

Exh. MGW-2
Docket UE-19____
Witness: Michael G. Wilding

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-19____

PACIFICORP

EXHIBIT OF MICHAEL G. WILDING

Washington Inter-Jurisdictional Allocation Methodology

December 2019

The Washington Inter-Jurisdictional Allocation Methodology
Memorandum of Understanding

Introduction

PacifiCorp d/b/a Pacific Power and Light Company (PacifiCorp or Company), Staff of the Washington and Utilities and Transportation Commission (Staff), Public Counsel Unit of the Washington State Attorney General's Office (Public Counsel) and Packaging Corporation of America (PCA), have executed this agreement (the Parties or, individually, a Party) enter into this Memorandum of Understanding (Agreement) to acknowledge their support for certain adjustments to the West Control Area Inter-Jurisdictional Allocation Methodology (WCA).

Background

PacifiCorp is a multi-jurisdictional electric utility that provides services in six states (California, Idaho, Oregon, Utah, Wyoming, and Washington). Staff is participating in PacifiCorp's Multi-State Process (MSP), working towards the Company's goal of developing a common cost allocation methodology amongst these six states. Currently, Washington uses the WCA for determining which costs are eligible for recovery in rates from customers in Washington.¹

As approved by the Washington Utilities and Transportation Commission (Commission), the WCA isolates the costs and revenues associated with assets located in the Company's west "control area" or "PacifiCorp West Balancing Authority Area" (PACW), and allocates to Washington a proportionate share of the costs and revenues based primarily on Washington's relative contribution to demand and energy requirements. The WCA includes loads, generation and transmission assets, and wholesale contracts for facilities located in California, Oregon, and Washington. It also includes transmission and generation assets located outside of California, Oregon, and Washington that are electrically located in PACW. The WCA excludes all loads and assets located within PacifiCorp's East Balancing Authority Area (PACE).

In the context of inter-jurisdictional cost allocation, the Commission will consider a resource to be *used and useful* to Washington customers² if the resource "provides *quantifiable direct or indirect benefits to Washington [ratepayers] commensurate with its costs.*"³ To modify the WCA methodology, "any changes should be considered in the context of an overall review of that methodology."⁴ Additionally, Parties must demonstrate that "any changes proposed more closely aligns with the allocation of costs based on causation[.]"⁵ Finally, "the party advocating for the change must make a detailed a persuasive showing demonstrating that the proposed change is appropriate."⁶

¹ Prior to the WCA methodology being approved in Docket UE-061546, PacifiCorp proposed the Revised Protocol as its cost allocation methodology in Docket UE-050684. The Revised Protocol presented costs as an integrated six-state system. The Commission rejected the Revised Protocol because there was not sufficient evidence in the record that the methodology complied with the legal requirements in RCW 80.04.250. *See generally* UE-050684, Order 04.

² *See* RCW 80.04.250

³ Docket UE-050684, Order 04 ¶ 68.

⁴ Docket UE-130043, Order 05 ¶ 92-94.

⁵ *Id.*

⁶ *Id.*

Foundation for this Agreement

In this memorandum of understanding, the Parties agree to support certain modifications to the WCA in the Company's forthcoming rate case provided the Company can demonstrate that the modifications within this agreement provide beneficial resources to Washington customers that are *used and useful*. In particular, the Parties agree to support these modifications if PacifiCorp can demonstrate these modifications provide quantifiable direct or indirect benefits to Washington customers, and that these benefits are commensurate with their costs.⁷ The Parties agree to work collaboratively with PacifiCorp as they make this demonstration. However, as the party advocating for these changes, PacifiCorp bears the legal and factual burden to sufficiently demonstrate that these modifications better align the cost allocation methodology with the principles described above in its forthcoming general rate case.

This demonstration may include the following benefits:

- A diverse generation portfolio, including an increase in high capacity renewable generation.
- Over 170 interconnections with other BAAs and transmission operators providing access to market hubs for wholesale energy transactions (e.g., Mid-C, COB, Mona, Four-Corners and Palo Verde).
- Greater Energy Imbalance Market (EIM) benefits.
- Efficiencies, such as retail load characteristics and variable resource diversity, which minimize operational costs and reduce the need to build for reserves and blackstart capability for each state.
- Washington recently enacted Senate Bill 5116, the Clean Energy Transformation Act (CETA) which, among other things, requires the elimination of coal-fired resources from PacifiCorp's electric rates by December 31, 2025. PacifiCorp's proposed modification to the WCA will facilitate a reasonable path towards PacifiCorp's compliance with CETA.⁸

Based on this understanding, the Parties agree to the following:

Agreement

- 1. Implementation.** This Agreement includes modifications to the WCA subject to approval by the Commission.

⁷ The Commission has stated that one way the Company can demonstrate this is "through historical system operation or modeling of the system showing that Eastside plant costs added to Washington rates would be offset by reductions to other cost categories (e.g., power costs), such that overall costs to Washington ratepayers would be no more than without the Eastside resources." Docket UE-050684, Order 04 ¶ 69 (emphasis added).

⁸ CETA also sets a policy of 100 percent clean energy by 2045. RCW 19.405.050. Additionally, CETA establishes an interim target of 100 percent greenhouse gas (GHG) neutral by 2030, and allows utilities to meet this requirement through 80 percent non-emitting energy and an alternative compliance option, including up to 20 percent unbundled renewable energy credits. RCW 19.405.040.

- 1.1. PacifiCorp will file a rate case that allows for rates to go into effect (after suspension) on or before January 1, 2021. This rate case will use this MOU as the basis for any proposed modifications to the WCA.
2. **Prudence.** The proposed allocation of a particular expense or investment under this Agreement is not intended to and will not prejudice, or prevent any party from taking a position on, the prudence of those costs or the extent to which any particular cost may be reflected in rates. Nothing in this Agreement is intended to abrogate the Commission's right or obligation to: (1) determine fair, just, and reasonable rates based upon applicable laws and the record established in rate proceedings conducted by the Commission; (2) consider the impact of changes in laws, regulations, or circumstances on inter-jurisdictional allocation policies and procedures when determining fair, just, and reasonable rates; or (3) establish different allocation policies and procedures for purposes of allocating costs and revenues to different customers or customer classes.
3. **Quantification and Analytical Support.** The Parties agree to work collaboratively and in good faith to agree on the quantification and analytical support necessary for the Company to meet its legal and factual burden.
 - 3.1. This analysis should be substantially completed before the filing of the general rate case referenced in section 1.1 and with enough time to reasonably allow parties to review the analysis.
 - 3.2. Before the general rate case referenced in section 1.1 is filed, if a Party determines that the Company's quantification and analytical support does not demonstrate that the Company can meet its legal and factual burden, Parties have the option to withdraw their support from this agreement.
 - 3.3. After the general rate case referenced in section 1.1 is filed, if a Party determines that this agreement does not result in fair, just and reasonable rates for Washington customers, a party may withdraw from this agreement. The withdrawing Party must provide testimony in the general rate case explaining why this agreement does not result in fair, just and reasonable rates for Washington Customers.
 - 3.4. In the event of a Party's withdrawal, the remaining Parties may continue to support this Agreement for approval in any proceeding before the Commission.
4. **System Transmission.** The Parties agree that all existing system transmission⁹ costs and benefits will be allocated using the System Generation (SG) factor as specified in Attachment 1.
 - 4.1. **Rate Impacts:** To mitigate the immediate overall rate impact to Washington customers in the rate case referenced in Section 1.1, Parties agree to support the framework of the following phase-in approach:

⁹ Existing transmission includes any transmission asset that is in service as of December 31, 2019.

- 4.1.1. An incremental allocation of one-third of existing transmission costs and benefits, which are not currently allocated to Washington under the current WCA methodology, will be included in the rate case referenced in Section 1.1.
- 4.1.2. An incremental allocation of an additional one-third of existing transmission costs and benefits, which are not currently allocated to Washington, will be included in a separate tariff rider with a rate effective date on or before January 1, 2022.
- 4.1.3. An incremental allocation of an additional one-third of existing transmission costs and benefits, which are not currently allocated to Washington, will be included in a general rate case or through an amendment to the separate tariff rider set forth in Section 4.1.2 with a rate effective date on or before January 1, 2023.
 - 4.1.3.1. The incremental allocation in 4.1.3 will exclude the costs and benefits of all transmission-voltage, radial lines connecting resources not otherwise included in Washington rates to PacifiCorp's interconnected, network transmission system. If PacifiCorp is required to include a portion of a transmission line in its interconnected, network transmission system for open access transmission service due to a subsequent generation or load interconnection, PacifiCorp may request to include such portion of the assets in a subsequent rate case.
- 4.1.4. The separate tariff rider described above will remain in place until the fully allocated cost of transmission costs as described in Section 4 is included in rates through a general rate case.
- 4.2. **New Transmission.** Any new transmission¹⁰ incremental to the existing transmission described and included in Section 3, will be system-allocated using the SG factor as specified in Attachment 1.
 - 4.2.1. Similar to the methodology outlined in 4.1.3.1, Transmission which can be demonstrated to be used primarily for the transmission of power from generation assets which are not assigned to Washington under the WCA, as modified by this Agreement, will be excluded from this and any other allocation to Washington.
- 4.3. **Analytical Support.** As a part of the analytical support in Section 4, the Company will quantify the differences between total depreciation and ADIT balances using a WCA Allocation of transmission and the system allocation above.

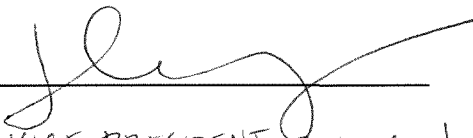
¹⁰ "New" shall constitute assets used and useful for Washington customers after December 31, 2019.

5. **Non-Emitting Resources.** The Parties agree that all existing and new non-emitting resources will be dynamically allocated using the SG Factor specified in Attachment 1.
 - 5.1. **Assignment.** If by December 31, 2023, none of the Parties to this agreement have signed a new cost allocation methodology with the Company, then the Company agrees to engage in collaborative conversations with the Parties and other interested Washington stakeholders to explore the following:
 - 5.1.1. An Assignment method for new resources for the purposes of the WCA; and,
 - 5.1.2. A methodology to allocate fixed shares of existing non-emitting resources.
6. **Net Power Costs (NPC).** Forecasted NPC for ratemaking purposes will be consistent with Sections 1,4,5,6, and 7 of this agreement. Additionally, Washington customers will receive all direct and indirect benefits associated with their proportional system-allocated share of existing transmission, including Energy Imbalance Market benefits.
 - 6.1. **Actual NPC.** Actual NPC for ratemaking purposes will include only the generation resources included in Washington rates and will be calculated using a spreadsheet.
 - 6.2. **Qualifying Facilities.** The costs and benefits of Power Purchase Agreements for Qualifying Facilities (QF PPAs) will continue to be situs assigned to the state having jurisdiction over the QF PPA for cost responsibility, renewable energy credit assignment and resource planning.
7. **Accelerated Depreciation.** PacifiCorp and Staff agree to support a final depreciation date of December 31, 2023, for Bridger Units 1-4, Colstrip 4 and any transmission assets associated solely with the interconnection of these units to the transmission network. This date does not represent a date of estimated closure, changes in operations, or the end of the assignment to Washington of either benefits or costs associated with these plants. Public Counsel and PCA reserve the right to make a recommendation on the depreciation for Bridger Units 1-4, Colstrip, and any transmission assets associated solely with the interconnection of these units to the transmission network in PacifiCorp's forthcoming general rate case.
 - 7.1. **Capital Investments.** Washington will continue to be allocated a WCA share of ongoing capital investments expenses for these plants, excluding incremental capital investments that are made primarily for the purpose of extending the life of these plants. Incremental capital investments that are made primarily for the purpose of extending the life of these plants includes, but is not limited to, those associated with achieving compliance with environmental requirements or those necessitated by catastrophic failure.
 - 7.2. **Deadline for Removal.** Consistent with RCW 19.405.030, PacifiCorp will remove from Washington rates all costs and benefits associated with Bridger units 1-4 and Colstrip unit 4 no later than December 31, 2025.

- 7.3. Resource Flexibility.** The dates articulated in this section are agreed upon by parties to facilitate the removal of coal from Washington Rates by 2025, and provide the flexibility that may allow for early compliance with CETA.
- 8. Decommissioning Cost.** Washington will continue to be allocated ongoing and expected decommissioning expenses for a WCA share of Jim Bridger Units 1-4 and Colstrip Unit 4.
- 8.1. Colstrip Engineering Study.** The Company will provide by March 30, 2020, an independent engineering study of estimated decommissioning costs for Colstrip.
- 8.2. Jim Bridger Engineering Study.** The Company will provide by January 15, 2020, an independent engineering study of estimated decommissioning costs for Jim Bridger.
- 8.3. Cost Assignment.** To facilitate the allocation of decommissioning costs, Parties agree to support a system allocation of the costs associated with an independent engineering study in 8.1 and 8.2.
- 9.** This agreement proposes modifications to the WCA, which serves as the basis for allocating costs in Washington. PacifiCorp will allocate costs based on the WCA consistent with the modifications in this Agreement for ratemaking purposes in Washington unless a different cost allocation method is approved by the Commission.
- 10.** Each Party to this Agreement represents that they are signing this Agreement in good faith and that they intend to abide by the terms of this Agreement.
- 11.** This Agreement may be executed in counterparts and each signed counterpart constitutes an original document.
- 12.** Attachment 1 contains updated allocation factors consistent with this Agreement.
- 13.** This Agreement is entered into by each Party on the date entered below such Party's signature.

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PACIFICORP

By: 
Title: VICE PRESIDENT, REGULATION
Date: November 22, 2019

PUBLIC COUNSEL

By: _____
Title: _____
Date: _____

**STAFF OF THE WASHINGTON
UTILITIES AND TRANSPORTATION
COMMISSION**

By: _____
Title: _____
Date: _____

**PACKAGING CORPORATION OF
AMERICA**

By: _____
Title: _____
Date: _____

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PACIFICORP

By: _____

Title: _____

Date: _____

PUBLIC COUNSEL

By: _____

Title: _____

Date: _____

**STAFF OF THE WASHINGTON
UTILITIES AND TRANSPORTATION
COMMISSION**

By: Mark Vaccaro

Title: Director, Regulatory Services

Date: Nov. 22, 2019

**PACKAGING CORPORATION OF
AMERICA**


By: _____

Title: _____

Date: _____

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PACIFICORP

By: 
Title: VICE PRESIDENT, REGULATION
Date: NOVEMBER 22, 2019

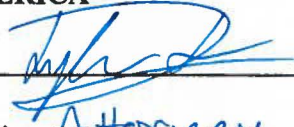
PUBLIC COUNSEL

By: _____
Title: _____
Date: _____

**STAFF OF THE WASHINGTON
UTILITIES AND TRANSPORTATION
COMMISSION**

By: _____
Title: _____
Date: _____

**PACKAGING CORPORATION OF
AMERICA**

By: 
Title: Attorney
Date: 11/22/19

PACIFICORP

By: _____

Title: _____

Date: _____

PUBLIC COUNSEL

By:  _____

Title: Assistant Attorney General

Date: 11/21/2019

**STAFF OF THE WASHINGTON
UTILITIES AND TRANSPORTATION
COMMISSION**

By: _____

Title: _____

Date: _____

**PACKAGING CORPORATION OF
AMERICA**

By: _____

Title: _____

Date: _____

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
Sales to Ultimate Customers			
440	Residential Sales	S	S
442	Commercial & Industrial Sales	S	S
444	Public Street & Highway Lighting	S	S
445	Other Sales to Public Authority	S	S
448	Interdepartmental	S	S
447	Sales for Resale-Non NPC	S	S
447NPC	Sales for Resale-NPC	SG SE CAGW CAGE CAEW CAEE	SG SE CAGW CAGE CAEW CAEE
449	Provision for Rate Refund	S	S
Other Electric Operating Revenue			
450	Forfeited Discounts & Interest	S SO	S SO
451	Misc Electric Revenue	S SO	S SO
453	Water Sales	CAGW CAGE JBG SG	SG SG JBG SG
454	Rent of Electric Property	S CAGW CAGE JBG SG SO	S CAGW CAGE JBG SG SO
456	Other Electric Revenue	S CAGE CAGW SO SG JBG WRG WRE CAEW SE	S CAGE CAGW SO SG JBG WRG WRE CAEW SE
Miscellaneous Revenues			
41160	Gain on Sale of Utility Plant - CR	S SG SO	S SG SO

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
41170	Loss on Sale of Utility Plant	S CAGW CAGE	S CAGW CAGE
4118	Gain from Emission Allowances	S CAEW CAEE SE	S CAEW CAEE SE
41181	Gain from Disposition of NOX Credits	SE	SE
421	(Gain) / Loss on Sale of Utility Plant	S CN SO CAGW CAGE	S CN SO CAGW CAGE
Miscellaneous Expenses			
4311	Interest on Customer Deposits	S	S
Steam Power Generation			
500	Operation Supervision & Engineering Geothermal	SG CAGW CAGE CAGE JBG	SG CAGW CAGE SG JBG
501	Fuel Related	SE CAEW CAEE JBE	SE CAEW CAEE JBE
501NPC	Fuel Related	SE CAEW CAEE JBE	SE CAEW CAEE JBE
502	Steam Expenses Geothermal	SG CAGW CAGE JBG CAGE	SG CAGW CAGE JBG SG
503	Steam From Other Sources Geothermal	SE CAEW CAEE	SE CAEW SE
503NPC	Steam From Other Sources Geothermal	SE CAEW CAEE	SE CAEW SE
505	Electric Expenses Geothermal	SG CAGW CAGE JBG CAGE	SG CAGW CAGE JBG SG
506	Misc. Steam Expense Geothermal	SG CAGW CAGE JBG CAGE	SG CAGW CAGE JBG SG

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
536	Water For Power	CAGW CAGE	SG SG
537	Hydraulic Expenses	CAGW CAGE	SG SG
538	Electric Expenses	CAGW CAGE	SG SG
539	Misc. Hydro Expenses	CAGW CAGE	SG SG
540	Rents (Hydro Generation)	CAGW CAGE	SG SG
541	Maint Supervision & Engineering	CAGW CAGE	SG SG
542	Maintenance of Structures	CAGW CAGE	SG SG
543	Maintenance of Dams & Waterways	CAGW CAGE	SG SG
544	Maintenance of Electric Plant	CAGW CAGE	SG SG
545	Maintenance of Misc. Hydro Plant	CAGW CAGE	SG SG
Other Power Generation			
546	Operation Super & Engineering West Wind East Wind	SG SE CAGW CAGE CAGW CAGE	SG SE CAGW CAGE SG SG
547	Fuel	SE CAEW CAEE	SE CAEW CAEE
547NPC	Fuel-NPC	SE CAEW CAEE	SE CAEW CAEE
548	Generation Expense West Wind East Wind	SG CAGW CAGE S CAGW CAGE	SG CAGW CAGE S SG SG
549	Miscellaneous Other West Wind East Wind	S SG CAGW CAGE CAGW CAGE	S SG CAGW CAGE SG SG
550	Maint Supervision & Engineering West Wind East Wind	S SG CAGW CAGE CAGW CAGE	S SG CAGW CAGE SG SG

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
551	Maint Supervision & Engineering West Wind East Wind	SG CAGW CAGE CAGW CAGE	SG CAGW CAGE SG SG
552	Maintenance of Structures West Wind East Wind	SG CAGW CAGE CAGW CAGE	SG CAGW CAGE SG SG
553	Maint of Generation & Electric Plant West Wind East Wind	SG CAGW CAGE CAGW CAGE	SG CAGW CAGE SG SG
554	Maintenance of Misc. Other West Wind East Wind	SG CAGW CAGE CAGW CAGE	SG CAGW CAGE SG SG
Other Power Supply			
555	Purchased Power	S CAGW CAEW	S CAGW CAEW
555NPC	Purchased Power-NPC	S SG SE CAGW CAGE CAEW CAEE	S SG SE CAGW CAGE CAEW CAEE
556	System Control & Load Dispatch West Wind East Wind	SG CAGW CAGE JBG CAGW CAGE	SG CAGW CAGE JBG SG SG
557	Other Expenses West Wind East Wind	S SG SO CAGE TROJP CAGW JBG JBE CAGW CAGE	S SG SO CAGE TROJP CAGW JBG JBE SG SG
Transmission Expense			
560	Operation Supervision & Engineering Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	SG JBG CAGW CAGE CAGW CAGE	SG SG SG SG SG SG
561	Load Dispatching Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	SG JBG CAGW CAGE CAGW CAGE	SG SG SG SG SG SG

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
562	Station Expense Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	SG JBG CAGW CAGE CAGW CAGE	SG SG SG SG SG SG
563	Overhead Line Expense Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	SG JBG CAGW CAGE CAGW CAGE	SG SG SG SG SG SG
564	Underground Line Expense Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	SG JBG CAGW CAGE CAGW CAGE	SG SG SG SG SG SG
565	Transmission of Electricity by Others	SG SE CAGW CAGE CAEW CAEE	SG SE SG SG SE SE
565NPC	Transmission of Electricity by Others-NPC	SG SE CAGW CAGE CAEW CAEE	SG SE SG SG SE SE
566	Misc. Transmission Expense Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	SG JBG CAGW CAGE CAGW CAGE	SG SG SG SG SG SG
567	Rents - Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	SG JBG CAGW CAGE CAGW CAGE	SG SG SG SG SG SG
568	Maint Supervision & Engineering Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	SG JBG CAGW CAGE CAGW CAGE	SG SG SG SG SG SG
569	Maintenance of Structures Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	SG JBG CAGW CAGE CAGW CAGE	SG SG SG SG SG SG
570	Maintenance of Station Equipment Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	SG JBG CAGW CAGE CAGW CAGE	SG SG SG SG SG SG
571	Maintenance of Overhead Lines Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	SG JBG CAGW CAGE CAGW CAGE	SG SG SG SG SG SG

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
572	Maintenance of Underground Lines Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	SG JBG CAGW CAGE CAGW CAGE	SG SG SG SG SG SG
573	Maint of Misc. Transmission Plant Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	SG JBG CAGW CAGE CAGW CAGE	SG SG SG SG SG SG
Distribution Expense			
580	Operation Supervision & Engineering	S SNPD	S SNPD
581	Load Dispatching	S SNPD	S SNPD
582	Station Expense	S SNPD	S SNPD
583	Overhead Line Expenses	S SNPD	S SNPD
584	Underground Line Expense	S SNPD	S SNPD
585	Street Lighting & Signal Systems	S SNPD	S SNPD
586	Meter Expenses	S SNPD	S SNPD
587	Customer Installation Expenses	S SNPD	S SNPD
588	Misc. Distribution Expenses	S SNPD	S SNPD
589	Rents	S SNPD	S SNPD
590	Maint Supervision & Engineering	S SNPD	S SNPD
591	Maintenance of Structures	S SNPD	S SNPD
592	Maintenance of Station Equipment	S SNPD	S SNPD
593	Maintenance of Overhead Lines	S SNPD	S SNPD
594	Maintenance of Underground Lines	S SNPD	S SNPD
595	Maintenance of Line Transformers	S SNPD	S SNPD
596	Maint of Street Lighting & Signal Sys.	S SNPD	S SNPD
597	Maintenance of Meters	S SNPD	S SNPD

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
598	Maint of Misc. Distribution Plant	S SNPD	S SNPD
Customer Accounts Expense			
901	Supervision	S CN	S CN
902	Meter Reading Expense	S CN	S CN
903	Customer Receipts & Collections	S CN	S CN
904	Uncollectible Accounts	S CN	S CN
905	Misc. Customer Accounts Expense	S CN CAGE CAGW	S CN CAGE CAGW SG
Customer Service Expense			
907	Supervision	S CN	S CN
908	Customer Assistance	S CN	S CN
909	Informational & Instructional Adv	S CN CAGE CAGW	S CN CAGE CAGW SG
910	Misc. Customer Service	S CN	S CN
Sales Expense			
911	Supervision	S CN	S CN
912	Demonstration & Selling Expense	S CN	S CN
913	Advertising Expense	S CN	S CN
916	Misc. Sales Expense	S CN	S CN
Administrative & General Expense			
920	Administrative & General Salaries	S CN SO	S CN SO
921	Office Supplies & expenses	S CN SO	S CN SO
922	A&G Expenses Transferred	S CN SO	S CN SO
923	Outside Services	S CAGW SO SG JBG	S CAGW SO SG JBG

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
924	Property Insurance	S CAGW SO JBG	S CAGW SO JBG SG
925	Injuries & Damages	S SO	S SO
926	Employee Pensions & Benefits	S CN SO	S CN SO
927	Franchise Requirements	S SO	S SO
928	Regulatory Commission Expense	S CN SO CAGW CAGE SG JBG	S CN SO CAGW CAGE SG JBG
929	Duplicate Charges	S CAGW CN JBG SG SNPD SO JBG	S CAGW CN JBG SG SNPD SO JBG
930	Misc General Expenses	S CAGE SO CN	S CAGE SO CN SG
931	Rents	S SO	S SO
935	Maintenance of General Plant	S CN SO	S CN SO
Depreciation Expense			
403SP	Steam Depreciation Geothermal	CAGW CAGE JBG CAGE	CAGW CAGE JBG SG
403NP	Nuclear Depreciation	SG	SG
403HP	Hydro Depreciation	CAGW CAGE	SG SG
403OP	Other Production Depreciation West Wind East Wind	CAGW CAGE CAGW CAGE	CAGW CAGE SG SG
403TP	Transmission Depreciation Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	CAGW CAGE JBG SG CAGW CAGE	SG SG SG SG SG SG

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
403	Distribution Depreciation		
360	Land & Land Rights	S	S
361	Structures	S	S
362	Station Equipment	S	S
363	Storage Battery Equipment	S	S
364	Poles & Towers	S	S
365	OH Conductors	S	S
366	UG Conduit	S	S
367	UG Conductor	S	S
368	Line Trans	S	S
369	Services	S	S
370	Meters	S	S
371	Inst Cust Prem	S	S
372	Leased Property	S	S
373	Street Lighting	S	S
403GP	General Depreciation	S SE CN SG SO CAGW CAGE JBG JBE CAEE	S SE CN SG SO CAGW CAGE JBG JBE CAEE
403GV0	General Vehicles	SG	SG
403MP	Mining Depreciation	CAEE	CAEE
403EP	Experimental Plant Depreciation	SG	SG
4031	ARO Depreciation	S	S
Amortization Expense			
404GP	Amort of LT Plant - Capital Lease Gen	S SG SO CN CAGW CAGE	S SG SO CN CAGW CAGE
404SP	Amort of LT Plant - Cap Lease Steam Geothermal	SG CAGW CAGE CAGE	SG CAGW CAGE SG
404IP	Amort of LT Plant - Intangible Plant	S SO CN CAGW CAGE JBG CAEW CAEE	S SO CN CAGW CAGE JBG CAEW CAEE
404MP	Amort of LT Plant - Mining Plant	CAEE	CAEE
404OP	Amort of LT Plant - Other Plant	CAGE	CAGE
404HP	Amortization of Other Electric Plant	CAGW CAGE	SG SG
405	Amortization of Other Electric Plant	S	S
406	Amortization of Plant Acquisition Adj	S CAGW CAGE	S CAGW CAGE SG
407	Amort of Prop Losses, Unrec Plant, etc	S SO SE CAGW CAGE SG TROJP	S SO SE CAGW CAGE SG TROJP

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
Taxes Other Than Income			
408	Taxes Other Than Income	S GPS SO SE SG CAGE EXCTAX CAEW CAEE JBG CAGW	S GPS SO SE SG CAGE EXCTAX CAEW CAEE JBG CAGW
Deferred LTC			
41140	Deferred Investment Tax Credit - Fed	CAGE	CAGE
41141	Deferred Investment Tax Credit - Idaho	CAGE	CAGE
Interest Expense			
427	Interest on Long-Term Debt	S SNP	S SNP
428	Amortization of Debt Disc & Exp	SNP	SNP
429	Amortization of Premium on Debt	SNP	SNP
431	Other Interest Expense	OTH SNP	OTH SNP
432	AFUDC - Borrowed Total Elec. Interest Deductions for Tax Non-Utility Portion of Interest	SNP NUTIL	SNP NUTIL
Interest & Dividends			
419	Interest & Dividends	SNP	SNP
Deferred Income Taxes			
41010	Deferred Income Tax - Federal-DR	S TROJD CIAC SO SNP SE SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD	S TROJD CIAC SO SNP SE SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD
41110	Deferred Income Tax - Federal-CR	S CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SE CAEE TROJD CN	S CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SE CAEE TROJD CN
Schedule M Additions			
SCHMAF	Additions - Flow Through	S	S

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
SCHMAP	Additions - Permanent	S BADDEBT JBE SCHMDEXP CAEE CAGW CAGE SNP SO	S BADDEBT JBE SCHMDEXP CAEE CAGW CAGE SNP SO SG SE
SCHMAT	Additions - Temporary	S JBE CIAC SNP TROJD CN SE SG GPS SO SNPD JBG BADDEBT CAGW CAGE CAEW CAEE SCHMDEXP	S JBE CIAC SNP TROJD CN SE SG GPS SO SNPD JBG BADDEBT CAGW CAGE CAEW CAEE SCHMDEXP
Schedule M Deductions			
SCHMDF	Deductions - Flow Through	S CAGW CAGE DGP DGU	S CAGW CAGE DGP DGU SG
SCHMDP	Deductions - Permanent	S SE CAEW CAEE SNP JBE SCHMDEXP SO	S SE CAEW CAEE SNP JBE SCHMDEXP SO
SCHMDT	Deductions - Temporary	S BADDEBT CN SNP SNPD JBE SE SG GPS SO TAXDEPR CAGW CAGE JBG CAEE TROJD	S BADDEBT CN SNP SNPD JBE SE SG GPS SO TAXDEPR CAGW CAGE JBG CAEE TROJD
40911	State Income Taxes	IBT IBT CAGE IBT	IBT IBT CAGE IBT
*No state income taxes are allocated to WA			
Adjustments to Calculated Tax:			
40910		SE	SE
40910		JBE	JBE
40910		SO	SO
40910		SG	SG
40910		CAGW	CAGW
40910		CAEE	CAEE
Steam Production Plant			
310	Land and Land Rights	CAGW CAGE JBG CAGE	CAGW CAGE JBG SG
	Geothermal		
311	Structures and Improvements	CAGW CAGE JBG CAGE	CAGW CAGE JBG SG
	Geothermal		

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
312	Boiler Plant Equipment Geothermal	CAGW CAGE JBG S CAGE	CAGW CAGE JBG S SG
314	Turbogenerator Units Geothermal	CAGW CAGE JBG CAGE	CAGW CAGE JBG SG
315	Accessory Electric Equipment Geothermal	CAGW JBG CAGE CAGE	CAGW JBG CAGE SG
316	Misc Power Plant Equipment Geothermal	CAGW CAGE JBG CAGE	CAGW CAGE JBG SG
317	Steam Plant ARO	S	S
SP	Unclassified Steam Plant - Account 300	CAGW CAGE SG	CAGW CAGE SG
Nuclear Production Plant			
320	Land and Land Rights	SG	SG
321	Structures and Improvements	SG	SG
322	Reactor Plant Equipment	SG	SG
323	Turbogenerator Units	SG	SG
324	Land and Land Rights	SG	SG
325	Misc. Power Plant Equipment	SG	SG
NP	Unclassified Nuclear Plant - Acct 300	SG	SG
Hydraulic Plant			
330	Land and Land Rights	CAGW CAGE	SG SG
331	Structures and Improvements	CAGW CAGE	SG SG
332	Reservoirs, Dams & Waterways	CAGW CAGE	SG SG
333	Water Wheel, Turbines, & Generators	CAGW CAGE	SG SG
334	Accessory Electric Equipment	CAGW CAGE	SG SG
335	Misc. Power Plant Equipment	CAGW CAGE	SG SG
336	Roads, Railroads & Bridges	CAGW CAGE	SG SG
337	Hydro Plant ARO	S	S
HP	Unclassified Hydro Plant - Acct 300	CAGW CAGE	SG SG
Other Production Plant			
340	Land and Land Rights West Wind East Wind	S CAGW CAGE CAGW CAGE	S CAGW CAGE SG SG

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
341	Structures and Improvements West Wind East Wind	CAGW CAGE CAGW CAGE	CAGW CAGE SG SG
342	Fuel Holders, Producers & Accessories West Wind East Wind	CAGW CAGE CAGW CAGE	CAGW CAGE SG SG
343	Prime Movers West Wind East Wind	CAGW CAGE CAGW CAGE	CAGW CAGE SG SG
344	Generators West Wind East Wind	CAGW CAGE CAGW CAGE	CAGW CAGE SG SG
345	Accessory Electric Plant West Wind East Wind	CAGW CAGE CAGW CAGE	CAGW CAGE SG SG
346	Misc. Power Plant Equipment West Wind East Wind	CAGW CAGE CAGW CAGE	CAGW CAGE SG SG
347	Other Production ARO	S	S
OP	Unclassified Other Prod Plant-Acct 300 West Wind East Wind	SG CAGW CAGE CAGW CAGE	SG CAGW CAGE SG SG
Experimental Plant			
103	Experimental Plant	DGP	DGP
Transmission Plant			
350	Land and Land Rights Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	CAGW CAGE JBG CAGW CAGE SG	SG SG SG SG SG SG
352	Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	CAGW CAGE JBG SG CAGW CAGE	SG SG SG SG SG SG
353	Station Equipment Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	CAGW CAGE JBG SG CAGW CAGE	SG SG SG SG SG SG
354	Towers and Fixtures Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	CAGW CAGE JBG SG CAGW CAGE	SG SG SG SG SG SG
355	Poles and Fixtures Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	CAGW CAGE JBG SG CAGW CAGE	SG SG SG SG SG SG
356	Clearing and Grading Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	CAGW CAGE JBG SG CAGW CAGE	SG SG SG SG SG SG

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
357	Underground Conduit Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	CAGW CAGE JBG SG CAGW CAGE	SG SG SG SG SG SG
358	Underground Conductors Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	CAGW CAGE JBG SG CAGW CAGE	SG SG SG SG SG SG
359	Roads and Trails Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	CAGW CAGE JBG SG CAGW CAGE	SG SG SG SG SG SG
TP	Unclassified Trans Plant - Acct 300	SG CAGW CAGE	SG SG SG
T50	Unclassified Trans Sub Plant - Acct 300	SG	SG
Distribution Plant			
360	Land and Land Rights	S	S
361	Structures and Improvements	S	S
362	Station Equipment	S	S
363	Storage Battery Equipment	S	S
364	Poles, Towers & Fixtures	S	S
365	Overhead Conductors	S	S
366	Underground Conduit	S	S
367	Underground Conductors	S	S
368	Line Transformers	S	S
369	Services	S	S
370	Meters	S	S
371	Installations on Customers' Premises	S	S
372	Leased Property	S	S
373	Street Lights	S	S
DP	Unclassified Dist Plant - Acct 300	S	S
D50	Unclassified Dist Sub Plant - Acct 300	S	S
General Plant			
389	Land and Land Rights	S CN SG CAGW CAGE SO JBG	S CN SG CAGW CAGE SO JBG
390	Structures and Improvements	S CAEE CN SG CAGW CAGE JBG SO	S CAEE CN SG CAGW CAGE JBG SO SE

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
391	Office Furniture & Equipment	S CN SG SE SO CAGW CAGE JBG JBE CAGE	S CN SG SE SO CAGW CAGE JBG JBE CAGE
392	Transportation Equipment	S SO SG CN SE CAGW CAGE JBG CAEW CAEE	S SO SG CN SE CAGW CAGE JBG CAEW CAEE
393	Stores Equipment	S SO SG CAGW CAGE JBG CAGE	S SO SG CAGW CAGE JBG CAGE
394	Tools, Shop & Garage Equipment	S SG SO SE CAGW CAGE JBG CAEW CAEE	S SG SO SE CAGW CAGE JBG CAEW CAEE
395	Laboratory Equipment	S SO SE SG CAGW CAGE JBG CAEW CAEE	S SO SE SG CAGW CAGE JBG CAEW CAEE
396	Power Operated Equipment	S SG SO SE CAGW CAGE JBG CAEW CAEE	S SG SO SE CAGW CAGE JBG CAEW CAEE
397	Communication Equipment	S SO CN SG SE CAGW CAGE JBG CAEW CAGE	S SO CN SG SE CAGW CAGE JBG CAEW CAGE
398	Misc. Equipment	S CN SO SE SG CAGW CAGE JBG CAEW CAEE CAGE	S CN SO SE SG CAGW CAGE JBG CAEW CAEE CAGE
399	Coal Mine	CAEE	CAEE
399L	WIDCO Capital Lease Remove Capital Leases	SE	SE
1011390	General Capital Leases Remove Capital Leases	CAGW CAGE	CAGW CAGE SG

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
1011392	General Vehicles Capital Leases Remove Capital Leases	SO	SO
GP	Unclassified Gen Plant - Acct 300	S SO CN SG CAGE CAGW	S SO CN SG CAGE CAGW
399G	Unclassified Gen Plant - Acct 300	S SO SG	S SO SG
Intangible Plant			
301	Organization	S	S
302	Franchise & Consent	S SG CAGW CAGE	S SG CAGW CAGE
303	Miscellaneous Intangible Plant	S SG SO SE CN CAGW JBG CAEW CAEE CAGE	S SG SO SE CN CAGW JBG CAEW CAEE CAGE
303	Less Non-Utility Plant	S	S
IP	Unclassified Intangible Plant - Acct 300	S SG SO	S SG SO
Rate Base Additions			
105	Plant Held For Future Use	S SG SE CAGW CAGE CAEE	S SG SE CAGW CAGE CAEE
114	Electric Plant Acquisition Adjustments	S SG CAGW CAGE	S SG CAGW CAGE
115	Accum Provision for Asset Acquisition Adjustments	S SG CAGW CAGE	S SG CAGW CAGE
120	Nuclear Fuel	SE	SE
124	Weatherization	S SO	S SO
182W	Weatherization	S	S
186W	Weatherization	S	S
151	Fuel Stock	CAEW JBE CAEE	CAEW JBE CAEE
152	Fuel Stock - Undistributed	SE CAEW CAEE	SE CAEW CAEE
25316	DG&T Working Capital Deposit	CAEE	CAEE
25317	DG&T Working Capital Deposit	CAEE	CAEE
25319	Provo Working Capital Deposit	CAEE	CAEE

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
154	Materials and Supplies	S SG SE SO SNPPS SNPPH SNPD SNPT JBE SNPP CAGW CAGE JBG CAEW CAEE	S SG SE SO SNPPS SNPPH SNPD SNPT JBE SNPP CAGW CAGE JBG CAEW CAEE
163	Stores Expense Undistributed	SO	SO
25318	Provo Working Capital Deposit	CAGE	CAGE
165	Prepayments	S GPS SG CAGW CAGE CAEW CAEE SE SO	S GPS SG CAGW CAGE CAEW CAEE SE SO
182M	Misc Regulatory Assets	S SG CAGE CAGW JBG SE CAEW CAEE SO	S SG CAGE CAGW JBG SE CAEW CAEE SO
186M	Misc Deferred Debits	S CAEW CAEE SG SO SE CAGW CAGE JBE EXCTAX	S CAEW CAEE SG SO SE CAGW CAGE JBE EXCTAX
Working Capital			
CWC	Cash Working Capital	S	S
OVC	Other Work. Cap.		
131	Cash	SNP	SNP
135	Working Funds	SG	SG
141	Other A/R	SO	SO
143	Other A/R	SO	SO
232	A/P	SE	SE
232	A/P	SO	SO
232	A/P	CAEE	CAEE
232	A/P	CAGE	CAGE
232	A/P	S	S
2533	Other Msc. Df. Crd.	SE	SE
2533	Other Msc. Df. Crd.	CAEW	CAEW
2533	Other Msc. Df. Crd.	CAEE	CAEE
230	Asset Retir. Oblig.	SE	SE
230	Asset Retir. Oblig.	CAEW	CAEW
230	Asset Retir. Oblig.	CAEE	CAEE
230	Asset Retir. Oblig.	S	S
254105	ARO Reg Liability	S	S
254105	ARO Reg Liability	SE	SE
254105	ARO Reg Liability	CAGE	CAGE
254105	ARO Reg Liability	CAEE	CAEE
2533	Cholla Reclamation	CAEE	CAEE
Miscellaneous Rate Base			
18221	Unrec Plant & Reg Study Costs	S	S
18222	Nuclear Plant - Trojan	S TROJP TROJD	S TROJP TROJD
TOTAL RATE BASE ADDITIONS			
235	Customer Service Deposits	S CN	S CN
2281	Prop Ins	SO	SO
2282	Inj & Dam	SO	SO
2283	Pen & Ben	SO	SO
2283	Pen & Ben	S	S
254	Ins Prov	SO	SO

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
22841	Accum Misc Oper Provisions - Other	S CAGW	S CAGW SG
22842	Prv-Trojan	TROJD	TROJD
230	ARO	TROJP	TROJP
254105	ARO	S	S
254	Regulatory Liability	CAEE	CAEE
254	Regulatory Liability	SE	SE
254	Regulatory Liability	S	S
252	Customer Advances for Construction	S SG CAGE CAGW CN	S SG CAGE CAGW CN
25398	SO2 Emissions	S	S
25399	Other Deferred Credits	S GPS SO CAGW CAGE SG CAEW CAEE SE	S GPS SO CAGW CAGE SG CAEW CAEE SE
190	Accumulated Deferred Income Taxes	S CN SO IBT BADDEBT TROJD SG SE SNP CAGW CAGE CAEW CAEE JBE SNPD	S CN SO IBT BADDEBT TROJD SG SE SNP CAGW CAGE CAEW CAEE JBE SNPD
281	Accumulated Deferred Income Taxes	S SG CAGW CAGE SNPT	S SG CAGW CAGE SNPT
282	Accumulated Deferred Income Taxes	S CIAC DITBAL JBE SO SNPD SNP CAGW CAGE SE CAEE CN JBG SG	S CIAC DITBAL JBE SO SNPD SNP CAGW CAGE SE CAEE CN JBG SG
283	Accumulated Deferred Income Taxes	S SG SE SO GPS SNP TROJD CAGW CAGE CAEW CAEE JBE SGCT	S SG SE SO GPS SNP TROJD CAGW CAGE CAEW CAEE JBE SGCT
255	Accumulated Investment Tax Credit	S ITC84 ITC85 ITC86 ITC88 ITC89 ITC90 SG	S ITC84 ITC85 ITC86 ITC88 ITC89 ITC90 SG

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
Production Plant Accumulated Depreciation			
108SP	Steam Prod Plant Accumulated Depr Geothermal	CAGW CAGE JBG CAGE	CAGW CAGE JBG SG
108NP	Nuclear Prod Plant Accumulated Depr	SG	SG
108HP	Hydraulic Prod Plant Accum Depr West Hydro East Hydro	CAGW CAGE	SG SG
108OP	Other Production Plant - Accum Depr West Wind East Wind	SG CAGW CAGE CAGW CAGE	SG CAGW CAGE SG SG
108EP	Experimental Plant - Accum Depr	SG	SG
Transmission Plant Accumulated Depreciation			
108TP	Transmission Plant Accumulated Depr New West Side Transmission New East Side Transmission	CAGW CAGE JBG SG CAGW CAGE	SG SG SG SG SG SG
Distribution Plant Accumulated Depreciation			
108360	Land and Land Rights	S	S
108361	Structures and Improvements	S	S
108362	Station Equipment	S	S
108363	Storage Battery Equipment	S	S
108364	Poles, Towers & Fixtures	S	S
108365	Overhead Conductors	S	S
108366	Underground Conduit	S	S
108367	Underground Conductors	S	S
108368	Line Transformers	S	S
108369	Services	S	S
108370	Meters	S	S
108371	Installations on Customers' Premises	S	S
108372	Leased Property	S	S
108373	Street Lights	S	S
108D00	Unclassified Dist Plant - Acct 300	S	S
108D5	Unclassified Dist Sub Plant - Acct 300	S	S
108DP	Unclassified Dist Sub Plant - Acct 300	S	S
General Plant Accumulated Depreciation			
108GP	General Plant Accumulated Depr	S SG CN SO SE CAGW CAGE JBG	S SG CN SO SE CAGW CAGE JBG
108MP	Mining Plant Accumulated Depr.	CAEE	CAEE
108MP	Less Centralia Situs Depreciation	S	S

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
1081390	Accum Depr - Capital Lease	SO	SO
1081399	Accum Depr - Capital Lease Remove Capital Leases	S	S
Accumulated Provision for Amortization			
111SP	Accum Prov for Amort-Steam Geothermal	CAGW CAGE SG CAGE	CAGW CAGE SG SG
111GP	Accum Prov for Amort-General	S CN SG SO CAGW CAGE	S CN SG SO CAGW CAGE
111HP	Accum Prov for Amort-Hydro	SG CAGW CAGE	SG SG SG
111IP	Accum Prov for Amort-Intangible Plant	S CAEE SE SG CAGW CAGE CN JBG SO	S CAEE SE SG CAGW CAGE CN JBG SO
111IP	Less Non-Utility Plant	OTH	OTH
111390	Accum Amtr - Capital Lease	S SG CAGE CAGW SO	S SG CAGE CAGW SO