	\$2	\$	\$
4101000	105149	Mine Safety Sec. 179E Election - PMI	\$3	\$	\$2	\$1	\$	\$	\$	\$	\$	\$
4101000	105152	Gain / (Loss) on Prop. Disposition	\$5,283	\$116	\$1,348	\$381	\$2,324	\$313	\$786	\$15	\$	\$
4101000	105165	Coal Mine Development	\$160	\$40	\$40	\$12	\$66	\$10	\$28	\$1	\$	\$
4101000	105170	Coal Mine Extension	\$247	\$4	\$62	\$19	\$102	\$16	\$44	\$1	\$	\$
4101000	105171	PMI Coal Mine Extension Costs	\$1,500	\$69	\$1,049	\$321	\$38	\$6	\$16	\$	\$	\$
4101000	105175	Cost of Removal	\$16,407	\$360	\$4,187	\$1,182	\$7,218	\$972	\$2,441	\$46	\$	\$
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	\$31	\$	\$	\$	\$21	\$3	\$8	\$	\$	\$
4101000	105470	282Book Gain/Loss on Land Sales	\$1,152	\$25	\$294	\$83	\$507	\$68	\$171	\$3	\$	\$
4101000	110200	IGC Tax Percentage Depletion Deduct	\$195	\$	\$	\$	\$122	\$19	\$52	\$1	\$	\$
4101000	110205	SRC Tax Percentage Depletion Deduct	\$65	\$	\$	\$	\$42	\$6	\$16	\$	\$	\$
4101000	120105	Willow Wind Account Receivable	\$3	\$	\$3	\$	\$	\$	\$	\$	\$	\$
4101000	205200	M&S INVENTORY WRITE-OFF	\$64	\$	\$	\$	\$40	\$6	\$17	\$	\$	\$
4101000	210130	283Prepaid Taxes-Property Taxes	\$10	\$	\$	\$134	\$819	\$110	\$277	\$5	\$	\$
4101000	210200	283Prepaid Taxes-Property Taxes	\$1,863	\$41	\$475	\$	\$	\$	\$	\$	\$	\$
4101000	287281	CA AMT Credit	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	287396	Regulatory Liabilities - Interim Provisi	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	287616	Regulatory Assets - Interim Provisions	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	287944	Reg Asset Federal Interest Expense	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	320115	283INTERIM PROVISION TOTAL REG ASSETS LI	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	3201151	283Interim Provision, Total reg assets li	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	320210	190R&E Expense Sec174 Deduction	\$1,120	\$25	\$286	\$81	\$493	\$66	\$167	\$3	\$	\$
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	\$52	\$	\$	\$	\$34	\$5	\$13	\$	\$	\$
4101000	415300	283Hazardous Waste/Environmental Cleanup	\$2,547	\$56	\$650	\$183	\$1,120	\$151	\$379	\$7	\$	\$
4101000	415500	283Cholla Pit Trans-APS Amort	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415501	Cholla Pit Transact Costs- APS Amort - I	\$13	\$	\$	\$	\$	\$13	\$	\$	\$	\$
4101000	415502	Cholla Pit Transact Costs- APS Amort - O	\$20	\$	\$20	\$	\$	\$	\$	\$	\$	\$
4101000	415503	Cholla Pit Transact Costs- APS Amort - W	\$37	\$	\$37	\$	\$	\$	\$	\$	\$	\$
4101000	415680	190Def Intervenor Funding Grants-OR	\$80	\$	\$80	\$	\$	\$	\$	\$	\$	\$
4101000	415705	Reg Liability - Tax Revenue Adjustment -	\$38	\$	\$	\$	\$	\$	\$38	\$	\$	\$
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	\$520	\$	\$	\$	\$	\$	\$520	\$	\$	\$
4101000	415852	Powerdale Decommissioning Reg Asset -ID	\$116	\$	\$	\$	\$	\$116	\$	\$	\$	\$
4101000	415853	Powerdale Decommissioning Reg Asset -WA	\$187	\$	\$187	\$	\$	\$	\$	\$	\$	\$
4101000	415854	Powerdale Decommissioning Reg Asset - OR	\$467	\$	\$	\$323	\$	\$	\$	\$	\$	\$
4101000	415855	Ca - January 2010 Storm Costs	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415856	Powerdale Decommissioning Reg Asset - WY	\$13	\$	\$	\$	\$	\$	\$13	\$	\$	\$467
4101000	415857	ID - Deferred Overburden Costs	\$95	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415858	WY - Deferred Overburden Costs	\$253	\$	\$	\$	\$	\$	\$253	\$	\$	\$
4101000	415859	WY - Deferred Advertising Costs	\$20	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415865	Reg Asset - Utah MPA	\$5,968	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	\$86	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415870	Deferred Excess Net Power-Costs CA	\$1,713	\$1,713	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415874	Deferred Excess Net Power-Costs - WY 09	\$5,522	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415876	Deferred Excess Net Power-Costs - OR	\$1,338	\$	\$	\$	\$	\$	\$	\$	\$	\$



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Table with columns: FERC Account, FERC Secondary Act, Alloc, Total, Calif, Oregon, Wash, Utah, Idaho, WY-All, FERC, Other, Nutil. Rows include various account codes and descriptions like 'Deferred Excess Net Power Costs - ID 09', 'OR - MEHC Transition Service Costs', etc.



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-All	FERC	Other	Net/lt
4111000	105140	SNPD	\$-2,541	\$-89	-\$715	-\$166	-\$1,207	-\$1,117	-\$247	\$	\$	\$
4111000	105142	SNP	-\$27,917	-\$556	-\$6,714	-\$1,902	-\$12,800	-\$1,657	-\$4,207	-\$81	\$	\$
4111000	105143	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	105146	SG	-\$211	-\$4	-\$56	-\$17	-\$88	-\$12	-\$34	-\$1	\$	\$
4111000	105152	GPS	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	105165	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	105170	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	105220	CAGE	-\$558	\$	\$	\$	-\$353	-\$49	-\$132	-\$3	\$	\$
4111000	1052203	CAGE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	110700	CAGE	-\$817	\$	\$	\$	-\$514	-\$79	-\$220	-\$4	\$	\$
4111000	145030	CAEE	\$	\$	\$	\$	-\$518	-\$50	-\$106	\$	\$	\$
4111000	205025	SNPD	-\$1,030	-\$38	-\$307	-\$71	-\$244	-\$29	-\$4	-\$12	\$	\$
4111000	205025	JBE	-\$1,141	-\$52	-\$798	-\$244	-\$29	-\$4	-\$12	-\$382	\$	\$
4111000	205100	CAEE	-\$1,420	\$	\$	\$	-\$893	-\$137	-\$382	-\$3	\$	\$
4111000	205411	JBE	-\$46	-\$2	-\$32	-\$10	-\$1	\$	-\$1	\$	\$	\$
4111000	210100	OR	-\$135	\$	-\$135	\$	\$	\$	\$	\$	\$	\$
4111000	210120	OR	-\$109	\$	\$	\$	-\$109	\$	\$	\$	\$	\$
4111000	210180	SO	-\$416	-\$9	-\$106	-\$30	-\$183	-\$25	-\$62	-\$1	\$	\$
4111000	220100	UT	-\$499	-\$23	-\$190	-\$62	-\$161	-\$27	-\$37	\$	\$	\$
4111000	287281	BADDEBT	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	287396	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	287605	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	320115	TAXDEPR	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	320140	OTHER	-\$861	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	320220	OR	\$	\$	-\$861	\$	\$	\$	\$	\$	\$	\$
4111000	415110	UT	-\$43	\$	\$	-\$43	\$	\$	\$	\$	\$	\$
4111000	415110	SG	-\$13	-\$3	-\$42	-\$13	-\$67	-\$9	-\$25	-\$1	\$	\$
4111000	415301	WA	-\$22	\$	-\$22	\$	\$	\$	\$	\$	\$	\$
4111000	415600	CAGE	-\$426	\$	\$	\$	-\$280	-\$39	-\$105	-\$3	\$	\$
4111000	415601	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415602	OR	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415603	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415510	WA	-\$20	\$	-\$20	\$	\$	\$	\$	\$	\$	\$
4111000	415700	OTHER	-\$287	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415702	WYP	-\$10	\$	\$	\$	\$	\$	-\$10	\$	\$	\$
4111000	415703	WYP	-\$8	\$	\$	\$	\$	\$	-\$8	\$	\$	\$
4111000	415704	UT	-\$19	\$	\$	\$	-\$19	\$	\$	\$	\$	\$
4111000	415803	WA	-\$18	\$	-\$18	\$	\$	\$	\$	\$	\$	\$
4111000	415804	OR	-\$112	\$	-\$112	\$	\$	\$	\$	\$	\$	\$
4111000	415805	WYP	-\$35	\$	\$	\$	\$	\$	-\$35	\$	\$	\$
4111000	415806	IDU	-\$10	\$	\$	\$	\$	-\$10	\$	\$	\$	\$
4111000	415822	UT	-\$107	\$	\$	\$	-\$107	\$	\$	\$	\$	\$
4111000	415828	WYP	-\$117	\$	\$	\$	\$	\$	-\$117	\$	\$	\$
4111000	415829	UT	-\$106	\$	\$	\$	-\$106	\$	\$	\$	\$	\$
4111000	415840	OTHER	-\$191	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415850	CAGW	-\$29	-\$2	-\$29	-\$9	\$	\$	\$	\$	\$	\$
4111000	415872	OTHER	-\$3,784	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415873	WA	-\$643	\$	-\$643	\$	\$	\$	\$	\$	\$	\$
4111000	415880	UT	-\$1	\$	\$	\$	-\$1	\$	\$	\$	\$	\$
4111000	415891	IDU	-\$232	\$	\$	\$	\$	-\$232	\$	\$	\$	\$
4111000	415895	WYP	-\$403	\$	\$	\$	\$	\$	-\$403	\$	\$	\$
4111000	415896	OR	-\$1,733	\$	-\$1,733	\$	\$	\$	\$	\$	\$	\$
4111000	415900	WA	-\$1,139	\$	\$	-\$1,139	\$	\$	\$	\$	\$	\$
4111000	425100	OTHER	-\$3,292	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	425125	IDU	-\$7	\$	\$	\$	\$	-\$7	\$	\$	\$	\$
4111000	425215	CAEE	-\$626	\$	\$	\$	-\$394	-\$61	-\$169	-\$3	\$	\$
4111000	425215	SNPD	-\$8	\$	-\$2	-\$1	-\$4	\$	-\$1	\$	\$	\$



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WV-All	FERC	Other	Net/Util
4111000	425250	CAGE	\$-86	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	425280	283JOSEPH SETTLEMENT-SG	\$-52	\$	\$-38	\$	\$-12	\$	\$	\$	\$	\$
4111000	425360	190Hermiston Swap	\$85	\$3	\$47	\$	\$15	\$	\$	\$	\$	\$
4111000	430100	283Weatherization	\$10,747	\$236	\$2,743	\$	\$4,728	\$637	\$1,599	\$30	\$	\$
4111000	430111	Reg Asset - SB 1149 Balance Reclass	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	430112	Reg Asset - Other - Balance Reclass	\$-15	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	430113	Reg Asset - Def NPC Balance Reclass	\$-988	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	505510	190PMIVacation Bonus	\$-7	\$	\$-5	\$	\$1	\$	\$	\$	\$	\$
4111000	505600	190Vacation Sickleave & PT Accrual	\$-310	\$-7	\$-79	\$	\$-136	\$-18	\$	\$	\$	\$
4111000	505610	283TROJAN DECOMMISSIONING AMORT	\$-722	\$-34	\$-526	\$	\$	\$	\$	\$	\$	\$
4111000	605101	Trojan Decommissioning Amort - WA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	605102	Trojan Decommissioning Amort - OR	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	\$-81	\$	\$	\$	\$-51	\$	\$	\$	\$	\$
4111000	610111	282PMI Sale of Assets	\$-63	\$-3	\$-44	\$	\$14	\$	\$	\$	\$	\$
4111000	610114	PMI EITF04-06 Pre-Stripping Cost	\$-344	\$-16	\$-241	\$	\$-74	\$-9	\$	\$	\$	\$
4111000	610143	283Reg. Liability-WA Low Energy Program	\$-92	\$	\$	\$	\$-92	\$	\$	\$	\$	\$
4111000	610145	190Reg. Liab. OR Balance Consol	\$-997	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	610146	OR Reg Asset/Liability Consolidation	\$-23	\$	\$-23	\$	\$	\$	\$	\$	\$	\$
4111000	705240	283CA Alternative Rate for Energy Progra	\$-434	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	705260	MEHC Transition Costs-WA	\$-121	\$	\$	\$	\$-121	\$	\$	\$	\$	\$
4111000	705261	Reg Liability - Sale of renewable Energy	\$-1,489	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	705265	Reg Liability - OR Energy Conservation C	\$-575	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	705337	Regulatory Liability - Sale of Renewable	\$-1,364	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	715105	MCI FOG Wire Lease	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	\$-220	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	7201051	Contra Medicare Subsidy	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	720200	190Deferred Compensation Payout	\$-6	\$	\$-1	\$	\$-2	\$	\$	\$	\$	\$
4111000	720840	Reg Asset Medicare Subsidy	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	740100	283Post Merger Debt Loss	\$-885	\$-18	\$-213	\$	\$-60	\$-53	\$-133	\$-3	\$	\$
4111000	910530	190Injuries & Damages	\$-384	\$-8	\$-98	\$-28	\$-28	\$-23	\$-57	\$-1	\$	\$
4111000	910910	190PMISec 471 Adjustment	\$-407	\$-19	\$-284	\$	\$-87	\$-10	\$-4	\$	\$	\$
4111000	920110	190PMIWEYExtractionTax	\$-720	\$-33	\$-504	\$-154	\$-18	\$-3	\$-8	\$	\$	\$
4111000	920150	190FAS112 Book Reserve Postretirement Be	\$-600	\$-13	\$-163	\$-43	\$-264	\$-36	\$-89	\$-2	\$	\$
4111000	930100	190OR BETC Credit	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	9301001	190OR BETC Credit	\$-1,865	\$-87	\$-1,359	\$-419	\$	\$	\$	\$	\$	\$
4111000	Result		\$-340,478	\$-6,283	\$-91,908	\$-24,874	\$-140,860	\$-19,093	\$-45,625	\$-799	\$-11,667	\$
Overall Result			\$761,444	\$17,095	\$206,033	\$22,580	\$310,509	\$36,320	\$108,934	\$2,440	\$-12,557	\$44,977



Investment Tax Credit Amortization (Actuals)

Twelve Months Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4114000	DEF ITC-EL-FED-CR	DGU	-\$1,874	\$	\$	\$	\$	-\$1,542	-\$211	-\$107	-\$14
4114000	DEF ITC-EL-FED-CR	Result	-\$1,874					-\$1,541	-\$212	-\$107	-\$14
Overall Result			-\$1,874					-\$1,541	-\$212	-\$107	-\$14



Electric Plant In Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPJ	FERC
1010000	ELEC PLANT IN SERV			\$13,522					\$8,873	\$1,241.63	\$80
1010000	ELEC PLANT IN SERV			\$108,429						\$0.00	\$0
1010000	ELEC PLANT IN SERV			\$5,038						\$0.00	\$0
1010000	ELEC PLANT IN SERV			\$1,000						\$1,000.00	\$0
1010000	ELEC PLANT IN SERV			\$11,560						\$1,061.48	\$68
1010000	ELEC PLANT IN SERV			\$78						\$0.00	\$0
1010000	ELEC PLANT IN SERV			\$531						\$0.00	\$0
1010000	ELEC PLANT IN SERV			\$239						\$0.00	\$0
1010000	ELEC PLANT IN SERV			\$3,293						\$646.54	\$31
1010000	ELEC PLANT IN SERV			\$4,410						\$195.15	\$9
1010000	ELEC PLANT IN SERV			\$3,381						\$261.36	\$12
1010000	ELEC PLANT IN SERV			\$13,072						\$2,126	\$18
1010000	ELEC PLANT IN SERV			\$3,488						\$5,751	\$37
1010000	ELEC PLANT IN SERV			\$110,653						\$1,539	\$10
1010000	ELEC PLANT IN SERV			\$165,509						\$4,407.40	\$454
1010000	ELEC PLANT IN SERV			\$9,974						\$591.12	\$28
1010000	ELEC PLANT IN SERV			\$1,158						\$68.64	\$3
1010000	ELEC PLANT IN SERV			\$5,759						\$341.33	\$16
1010000	ELEC PLANT IN SERV			\$2,908						\$1,279	\$8
1010000	ELEC PLANT IN SERV			\$1,905						\$1,112.89	\$5
1010000	ELEC PLANT IN SERV			\$8,933						\$3,930	\$25
1010000	ELEC PLANT IN SERV			\$735						\$43.53	\$2
1010000	ELEC PLANT IN SERV			\$5,288						\$313.31	\$15
1010000	ELEC PLANT IN SERV			\$12,489						\$76.96	\$5
1010000	ELEC PLANT IN SERV			\$1,981						\$4,552	\$29
1010000	ELEC PLANT IN SERV			\$1,892						\$112.16	\$5
1010000	ELEC PLANT IN SERV			\$2,289						\$1,136.26	\$6
1010000	ELEC PLANT IN SERV			\$9,035						\$3,975	\$25
1010000	ELEC PLANT IN SERV			\$3,874						\$1,704	\$11
1010000	ELEC PLANT IN SERV			\$1,566						\$698	\$4
1010000	ELEC PLANT IN SERV			\$1,581						\$90.37	\$6
1010000	ELEC PLANT IN SERV			\$196						\$0.00	\$0
1010000	ELEC PLANT IN SERV			\$13,873						\$0.00	\$0
1010000	ELEC PLANT IN SERV			\$87						\$6.13	\$0
1010000	ELEC PLANT IN SERV			\$1,383						\$0.00	\$0
1010000	ELEC PLANT IN SERV			\$23,200						\$0.00	\$0
1010000	ELEC PLANT IN SERV			\$434						\$0.00	\$0
1010000	ELEC PLANT IN SERV			\$119						\$0.00	\$0
1010000	ELEC PLANT IN SERV			\$2,179						\$129.12	\$6
1010000	ELEC PLANT IN SERV			\$4,683						\$277.57	\$13
1010000	ELEC PLANT IN SERV			\$647						\$59.37	\$4
1010000	ELEC PLANT IN SERV			\$36						\$0.14	\$0
1010000	ELEC PLANT IN SERV			\$499						\$0.00	\$0
1010000	ELEC PLANT IN SERV			\$2,720						\$422.54	\$0
1010000	ELEC PLANT IN SERV			\$3,913						\$21.90	\$1
1010000	ELEC PLANT IN SERV			\$20,420						\$13,399	\$121
1010000	ELEC PLANT IN SERV			\$15,399						\$0.00	\$0
1010000	ELEC PLANT IN SERV			\$37,400						\$12.92	\$1
1010000	ELEC PLANT IN SERV			\$443						\$2,600	\$105
1010000	ELEC PLANT IN SERV			\$1,417						\$83.99	\$4
1010000	ELEC PLANT IN SERV			\$2,943						\$1,931	\$17
1010000	ELEC PLANT IN SERV			\$3,368						\$1,626	\$5
1010000	ELEC PLANT IN SERV			\$1,948						\$115.48	\$5
1010000	ELEC PLANT IN SERV			\$2,510						\$1,211	\$5
1010000	ELEC PLANT IN SERV			\$1,085						\$524	\$8
1010000	ELEC PLANT IN SERV			\$2,830						\$1,245	\$8
1010000	ELEC PLANT IN SERV			\$4,272						\$0.00	\$0
1010000	ELEC PLANT IN SERV			\$1,141						\$0.00	\$0
1010000	ELEC PLANT IN SERV			\$577						\$0.00	\$0

Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	ELEC PLANT IN SERV	CA	\$98	\$98	\$	\$	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	SO	\$1,224	\$27	\$512	\$88	\$49.49	\$538	\$72.52	\$2.58	\$3
1010000	ELEC PLANT IN SERV	WYP	\$27	\$27	\$	\$	\$26.96	\$	\$0.00	\$0.00	\$
1010000	ELEC PLANT IN SERV	CAGE	\$61	\$61	\$	\$	\$13.41	\$39	\$5.93	\$3.08	\$
1010000	ELEC PLANT IN SERV	MISC - MISCELLANEOUS	\$766	\$766	\$	\$	\$53.83	\$503	\$70.34	\$34.68	\$5
1010000	ELEC PLANT IN SERV	CAGW	\$146	\$146	\$	\$	\$107	\$	\$0.00	\$0.00	\$
1010000	ELEC PLANT IN SERV	CN	\$42	\$42	\$13	\$3	\$2.81	\$20	\$1.63	\$0.37	\$
1010000	ELEC PLANT IN SERV	IDU	\$2	\$2	\$	\$	\$0.00	\$	\$2.01	\$0.00	\$
1010000	ELEC PLANT IN SERV	JBG	\$10	\$10	\$7	\$2	\$0.08	\$	\$0.04	\$0.02	\$
1010000	ELEC PLANT IN SERV	OR	\$14	\$14	\$	\$	\$0.00	\$	\$0.00	\$0.00	\$
1010000	ELEC PLANT IN SERV	SG	\$1	\$1	\$	\$	\$0.15	\$	\$0.07	\$0.03	\$
1010000	ELEC PLANT IN SERV	SO	\$30,172	\$662	\$7,701	\$2,174	\$3,666.25	\$13,273	\$1,788.28	\$803.47	\$95
1010000	ELEC PLANT IN SERV	UT	\$98	\$98	\$	\$	\$0.00	\$66	\$0.00	\$0.00	\$
1010000	ELEC PLANT IN SERV	WA	\$2	\$2	\$	\$	\$	\$	\$0.00	\$0.00	\$
1010000	ELEC PLANT IN SERV	WYP	\$331	\$331	\$	\$	\$30.61	\$87	\$119.96	\$59.14	\$8
1010000	ELEC PLANT IN SERV	LAND & LAND RIGHTS	\$1,306	\$1,306	\$	\$	\$1,965.81	\$6,424	\$698.89	\$443.12	\$68
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$9,789	\$988	\$	\$	\$1,965.81	\$6,424	\$698.89	\$443.12	\$68
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$1,356	\$63	\$	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	JBG	\$42,710	\$32	\$496	\$153	\$8,576.62	\$28,026	\$3,921.75	\$1,933.28	\$253
1010000	ELEC PLANT IN SERV	LAND RIGHTS	\$281	\$13	\$197	\$61	\$2.30	\$8	\$1.05	\$0.52	\$
1010000	ELEC PLANT IN SERV	WATER RIGHTS	\$39,528	\$8	\$120	\$37	\$7,937.72	\$25,938	\$3,629.61	\$1,789.27	\$234
1010000	ELEC PLANT IN SERV	JBG	\$37	\$37	\$	\$	\$1.40	\$54	\$0.64	\$0.32	\$
1010000	ELEC PLANT IN SERV	FEEL LAND - LEASED	\$666,483	\$2,973	\$46,637	\$14,382	\$133,639.09	\$437,343	\$61,189.41	\$30,169.08	\$3,943
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVEMENTS	\$63,982	\$6,218	\$97,537	\$30,078	\$1,140.22	\$3,726	\$521.38	\$257.02	\$34
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVEMENTS	\$1,395,511	\$6,218	\$97,537	\$30,078	\$1,140.22	\$3,726	\$521.38	\$257.02	\$34
1010000	ELEC PLANT IN SERV	BOILER PLANT EQUIPMENT	\$2,563,564	\$5,544	\$86,959	\$26,816	\$15,791.53	\$1,682,171	\$229,150	\$116,166	\$15,166
1010000	ELEC PLANT IN SERV	BOILER PLANT EQUIPMENT	\$119,318	\$5,544	\$86,959	\$26,816	\$0.00	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	TURBOGENERATOR UNITS	\$647,716	\$28,869	\$452,840	\$139,644	\$129,589.85	\$17,298	\$2,420.64	\$1,193.29	\$156
1010000	ELEC PLANT IN SERV	TURBOGENERATOR UNITS	\$645,183	\$2,424	\$38,016	\$11,723	\$5,293.78	\$423,359	\$69,242.68	\$29,204.48	\$3,817
1010000	ELEC PLANT IN SERV	TURBOGENERATOR UNITS	\$165,142	\$7,361	\$115,457	\$35,604	\$1,349.71	\$4,410	\$617.17	\$304.24	\$40
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$322,812	\$614	\$9,632	\$2,970	\$64.84	\$211,824	\$29,641.59	\$14,612.22	\$1,910
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$13,217	\$614	\$9,632	\$2,970	\$0.00	\$	\$0.00	\$0.00	\$
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$68,049	\$2,587	\$40,584	\$12,515	\$474.44	\$1,550	\$216.94	\$106.94	\$14
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIP SUPPLY & ALARM	\$13	\$13	\$	\$	\$2.61	\$8	\$0.19	\$0.09	\$
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIP SUPPLY & ALARM	\$50	\$2	\$35	\$11	\$0.40	\$	\$1	\$0.19	\$
1010000	ELEC PLANT IN SERV	MISCELLANEOUS POWER PLANT EQUIPMENT	\$25,133	\$102	\$1,605	\$495	\$5,046.97	\$16,492	\$2,307.78	\$1,137.65	\$149
1010000	ELEC PLANT IN SERV	MISCELLANEOUS POWER PLANT EQUIPMENT	\$2,202	\$102	\$1,605	\$495	\$0.00	\$	\$0.00	\$0.00	\$
1010000	ELEC PLANT IN SERV	MISCELLANEOUS POWER PLANT EQUIPMENT	\$3,698	\$165	\$2,685	\$797	\$30.22	\$99	\$13.82	\$6.81	\$1
1010000	ELEC PLANT IN SERV	LAND AND LAND RIGHTS	\$119	\$119	\$	\$	\$23.93	\$78	\$10.94	\$5.39	\$1
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$5,534	\$274	\$4,302	\$1,327	\$1,111.34	\$3,631	\$508.17	\$250.51	\$33
1010000	ELEC PLANT IN SERV	LAND RIGHTS	\$65	\$65	\$	\$	\$12.97	\$42	\$5.93	\$2.92	\$
1010000	ELEC PLANT IN SERV	WATER RIGHTS	\$8,035	\$373	\$5,856	\$1,806	\$0.00	\$	\$0.00	\$0.00	\$
1010000	ELEC PLANT IN SERV	FLOOD RIGHTS	\$140	\$140	\$	\$	\$28.06	\$82	\$12.83	\$6.33	\$1
1010000	ELEC PLANT IN SERV	FLOOD RIGHTS	\$91	\$91	\$	\$	\$18.27	\$60	\$8.35	\$4.12	\$
1010000	ELEC PLANT IN SERV	LAND RIGHTS - FISHWILDLIFE	\$260	\$12	\$189	\$58	\$0.00	\$	\$0.00	\$0.00	\$
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE	\$310	\$14	\$228	\$70	\$0.00	\$	\$0.00	\$0.00	\$
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE	\$7	\$7	\$5	\$2	\$1,504.71	\$4,917	\$688.04	\$339.18	\$44
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE-PRODUCTION	\$3,678	\$	\$35,838	\$11,051	\$738.65	\$2,414	\$337.76	\$166.50	\$22
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE-PRODUCTION	\$49,174	\$2,285	\$35,838	\$11,051	\$0.00	\$	\$0.00	\$0.00	\$
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE-FISHWILDLIFE	\$364	\$364	\$	\$	\$73.02	\$239	\$33.39	\$16.46	\$2
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE-FISHWILDLIFE	\$24,485	\$1,138	\$17,844	\$5,503	\$0.00	\$	\$0.00	\$0.00	\$
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE-RECREATION	\$2,179	\$	\$4,375.4	\$1,430	\$200.07	\$98.63	\$37.13	\$	
1010000	ELEC PLANT IN SERV	STRUCTURES - LEASE IMPROVEMENTS	\$12,492	\$680	\$9,104	\$2,808	\$0.00	\$	\$0.00	\$0.00	\$
1010000	ELEC PLANT IN SERV	STRUCTURES - LEASE IMPROVEMENTS	\$185	\$185	\$	\$	\$37.11	\$121	\$16.97	\$8.36	\$1
1010000	ELEC PLANT IN SERV	"RESERVOIRS, DAMS & WATERWAYS"	\$5,977	\$278	\$4,356	\$1,343	\$0.00	\$	\$0.00	\$0.00	\$
1010000	ELEC PLANT IN SERV	"RESERVOIRS, DAMS & WATERWAYS"	\$25,608	\$232	\$3,644	\$1,124	\$5,142.43	\$16,804	\$2,351.44	\$1,159.17	\$151
1010000	ELEC PLANT IN SERV	"RESERVOIRS, DAMS & WATERWAYS"	\$5,000	\$232	\$3,644	\$1,124	\$0.00	\$	\$0.00	\$0.00	\$
1010000	ELEC PLANT IN SERV	"RESERVOIRS, DAMS, & WATERWAYS-PRODUCTION"	\$36,114	\$	\$	\$	\$7,252.08	\$23,697	\$3,316.10	\$1,634.71	\$214



Electric Plant In Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alice	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	ELEC PLANT IN SERV	\$240,698	\$11,183	\$175,420	\$54,085	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	\$654	\$423	\$6,632	\$2,045	\$127.25	\$416	\$28.68	\$4	\$28.68	\$4
1010000	"RESERVOIRS, DAMS & WTRWYS-FISH/WILDLIFE"	\$66	\$20	\$308	\$95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	"RESERVOIRS, DAMS & WTRWYS-RECREATION"	\$423	\$20	\$308	\$95	\$13.23	\$43	\$6.05	\$2.98	\$2.98	\$0.00
1010000	"RESERVOIRS, DAMS & WTRWYS-RECREATION"	\$529	\$449	\$3,485	\$1,143	\$106.27	\$347	\$48.59	\$23.96	\$23.96	\$0.00
1010000	"WATER WHEELS, TURB & GENERATORS"	\$75,004	\$3,485	\$54,663	\$16,857	\$24,571	\$3,438.40	\$1,685.01	\$222	\$1,685.01	\$222
1010000	"WATER WHEELS, TURB & GENERATORS"	\$11,024	\$2,097	\$32,991	\$10,143	\$0.00	\$2,234	\$1,012.27	\$489.01	\$0.00	\$65
1010000	ACCESSORY ELECTRIC EQUIPMENT	\$45,131	\$46	\$32,988	\$796	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	ACCESSORY ELECTRIC EQUIP - SUPV & ALARM	\$3,277	\$152	\$2,388	\$796	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	ACCESSORY ELECT EQUIP - SUPV & ALARM	\$169	\$99	\$1,553	\$479	\$0.00	\$0.00	\$174	\$7.36	\$0.00	\$1
1010000	MISC POWER PLANT EQUIP - PRODUCTION	\$2,130	\$2	\$36	\$11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	\$49	\$7	\$2	\$2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	MISC POWER PLANT EQUIP - RECREATION	\$1,707	\$672	\$10,539	\$3,250	\$0.00	\$342.88	\$1,120	\$156.79	\$77.29	\$10
1010000	"ROADS, RAILROADS & BRIDGES"	\$14,461	\$672	\$10,539	\$3,250	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	LAND OWNED IN FEE	\$4,422	\$131	\$2,052	\$633	\$0.00	\$887.94	\$2,902	\$406.02	\$200.15	\$26
1010000	LAND OWNED IN FEE	\$2,816	\$131	\$2,052	\$633	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	WATER RIGHTS - OTHER PRODUCTION	\$17,420	\$	\$	\$	\$	\$3,498.16	\$11,431	\$1,599.57	\$788.53	\$103
1010000	STRUCTURES & IMPROVEMENTS	\$99,010	\$	\$	\$	\$	\$19,882.26	\$64,969	\$9,091.39	\$4,481.72	\$586
1010000	STRUCTURES & IMPROVEMENTS	\$66,614	\$2,630	\$41,260	\$12,724	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	"FUEL HOLDERS PRODUCERS, ACCES"	\$9,189	\$	\$	\$	\$	\$1,845.25	\$6,030	\$843.76	\$415.94	\$64
1010000	"FUEL HOLDERS PRODUCERS, ACCES"	\$1,623	\$75	\$1,183	\$365	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	PRIME MOVERS	\$1,396,799	\$43,497	\$682,281	\$210,398	\$0.00	\$279,086.85	\$91,965	#####	\$62,909.82	\$8,222
1010000	GENERATORS	\$204,220	\$6,605	\$103,609	\$31,960	\$0.00	\$41,009.70	\$134,006	\$18,752.14	\$9,244.12	\$1,208
1010000	GENERATORS	\$149,118	\$3,965	\$62,201	\$19,181	\$0.00	\$23,944.51	\$97,849	\$13,692.48	\$6,749.88	\$892
1010000	ACCESSORY ELECTRIC EQUIPMENT	\$85,348	\$3,965	\$62,201	\$19,181	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	MISCELLANEOUS PWR PLANT EQUIP	\$7,877	\$200	\$3,137	\$967	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	MISCELLANEOUS PWR PLANT EQUIP	\$4,304	\$200	\$3,137	\$967	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	LAND AND LAND RIGHTS	\$841	\$	\$	\$	\$	\$1,689.97	\$552	\$77.26	\$38.09	\$5
1010000	LAND OWNED IN FEE	\$35,368	\$	\$	\$	\$	\$17,102.37	\$23,208	\$3,247.64	\$1,600.97	\$209
1010000	LAND OWNED IN FEE	\$5,065	\$235	\$3,691	\$1,138	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	LAND OWNED IN FEE	\$5	\$	\$	\$	\$	\$0.60	\$2	\$0.26	\$0.13	\$
1010000	LAND RIGHTS	\$66,534	\$1,091	\$17,106	\$5,275	\$0.00	\$11,382.62	\$37,087	\$5,181.11	\$2,459.03	\$324
1010000	LAND RIGHTS	\$23,471	\$47	\$742	\$229	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	LAND RIGHTS	\$1,061	\$2	\$25	\$8	\$0.00	\$12.48	\$40	\$5.47	\$2.77	\$
1010000	STRUCTURES & IMPROVEMENTS	\$69,194	\$	\$	\$	\$	\$13,894.98	\$45,404	\$6,353.63	\$3,132.11	\$409
1010000	STRUCTURES & IMPROVEMENTS	\$25,473	\$1,184	\$18,564	\$5,725	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	STRUCTURES & IMPROVEMENTS	\$1,270	\$57	\$888	\$274	\$0.00	\$34	\$4.75	\$2.34	\$2.34	\$
1010000	STATION EQUIPMENT	\$874,265	\$3	\$1	\$	\$	\$0.41	\$1	\$1	\$0.18	\$0.09
1010000	STATION EQUIPMENT	\$323,761	\$15,043	\$235,956	\$72,763	\$0.00	\$175,562.01	\$573,680	\$80,277.68	\$39,573.97	\$5,172
1010000	STATION EQUIPMENT	\$17,030	\$759	\$11,906	\$3,672	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	STATION EQUIPMENT	\$32	\$1	\$9	\$3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	STEP-UP TRANSFORMERS	\$70,230	\$	\$	\$	\$	\$14,102.86	\$46,084	\$6,448.69	\$3,178.97	\$415
1010000	STEP-UP TRANSFORMERS	\$42,204	\$1,961	\$30,756	\$9,483	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	STEP-UP TRANSFORMERS	\$9,257	\$413	\$6,472	\$1,986	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	STEP-UP TRANSFORMERS	\$12,042	\$269	\$4,226	\$1,303	\$0.00	\$2,418.21	\$7,902	\$1,105.75	\$545.10	\$71
1010000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$5,798	\$269	\$4,226	\$1,303	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$207	\$9	\$145	\$45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$18,671	\$316	\$4,916	\$1,520	\$0.00	\$2,432.19	\$7,807	\$1,066.99	\$540.22	\$72
1010000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$371,042	\$7,672	\$120,343	\$37,111	\$0.00	\$74,509.37	\$243,472	\$34,070.24	\$16,795.39	\$2,195
1010000	TOWERS AND FIXTURES	\$165,126	\$342	\$5,367	\$1,655	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	TOWERS AND FIXTURES	\$7,676	\$342	\$5,367	\$1,655	\$0.00	\$62.74	\$205	\$28.69	\$14.14	\$2
1010000	TOWERS AND FIXTURES	\$1,244	\$2	\$33	\$10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	TOWERS AND FIXTURES	\$373,645	\$2	\$33	\$10	\$0.00	\$16.10	\$52	\$7.07	\$3.58	\$
1010000	POLES AND FIXTURES	\$201,204	\$9,348	\$146,637	\$45,219	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1010000	POLES AND FIXTURES	\$580	\$10	\$153	\$47	\$0.00	\$75.50	\$242	\$33.12	\$16.77	\$2



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Allice	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	ELEC PLANT IN SERV										
1010000	ELEC PLANT IN SERV	3560000	\$468,507	\$12,866	\$201,813	\$62,254	\$92,073.28	\$300,866	\$42,101.53	\$20,754.52	\$2,712
1010000	ELEC PLANT IN SERV	3560000	\$276,913	\$11,698	\$8,179	\$2,522	\$0.00	\$312	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3560000	\$11,698	\$521	\$8,179	\$2,522	\$0.00	\$312	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3560000	\$4,098	\$24	\$375	\$116	\$165.50	\$595	\$81.38	\$41.20	\$5
1010000	ELEC PLANT IN SERV	3562000	\$4,098	\$24	\$375	\$116	\$165.50	\$595	\$81.38	\$41.20	\$5
1010000	ELEC PLANT IN SERV	3562000	\$7,641	\$355	\$5,568	\$1,717	\$0.00	\$2,688	\$376.30	\$185.50	\$24
1010000	ELEC PLANT IN SERV	3570000	\$1,099	\$5	\$76	\$23	\$0.00	\$3	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3570000	\$3,099	\$7	\$112	\$35	\$622.23	\$2,033	\$284.52	\$140.26	\$18
1010000	ELEC PLANT IN SERV	3580000	\$7,220	\$14	\$218	\$67	\$1,449.81	\$4,738	\$662.94	\$326.81	\$43
1010000	ELEC PLANT IN SERV	3590000	\$4,852	\$311	\$4,878	\$1,504	\$974.27	\$3,184	\$445.50	\$218.61	\$23
1010000	ELEC PLANT IN SERV	3590000	\$6,893	\$16	\$4	\$1	\$2.07	\$7	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3600000	\$1	\$8	\$8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3600000	\$168	\$4	\$4	\$0.00	\$0.00	\$168	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3600000	\$4	\$2	\$2	\$0.00	\$0.00	\$4	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3601000	\$721	\$721	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3601000	\$297	\$297	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3601000	\$8,426	\$8,426	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3601000	\$23,983	\$23,983	\$0.00	\$0.00	\$0.00	\$23,983	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3601000	\$1,258	\$1,258	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3601000	\$594	\$594	\$0.00	\$0.00	\$0.00	\$594.80	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3601000	\$929	\$929	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3602000	\$1,047	\$1,047	\$0.00	\$0.00	\$0.00	\$1,046.87	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3602000	\$3,921	\$3,921	\$0.00	\$0.00	\$0.00	\$7,054	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3602000	\$246	\$246	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3602000	\$1,969	\$1,969	\$0.00	\$0.00	\$1,969.28	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3602000	\$1,771	\$1,771	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,770.79	\$0
1010000	ELEC PLANT IN SERV	3602000	\$2,850	\$2,850	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3602000	\$1,494	\$1,494	\$0.00	\$0.00	\$0.00	\$1,494.46	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3602000	\$17,512	\$17,512	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3602000	\$36,851	\$36,851	\$0.00	\$0.00	\$0.00	\$36,851	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3602000	\$2,239	\$2,239	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3602000	\$8,453	\$8,453	\$0.00	\$0.00	\$8,452.97	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3602000	\$171	\$171	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$171.00	\$0
1010000	ELEC PLANT IN SERV	3620000	\$22,030	\$22,030	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3620000	\$193,966	\$193,966	\$0.00	\$0.00	\$0.00	\$26,966.26	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3620000	\$391,614	\$391,614	\$0.00	\$0.00	\$0.00	\$391,614	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3620000	\$46,230	\$46,230	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3620000	\$99,917	\$99,917	\$0.00	\$0.00	\$99,917.24	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3620000	\$6,523	\$6,523	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,522.70	\$0
1010000	ELEC PLANT IN SERV	3627000	\$218	\$218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3627000	\$389	\$389	\$0.00	\$0.00	\$0.00	\$0.00	\$388.61	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3627000	\$3,023	\$3,023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3627000	\$11,969	\$11,969	\$0.00	\$0.00	\$0.00	\$11,969	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3627000	\$857	\$857	\$0.00	\$0.00	\$2,067.59	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3627000	\$61	\$61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60.97	\$0
1010000	ELEC PLANT IN SERV	3630000	\$406	\$406	\$0.00	\$0.00	\$0.00	\$406	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3630000	\$62	\$62	\$0.00	\$0.00	\$0.00	\$62	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3640000	\$50,168	\$50,168	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3640000	\$62,438	\$62,438	\$0.00	\$0.00	\$0.00	\$62,438.26	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3640000	\$314,159	\$314,159	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3640000	\$296,006	\$296,006	\$0.00	\$0.00	\$0.00	\$296,006	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3640000	\$88,170	\$88,170	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
1010000	ELEC PLANT IN SERV	3640000	\$90,187	\$90,187	\$0.00	\$0.00	\$90,186.82	\$0.00	\$0.00	\$0.00	\$0

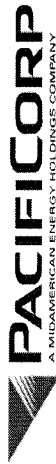


Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC
1010000	ELEC PLANT IN SERV	3640000	\$17,666	\$	\$	\$	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3650000	\$32,176	\$32,176	\$	\$	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3650000	\$34,076	\$	\$	\$	\$	\$0.00	\$34,076	\$0.00	\$
1010000	ELEC PLANT IN SERV	3650000	\$226,516	\$	\$226,516	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3650000	\$199,954	\$	\$	\$	\$	\$199,954	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3650000	\$56,818	\$	\$	\$56,818	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3650000	\$79,446	\$	\$	\$	\$79,446	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3660000	\$10,550	\$	\$	\$	\$10,550	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3660000	\$15,236	\$15,236	\$	\$	\$	\$	\$	\$10,560.07	\$
1010000	ELEC PLANT IN SERV	3660000	\$7,448	\$	\$	\$	\$	\$	\$7,447.86	\$0.00	\$
1010000	ELEC PLANT IN SERV	3660000	\$81,696	\$	\$81,696	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3660000	\$159,398	\$	\$	\$159,398	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3660000	\$15,372	\$	\$	\$15,372	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3660000	\$12,401	\$	\$	\$12,400.93	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3660000	\$3,739	\$	\$	\$	\$	\$	\$3,739.17	\$0.00	\$
1010000	ELEC PLANT IN SERV	3670000	\$16,679	\$16,679	\$	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3670000	\$23,796	\$	\$	\$	\$	\$	\$23,796.45	\$0.00	\$
1010000	ELEC PLANT IN SERV	3670000	\$151,398	\$	\$151,398	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3670000	\$448,456	\$	\$	\$	\$	\$448,456	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3670000	\$20,978	\$	\$	\$20,978	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3670000	\$29,705	\$	\$	\$	\$29,705.14	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3670000	\$16,113	\$	\$	\$	\$	\$	\$	\$16,112.82	\$
1010000	ELEC PLANT IN SERV	3680000	\$46,302	\$46,302	\$	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3680000	\$66,750	\$	\$	\$	\$	\$	\$66,749.93	\$0.00	\$
1010000	ELEC PLANT IN SERV	3680000	\$379,965	\$	\$379,965	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3680000	\$398,919	\$	\$	\$398,919	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3680000	\$76,079	\$	\$	\$76,079.54	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3680000	\$12,315	\$	\$	\$	\$	\$	\$	\$12,315.33	\$
1010000	ELEC PLANT IN SERV	3680000	\$8,248	\$8,248	\$	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3691000	\$6,370	\$	\$	\$	\$	\$	\$6,370.09	\$0.00	\$
1010000	ELEC PLANT IN SERV	3691000	\$70,862	\$	\$70,862	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3691000	\$68,036	\$	\$	\$	\$	\$68,036	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3691000	\$17,374	\$	\$17,374	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3691000	\$13,093	\$	\$	\$13,092.65	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3691000	\$2,085	\$	\$	\$	\$	\$	\$	\$2,085.30	\$
1010000	ELEC PLANT IN SERV	3692000	\$14,120	\$14,120	\$	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3692000	\$22,067	\$	\$	\$	\$	\$	\$	\$22,066.63	\$0.00
1010000	ELEC PLANT IN SERV	3692000	\$145,005	\$	\$145,005	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3692000	\$142,386	\$	\$	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3692000	\$30,967	\$	\$30,967	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3692000	\$23,106	\$	\$	\$23,106.00	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3700000	\$7,147	\$	\$	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3700000	\$13,926	\$3,926	\$	\$	\$	\$	\$	\$7,146.82	\$
1010000	ELEC PLANT IN SERV	3700000	\$13,869	\$	\$	\$	\$	\$	\$13,869.34	\$0.00	\$
1010000	ELEC PLANT IN SERV	3700000	\$59,993	\$	\$59,993	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3700000	\$79,720	\$	\$	\$	\$	\$79,720	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3700000	\$13,795	\$	\$13,795	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3700000	\$12,561	\$	\$	\$	\$12,560.51	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3700000	\$2,635	\$	\$	\$	\$	\$	\$	\$2,635.15	\$
1010000	ELEC PLANT IN SERV	3710000	\$271	\$271	\$	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3710000	\$167	\$	\$	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3710000	\$2,450	\$	\$2,450	\$	\$	\$	\$	\$166.79	\$0.00
1010000	ELEC PLANT IN SERV	3710000	\$4,470	\$	\$	\$	\$	\$4,470	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3710000	\$524	\$	\$	\$524	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3710000	\$774	\$	\$	\$774.27	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3710000	\$146	\$	\$	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3730000	\$662	\$	\$	\$	\$	\$	\$	\$145.62	\$
1010000	ELEC PLANT IN SERV	3730000	\$611	\$	\$	\$	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3730000	\$21,745	\$	\$21,745	\$	\$	\$	\$	\$611.49	\$0.00
1010000	ELEC PLANT IN SERV	3730000	\$25,008	\$	\$	\$25,008	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3730000	\$3,921	\$	\$	\$3,921	\$	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3730000	\$7,450	\$	\$	\$7,450.05	\$	\$	\$	\$0.00	\$

Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPJ	FERC
1010000	ELEC PLANT IN SERV	3730000	\$2,208	\$	\$	\$	\$	\$0.00	\$	\$0.00	\$2,208.99
1010000	ELEC PLANT IN SERV	3890000	\$93	\$	\$	\$	\$	\$0.00	\$	\$92.62	\$
1010000	ELEC PLANT IN SERV	3890000	\$228	\$	\$	\$	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3890000	\$1,441	\$	\$	\$	\$	\$0.00	\$1,441	\$0.00	\$
1010000	ELEC PLANT IN SERV	3890000	\$434	\$	\$	\$	\$	\$0.00	\$	\$0.00	\$434.01
1010000	ELEC PLANT IN SERV	3891000	\$218	\$	\$	\$	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3891000	\$	\$	\$	\$	\$	\$0.07	\$	\$0.03	\$
1010000	ELEC PLANT IN SERV	3891000	\$1,129	\$	\$247	\$	\$79	\$75.26	\$645	\$43.61	\$9.85
1010000	ELEC PLANT IN SERV	3891000	\$100	\$	\$	\$	\$	\$0.00	\$	\$100.15	\$
1010000	ELEC PLANT IN SERV	3891000	\$2,818	\$	\$2,818	\$	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3891000	\$5,588	\$	\$1,429	\$	\$403	\$683.93	\$2,463	\$331.79	\$148.07
1010000	ELEC PLANT IN SERV	3891000	\$2,543	\$	\$	\$	\$	\$0.00	\$2,543	\$0.00	\$
1010000	ELEC PLANT IN SERV	3891000	\$1,099	\$	\$	\$1,099	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3891000	\$313	\$	\$	\$	\$	\$312.67	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3891000	\$72	\$	\$	\$	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3892000	\$1	\$	\$	\$	\$	\$0.25	\$1	\$0.11	\$
1010000	ELEC PLANT IN SERV	3892000	\$5	\$	\$	\$	\$	\$0.00	\$4	\$0.00	\$
1010000	ELEC PLANT IN SERV	3892000	\$34	\$	\$	\$	\$	\$0.00	\$34	\$0.00	\$
1010000	ELEC PLANT IN SERV	3892000	\$22	\$	\$	\$	\$	\$52.43	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3900000	\$1,502	\$	\$	\$	\$	\$0.00	\$	\$0.00	\$21.91
1010000	ELEC PLANT IN SERV	3900000	\$3,764	\$1,502	\$	\$	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3900000	\$2,042	\$85	\$1,488	\$	\$239	\$755.83	\$2,470	\$345.61	\$170.37
1010000	ELEC PLANT IN SERV	3900000	\$7,975	\$201	\$2,454	\$	\$561	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3900000	\$9,821	\$19	\$	\$	\$	\$0.00	\$3,850	\$308.24	\$69.62
1010000	ELEC PLANT IN SERV	3900000	\$25,022	\$1	\$13	\$	\$4	\$0.16	\$1	\$0.07	\$0.04
1010000	ELEC PLANT IN SERV	3900000	\$76,343	\$1,675	\$19,484	\$5,500	\$8,327.03	\$0.00	\$33,585	\$4,524.75	\$2,032.95
1010000	ELEC PLANT IN SERV	3900000	\$10,891	\$	\$	\$10,891	\$	\$0.00	\$36,733	\$0.00	\$
1010000	ELEC PLANT IN SERV	3900000	\$3,308	\$	\$	\$	\$3,308.26	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3901000	\$1,315	\$	\$	\$	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3901000	\$3,405	\$96	\$1,048	\$239	\$271.11	\$1,644	\$1,644	\$131.61	\$29.73
1010000	ELEC PLANT IN SERV	3901000	\$8,908	\$	\$8,908	\$	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3901000	\$16,388	\$359	\$4,177	\$1,179	\$1,999.73	\$7,201	\$7,201	\$970.11	\$435.87
1010000	ELEC PLANT IN SERV	3901000	\$2,842	\$19	\$	\$	\$	\$0.00	\$19	\$0.00	\$
1010000	ELEC PLANT IN SERV	3901000	\$8,081	\$	\$	\$2,842	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3901000	\$48	\$	\$	\$	\$8,080.66	\$	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3903000	\$84	\$84	\$	\$	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3903000	\$31	\$	\$	\$	\$	\$6.13	\$20	\$2.80	\$1.38
1010000	ELEC PLANT IN SERV	3903000	\$46	\$	\$33	\$10	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3903000	\$936	\$24	\$288	\$66	\$62.43	\$452	\$36.18	\$8.17	\$
1010000	ELEC PLANT IN SERV	3903000	\$13	\$	\$	\$	\$	\$0.00	\$	\$13.15	\$
1010000	ELEC PLANT IN SERV	3903000	\$395	\$	\$395	\$	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3903000	\$10,212	\$224	\$2,606	\$736	\$1,247.65	\$4,483	\$605.26	\$271.84	\$29
1010000	ELEC PLANT IN SERV	3903000	\$172	\$	\$	\$	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3903000	\$16	\$	\$	\$	\$16	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3903000	\$236	\$	\$	\$	\$	\$236.05	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3910000	\$7	\$	\$	\$	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3910000	\$72	\$	\$	\$	\$	\$0.16	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3910000	\$2,182	\$	\$	\$	\$	\$438.26	\$1,432	\$200.40	\$98.79
1010000	ELEC PLANT IN SERV	3910000	\$212	\$	\$	\$	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3910000	\$1,989	\$50	\$612	\$140	\$32.66	\$960	\$76.88	\$17.36	\$
1010000	ELEC PLANT IN SERV	3910000	\$124	\$	\$	\$	\$	\$0.00	\$	\$123.85	\$0.00
1010000	ELEC PLANT IN SERV	3910000	\$441	\$20	\$309	\$95	\$	\$3.61	\$12	\$1.65	\$0.81
1010000	ELEC PLANT IN SERV	3910000	\$1,733	\$	\$1,733	\$	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3910000	\$12,328	\$270	\$3,146	\$888	\$1,506.14	\$5,423	\$730.66	\$328.28	\$95
1010000	ELEC PLANT IN SERV	3910000	\$681	\$	\$	\$	\$	\$0.00	\$681	\$0.00	\$
1010000	ELEC PLANT IN SERV	3910000	\$549	\$	\$	\$	\$	\$0.00	\$	\$0.00	\$
1010000	ELEC PLANT IN SERV	3910000	\$486	\$	\$	\$	\$	\$485.56	\$	\$0.00	\$



Electric Plant in Service with Unclassified Plant
Average of Monthly Averages Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Utah	Wyo-PPL	Idaho	Wy-UPL	FERC
1010000	ELEC PLANT IN SERV		\$	\$	\$	\$
1010000	ELEC PLANT IN SERV	\$14,849	\$	\$	\$	\$
1010000	ELEC PLANT IN SERV	\$2,444	\$	\$	\$	\$
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	\$3,122	\$	\$	\$	\$
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	\$719	\$	\$	\$	\$
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	\$4	\$	\$	\$	\$
1010000	DUMP TRUCKS	\$19	\$	\$	\$	\$
1010000	ELEC PLANT IN SERV	\$3,381	\$	\$	\$	\$
1010000	ELEC PLANT IN SERV	\$499	\$	\$	\$	\$
1010000	DUMP TRUCKS	\$364	\$	\$	\$	\$
1010000	DUMP TRUCKS	\$18	\$	\$	\$	\$
1010000	DUMP TRUCKS	\$280	\$	\$	\$	\$
1010000	DUMP TRUCKS	\$76	\$	\$	\$	\$
1010000	DUMP TRUCKS	\$125	\$	\$	\$	\$
1010000	TRAILERS	\$350	\$	\$	\$	\$
1010000	TRAILERS	\$49	\$	\$	\$	\$
1010000	TRAILERS	\$1,852	\$	\$	\$	\$
1010000	TRAILERS	\$241	\$	\$	\$	\$
1010000	TRAILERS	\$176	\$	\$	\$	\$
1010000	TRAILERS	\$779	\$	\$	\$	\$
1010000	TRAILERS	\$4	\$	\$	\$	\$
1010000	TRAILERS	\$100	\$	\$	\$	\$
1010000	TRAILERS	\$2,738	\$	\$	\$	\$
1010000	TRAILERS	\$12	\$	\$	\$	\$
1010000	TRAILERS	\$528	\$	\$	\$	\$
1010000	TRAILERS	\$4,380	\$	\$	\$	\$
1010000	TRAILERS	\$1,863	\$	\$	\$	\$
1010000	TRAILERS	\$296	\$	\$	\$	\$
1010000	TRAILERS	\$25	\$	\$	\$	\$
1010000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$195	\$	\$	\$	\$
1010000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$17	\$	\$	\$	\$
1010000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$30	\$	\$	\$	\$
1010000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$225	\$	\$	\$	\$
1010000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$4	\$	\$	\$	\$
1010000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$188	\$	\$	\$	\$
1010000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$51	\$	\$	\$	\$
1010000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$103	\$	\$	\$	\$
1010000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$16	\$	\$	\$	\$
1010000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$273	\$	\$	\$	\$
1010000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$101	\$	\$	\$	\$
1010000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$170	\$	\$	\$	\$
1010000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$381	\$	\$	\$	\$
1010000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$850	\$	\$	\$	\$
1010000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$170	\$	\$	\$	\$
1010000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$86	\$	\$	\$	\$
1010000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$3,643	\$	\$	\$	\$
1010000	TRANSPORTATION EQUIPMENT	\$183	\$	\$	\$	\$
1010000	STORES EQUIPMENT	\$3,779	\$	\$	\$	\$
1010000	STORES EQUIPMENT	\$225	\$	\$	\$	\$
1010000	STORES EQUIPMENT	\$491	\$	\$	\$	\$
1010000	STORES EQUIPMENT	\$592	\$	\$	\$	\$
1010000	STORES EQUIPMENT	\$389	\$	\$	\$	\$
1010000	STORES EQUIPMENT	\$3,610	\$	\$	\$	\$
1010000	STORES EQUIPMENT	\$565	\$	\$	\$	\$
1010000	STORES EQUIPMENT	\$1,067	\$	\$	\$	\$
1010000	STORES EQUIPMENT	\$114	\$	\$	\$	\$
1010000	STORES EQUIPMENT	\$714	\$	\$	\$	\$
1010000	"TLS, SHOP, GAR EQUIPMENT"	\$7	\$	\$	\$	\$
1010000	"TLS, SHOP, GAR EQUIPMENT"	\$20,078	\$	\$	\$	\$
1010000	"TLS, SHOP, GAR EQUIPMENT"	\$2,213	\$	\$	\$	\$
1010000	"TLS, SHOP, GAR EQUIPMENT"	\$1,740	\$	\$	\$	\$
1010000	"TLS, SHOP, GAR EQUIPMENT"	\$3,457	\$	\$	\$	\$
1010000	"TLS, SHOP, GAR EQUIPMENT"	\$154	\$	\$	\$	\$
1010000	"TLS, SHOP, GAR EQUIPMENT"	\$10,122	\$	\$	\$	\$
1010000	"TLS, SHOP, GAR EQUIPMENT"	\$87	\$	\$	\$	\$
1010000	"TLS, SHOP, GAR EQUIPMENT"	\$3,943	\$	\$	\$	\$
1010000	"TLS, SHOP, GAR EQUIPMENT"	\$12,045	\$	\$	\$	\$
1010000	"TLS, SHOP, GAR EQUIPMENT"	\$2,602	\$	\$	\$	\$
1010000	"TLS, SHOP, GAR EQUIPMENT"	\$3,711	\$	\$	\$	\$
1010000	"TLS, SHOP, GAR EQUIPMENT"	\$569	\$	\$	\$	\$



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Electric Plant In Service with Unclassified Plant
Average of Monthly Averages Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	ELEC PLANT IN SERV	3950000		\$417	\$417		\$0.00		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$8			\$1.66		\$5	\$0.88	\$0.88
1010000	ELEC PLANT IN SERV	3950000		\$4,742			\$952.17		\$3,111	\$435.39	\$214.63
1010000	ELEC PLANT IN SERV	3950000		\$63			\$305		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$1,278			\$0.00		\$1,278.02	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$425			\$927		\$11	\$159	\$0.78
1010000	ELEC PLANT IN SERV	3950000		\$9,973			\$0.00		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$5,018			\$613.01		\$2,207	\$297.38	\$133.61
1010000	ELEC PLANT IN SERV	3950000		\$7,087			\$0.00		\$7,087	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$1,989			\$1,989		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$3,175			\$3,174.72		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$616			\$0.00		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$1,016			\$0.00		\$1,016	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$301			\$0.00		\$197	\$27.60	\$13.61
1010000	ELEC PLANT IN SERV	3950000		\$1,410			\$0.00		\$1,409.95	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$4,710			\$0.00		\$4,059	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$4,059			\$0.00		\$4,059	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$1,170			\$1,170		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$1,951			\$1,951.19		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$563			\$0.00		\$0.00	\$562.96	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$173			\$0.00		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$173			\$24.96		\$82	\$11.41	\$5.63
1010000	ELEC PLANT IN SERV	3950000		\$171			\$0.00		\$0.00	\$171.24	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$876			\$0.00		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$1,740			\$0.00		\$1,740	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$205			\$204.87		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$210			\$0.00		\$0.00	\$209.91	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$1,399			\$0.00		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$1,103			\$221.52		\$724	\$101.29	\$49.93
1010000	ELEC PLANT IN SERV	3950000		\$67			\$15		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$2,470			\$0.00		\$0.00	\$2,469.87	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$13,602			\$0.00		\$13,602	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$3,246			\$0.00		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$3,806			\$3,806.34		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$957			\$0.00		\$0.00	\$966.68	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$368			\$521.63		\$1,705	\$238.52	\$117.56
1010000	ELEC PLANT IN SERV	3950000		\$516			\$111		\$14	\$1.93	\$0.95
1010000	ELEC PLANT IN SERV	3950000		\$162			\$0.00		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$43			\$3		\$19	\$2.57	\$1.16
1010000	ELEC PLANT IN SERV	3950000		\$3			\$0.00		\$3	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$35			\$7.66		\$22	\$3.39	\$1.76
1010000	ELEC PLANT IN SERV	3950000		\$18,333			\$3,681.40		\$12,030	\$1,683.36	\$829.83
1010000	ELEC PLANT IN SERV	3950000		\$543			\$122		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$5,476			\$3,828		\$146	\$20.46	\$10.09
1010000	ELEC PLANT IN SERV	3950000		\$356			\$1,181		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$903			\$95		\$387	\$53.53	\$24.05
1010000	ELEC PLANT IN SERV	3950000		\$1,028			\$110.34		\$1,028	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$105			\$0.00		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$689			\$105.30		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$143			\$2.22		\$7	\$1.01	\$0.50
1010000	ELEC PLANT IN SERV	3950000		\$1957			\$104		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$8,826			\$0.00		\$0.00	\$1,956.95	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$284			\$8,826		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$6			\$20		\$125	\$16.84	\$7.57
1010000	ELEC PLANT IN SERV	3950000		\$11,564			\$0.00		\$11,564	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$1,964			\$0.00		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$3,236			\$3,236.63		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$507			\$0.00		\$0.00	\$607.18	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$388			\$0.00		\$0.00	\$0.00	\$0.00
1010000	ELEC PLANT IN SERV	3950000		\$39			\$8.50		\$24	\$3.75	\$1.95

Electric Plant In Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Altec	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	WY-UPL	FERC
1010000	ELEC PLANT IN SERV	3961300	\$3,175	\$46	\$727	\$224	\$637.52	\$2,083	\$291.51	\$143.70	\$19
1010000	ELEC PLANT IN SERV	3961300	\$998	\$998							
1010000	ELEC PLANT IN SERV	3961300	\$1,062	\$1,062							
1010000	ELEC PLANT IN SERV	3961300	\$835	\$835							
1010000	ELEC PLANT IN SERV	3961300	\$1,415	\$1,415							
1010000	ELEC PLANT IN SERV	3961300	\$1,077	\$1,077							
1010000	ELEC PLANT IN SERV	3961300	\$3,469	\$3,469							
1010000	ELEC PLANT IN SERV	3961300	\$578	\$578							
1010000	ELEC PLANT IN SERV	3961300	\$1,046	\$1,046							
1010000	ELEC PLANT IN SERV	3970000	\$581	\$581							
1010000	ELEC PLANT IN SERV	3970000	\$2,676	\$2,676							
1010000	ELEC PLANT IN SERV	3970000	\$118	\$118							
1010000	ELEC PLANT IN SERV	3970000	\$66,940	\$66,940							
1010000	ELEC PLANT IN SERV	3970000	\$29,406	\$29,406							
1010000	ELEC PLANT IN SERV	3970000	\$2,800	\$2,800							
1010000	ELEC PLANT IN SERV	3970000	\$11	\$11							
1010000	ELEC PLANT IN SERV	3970000	\$5,469	\$5,469							
1010000	ELEC PLANT IN SERV	3970000	\$2,123	\$2,123							
1010000	ELEC PLANT IN SERV	3970000	\$36,075	\$36,075							
1010000	ELEC PLANT IN SERV	3970000	\$139	\$139							
1010000	ELEC PLANT IN SERV	3970000	\$60,176	\$60,176							
1010000	ELEC PLANT IN SERV	3970000	\$31,526	\$31,526							
1010000	ELEC PLANT IN SERV	3970000	\$8,634	\$8,634							
1010000	ELEC PLANT IN SERV	3970000	\$14,805	\$14,805							
1010000	ELEC PLANT IN SERV	3970000	\$3,488	\$3,488							
1010000	ELEC PLANT IN SERV	3972000	\$28	\$28							
1010000	ELEC PLANT IN SERV	3972000	\$293	\$293							
1010000	ELEC PLANT IN SERV	3972000	\$88	\$88							
1010000	ELEC PLANT IN SERV	3972000	\$10	\$10							
1010000	ELEC PLANT IN SERV	3972000	\$117	\$117							
1010000	ELEC PLANT IN SERV	3972000	\$1	\$1							
1010000	ELEC PLANT IN SERV	3972000	\$498	\$498							
1010000	ELEC PLANT IN SERV	3972000	\$123	\$123							
1010000	ELEC PLANT IN SERV	3972000	\$1,316	\$1,316							
1010000	ELEC PLANT IN SERV	3972000	\$296	\$296							
1010000	ELEC PLANT IN SERV	3972000	\$399	\$399							
1010000	ELEC PLANT IN SERV	3972000	\$38	\$38							
1010000	ELEC PLANT IN SERV	3980000	\$2	\$2							
1010000	ELEC PLANT IN SERV	3980000	\$1,420	\$1,420							
1010000	ELEC PLANT IN SERV	3980000	\$348	\$348							
1010000	ELEC PLANT IN SERV	3980000	\$254	\$254							
1010000	ELEC PLANT IN SERV	3980000	\$5	\$5							
1010000	ELEC PLANT IN SERV	3980000	\$205	\$205							
1010000	ELEC PLANT IN SERV	3980000	\$64	\$64							
1010000	ELEC PLANT IN SERV	3980000	\$104	\$104							
1010000	ELEC PLANT IN SERV	3980000	\$626	\$626							
1010000	ELEC PLANT IN SERV	3980000	\$3,270	\$3,270							
1010000	ELEC PLANT IN SERV	3980000	\$363	\$363							
1010000	ELEC PLANT IN SERV	3980000	\$123	\$123							
1010000	ELEC PLANT IN SERV	3980000	\$172	\$172							
1010000	ELEC PLANT IN SERV	3982100	\$19	\$19							
1010000	ELEC PLANT IN SERV	3982200	\$2,635	\$2,635							
1010000	ELEC PLANT IN SERV	3982200	\$2,551	\$2,551							
1010000	ELEC PLANT IN SERV	3983000	\$40,641	\$40,641							
1010000	ELEC PLANT IN SERV	3984100	\$12,129	\$12,129							
1010000	ELEC PLANT IN SERV	3984400	\$3,425	\$3,425							
1010000	ELEC PLANT IN SERV	3984500	\$70,914	\$70,914							
1010000	ELEC PLANT IN SERV	3984600	\$10,274	\$10,274							
1010000	ELEC PLANT IN SERV	3984700	\$7,222	\$7,222							
1010000	ELEC PLANT IN SERV	3984800	\$18,351	\$18,351							
1010000	ELEC PLANT IN SERV	3984900	\$3,974	\$3,974							
1010000	ELEC PLANT IN SERV	3985100	\$1,257	\$1,257							
1010000	ELEC PLANT IN SERV	3985200	\$5,165	\$5,165							
1010000	ELEC PLANT IN SERV	3986000	\$2,211	\$2,211							
1010000	ELEC PLANT IN SERV	3986100	\$568	\$568							



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A MIDAMERICAN ENERGY HOLDINGS COMPANY

Electric Plant In Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	ELEC PLANT IN SERV	Secondary Account	MINE DEVELOPMENT AND ROAD EXTENSION	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	ELEC PLANT IN SERV	3997000		\$	\$37,742	\$20,131,242	\$5,177,802	\$1,460,082	\$5,259,84	\$8,824,187	\$23,731	\$3,650,40	\$1,896,51
1010000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	CAGE	\$-205	\$	\$	\$	\$-135	\$	\$	\$-18,85	\$9,29
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	CAGW	\$-235	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	CAGW	\$3,196	\$	\$	\$	\$641,71	\$	\$2,097	\$-293,43	\$-144,66
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	CAGW	\$409	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIB-NON-RECONCILED	CA	\$-1	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIB-NON-RECONCILED	IDU	\$3	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIB-NON-RECONCILED	OR	\$82	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIB-NON-RECONCILED	UT	\$1,499	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIB-NON-RECONCILED	WA	\$568	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIB-NON-RECONCILED	WYU	\$13	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEHICLE PLANT - IN SERVICE-NON-	CAGW	\$7	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1019000	ELEC PLT IN SERV-OTH	140189	ELECTRIC PLANT IN SERVICE - OTHER	SO	\$324	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1019000	ELEC PLT IN SERV-OTH	140209	OTHER INTANGIBLE NON-RECONCILED	CAGE	\$	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1019000	ELEC PLT IN SERV-OTH	141209	OTHER INTANGIBLE NON-RECONCILED	SO	\$	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	CAGE	\$1,822	\$	\$	\$	\$365,85	\$	\$1,195	\$167,29	\$62,47
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	\$1,822	\$	\$	\$	\$365,85	\$	\$1,195	\$167,29	\$62,47
1060000	COMP CON NOT CLASS	0	SAPERROR	SG	\$	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	\$448	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	\$1,133	\$	\$	\$	\$0,00	\$	\$	\$1,133,41	\$0,00
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	\$4,781	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	SG	\$	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	\$9,190	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	\$3,314	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	\$3,499	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	\$22,366	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	CAGE	\$161,488	\$	\$	\$	\$32,428,58	\$	\$105,966	\$14,828,53	\$7,309,83
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	CAGW	\$3,632	\$	\$	\$	\$0,00	\$	\$	\$0,00	\$0,00
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	\$107	\$	\$	\$	\$9	\$	\$45	\$6,10	\$3,09
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	\$165,227	\$	\$	\$	\$32,442,49	\$	\$106,011	\$14,834,43	\$7,312,91
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	\$2,189	\$	\$	\$	\$825,18	\$	\$915	\$125,11	\$63,34
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	\$2,189	\$	\$	\$	\$825,18	\$	\$915	\$125,11	\$63,34
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	\$897	\$	\$	\$	\$109,56	\$	\$384	\$53,15	\$23,88
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	\$897	\$	\$	\$	\$109,56	\$	\$384	\$53,15	\$23,88
Grand Total					\$20,317,200	\$445,691	\$5,185,423	\$1,463,727	\$2,482,719,58	\$8,938,020	\$23,731	\$3,650,40	\$1,896,51



Capital Lease (Actuals)

Average of Monthly Averages Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
101000	PRPTY UND CPTL LSS		\$12,412	\$	\$	\$	\$	\$8,144	\$1,140	\$	\$73
101000	PRPTY UND CPTL LSS	CAGE	\$4,540	\$211	\$3,309	\$1,020	\$	\$	\$	\$	\$
101000	PRPTY UND CPTL LSS	CAGW	\$5,882	\$	\$5,882	\$	\$	\$	\$	\$	\$
101000	PRPTY UND CPTL LSS	OR	\$12,664	\$278	\$3,232	\$912	\$1,547	\$5,571	\$751	\$337	\$35
101000	PRPTY UND CPTL LSS	SO	\$11,714	\$	\$	\$	\$	\$11,714	\$	\$	\$
101000	PRPTY UND CPTL LSS	UT	\$1,388	\$	\$	\$	\$1,388	\$	\$	\$	\$
101000	PRPTY UND CPTL LSS	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
101000 Total			\$ 48,600	\$ 489	\$ 12,423	\$ 1,933	\$ 5,427	\$ 25,430	\$ 1,890	\$ 899	\$ 109
1110000	AC PR AMR EL PT SR	CAGE	(1,475)	\$	\$	\$	\$	\$	\$	\$	\$
1110000	AC PR AMR EL PT SR	CAGW	(83)	\$	\$	\$	\$	\$	\$	\$	\$
1110000	AC PR AMR EL PT SR	OR	(1,536)	\$	\$	\$	\$	\$	\$	\$	\$
1110000	AC PR AMR EL PT SR	SO	1,606	\$35	\$410	\$116	\$196	\$706	\$95	\$43	\$4
1110000	AC PR AMR EL PT SR	UT	(3,426)	\$	\$	\$	\$	\$	\$	\$	\$
1110000	AC PR AMR EL PT SR	WYP	(632)	\$	\$	\$	\$	\$	\$	\$	\$
1110000 Total			\$ (5,547)	\$ 31	\$ (1,187)	\$ 97	\$ (732)	\$ (3,688)	\$ (40)	\$ (24)	\$ (4)
Grand Total			\$ 43,053	\$ 520	\$ 11,236	\$ 2,030	\$ 4,695	\$ 21,742	\$ 1,850	\$ 875	\$ 105



Plant Held for Future Use (Actuals)

Average of Monthly Averages Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1050000	EL PLT HLD FTR USE	LAND AND LAND RIGHTS	\$ 8,923	\$ -	\$ -	\$ -	\$ 1,792	\$ 5,855	\$ 819	\$ 404	\$ 53
1050000	EL PLT HLD FTR USE	LAND AND LAND RIGHTS	\$ 156	\$ -	\$ -	\$ -	\$ 31	\$ 102	\$ 14	\$ 7	\$ 1
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	\$ 169	\$ 8	\$ 123	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	\$ 314	\$ -	\$ -	\$ -	\$ 63	\$ 206	\$ 29	\$ 14	\$ 2
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	\$ 2,354	\$ -	\$ 2,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	\$ 2,265	\$ -	\$ -	\$ -	\$ -	\$ 2,265	\$ -	\$ -	\$ -
1050000	EL PLT HLD FTR USE	LAND RIGHTS	\$ 953	\$ -	\$ -	\$ -	\$ 209	\$ 599	\$ 92	\$ 48	\$ 5
1050000 Total			\$ 15,134	\$ 8	\$ 2,477	\$ 38	\$ 2,095	\$ 9,027	\$ 955	\$ 473	\$ 61
Grand Total			\$ 15,134	\$ 8	\$ 2,477	\$ 38	\$ 2,095	\$ 9,027	\$ 955	\$ 473	\$ 61



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A HAWAIIAN ENERGY HOLDINGS COMPANY

Deferred Debits (Actuals)
Average of Monthly Averages Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	WY-PPPL	Utah	Idaho	WY-UPL	FERC	Other
1861000	MS DEF DR-OTH WIP		\$ 2,957	\$ -	\$ -	\$ -	\$ 647	\$ 1,859	\$ 286	\$ 149	\$ 16	\$ -
1861000 Total			\$ 2,957	\$ -	\$ -	\$ -	\$ 647	\$ 1,859	\$ 286	\$ 149	\$ 16	\$ -
1861200	FINANCING COSTS DEFERRED	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1861200	FINANCING COSTS DEFERRED - S-S SHELF REGISTRATION COSTS	SO	\$ 16	\$ 0	\$ 4	\$ 1	\$ 2	\$ 7	\$ 1	\$ 0	\$ 0	\$ -
1861200	FINANCING COSTS DEFERRED - UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	\$ 1,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,279
1861200	FINANCING COSTS DEFERRED - UNAMORTIZED PCRB LOC/SBPBA COSTS	OTHER	\$ 388	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 388
1861200	FINANCING COSTS DEFERRED - UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	\$ 313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313
1861200	FINANCING COSTS DEFERRED - UNAMORTIZED 94 SERIES RESTRUCTURING COS	OTHER	\$ 1,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,047
1861200 Total			\$ 3,045	\$ 0	\$ 4	\$ 1	\$ 2	\$ 8	\$ 1	\$ 0	\$ 0	\$ 3,028
1861310	DEF N PD PRJ SPC WST	SG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1861310 Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1863500	ENVIRONMENTAL DEFERRED	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1863500 Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1865000	DEF COAL MINE COSTS	CAEE	\$ 782	\$ -	\$ -	\$ -	\$ 171	\$ 492	\$ 76	\$ 39	\$ 4	\$ -
1865000	DEF COAL MINE COSTS - CMC DEFERRED STRIPPING/INPIT INVENTORY	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1865000	DEF COAL MINE COSTS - CMC DEFERRED STRIPPING/INPIT INVENTORY	CAEW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1865000	DEF COAL MINE COSTS - CMC PACIFIC DEFERRED STRIPPING	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1865000	DEF COAL MINE COSTS - D J MINE GLENROCK COAL - OVERBURDEN	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1865000	DEF COAL MINE COSTS - TRAIL MOUNTAIN - DRILLING	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1865000	DEF COAL MINE COSTS - BRIDGER DEFERRED BILLINGS	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1865000	DEF COAL MINE COSTS - CHOLLA CONTRACT REVIEW	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1865000	DEF COAL MINE COSTS - GLENROCK LOADOUT CHARGES	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1865000	DEF COAL MINE COSTS - CMC DEFERRED BOX CUT - KOPIAH	CAEE	\$ 4190	\$ -	\$ -	\$ -	\$ 917	\$ 2,634	\$ 405	\$ 211	\$ 23	\$ -
1865000	DEF COAL MINE COSTS - DEFERRED COAL COSTS - WYODAK SETTLEMENT	CAEE	\$ 1,030	\$ -	\$ -	\$ -	\$ 225	\$ 648	\$ 100	\$ 52	\$ 6	\$ -
1865000	DEF COAL MINE COSTS - DEFERRED COAL COSTS ARCH SETTLEMENT	CAEE	\$ 2,446	\$ -	\$ -	\$ -	\$ 535	\$ 1,538	\$ 237	\$ 123	\$ 13	\$ -
1865000	DEF COAL MINE COSTS - Deferred Coal Costs - Naughton Contract	CAEE	\$ 8,448	\$ -	\$ -	\$ -	\$ 1,849	\$ 5,312	\$ 817	\$ 425	\$ 46	\$ -
1867000	MISC DF DR-BAL TRAN	CAEW	\$ 60	\$ -	\$ -	\$ -	\$ 13	\$ 38	\$ 6	\$ 3	\$ 0	\$ -
1867000	MISC DF DR-BAL TRAN	CAEW	\$ 60	\$ -	\$ -	\$ -	\$ 13	\$ 38	\$ 6	\$ 3	\$ 0	\$ -
1867000 Total			\$ 60	\$ -	\$ -	\$ -	\$ 13	\$ 38	\$ 6	\$ 3	\$ 0	\$ -
1868000	MISC DF DR-OTH-CST	CAGE	\$ 4,549	\$ -	\$ -	\$ -	\$ 914	\$ 2,985	\$ 418	\$ 206	\$ 27	\$ -
1868000	MISC DF DR-OTH-CST - LAKE SIDE MAINT. PREPAYMENT - CURRENT	CAGW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - PREPAID OUTAGE MAINTENANCE	CAGW	\$ 1,069	\$ -	\$ -	\$ -	\$ 215	\$ 701	\$ 98	\$ 48	\$ 6	\$ -
1868000	MISC DF DR-OTH-CST - HAYDEN FUEL CONTRACT - Current	SG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - MILL FORK COAL LEASE	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - HPT OPTION	SG	\$ 148	\$ 3	\$ 39	\$ 12	\$ 19	\$ 62	\$ 8	\$ 4	\$ 1	\$ -
1868000	MISC DF DR-OTH-CST - TGS BUYOUT	SG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - LAKEVIEW BUYOUT	SG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - BUFFALO SETTLEMENT	SG	\$ 1,042	\$ 18	\$ 274	\$ 85	\$ 136	\$ 436	\$ 60	\$ 30	\$ 4	\$ -
1868000	MISC DF DR-OTH-CST - JOSEPH SETTLEMENT	SG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - TRIBL STATE FIRM WHEELING	SG	\$ 13,946	\$ 236	\$ 3,672	\$ 1,135	\$ 1,817	\$ 5,931	\$ 797	\$ 404	\$ 54	\$ -
1868000	MISC DF DR-OTH-CST - MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - CLARK FIRM TRANSMISSION	SG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - BIOMASS ONE POST COD PREPAYMENT	SG	\$ 530	\$ 9	\$ 139	\$ 43	\$ 69	\$ 221	\$ 30	\$ 15	\$ 2	\$ -
1868000	MISC DF DR-OTH-CST - LACOMB IRRIGATION	SG	\$ 1,221	\$ 21	\$ 322	\$ 99	\$ 159	\$ 511	\$ 70	\$ 35	\$ 5	\$ -
1868000	MISC DF DR-OTH-CST - BOGUS CREEK SETTLEMENT	SG	\$ 25	\$ -	\$ -	\$ -	\$ 5	\$ 16	\$ 2	\$ 1	\$ 0	\$ -
1868000	MISC DF DR-OTH-CST - BOGUS CREEK	SG	\$ 3,234	\$ 55	\$ 852	\$ 263	\$ 421	\$ 1,352	\$ 185	\$ 94	\$ 12	\$ -
1868000	MISC DF DR-OTH-CST - POINT-TO-POINT TRANS RESERVATIONS	WA	\$ 297	\$ 5	\$ 78	\$ 24	\$ 39	\$ 124	\$ 17	\$ 9	\$ 1	\$ -
1868000	MISC DF DR-OTH-CST - JIM BOYD HYDRO BUYOUT	WA	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - RTO Grid West N/R w/o - WA	WA	\$ 3167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - BPA LT Transmission Prepaid	OTHER	\$ 9,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,167
1868000	MISC DF DR-OTH-CST - LT LAKE SIDE MAINT PREPAYMENT	CAGW	\$ 7,560	\$ 189	\$ 2,964	\$ 914	\$ 1,518	\$ 4,961	\$ 694	\$ 342	\$ 46	\$ 9,373
1868000	MISC DF DR-OTH-CST - LT CHEHALIS CSA MAINT. PREPAYMENT	CAGW	\$ 4,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - L T Curramt Creek CSA Maint Prepayment	CAGE	\$ 2,749	\$ 555	\$ 8,340	\$ 2,623	\$ 5,863	\$ 19,006	\$ 2,632	\$ 1,313	\$ 173	\$ 12,541
1868000 Total			\$ 53,025	\$ 555	\$ 8,340	\$ 2,623	\$ 5,863	\$ 19,006	\$ 2,632	\$ 1,313	\$ 173	\$ 12,541
1868200	MISC DEF COST MT GEN	CAGE	\$ 1,382	\$ -	\$ -	\$ -	\$ 277	\$ 907	\$ 127	\$ 63	\$ 8	\$ -
1868200	MISC DEF COST MT GEN	CAGE	\$ 1,382	\$ -	\$ -	\$ -	\$ 277	\$ 907	\$ 127	\$ 63	\$ 8	\$ -
1868200 Total			\$ 1,382	\$ -	\$ -	\$ -	\$ 277	\$ 907	\$ 127	\$ 63	\$ 8	\$ -
1869000	MISC DF DR-OTH-NC	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1869000	MISC DF DR-OTH-NC - UNDIRTRIB PURCHASE CARD TRANS	OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1869000	MISC DF DR-OTH-NC - BETC SUPER GOOD CENTS	OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1869000	MISC DF DR-OTH-NC - BETC WZ TAX CREDIT LOAN PROGRAM	OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



PACIFICORP
A HUDSON ENERGY HOLDINGS COMPANY

Deferred Debits (Actuals)
Average of Monthly Averages Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
18690000	MISC DF DR-OTH-NC											
18690000	MISC DF DR-OTH-NC	135036										
18690000	MISC DF DR-OTH-NC	135037										
18690000	MISC DF DR-OTH-NC	135039										
18690000	MISC DF DR-OTH-NC	135049										
18690000	MISC DF DR-OTH-NC	135051										
18690000	MISC DF DR-OTH-NC	135052										
18690000	MISC DF DR-OTH-NC	185321										
18690000	MISC DF DR-OTH-NC	185323										
18690000	MISC DF DR-OTH-NC	185326										
18690000	MISC DF DR-OTH-NC	185327										
18690000	MISC DF DR-OTH-NC	185328										
18690000	MISC DF DR-OTH-NC	185329										
18690000	MISC DF DR-OTH-NC	185333										
18690000	MISC DF DR-OTH-NC	185334										
18690000	MISC DF DR-OTH-NC	185345										
18690000 Total			\$ 4,478	\$ 76	\$ 1,179	\$ 365	\$ 583	\$ 1,873	\$ 256	\$ 130	\$ 17	\$ -
Grand Total			\$ 4,478	\$ 76	\$ 1,179	\$ 365	\$ 583	\$ 1,873	\$ 256	\$ 130	\$ 17	\$ -
			\$ 73,396	\$ 611	\$ 9,523	\$ 2,989	\$ 9,236	\$ 29,002	\$ 4,123	\$ 2,082	\$ 261	\$ 15,568



Material & Supplies (Actuals)

Average of Monthly Averages Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1511100	COAL INVNTY-CARBON	0									
1511100 Total		CAEE	\$ 1,843	\$ -	\$ -	\$ -	\$ 403	\$ 1,159	\$ 178	\$ 93	\$ 10
1511120	COAL INVNTY-HUNTER	0									
1511120 Total		CAEE	\$ 53,981	\$ -	\$ -	\$ -	\$ 11,814	\$ 33,941	\$ 5,221	\$ 2,713	\$ 292
1511130	COAL INVNTY-HTG	0									
1511130 Total		CAEE	\$ 22,506	\$ -	\$ -	\$ -	\$ 4,925	\$ 14,151	\$ 2,177	\$ 1,131	\$ 122
1511140	COAL INVNTY-JB	0									
1511140 Total		JIBE	\$ 20,350	\$ 931	\$ 14,232	\$ 4,358	\$ 181	\$ 521	\$ 80	\$ 42	\$ 4
1511160	COAL INVNTY-NAU	0									
1511160 Total		CAEE	\$ 11,657	\$ -	\$ -	\$ -	\$ 2,551	\$ 7,329	\$ 1,127	\$ 586	\$ 63
1511180	COAL INVNTY-WYODAK	0									
1511180 Total		CAEE	\$ 11,657	\$ -	\$ -	\$ -	\$ 2,551	\$ 7,329	\$ 1,127	\$ 586	\$ 63
1511190	COAL INV-TERRA/HEADW	0									
1511190 Total		CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1511200	COAL INVNTY-CHOLLA	0									
1511200 Total		CAEE	\$ 10,992	\$ -	\$ -	\$ -	\$ 2,406	\$ 6,911	\$ 1,063	\$ 552	\$ 60
1511300	COAL INVNTY-COLSTRI	0									
1511300 Total		CAEW	\$ 611	\$ 29	\$ 445	\$ 136	\$ -	\$ -	\$ -	\$ -	\$ -
1511400	COAL INVNTY-CRAIG	0									
1511400 Total		CAEE	\$ 3,884	\$ -	\$ -	\$ -	\$ 850	\$ 2,442	\$ 376	\$ 195	\$ 21
1511500	COAL INV-DEER CREEK	0									
1511500 Total		CAEE	\$ 23,941	\$ -	\$ -	\$ -	\$ 860	\$ 2,442	\$ 376	\$ 195	\$ 21
1511600	COAL INVNTY-DJ	0									
1511600 Total		CAEE	\$ 23,941	\$ -	\$ -	\$ -	\$ 5,239	\$ 15,053	\$ 2,316	\$ 1,203	\$ 130
1511700	COAL INVNTY-RG	0									
1511700 Total		CAEE	\$ 5,444	\$ -	\$ -	\$ -	\$ 1,191	\$ 3,423	\$ 527	\$ 274	\$ 29
1511800	COAL INVENTORY	0									
1511800 Total		CAEE	\$ 20,707	\$ -	\$ -	\$ -	\$ 4,532	\$ 13,020	\$ 2,003	\$ 1,041	\$ 112
1511900	COAL INVNTY-HAYDEN	0									
1511900 Total		CAEE	\$ 1,569	\$ -	\$ -	\$ -	\$ 343	\$ 986	\$ 152	\$ 79	\$ 8
1512000	NATURAL GAS	0									
1512000 Total		CAEW	\$ 1,569	\$ -	\$ -	\$ -	\$ 343	\$ 986	\$ 152	\$ 79	\$ 8
1512110	NATURAL GAS-HRMSTN	0									
1512110 Total		CAEW	\$ 134	\$ 6	\$ 98	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
1512150	NATURAL GAS-LTTL MT	0									
1512150 Total		CAEE	\$ 6	\$ -	\$ -	\$ -	\$ 1	\$ 4	\$ 1	\$ 0	\$ 0
1512160	NATURAL GAS-NAU	0									
1512160 Total		CAEE	\$ 0	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1512170	NATURAL GAS-WV	0									
1512170 Total		CAEE	\$ 0	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1512180	NATURAL GAS-CLAY BAS	0									
1512180 Total		CAEE	\$ 3,054	\$ -	\$ -	\$ -	\$ 668	\$ 1,920	\$ 295	\$ 153	\$ 17
1512190	NATURAL GAS-CHEHALIS	0									
1512190 Total		CAEW	\$ 52	\$ 2	\$ 38	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -
1512210	NAT GAS-JACKSON PRA	0									
1512210 Total		SE	\$ 3	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



Material & Supplies (Actuals)

Average of Monthly Averages Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1511100	COAL INVNTY-CARBON	0									
1511100 Total		CAEE	\$ 1,843	\$ -	\$ -	\$ -	\$ 403	\$ 1,159	\$ 178	\$ 93	\$ 10
1511120	COAL INVNTY-HUNTER	0									
1511120 Total		CAEE	\$ 53,981	\$ -	\$ -	\$ -	\$ 11,814	\$ 33,941	\$ 5,221	\$ 2,713	\$ 292
1511130	COAL INVNTY-HTG	0									
1511130 Total		CAEE	\$ 22,506	\$ -	\$ -	\$ -	\$ 4,925	\$ 14,151	\$ 2,177	\$ 1,131	\$ 122
1511140	COAL INVNTY-JB	0									
1511140 Total		JIBE	\$ 20,350	\$ 931	\$ 14,232	\$ 4,358	\$ 181	\$ 521	\$ 80	\$ 42	\$ 4
1511160	COAL INVNTY-NAU	0									
1511160 Total		CAEE	\$ 11,657	\$ -	\$ -	\$ -	\$ 2,551	\$ 7,329	\$ 1,127	\$ 586	\$ 63
1511180	COAL INVNTY-WYODAK	0									
1511180 Total		CAEE	\$ 11,657	\$ -	\$ -	\$ -	\$ 2,551	\$ 7,329	\$ 1,127	\$ 586	\$ 63
1511190	COAL INV-TERRA/HEADW	0									
1511190 Total		CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1511200	COAL INVNTY-CHOLLA	0									
1511200 Total		CAEE	\$ 10,992	\$ -	\$ -	\$ -	\$ 2,406	\$ 6,911	\$ 1,063	\$ 552	\$ 60
1511300	COAL INVNTY-COLSTRI	0									
1511300 Total		CAEW	\$ 611	\$ 29	\$ 445	\$ 136	\$ -	\$ -	\$ -	\$ -	\$ -
1511400	COAL INVNTY-CRAIG	0									
1511400 Total		CAEE	\$ 3,884	\$ -	\$ -	\$ -	\$ 850	\$ 2,442	\$ 376	\$ 195	\$ 21
1511500	COAL INV-DEER CREEK	0									
1511500 Total		CAEE	\$ 23,941	\$ -	\$ -	\$ -	\$ 860	\$ 2,442	\$ 376	\$ 195	\$ 21
1511600	COAL INVNTY-DJ	0									
1511600 Total		CAEE	\$ 23,941	\$ -	\$ -	\$ -	\$ 5,239	\$ 15,053	\$ 2,316	\$ 1,203	\$ 130
1511700	COAL INVNTY-RG	0									
1511700 Total		CAEE	\$ 5,444	\$ -	\$ -	\$ -	\$ 1,191	\$ 3,423	\$ 527	\$ 274	\$ 29
1511800	COAL INVENTORY	0									
1511800 Total		CAEE	\$ 20,707	\$ -	\$ -	\$ -	\$ 4,532	\$ 13,020	\$ 2,003	\$ 1,041	\$ 112
1511900	COAL INVNTY-HAYDEN	0									
1511900 Total		CAEE	\$ 1,569	\$ -	\$ -	\$ -	\$ 343	\$ 986	\$ 152	\$ 79	\$ 8
1512000	NATURAL GAS	0									
1512000 Total		CAEW	\$ 1,569	\$ -	\$ -	\$ -	\$ 343	\$ 986	\$ 152	\$ 79	\$ 8
1512110	NATURAL GAS-HRMSTN	0									
1512110 Total		CAEW	\$ 134	\$ 6	\$ 98	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
1512150	NATURAL GAS-LTTL MT	0									
1512150 Total		CAEE	\$ 6	\$ -	\$ -	\$ -	\$ 1	\$ 4	\$ 1	\$ 0	\$ 0
1512160	NATURAL GAS-NAU	0									
1512160 Total		CAEE	\$ 0	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1512170	NATURAL GAS-WV	0									
1512170 Total		CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1512180	NATURAL GAS-CLAY BAS	0									
1512180 Total		CAEE	\$ 3,054	\$ -	\$ -	\$ -	\$ 668	\$ 1,920	\$ 295	\$ 153	\$ 17
1512190	NATURAL GAS-CHEHALIS	0									
1512190 Total		CAEW	\$ 52	\$ 2	\$ 38	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -
1512210	NAT GAS-JACKSON PRA	0									
1512210 Total		SE	\$ 3	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Material & Supplies (Actuals)

Average of Monthly Averages Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1541000	PLNT M&S STK CNTRL	CAGE	\$ 792	\$ 37	\$ 577	\$ 178	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	CAGW	\$ 238	\$ 11	\$ 174	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	CAGW	\$ 1,041	\$ 16	\$ 249	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	CAGE	\$ 509	\$ -	\$ -	\$ -	\$ 209	\$ 683	\$ 96	\$ 47	\$ 6
1541000	PLNT M&S STK CNTRL	CAGE	\$ 210	\$ -	\$ -	\$ -	\$ 102	\$ 334	\$ 47	\$ 23	\$ 3
1541000	PLNT M&S STK CNTRL	CAGE	\$ 7	\$ -	\$ -	\$ -	\$ 42	\$ 138	\$ 19	\$ 9	\$ 1
1541000	PLNT M&S STK CNTRL	CAGE	\$ 0	\$ -	\$ -	\$ -	\$ 1	\$ 5	\$ 1	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	CAGE	\$ 478	\$ -	\$ -	\$ -	\$ 478	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	WYP	\$ 175	\$ -	\$ -	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	WYP	\$ 251	\$ -	\$ -	\$ -	\$ 251	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	WYP	\$ 721	\$ -	\$ -	\$ -	\$ 721	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	WYP	\$ 962	\$ -	\$ -	\$ -	\$ 962	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	WYP	\$ 318	\$ -	\$ -	\$ -	\$ 318	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	WYU	\$ 714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 714	\$ -
1541000	PLNT M&S STK CNTRL	WYU	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9	\$ -
1541000	PLNT M&S STK CNTRL	WYU	\$ 672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 672	\$ -
1541000	PLNT M&S STK CNTRL	WYP	\$ 1,347	\$ -	\$ -	\$ -	\$ 1,347	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	WYP	\$ 657	\$ -	\$ -	\$ -	\$ 657	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	WYP	\$ 346	\$ -	\$ -	\$ -	\$ 346	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	IDU	\$ 978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 978	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	IDU	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -
1541000	PLNT M&S STK CNTRL	IDU	\$ 693	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 693	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	IDU	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103	\$ -
1541000	PLNT M&S STK CNTRL	IDU	\$ 188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 188	\$ -
1541000	PLNT M&S STK CNTRL	IDU	\$ 203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 203	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 414	\$ -	\$ -	\$ -	\$ -	\$ 414	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 269	\$ -	\$ -	\$ -	\$ -	\$ 269	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 1,398	\$ -	\$ -	\$ -	\$ -	\$ 1,398	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 488	\$ -	\$ -	\$ -	\$ -	\$ 488	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 8,249	\$ -	\$ -	\$ -	\$ -	\$ 8,249	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 207	\$ -	\$ -	\$ -	\$ -	\$ 207	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 1,311	\$ -	\$ -	\$ -	\$ -	\$ 1,311	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 590	\$ -	\$ -	\$ -	\$ -	\$ 590	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 519	\$ -	\$ -	\$ -	\$ -	\$ 519	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 491	\$ -	\$ -	\$ -	\$ -	\$ 491	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 1,196	\$ -	\$ -	\$ -	\$ -	\$ 1,196	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ 360	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 266	\$ -	\$ -	\$ -	\$ -	\$ 266	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 527	\$ -	\$ -	\$ -	\$ -	\$ 527	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 574	\$ -	\$ -	\$ -	\$ -	\$ 574	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 535	\$ -	\$ -	\$ -	\$ -	\$ 535	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ 170	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ 107	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 1,037	\$ -	\$ -	\$ -	\$ -	\$ 1,037	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 253	\$ -	\$ -	\$ -	\$ -	\$ 253	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	UT	\$ 378	\$ -	\$ -	\$ -	\$ -	\$ 378	\$ -	\$ -	\$ -

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Material & Supplies (Actuals)
Average of Monthly Averages Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1541000	PLNT M&S STK CNTRL										
1541000	PLNT M&S STK CNTRL	2625	\$ 1,222	\$ 57	\$ 890	\$ 275	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2630	\$ 210	\$ 10	\$ 153	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2635	\$ 93	\$ -	\$ -	\$ 93	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2640	\$ 234	\$ -	\$ 234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2650	\$ 726	\$ -	\$ 726	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2655	\$ 201	\$ -	\$ 201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2660	\$ 6,662	\$ -	\$ 6,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2665	\$ 1,431	\$ -	\$ 1,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2670	\$ 619	\$ -	\$ 619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2675	\$ 895	\$ -	\$ 895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2805	\$ 182	\$ -	\$ 182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2810	\$ 207	\$ -	\$ 207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2825	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2830	\$ 2,455	\$ -	\$ 2,455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2835	\$ 624	\$ -	\$ 624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2840	\$ 632	\$ -	\$ 632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2845	\$ 838	\$ -	\$ 838	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2850	\$ 1,819	\$ -	\$ 1,819	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2855	\$ 114	\$ -	\$ 114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2860	\$ 67	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2865	\$ 209	\$ 209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2870	\$ 626	\$ 626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	2875	\$ 361	\$ 361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	5005	\$ 110	\$ 2	\$ 28	\$ 8	\$ 13	\$ 48	\$ 7	\$ 3	\$ 0
1541000	PLNT M&S STK CNTRL	5110	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	5115	\$ 85	\$ 3	\$ 24	\$ 6	\$ 7	\$ 40	\$ 4	\$ 1	\$ -
1541000	PLNT M&S STK CNTRL	5120	\$ 140	\$ -	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	5125	\$ 5,857	\$ -	\$ 5,857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	5130	\$ 4,643	\$ -	\$ 4,643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	5135	\$ 4,377	\$ -	\$ -	\$ 4,377	\$ -	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	5140	\$ 2,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,891	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	5150	\$ 3,134	\$ -	\$ -	\$ -	\$ -	\$ 3,134	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	5155	\$ 4,089	\$ -	\$ -	\$ -	\$ 4,089	\$ -	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	5160	\$ 14,002	\$ -	\$ -	\$ -	\$ -	\$ 14,002	\$ -	\$ -	\$ -
1541000	PLNT M&S STK CNTRL	5200	\$ 152	\$ 5	\$ 43	\$ 10	\$ 12	\$ 72	\$ 7	\$ 2	\$ -
1541000	PLNT M&S STK CNTRL	5300	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -
1541000 Total			\$ 179,092	\$ 1,937	\$ 38,797	\$ 8,015	\$ 25,013	\$ 87,730	\$ 12,214	\$ 4,925	\$ 461
1541500	OTHER M&S	0	\$ 198	\$ -	\$ -	\$ -	\$ 43	\$ 124	\$ 19	\$ 10	\$ 1
1541500	OTHER M&S	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541500	OTHER M&S	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541500	OTHER M&S	120001	\$ 4,151	\$ -	\$ -	\$ -	\$ 908	\$ 2,610	\$ 401	\$ 209	\$ 22
1541500	OTHER M&S	120001	\$ 22	\$ -	\$ -	\$ -	\$ 4	\$ 14	\$ 2	\$ 1	\$ 0
1541500	OTHER M&S	120001	\$ 282	\$ 13	\$ 206	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ -
1541500	OTHER M&S	120001	\$ 161	\$ 4	\$ 41	\$ 12	\$ 20	\$ 71	\$ 10	\$ 4	\$ 0



Material & Supplies (Actuals)

Average of Monthly Averages Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1541500	OTHER M&S	CAGW		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541500	OTHER M&S	SNPPS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541500	OTHER M&S	CAGE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541500 Total			\$ 4,814	\$ 17	\$ 247	\$ 75	\$ 976	\$ 2,819	\$ 432	\$ 224	\$ 24
1541900	PLNT M&S GEN JV CUT	CAGE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541900	PLNT M&S GEN JV CUT	JBG		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541900	PLNT M&S GEN JV CUT	SG		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1541900	PLNT M&S GEN JV CUT	CAGE	\$ 3,162	\$ -	\$ -	\$ -	\$ 635	\$ 2,075	\$ 290	\$ 143	\$ 19
1541900	PLNT M&S GEN JV CUT	JBG	\$ (2,482)	\$ (111)	\$ (1,735)	\$ (535)	\$ (20)	\$ (66)	\$ (9)	\$ (5)	\$ (1)
1541900	PLNT M&S GEN JV CUT	SG	\$ 1,380	\$ 23	\$ 363	\$ 112	\$ 180	\$ 577	\$ 79	\$ 40	\$ 5
1541900 Total			\$ 2,059	\$ (87)	\$ (1,372)	\$ (423)	\$ 794	\$ 2,585	\$ 360	\$ 178	\$ 23
1545000	CR OFF-CENTRALIA	CAGE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1545000	CR OFF-CENTRALIA	CAGW		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1545000	CR OFF-CENTRALIA	JBG		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1545000	CR OFF-CENTRALIA	SG		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1545000	CR OFF-CENTRALIA	CAGE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1545000	CR OFF-CENTRALIA	CAGW		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1545000	CR OFF-CENTRALIA	SG		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1545000	CR OFF-CENTRALIA	CAGE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1545000 Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1549900	CR-OBSOL&SURPL INV	SO		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1549900	CR-OBSOL&SURPL INV	SO	\$ (27)	\$ (1)	\$ (7)	\$ (2)	\$ (3)	\$ (12)	\$ (2)	\$ (1)	\$ (0)
1549900	CR-OBSOL&SURPL INV	SG	\$ (246)	\$ (4)	\$ (65)	\$ (20)	\$ (32)	\$ (103)	\$ (14)	\$ (7)	\$ (1)
1549900	CR-OBSOL&SURPL INV	SO	\$ (12)	\$ (0)	\$ (3)	\$ (1)	\$ (2)	\$ (5)	\$ (1)	\$ (0)	\$ (0)
1549900	CR-OBSOL&SURPL INV	SNPD	\$ (3,191)	\$ (111)	\$ (898)	\$ (209)	\$ (263)	\$ (1,516)	\$ (147)	\$ (47)	\$ -
1549900 Total			\$ (3,477)	\$ (116)	\$ (973)	\$ (232)	\$ (299)	\$ (1,636)	\$ (164)	\$ (56)	\$ (1)
1630000	STORES EXPENSE UND	SO		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1630000 Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2531600	WORK CAP DEP-UAMPS	CAEE	\$ (2,226)	\$ -	\$ -	\$ -	\$ (487)	\$ (1,400)	\$ (215)	\$ (112)	\$ (12)
2531600 Total			\$ (2,226)	\$ -	\$ -	\$ -	\$ (487)	\$ (1,400)	\$ (215)	\$ (112)	\$ (12)
2531700	WORKG CAP DEP-DG&T	CAEE	\$ (1,845)	\$ -	\$ -	\$ -	\$ (404)	\$ (1,160)	\$ (178)	\$ (93)	\$ (10)
2531700 Total			\$ (1,845)	\$ -	\$ -	\$ -	\$ (404)	\$ (1,160)	\$ (178)	\$ (93)	\$ (10)
2531800	WCD-PROVO-PLNT M&S	CAGE	\$ (273)	\$ -	\$ -	\$ -	\$ -	\$ (55)	\$ (179)	\$ (25)	\$ (2)
2531800	WCD-PROVO-PLNT M&S	SNPPS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2531800 Total			\$ (273)	\$ -	\$ -	\$ -	\$ (55)	\$ (179)	\$ (25)	\$ (2)	\$ -
Grand Total			\$ 362,530	\$ 2,799	\$ 52,727	\$ 12,344	\$ 61,080	\$ 190,871	\$ 28,131	\$ 13,216	\$ 1,363



Cash Working Capital (Actuals)

Twelve Month Average Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1430000	OTHER ACCOUNTS RECEIVABLE	SO	\$ 3	\$ 0	\$ 1	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
1430000 Total			\$ 3	\$ 0	\$ 1	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
1431000	EMPLOYEE RECEIVABLES	SO	\$ 4,636	\$ 102	\$ 1,183	\$ 334	\$ 566	\$ 2,040	\$ 275	\$ 123	\$ 13
1431000 Total			\$ 4,636	\$ 102	\$ 1,183	\$ 334	\$ 566	\$ 2,040	\$ 275	\$ 123	\$ 13
1431200	MISC OTHER LOANS	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1431200 Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1432600	PC LOANS - EMPLOYEE	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1432600 Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1433000	JOINT OWNER RECEIVABLE	SO	\$ 17,054	\$ 374	\$ 4,352	\$ 1,229	\$ 2,083	\$ 7,502	\$ 1,011	\$ 454	\$ 48
1433000 Total			\$ 17,054	\$ 374	\$ 4,352	\$ 1,229	\$ 2,083	\$ 7,502	\$ 1,011	\$ 454	\$ 48
1436000	OTHER ACCOUNTS RECEIVABLE	SO	\$ 25,403	\$ 557	\$ 6,484	\$ 1,830	\$ 3,104	\$ 11,176	\$ 1,506	\$ 676	\$ 71
1436000 Total			\$ 25,403	\$ 557	\$ 6,484	\$ 1,830	\$ 3,104	\$ 11,176	\$ 1,506	\$ 676	\$ 71
1437000	CSS OAR BILLINGS	SO	\$ 2,440	\$ 54	\$ 623	\$ 176	\$ 298	\$ 1,074	\$ 145	\$ 65	\$ 7
1437000 Total			\$ 2,440	\$ 54	\$ 623	\$ 176	\$ 298	\$ 1,074	\$ 145	\$ 65	\$ 7
1437100	OTHER ACCT REC COS	SO	\$ (1,005)	\$ (22)	\$ (256)	\$ (72)	\$ (123)	\$ (442)	\$ (60)	\$ (27)	\$ (3)
1437100 Total			\$ (1,005)	\$ (22)	\$ (256)	\$ (72)	\$ (123)	\$ (442)	\$ (60)	\$ (27)	\$ (3)
2300000	ARO LIAB - DEER CREEK MINE RECLAMATION	CAEE	\$ (2,546)	\$ -	\$ -	\$ -	\$ (557)	\$ (1,601)	\$ (246)	\$ (128)	\$ (14)
2300000	ARO LIAB - DEER CREEK MINE RECLAMATION	SE	\$ 18	\$ 0	\$ 4	\$ 1	\$ 3	\$ 7	\$ 1	\$ 1	\$ 0
2300000 Total			\$ (2,529)	\$ 0	\$ 4	\$ 1	\$ (555)	\$ (1,594)	\$ (245)	\$ (127)	\$ (14)
2320000	Marengo Wind Proj Accrual	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	JOINT OWNER RECEIVABLES - CREDIT	CAEE	\$ (2,159)	\$ -	\$ -	\$ -	\$ (472)	\$ (1,357)	\$ (209)	\$ (108)	\$ (12)
2320000	Minority Plant Accrual-Idaho Power (I&D)	CAGE	\$ (146)	\$ -	\$ -	\$ -	\$ (29)	\$ (96)	\$ (13)	\$ (7)	\$ (1)
2320000	Mountain Fuel Supply Co	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	Spring Creek Coal - Centralia Purchases	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	Genwal Coal Co Inc.	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	Foidel Creek/Cypress Coal Purchase	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	America West Resources - Coal Purchases	CAEE	\$ (44)	\$ -	\$ -	\$ -	\$ (10)	\$ (27)	\$ (4)	\$ (2)	\$ (0)
2320000	MEDICAL INSURANCE WITHHOLDING	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	Dental Insurance Withholding	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	LIFE INSURANCE WITHHOLDING	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	Spouse Life Insurance Withholding	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	Stock/401(k) Withholding	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	MUTUAL AID WITHHOLDING	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	MET PAY HOME & AUTO WITHHOLDINGS	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	CREDIT UNION WITHHOLDINGS	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	SAVINGS BONDS WITHHOLDINGS	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2320000	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	\$ (7)	\$ (0)	\$ (2)	\$ (1)	\$ (1)	\$ (3)	\$ (0)	\$ (0)	\$ (0)
2320000	Accidental Death & Disability Liability	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	OTHER PAYROLL LIABILITY	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	\$ (467)	\$ (10)	\$ (119)	\$ (34)	\$ (57)	\$ (205)	\$ (28)	\$ (12)	\$ (1)
2320000	K-Plus Employer Contributions - Fixed	SO	\$ (1,108)	\$ (24)	\$ (283)	\$ (80)	\$ (135)	\$ (487)	\$ (66)	\$ (29)	\$ (3)
2320000	METLIFE MEDICAL INSURANCE	SO	\$ (2,384)	\$ (52)	\$ (608)	\$ (172)	\$ (291)	\$ (1,049)	\$ (141)	\$ (63)	\$ (7)
2320000	OTHER EMPLOYEE BENEFITS	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	METLIFE DENTAL INSURANCE	SO	\$ (80)	\$ (2)	\$ (20)	\$ (6)	\$ (10)	\$ (35)	\$ (5)	\$ (2)	\$ (0)
2320000	METLIFE VISION INSURANCE	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	LUMENOS HEALTH PLAN	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	HMO HEALTH PLAN	SO	\$ (2)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
2320000	DELTA DENTAL	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Cash Working Capital (Actuals)

Twelve Month Average Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
2320000	215112	SO	\$ (22)	\$ (0)	\$ (6)	\$ (2)	\$ (3)	\$ (10)	\$ (1)	\$ (1)	\$ (0)
2320000	215116	SO	\$ (27)	\$ (1)	\$ (7)	\$ (2)	\$ (3)	\$ (12)	\$ (2)	\$ (1)	\$ (0)
2320000	215130	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	215136	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	215198	SO	\$ (213)	\$ (5)	\$ (54)	\$ (15)	\$ (26)	\$ (94)	\$ (13)	\$ -	\$ (1)
2320000	215211	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	215350	SO	\$ (4)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
2320000	215351	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	215352	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	215356	SO	\$ 40	\$ 1	\$ 10	\$ 3	\$ 5	\$ 18	\$ 2	\$ 1	\$ 0
2320000	215357	SO	\$ (66)	\$ (1)	\$ (17)	\$ (5)	\$ (3)	\$ (29)	\$ (4)	\$ (2)	\$ (0)
2320000	215489	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	215660	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	215725	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	215901	SE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	235502	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	235504	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	235508	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	235511	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	235513	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	235529	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	235516	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	235545	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	235554	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	235561	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	235589	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320000	240330	SO	\$ (113)	\$ (2)	\$ (29)	\$ (8)	\$ (14)	\$ (50)	\$ (7)	\$ (3)	\$ (0)
2320000	249995	SO	\$ 66	\$ 1	\$ 17	\$ 5	\$ 8	\$ 29	\$ 4	\$ 2	\$ 0
2320000 Total			\$ (6,736)	\$ (96)	\$ (1,120)	\$ (316)	\$ (1,047)	\$ (3,411)	\$ (486)	\$ (234)	\$ (25)
2533000	288307	SE	\$ (1,088)	\$ (18)	\$ (273)	\$ (84)	\$ (156)	\$ (449)	\$ (69)	\$ (36)	\$ (4)
2533000	289511	CAEE	\$ (534)	\$ -	\$ -	\$ -	\$ (117)	\$ (336)	\$ (52)	\$ (27)	\$ (3)
2533000	289514	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2533000	289517	CAEE	\$ (4,619)	\$ -	\$ -	\$ -	\$ (1,011)	\$ (2,904)	\$ (447)	\$ (232)	\$ (25)
2533000 Total			\$ (6,241)	\$ (18)	\$ (273)	\$ (84)	\$ (1,284)	\$ (3,688)	\$ (567)	\$ (295)	\$ (32)
2541050	00111920	CAGE	\$ (20)	\$ -	\$ -	\$ -	\$ -	\$ (4)	\$ (13)	\$ (2)	\$ (0)
2541050	111920	CAGE	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 12	\$ 2	\$ 0
2541050	288503	CAEE	\$ (877)	\$ -	\$ -	\$ -	\$ (192)	\$ (552)	\$ (85)	\$ (44)	\$ (5)
2541050 Total			\$ (877)	\$ -	\$ -	\$ -	\$ (192)	\$ (552)	\$ (85)	\$ (44)	\$ (5)
Grand Total			\$ 32,149	\$ 951	\$ 10,998	\$ 3,098	\$ 2,852	\$ 12,105	\$ 1,493	\$ 592	\$ 61

MISCELLANEOUS RATE BASE



PACIFICORP
A NUCLEAR ENERGY AND UTILITIES COMPANY

Miscellaneous Rate Base (Actuals)

Average of Monthly Averages Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	WV-UPJ	FERC	Other
1652100	PREPAY - OTHER											
132900	PREPAYMENTS - OTHER											
1652100	PREPAY - OTHER											
132900	PRE FEES - OREGON PUB UTIL COMMISSION											
1652100	PREPAY - OTHER											
132900	PREP FEES - WASH UTIL & TRANSP COMMISSION											
1652100	PREPAY - OTHER											
132900	PREP FEES - IDAHO PUB UTIL COMMISSION											
1652100	PREPAY - OTHER											
132900	PREP FEES - WYO PUBLIC SERVICE COMMISSION											
1652100	PREPAY - OTHER											
132900	Prepaid Licensing Fees											
1652100	PREPAY - OTHER											
132900	Prepayments - Hardware & Software											
1652100	PREPAY - OTHER											
132900	OTH PREPAY-YAKIMA INDIAN NATION-5R ROW											
1652100	PREPAY - OTHER											
132921	OTH PREPAY-FAS 106 FUNDING											
1652100	PREPAY - OTHER											
132924	OTH PREPAY-OREGON DOE FEE											
1652100	PREPAY - OTHER											
132926	PREPAY ROYALTIES											
1652100	PREPAY - OTHER											
132958	PREPAID INSURANCE											
1652100	PREPAY - OTHER											
132959	PREPAY - RECLASS TO LT											
1652100	PREPAY - OTHER											
134000	LT PREPAY RECLASS											
1652100	PREPAY - OTHER											
182600	PREPAYMENT-OTHER											
1652100	PREPAY - OTHER											
182600	PREPAYMENT-OTHER											
1652100 Total												
1653000	PREPAY-INTEREST											
1653000 Total												
1655000	PREPAY-COAL MIN EX											
1655000 Total												
2281100	PROP INS-THERMAL											
2281100 Total												
2281200	ACC PRV-INS-T&D LN											
2281200	ACC PRV-INS-T&D LN											
2281200	ACC PRV-INS-T&D LN											
2281200	ACC PRV-INS-T&D LN											
2281200	ACC PRV-INS-T&D LN											
2281200 Total												
2281300	ACC PRV-INS-T&D SUB											
2281300 Total												
2281400	ACC PRV-INS-GEN PL											
2281400 Total												
2281600	ACC PRV-INS-HYDRO											
2281600 Total												
2281900	ACC PRV-INS-VEHICL											
2281900 Total												
2282100	ACC PRV IN & DAMAG											
2282100	ACC PRV IN & DAMAG											
2282100 Total												
2282200	ACC PRV I & D AUTO											
2282200 Total												
2282300	ACC PROV I&D-CONST											
2282300 Total												
2283000	PENBENFT SICK											
2283000	PENBENFT SICK											
2283000	PENBENFT SICK											
2283000	PENBENFT SICK											
2283000 Total												
2283400	POST-RETIREMENT BEN											
2283400	POST-RETIREMENT BEN											
2283400	POST-RETIREMENT BEN											
2283400	POST-RETIREMENT BEN											
2283400 Total												
2283500	PENSIONS											
2283500	PENSIONS											
2283500 Total												
2284100	AC MIS OP PR-OTHER											
2284100	AC MIS OP PR-OTHER											
2284100 Total												
2284200	ACC PRV DECOM-TRJN											
2284200	ACC PRV DECOM-TRJN											
2284200	ACC PRV DECOM-TRJN											
2284200 Total												
2300000	ASSET RETIREMENT OBL											
2300000 Total												



Miscellaneous Rate Base (Actuals)

Average of Monthly Averages Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	WA-UPL	FERC	Other
2530000	OTHER DEF CREDITS	CA	\$ (213)	\$ (213)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2530000	OTHER DEF CREDITS	IDU	\$ (68)	\$ (68)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (68)	\$ -	\$ -
2530000	OTHER DEF CREDITS	OR	\$ (1,584)	\$ (1,584)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2530000	OTHER DEF CREDITS	UT	\$ (676)	\$ (676)	\$ -	\$ -	\$ -	\$ -	\$ (676)	\$ -	\$ -	\$ -
2530000	OTHER DEF CREDITS	WA	\$ (357)	\$ (357)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2530000	OTHER DEF CREDITS	WYP	\$ (139)	\$ (139)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2530000	OTHER DEF CREDITS	OTHER	\$ (358)	\$ (358)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (358)
2530000 Total			\$ (3,395)	\$ (3,395)	\$ (1,584)	\$ (357)	\$ (139)	\$ (676)	\$ (68)	\$ (68)	\$ -	\$ (358)
2532500	DEFERRED HEDGE ACCT	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2532500	DEFERRED HEDGE ACCT	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2532500 Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2539900	OTH DEF CR - OTHER	CA	\$ (4)	\$ (4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2539900	OTH DEF CR - OTHER	CAGW	\$ (1)	\$ (1)	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2539900	OTH DEF CR - OTHER	CAEE	\$ (786)	\$ (786)	\$ -	\$ (0)	\$ -	\$ (172)	\$ (494)	\$ (76)	\$ (40)	\$ (4)
2539900	OTH DEF CR - OTHER	SG	\$ (17)	\$ (17)	\$ -	\$ -	\$ -	\$ (4)	\$ (11)	\$ (2)	\$ (1)	\$ (0)
2539900	OTH DEF CR - OTHER	SG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2539900	OTH DEF CR - OTHER	SG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2539900	OTH DEF CR - OTHER	CAEE	\$ (3,025)	\$ (3,025)	\$ (797)	\$ (246)	\$ -	\$ (394)	\$ (1,265)	\$ (172)	\$ (88)	\$ (12)
2539900	OTH DEF CR - OTHER	SG	\$ 115	\$ 115	\$ -	\$ -	\$ -	\$ -	\$ 75	\$ 11	\$ 5	\$ 1
2539900	OTH DEF CR - OTHER	CAGW	\$ (1,395)	\$ (1,395)	\$ (367)	\$ (114)	\$ -	\$ (182)	\$ (683)	\$ (80)	\$ (40)	\$ (5)
2539900	OTH DEF CR - OTHER	CAGE	\$ 3,459	\$ 3,459	\$ -	\$ -	\$ -	\$ 695	\$ 2,270	\$ 318	\$ 157	\$ 20
2539900	OTH DEF CR - OTHER	SG	\$ (5,769)	\$ (5,769)	\$ (98)	\$ (470)	\$ -	\$ (752)	\$ (2,412)	\$ (330)	\$ (167)	\$ (22)
2539900	OTH DEF CR - OTHER	SG	\$ (636)	\$ (636)	\$ (11)	\$ (168)	\$ (52)	\$ (83)	\$ (266)	\$ (36)	\$ (18)	\$ (2)
2539900	OTH DEF CR - OTHER	CAGE	\$ (2,022)	\$ (2,022)	\$ -	\$ -	\$ -	\$ (406)	\$ (1,327)	\$ (186)	\$ (92)	\$ (12)
2539900	OTH DEF CR - OTHER	CAGE	\$ (10,082)	\$ (10,082)	\$ (188)	\$ (2,851)	\$ (882)	\$ (1,274)	\$ (4,013)	\$ (554)	\$ (283)	\$ (37)
2540000	REGULATORY LIAB	OTHER	\$ (192)	\$ (192)	\$ (4)	\$ (49)	\$ (14)	\$ (23)	\$ (85)	\$ (11)	\$ (5)	\$ (1)
2540000	REGULATORY LIAB	WA	\$ 0	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
2540000	REGULATORY LIAB	CA	\$ (1,763)	\$ (1,763)	\$ (37)	\$ (37)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,763)
2540000	REGULATORY LIAB	OTHER	\$ (1,539)	\$ (1,539)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,539)
2540000	REGULATORY LIAB	OTHER	\$ (806)	\$ (806)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (806)
2540000	REGULATORY LIAB	OTHER	\$ 10,940	\$ 10,940	\$ -	\$ -	\$ -	\$ -	\$ (2)	\$ -	\$ -	\$ 10,940
2540000	REGULATORY LIAB	OTHER	\$ (3,659)	\$ (3,659)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,659)
2540000	REGULATORY LIAB	CAEE	\$ (4,847)	\$ (4,847)	\$ -	\$ -	\$ (1,061)	\$ (3,048)	\$ (469)	\$ (244)	\$ (26)	\$ -
2540000	REGULATORY LIAB	SE	\$ 4,115	\$ 4,115	\$ 68	\$ 1,033	\$ 316	\$ 591	\$ 1,697	\$ 261	\$ 136	\$ 15
2540000	REGULATORY LIAB	OTHER	\$ (644)	\$ (644)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (644)
2540000	REGULATORY LIAB	OTHER	\$ (39)	\$ (39)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (39)
2540000 Total			\$ (9,429)	\$ 27	\$ 984	\$ 303	\$ (494)	\$ (1,438)	\$ (219)	\$ (113)	\$ (12)	\$ (8,466)
2541050	FAS143 ARO REG LIAB	TROJIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2541050	FAS143 ARO REG LIAB	TROJIP	\$ (3,569)	\$ (3,569)	\$ (166)	\$ (2,601)	\$ (801)	\$ -	\$ -	\$ -	\$ -	\$ -
2541050	FAS143 ARO REG LIAB	TROJIP	\$ (3,569)	\$ (3,569)	\$ (166)	\$ (2,601)	\$ (801)	\$ -	\$ -	\$ -	\$ -	\$ -
2541050 Total			\$ (7,138)	\$ (332)	\$ (3,167)	\$ (1,602)	\$ (1,602)	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total			\$ (32,983)	\$ (730)	\$ (7,332)	\$ (2,406)	\$ 10,716	\$ 36,054	\$ 4,988	\$ 2,442	\$ 322	\$ (11,470)



JARS - Jurisdiction by FERC Account (Monthly Avg. Balance)
 Average of Monthly Averages Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1242000	0	INT FREE-PPL	\$1,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,734
1242000	0	INT FREE-PPL	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9
1242000 Total	0		\$1,743	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,734
1242100	0	INT FREE 5 YR-PPL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242100 Total	0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	0	IDAHO-UPL	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
1242300	0	IDAHO-UPL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	0	IDAHO-UPL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	0	IDAHO-UPL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	0	IDAHO-UPL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300 Total	0		\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
1243200	0	INT BEARING VAR%-PPL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	0	INT BEARING VAR%-PPL	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1243200	0	INT BEARING VAR%-PPL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200 Total	0		\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1243300	0	TAX CREDIT-PPL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243300	0	TAX CREDIT-PPL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243300 Total	0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243400	0	NEW 0% INT-PPL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243400 Total	0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	0	ENERGY FINANSWER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	0	ENERGY FINANSWER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	0	ENERGY FINANSWER	\$191	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191
1244100	0	ENERGY FINANSWER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	0	ENERGY FINANSWER	\$379	\$379	\$0	\$0	\$0	\$0	\$379	\$0	\$0	\$379
1244100	0	ENERGY FINANSWER	\$42	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42
1244100	0	ENERGY FINANSWER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100 Total	0		\$612	\$612	\$0	\$0	\$42	\$0	\$379	\$0	\$0	\$191
1244200	0	PACIFIC ENVIRON	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244200 Total	0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244300	0	INDUST FINANSWER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244300	0	INDUST FINANSWER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244300	0	INDUST FINANSWER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244300 Total	0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	0	HOME COMFORT	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
1244500	0	HOME COMFORT	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1244500	0	HOME COMFORT	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1244500	0	HOME COMFORT	\$51	\$51	\$0	\$0	\$51	\$0	\$0	\$0	\$0	\$51
1244500 Total	0		\$69	\$69	\$15	\$15	\$51	\$0	\$0	\$0	\$0	\$77
1244900	0	"FINANSWER 12,000"	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1244900	0	"FINANSWER 12,000"	\$6	\$6	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$6
1244900	0	"FINANSWER 12,000"	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$5
1244900 Total	0		\$38	\$38	\$0	\$0	\$0	\$0	\$6	\$0	\$5	\$39
1245300	0	IRRIGATION FINANSWER	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
1245300	0	IRRIGATION FINANSWER	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
1245300 Total	0		\$40	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
1245400	0	RETRO ENERGY FINANS	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1245400	0	RETRO ENERGY FINANS	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1245400 Total	0		\$17	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
1247000	0	ELIGAWL SYSTEM	\$362	\$362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$362
1247000	0	ELIGAWL SYSTEM	\$19	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
1247000	0	ELIGAWL SYSTEM	\$6,992	\$6,992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,992
1247000	0	ELIGAWL SYSTEM	\$4,606	\$4,606	\$0	\$0	\$0	\$0	\$4,606	\$0	\$0	\$4,606
1247000	0	ELIGAWL SYSTEM	\$1,915	\$1,915	\$0	\$0	\$1,915	\$0	\$0	\$0	\$0	\$1,915
1247000	0	ELIGAWL SYSTEM	\$117	\$117	\$0	\$0	\$117	\$0	\$0	\$0	\$0	\$117
1247000	0	ELIGAWL SYSTEM	\$5	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$5
1247000 Total	0		\$32	\$32	\$0	\$0	\$1,915	\$117	\$4,606	\$19	\$5	\$6,992
1247100	0	CSS/ELI SYSTEM	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30



JARS - Jurisdiction by FERC Account (Monthly Avg. Balance)
 Average of Monthly Averages Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	INT FREE-PPL	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1242000	0				\$1,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,734
1247100 Total			OTHER	-\$30	\$1,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$30
1249000	0	ESC - RESERVE	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	0	ESC - RESERVE	IDU	\$-8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	0	ESC - RESERVE	OTHER	-\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$67
1249000	0	ESC - RESERVE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	0	ESC - RESERVE	UT	-\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	0	ESC - RESERVE	WA	-\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	0	ESC - RESERVE	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000 Total				-\$95	\$0	\$0	\$0	-\$7	\$0	-\$13	-\$8	\$0	-\$67
1822200	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	185801	UNRECOVERED PLANT - TROJAN-DR	TROJP	\$15,212	\$710	\$11,087	\$3,415	\$0	\$0	\$0	\$0	\$0	\$0
1822200	185802	UNRECOVERED PLANT - TROJAN-CR-DEPN	TROJP	-\$14,737	-\$687	-\$10,740	-\$3,309	\$0	\$0	\$0	\$0	\$0	\$0
1822200	185803	UNRECOVERED PLANT - TROJAN-DECOM-DR	TROJD	\$17,981	\$839	\$13,105	\$4,036	\$0	\$0	\$0	\$0	\$0	\$0
1822200	185804	UNRECOVERED PLANT - TROJAN-DECOM-CR	TROJD	-\$17,283	-\$807	-\$12,596	-\$3,879	\$0	\$0	\$0	\$0	\$0	\$0
1822200	185805	UNRECOVERED PLANT - TROJAN-WESTIGHOUSE	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200 Total				\$1,173	\$55	\$855	\$263	\$0	\$0	\$0	\$0	\$0	\$0
1822230	185808	UNREC PLANT TROJAN - WA	WA	-\$161	\$0	\$0	-\$161	\$0	\$0	\$0	\$0	\$0	\$0
1822230 Total				-\$161	\$0	\$0	-\$161	\$0	\$0	\$0	\$0	\$0	\$0
1822240	185809	UNREC PLANT TROJAN - OR	OR	-\$40	\$0	-\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822240 Total				-\$40	\$0	-\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	111614	REG ASSET - TRAIL MTN MINE UNRECOVERD INVEST	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	187058	Trail Mountain Mine Closure Costs	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	187059	TRAIL MTN MINE UNRECOVERED INVEST	CAEE	-\$10,608	\$0	\$0	\$0	-\$2,322	-\$6,670	-\$1,026	-\$533	-\$57	\$0
1822600	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	\$10,608	\$174	\$2,663	\$815	\$1,522	\$4,373	\$673	\$350	\$38	\$0
1822600 Total				\$0	\$174	\$2,663	\$815	-\$799	-\$2,297	-\$553	-\$20	\$0	\$0
1822700	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	CAGW	\$1,327	\$62	\$967	\$298	\$0	\$0	\$0	\$0	\$0	\$0
1822700 Total				\$1,327	\$62	\$967	\$298	\$0	\$0	\$0	\$0	\$0	\$0
1823000	101218	ENERGY FINANSWER - UT 1996	UT	\$37	\$0	\$0	\$0	\$0	\$37	\$0	\$0	\$0	\$0
1823000 Total				\$37	\$0	\$0	\$0	\$0	\$37	\$0	\$0	\$0	\$0
1823020	187001	IDAL COSTS - NO CA DIRECT ACCESS	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823020 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187002	OREGON DIRECT ACCESS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187111	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	-\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$39
1823040	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187744	SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187789	Reg Asset - SB 1149 Balance Reclass	OTHER	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39
1823040 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823600	187040	PITTSBERG - MIDWAY ARBITRATION	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823600 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823870	187104	FAS 87/88 PENSION UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823870	187601	Contra Pension Reg Asset MMT & CTG - WY	WYP	-\$2,484	\$0	\$0	\$0	-\$2,484	\$0	\$0	\$0	\$0	\$0
1823870	187823	Reg Asset - Post-Ret MMT - WY	WYP	\$463	\$0	\$0	\$0	\$463	\$0	\$0	\$0	\$0	\$0
1823870 Total				-\$2,021	\$0	\$0	\$0	-\$2,021	\$0	\$0	\$0	\$0	\$0
1823910	101866	DSM THEA FOSS WATERWAY CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	101867	DS-M RETAIL MINOR SITES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	101911	PRINCEVILLE SERVICE CENTER CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	101912	UTAH METALS CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102026	D-SM RETAIL MINOR SITES	SO	\$17	\$0	\$0	\$4	\$1	\$2	\$8	\$1	\$0	\$0
1823910	102027	D-SM THEA FOSS WATERWAY CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102041	UTAH METALS CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102103	UTAH METALS CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



JARS - Jurisdiction by FERC Account (Monthly Avg. Balance)
 Average of Monthly Averages Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1242000	0	INT FREE PPL										
1823910	102104	ASTORIA YOUNGS BAY CLEANUP	\$1,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,734
1823910	102105	D-SM RETAIL MINOR SITES	\$22	\$0	\$6	\$0	\$3	\$10	\$1	\$0	\$1	\$0
1823910	102191	ASTORIA YOUNGS BAY CLEANUP	\$99	\$2	\$25	\$0	\$12	\$44	\$6	\$3	\$0	\$0
1823910	102193	UTAH METALS CLEANUP	\$53	\$0	\$14	\$0	\$6	\$23	\$3	\$0	\$0	\$0
1823910	102194	DSM RETAIL MINOR SITES	\$59	\$1	\$15	\$0	\$7	\$25	\$4	\$2	\$0	\$0
1823910	102324	ASTORIA YOUNG'S BAY CLEANUP	\$34	\$1	\$9	\$0	\$4	\$15	\$2	\$1	\$0	\$0
1823910	102326	UTAH METALS CLEANUP	\$88	\$2	\$22	\$0	\$11	\$39	\$5	\$2	\$0	\$0
1823910	102463	D-SM RETAIL MINOR SITES	\$17	\$0	\$4	\$0	\$1	\$2	\$7	\$0	\$0	\$0
1823910	102464	ASTORIA YOUNGS BAY CLEANUP	\$1336	\$29	\$341	\$0	\$163	\$588	\$79	\$36	\$4	\$0
1823910	102477	THIRD WEST SUBSTATION CLEANUP	\$4,705	\$103	\$1,201	\$0	\$575	\$2,070	\$279	\$125	\$13	\$0
1823910	102570	SALT LAKE CITY AUTO	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823910	102571	SALT LAKE CITY AUTO	\$627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102584	WASHINGTON NON-DEFERRED COSTS	\$481	\$11	\$123	\$0	\$59	\$212	\$29	\$13	\$1	\$0
1823910	102661	ASTORIA YOUNG BAY CLEANUP	\$1,144	\$25	\$292	\$0	\$82	\$140	\$503	\$30	\$3	\$0
1823910	102771	ENVIRONMENTAL COST UNDER AMORTIZATION	\$-112	\$-5	\$-82	\$0	\$-25	\$0	\$0	\$0	\$0	\$0
1823910	103126	CENTRALIA MINE REMEDIATION	\$7,345	\$172	\$1,981	\$0	\$988	\$3,556	\$479	\$215	\$23	\$0
1823910	Total											
1823920	101184	IND FINANSWER 95	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101185	IND FINANSWER 96	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101189	COMM BUILDING 94	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101190	COMM BUILDING 96	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101216	ENERGY FINANSWER - UT 1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101217	ENERGY FINANSWER - UT 1995	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101225	"FINANSWER 12,000 - UTAH 1994"	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101902	ENERGY FINANSWER - WY PPL 1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101945	ENERGY FINANSWER-WYOMING - PPL 2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1823920	101947	SELF AUDIT - WYOMING - PPL 2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101948	SPECIAL CONTRACTS-DSM-WY PPL 2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101949	SELF AUDIT - WYOMING - UP&L 2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102030	ENERGY FINANSWER - WASHINGTON	\$4,073	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,073
1823920	102032	INDUSTRIAL FINANSWER - WASHINGTON	\$19,356	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,356
1823920	102033	LOW INCOME - WASHINGTON	\$5,460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,460
1823920	102034	SELF AUDIT - WASHINGTON	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$788
1823920	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTON	\$624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$624
1823920	102039	INDUSTRIAL RETROFIT LIGHTING-WA	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88
1823920	102040	NEEA - WASHINGTON	\$4,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,166
1823920	102043	ENERGY CODE DEVELOPMENT	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	102044	HOME COMFORT - WASHINGTON	\$157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$157
1823920	102045	WEATHERIZATION - WASHINGTON	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	102046	HASSLE FREE	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41
1823920	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	102068	ENERGY FINANSWER - WYOMING PPL - 2001	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16
1823920	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102070	SELF AUDIT - WYOMING - PPL 2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102071	SELF AUDIT - WYOMING - UP&L 2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	\$1,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,183
1823920	102127	RESIDENTIAL PROGRAM RESEARCH - WA	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	102128	WA REVENUE RECOVERY - SBC OFFSET	\$-49,618	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-49,618
1823920	102131	ENERGY FINANSWER - UTAH 2001/2002	\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,280
1823920	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	\$1,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,353
1823920	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	\$4,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,202
1823920	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	\$848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$848



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

Average of Monthly Averages Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1242000	0	INT FREE-PPL	\$1,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,734
1823920	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	\$498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$498
1823920	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82
1823920	102158	ENERGY FINANSWER - WYP - 2002	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102159	INDUSTRIAL FINANSWER - WYP - 2002	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1823920	102160	SELF AUDIT - WYP - 2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102161	SELF AUDIT - WYU - 2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102185	WEB AUDIT PILOT - WA	\$527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$527
1823920	102186	APPLIANCE REBATE - WA	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71
1823920	102196	POWER FORWARD UT 2002	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823920	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823920	102206	SCHOOL ENERGY EDUCATION - WA	\$2,538	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,538
1823920	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	102209	AIR CONDITIONING - UT 2002	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	102210	HASSELFREE EFFICIENCY - IDU 2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102213	REFRIGERATOR RECYCLING PGM - UT 2003	\$1,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,509
1823920	102214	REFRIGERATOR RECYCLING PGM - WA	\$2,376	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,376
1823920	102215	REFRIGERATOR RECYCLING - WYP 2003	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$460
1823920	102225	AIR CONDITIONING - UT 2003	\$2,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,564
1823920	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	\$1,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,187
1823920	102227	COMMERCIAL SMALL RETROFIT - UT 2003	\$895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$895
1823920	102228	COMPACT FLUORESCENT LAMP (CFL) - UT 2002	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	102229	ENERGY FINANSWER - UT 2003	\$1,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,542
1823920	102230	INDUSTRIAL FINANSWER - UT 2003	\$1,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,658
1823920	102231	INDUSTRIAL SMALL RETROFIT - UT 2003	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191
1823920	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	102233	POWER FORWARD - UT 2003	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823920	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	102237	ENERGY FINANSWER - WYP 2003	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
1823920	102238	INDUSTRIAL FINANSWER - WYP 2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102239	SELF AUDIT - WYOMING - PPL 2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102245	CA REVENUE RECOVERY - BALANCING ACCT	\$-2,769	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-2,769
1823920	102327	COMMERCIAL SELF-DIRECT UT 2003	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102328	INDUSTRIAL SELF-DIRECT UT 2003	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	102336	LOW INCOME - UTAH - 2004	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	102337	REFRIGERATOR RECYCLING PGM - UT 2004	\$3,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,581
1823920	102338	A/C LOAD CONTROL - RESIDENTIAL UT 2004	\$2,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,910
1823920	102339	AIR CONDITIONING - UT 2004	\$3,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,026
1823920	102340	COMMERCIAL SMALL RETROFIT - UT 2004	\$1,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,547
1823920	102341	COMPACT FLUORESCENT LAMPS (CFL) UT 2004	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$285
1823920	102342	ENERGY FINANSWER - UT 2004	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	102343	INDUSTRIAL FINANSWER - UT 2004	\$1,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,227
1823920	102344	INDUSTRIAL RETROFIT - UT 2004	\$2,962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,962
1823920	102345	INDUSTRIAL SMALL RETROFIT - UT 2004	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230
1823920	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	102347	POWER FORWARD - UT 2004	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1823920	102348	COMMERCIAL SELF-DIRECT - UT 2004	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89
1823920	102349	INDUSTRIAL SELF-DIRECT - UT 2004	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
1823920	102351	ENERGY FINANSWER - IDU UT 2004	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	102362	ENERGY FINANSWER - WYP 2004	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	102363	INDUSTRIAL FINANSWER - WYP 2004	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
1823920	102364	SELF AUDIT - WYOMING - PPL 2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102443	RESIDENTIAL NEW CONSTRUCTION - WASHINGTON	\$555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$555
1823920	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
1823920	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTON	\$3,082	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,082



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Average of Monthly Averages Ending - December 2010

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
12420000	0											
1823920	102459	OTHER	\$1,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,734
1823920	102460	INDUSTRIAL FINANSWER EXPRESS - WASHINGTON	\$1,131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,131
1823920	102461	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$446
1823920	102462	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146
1823920	102502	UTAH REVENUE RECOVERY - SBC OFFSET	-\$209,265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$209,265
1823920	102503	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	102504	C&I LIGHTING LOAD CONTROL - UTAH - 2004	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1823920	102506	REFRIGERATOR RECYCLING PGM - IDAHO - 200	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	102507	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102508	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102518	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0
1823920	102525	ENERGY FINANSWER - IDUT 2005	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102528	REFRIGERATOR RECYCLING PGM - IDAHO - 200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	102530	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$24	\$0	\$0
1823920	102532	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
1823920	102533	LOW INCOME - UTAH - 2005	\$3,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,306
1823920	102534	REFRIGERATOR RECYCLING PGM - UTAH - 2005	\$3,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,060
1823920	102535	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	\$2,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,347
1823920	102536	AIR CONDITIONING - UTAH - 2005	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	102537	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223
1823920	102539	COMMERCIAL SMALL RETROFIT - UTAH - 2005	\$1,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,476
1823920	102540	ENERGY FINANSWER - UTAH - 2005	\$3,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,485
1823920	102541	INDUSTRIAL FINANSWER - UTAH - 2005	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823920	102544	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	102544	POWER FORWARD - UTAH - 2005	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67
1823920	102545	COMMERCIAL SELF-DIRECT - UTAH - 2005	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103
1823920	102546	INDUSTRIAL SELF-DIRECT - UTAH - 2005	\$944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$944
1823920	102547	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$1,967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,967
1823920	102548	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$421
1823920	102549	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105
1823920	102552	RETROFIT COMMISSIONING PROGRAM - UTAH -	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36
1823920	102552	C&I LIGHTING LOAD CONTROL - UTAH - 2005	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102554	ENERGY FINANSWER - WYOMING PPL - 2005	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	102554	INDUSTRIAL FINANSWER - WYOMING - PPL 2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102555	SELF AUDIT - WYOMING - PPL 2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102556	REFRIGERATOR RECYCLING - PPL WYOMING - 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102562	1823920/102556	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823920	102566	APPLIANCE INCENTIVE - WASHWISE - WASHINGTON	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102702	IRRIGATION LOAD CONTROL - UTAH - 2005	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	102703	ENERGY FINANSWER - WYOMING PPL - 2006	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102706	INDUSTRIAL FINANSWER - WYOMING - PPL 2006	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119
1823920	102707	LOW INCOME-UTAH-2006	\$3,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,752
1823920	102708	REFRIGERATOR RECYCLING PGM-UTAH-2006	\$6,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,624
1823920	102709	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	\$1,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,499
1823920	102712	AIR CONDITIONING-UTAH-2006	\$2,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,187
1823920	102713	ENERGY FINANSWER-UTAH-2006	\$2,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,748
1823920	102717	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	102718	COMMERCIAL SELF-DIRECT-UTAH-2006	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122
1823920	102719	INDUSTRIAL NEW CONSTRUCTION-UTAH-2006	\$1,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,848
1823920	102720	RESIDENTIAL FINANSWER EXPRESS-UTAH-2006	\$2,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,469
1823920	102721	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$536
1823920	102722	INDUSTRIAL FINANSWER-UTAH-2006	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211
1823920	102723	RETROFIT COMMISSIONING PROGRAM - UTAH-200	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	102725	C&I LIGHTING LOAD CONTROL - UTAH-2006	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$241
1823920	102759	CALIFORNIA DSM EXPENSE 2006	\$3,263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,263
1823920	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9
1823920	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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

Average of Monthly Averages Ending - December 2010

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

Table with columns: Primary Account, Secondary Account, Description, Alloc, Total, Calif, Oregon, Wash, WY-PPL, Utah, Idaho, WY-UPL, FERC, Other. Rows include various account types like INT FREE-PPL, DSR COSTS BEING AMORTIZED, MAJOR CUSTOMER 99, HOME ENERGY EFF INCENTIVE PRO., etc.



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

Average of Monthly Averages Ending - December 2010

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

Primary Account	Secondary Account	Alloc.	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1242000	INT FREE-PPL	OTHER	\$1,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,734
1823920	AIR CONDITIONING - UTAH - 2009	OTHER	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
1823920	ENERGY FINANSWER - UTAH - 2009	OTHER	\$2,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,532
1823920	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	\$5,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,215
1823920	LOW INCOME - UTAH - 2009	OTHER	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$162
1823920	POWER FORWARD - UTAH - 2009	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	REFRIGERATOR RECYCLING PGM-UTAH - 2009	OTHER	\$2,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,339
1823920	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823920	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,446
1823920	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$3,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,258
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$776
1823920	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$947
1823920	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	\$2,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,732
1823920	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	\$25,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,439
1823920	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1823920	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96
1823920	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$140
1823920	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	\$439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$439
1823920	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66
1823920	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139
1823920	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59
1823920	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823920	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12
1823920	MAIN CHECK DISB-WIRESACH IN CLEAR ACCT	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	MAIN CHECK DISB-WIRESACH OUT CLEAR ACCT	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	COMMERCIAL FINANSWER EXPRESS Cat 2 - WY -	OTHER	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$236
1823920	INDUSTRIAL FINANSWER EXPRESS Cat 2 - WY -	OTHER	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34
1823920	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
1823920	INDUSTRIAL FINANSWER Cat 2 - WY 2009	OTHER	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34
1823920	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	\$2,601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,601
1823920	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	\$1,638	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,638
1823920	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	\$2,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,001
1823920	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	\$571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$571
1823920	CALIFORNIA DSM EXPENSE - 2010	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$1,580	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,580
1823920	AIR CONDITIONING - UTAH - 2010	OTHER	\$616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$616
1823920	ENERGY FINANSWER - UTAH - 2010	OTHER	\$1,972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,972
1823920	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823920	POWER FORWARD - UTAH # 2010	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1823920	REFRIGERATOR RECYCLING PGM-UTAH - 2010	OTHER	\$962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$962
1823920	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80
1823920	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	\$141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$141
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$975
1823920	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$2,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,024
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$494
1823920	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$448	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$448
1823920	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	\$830	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$830
1823920	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	\$8,111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,111
1823920	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	\$757	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$757
1823920	ENERGY FINANSWER-WY-2010 CAT3	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	INDUSTRIAL FINANSWER-WY-2010 CAT1	OTHER	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$188
1823920	REFRIGERATOR RECYCLING-WY-2010 CAT1	OTHER	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823920	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	\$299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$299
1823920	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
1823920	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823920	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55
1823920	SELF DIRECT - COMMERCIAL - WY-2010 CAT3	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1



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

Average of Monthly Averages Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wv-UPL	FERC	Other
1242000	0		\$1,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,734
1823920	103098	OTHER		\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823920	103099	OTHER	\$235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$235
1823920	103100	OTHER	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823920	103101	OTHER	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64
1823920	103102	OTHER	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39
1823920	103103	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103104	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	103137	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920 Total			-\$16,518	\$0	\$0	\$0	\$174	\$49	\$56	\$0	\$0	-\$16,796
1823930	101303	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101308	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101315	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101323	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101328	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101329	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101333	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101342	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101349	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101350	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101356	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101358	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101362	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101369	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101370	IDU	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823930	101371	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101373	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101376	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101378	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101379	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101382	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101384	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101387	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101881	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	101883	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	101884	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101886	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101887	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101914	IDU	\$48	\$0	\$0	\$0	\$0	\$0	\$48	\$0	\$0	\$0
1823930	101917	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823930	101920	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101926	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	101927	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	101928	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	101929	IDU	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823930	101930	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101950	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	101955	IDU	\$65	\$0	\$0	\$0	\$0	\$0	\$65	\$0	\$0	\$0
1823930	102062	IDU	\$12	\$0	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0
1823930	102063	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	102064	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823930	102065	IDU	\$17	\$0	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0
1823930	102066	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	102079	IDU	\$79	\$0	\$0	\$0	\$0	\$0	\$79	\$0	\$0	\$0
1823930	102180	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102181	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102182	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	102183	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102184	IDU	\$95	\$0	\$0	\$0	\$0	\$0	\$95	\$0	\$0	\$0



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

Average of Monthly Averages Ending - December 2010

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1242000	0	INT FREE-PPL	\$1,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,734
1823930	102204	COMPACT FLUORESCENT - UT 2002	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	102216	WEATHERIZATION LOANS - RES UT 2003	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823930	102217	COMPACT FLUORESCENT - IDU 2002	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823930	102218	ENERGY FINANSWER - IDU 2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102219	INDUSTRIAL FINANSWER - IDU 2003	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$87
1823930	102220	LOAN INCOME WZ - IDU 2003	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823930	102221	NEEA - IDU 2003	\$195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$195
1823930	102222	SELF AUDIT - IDAHO-UT 2003	\$133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$133
1823930	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1823930	102352	INDUSTRIAL FINANSWER - IDU 2004	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25
1823930	102353	LOW INCOME WZ - IDU 2004	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112
1823930	102354	NEEA - IDU 2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102355	SELF AUDIT - IDAHO-UT 2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	\$161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$161
1823930	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823930	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32
1823930	102520	LOW INCOME WZ - IDAHO-UT 2005	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37
1823930	102521	NEEA - IDAHO - UTAH 2005	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$162
1823930	102522	SELF AUDIT - IDAHO-UT 2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	\$238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$238
1823930	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	102573	ENERGY FINANSWER IDUT 2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102574	INDUSTRIAL FINANSWER-ID-UT 2006	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823930	102575	LOW INCOME WZ - ID-UT 2006	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$144
1823930	102576	NEEA-IDAHO-UTAH 2006	\$359	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$359
1823930	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361
1823930	102578	WEATHERIZATION LOANS-RESID/ID-UT 2006	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823930	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117
1823930	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47
1823930	102582	IRRIGATION EFFICIENCY PRGM-ID-UT 2006	\$246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$246
1823930	102758	HOME ENERGY EFFICIENCY INCENTIVE PRGM-I	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103
1823930	102808	WEATHERIZATION LOANS RESIDTU ID-UT 2007	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823930	102809	ENERGY FINANSWER IDU 2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102810	Industrial Finanswer ID - 2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	\$846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$846
1823930	102812	LOW INCOME WZ - ID-UT 2007	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101
1823930	102813	NEEA - IDAHO - UTAH 2007	\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361
1823930	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$123
1823930	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823930	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120
1823930	102817	IRRIGATION EFFICIENCY PRGM - ID-UT 2007	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$275
1823930	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	\$229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229
1823930	102896	ENERGY FINANSWER - IDUT 2008	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
1823930	102897	INDUSTRIAL FINANSWER - ID-UT 2008	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102
1823930	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	\$3,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,127
1823930	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$165
1823930	102900	NEEA - IDAHO - 2008	\$317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$317
1823930	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113
1823930	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823930	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
1823930	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$268
1823930	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	\$490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$490
1823930	102957	CATEGORY 1 - WYOMING - 2008	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
1823930	102958	CATEGORY 2 - WYOMING - 2008	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9
1823930	102959	CATEGORY 3 - WYOMING - 2008	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823930	102966	ENERGY FINANSWER - IDUT 2009	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823930	102967	INDUSTRIAL FINANSWER - ID-UT 2009	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$309



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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1242000	0											
1823930	102868	OTHER	\$1,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,734
1823930	102969	IRRIGATION INTERRUPTIBLE - ID-UT 2009	\$3,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,816
1823930	102970	LOW INCOME WZ - ID-UT 2009	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$198
1823930	102971	NEEA - IDAHO - UTAH 2009	\$287	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$287
1823930	102972	REFRIGERATOR RECYCLING PGM - ID-UT 2009	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823930	102973	COMMERCIAL FINANSWER EXPR - ID-UT 2009	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190
1823930	102974	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74
1823930	102975	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	\$807	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$807
1823930	102976	HOME ENERGY EFFICIENCY INCENTIVE PROG -	\$594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$594
1823930	103061	ENERGY FINANSWER - ID-UT 2010	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823930	103062	INDUSTRIAL FINANSWER - ID-UT 2010	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139
1823930	103063	IRRIGATION INTERRUPTIBLE - ID-UT 2010	\$1,965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,965
1823930	103064	LOW INCOME WZ - ID-UT 2010	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1823930	103065	NEEA - IDAHO - UTAH 2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73
1823930	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	\$254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$254
1823930	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
1823930	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	\$279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$279
1823930	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	\$752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$752
1823930 Total		OTHER	\$20,117	\$0	\$0	\$0	\$0	\$0	\$3,135	\$0	\$0	\$16,983
1823940	101391	DSF CARRY CHG ID-UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823940	101470	ENERGY FINANSWER95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823940	101471	ENERGY FINANSWER96	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823940	101473	IND FINANSWER 96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823940	101474	IND FINANSWER 95	\$-1	\$0	\$0	\$0	\$0	\$0	\$-1	\$0	\$0	\$0
1823940	102146	UT CARRYING CHARGE - 2001/2002	\$4,733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,733
1823940	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	\$-679	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-679
1823940	102768	DSF CARRYING CHARGES	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$125	\$0	\$0
1823940	103140	Wy DSM - Cat1 - Carrying Charges	\$-8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-8
1823940	103141	Wy DSM - Cat2 - Carrying Charges	\$-86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-86
1823940	103142	Wy DSM - Cat3 - Carrying Charges	\$-8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-8
1823940 Total		OTHER	\$4,158	\$0	\$0	\$0	\$0	\$0	\$2	\$125	\$0	\$4,031
1823960	101663	NET LOST REVN COMM	\$10	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0
1823960	101664	UTAH NET LOST REV. COMM. FINANSWER 1996	\$16	\$0	\$0	\$0	\$0	\$0	\$16	\$0	\$0	\$0
1823960	101674	NET LOST REVN 12000	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823960	101675	NET LOST REVN 12000	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823960	101682	NET LOST REVN COMM	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823960	101683	NET LOST REVN COMM	\$32	\$0	\$0	\$0	\$0	\$0	\$32	\$0	\$0	\$0
1823960	101684	NET LOST REVN COMM	\$7	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0
1823960	101685	NET LOST REVN IND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	101686	NET LOST REVN IND	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823960	101687	NET LOST REVN IND	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823960	101688	NET LOST REVN IND	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823960	101691	NET LOST EF RETRO	\$9	\$0	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0
1823960	101692	NET LOST EF RETRO	\$7	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0
1823960	101695	NET LOST EF CUSTOM	\$15	\$0	\$0	\$0	\$0	\$0	\$15	\$0	\$0	\$0
1823960	101696	NET LOST EF CUSTOM	\$22	\$0	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0
1823960	101697	NET LOST EF PRESCRIPT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	101698	NET LOST EF PRESCRIPT	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823960	101699	NET LOST EF COMMERCIAL	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823960	101700	NET LOST EF COMMERCIAL	\$14	\$0	\$0	\$0	\$0	\$0	\$14	\$0	\$0	\$0
1823960 Total		OTHER	\$145	\$0	\$0	\$0	\$0	\$0	\$145	\$0	\$0	\$0
1823990	186099	Regulatory Asset - Balance Reclass	\$6,487	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,487
1823990	186100	Calif Alternative Rate for Energy (CARE)	\$846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$846
1823990	186502	POWERDALE HYDRO DECOM REG ASSET - ID	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$142	\$0	\$0
1823990	186503	POWERDALE HYDRO DECOM REG ASSET - OR	\$577	\$0	\$577	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	186504	POWERDALE HYDRO DECOM REG ASSET - WA	\$665	\$0	\$0	\$0	\$665	\$0	\$0	\$0	\$0	\$0
1823990	186505	POWERDALE HYDRO DECOM REG ASSET - WY	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122	\$0
1823990	187003	RETAIL ACCESS PROJECT - INC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1242000	0		\$1,734	\$1,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,734
1823990	187005	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187006	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187007	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187008	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187041	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187050	CAEE	\$7,951	\$7,951	\$0	\$0	\$1,597	\$5,217	\$730	\$360	\$47	\$0
1823990	187051	CAEE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187051	CAEE	\$552	\$552	\$0	\$0	\$552	\$0	\$0	\$0	\$0	\$0
1823990	187058	CAEE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187059	CAEE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187070	CAEE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187082	OTHER	\$31	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
1823990	187090	UT	\$927	\$927	\$0	\$0	\$0	\$927	\$0	\$0	\$0	\$0
1823990	187091	OTHER	\$186	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$186
1823990	187095	OTHER	\$7,777	\$7,777	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,777
1823990	187096	WYU	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$0
1823990	187106	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187107	UT	\$42	\$42	\$0	\$0	\$0	\$42	\$0	\$0	\$0	\$0
1823990	187109	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187110	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187111	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187112	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187114	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187201	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187202	OTHER	\$1,013	\$1,013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,013
1823990	187203	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187204	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187205	WYU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187206	WYU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187211	WA	\$90	\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90
1823990	187213	OTHER	\$354	\$354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$354
1823990	187214	OTHER	\$3,710	\$3,710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,710
1823990	187215	CA	\$65	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823990	187221	OTHER	\$112	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112
1823990	187222	OTHER	\$244	\$244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$244
1823990	187223	OTHER	\$1,304	\$1,304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,304
1823990	187224	OTHER	\$1,816	\$1,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,816
1823990	187225	OTHER	\$329	\$329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$329
1823990	187226	OTHER	\$626	\$626	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$626
1823990	187300	OTHER	\$502	\$502	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$502
1823990	187350	OTHER	\$231	\$231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$231
1823990	187351	WYP	\$406	\$406	\$0	\$0	\$406	\$0	\$0	\$0	\$0	\$0
1823990	187358	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187359	OTHER	\$3,905	\$3,905	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,905
1823990	187360	OTHER	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823990	187370	OTHER	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1823990	187764	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187766	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187768	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187769	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187902	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187903	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187904	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187905	OTHER	\$1,334	\$1,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,334
1823990	187906	OTHER	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823990	187908	OTHER	\$1,469	\$1,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,469
1823990	187911	WYP	\$1,019	\$1,019	\$0	\$0	\$1,019	\$0	\$0	\$0	\$0	\$0



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1242000	INT FREE-PPL		\$1,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,734
1823990	CONTRA - REGULATORY ASSETS	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	Reg Asset - Goodroe Hills Lq. Damages -	CA	\$489	\$0	\$0	\$0	\$0	\$499	\$0	\$0	\$0	\$0
1823990	OR-RCAC REV REQUIREMENT	WYP	\$2,503	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	WA-Chehalis Plant Rev Reqmt - Reg Asset	OTHER	\$16,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,503
1823990	OR SB 408 REG ASSET	WA	\$3,964	\$0	\$0	\$16,500	\$0	\$0	\$0	\$0	\$0	\$0
1823990	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,964
1823990	SB 408 REG ASSET - MCBIT (ODD YEAR 1)	OTHER	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$241
1823990	SB 408 REG ASSET - MCBIT (EVEN YEAR 2)	OTHER	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
1823990	DEFERRED COST OF TOU GUARANTEE	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136
1823990	CA Klamath Transition Memo Account (KTMA)	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	Def'd UT Ind Eval Fee	UT	\$28	\$0	\$0	\$0	\$0	\$0	\$28	\$0	\$0	\$0
1823990	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	\$741	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$741
1823990	ID Deferred Intervenor Funding	IDU	\$53	\$0	\$0	\$0	\$0	\$0	\$53	\$0	\$0	\$0
1823990	DEFERRED NET POWER COSTS - WY 09	OTHER	\$3,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,157
1823990	Deferred Net Power Costs - WY 10	OTHER	\$6,559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,559
1823990	Reg Asset - CA ECAC	OTHER	\$1,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,575
1823990	Deferred Net Power Costs - ID 09	OTHER	\$6,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,786
1823990	Deferred Net Power Costs - ID 10	OTHER	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45
1823990	Deferred Net Power Costs - ID 11	OTHER	\$13,673	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,673
1823990	Utah ECAM Regulatory Asset	OTHER	\$147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$147
1823990	Deferred Net Power Costs - OR	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823990	Contra Reg Asset - CA - Der NPC	OTHER	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$169
1823990	Contra Reg Asset - ID - Der NPC	OTHER	\$197	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$197
1823990	Utah ECAM Regulatory Asset - Contra	OTHER	\$13,673	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,673
1823990	Reg Asset - Def NPC Balance Reclass	OTHER	\$644	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$644
1823990	REG ASSET - ENVIRONMENTAL COSTS	JBG	\$85,694	\$65	\$577	\$17,977	\$3,521	\$6,159	\$924	\$466	\$47	\$56,119
1823993	CHOLLA PLANT TRANSACTION COSTS-OR	OR	\$381	\$0	\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823995	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	\$234	\$0	\$0	\$0	\$0	\$0	\$234	\$0	\$0	\$0
1823999	DSM Regulatory Assets-Accruals	OTHER	\$7,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,816
Grand Total			\$110,855	\$924	\$6,622	\$20,954	\$1,979	\$12,623	\$4,159	\$527	\$50	\$63,018



PACIFICORP
A NUCLEAR ENERGY HOLDINGS COMPANY

Depreciation Reserve (Actuals)
Average of Monthly Averages Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Calif	Oregon	Wash	Idaho	WV-PPL	Utah	WV-LPL	FERC	Other	Null
1080000	AC PR DPR EL PL SR	\$21,425	\$	\$1,400	\$14,058.44	\$3,302.27	\$1,634	\$589.79	\$126.74		
1080000	AC PR DPR EL PL SR	\$201	\$9	\$140	\$1,634	\$3,302.27	\$1,634	\$589.79	\$126.74		
1080000	AC PR DPR EL PL SR	\$1,680	\$	\$	\$1,680	\$	\$1,680	\$	\$		
1080000	AC PR DPR EL PL SR	\$338,947	\$	\$85	\$3,220.43	\$67,467.87	\$220,443.48	\$30,847.69	\$1,087.43		
1080000	AC PR DPR EL PL SR	\$3,614	\$	\$25,810	\$3,614	\$3,614	\$3,614	\$3,614	\$3,614		
1080000	AC PR DPR EL PL SR	\$1,046,897	\$	\$3,228	\$1,046,897	\$1,046,897	\$1,046,897	\$1,046,897	\$1,046,897		
1080000	AC PR DPR EL PL SR	\$3,002	\$	\$47,083	\$3,002	\$3,002	\$3,002	\$3,002	\$3,002		
1080000	AC PR DPR EL PL SR	\$50,563	\$	\$13,022	\$50,563	\$50,563	\$50,563	\$50,563	\$50,563		
1080000	AC PR DPR EL PL SR	\$284,334	\$	\$269,272	\$284,334	\$284,334	\$284,334	\$284,334	\$284,334		
1080000	AC PR DPR EL PL SR	\$28,684	\$	\$1,331	\$28,684	\$28,684	\$28,684	\$28,684	\$28,684		
1080000	AC PR DPR EL PL SR	\$192,017	\$	\$3,236	\$192,017	\$192,017	\$192,017	\$192,017	\$192,017		
1080000	AC PR DPR EL PL SR	\$1,787	\$	\$84	\$1,787	\$1,787	\$1,787	\$1,787	\$1,787		
1080000	AC PR DPR EL PL SR	\$3,475	\$	\$1,345	\$3,475	\$3,475	\$3,475	\$3,475	\$3,475		
1080000	AC PR DPR EL PL SR	\$82	\$	\$32	\$82	\$82	\$82	\$82	\$82		
1080000	AC PR DPR EL PL SR	\$1,334	\$	\$32	\$1,334	\$1,334	\$1,334	\$1,334	\$1,334		
1080000	AC PR DPR EL PL SR	\$84	\$	\$84	\$84	\$84	\$84	\$84	\$84		
1080000	AC PR DPR EL PL SR	\$17	\$	\$17	\$17	\$17	\$17	\$17	\$17		
1080000	AC PR DPR EL PL SR	\$25	\$	\$25	\$25	\$25	\$25	\$25	\$25		
1080000	AC PR DPR EL PL SR	\$31	\$	\$31	\$31	\$31	\$31	\$31	\$31		
1080000	AC PR DPR EL PL SR	\$168	\$	\$122	\$168	\$168	\$168	\$168	\$168		
1080000	AC PR DPR EL PL SR	\$212	\$	\$154	\$212	\$212	\$212	\$212	\$212		
1080000	AC PR DPR EL PL SR	\$4,617	\$	\$1,544	\$4,617	\$4,617	\$4,617	\$4,617	\$4,617		
1080000	AC PR DPR EL PL SR	\$73	\$	\$73	\$73	\$73	\$73	\$73	\$73		
1080000	AC PR DPR EL PL SR	\$18,675	\$	\$1,617	\$18,675	\$18,675	\$18,675	\$18,675	\$18,675		
1080000	AC PR DPR EL PL SR	\$120	\$	\$120	\$120	\$120	\$120	\$120	\$120		
1080000	AC PR DPR EL PL SR	\$859	\$	\$4,551	\$859	\$859	\$859	\$859	\$859		
1080000	AC PR DPR EL PL SR	\$3,000	\$	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000		
1080000	AC PR DPR EL PL SR	\$2,767	\$	\$3,000	\$2,767	\$2,767	\$2,767	\$2,767	\$2,767		
1080000	AC PR DPR EL PL SR	\$75	\$	\$54	\$75	\$75	\$75	\$75	\$75		
1080000	AC PR DPR EL PL SR	\$11,684	\$	\$1,168	\$11,684	\$11,684	\$11,684	\$11,684	\$11,684		
1080000	AC PR DPR EL PL SR	\$108,000	\$	\$7,778	\$108,000	\$108,000	\$108,000	\$108,000	\$108,000		
1080000	AC PR DPR EL PL SR	\$208	\$	\$208	\$208	\$208	\$208	\$208	\$208		
1080000	AC PR DPR EL PL SR	\$1,617	\$	\$1,617	\$1,617	\$1,617	\$1,617	\$1,617	\$1,617		
1080000	AC PR DPR EL PL SR	\$122	\$	\$122	\$122	\$122	\$122	\$122	\$122		
1080000	AC PR DPR EL PL SR	\$37	\$	\$37	\$37	\$37	\$37	\$37	\$37		
1080000	AC PR DPR EL PL SR	\$9,910	\$	\$110	\$9,910	\$9,910	\$9,910	\$9,910	\$9,910		
1080000	AC PR DPR EL PL SR	\$4,019	\$	\$22,283	\$4,019	\$4,019	\$4,019	\$4,019	\$4,019		
1080000	AC PR DPR EL PL SR	\$1,005	\$	\$7,696	\$1,005	\$1,005	\$1,005	\$1,005	\$1,005		
1080000	AC PR DPR EL PL SR	\$1,863	\$	\$1,168	\$1,863	\$1,863	\$1,863	\$1,863	\$1,863		
1080000	AC PR DPR EL PL SR	\$1,005	\$	\$1,005	\$1,005	\$1,005	\$1,005	\$1,005	\$1,005		
1080000	AC PR DPR EL PL SR	\$47	\$	\$730	\$47	\$47	\$47	\$47	\$47		
1080000	AC PR DPR EL PL SR	\$50	\$	\$36	\$50	\$50	\$50	\$50	\$50		
1080000	AC PR DPR EL PL SR	\$63	\$	\$4	\$63	\$63	\$63	\$63	\$63		
1080000	AC PR DPR EL PL SR	\$1,158	\$	\$3,759	\$1,158	\$1,158	\$1,158	\$1,158	\$1,158		
1080000	AC PR DPR EL PL SR	\$633	\$	\$	\$633	\$633	\$633	\$633	\$633		
1080000	AC PR DPR EL PL SR	\$9,926	\$	\$7,234	\$9,926	\$9,926	\$9,926	\$9,926	\$9,926		
1080000	AC PR DPR EL PL SR	\$1,377	\$	\$21	\$1,377	\$1,377	\$1,377	\$1,377	\$1,377		
1080000	AC PR DPR EL PL SR	\$1,075	\$	\$21	\$1,075	\$1,075	\$1,075	\$1,075	\$1,075		
1080000	AC PR DPR EL PL SR	\$2,736	\$	\$5,557	\$2,736	\$2,736	\$2,736	\$2,736	\$2,736		
1080000	AC PR DPR EL PL SR	\$6,574	\$	\$1,228	\$6,574	\$6,574	\$6,574	\$6,574	\$6,574		
1080000	AC PR DPR EL PL SR	\$1,928	\$	\$5,914	\$1,928	\$1,928	\$1,928	\$1,928	\$1,928		
1080000	AC PR DPR EL PL SR	\$876	\$	\$876	\$876	\$876	\$876	\$876	\$876		
1080000	AC PR DPR EL PL SR	\$785	\$	\$38	\$785	\$785	\$785	\$785	\$785		
1080000	AC PR DPR EL PL SR	\$1,170	\$	\$72	\$1,170	\$1,170	\$1,170	\$1,170	\$1,170		
1080000	AC PR DPR EL PL SR	\$1,161	\$	\$406	\$1,161	\$1,161	\$1,161	\$1,161	\$1,161		
1080000	AC PR DPR EL PL SR	\$1,079	\$	\$48	\$1,079	\$1,079	\$1,079	\$1,079	\$1,079		
1080000	AC PR DPR EL PL SR	\$1,695	\$	\$1	\$1,695	\$1,695	\$1,695	\$1,695	\$1,695		
1080000	AC PR DPR EL PL SR	\$4,955	\$	\$330	\$4,955	\$4,955	\$4,955	\$4,955	\$4,955		
1080000	AC PR DPR EL PL SR	\$251	\$	\$11	\$251	\$251	\$251	\$251	\$251		
1080000	AC PR DPR EL PL SR	\$198,379	\$	\$5	\$198,379	\$198,379	\$198,379	\$198,379	\$198,379		
1080000	AC PR DPR EL PL SR	\$7,159	\$	\$3,985	\$7,159	\$7,159	\$7,159	\$7,159	\$7,159		
1080000	AC PR DPR EL PL SR	\$13	\$	\$1	\$13	\$13	\$13	\$13	\$13		
1080000	AC PR DPR EL PL SR	\$14,922	\$	\$	\$14,922	\$14,922	\$14,922	\$14,922	\$14,922		
1080000	AC PR DPR EL PL SR	\$6,192	\$	\$288	\$6,192	\$6,192	\$6,192	\$6,192	\$6,192		
1080000	AC PR DPR EL PL SR	\$7,769	\$	\$121	\$7,769	\$7,769	\$7,769	\$7,769	\$7,769		
1080000	AC PR DPR EL PL SR	\$4,460	\$	\$	\$4,460	\$4,460	\$4,460	\$4,460	\$4,460		



PACIFICORP
A MEMORANDUM ENERGY HOLDINGS COMPANY

Depreciation Reserve (Actuals)
Average of Monthly Averages Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Table with columns: Primary Account, Secondary Account, Alloc, Total, Calif, Oregon, Wash, WY-PPL, Utah, Idaho, WY-JPL, FERC, Other, Null. Rows list various utility assets like transformers, meters, and equipment across different states.



Amortization Reserve (Actuals)
 Average of Monthly Averages Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PP	Utah	Idaho	Wy-UPL	FERC
1110000	AC PR AMR EL PT SR	CAGE	\$-4,276	\$	\$	\$	\$-859	\$-2,806	\$-393	\$	\$-25
1110000	AC PR AMR EL PT SR	CAGW	\$-13,733	\$-638	\$-10,008	\$-3,086	\$	\$	\$	\$	\$
1110000	AC PR AMR EL PT SR	IDU	\$-745	\$	\$	\$	\$	\$	\$-745	\$	\$
1110000	AC PR AMR EL PT SR	CAGE	\$-2,427	\$	\$	\$-487	\$	\$-1,593	\$-223	\$	\$
1110000	AC PR AMR EL PT SR	CAGW	\$-2,790	\$-130	\$-2,033	\$-627	\$	\$	\$	\$-110	\$-14
1110000	AC PR AMR EL PT SR	OR	\$-533	\$	\$	\$	\$	\$	\$	\$	\$
1110000	AC PR AMR EL PT SR	SO	\$-10,559	\$-232	\$-2,695	\$-761	\$-1,230	\$-4,645	\$-626	\$	\$-30
1110000	AC PR AMR EL PT SR	SO	\$-3,266	\$-72	\$-333	\$-235	\$-399	\$-1,437	\$-194	\$	\$-9
1110000	AC PR AMR EL PT SR	CAEE	\$-4,410	\$-87	\$-1,125	\$-318	\$-246	\$-1,940	\$-261	\$	\$-12
1110000	AC PR AMR EL PT SR	SO	\$-11,568	\$-254	\$-2,952	\$-833	\$-1,413	\$-5,089	\$-109	\$-556	\$-86
1110000	AC PR AMR EL PT SR	SO	\$-3,498	\$-77	\$-693	\$-252	\$-118	\$-1,118	\$-118	\$-7	\$-11
1110000	AC PR AMR EL PT SR	SO	\$-87,520	\$-2,210	\$-26,930	\$-6,152	\$-5,837	\$-42,245	\$-3,382	\$-93	\$-10
1110000	AC PR AMR EL PT SR	CN	\$-117,436	\$-2,576	\$-29,973	\$-8,461	\$-14,348	\$-51,663	\$-6,960	\$-3,127	\$-329
1110000	AC PR AMR EL PT SR	SO	\$-9,974	\$-219	\$-2,545	\$-719	\$-1,218	\$-4,388	\$-591	\$-266	\$-38
1110000	AC PR AMR EL PT SR	SO	\$-1,632	\$-36	\$-417	\$-118	\$-199	\$-718	\$-97	\$-843	\$-35
1110000	AC PR AMR EL PT SR	SO	\$-4,842	\$-106	\$-1,236	\$-349	\$-552	\$-2,130	\$-287	\$-129	\$-14
1110000	AC PR AMR EL PT SR	SO	\$-2,908	\$-64	\$-742	\$-209	\$-355	\$-1,279	\$-172	\$-77	\$-8
1110000	AC PR AMR EL PT SR	SO	\$-1,579	\$-35	\$-403	\$-114	\$-193	\$-695	\$-94	\$-42	\$-4
1110000	AC PR AMR EL PT SR	SO	\$-8,555	\$-188	\$-2,184	\$-616	\$-1,045	\$-3,764	\$-507	\$-228	\$-24
1110000	AC PR AMR EL PT SR	SO	\$-5,286	\$-116	\$-187	\$-53	\$-90	\$-323	\$-44	\$-20	\$-2
1110000	AC PR AMR EL PT SR	SO	\$-12,483	\$-274	\$-3,188	\$-900	\$-1,526	\$-5,494	\$-740	\$-333	\$-35
1110000	AC PR AMR EL PT SR	CN	\$-1,981	\$-50	\$-610	\$-139	\$-132	\$-966	\$-77	\$-17	\$
1110000	AC PR AMR EL PT SR	SO	\$-10,324	\$-226	\$-2,035	\$-744	\$-1,261	\$-4,542	\$-612	\$-275	\$-29
1110000	AC PR AMR EL PT SR	SO	\$-1,892	\$-42	\$-463	\$-136	\$-231	\$-633	\$-112	\$-50	\$-5
1110000	AC PR AMR EL PT SR	SO	\$-2,119	\$-46	\$-541	\$-153	\$-259	\$-325	\$-126	\$-56	\$-8
1110000	AC PR AMR EL PT SR	SO	\$-7,833	\$-172	\$-1,999	\$-564	\$-957	\$-3,446	\$-464	\$-209	\$-22
1110000	AC PR AMR EL PT SR	SO	\$-3,723	\$-65	\$-850	\$-268	\$-455	\$-1,638	\$-221	\$-99	\$-10
1110000	AC PR AMR EL PT SR	SO	\$-1,586	\$-35	\$-405	\$-114	\$-194	\$-698	\$-94	\$-42	\$-4
1110000	AC PR AMR EL PT SR	SG	\$-1,581	\$-27	\$-416	\$-129	\$-206	\$-661	\$-90	\$-46	\$-8
1110000	AC PR AMR EL PT SR	CAGW	\$-10,016	\$-465	\$-7,300	\$-2,251	\$	\$-6	\$	\$	\$
1110000	AC PR AMR EL PT SR	CAGE	\$-9	\$	\$	\$	\$-2	\$	\$	\$	\$
1110000	AC PR AMR EL PT SR	CAGW	\$-1,339	\$-82	\$-975	\$-301	\$	\$	\$	\$	\$
1110000	AC PR AMR EL PT SR	CAGW	\$-2,530	\$-118	\$-1,644	\$-569	\$	\$	\$	\$	\$
1110000	AC PR AMR EL PT SR	CAGW	\$-14	\$-1	\$-10	\$-3	\$	\$	\$	\$	\$
1110000	AC PR AMR EL PT SR	CAGE	\$-14	\$	\$	\$-3	\$	\$-9	\$	\$-1	\$
1110000	AC PR AMR EL PT SR	SO	\$-2,179	\$-48	\$-556	\$-157	\$-266	\$-958	\$-129	\$-58	\$-36
1110000	AC PR AMR EL PT SR	SO	\$-2,828	\$-62	\$-722	\$-204	\$-345	\$-1,244	\$-168	\$-75	\$-38
1110000	AC PR AMR EL PT SR	CAGE	\$-57	\$	\$	\$	\$-12	\$-38	\$-5	\$-3	\$
1110000	AC PR AMR EL PT SR	JBG	\$-6	\$	\$-4	\$-1	\$	\$	\$	\$	\$
1110000	AC PR AMR EL PT SR	SO	\$-3,123	\$-69	\$-797	\$-225	\$-382	\$-1,374	\$-185	\$-83	\$-9
1110000	AC PR AMR EL PT SR	CAGE	\$-1,657	\$	\$	\$	\$-333	\$-1,088	\$-152	\$-75	\$-10
1110000	AC PR AMR EL PT SR	CAGW	\$-2,650	\$-132	\$-2,077	\$-640	\$	\$	\$	\$	\$
1110000	AC PR AMR EL PT SR	CAGE	\$-22	\$-386	\$-4,138	\$-1,168	\$-1,981	\$-14	\$-2	\$-1	\$
1110000	AC PR AMR EL PT SR	SO	\$-69	\$-31	\$-362	\$-102	\$-173	\$-623	\$-84	\$-38	\$-4
1110000	AC PR AMR EL PT SR	SO	\$-2,484	\$-32	\$-390	\$-69	\$-84	\$-1,630	\$-228	\$-112	\$-15
1110000	AC PR AMR EL PT SR	CN	\$-1,266	\$-21	\$-244	\$-69	\$-117	\$-420	\$-61	\$-25	\$-3
1110000	AC PR AMR EL PT SR	SO	\$-955	\$-21	\$-244	\$-69	\$-117	\$-420	\$-61	\$-25	\$-3
1110000	AC PR AMR EL PT SR	CN	\$-1,026	\$-26	\$-316	\$-72	\$-68	\$-495	\$-40	\$-9	\$
1110000	AC PR AMR EL PT SR	CN	\$-387	\$-10	\$-119	\$-27	\$-26	\$-187	\$-15	\$-3	\$
1110000	AC PR AMR EL PT SR	SO	\$-337	\$-14	\$-162	\$-46	\$-78	\$-280	\$-38	\$-17	\$-32
1110000	AC PR AMR EL PT SR	CAGW	\$-869	\$-40	\$-634	\$-195	\$-16	\$-58	\$-8	\$	\$
1110000	AC PR AMR EL PT SR	SO	\$-132	\$-3	\$-34	\$-10	\$-16	\$-68	\$-8	\$	\$
1110000	AC PR AMR EL PT SR	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1110000	AC PR AMR EL PT SR	CAEE	\$-29	\$	\$	\$	\$-6	\$-18	\$	\$	\$
1110000	AC PR AMR EL PT SR	CAGE	\$-441	\$	\$	\$	\$-89	\$-289	\$-41	\$-520	\$-33



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Amortization Reserve (Actuals)
Average of Monthly Averages Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1110000	AC PR AMR EL PT SR	\$-688									
1110000	AC PR AMR EL PT SR	\$-40									
1110000	AC PR AMR EL PT SR	\$-1									
1110000	AC PR AMR EL PT SR	\$-6									
1110000	AC PR AMR EL PT SR	\$-10									
1110000	AC PR AMR EL PT SR	\$-13,926									
1110000	AC PR AMR EL PT SR	\$-1,028									
1110000	AC PR AMR EL PT SR	\$-23									
1110000	AC PR AMR EL PT SR	\$-2									
1110000	AC PR AMR EL PT SR	\$-68									
1110000	AC PR AMR EL PT SR	\$-73									
1110000	AC PR AMR EL PT SR	\$-349									
1110000	AC PR AMR EL PT SR	\$-964									
1110000	AC PR AMR EL PT SR	\$-2,596									
1110000	AC PR AMR EL PT SR	\$-7,043									
1110000	AC PR AMR EL PT SR	\$-10,408									
1110000	AC PR AMR EL PT SR	\$-11									
1110000	AC PR AMR EL PT SR	\$-1,484									
1110000	AC PR AMR EL PT SR	\$-6,561									
1110000	AC PR AMR EL PT SR	\$-31									
1110000 Total		\$ (441,202)	\$ (11,063)	\$ (133,389)	\$ (36,330)	\$ (50,230)	\$ (22,291)	\$ (8,998)	\$ (882)		
119000	AC PR AMR EL PT SR-O										
119000	AC PR AMR EL PT SR-O										
119000	AC PR AMR EL PT SR-O										
1119000 Total											
Grand Total		\$ (441,202)	\$ (11,063)	\$ (133,389)	\$ (36,330)	\$ (50,230)	\$ (22,291)	\$ (8,998)	\$ (882)		



A MEMBERSHIP ENERGY HOLDINGS COMPANY

Deferred Income Tax Balance (Actuals)
Average of Monthly Averages Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Table with columns: Primary Account, Secondary Account, Abbs, Total, Calif, Oregon, Wash, Wv/PPL, Utah, Idaho, Wv/UPL, FERC, Other, Nutil. Rows include various tax accounts like ACCUM DEF INC TAX and ADIT-AMORT OF DEBT DISC & EXP STATE.



Deferred Income Tax Balance (Actuals)
 Average of Monthly Averages Ending - December 2010
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	AMSC	Total	Clarf	Oregon	Wash	Wyo/PL	Utah	Idaho	Wyo-UTL	FERC	Other	Netfil
2831000	AC DEF IN TX UTIL	PMI - MISC											
2831000	AC DEF IN TX UTIL	PMI - MISC											
2831000	AC DEF IN TX UTIL	PMI - ACCOUNTING CHANGE - INV											
2831000	AC DEF IN TX UTIL	PMI - MISC											
2831000	AC DEF IN TX UTIL	OMC - INVENTORY ADJ - OVERBURDEN											
2831000	AC DEF IN TX UTIL	OMC - INVENTORY ADJ - OVERBURDEN STATE											
2831000	AC DEF IN TX UTIL	CCC - PENSION EXPENSE											
2831000	AC DEF IN TX UTIL	ELECTRIC UTILITIES RECEIVABLE - STATE											
2831000	AC DEF IN TX UTIL	WVU	(\$3,626)										
2831000	AC DEF IN TX UTIL	DTL 415 702 Reg Asset Lake Side Lk Dam											
2831000	AC DEF IN TX UTIL	DTL 415 873 Deferred Excess NPCC-WA Hydro	(\$1,630)										
2831000	AC DEF IN TX UTIL	DTL 415 891 WY 2006 Transition Saverance											
2831000	AC DEF IN TX UTIL	DTL 425 128 Deferred Coal Cost-Ach											
2831000	AC DEF IN TX UTIL	DTL 415 822 Regd44 UT	(\$524)										
2831000	AC DEF IN TX UTIL	DTL 415 822 Contra Pension Reg Asset MMT & OR	\$3,335										
2831000	AC DEF IN TX UTIL	DTL 415 822 Contra Pension Reg Asset MMT & UT	(\$3,335)										
2831000	AC DEF IN TX UTIL	DTL 415 822 Reg Asset - Pension MMT UT	(\$855)										
2831000	AC DEF IN TX UTIL	DTL 415 823 Contra Pension Reg Asset CTG U	\$4,102										
2831000	AC DEF IN TX UTIL	DTL 415 824 Contra Pension Reg Asset MMT U	\$269										
2831000	AC DEF IN TX UTIL	DTL 415 825 Contra Pension Reg Asset CTG W											
2831000	AC DEF IN TX UTIL	DTL 415 827 Reg Asset - FAS 158 Pnest - R	(\$577)										
2831000	AC DEF IN TX UTIL	DTL 415 828 Reg Asset - FAS 158 Pnest - R											
2831000	AC DEF IN TX UTIL	DTL 415 828 Reg Asset - Post - Ref MMT U	(\$842)										
2831000	AC DEF IN TX UTIL	DTL 415 840 Reg Asset - Devalued OR Ind C	(\$388)										
2831000	AC DEF IN TX UTIL	DTL 415 301 Environmental Cleanup Acct	\$226										
2831000	AC DEF IN TX UTIL	DTL 705 900 Reg Lib-Def Benefit-Arch Sa											
2831000	AC DEF IN TX UTIL	DTL 415 874 Deferred Net Power Costs-WY	(\$614)										
2831000	AC DEF IN TX UTIL	DTL 720 810 Western Coal Camer FAS 106											
2831000	AC DEF IN TX UTIL	DTL 415 892 Deferred Net Power Costs - I	(\$1,196)										
2831000	AC DEF IN TX UTIL	DTL 415 703 Goodwin Hills Liquidation Da	(\$193)										
2831000	AC DEF IN TX UTIL	DTL 425 100 Weatherization	(\$2,327)										
2831000	AC DEF IN TX UTIL	DTL 425 100 Weatherization	(\$2,327)										
2831000	AC DEF IN TX UTIL	DTL 320 140 May 2000 Transition Plan Cos	(\$625)										
2831000	AC DEF IN TX UTIL	DTL 320 220 Glenrock Excluding Reclaima	(\$841)										
2831000	AC DEF IN TX UTIL	DTL 415 900 Environmental Cleanup-Acru	(\$4,285)										
2831000	AC DEF IN TX UTIL	DTL 415 900 Cholla PH Transac Costs-Acru	(\$2,970)										
2831000	AC DEF IN TX UTIL	DTL 415 910 Trail Mountain Mine Closure											
2831000	AC DEF IN TX UTIL	DTL 415 940 Trail Mountain, Unrecovered In											
2831000	AC DEF IN TX UTIL	DTL 415 860 Contra-imp assets - transd	\$63										
2831000	AC DEF IN TX UTIL	DTL 425 100 IDAHO DEFERRED REGULATORY EX	(\$23)										
2831000	AC DEF IN TX UTIL	DTL 205 100 Coal Pile Inventory Adjustme	(\$131)										
2831000	AC DEF IN TX UTIL	DTL 425 250 TGS Buyout	(\$59)										
2831000	AC DEF IN TX UTIL	DTL 425 260 Lakewood Buyout											
2831000	AC DEF IN TX UTIL	DTL 425 270 Buffalo Settlement											
2831000	AC DEF IN TX UTIL	DTL 425 300 Jostion Settlement	(\$419)										
2831000	AC DEF IN TX UTIL	DTL 425 300 Jostion Settlement	(\$419)										
2831000	AC DEF IN TX UTIL	DTL 425 300 Mined Property Availabls&Tr											
2831000	AC DEF IN TX UTIL	DTL 425 340 Frth Creep Settlement											
2831000	AC DEF IN TX UTIL	DTL 425 350 Option Purchases	(\$1,729)										
2831000	AC DEF IN TX UTIL	DTL 425 360 Harbiston Swap	(\$299)										
2831000	AC DEF IN TX UTIL	DTL 210 120 Prepaid Taxes - OR PUC											
2831000	AC DEF IN TX UTIL	DTL 210 130 Prepaid Taxes - ID PUC	(\$742)										
2831000	AC DEF IN TX UTIL	DTL 210 140 Prepaid Taxes - OR Property	(\$953)										
2831000	AC DEF IN TX UTIL	DTL 210 160 Prepaid Taxes - OR Property											
2831000	AC DEF IN TX UTIL	DTL 210 180 PRE MEM	(\$1,631)										
2831000	AC DEF IN TX UTIL	DTL 330 100 PollutionControlFacility(BV)											
2831000	AC DEF IN TX UTIL	DTL 740 100 Post Merge Loss-React Debl	(\$5,192)										
2831000	AC DEF IN TX UTIL	DTL 320 210 R & E - Sec 174 Deduction											
2831000	AC DEF IN TX UTIL	DTL 920 110 Bidger Extraction Taxes Pay											
2831000	AC DEF IN TX UTIL	DTL 205 200 Coal WMS Inventory Write-Of											
2831000	AC DEF IN TX UTIL	DTL 625 210 Organic Customer Balancing Acc	(\$800)										
2831000	AC DEF IN TX UTIL	DTL 205 100N 99-00 FARR											
2831000	AC DEF IN TX UTIL	DTL 610 112N BCC 99-00 RAR											
2831000	AC DEF IN TX UTIL	DTL 610 055N SEC 174											
2831000	AC DEF IN TX UTIL	DTL 610 030N 99-00 RAR - BCC											
2831000	AC DEF IN TX UTIL	DTL 610 095N 99-00 RAR											
2831000	AC DEF IN TX UTIL	DTL 610 120 REC ASSET TRAIL MTN											
2831000	AC DEF IN TX UTIL	DTL 610 057N BCC 99-00 RAR TR INCENT											
2831000	AC DEF IN TX UTIL	DTL 610 100 COAL MNE DELV PMI	\$25										
2831000	AC DEF IN TX UTIL	DTL 610 141 WA RATE REFUNDS											
2831000	AC DEF IN TX UTIL	DTL 210 200 PREPAID PROPERTY TAXES	(\$5,684)										
2831000	AC DEF IN TX UTIL	DTL 610 058N PMI FLOW-THRU 94 98 APPEALS											
2831000	AC DEF IN TX UTIL												

PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Investment Tax Credit Balance (Actuals)
Average of Monthly Averages Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	WV-PPL	Utah	Idaho	Wy-UPL	Nutli
2551000	ACC DEF ITC - FED										
	285602										
	ACCUM DEF ITC - PPL - 1983										
2551000	ACC DEF ITC - FED										
	285603										
	ACCUM DEF ITC - PPL - 1984										
2551000	ACC DEF ITC - FED										
	285604										
	ACCUM DEF ITC - PPL - 1985										
2551000	ACC DEF ITC - FED										
	285605										
	ACCUM DEF ITC - PPL - 1986										
2551000	ACC DEF ITC - FED										
	285606										
	ACCUM DEF ITC - PPL - 1987										
2551000	ACC DEF ITC - FED										
	285607										
	ACCUM DEF ITC - PPL - 1988										
2551000	ACC DEF ITC - FED										
	285608										
	JIM BRIDGER RETROFIT ITC - PPL										
2551000	ACC DEF ITC - FED										
	285609										
	ACCUM DEFERRED ITC - UPL - 70 PRE										
2551000 Total											
Grand Total											

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PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Customer Advances (Actuals)
Average of Monthly Averages Ending - December 2010
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
2520000	CUST ADV CONSTRUCT	CAGE	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	CN	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	OR	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	UT	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	WA	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	WYP	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	WYU	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	CA	-\$6	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	CAGE	\$1,746	\$	\$	\$351	\$1,146	\$160	\$79	\$10
2520000	CUST ADV CONSTRUCT	CAGW	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	IDU	-\$167	\$	\$	\$	\$	-\$167	\$	\$
2520000	CUST ADV CONSTRUCT	OR	-\$2,190	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	SG	-\$19	-\$2,190	\$	\$	-\$2	-\$8	-\$1	\$
2520000	CUST ADV CONSTRUCT	UT	-\$2,732	\$	\$	\$	-\$2,732	\$	\$	\$
2520000	CUST ADV CONSTRUCT	WA	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	WYU	-\$2,721	\$	\$	-\$2,721	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	WYP	-\$3,310	\$	\$	\$	\$	\$	-\$3,310	\$
2520000	CUST ADV CONSTRUCT	CAGE	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	CAGW	-\$999	\$	\$	-\$201	\$	-\$655	-\$92	-\$6
2520000	CUST ADV CONSTRUCT	CN	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	CA	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	CN	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	UT	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	WA	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	WYP	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	WYU	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	CA	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	CAGE	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	CAGW	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	SG	\$	\$	\$	\$	\$	\$	\$	\$
2520000	CUST ADV CONSTRUCT	SG	\$227	\$4	\$60	\$18	\$30	\$95	\$13	\$7
2520000	CUST ADV CONSTRUCT	SG	(\$22,298)	(\$3)	(\$2,135)	(\$1)	(\$4,975)	(\$10,101)	(\$1,199)	(\$3,818)
2521000	CUST ADV CONST-UPL	CN	\$	\$	\$	\$	\$	\$	\$	\$
2521000	CUST ADV CONST-UPL	UT	\$	\$	\$	\$	\$	\$	\$	\$
2521000	CUST ADV CONST-UPL	CA	\$	\$	\$	\$	\$	\$	\$	\$
2521000	CUST ADV CONST-UPL	CN	\$	\$	\$	\$	\$	\$	\$	\$
2521000	CUST ADV CONST-UPL	CA	\$	\$	\$	\$	\$	\$	\$	\$
2521000	CUST ADV CONST-UPL	CN	\$	\$	\$	\$	\$	\$	\$	\$
2523990	CUST ADV-REFD-CSS	CN	\$	\$	\$	\$	\$	\$	\$	\$
2523990	CUST ADV-REFD-CSS	UT	\$	\$	\$	\$	\$	\$	\$	\$
2523990	CUST ADV-REFD-CSS	WYP	\$	\$	\$	\$	\$	\$	\$	\$
2523990	CUST ADV-REFD-CSS	WYU	\$	\$	\$	\$	\$	\$	\$	\$
2524000	CUST ADV REIMB-CSS	CN	\$	\$	\$	\$	\$	\$	\$	\$
2529000	UNDT PAY NONREFUND	CN	\$	\$	\$	\$	\$	\$	\$	\$
2529000	UNDT PAY NONREFUND	CN	\$	\$	\$	\$	\$	\$	\$	\$
2529000	UNDT PAY NONREFUND	CN	\$	\$	\$	\$	\$	\$	\$	\$
2529000	UNDT PAY NONREFUND	CN	\$	\$	\$	\$	\$	\$	\$	\$
Grand Total			(\$22,298)	(\$3)	(\$2,135)	(\$1)	(\$4,975)	(\$10,101)	(\$1,199)	(\$3,818)

