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

#### <u>The Washington Inter-Jurisdictional Allocation Methodology</u> <u>Memorandum of Understanding</u>

#### 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.<sup>1</sup>

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 customers<sup>2</sup> if the resource "provides *quantifiable direct or indirect benefits to Washington [ratepayers] commensurate with its costs.*"<sup>3</sup> To modify the WCA methodology, "any changes should be considered in the context of an overall review of that methodology."<sup>4</sup> Additionally, Parties must demonstrate that "any changes proposed more closely aligns with the allocation of costs based on causation[.]"<sup>5</sup> Finally, "the party advocating for the change must make a detailed a persuasive showing demonstrating that the proposed change is appropriate."<sup>6</sup>

<sup>&</sup>lt;sup>1</sup> 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. <sup>2</sup> *See* RCW 80.04.250

<sup>&</sup>lt;sup>3</sup> Docket UE-050684, Order 04 ¶ 68.

<sup>&</sup>lt;sup>4</sup> Docket UE-130043, Order 05 ¶ 92–94.

<sup>&</sup>lt;sup>5</sup> Id.

<sup>&</sup>lt;sup>6</sup> Id.

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#### 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.<sup>7</sup> 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.<sup>8</sup>

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.

<sup>&</sup>lt;sup>7</sup> The Commission has stated that <u>one way</u> the Company can demonstrate this is "through <u>historical system operation</u> <u>or modeling of the system</u> 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).

<sup>&</sup>lt;sup>8</sup> 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.

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- **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 prejudge, 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 interjurisdictional 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 transmission<sup>9</sup> 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:

<sup>&</sup>lt;sup>9</sup> Existing transmission includes any transmission asset that is in service as of December 31, 2019.

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- **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 transmission<sup>10</sup> 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.

<sup>&</sup>lt;sup>10</sup> "New" shall constitute assets used and useful for Washington customers after December 31, 2019.

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- 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 assets associated solely with the interconnection of these units to the 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.

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- **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

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

By:	llin	
Title: $\underline{\vee}$	J ICE PRESIDENT, REGULATION	No

Date: November 22,2019

#### **PUBLIC COUNSEL**

# By: \_\_\_\_\_

Title: \_\_\_\_\_

Date:\_\_\_\_\_

# PACKAGING CORPORATION OF AMERICA

By:	By:
Title:	Title:
Date:	Date:

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 7 of 7

#### PACIFICORP

PUBLIC COUNSEL

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

By: Mark Viacan

Title: Direto, Regulatory Survices Date: Nov. 22, 2019

PACKAGING CORPORATION OF AMERICA

By:		

By: \_\_\_\_\_

Title: \_\_\_\_\_\_

Date:\_\_\_\_\_

Title:

Date:\_\_\_\_\_

By:			

Title: \_\_\_\_\_

Date:\_\_\_\_\_

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#### PACIFICORP

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

Ву: \_\_\_\_\_

Title:

By: Title: VICE PRESIDENT. REGULATION

Date: November 22,2019 Date:

#### **PUBLIC COUNSEL**

PACK	AGING CORPORATION OF
AME	RICA
By:	mp
Title:	Attorney
Date:	11/22/19

By: \_\_\_\_\_

Title: \_\_\_\_\_\_

Date:\_\_\_\_\_

# PACIFICORP

# STAFF OF THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

By:	Ву:
Title:	Title:
Date:	Date:
PUBLIC COUNSEL	PACKAGING CORPORATION OF AMERICA
Ву:	Ву:
Title: Assistant Attorney General	Title:
Date: 11/21/2019	Date:

		WCA FACTOR	Madified Faster
FERC ACCOUNT Sales to Ultimate Customers	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	SG
		SE	SE
		CAGW	CAGW
		CAGE	CAGE
		CAEW	CAEW
		CAEE	CAEE
449	Provision for Rate Refund		
		S	S
Other Electric Operating Revenue			
450	Forfeited Discounts & Interest		
		s so	S SO
		30	30
451	Misc Electric Revenue	s	s
		so	so
450			
453	Water Sales	CAGW	SG
		CAGE	SG
		JBG	JBG
		SG	SG
454	Rent of Electric Property		
		S CAGW	S CAGW
		CAGW	CAGW
		JBG	JBG
		SG	SG
		SO	SO
456	Other Electric Revenue		
		s	S
		CAGE	CAGE
		CAGW	CAGW
		so	SO
		SG JBG	SG JBG
		WRG	WRG
		WRE	WRE
		CAEW	CAEW
		SE	SE
Miscellaneous Revenues		1	
41160	Gain on Sale of Utility Plant - CR	s	s
		SG	SG
		SO	SO
l			

FERC ACCOUNT	DESCRIPTION	1	WCA FACTOR	Modified Factors
41170	Loss on Sale of Utility Plant			
			S	S
			CAGW	CAGW
			CAGE	CAGE
4118	Gain from Emission Allowances			
4110	Gain from Emission Anowances		s	s
			CAEW	CAEW
			CAEE	CAEE
			SE	SE
41181	Gain from Disposition of NOX Credits		SE	SE
			3L	35
421	(Gain) / Loss on Sale of Utility Plant			
			S	S
			CN	CN
			SO	SO
			CAGW	CAGW
			CAGE	CAGE
Miscellaneous Expenses				
4311	Interest on Customer Deposits			
			S	S
Steam Power Generation				
500	Operation Supervision & Engineering			
			SG	SG
			CAGW	CAGW
			CAGE	CAGE
		Geothermal	CAGE	SG
			JBG	JBG
501	Fuel Related			
501	, ser heidred		SE	SE
			CAEW	CAEW
			CAEE	CAEE
			JBE	JBE
501NPC	Fuel Related		SE	SE
			CAEW	CAEW
			CAEE	CAEE
			JBE	JBE
502	Steam Expenses		SG	SG
			CAGW	CAGW
			CAGE	CAGE
			JBG	JBG
		Geothermal	CAGE	SG
		Scoulerridi	2.00	
503	Steam From Other Sources		_	
			SE	SE
			CAEW	CAEW
		Geothermal	CAEE	SE
503NPC	Steam From Other Sources			1
			SE	SE
			CAEW	CAEW
		Geothermal	CAEE	SE
505	Electric Expenses			
			SG	SG
			CAGW	CAGW
			CAGE	CAGE
			JBG	JBG
		Geothermal	CAGE	SG
506	Misc. Steam Expense			
300	and ocean Expense		SG	SG
			CAGW	CAGW
			CAGE	CAGE
			JBG	JBG
		Geothermal	CAGE	SG
		ocouncillui		

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
507	Rents		
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
			CAGE
		JBG	JBG
	Geothe	rmal CAGE	SG
510	Maint Supervision & Engineering		
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geothe		SG
	Geotia	Inal CAGE	30
511	Maintenance of Structures		
511	Plaintenance of Scruecules	SG	SG
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geothe	rmal CAGE	SG
512	Maintenance of Boiler Plant		
		SG	SG
		CAGW	CAGW
		CAGE	CAGW
		CAGE	
		JBG	JBG
	Geothe	rmal CAGE	SG
513	Maintenance of Electric Plant		
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geothe	rmal CAGE	SG
514	Maintenance of Misc. Steam Plant		
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geothe	rmal CAGE	SG
Nuclear Power Generation			
517	Operation Super & Engineering		
		SG	SG
518	Nuclear Fuel Expense		
		SE	SE
519	Coolants and Water		
		SG	SG
520	Steam Expenses		
520	Steam Expenses	56	56
520	Steam Expenses	SG	SG
		SG	SG
	Steam Expenses Electric Expenses		
		SG	SG SG
523	Electric Expenses		
523		SG	SG
523	Electric Expenses		
523	Electric Expenses	SG	SG
520 523 524 528	Electric Expenses Misc. Nuclear Expenses	SG	SG
523	Electric Expenses	SG	SG SG
523	Electric Expenses Misc. Nuclear Expenses	SG SG	SG
523 524 528	Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering	SG SG	SG SG
523	Electric Expenses Misc. Nuclear Expenses	5G 5G 5G 5G	5G 5G 5G 5G
523 524 528	Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering	SG SG	SG SG
523 524 528 529	Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures	5G 5G 5G 5G	5G 5G 5G 5G
523 524 528 529	Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering	SG           SG           SG           SG           SG           SG	56 56 56 56 56
523 524 528	Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures	5G 5G 5G 5G	5G 5G 5G 5G
523 524 528 529 530	Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant	SG           SG           SG           SG           SG           SG	56 56 56 56 56
523 524 528 529 530	Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures	SG	SG
523 524 528 529	Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant	SG           SG           SG           SG           SG           SG	56 56 56 56 56
523 524 528 529 530	Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant	SG	SG
523 524 528 529 530 531	Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant	SG	SG
523 524 528 529 530	Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant	SG	SG
523 524 528 529 530 531	Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant	SG	SG
523 524 528 529 530 531 531	Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant	SG	SG
523 524 528 529 530 531 532 532 532	Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant Maintenance of Misc Nuclear	SG	SG
523 524 528 529 530 531 532 532 532	Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant	SG           SG	SG
523 524 528 529 530 531 532 <b>Hydraulic Power Generation</b>	Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant Maintenance of Misc Nuclear	SG SG SG SG SG SG SG SG SG SG CAGW	SG           SG
523 524 528 529 530 531	Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant Maintenance of Misc Nuclear	SG           SG	SG

FERC ACCOUNT	DESCRIPTION		WCA FACTOR	Modified Factors
536	Water For Power			
			CAGW	SG SG
			CAGE	SG
537	Hydraulic Expenses			
			CAGW	SG
			CAGE	SG
538	Electric Expenses			
550	Electric Expenses		CAGW	SG
			CAGE	SG
539	Misc. Hydro Expenses			
	Filst, Hydro Expenses		CAGW	SG
			CAGE	SG
540	Rents (Hydro Generation)			
540	Rents (nydro Generation)		CAGW	SG
			CAGE	SG
541	Maint Supervision & Engineering		CAGW	SG
			CAGE	SG
542	Maintenance of Structures		CAGW	SG
			CAGE	SG
			-	
543	Maintenance of Dams & Waterways		CAGW	60
			CAGW CAGE	SG SG
			G AGE	
544	Maintenance of Electric Plant			
			CAGW CAGE	SG SG
			CAGE	30
545	Maintenance of Misc. Hydro Plant			
			CAGW	SG
			CAGE	SG
Other Power Generation				
546	Operation Super & Engineering			
			SG SE	SG SE
			CAGW	CAGW
			CAGE	CAGE
		West Wind	CAGW CAGE	SG SG
		East Wind	CAGE	56
547	Fuel			
			SE	SE
			CAEW	CAEW CAEE
			0.22	U.L.
547NPC	Fuel-NPC		_	_
			SE CAEW	SE CAEW
			CAEE	CAEE
548	Generation Expense			<u> </u>
			SG CAGW	SG CAGW
			CAGE	CAGE
			S	S
		West Wind East Wind	CAGW CAGE	SG SG
		East wind	CAGE	
549	Miscellaneous Other			
			S SG	S SG
			SG CAGW	SG CAGW
			CAGE	CAGE
		West Wind	CAGW	SG
		East Wind	CAGE	SG
550	Maint Supervision & Engineering			
	· · · · · · · · · · · · · · · · · · ·		s	s
			SG CAGW	SG CAGW
			CAGW	CAGW
		West Wind	CAGW	SG
1		East Wind	CAGE	SG

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
551	Maint Supervision & Engineering		
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
552	Maintenance of Structures		
552	Maintenance or Structures	SG	SG
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
553	Maint of Generation & Electric Plant		
223	Maint or Generation & Electric Plant	SG	SG
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
P.P. 4	11.1. CHE - CH		
554	Maintenance of Misc. Other	SG	SG
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
Other Power Supply 555	Purchased Power		
	a chasca r owch	s	s
		CAGW	CAGW
		CAEW	CAEW
555NPC	Purchased Power-NPC	6	
		S SG	S SG
		SE	SE
		CAGW	CAGW
		CAGE	CAGE
		CAEW	CAEW
		CAEE	CAEE
	Custom Control 0 Log 101 - 11		
556	System Control & Load Dispatch	SG	SG
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	West Wind	CAGW	SG
	East Wind	CAGE	SG
557	Other Expenses	S	s
		SG	SG
		so	SO
		CAGE	CAGE
		TROJP	TROJP
		CAGW	CAGW
		JBG	JBG
		JBE	JBE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
Transmission Expense			
560	Operation Supervision & Engineering	SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
844			
561	Load Dispatching	SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
562	Station Expense		
		SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
563	Overhead Line Expense		
	overheide Ente Expense	SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
64	Underground Line Expense		
		SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
65	Transmission of Electricity by Others		-
		SG	SG
		SE	SE
		CAGW	SG
		CAGE	SG
		CAEW	SE
		CAEE	SE
65NPC	Transmission of Electricity by Others-NPC		1
		SG	SG
		SE	SE
		CAGW	SG
		CAGE	SG
		CAEW	SE
		CAEE	SE
566	Misc. Transmission Expense	SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
		CAGE	SG
	New East Side Transmission	CAGE	56
667	Rents - Transmission		
		SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
120	Maint Supervision & Engineering		-
68			
80		SG	SG
68	Existing Transmission	JBG	SG
998	Existing Transmission	JBG CAGW	SG SG
668	Existing Transmission Existing Transmission	JBG CAGW CAGE	SG SG SG
Job S	Existing Transmission Existing Transmission New West Side Transmission	JBG CAGW CAGE CAGW	SG SG SG SG SG
	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	JBG CAGW CAGE	SG SG SG
	Existing Transmission Existing Transmission New West Side Transmission	JBG CAGW CAGE CAGW CAGE	SG SG SG SG SG
	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Maintenance of Structures	JBG CAGW CAGE CAGW CAGE SG	SG SG SG SG SG SG
	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Maintenance of Structures Existing Transmission	JBG CAGW CAGE CAGW CAGE SG JBG	SG SG SG SG SG SG SG
	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Maintenance of Structures Existing Transmission Existing Transmission	JBG CAGW CAGE CAGW CAGE SG JBG CAGW	SG SG SG SG SG SG SG SG
	Existing Transmission Existing Transmission New Week Side Transmission New East Side Transmission Maintenance of Structures Existing Transmission Existing Transmission Existing Transmission	JBG CAGW CAGE CAGW CAGE SG JBG CAGW CAGE	SG SG SG SG SG SG SG SG SG
	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Maintenance of Structures Existing Transmission Existing Transmission Existing Transmission New West Side Transmission	JBG CAGW CAGE CAGW CAGE SG JBG CAGW CAGE CAGW	5G 5G 5G 5G 5G 5G 5G 5G 5G 5G 5G 5G
	Existing Transmission Existing Transmission New Week Side Transmission New East Side Transmission Maintenance of Structures Existing Transmission Existing Transmission Existing Transmission	JBG CAGW CAGE CAGW CAGE SG JBG CAGW CAGE	SG SG SG SG SG SG SG SG SG
69	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Maintenance of Structures Existing Transmission Existing Transmission Existing Transmission New West Side Transmission	JBG CAGW CAGE CAGW CAGW SG CAGW CAGE CAGW CAGE	5G 5G 5G 5G 5G 5G 5G 5G 5G 5G 5G 5G
69	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Maintenance of Structures Existing Transmission Existing Transmission New West Side Transmission New West Side Transmission New West Side Transmission New East Side Transmission	JBG CAGW CAGE CAGW CAGE SG SG SG	5G 5G 5G 5G 5G 5G 5G 5G 5G 5G 5G 5G
69	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Maintenance of Structures Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission New East Side Transmission Maintenance of Station Equipment Existing Transmission	JBG CAGW CAGE CAGW CAGE SG JBG CAGW CAGE SG JBG	SG SG SG SG SG SG SG SG SG SG SG SG SG
69	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission New East Side Transmission New East Side Transmission Existing Transmission Existing Transmission	JBG CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE SG JBG CAGW	5G 5G 5G 5G 5G 5G 5G 5G 5G 5G 5G 5G 5G 5
69	Existing Transmission Existing Transmission New Vest Side Transmission New East Side Transmission Existing Transmission Existing Transmission New West Side Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission	JBG CAGW CAGE CAGW CAGE SG JBG CAGW CAGE SG JBG CAGW CAGE	SG SG SG SG SG SG SG SG SG SG SG SG SG S
69	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission New West Side Transmission New West Side Transmission New Keast Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission	JBG CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE SG JBG CAGW CAGE CAGW CAGE CAGW	SG SG SG SG SG SG SG SG SG SG SG SG SG S
569	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New West Side Transmission New West Side Transmission New East Side Transmission	JBG CAGW CAGE CAGW CAGE SG JBG CAGW CAGE SG JBG CAGW CAGE	SG SG SG SG SG SG SG SG SG SG SG SG SG S
569	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission New West Side Transmission New West Side Transmission New Keast Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission	JBG CAGW CAGE CAGW CAGE SG CAGW CAGE CAGW CAGE SG JBG CAGW CAGE CAGW CAGE CAGW CAGE	SG SG SG SG SG SG SG SG SG SG SG SG SG S
569	Existing Transmission Existing Transmission New Vest Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New West Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	JBG CAGW CAGE CAGW CAGE SG SG JBG CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW	SG SG SG SG SG SG SG SG SG SG SG SG SG S
569	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission New West Side Transmission New West Side Transmission New West Side Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New West Side Transmission New West Side Transmission Existing Transmission New West Side Transmission New West Side Transmission Existing Transmission New West Side Transmission New West Side Transmission New West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission New East Side Transmission New East Side Transmission	JBG CAGW CAGE CAGW CAGE SG JBG CAGW CAGE SG JBG CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE SG JBG	SG SG SG SG SG SG SG SG SG SG SG SG SG S
569	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission New Kest Side Transmission Existing Transmission Existing Transmission	JBG CAGW CAGE CAGW CAGE SG JBG CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW	SG SG SG SG SG SG SG SG SG SG SG SG SG S
569	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission New West Side Transmission New West Side Transmission New West Side Transmission Existing Transmission Existing Transmission New West Side Transmission Existing Transmission New West Side Transmission Existing Transmission New West Side Transmission Existing Transmission New West Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission	JBG CAGW CAGE CAGW CAGE SG JBG CAGW CAGE SG JBG CAGW CAGE CAGW CAGE SG JBG CAGW CAGE	SG SG SG SG SG SG SG SG SG SG SG SG SG S
569 570 571	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission New Kest Side Transmission Existing Transmission Existing Transmission	JBG CAGW CAGE CAGW CAGE SG JBG CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW	SG SG SG SG SG SG SG SG SG SG SG SG SG S

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
572	Maintenance of Underground Lines	WCAFACIOK	Mounieu Factors
572	Maintenance of Onderground Lines	SG	SG
	Eviation Transmission	JBG	SG
	Existing Transmission	CAGW	
	Existing Transmission		SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
630.			
573	Maint of Misc. Transmission Plant	SG	SG
		JBG	SG
	Existing Transmission		
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
Distribution Expense			
580	Operation Supervision & Engineering		
		S	S
		SNPD	SNPD
581	Load Dispatching		
		S	S
		SNPD	SNPD
F03	a		
582	Station Expense	c	
		S	S
		SNPD	SNPD
583	Overhead Line Expenses		
		S	S
		SNPD	SNPD
584	Underground Line Expense		
		S	S
		SNPD	SNPD
585	Street Lighting & Signal Systems		
		S	s
		SNPD	SNPD
586	Meter Expenses		
500	Heter Expenses	S	s
		SNPD	SNPD
		SNED	SIVED
587	Customer Installation Expenses		
36/	customer installation expenses	s	s
		SNPD	SNPD
		SNED	SIVED
588	Misc. Distribution Expenses		
300	Place Distribution Expenses	S	s
		SNPD	SNPD
589	Rents		
		S	S
		SNPD	SNPD
590	Maint Supervision & Engineering	c	c .
		S	S
		SNPD	SNPD
591	Maintenance of Structures		
271	maintenance or structures	s	s
		SNPD	SNPD
		JNED	SIVED
	Maintenance of Station Equipment		ł
507			s
592	Hantenance of Station Equipment	c	
592	Hantenance of Stadon Equipment	S	SNPD
592	Hantenaice of Station Equipment	S SNPD	SNPD
			SNPD
	Maintenance of Overhead Lines	SNPD	
592		SNPD S	s
		SNPD	
593	Maintenance of Overhead Lines	SNPD S	s
593		SNPD S SNPD	S SNPD
	Maintenance of Overhead Lines	SNPD S	s
593	Maintenance of Overhead Lines	SNPD S SNPD S	S SNPD S
593 594	Maintenance of Overhead Lines Maintenance of Underground Lines	SNPD S SNPD S	S SNPD S
593 594	Maintenance of Overhead Lines	SNPD S SNPD S SNPD	S SNPD S SNPD
593	Maintenance of Overhead Lines Maintenance of Underground Lines	SNPD S SNPD S SNPD S	S SNPD S SNPD S
593 594	Maintenance of Overhead Lines Maintenance of Underground Lines	SNPD S SNPD S SNPD	S SNPD S SNPD
593 594 595	Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers	SNPD S SNPD S SNPD S	S SNPD S SNPD S
593 594 595	Maintenance of Overhead Lines Maintenance of Underground Lines	SNPD SNPD S SNPD SNPD SNPD	S SNPD S SNPD S SNPD
593 594 595	Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers	SNPD S SNPD S SNPD S SNPD S	S SNPD SNPD SNPD SNPD S
593 594 595	Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers	SNPD SNPD S SNPD SNPD SNPD	S SNPD S SNPD S SNPD
593 594 595 596	Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers Maint of Street Lighting & Signal Sys.	SNPD S SNPD S SNPD S SNPD S	S SNPD S SNPD S SNPD S
593 594	Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers	SNPD SNPD SNPD SNPD SNPD SNPD	S SNPD SNPD SNPD SNPD SNPD
593 594 595 596	Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers Maint of Street Lighting & Signal Sys.	SNPD SNPD SNPD SNPD SNPD SNPD S	S SNPD S SNPD SNPD SNPD S SNPD S SNPD
593 594 595 596	Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers Maint of Street Lighting & Signal Sys.	SNPD SNPD SNPD SNPD SNPD SNPD	S SNPD S SNPD S SNPD 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	S
		CAGW SO	CAGW SO
		JBG	JBG
			SG
00 <i>5</i>			
925	Injuries & Damages	s	s
		SO	SO
926	Employee Pensions & Benefits		
520	Employee Pensions & Benefits	s	S
		CN	CN
		SO	SO
927	Franchise Requirements		
		S	S
		SO	SO
928	Regulatory Commission Expense		
		S	S
		CN SO	CN SO
		CAGW	CAGW
		CAGE	CAGE
		SG	SG
		JBG	JBG
929	Duplicate Charges		
		S	S
		CAGW	CAGW CN
		JBG	JBG
		SG	SG
		SNPD	SNPD
		SO JBG	SO JBG
		500	500
930	Misc General Expenses	<u>,</u>	c
		S CAGE	S CAGE
		so	SO
		CN	CN
			SG
931	Rents		
		S	S
		SO	SO
935	Maintenance of General Plant		
		S	S
		CN SO	CN SO
Depreciation Expense 403SP	Steam Depreciation		
10201	Steam Depreciation	CAGW	CAGW
		CAGE	CAGE
		JBG CAGE	JBG
	Geothermal	CAGE	SG
403NP	Nuclear Depreciation	-	
		SG	SG
403HP	Hydro Depreciation		
		CAGW	SG
		CAGE	SG
403OP	Other Production Depreciation		1
		CAGW	CAGW
	Mont Mind	CAGE CAGW	CAGE
	West Wind East Wind	CAGE	SG
403TP	Transmission Depreciation		
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE JBG	SG SG
	Existing Transmission	SG	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG

803     Detection $   -$ 904     Lard Lard Keytes     S     S     S       905     Detection     S     S     S       905     Songe Burgers     S     S     S       906     Condit     S     S     S       907     Songe Burgers     S     S     S       908     Condit     S     S     S       909     Exertine     S     S     S       900     Exertine     S     S     S       901     Exertine     S     S     S       902     Exertine     S     S     S       903     Exertine     S     S     S       903     Exertine     Exertine     S     S       904		DECODYDTYCH	WCA FACTOR	Medified Easters
50         Lord Karl Bight         S         S           51         Dentations and meters apport         S         S           50         Dentations apport         S         S           50         Dentation apport         S         S           50         Dentation apport         S         S           6000         Dentation apport         S         S           6000         Dentation apport	FERC ACCOUNT 403	DESCRIPTION Distribution Depreciation	ITCR I ACTOR	Modified Factors
55         Subtro Equipment         S         S           501         Bartor Equipment         S         S           503         Bartor Equipment         S         S           504         Marcor Equipment         S         S           504         Marcor Equipment         S         S           505         Marcor Equipment         S         S           506         Marcor Equipment         S         S           507         S         S         S           507         S         S         S           507         S <t< td=""><td></td><td></td><td>s</td><td>s</td></t<>			s	s
NO     Batter Regiment (Sepance)     S     S       S00     Harpa Bietr (Sepance)     S     S       S01     Harpa Bietr (Sepance)     S     S       S03     No     S     S       S04     S     S     S       S04     S     S     S       S05     S     S     S       S04     S     S     S       S05     S     S     S       S06     S     S     S       S07     S     S     S       S06     S     S     S       S07     S     S     S       S070     General Vencics     S     S       S070     General Vencics     S     S       S070     General Vencics     S     S       S070     S     S     S       S070     General Vencics     S     S       S070     S     S     S				
363         Brange Belley Flagment Mick & Towns         5         5           364         Mick & Towns         5         5           365         Mick & Towns         5         5           371         Mick & Towns         5         5           372         Mick & Towns         5         5           373         Mick & Towns         5         5           374         Mick & Towns         5         5           375         Mick & Towns         5         5           376         Mick & Towns         5         5           376         Mick & Towns         5         5           376         Mick & Towns         5 <td></td> <td></td> <td></td> <td></td>				
bit of the method base in the control of th	363			
bit         Chi onductore         S         S         S           bit         Conductor	364			
565         bit Condition         5         5           571         bit Conductor         5         5           583         bit Franc         5         5           597         bit Conductor         5	365			
397         6.6 Conductor         5         5           398         Der Trime         5         5           397         Der Contextor         5         5           398         Sector         Contextor         5           399         Manual Ventor         50         36           399         Manual Ventor         50         36           399         Manual Ventor         50         36           399         Manual Ventor         50         5           399         Manual Ventor         50         5           399         Deprecision         Cole         Cole           390         S         5	366			
388         Jun Trans         5         5         5           399         Service         5         5         5           391         Moris         5         5         5           391         Moris         5         5         5           391         Moris         5         5         5           392         Moris         5         5         5           393         Moris         5         5         5           392         Moris         5         5         5           393         Moris         5         5         5           393         Moris         Securit Models         5         5           4030 <sup>40</sup> Moris         Depreciation         56         5           4031 <sup>40</sup> Moris         Moris         5         5           4031 <sup>40</sup> Moris         Moris         S         5           4032 <sup>40</sup> Moris         17 Flat<- Cipital Lase Gen	367			
370     Mess     5     5       371     Lat Cur Pern Lated Property     5     5       372     Set of Property     5     5       373     Set of Property     5     5       374     Set of Property     5     5       375     Set of Property     5     5       375     Set of Property     375     5       376     Set of Property     376     376       377     Mand Landers     Set of Set of Property     376       4030*     Property     Set of S	368		S	S
271 272 273back Cup Perm Kand Peyrophy Short Lipting5 5 55 5 51000°General Deprecision5 5 	369	Services	S	S
172 373         Numed Property Stret Lighting         5         5           1030P         General Depreciation         \$ 5 5 5 5 6 00 00 00 00 00 00 00 00 00 00 00 00 0	370	Meters		
173     Snet Lipting     5     5       1030 <sup>5</sup> General Dependion     S     S       1030 <sup>5</sup> General Dependion     S     S       1030 <sup>5</sup> General Vehiclet     SG     General Vehiclet       1030 <sup>5</sup> General Vehiclet     SG     SG       1030 <sup>6</sup> General Vehiclet     SG     SG       1030 <sup>6</sup> General Vehiclet     SG	371	Inst Cust Prem		
4050P     Central Depreciation     S     S     S       4050P     Central Depreciation     S     S     S       4050P     Central Vehicles     SG     SG       4050P     Central Vehicles     SG     SG       4050P     Central Vehicles     SG     SG       4050P     Memp Depreciation     CAEE     CAEE       4030P     Memp Depreciation     SG     SG       4030P     Anot of LT Part - Capital Lease Cen     S     SG       4040P     Anot of LT Part - Capital Lease Cen     S     SG       4040P     Anot of LT Part - Capital Lease Cen     SG     SG       4040P     Anot of LT Part - Capital Lease Cen     SG     SG       4040P     Anot of LT Part - Capital Lease Cen     SG     SG       4040P     Anot of LT Part - Capital Lease Cen     SG     SG       4040P     Anot of LT Part - Capital Lease Cen     SG     SG       4040P     Anot of LT Part - Capital Lease Cen     SG     SG       4040P     Anot of LT Part - Capital Lease Cen     SG     SG       4040P     Anot of LT Part - Capital Case     SG     SG       4040P     Anot of LT Part - Capital Case     SG     SG       4040P     Anot of LT Part - Intenglate Part <t< td=""><td>372</td><td>Leased Property</td><td></td><td></td></t<>	372	Leased Property		
Not of LT Plart - Cap Lase Steam     S     S     S       NMAPP     Anot of LT Plart - Cap Lase Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Cap Lase Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Cap Lase Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Cap Lase Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Cap Lase Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG	373	Street Lighting	S	S
Not of LT Plart - Cap Lase Steam     S     S     S       NMAPP     Anot of LT Plart - Cap Lase Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Cap Lase Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Cap Lase Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Cap Lase Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Cap Lase Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG       NMAPP     Anot of LT Plart - Data place Steam     SG     SG				
See of the second se	403GP	General Depreciation		
Algo     Algo     Sig     Sig     Sig       AUSOV     Central Vehicle     Sig     Sig     Sig       AUSOP     Mining Depreciation     CAEE     CAEE       AUSOP     Algo Depreciation     Sig     Sig       AUSOP     Algo Depreciation     Sig     Sig       AUSOP     Anort of LT Plant - Capital Laser Cen     Sig     Sig       AUSOP     Anort of LT Plant - Capital Laser Cen     Sig     Sig       AUSOP     Anort of LT Plant - Capital Laser Cen     Sig     Sig       AUSOP     Anort of LT Plant - Capital Laser Cen     Sig     Sig       AUSOP     Anort of LT Plant - Capital Laser Cen     Sig     Sig       AUSOP     Anort of LT Plant - Capital Laser Cen     Sig     Sig       AUSOP     Anort of LT Plant - Capital Laser Cen     Sig     Sig       AUSOP     Anort of LT Plant - Capital Laser Cen     Sig     Sig       AUSOP     Anort of LT Plant - Capital Laser Cen     Sig     Sig				
NUMP     Amort of LT Plart - Capital Lases Gen     So So CAGW ARE BEST CAE     So CAE BEST CAE BEST CAE BEST CAE BEST CAE BEST CAE BEST CAE BEST CAE BEST CAE BEST CAE CAE CAE CAE CAE CAE CAE CAE CAE CAE				
4000 <sup>10</sup> General Vehicles     50     GGW 2000 2000     GGW 2000       4000 <sup>10</sup> General Vehicles     56     56       4000 <sup>10</sup> General Vehicles     56     56       4000 <sup>10</sup> General Vehicles     OAEE     OAEE       4000 <sup>10</sup> Experimental Plant Depreciation     56     53       4001     MO Depreciation     56     56       4001     MO Depreciation     56     5       4001     MO Depreciation     5     5       4005 <sup>10</sup> Amot of LT Plant - Capital Lasse Gen     5     5       4056 <sup>10</sup> Amot of LT Plant - Capital Lasse Gen     5     5       4056 <sup>10</sup> Amot of LT Plant - Capital Lasse Gen     5     5       4056 <sup>10</sup> Amot of LT Plant - Capital Lasse Gen     5     5       4056 <sup>10</sup> Amot of LT Plant - Intangible Plant     5     5       4056 <sup>10</sup> Amot of LT Plant - Intangible Plant     5     5       4056 <sup>10</sup> Amot of LT Plant - Intangible Plant     5     5       4056 <sup>10</sup> Amot of LT Plant - Intangible Plant     5     5       4056 <sup>10</sup> Amot of LT Plant - Intangible Plant     CAGE     CAGE       4056 <sup>10</sup> Amot of LT Plant - Intangible Plant     CAGE     CAGE       4056 <sup>10</sup> Amot				
CACAU     CACAU     CACAU       10300     General Vehicles     56     56       10300     General Vehicles     56     56       10300     General Vehicles     56     56       10300     Mening Depreciation     CACE     CACE       10310     MCD Expendiation     S     S       10311     MCD Expendiation     S     S       10311     MCD Expendiation     S     S       10312     MCD Expendiation     S     S       10311     MCD Expendiation     S     S       10310     MCD Expendiation     S     S       10310     MCD Expendiation     S     S       10310     MCD Expendiation     S     S       10300     CACM     CACM     CACM       10300     CACM     S     S       10300     CACM     CACM     CACM       10300     CACM     CACM     CACM       10400     Amort of				
Amort of LT Plant - Capit Lases Steam     SG     SG       MSEP     Amort of LT Plant - Capit Lases Steam     SG     SG       MSEP     Amort of LT Plant - Capit Lases Steam     SG     SG       MSEP     Amort of LT Plant - Capit Lases Steam     SG     SG       MSEP     Amort of LT Plant - Capit Lases Steam     SG     SG       MSEP     Amort of LT Plant - Capit Lases Steam     SG     SG       MSEP     Amort of LT Plant - Capit Lases Steam     SG     SG       MSEP     Amort of LT Plant - Capit Lases Steam     SG     SG       MSEP     Amort of LT Plant - Capit Lases Steam     SG     SG       MSEP     Amort of LT Plant - Capit Lases Steam     SG     SG       MSEP     Amort of LT Plant - Capit Lases Steam     SG     SG       MSEP     Amort of LT Plant - Capit Lases Steam     SG     SG       MSEP     Amort of LT Plant - Capit Lases Steam     SG     SG       MSEP     Amort of LT Plant - Capit Lases Steam     SG     SG       MSEP     Amort of LT Plant - Capit Lases Steam     SG     SG       MSEP     Amort of LT Plant - Capit Lases Steam     SG     SG       MSEP     Amort of LT Plant - Capit Lases Steam     SG     SG       MSEP     Amort of LT Plant - Other Plant     CAEE				
ABG     3BG     3BG       ADSOV     General Vehicles     5G     5G       AD34P     Meining Depreciation     CAEE     CAEE       AD32P     Experimental Plant Depreciation     5G     5G       AD31     ARD Depreciation     5G     SG       AD31     ARD Depreciation     SG     SG       AD32     Amot of LT Plant - Capital Lasse Gen     SG     SG       AD40     SG     SG     SG     SG       AD40     Amot of LT Plant - Capitalses Steam     SG     SG       AD40     Amot of LT Plant - Capitalses Steam     SG     SG       AD40     Amot of LT Plant - Untangble Plant     SG     SG       AD40P     Amot of LT Plant - Intangble Plant     SG     SG       AD40P     Amot of LT Plant - Manag Plant     CAEE     CAEE       AD40P     Amot of LT Plant - Other Plant     CAEE     CAEE       AD40P     Amot of LT Plant - Other Plant     CAEE     CAEE       AD40P     Amot of The Electric Plant     CAEE				
JBE CCEE         JBE CCEE         JBE CCEE         JBE CCEE         JBE CCEE         JBE CCEE         JBE CCEE           N035V0         General Velicies         5G         5G         5G           N034P         Mining Depreciation         CAEE         CAEE           N031         MO Depreciation         SG         SG           Modep         Anot of LT Plant - Capital Lesse Gen         S         S           Modep         Anot of LT Plant - Capitalses Gen         SG         SG           MOSP         Anot of LT Plant - Capitalses Seam         SG         SG           MOMP         Anot of LT Plant - Capitalses Seam         SG         SG           MOMP         Anot of LT Plant - Capitalses Seam         SG         SG           MOMP         Anot of LT Plant - Capitalses Seam         SG         SG           MOMP         Anot of LT Plant - Capitalses Seam         SG         SG           MOMP         Anot of LT Plant - Capitalses Seam         SG         SG           MOMP         Anot of LT Plant - Capitalses Seam         SG         SG           MOMP         Anot of LT Plant - Other Plant         CAEE         CAEE           MOMP         Anot of Cl T Plant - Other Plant         CAEE         CAEE				
CLEE         CLEE         CLEE           MOSVO         General Velicities         3.6         3.6           MOSP         Mining Depreciation         CLEE         CLEE           MOSP         Experimental Plant Depreciation         5.6         5.5           MOSP         Monor of LT Plant - Capital Laser Cen         5         5           Amort of LT Plant - Capital Laser Cen         5.6         5.6         5.6           MOSP         Amort of LT Plant - Capital Laser Cen         5.6         5.6           MOSP         Amort of LT Plant - Capital Laser Cen         5.6         5.6           MOSP         Amort of LT Plant - Capital Laser Cen         5.6         5.6           MOSP         Amort of LT Plant - Capital Laser Cen         5.6         5.6           MOSP         Amort of LT Plant - Capital Laser Cen         5.6         5.6           MOSP         Amort of LT Plant - Capital Laser Steam         5.6         5.6           MOSP         Amort of LT Plant - Intrangible Plant         5.6         5.6           MOSP         Amort of LT Plant - Intrangible Plant         CACE         CACE           MOSP         Amort of LT Plant - Mining Plant         CACE         CACE           MOSP         Amort of LT Plant - Other Pl				
ADDRVID         Central Vehicles         SG         SG           MD3PP         Mining Depreciation         CAEE         CAEE           M03EP         Experimental Plant Depreciation         SG         SG           M031         ARIO Depreciation         SG         SG           Manutization Expense         Amort of LT Plant - Capital Lesse Gen         S         S           M046P         Amort of LT Plant - Capital Lesse Gen         S         SG         SG           M046P         Amort of LT Plant - Capital Lesse Gen         SG         SG         SG           M046P         Amort of LT Plant - Capital Lesse Steam         SG         SG         SG           M046P         Amort of LT Plant - Capital Lesse Steam         SG         SG         SG           M040P         Amort of LT Plant - Capital Lesse Steam         SG         SG         SG           M040P         Amort of LT Plant - Mining Plant         SG         SG         SG           M040P         Amort of LT Plant - Mining Plant         CAGE         CAGE           M040P         Amort of LT Plant - Mining Plant         CAGE         CAGE           M040P         Amort of LT Plant - Mining Plant         CAGE         CAGE           M040P         Amort of Oth				
NOMP     Mining Depreciation     OAE     CAEE       NOMP     Experimental Plant Depreciation     SG     SG       NOM Depreciation     SG     SG       NOM Depreciation     SG     SG       NOM Depreciation     S     S       Amout full LT Plant - Capital Lesse Gen     SG     SG       NOME     Amout of LT Plant - Capital Lesse Gen     SG     SG       NOME     Amout of LT Plant - Capital Lesse Gen     SG     SG       NOME     Amout of LT Plant - Capital Lesse Gen     SG     SG       NOME     Amout of LT Plant - Capital Lesse Gen     SG     SG       NOME     Amout of LT Plant - Capital Lesse Steam     SG     SG       CAGE     CAGE     CAGE     CAGE       NOME     Amout of LT Plant - Intangable Plant     S     S       SO     SO     SO     SO     SO       NOMP     Amout of LT Plant - Intangable Plant     S     SG       NOMP     Amout of LT Plant - Intangable Plant     CAGE     CAGE       NOMP     Amout of LT Plant - Intangable Plant     CAGE     CAGE       NOMP     Amout of LT Plant - Intangable Plant     CAGE     CAGE       NOMP     Amout of LT Plant - Cherter Plant     CAGE     CAGE       NOMP     Amout o			CAEE	CAEE
NOMP     Mining Depreciation     OAE     CAEE       NOMP     Experimental Plant Depreciation     SG     SG       NOM Depreciation     SG     SG       NOM Depreciation     SG     SG       NOM Depreciation     S     S       Amout full LT Plant - Capital Lesse Gen     SG     SG       NOME     Amout of LT Plant - Capital Lesse Gen     SG     SG       NOME     Amout of LT Plant - Capital Lesse Gen     SG     SG       NOME     Amout of LT Plant - Capital Lesse Gen     SG     SG       NOME     Amout of LT Plant - Capital Lesse Gen     SG     SG       NOME     Amout of LT Plant - Capital Lesse Steam     SG     SG       CAGE     CAGE     CAGE     CAGE       NOME     Amout of LT Plant - Intangable Plant     S     S       SO     SO     SO     SO     SO       NOMP     Amout of LT Plant - Intangable Plant     S     SG       NOMP     Amout of LT Plant - Intangable Plant     CAGE     CAGE       NOMP     Amout of LT Plant - Intangable Plant     CAGE     CAGE       NOMP     Amout of LT Plant - Intangable Plant     CAGE     CAGE       NOMP     Amout of LT Plant - Cherter Plant     CAGE     CAGE       NOMP     Amout o	100010			
NO.39P         Mening Depreciation         CAEE         CAEE           NO.39P         Experimental Plant Depreciation         SG         SG           NO.31         ARD Depreciation         SG         S           NO.31         ARD Depreciation         SG         S           No.42         Amort of LT Plant - Capital Lasse Gen         S         S           NO.62         Amort of LT Plant - Capital Lasse Gen         S         SG           NO.62         Amort of LT Plant - Capital Lasse Gen         SG         SG           NO.62         Amort of LT Plant - Capital Lasse Gen         SG         SG           NO.62         CACRE         CACRE         CACRE           NO.62         CACRE         SG         SG           NO.62         CACRE         SG         SG           NO.62         CACRE         SG         SG           NO.64         CACRE	403GVU	General Vehicles	60	60
CAEE         CAEE         CAEE           N03EP         Experimental Plant Depreciation         SG         SG           N031         ARD Depreciation         SG         S           Nanotization Expense         Amort of LT Plant - Capital Lasse Gen         S         S           NO46P         Amort of LT Plant - Capital Lasse Gen         S         SG         SG           NO46P         Amort of LT Plant - Capital Lasse Gen         SG         SG         SG           NO46P         Amort of LT Plant - Capital Lasse Gen         SG         SG         SG           NO46P         Amort of LT Plant - Capital Lasse Steam         SG         SG         SG           NO46P         Amort of LT Plant - Intangible Plant         S         S         SG           NO46P         Amort of LT Plant - Intangible Plant         S         S         SG           NO46P         Amort of LT Plant - Mining Plant         CAEE         CAEE         ZAEP           NO46P         Amort of LT Plant - Other Plant         CAEE         ZAEP         ZAEP           NO46P         Amort of LT Plant - Other Plant         CAEE         ZAEP         ZAEP           NO46P         Amort of LT Plant - Other Plant         CAEE         ZAEP         ZAEP			SG	SG
CAEE         CAEE         CAEE           N03EP         Experimental Plant Depreciation         SG         SG           N031         ARD Depreciation         SG         S           Nanotization Expense         Amort of LT Plant - Capital Lasse Gen         S         S           NO46P         Amort of LT Plant - Capital Lasse Gen         S         SG         SG           NO46P         Amort of LT Plant - Capital Lasse Gen         SG         SG         SG           NO46P         Amort of LT Plant - Capital Lasse Gen         SG         SG         SG           NO46P         Amort of LT Plant - Capital Lasse Steam         SG         SG         SG           NO46P         Amort of LT Plant - Intangible Plant         S         S         SG           NO46P         Amort of LT Plant - Intangible Plant         S         S         SG           NO46P         Amort of LT Plant - Mining Plant         CAEE         CAEE         ZAEP           NO46P         Amort of LT Plant - Other Plant         CAEE         ZAEP         ZAEP           NO46P         Amort of LT Plant - Other Plant         CAEE         ZAEP         ZAEP           NO46P         Amort of LT Plant - Other Plant         CAEE         ZAEP         ZAEP	402MD	Mining Depresiation		
NOSEP         Experimental Plant Depreciation         SG         SG           4031         ARO Depreciation         SG         SG           4031         ARO Depreciation         S         S           Amort of LT Plant - Capital Lease Gen         S         S         S           695P         Amort of LT Plant - Capital Lease Gen         S         S         S           695P         Amort of LT Plant - Capital Lease Gen         S         S         S           695P         Amort of LT Plant - Capital Lease Steam         S         S         S           6045P         Amort of LT Plant - Intangible Plant         S         S         S         S           6041P         Amort of LT Plant - Intangible Plant         S	402019	Mining Depreciation	CAEE	CAEE
4031     APO Depreciation     S     S       4031     APO to preciation     S     S       Amout dual in Expense     Amout of LT Plant - Capital Lesse Gen     S     S       50     S     S     S       404GP     Amout of LT Plant - Capital Lesse Gen     S     S       404GP     Amout of LT Plant - Capital Lesse Gen     S     S       404GP     Amout of LT Plant - Capital Lesse Steam     SG     SG       404GP     Amout of LT Plant - Capital Lesse Steam     SG     SG       404GP     Amout of LT Plant - Intangible Plant     S     S       404IP     Amout of LT Plant - Intangible Plant     S     S       404IP     Amout of LT Plant - Intangible Plant     SG     SG       404IP     Amout of LT Plant - Other Plant     CAGE     CAGE       404IP     Amout of LT Plant - Other Plant     CAGE     CAGE       404IP     Amout of LT Plant - Other Plant     CAGE     CAGE       404IP     Amout of LT Plant - Other Plant     CAGE     CAGE       404IP     Amout of LT Plant - Other Plant     CAGE     CAGE       404IP     Amout of LT Plant - Other Plant     CAGE     SG       4055     Amout altion of Other Electric Plant     S     S       4056     Amou			CAEE	CAEE
4031     APO Depreciation     S     S       4031     APO to preciation     S     S       Amout dual in Expense     Amout of LT Plant - Capital Lesse Gen     S     S       50     S     S     S       404GP     Amout of LT Plant - Capital Lesse Gen     S     S       404GP     Amout of LT Plant - Capital Lesse Gen     S     S       404GP     Amout of LT Plant - Capital Lesse Steam     SG     SG       404GP     Amout of LT Plant - Capital Lesse Steam     SG     SG       404GP     Amout of LT Plant - Intangible Plant     S     S       404IP     Amout of LT Plant - Intangible Plant     S     S       404IP     Amout of LT Plant - Intangible Plant     SG     SG       404IP     Amout of LT Plant - Other Plant     CAGE     CAGE       404IP     Amout of LT Plant - Other Plant     CAGE     CAGE       404IP     Amout of LT Plant - Other Plant     CAGE     CAGE       404IP     Amout of LT Plant - Other Plant     CAGE     CAGE       404IP     Amout of LT Plant - Other Plant     CAGE     CAGE       404IP     Amout of LT Plant - Other Plant     CAGE     SG       4055     Amout altion of Other Electric Plant     S     S       4056     Amou	402ED	Everymental Plant Depreciation		
NO.31     PRO Depreciation     S     S       Amort Ization Expense (MAGP     Amort of LT Plant - Capital Lesse Gen     S     S       SG     SG     SG     SG       SG     SG     SG     SG       MARCE     CAGW     CAGW     CAGW       CAGW     CAGW     CAGW     CAGW       CAGW     CAGW     CAGW     CAGW       CAGE     CAGE     CAGE     CAGE       MARCE     CAGE     CAGE     CAGE       MARCE     Amort of LT Plant - Cap Lasse Steam     SG     SG       CAGE     CAGE     CAGE     CAGE       MARCE     S     S     S     S       MARCE     Amort of LT Plant - Intangible Plant     S     S     S       MARCE     Amort of LT Plant - Intangible Plant     S     S     S       MARCE     Amort of LT Plant - Other Plant     CAEE     CAEE       MARCE     Amort of LT Plant - Other Plant     CAEE     CAEE       MARCE     Amort of LT Plant - Other Plant     CAEE     CAEE       MARCE     Amort of LT Plant - Other Plant     CAEE     CAEE       MARCE     Amort of LT Plant - Other Plant     CAEE     CAEE       MARCE     Amort of LT Plant - Other Plant     CAEE	HUSEP	Experimental Planc Depreciation	56	56
Amort Latlion Expanse HokeP Amort of LT Plant - Capital Lesse Gen S S S S S S S S S S S S S S S S S S S			50	50
Amort Latlion Expanse HokeP Amort of LT Plant - Capital Lesse Gen S S S S S S S S S S S S S S S S S S S	4031	ARO Depreciation		
Amort Ization Expanse 404GP         Amort of LT Plant - Capital Lesse Gen         S         S         S           404GP         Amort of LT Plant - Capital Lesse Gen         S<	1051	AND Depreciation	s	s
M946P     Amort of LT Plant - Capital Lease Gen     S     S     S       SG     SG     SG     SG       VGN     CAGW     CAGW     CAGW       VGNSP     Amort of LT Plant - Cap Lease Steam     SG     SG       VGNSP     Amort of LT Plant - Cap Lease Steam     SG     CAGW       CAGE     CAGE     SG     CAGE       VGNSP     Amort of LT Plant - Intangible Plant     S     S       SO     SO     SO     SO       VGNP     Amort of LT Plant - Intangible Plant     S     S       SO     SO     SO     SO       VGNP     Amort of LT Plant - Mining Plant     CAEE     CAEE       VGNP     Amort of LT Plant - Mining Plant     CAEE     CAEE       VGNP     Amort of LT Plant - Other Plant     CAEE     CAEE       VGNP     Amort of CIther Electric Plant     CAEE     CAEE       VGNP     Amort cation of Other Electric Plant     CAGE     SG       VGNP     Amort cation of Other Electric Plant     SG     SG       VGNP     Amort cation of Plant Acquisition Adj     S     S       VGNP     Amort cation of Plant Acquisition Adj     S     S       VGNP     Amort cation of Plant Acquisition Adj     SG     SG <td< td=""><td></td><td></td><td></td><td></td></td<>				
M946P     Amort of LT Plant - Capital Lease Gen     S     S     S       SG     SG     SG     SG       VGN     CAGW     CAGW     CAGW       VGNSP     Amort of LT Plant - Cap Lease Steam     SG     SG       VGNSP     Amort of LT Plant - Cap Lease Steam     SG     CAGW       CAGE     CAGE     SG     CAGE       VGNSP     Amort of LT Plant - Intangible Plant     S     S       SO     SO     SO     SO       VGNP     Amort of LT Plant - Intangible Plant     S     S       SO     SO     SO     SO       VGNP     Amort of LT Plant - Mining Plant     CAEE     CAEE       VGNP     Amort of LT Plant - Mining Plant     CAEE     CAEE       VGNP     Amort of LT Plant - Other Plant     CAEE     CAEE       VGNP     Amort of CIther Electric Plant     CAEE     CAEE       VGNP     Amort cation of Other Electric Plant     CAGE     SG       VGNP     Amort cation of Other Electric Plant     SG     SG       VGNP     Amort cation of Plant Acquisition Adj     S     S       VGNP     Amort cation of Plant Acquisition Adj     S     S       VGNP     Amort cation of Plant Acquisition Adj     SG     SG <td< td=""><td>Amortization Expense</td><td></td><td></td><td></td></td<>	Amortization Expense			
AMOPE     Amort of LT Plant - Cap Lease Steam     SG SG SG ON CAGE     SG CAGW CAGE       AMOPE     Amort of LT Plant - Cap Lease Steam     SG CAGW CAGE     SG CAGW CAGE     SG CAGW CAGE       AMOPE     Amort of LT Plant - Intangible Plant     S SO SO ON CAGE     S SO SO CAGE     S SO CAGE       AMOPE     Amort of LT Plant - Intangible Plant     S SO SO ON CAGE     S SO CAGE     S SO CAGE       AMOPE     Amort of LT Plant - Mining Plant     CAEE     CAGE       AMOPE     Amort of LT Plant - Mining Plant     CAEE     CAEE       AMOPE     Amort of LT Plant - Other Plant     CAEE     CAEE       AMOPE     Amort of LT Plant - Other Plant     CAGE     CAGE       AMOPE     Amort of DT Plant - Other Plant     CAGE     SG       AMOPE     Amortization of Other Electric Plant     CAGE     SG       AMOPE     Amortization of Other Electric Plant     S SO SO SO     S SO SO SO       AMOPE     Amortization of Plant Acquisition Adj     S S SO SO SO SE SE     S S SO SO SO SE SE	404GP	Amort of LT Plant - Capital Lease Gen		
ModeP     Amort of LT Plant - Cap Lesse Steam     SG SO OR OR OR CAGE     SG CAGW CAGE       ModeP     Amort of LT Plant - Cap Lesse Steam     SG CAGW CAGE     SG CAGW CAGE       ModeP     Amort of LT Plant - Intangible Plant     S S SO ON CAGE     S S SO CAGW CAGE       ModeP     Amort of LT Plant - Intangible Plant     S S SO ON CAGE     S S SO ON CAGE       ModeP     Amort of LT Plant - Mining Plant     C CAGE     S SO ON CAGE       ModeP     Amort of LT Plant - Mining Plant     C CAGE     C CAGE       ModeP     Amort of LT Plant - Other Plant     C CAGE     C CAGE       ModeP     Amort of LT Plant - Other Plant     C CAGE     C CAGE       Mode     Amortization of Other Electric Plant     C CAGE     S S S S C CAGW       Mode     Amortization of Plant Acquisition Adj     S S S S S S S S S S S S S S S S S S S			S	s
Anot of LT Plant - Cap Lasse Steam     SG CAGW CAGE     SG CAGW CAGE       4045P     Anot of LT Plant - Cap Lasse Steam     SG CAGW CAGE     SG CAGW CAGE       6eothermat     S     S SG       4041P     Anot of LT Plant - Intangible Plant     S     S       SO CAGE     SG     SG       4044P     Anot of LT Plant - Intangible Plant     S     S       SO CAGE     SG     SG       4044P     Anot of LT Plant - Mining Plant     CAEE       4044P     Anot of LT Plant - Mining Plant     CAEE     CAEE       4044P     Anot of LT Plant - Other Plant     CAEE     CAEE       4044P     Anot of LT Plant - Other Plant     CAEE     CAEE       4044P     Anot of CI T Plant - Other Plant     CAEE     CAEE       4044P     Anot of CI T Plant - Other Plant     CAEE     CAEE       4044P     Anot of Other Electric Plant     S     S       405     Anotization of Other Electric Plant     S     S       405     Anotization of Plant Acquisition Adj     S     S       407     Anot of Prop Lasses, Unrec Plant, etc     S     S       407     Anot of Prop Lasses, Unrec Plant, etc     S     S			SG	
4045P     Amort of LT Plant - Cap Lasse Steam     SG CAGW CAGE     SG CAGW CAGE     SG CAGW CAGE       4041P     Amort of LT Plant - Intangible Plant     S SO CAGE     S SO CAGE     S SO CAGE       4041P     Amort of LT Plant - Intangible Plant     S SO CAGE     S SO CAGE     S SO CAGE       4040P     Amort of LT Plant - Mining Plant     CAEE     CAEE       4040P     Amort of LT Plant - Mining Plant     CAEE     CAEE       4040P     Amort of LT Plant - Other Plant     CAEE     CAEE       4040P     Amort of LT Plant - Other Plant     CAEE     CAEE       4040P     Amort of Other Electric Plant     CAGE     CAGE       4040P     Amort of Other Electric Plant     CAGE     CAGE       4040P     Amort actuation of Other Electric Plant     CAGE     SG SG CAGW       405     Amortization of Other Electric Plant     S S CAGW     S CAGW     S CAGW       406     Amortization of Plant Acquisition Adj     S S SO SO SS SO SS SS SS     S SS SS SS SS			SO	SO
4045P     Amort of LT Plant - Cap Lasse Steam     SG CAGW CAGE     SG CAGW CAGE     SG CAGW CAGE       4041P     Amort of LT Plant - Intangible Plant     S SO CAGE     S SO CAGE     S SO CAGE       4041P     Amort of LT Plant - Intangible Plant     S SO CAGE     S SO CAGE     S SO CAGE       4040P     Amort of LT Plant - Mining Plant     CAEE     CAEE       4040P     Amort of LT Plant - Mining Plant     CAEE     CAEE       4040P     Amort of LT Plant - Other Plant     CAEE     CAEE       4040P     Amort of LT Plant - Other Plant     CAEE     CAEE       4040P     Amort of Other Electric Plant     CAGE     CAGE       4040P     Amort of Other Electric Plant     CAGE     CAGE       4040P     Amort actuation of Other Electric Plant     CAGE     SG SG CAGW       405     Amortization of Other Electric Plant     S S CAGW     S CAGW     S CAGW       406     Amortization of Plant Acquisition Adj     S S SO SO SS SO SS SS SS     S SS SS SS SS			CN	CN
4045P     Anort of LT Plant - Cap Lease Steam     SG     SG       6041P     Amort of LT Plant - Intangible Plant     S     SG       6041P     Amort of LT Plant - Intangible Plant     S     S       6041P     Amort of LT Plant - Intangible Plant     S     S       6041P     Amort of LT Plant - Intangible Plant     S     S       6041P     Amort of LT Plant - Intangible Plant     S     S       6040P     Amort of LT Plant - Intangible Plant     CAGE     CAGE       6040P     Amort of LT Plant - Other Plant     CAEE     CAEE       6040P     Amort of LT Plant - Other Plant     CAEE     CAEE       6040P     Amort of LT Plant - Other Plant     CAEE     CAEE       6040P     Amort of UT Plant - Other Plant     CAEE     CAEE       6040P     Amort of UT Plant - Other Plant     CAEE     CAEE       605     Amortization of Other Electric Plant     S     S       605     Amortization of Plant Acquisition Adj     S     S       606     Amort of Prop Losses, Unrec Plant, etc     S     S       607     Amort of Prop Losses, Unrec Plant, etc     S     S       607     Amort of Prop Losses, Unrec Plant, etc     S     S				
Anort of LT Plant - Cap Lease Steam     SG CAGW CAGW CAGE     SG CAGW CAGE       004IP     Amort of LT Plant - Intangible Plant     S S SO CAGE     S S SO CAGE     S S SO CAGW CAGE       004IP     Amort of LT Plant - Intangible Plant     S S SO CAGW     S S SO CAGW CAGE     S S SO CAGW       004IP     Amort of LT Plant - Intangible Plant     S S SO CAGW     S S SO CAGW     S S CAGW       004IP     Amort of LT Plant - Mining Plant     CAEE     CAEE       004IP     Amort of LT Plant - Mining Plant     CAEE     CAEE       004IP     Amort of LT Plant - Other Plant     CAEE     CAEE       004IP     Amort of UT Plant - Other Plant     CAGE     CAEE       004IP     Amort of Other Electric Plant     CAGE     CAGE       005     Amortization of Other Electric Plant     S S CAGW     S S CAGW     S CAGW       005     Amortization of Plant Acquisition Adj     S S S S S S S S S S S S S S S S S S S				
SG     SG     SG       CAGW     CAGW     CAGE       Geothermal     CAGE     SG       004IP     Anort of LT Plant - Intangible Plant     S     S       SO     SO     SO     SO       OH     CAGE     CAGE     SO       OH     SO     SO     SO       OH     CAGE     CAGE     CAGE       SG     SO     SO     SO       OH     CAGE     CAGE     CAGE       JBG     JBG     CAGE     CAGE       JBG     JBG     JBG     CAEE       404MP     Anort of LT Plant - Mining Plant     CAEE     CAEE       404MP     Anort of LT Plant - Other Plant     CAGE     CAGE       404MP     Anortization of Other Electric Plant     CAGE     CAGE       404MP     Anortization of Other Electric Plant     CAGE     SG       405     Anortization of Plant Acquisition Adj     S     S       405     Anortization of Plant Acquisition Adj     S     S       406     Anort of Prop Losses, Unrec Plant, etc     S     S       407     Anort of Prop Losses, Unrec Plant, etc     S     S       50     SG     SG     SG				
Model P     Amort of LT Plant - Intengible Plant     S     S       Addel P     Amort of LT Plant - Intengible Plant     S     S       SO     SO     SO       ON     CAGE     CAGE       JBG     JBG     JBG       JBG     JBG     JBG       JBG     JBG     JBG       CAEE     CAEE     CAEE       404MP     Amort of LT Plant - Other Plant     CAEE       404MP     Amort of LT Plant - Other Plant     CAEE       404MP     Amort Zation of Other Electric Plant     CAEE       404MP     Amortization of Other Electric Plant     S       605     Amortization of Plant Acquisition Adj     S       606     Amortization of Plant Acquisition Adj     S       607     Amort of Prop Losses, Unrec Plant, etc     S       607     Amort of Prop Losses, Unrec Plant, etc     S       608     SG     SO       609     SG     SO	404SP	Amort of LT Plant - Cap Lease Steam		
Geothermal     CAGE CAGE     CAGE SG       4041P     Anort of LT Plant - Intangible Plant     S     S       5     SO     SO       ON     ON     ON       CAGE     SO     SO       SO     SO     SO       ON     ON     ON       CAGE     SO     SO       SO     SO     SO       ON     ON     ON       CAGE     SO     SO       SO     SO     ON       ON     ON     ON       CAGE     SO     SO       SO     SO     SO       JBG     JBG     JBG       JBG     JBG     JBG       JBG     JBG     JBG       JBG     JBG     CAGE       404MP     Anort of LT Plant - Mining Plant     CAEE       404OP     Anortization of Other Electric Plant     CAGE       404     Anortization of Other Electric Plant     S       405     Anortization of Plant Acquisition Adj     S       SG     SO     SO       406     Anortization of Plant Acquisition Adj     S       SG     SO     SO       407     Anort of Prop Losses, Unrec Plant, etc     S       SG     SG			SG	SG
Geothermal     CAGE     SG       404IP     Anort of LT Plant - Intangible Plant     S     S       SO     SO     SO     SO       CAGW     CAGW     CAGW     CAGW       CAGW     CAGW     CAGW     CAGW       CAGW     CAGW     CAGW     CAGW       CAGW     CAGW     CAGE     CAGE       JBG     JBG     JBG     JBG       JBG     JBG     JBG     JBG       CAEW     CAEW     CAEW     CAEE       4040P     Amort of LT Plant - Mining Plant     CAEE     CAEE       4040P     Amort of LT Plant - Other Plant     CAEE     CAEE       4040P     Amort of LT Plant - Other Plant     CAEE     CAEE       4040P     Amort zation of Other Electric Plant     CAGE     SG       405     Amortization of Other Electric Plant     S     S       405     Amortization of Plant Acquisition Adj     S     S       406     Amort of Prop Losses, Unrec Plant, etc     S     S       407     Amort of Prop Losses, Unrec Plant, etc     S     S       407     Amort of Prop Losses, Unrec Plant, etc     S     S       50     SO     SO     SO     SO       407     Amort of Prop Losse			CAGW	CAGW
404IP       Amort of LT Plant - Intangible Plant       S       S         404IP       Amort of LT Plant - Intangible Plant       S       S         SO       SO       SO         CAGW       CAGW       CAGW         CAGW       CAGW       CAGE         Amort of LT Plant - Mining Plant       CAEE       CAEE         404MP       Amort of LT Plant - Other Plant       CAEE       CAEE         404MP       Amort of LT Plant - Other Plant       CAEE       CAEE         404MP       Amort of LT Plant - Other Plant       CAGE       CAGE         404MP       Amort of LT Plant - Other Plant       CAGE       CAGE         404MP       Amortization of Other Electric Plant       CAGE       SG         405       Amortization of Other Electric Plant       S       S         405       Amortization of Plant Acquisition Adj       S       S         406       Amortization of Plant Acquisition Adj       S       S         407       Amort of Prop Losses, Unrec Plant, etc       S       S         5       S       S       SO       SO         407       Amort of Prop Losses, Unrec Plant, etc       S       S       S         606       SG       S			CAGE	CAGE
404IP     Amort of LT Plant - Intangible Plant     S     S       404IP     Amort of LT Plant - Intangible Plant     S     S       SO     SO     SO       CAGW     CAGW     CAGW       CAGE     JBG     JBG       JBG     JBG     JBG       CAEW     CAEW     CAEW       CAEW     CAEW     CAEE       404MP     Amort of LT Plant - Mining Plant     CAEE       4040P     Amort of LT Plant - Other Plant     CAEE       4040P     Amort of LT Plant - Other Plant     CAEE       4040P     Amortization of Other Electric Plant     CAGE       4040P     Amortization of Other Electric Plant     SG       405     Amortization of Plant Acquisition Adj     S       405     Amortization of Plant Acquisition Adj     S       406     Amort of Prop Losses, Unrec Plant, etc     S       407     Amort of Prop Losses, Unrec Plant, etc     S       5     SO     SO       407     Amort of Prop Losses, Unrec Plant, etc     S       5     S     SO       607     SG     SG		Geothermal	CAGE	SG
S     S     S       SO     SO     SO       QN     CARW     CARW       CARW     CARW     CARW       CARW     CARW     CARW       QAMP     Amort of LT Plant - Mining Plant     CAEE       QAMP     Amort of LT Plant - Other Plant     CAEE       QAMP     Amort of LT Plant - Other Plant     CAEE       QAMP     Amort of LT Plant - Other Plant     CAEE       QAMP     Amort of LT Plant - Other Plant     CAGE       QAMP     Amort of LT Plant - Other Plant     CAGE       QAMP     Amort of DT Plant - Other Plant     CAGE       QAMP     Amortization of Other Electric Plant     CAGE       QAMP     Amortization of Other Electric Plant     S       QAGE     Amortization of Plant Acquisition Adj     S       QAMP     Amort of Prop Losses, Unrec Plant, etc     S       QAMP     SQ     SQ       QAMP     Amort of Prop Losses, Unrec Plant, etc     S       SQ     SQ     SQ       QAMP     SG     SQ       QAMP     SG     SQ       QAMP     SG     SQ       QAMP     Amortization of Plant, etc     S       SQ     SQ     SQ       QAMP     SQ     SQ				
Note     SO     SO       ON     CN     CN       CAGE     CAGE       JBG     JBG       JBG     JBG       CAEW     CAEW       CAEE     CAEE       4040P     Amort of LT Plant - Other Plant     CAGE       404P     Amortization of Other Electric Plant     CAGW       CAGW     SG     SG       405     Amortization of Other Electric Plant     S       Amortization of Plant Acquisition Adj     S     S       606     Amortization of Plant Acquisition Adj     S       Amort of Prop Losses, Unrec Plant, etc     S     S       607     SG     SO       607     SG     SO	404IP	Amort of LT Plant - Intangible Plant		
Amort of LT Plant - Mining Plant     CAGE     CAGE       404MP     Amort of LT Plant - Mining Plant     CAEE       404MP     Amort of LT Plant - Mining Plant     CAEE       404MP     Amort of LT Plant - Other Plant     CAEE       404MP     Amort of LT Plant - Other Plant     CAEE       404MP     Amort of LT Plant - Other Plant     CAEE       404MP     Amort of LT Plant - Other Plant     CAEE       404MP     Amortization of Other Electric Plant     CAGE       405     Amortization of Other Electric Plant     S       405     Amortization of Other Electric Plant     S       406     Amortization of Plant Acquisition Adi     S       407     Amort of Prop Losses, Unrec Plant, etc     S       407     Amort of Prop Losses, Unrec Plant, etc     S       5     S0     S0       607     S     S				
Amort of LT Plant - Mining Plant     CAGW     CAGW       404MP     Amort of LT Plant - Mining Plant     CAEE       404MP     Amort of LT Plant - Other Plant     CAEE       404MP     Amort of LT Plant - Other Plant     CAEE       404MP     Amort of LT Plant - Other Plant     CAEE       404MP     Amort zation of Other Electric Plant     CAGE       404MP     Amortization of Other Electric Plant     CAGE       405     Amortization of Other Electric Plant     S       406     Amortization of Plant Acquisition Adj     S       5     S     S       407     Amort of Prop Losses, Unrec Plant, etc     S       607     S     S       607     Amort of Prop Losses, Unrec Plant, etc     S       5     S     S       607     S     S				
A04MP     Amort of LT Plant - Mining Plant     CAGE     JBG JBG CAEW CAEW     JBG CAEW CAEW       4040P     Amort of LT Plant - Other Plant     CAEE     CAEE       4040P     Amort of LT Plant - Other Plant     CAGE     CAGE       4040P     Amort of LT Plant - Other Plant     CAGE     CAGE       4040P     Amort zation of Other Electric Plant     CAGE     SG SG       405     Amortization of Other Electric Plant     S     S       406     Amortization of Plant Acquisition Adj     S     S       406     Amort of Prop Losses, Unrec Plant, etc     S     S       407     Amort of Prop Losses, Unrec Plant, etc     S     S       5     SG SG     SO SO SG     SO SO SG     SO SO SG				
Adder     JBG CAEW CAEW CAEW CAEW CAEW CAEW CAEW CAEW				
404MP     Anort of LT Plant - Mining Plant     CAEE     CAEE       404OP     Amort of LT Plant - Other Plant     CAGE     CAGE       404OP     Amort of LT Plant - Other Plant     CAGE     CAGE       404HP     Amortization of Other Electric Plant     CAGW     SG       405     Amortization of Other Electric Plant     S     S       406     Amortization of Other Electric Plant     S     S       405     Amortization of Plant Acquisition Adj     S     S       406     Amortization of Plant Acquisition Adj     S     S       407     Amort of Prop Losses, Unrec Plant, etc     S     S       607     S     S     S       607     S     S     S				
CAEE     CAEE       404MP     Anort of LT Plant - Mining Plant     CAEE       404OP     Anort of LT Plant - Other Plant     CAGE       404OP     Anort of LT Plant - Other Plant     CAGE       404HP     Anortization of Other Electric Plant     CAGE       405     Anortization of Other Electric Plant     SG       406     Anortization of Plant Acquisition Adj     S       406     Anortization of Plant Acquisition Adj     S       407     Anort of Prop Losses, Unrec Plant, etc     S       5     SO       407     Anort of Prop Losses, Unrec Plant, etc     S       5     SO       5     SO    <				
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     SG       405     Amortization of Other Electric Plant     S     S       406     Amortization of Other Electric Plant     S     S       406     Amortization of Other Electric Plant     S     S       406     Amortization of Plant Acquisition Adj     S     S       407     Amort of Prop Losses, Unrec Plant, etc     S     S       607     S     S     S				
CAEE     CAEE       404OP     Amort of LT Plant - Other Plant     CAGE       404HP     Amortization of Other Electric Plant     CAGE       405     Amortization of Other Electric Plant     SG       406     Amortization of Plant Acquisition Adj     S       406     Amortization of Plant Acquisition Adj     S       407     Amort of Prop Losses, Unrec Plant, etc     S       407     Amort of Prop Losses, Unrec Plant, etc     S       SE     SG       SG     SG       SG     SG			CAEE	CAEE
CAEE     CAEE       404OP     Amort of LT Plant - Other Plant     CAGE       404HP     Amortization of Other Electric Plant     CAGE       405     Amortization of Other Electric Plant     SG       406     Amortization of Plant Acquisition Adj     S       406     Amortization of Plant Acquisition Adj     S       407     Amort of Prop Losses, Unrec Plant, etc     S       407     Amort of Prop Losses, Unrec Plant, etc     S       SE     SG       SG     SG       SG     SG				
1040P     Amort of LT Plant - Other Plant     CAGE     CAGE       104HP     Amortization of Other Electric Plant     CAGW     SG       105     Amortization of Other Electric Plant     S     S       106     Amortization of Plant Acquisition Adj     S     S       107     Amort of Prop Losses, Unrec Plant, etc     S     S       107     Amort of Prop Losses, Unrec Plant, etc     S     S       S     S     S     S       107     Amort of Prop Losses, Unrec Plant, etc     S     S       S     S     S     S       S     S     S     S       S     S     S     S       S     S     S     S       S     S     S     S       S     S     S     S       S     S     S     S	404MP	Amort of LT Plant - Mining Plant		
404HP     Amortization of Other Electric Plant     CAGE       405     Amortization of Other Electric Plant     SG       405     Amortization of Other Electric Plant     S       406     Amortization of Plant Acquisition Adj     S       406     Amortization of Plant Acquisition Adj     S       407     Amort of Prop Losses, Unrec Plant, etc     S       407     S     S       407     Amort of Prop Losses, Unrec Plant, etc     S       SE     SE       SG     SO       SG     SG			CAEE	CAEE
404HP     Amortization of Other Electric Plant     CAGE       405     Amortization of Other Electric Plant     SG       405     Amortization of Other Electric Plant     S       406     Amortization of Plant Acquisition Adj     S       406     Amortization of Plant Acquisition Adj     S       407     Amort of Prop Losses, Unrec Plant, etc     S       407     S     S       407     Amort of Prop Losses, Unrec Plant, etc     S       SE     SE       SG     SO       SG     SG	40400	Amost of LT Dignt Other Dignt		
404HP Amortization of Other Electric Plant CAGW CAGE SG 405 Amortization of Other Electric Plant S S S 406 Amortization of Plant Acquisition Adj S S CAGW CAGE CAGE CAGE 407 Amort of Prop Losses, Unrec Plant, etc S S S S S S S S S S S S S S S S S S S	404OP	Amort of LT Plant - Other Plant	CACE	CACE
405     Amortization of Other Electric Plant     S     S       406     Amortization of Plant Acquisition Adj     S     S       406     Amortization of Plant Acquisition Adj     S     S       407     Amort of Prop Losses, Unrec Plant, etc     S     S       407     Amort of Prop Losses, Unrec Plant, etc     S     S       SS     SO     SO     SO       SE     SE     SE     SE       CAGE     CAGE     CAGE     CAGW       CAGE     CAGE     SG     SG			CAGE	CAGE
405     Amortization of Other Electric Plant     S     S       406     Amortization of Plant Acquisition Adj     S     S       406     Amortization of Plant Acquisition Adj     S     S       407     Amort of Prop Losses, Unrec Plant, etc     S     S       407     Amort of Prop Losses, Unrec Plant, etc     S     S       SS     SO     SO     SO       SE     SE     SE     SE       CAGE     CAGE     CAGE     CAGW       CAGE     CAGE     SG     SG	404HP	Amortization of Other Electric Plant		
Amortization of Other Electric Plant     S       405     Amortization of Plant Acquisition Adj     S       406     Amortization of Plant Acquisition Adj     S       407     Amort of Prop Losses, Unrec Plant, etc     S       407     Amort of Prop Losses, Unrec Plant, etc     S       SE     SE       SG     SO       SG     SO       SG     SG		sense account of ourse electric Fidilit	CAGW	SG
Amortization of Other Electric Plant     S     S       405     Amortization of Other Electric Plant     S     S       406     Amortization of Plant Acquisition Adj     S     S       407     Amort of Prop Losses, Unrec Plant, etc     S     S       407     Amort of Prop Losses, Unrec Plant, etc     S     S       5     S     S     S       6     GGW     CAGW     CAGW       CAGE     CAGE     SG				
406 Amortization of Plant Acquisition Adj S S 406 Amortization of Plant Acquisition Adj S S CAGW CAGE 407 Amort of Prop Losses, Unrec Plant, etc S S SG SO SE SE CAGW CAGE CAGW CAGW CAGE SG SG				
406 Amortization of Plant Acquisition Adj S S 406 Amortization of Plant Acquisition Adj S S CAGW CAGE 407 Amort of Prop Losses, Unrec Plant, etc S S SG SO SE SE CAGW CAGE CAGW CAGW CAGE SG SG	405	Amortization of Other Electric Plant		
406 Amortization of Plant Acquisition Adj S S S CAGW CAGE Amort of Prop Losses, Unrec Plant, etc S S SG SG SG SG SG SG SG SG SG SG			S	S
407 Amort of Prop Losses, Unrec Plant, etc. SG SG SG SG SG SG SG SG SG SG				
407 Amort of Prop Losses, Unrec Plant, etc. SG SG SG SG SG SG SG SG SG SG	406	Amortization of Plant Acquisition Adj		
407 Amort of Prop Losses, Unrec Plant, etc S S SO SO SO SO SO SO SO SO SO SE SE CAGW CAGW CAGE CAGE CAGE CAGE SG SG SG SG				
407 Amort of Prop Losses, Unrec Plant, etc S S SO SO SE SE CAGW CAGW CAGE CAGG SG SG				
407 Amort of Prop Losses, Unire: Plant, etc: S S SC SE SE CAGW CAGE SG SG			CAGE	
S S SO SO SE SE CAGW CAGW CAGE CAGE SG SG				SG
S S SO SO SE SE CAGW CAGW CAGE CAGE SG SG				
S S SO SO SE SE CAGW CAGW CAGE CAGE SG SG	407	Amort of Prop Losses, Unrec Plant, etc		
SE         SE           CAGW         CAGW           CAGE         CAGE           SG         SG				
CAGW CAGW CAGE CAGE SG SG				
CAGE CAGE SG SG				
SG SG SG				
TROJP TROJP				

Taxae Other Than Income	DESCRIPTION	WCA FACTOR	Modified Factors
Taxes Other Than Income 408	Taxes Other Than Income		
100	Taxes other man income	s	s
		GPS	GPS
		SO	SO
		SE	SE
		SG	SE
		CAGE	CAGE
		EXCTAX	EXCTAX
		CAEW	CAEW
		CAEE	CAEE
		JBG	JBG
		CAGW	CAGW
		CAGW	CAGW
Deferred ITC			
41140	Deferred Investment Tax Credit - Fed		
		CAGE	CAGE
41141	Deferred Investment Tax Credit - Idaho	CAGE	CAGE
		GIGE	Cride
Interest Expense			
427	Interest on Long-Term Debt		
		S	S
		SNP	SNP
428	Amortization of Debt Disc & Exp	010	
		SNP	SNP
429	Amortization of Premium on Debt		<u> </u>
	and dealers of the main of Debu	SNP	SNP
431	Other Interest Expense		
		OTH	OTH
		SNP	SNP
420	AFUDC - Borrowed		
432	APUDC - borrowed	SNP	SNP
		SINE	SINF
	Total Elec. Interest Deductions for Tax		
	Non-Utility Portion of Interest		
		NUTIL	NUTIL
Interest & Dividends	Interest & Dividends		
419	Interest & Dividends	SNP	SNP
			3141
Deferred Income Taxes			
Deferred Income Taxes 41010	Deferred Income Tax - Federal-DR		
	Deferred Income Tax - Federal-DR	S	s
	Deferred Income Tax - Federal-DR	S TROJD	S TROJD
	Deferred Income Tax - Federal-DR		
	Deferred Income Tax - Federal-DR	TROJD	TROJD
	Deferred Income Tax - Federal-DR	TROJD CIAC	TROJD CIAC
	Deferred Income Tax - Federal-DR	TROJD CIAC SO	TROJD CIAC SO
	Deferred Income Tax - Federal-DR	TROJD CIAC SO SNP	TROJD CIAC SO SNP
	Deferred Income Tax - Federal-DR	TROJD CIAC SO SNP SE	TROJD CIAC SO SNP SE
	Deferred Income Tax - Federal-DR	TROJD CIAC SO SNP SE SG	TROJD CIAC SO SNP SE SG
	Deferred Income Tax - Federal-DR	TROJD CIAC SO SNP SE SG GPS	TROJD CLAC SO SNP SE SG GPS
	Deferred Income Tax - Federal-DR	TROJD CLAC SO SNP SE GG GPS BADDEBT	TROJD CIAC SO SNP SE SG GPS BADDEBT
	Deferred Income Tax - Federal-DR	TROJD CIAC SO SNP SE SG GPS BADDEBT TAXDEPR	TROJD CIAC SO SNP SE SG GPS BADDEBT TAXDEPR
	Deferred Income Tax - Federal-DR	TROJD CLAC SO SF SE GPS BADDEBT TAXDEPR CAEW	TROJD CIAC SO SNP SE SG GPS BADDEBT TAXDEPR CAEW
	Deferred Income Tax - Federal-DR	TROID CIAC SO SNP SE GPS BADDEBT TAXDEPR CAEW CN JBE	TROJD CLAC SO SNP SE GPS BADDEBT TAXDEPR CAEW CN JBE
	Deferred Income Tax - Federal-DR	TROID CLAC SO SNP SE GPS BADDEBT TAXOEPR CAEW CN JBE CAGW	TROJD CLAC SO SNP SE GPS BADDEBT TAXDEPR CAEW CN JBE CAGW
	Deferred Income Tax - Federal-DR	TROID CLAC SO SNP SE SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE	TROJD CLAC SO SNP SE GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE
	Deferred Income Tax - Federal-DR	TROID CLAC SO SNP SE GPS BADDEBT TAXOEPR CAEW CN JBE CAGW	TROID CLAC SO SNP SE GPS BADDEBT TAXDEPR CAEW CN JBE CAGW
	Deferred Income Tax - Federal-DR	TROID CLAC SO SNP SE GPS BADDEBT TAXDEPR CAEW ON JBE CAGW CAGE JBG	TROJD CLAC SO SNP SE GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBE JBG
41010		TROID CLAC SO SNP SE GPS BRADDEBT TAXOEPR CAEW CN JBE CAGW CAGE JBG CAEE	TROID CLAC SO SNP SE GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE
41010	Deferred Income Tax - Federal-DR	TROID CIAC SO SNP SE GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD	TROID CLAC SO SNP SE GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGW CAGE JBG CAEE SNPD
41010		TROID CLAC SO SNP SE SG GPS BADDEBT TAXDEPR CAEW ON JBE CAGW CAGE JBG CAEE SNPD	TRODD CLAC SO SNP SE GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGW CAGW CAGW CAGW CAGW CAGW SNPD
41010		TROID CLAC SO SNP SE SG GPS BADDEBT TAXOERR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC	TRODD CLAC SO SNP SE GPS GPS BADDEBT TAXDEPR CAEW CAEW CAEW CAGW CAGE JBE CAEW CAGE JBE CAEE SNPD S
41010		TROID CLAC SO SNP SE SG GPS BADDEBT TXXDEPR CAEW CN JBE CAGW CAGE JBG CAGE SNPD S CLAC SCHMDXP	TRODD CLAC SO SNP SE GPS BADDEBT TAXDEPR CAEW CN JBE CAEW CAGW CAGW CAGE JBE CAEE SNPD S CLAC SCHIMDEXP
41010		TROID CLAC SO SNP SE SG GPS BADDEBT TAXDEPR CAEW CN JBE CAEW CAGE JBE CAGW CAGE SNPD SNP	TROID CLAC SO SNP SE GPS GPS GPS GPS CASW CAGW CAGW CAGW CAGW CAGW CAGE JBG CAEE SNPD SNP
41010		TROID CLAC SO SNP SE SG GPS BADDEBT TAXDEPR CAEW CN CAEW CN JBE CAEW CAGW CAGE JBG CAEE SNPD SSF	TROID CLAC SO SNP SE GPS BADDEBT TAXDEPR CAEW CN JBE CAEW CAEW CAGE JBG CAEE SNPD SSG SG
41010		TROID CLAC SO SNP SE SG GPS BADDEBT TAXDEPR CAEW ON JBE CAGW CAGE JBG CAGE SNPD S SNPD SG SNPD	TRODD CLAC SO SNP SE GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGW CAGW CAGW CAGW CAGW CAGW CAGW
41010		TROID CLAC SO SNP SE SG GPS BADDEBT TAXDEPR CAEW CN CAEW CN JBE CAGW CAGE JBG CAEE SNPD S SNPD SO	TROID CLAC SO SNP SE GPS BADDEBT TAXDEPR CAEW CN JBE CAEW CAEW CAGW CAGW CAGW CAGE JBG CAGE SNPD SNP SO
41010		TROID CLAC SO SNP SE SG GPS BADDEBT TXXDERR CAEW CN JIBE CAGW CAGE JIBG CAGE JIBG CAGE SNPD SNP SS SNPD SO SO TXXDERR	TRODD CLAC SO SNP SE GPS BADDEBT TAXDER CAEW CN JNE CAGW CAGW CAGW CAGW CAGW CAGW CAGE JNP SNP SG SNPD SO SO TAXDERR
41010		TROID CLAC SO SNP SE SG GPS BADDEBT TAXDEPR CAEW CN JBE CAEW CAGW CAGE SNPD SNP SSP SSP SSP SSP SSP SSP SSP SSP SSP	TRODD CLAC SO SNP SE GPS GPS BADDEBT TAXDER CAEW CAGW CAGW CAGW CAGE JBG CAEE SNPD S SNPD SSO TAXDEPR JBG
41010		TROID CLAC SO SNP SE SG GPS BADDEBT TIXIOEPR CAEW CN CN CAEW CN CAEW CN CAGW CAGW CAGE JBG CAEE SNPD SNP SNP SNP SNP SNP SNP SNP SNP SNP SNP	TROID CLAC SO SNP SE GFS BADDEBT TAXDEPR CAEW CN JBE CAEW CN JBE CAGW CAGW CAGW CAGE JBE CAEE SNPD SNP SO TTAXDEPR JBE SD SNPD SO TTAXDEPT
41010		TROID CLAC SO SNP SE SG GPS BADDEBT TAXDEPR CAEW ON JBE CAGW CAGE JBG CAEE SNPD SS CLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS	TRODD CLAC SO SNP SE GPS BADDEBT TAXDEPR CAEW CN JIBE CAEW CN CAGW CAGW CAGW CAGW CAGW CAGW CAGW CAGW
41010		TROID CLAC SO SNP SE SG GPS BADDEBT TAXDEPR CAEW CN CAEW CN CAEW CAGE JBG CAEE SNPD S SNPD SG SNPD SO TAXDEPR JBG BADDEBT GPS SCT	TROID CLAC SO SNP SE GF GPS BADDEBT TAXDEPR CAEW CN JBE CAEW CAEW CAEW CAEW CAEW CAEW CAEW CAE
41010		TROID CLAC SO SNP SE G GPS BADDEBT TAXDERR CAEW CN CAGE CAGW CAGE JBG CAGE SNPD SNPD SO SNPD SO TAXDERR JBG SNPD SO TAXDERR JBG SNPD SO TAXDERR JBG SNPD SO TAXDERR JBG SNPD SO TAXDERR JBG SO TAXDERR JBG SO TAXDERR	TRODD CLAC SO SNP SE GPS BADDEBT TXXDEPR CAEW CN CAGW CAGW CAGW CAGW CAGW CAGW CAGW CAGW
41010		TROID CLAC SO SNP SE SG GPS BADDEBT TAXDEPR CAEW CN CAEW CN JBG CAEW CAGW CAGE JBG CAEE SNPD S S SNPD S S SNPD S S SNPD S S SNPD S S SNPD S S SNPD S S S SNPD S S S SNPD S S S SNPD S S S SNPD S S S S S S S S S S S S S S S S S S S	TROID CLAC SO SNP SE GFS BADDEBT TAXDEPR CAEW CN JBE CAEW CAEW CAEW CAEW CAEW CAEW CAGE JBG CAEE SNPD S SNPD S S SNPD SO TAXDEPR SG SNPD SO TAXDER SNPD SO TAXDER SO SNPD SO TAXDER SGCT JBE CAGW
		TROID CLAC SO SNP SE SG GPS BADDEBT TXXDEPR CAEW CN CAEW CN JBE CAGW CAGW CAGE JBG CAEE JBG CAEE SNPD SNP SNP SNP SG SG SNPD SO TXXDEPR JBG SG SO TXXDEPR JBG SO TXXDEPR JBG CAGW CAGW CAGW CAGW	TROID CLAC SO SNP SE GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGW CAGE SNPD SNPD SS SNPD SS SNPD SS SNPD SS SNPD SS SS SNPD SS SS SNPD SS SS SNPD SS SS SS SS SS SS SS SS SS SS SS SS SS
41010		TROID CLAC SO SNP SE SG GPS BADDEBT TAXDEPR CAEW ON JBE CAGW CAGE JBG CAEE SNPD SO TAXDEPR SG SNPD SO TAXDEPR JBG BADDEBT GPS SCT JBE CAGW CAGE SCT JBE SCT JE SCT SCT JE SCT SCT SCT SCT SCT SCT SCT SCT SCT SCT	TROID CLAC SO SNP SE GPS BADDEBT TAXDEPR CAGW CN JIBE CAGW CAGE JIBG CAGW CAGE SNPD SO TAXDEPR JIBG BADDEBT SSCT SNPD SO TAXDEPR JIBG BADDEBT GPS SSCT SCAGW CAGE SE
41010		TROID CLAC SO SNP SE G GPS BADDEBT TAXOEPR CAEW CN CN JBE CAGW CAGE JBG CAEE SNPD SNP SNP SNP SNP SNP SNP SNP SNP SNP SNP	TROID CLAC SO SNP SE GPS BADDEBT TAXDEPR CAEW CN IBE CAEW CAEW CAEW CAEW CAEW CAEW CAEW CAE
41010		TROID CLAC SO SNP SE G GPS BADDEBT TXXDERR CAEW CN CAGE JBG CAEE SNPD SS CLAC CAEE SNPD SS SNPD SG SNPD SG SNPD SG SNPD SO TXXDERR JBG SNPD SO TXXDER JBG CAEE SNPD SO TXXDER JBG CAEE SE CAEW CAGE SE SNPD SO TXXDER TJBE SCT SNPD SO TXXDER TABET SCT TJBE CAGW CAGE SE SCT JBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT SCT SCT TJBE SCT TJBE SCT SCT SCT TJBE SCT TJBE SCT SCT SCT TJBE SCT SCT SCT SCT SCT SCT SCT SCT SCT SCT	TROID CLAC SO SNP SE GPS GPS BADDEBT TAXDER CAEW CN CAGW CAGW CAGW CAGE 3BG CAEE SNPD SC CLAC CLAC CLAC SCHMDEXP SG SNPD SO TXAXDER JBG BADDEBT GPS SGCT JBE CAGW CAGE SE CAGW CAGE SE CAGW
41010		TROID CLAC SO SNP SE G GPS BADDEBT TAXOEPR CAEW CN CN JBE CAGW CAGE JBG CAEE SNPD SNP SNP SNP SNP SNP SNP SNP SNP SNP SNP	TROID CLAC SO SNP SE GPS BADDEBT TAXDEPR CAEW CN IBE CAEW CAEW CAEW CAEW CAEW CAEW CAEW CAE
41110		TROID CLAC SO SNP SE G GPS BADDEBT TXXDERR CAEW CN CAGE JBG CAEE SNPD SS CLAC CAEE SNPD SS SNPD SG SNPD SG SNPD SG SNPD SO TXXDERR JBG SNPD SO TXXDER JBG CAEE SNPD SO TXXDER JBG CAEE SE CAEW CAGE SE SNPD SO TXXDER TJBE SCT SNPD SO TXXDER TABET SCT TJBE CAGW CAGE SE SCT JBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT SCT SCT TJBE SCT TJBE SCT SCT SCT TJBE SCT TJBE SCT SCT SCT TJBE SCT SCT SCT SCT SCT SCT SCT SCT SCT SCT	TROID CLAC SO SNP SE GPS GPS BADDEBT TAXDER CAEW CN CAGW CAGW CAGW CAGE 3BG CAEE SNPD SC CLAC CLAC CLAC SCHMDEXP SG SNPD SO TXAXDER JBG BADDEBT GPS SGCT JBE CAGW CAGE SE CAGW CAGE SE CAGW
41010		TROID CLAC SO SNP SE G GPS BADDEBT TXXDERR CAEW CN CAGE JBG CAEE SNPD SS CLAC CAEE SNPD SS SNPD SG SNPD SG SNPD SG SNPD SO TXXDERR JBG SNPD SO TXXDER JBG CAEE SNPD SO TXXDER JBG CAEE SE CAEW CAGE SE SNPD SO TXXDER TJBE SCT SNPD SO TXXDER TABET SCT TJBE CAGW CAGE SE SCT JBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT TJBE SCT SCT SCT TJBE SCT TJBE SCT SCT SCT TJBE SCT TJBE SCT SCT SCT TJBE SCT SCT SCT SCT SCT SCT SCT SCT SCT SCT	TROID CLAC SO SNP SE GPS GPS BADDEBT TAXDER CAEW CN CAGW CAGW CAGW CAGE 3BG CAEE SNPD SC CLAC CLAC CLAC SCHMDEXP SG SNPD SO TXAXDER JBG BADDEBT GPS SGCT JBE CAGW CAGE SE CAGW CAGE SE CAGW

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
SCHMAP	Additions - Permanent		
		S	S
		BADDEBT JBE	BADDEBT JBE
		SCHMDEXP	SCHMDEXP
	1	CAEE	CAEE
		CAGW	CAGW
		CAGE SNP	CAGE SNP
		SO	SO
		50	SG
			SE
SCHMAT	Additions - Temporary		
	Additions (Compositivy	S	S
		JBE	JBE
		CIAC	CIAC SNP
		TROJD	TROJD
		CN	CN
		SE	SE
		SG GPS	SG GPS
		SO	SO
		SNPD	SNPD
		JBG	JBG
		BADDEBT	BADDEBT
	1	CAGW CAGE	CAGW CAGE
		CAGE	CABE
		CAEE	CAEE
		SCHMDEXP	SCHMDEXP
Schedule M Deductions			
SCHMDF	Deductions - Flow Through	s	s
		CAGW	CAGW
		CAGE	CAGE
		DGP	DGP
		DGU	DGU
			SG
SCHMDP	Deductions - Permanent	s	s
		SE	SE
		CAEW	CAEW
		CAEE	CAEE
		SNP	SNP
		JBE SCHMDEXP	JBE SCHMDEXP
		SO	SO
SCHMDT	Dadustan Tanana		
SCHIPDT	Deductions - Temporary	S	s
		BADDEBT	BADDEBT
		CN	CN
		SNP SNPD	SNP SNPD
		JBE	JBE
		SE	SE
		SG	SG
		GPS SO	GPS
		TAXDEPR	SO TAXDEPR
		CAGW	CAGW
	1	CAGE	CAGE
		JBG CAEE	JBG
		TROJD	CAEE TROJD
40911	State Income Taxes	IBT	IBT
		IBT	IBT
	1	CAGE	CAGE
		IBT	IBT
*No state income taxes are allocated to WA			
Adjustments to Calculated Tax: 40910		SE	SE
40910	1	JBE	JBE
40910	1	SO	SO
40910 40910		SG CAGW	SG CAGW
40910 40910		CAEE	CAEE
Steam Production Plant			
310	Land and Land Rights		
		CAGW	CAGW
		CAGE JBG	CAGE JBG
	Geothermal	CAGE	SG
211			
311	Structures and Improvements	CAGW	CAGW
		CAGE	CAGE
		JBG CAGE	JBG
	Geothermal	CAGE	SG

FERC ACCOUNT 312	DESCRIPTION Boiler Plant Equipment	WCA FACTOR	Modified Factors
312	Boiler Plant Equipment	CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
		S	S
	Geothermal	CAGE	SG
314	Turbogenerator Units	CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geothermal	CAGE	SG
315	Accessory Electric Equipment		
		CAGW	CAGW
		JBG	JBG
		CAGE	CAGE
	Geothermal	CAGE	SG
316	Misc Power Plant Equipment		
510	Place Power Plane Equipment	CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geothermal	CAGE	SG
317	Steam Plant ARO		
		s	s
SP	Unclassified Steam Plant - Account 300	CAGW	CAGW
		CAGE	CAGW
		SG	SG
Nuclear Production Plant	1		İ
320	Land and Land Rights		
		SG	SG
321	Structures and Improvements	~~	
		SG	SG
322	Reactor Plant Equipment		
	reactor nune Equipment	SG	SG
323	Turbogenerator Units		
		SG	SG
224			
324	Land and Land Rights	SG	SG
		30	30
325	Misc. Power Plant Equipment		
		SG	SG
NP	Unclassified Nuclear Plant - Acct 300		
		SG	SG
Hydraulic Plant	Lond and Lond Diable		
330	Land and Land Rights	CAGW	SG
		CAGE	SG
		CHOL	50
331	Structures and Improvements		
		CAGW	SG
		CAGE	SG
332	Reservoirs, Dams & Waterways		
		CAGW	SG
		CAGE	SG
333	Water Wheel Turbings & Conceptors		
	Water Wheel, Turbines, & Generators	CAGW	SG
		CAGE	SG
		2.02	
334	Accessory Electric Equipment		
		CAGW	SG
		CAGE	SG
335	Misc. Power Plant Equipment		
		CAGW	SG
		CAGE	SG
336	Roads, Railroads & Bridges		
	Noaus, Nam Odus & Briuges	CAGW	SG
		CAGE	SG
337	Hydro Plant ARO		
	· · · · · · · · · · · · · · · · · · ·	S	s
HP	Unclassified Hydro Plant - Acct 300		
		CAGW	SG
		CAGE	SG
Other Brederik St.			
Other Production Plant	Lond and Lond Disks		
340	Land and Land Rights	S	s
		CAGW	CAGW
		C . U	
		CAGE	CAGE
	West Wind	CAGE CAGW	CAGE SG
	West Wind East Wind		CAGE SG SG

	DESCRIPTION	WCA FACTOR	Modified Factors
41	Structures and Improvements		
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
42	Fuel Holders, Producers & Accessories		
	1	CAGW	CAGW
		CAGE	CAGE
	West Wind East Wind	CAGW CAGE	SG SG
	East Wind	CAGE	
43	Prime Movers		
		CAGW	CAGW
	West Mind	CAGE CAGW	CAGE
	West Wind East Wind	CAGE	SG SG
44	Generators	0.00	01011
		CAGW	CAGW
	West Wind	CAGE CAGW	CAGE SG
	East Wind	CAGE	SG
45	Accessory Electric Plant		0.00
		CAGW	CAGW CAGE
	West Wind	CAGE	SG
	East Wind	CAGE	SG
	Lost Wild		
46	Misc. Power Plant Equipment		
	1	CAGW	CAGW
	1	CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
47	Other Production ARO		
		S	S
P	Unclassified Other Prod Plant-Acct 300		
	Shedaamed Other Flou Plant Actt 300	SG	SG
	1	CAGW	CAGW
	1	CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
xperimental Plant	1 1		
03	Experimental Plant	DGP	DGP
		bai	Dor
ransmission Plant			
ransmission Plant			
ransmission Plant			
ransmission Plant	Land and Land Rights		
	Existing Transmission	CAGW	SG
	Existing Transmission Existing Transmission	CAGE	SG
	Existing Transmission Existing Transmission Existing Transmission	CAGE JBG	SG SG
	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission	CAGE JBG CAGW	SG SG SG
	Existing Transmission Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE	SG SG SG SG
	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission	CAGE JBG CAGW	SG SG SG
	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements	CAGE JBG CAGW CAGE SG	SG SG SG SG SG
50	Existing Transmission Existing Transmission Existing Transmission New Vest Side Transmission New East Side Transmission Structures and Improvements Existing Transmission	CAGE JBIG CAGW CAGE SG CAGW	56 56 56 56 56 56 56
50	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE	SG SG SG SG SG SG SG SG
50	Existing Transmission Existing Transmission Existing Transmission New Vest Side Transmission New East Side Transmission Structures and Improvements Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG	56 56 56 56 56 56 56 56 56 56 56
50	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG	56 56 56 56 56 56 56 56 56
50	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG	56 56 56 56 56 56 56 56 56 56 56
50	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW	56 56 56 56 56 56 56 56 56 56 56
50	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New West Side Transmission Station Equipment	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE	56 56 56 56 56 56 56 56 56 56 56 56
50	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Station Equipment Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE SG CAGW CAGW	56 56 56 56 56 56 56 56 56 56 56 56 56 5
50	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission New West Side Transmission New West Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE CAGW CAGE	56 56 56 56 56 56 56 56 56 56 56 56 56 5
50	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Station Equipment Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE CAGW CAGE CAGW CAGE JBG	56 56 56 56 56 56 56 56 56 56 56 56 56 5
50	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission New West Side Transmission New West Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE CAGW CAGE	56 56 56 56 56 56 56 56 56 56 56 56 56 5
50	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG CAGW CAGE JBG SG	56 56 56 56 56 56 56 56 56 56 56 56 56
50 52 53	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission New West Side Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG SG SG CAGW	56 56 56 56 56 56 56 56 56 56 56 56 56 5
50	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE	56 56 56 56 56 56 56 56 56 56 56 56 56 5
50 52 53	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New Existing Transmission New Existing Transmission New Existing Transmission New Existing Transmission New Existing Transmission	CAGE BIG CAGW CAGE SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE SG CAGW CAGE	SG SG SG SG SG SG SG SG SG SG SG SG SG S
50 52 53	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission New East Side Transmission Towers and Fixtures Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE CAGW CAGE SG CAGW CAGE CAGW CAGE	56 56 56 56 56 56 56 56 56 56 56 56 56 5
50 52 53	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New Existing Transmission New Existing Transmission New Existing Transmission New Existing Transmission New Existing Transmission	CAGE BIG CAGW CAGE SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE SG CAGW CAGE	SG SG SG SG SG SG SG SG SG SG SG SG SG S
50 52 53	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission New East Side Transmission Towers and Fixtures Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG JBG SG CAGW CAGE JBG SG CAGW CAGE SG CAGW CAGE JBG	56 56 56 56 56 56 56 56 56 56 56 56 56 5
50 52 53	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG SG	SG         SG
50 52 53 54	Existing Transmission Existing Transmission New West Side Transmission New Est Side Transmission New Est Side Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Towers and Fixtures Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE CAGW CAGE CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG SG CAGW	SG         SG
50 52 53	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New Est Side Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission New Est Side Transmission Existing	CAGE BIG CAGW CAGE SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE	SG SG SG SG SG SG SG SG SG SG SG SG SG S
50 52 53 54	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission New East Side Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission New West Side Transmission New West Side Transmission New East Side Transmission	CAGE JBG CAGW CAGE SG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE	SG         SG
50 52 53 54	Existing Transmission Existing Transmission New West Side Transmission New Est Side Transmission New Est Side Transmission Existing Transmission Existing Transmission New West Side Transmission New West Side Transmission Station Equipment Existing Transmission Existing Transmission New Existing Transmission New Existing Transmission New Existing Transmission New Existing Transmission New Existing Transmission New Existing Transmission Existing Transmission New Exist Side Transmission Existing Transmission New Exist Side Transmission Existing Transmission New Exist Side Transmission New Exist Side Transmission Existing Transmission New Exist Side Transmission	CAGE BIG CAGW CAGE SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE	SG SG SG SG SG SG SG SG SG SG SG SG SG S
50 52 53 54	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission New East Side Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission New West Side Transmission New West Side Transmission New East Side Transmission	CAGE BIG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE CAGW CAGE BIG SG CAGW CAGE	SG SG SG SG SG SG SG SG SG SG SG SG SG S
50 52 53 54	Existing Transmission Existing Transmission New West Side Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission Station Equipment Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission	CAGE BIG CAGW CAGE SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE	SG         SG
50 52 53 54	Existing Transmission Existing Transmission New West Side Transmission New Est Side Transmission New Est Side Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission New West Side Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG CAGW	SG         SG
50 52 53 54 55	Existing Transmission Existing Transmission New West Side Transmission New Est Side Transmission New Est Side Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission Station Equipment Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission	CAGE BIG CAGW CAGE SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE	SG         SG
50 52 53 54	Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing	CAGE BIG CAGW CAGE SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE	SG         SG
50 52 53 54 55	Existing Transmission Existing Transmission New West Side Transmission New Est Side Transmission New Est Side Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission Station Equipment Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE	SG SG SG SG SG SG SG SG SG SG SG SG SG S
50 52 53 54 55	Existing Transmission Existing Transmission New West Side Transmission New Edition Transmission New Edition Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission New East Side Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG SG CAGE SG SG CAGE SG SG SG CAGE SG SG CAGE SG SG SG CAGE SG SG CAGE SG SG CAGE SG SG SG CAGE SG SG SG CAGE SG SG SG SG CAGE SG SG SG CAGE SG SG CAGE SG SG CAGE SG SG CAGE SG SG CAGE SG SG CAGE SG SG CAGE SG CAGE SG SG CAGE SG SG CAGE SG CAGE SG CAGE SG CAGE SG CAGE SG SG CAGE SG CAGE SG CAGE SG CAGE SG SG CAGE SG CAGE SG SG CAGE SG SG CAGE SG SG CAGE SG SG CAGE SG SG SG CAGE SG SG CAGE SG SG SG SG CAGE SG SG SG SG SG SG SG SG SG SG SG SG SG	SG         SG           SG         <
50 52 53 54 55	Existing Transmission Existing Transmission New West Side Transmission New Est Side Transmission New Est Side Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission	CAGE BIG CAGW CAGE SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE BIG SG CAGW CAGE BIG SG SG CAGW CAGE BIG SG SG CAGW CAGE SG SG SG SG SG SG SG	SG         SG           SG         <
50 52 53 54 55	Existing Transmission Existing Transmission New West Side Transmission New Kest Side Transmission New Est Side Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission Station Equipment Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG CAGW CAGE SG SG SG CAGE SG SG CAGE SG SG SG CAGE SG SG CAGE SG SG SG CAGE SG SG CAGE SG SG CAGE SG SG SG CAGE SG SG SG CAGE SG SG SG SG CAGE SG SG SG CAGE SG SG CAGE SG SG CAGE SG SG CAGE SG SG CAGE SG SG CAGE SG SG CAGE SG CAGE SG SG CAGE SG SG CAGE SG CAGE SG CAGE SG CAGE SG CAGE SG SG CAGE SG CAGE SG CAGE SG CAGE SG SG CAGE SG CAGE SG SG CAGE SG SG CAGE SG SG CAGE SG SG CAGE SG SG SG CAGE SG SG CAGE SG SG SG SG CAGE SG SG SG SG SG SG SG SG SG SG SG SG SG	SG         SG           SG         <

EEPC ACCOUNT	DESCRIPTION	WCA EACTOR	Modified Easters
FERC ACCOUNT 357	DESCRIPTION Underground Conduit	WCA FACTOR	Modified Factors
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	Existing Transmission	JBG SG	SG SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
358	Underground Conductors		
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	Existing Transmission	JBG SG	SG SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
359	Roads and Trails		
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE JBG	SG
	Existing Transmission	SG	SG SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
		-	
	Unclassified Trans Plant - Acct 300		
TP	Unclassified Trans Plant - Acct 300	SG	SG
		CAGW	SG
		CAGE	SG
TS0	Unclassified Trans Sub Plant - Acct 300		
		SG	SG
Distribution Plant			
Distribution Plant 360	Land and Land Rights		
	· · · · · · · · · · · · · · · · · · ·	s	s
261	Churchurge and Improvement-		
361	Structures and Improvements	s	s
		-	-
362	Station Equipment	_	_
		S	S
363	Storage Battery Equipment		
		S	S
364	Poles, Towers & Fixtures		
501	roles, rowers & rituales	S	S
365	Overhead Conductors	S	s
		5	5
366	Underground Conduit	_	_
		S	S
367	Underground Conductors		
		S	S
368	Line Transformers		
		S	S
959			
369	Services	s	s
370	Meters	6	s
	1	S	5
371	Installations on Customers' Premises		
	1	S	S
372	Leased Property		
		s	s
373	Street Lights		
212	Succe Lights	s	s
DP	Unclassified Dist Plant - Acct 300	S	S
		5	3
DS0	Unclassified Dist Sub Plant - Acct 300	S	s
		3	3
General Plant			
389	Land and Land Rights	S	s
		CN	CN
		SG	SG
	1	CAGW CAGE	CAGW CAGE
		SO	SO
	1	JBG	JBG
390	Structures and Improvements		
	so secures and improvements	s	s
		CAEE	CAEE
		CN SG	CN SG
	1	SG CAGW	SG CAGW
		CAGE	CAGE
		JBG SO	JBG SO
		50	SO SE

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
391	Office Furniture & Equipment	S CN SG SO CAGW CAGE JBG JBE CAGE	S CN SG SO CAGW CAGE JBG JBE CAGE
392	Transportation Equipment	S SO CN SE CAGW CAGE JBG CAEW CAEE	S SO CN SE CAGW CAGE JBG CAEW CAEE
393	Stores Equipment	S SG CAGW CAGE JBG CAGE	S SG CAGW CAGE JBG CAGE
394	Tools, Shop & Garage Equipment	S SG SO CAGW CAGE JBG CAEW CAEE	S SG SO CAGW CAGE JBG CAEW CAEE
395	Laboratory Equipment	S SO SE SG CAGW CAGE JBG CAEW CAEE	S SO SE CAGW CAGE JBG CAEW CAEE
396	Power Operated Equipment	S SG SO CAGW CAGE JBG CAEW CAEE	S SG SO 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 SE SG CAGW CAGE JBG CAEW CAEE CAEE	S CN 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	CAGW CAGE	CAGW CAGE SG
	Remove Capital Leases		

	1		
FERC ACCOUNT 1011392	DESCRIPTION General Vehicles Capital Leases	WCA FACTOR	Modified Factors
1011392	General venicies Capital Leases	SO	SO
	Remove Capital Leases	20	
GP	Unclassified Gen Plant - Acct 300	s	s
		so	so
		CN	CN
		SG	SG
		CAGE	CAGE
		CAGW	CAGW
399G	Unclassified Gen Plant - Acct 300		
5550	Chicassined Gen Hand - Acct 500	s	s
		SO	SO
		SG	SG
Intangible Plant			
301	Organization	s	s
		5	5
302	Franchise & Consent		
		S SG	S SG
		CAGW	CAGW
		CAGE	CAGE
303	Miscellaneous Intangible Plant		
505	nocenaricous intengiore ridit	s	s
		SG	SG
		SO	SO
		SE CN	SE CN
	1	CAGW	CAGW
	1	JBG	JBG
		CAEW	CAEW
	1	CAEE CAGE	CAEE CAGE
		CHOE	Chide
303	Less Non-Utility Plant		
		S	S
IP	Unclassified Intangible Plant - Acct 300		
		S SG	S SG
		so	so
Rate Base Additions 105	Plant Held For Future Use		
		S	s
		SG	SG
		SE	SE
		CAGW CAGE	CAGW CAGE
		CAEE	CAEE
114	Flashula Plank Association: Advantasocha		
114	Electric Plant Acquisition Adjustments	s	s
		SG	SG
		CAGW CAGE	CAGW CAGE
		CAGE	CHOL
115	Accum Provision for Asset Acquisition Adjustments		
		S SG	S SG
		CAGW	CAGW
		CAGE	CAGE
120	Nuclear Fuel		
		SE	SE
124	Weatherization		
		s	s
		SO	SO
182W	Weatherization		
		s	s
10511			
186W	Weatherization	s	s
		-	
151	Fuel Stock	CAEW	CAEW
		JBE	JBE
		CAEE	CAEE
152	Fuel Stock - Undistributed		
		SE	SE
		CAEW	CAEW
		CAEE	CAEE
25316	DG&T Working Capital Deposit		
		CAEE	CAEE
25317	DG&T Working Capital Deposit		
		CAEE	CAEE
25319	Provo Working Canital Denseit		
23313	Provo Working Capital Deposit	CAEE	CAEE

FERC ACCOUNT 154			
154	DESCRIPTION	WCA FACTOR	Modified Factors
	Materials and Supplies		
	1	S	S
		SG	SG
		SE	SE
		SO	SO
	1	SNPPS	SNPPS
	1	SNPPH	SNPPH
	1	SNPD	SNPD
	1	SNPT	SNPT
	1	JBE	JBE
	1	SNPP	SNPP
	1	CAGW	CAGW
		CAGE	CAGE
	1	JBG	JBG
	1	CAEW	CAEW
	1	CAEE	CAEE
		CALL	OALL
163	Stores Expense Undistributed		
105	Stores Expense ondiscributed	SO	SO
		50	50
25318	Provo Working Capital Deposit		
25510	riovo working capital beposit	CAGE	CAGE
		GIGE	CIGE
165	Pronovments		
105	Prepayments	s	s
		GPS	GPS
		SG	SG
		CAGW	CAGW
	1	CAGE	CAGE
	1	CAEW	CAEW
	1	CAEE	CAEE
	1	SE	SE
	1	SO	SO
182M	Misc Regulatory Assets		
		S	S
	1	SG	SG
	1	CAGE	CAGE
	1	CAGW	CAGW
	1	JBG	JBG
	1	SE	SE
	1	CAEW	CAEW
	1	CAEE	CAEE
	1	SO	SO
	1	30	50
186M	Misc Deferred Debits		
190M	Misc Deferred Debits	s	s
	1		
	1	CAEW	CAEW
	1	CAEE	CAEE
	1	SG	SG
	1	SO	SO
	1	SE	SE
	1	CAGW	CAGW
	1	CAGE	CAGE
	1	JBE	JBE
	1	EXCTAX	EXCTAX
	<u> </u>		
Working Capital			
cwc	Cash Working Capital		
	1	S	S
	<u> </u>		
owc	Other Work. Cap.		
131	Cash	SNP	SNP
135	Working Funds	SG	SG
141	Other A/R	SO	SO
143	Other A/R	SO	SO
145	A/P		
232		SE	SE
		SE SO	SE SO
232 232	A/P		
232 232 232	A/P A/P	SO	SO
232 232 232 232	A/P A/P A/P	SO CAEE CAGE	SO CAEE CAGE
232 232 232 232 232 232	A/P A/P A/P A/P	SO CAEE CAGE S	SO CAEE CAGE S
222 232 232 232 232 232 232 2533	AVP AVP AVP AVP Other Msc. Df. Crd.	SO CAEE CAGE S SE	SO CAEE CAGE S SE
232 232 232 232 232 232 253 2533	A/P A/P A/P A/P Other Msc. Df. Crd. Other Msc. Df. Crd.	SO CAEE CAGE S SE CAEW	SO CAEE CAGE S SE CAEW
222 232 232 232 232 233 2533 2533	A/P A/P A/P A/P Other Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd.	SO CAEE CAGE S SE CAEW CAEE	SO CAEE CAGE S SE CAEW CAEE
232 232 232 232 232 253 2533 2533 2533	A/P A/P A/P Other Msc. Df. Crd. Other Msc. Df. Crd. Grave Msc. Df. Crd. Asset Retir. Oblig.	SO CAEE CAGE S SE CAEW CAEE SE	SO CAEE CAGE S SE CAEW CAEE SE
222 232 252 252 253 2533 2533 2533 2533	A/P A/P A/P Other Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Retir. Oblig. Asset Retir. Oblig.	SO CAEE S SE CAEW CAEE SE CAEW	SO CAEE S SE CAEW CAEE SE CAEW
222 232 232 232 232 2533 2533 2533 2533	A/P A/P A/P Chter Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig.	SO CAEE CAGE S SE CAEW CAEE CAEW CAEE	SO CAEE CAGE S SE CAEW CAEE CAEW CAEE
222 222 232 232 253 2533 2533 2533 2533	A/P A/P A/P A/P Other Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig.	SO CAEE CAGE S SE CAEW CAEE SE CAEW CAEE S	SO CAEE CAGE S CAEW CAEE SE CAEW CAEE S
222 222 222 232 233 2533 2533 2533 250 230 230 230 230 230 230	A/P A/P A/P Cher Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig.	SO CAEE CAEE S CAEW CAEE SE CAEW CAEE S S	SO CAEE CAGE S CAEW CAEE SE CAEW CAEE S S
222 232 232 232 232 253 2533 2533 2533	A/P           A/P           A/P           Other Msc. Df. Crd.           Other Msc. Df. Crd.           Asset Retir. Oblig.	SO CAEE CAGE S CAEW CAEE SE CAEW CAEE S S SE	SO CAEE CAGE S SE CAEM CAEE SE CAEM S SE
222 232 232 232 232 253 2533 2533 2533	A/P A/P A/P Cher Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. ARO Reg Liability ARO Reg Liability	SO CAEE CAGE S SE CAEW CAEE SE CAEE S S SE CAEE S SE CAGE	SO CAEE CAGE S SE CAEW CAEE S S S SE SE CAGE
222 232 232 232 233 2533 2533 2533 2533	A/P           A/P           A/P           Other Msc. Dr. Crd.           Other Msc. Dr. Crd.           State Static           Asset Retir. Oblig.           Asset Retir. Oblig.           Asset Retir. Oblig.           Asset Retir. Oblig.           ARO Reg Liability           ARO Reg Liability           ARO Reg Liability	SO CAEE CAGE S SE CAEW CAEW CAEE S S SE CAGE CAGE CAGE	SO CAEE CAGE S SE CAEW CAEE S S S S S S CAGE CAGE CAGE
222 232 232 232 232 253 2533 2533 2533	A/P A/P A/P Cher Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. ARO Reg Liability ARO Reg Liability	SO CAEE CAGE S SE CAEW CAEE SE CAEE S S SE CAEE S SE CAGE	SO CAEE CAGE S SE CAEW CAEE S S S SE SE CAGE
222 232 232 232 253 253 253 253 253 250 250 250 250 250 254105 254105 254105 254105 254105	A/P           A/P           A/P           Other Msc. Dr. Crd.           Other Msc. Dr. Crd.           State Static           Asset Retir. Oblig.           Asset Retir. Oblig.           Asset Retir. Oblig.           Asset Retir. Oblig.           ARO Reg Liability           ARO Reg Liability           ARO Reg Liability	SO CAEE CAGE S SE CAEW CAEW CAEE S S SE CAGE CAGE CAGE	SO CAEE CAGE S SE CAEW CAEE S S S S S S CAGE CAGE CAGE
222 222 232 232 253 253 2533 2533 2533	A/P           A/P           A/P           Other Msc. Df. Crd.           Other Msc. Df. Crd.           Asset Retir. Oblig.           Asset Retir.           Asset Retir. <td< td=""><td>SO CAEE CAGE S SE CAEW CAEW CAEE S S SE CAGE CAGE CAGE</td><td>SO CAGE S SE CAEW CAEE SE CAEE S S SE CAGE CAGE CAGE</td></td<>	SO CAEE CAGE S SE CAEW CAEW CAEE S S SE CAGE CAGE CAGE	SO CAGE S SE CAEW CAEE SE CAEE S S SE CAGE CAGE CAGE
222 232 232 232 253 253 253 253 253 250 250 250 250 250 254105 254105 254105 254105 254105	A/P           A/P           A/P           Other Msc. Dr. Crd.           Other Msc. Dr. Crd.           State Static           Asset Retir. Oblig.           Asset Retir. Oblig.           Asset Retir. Oblig.           Asset Retir. Oblig.           ARO Reg Liability           ARO Reg Liability           ARO Reg Liability	SO CAEE CAGE SE CAEW CAEE SE CAEW CAEE S S SE CAEE CAEE CAEE CAEE CAEE	SO CAEE CAGE S SE CAEW CAEE S S S CAEE CAGE CAGE CAEE CAEE
222 222 232 232 253 253 2533 2533 2533	A/P           A/P           A/P           Other Msc. Df. Crd.           Other Msc. Df. Crd.           Asset Retir. Oblig.           Asset Retir.           Asset Retir. <td< td=""><td>SO CAEE CAGE S SE CAEW CAEW CAEE S S SE CAGE CAGE CAGE</td><td>SO CAEE CAGE S SE CAEW CAEE S S S S S S CAGE CAGE CAGE</td></td<>	SO CAEE CAGE S SE CAEW CAEW CAEE S S SE CAGE CAGE CAGE	SO CAEE CAGE S SE CAEW CAEE S S S S S S CAGE CAGE CAGE
222 232 232 232 253 2533 2533 2533 2533	A/P A/P A/P Chter Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. ARO Reg Liability ARO Reg Liability Cholia Reclamation Unrec Plant & Reg Study Costs	SO CAEE CAGE SE CAEW CAEE SE CAEW CAEE S S SE CAEE CAEE CAEE CAEE CAEE	SO CAGE S SE CAEW CAEW CAEW CAEE S S SE CAGE CAGE CAEE CAEE
222 222 232 232 253 253 2533 2533 2533	A/P           A/P           A/P           Other Msc. Df. Crd.           Other Msc. Df. Crd.           Asset Retir. Oblig.           Asset Retir.           Asset Retir. <td< td=""><td>SO CAEE CAGE S SE CAEW CAEE S S SE CAEE CAEE CAEE CAEE CAEE CA</td><td>SO CAGE S SE CAEW CAEE S S SE CAGE CAGE CAGE CAGE CAGE CAGE CAGE CAG</td></td<>	SO CAEE CAGE S SE CAEW CAEE S S SE CAEE CAEE CAEE CAEE CAEE CA	SO CAGE S SE CAEW CAEE S S SE CAGE CAGE CAGE CAGE CAGE CAGE CAGE CAG
222 232 232 232 253 2533 2533 2533 2533	A/P A/P A/P Chter Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. ARO Reg Liability ARO Reg Liability Cholia Reclamation Unrec Plant & Reg Study Costs	SO CAEE CAGE S SE CAEW CAEE S CAEE CAEE CAEE CAEE CAEE CAEE CA	SO CAGE S SE CAEW CAEW CAEE SE CAEE CAEE CAEE CAEE CAEE CAEE C
222 232 232 232 253 2533 2533 2533 2533	A/P A/P A/P Chter Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. ARO Reg Liability ARO Reg Liability Cholia Reclamation Unrec Plant & Reg Study Costs	SO CAEE CAGE S SE CAEW CAEE S S SE CAEE CAEE CAEE CAEE CAEE S S S S S S S S S S S S S S S S S S	SO CAGE S SE CAEW CAEW CAEW CAEW CAEW CAEE S S SE CAEE CAEE CAEE S S S S S CAEE S S S S S S S S S S S S S S S S S S
222 232 232 232 253 2533 2533 2533 2533	A/P A/P A/P Chter Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. ARO Reg Liability ARO Reg Liability Cholia Reclamation Unrec Plant & Reg Study Costs	SO CAEE CAGE S SE CAEW CAEW CAEE S SE CAGE CAEE CAEE CAEE CAEE S S	SO CAGE S SE CAEW CAEW CAEE S SE CAGE CAGE CAGE CAEE S SE CAGE CAEE S
222 232 232 232 253 2533 2533 2533 2533	A/P A/P A/P Chter Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. ARO Reg Liability ARO Reg Liability Cholia Reclamation Unrec Plant & Reg Study Costs	SO CAEE CAGE S SE CAEW CAEE S S SE CAEE CAEE CAEE CAEE CAEE S S S S S S S S S S S S S S S S S S	SO CAEE CAEE S SE CAEW CAEE S S SE CAEE CAEE CAEE CAEE CAEE CA
222 232 232 232 253 253 253 253 253 253	A/P A/P A/P Chter Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. ARO Reg Liability ARO Reg Liability Cholia Reclamation Unrec Plant & Reg Study Costs	SO CAEE CAGE S SE CAEW CAEE S S SE CAEE CAEE CAEE CAEE CAEE S S S S S S S S S S S S S S S S S S	SO CAEE CAEE S SE CAEW CAEE S S SE CAEE CAEE CAEE CAEE CAEE CA
222 232 232 232 232 233 253 253 253 253	A/P A/P A/P A/P Chter Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. ARO Reg Liability ARO Reg Liability ARO Reg Liability Cholia Reclamation Unrec Plant & Reg Study Costs Nuclear Plant - Trojan	SO CAEE CAGE S SE CAEW CAEE S S SE CAEE CAEE CAEE CAEE CAEE S S S S S S S S S S S S S S S S S S	SO CAEE CAEE S SE CAEW CAEE S S SE CAEE CAEE CAEE CAEE CAEE CA
222 232 232 232 253 253 253 253 253 253	A/P A/P A/P Chter Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. Asset Reit. Oblig. ARO Reg Liability ARO Reg Liability Cholia Reclamation Unrec Plant & Reg Study Costs	SO CAEE CAGE S SE CAEW CAEE S SE CAEE CAEE CAEE CAEE CAEE CAEE	SO CAEE CAGE S SE CAEW CAEW S S SE CAEE CAEE CAEE CAEE CAEE S S TROJP TROJD
222 232 232 232 232 233 253 253 253 253	A/P A/P A/P A/P Chter Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. ARO Reg Liability ARO Reg Liability ARO Reg Liability Cholia Reclamation Unrec Plant & Reg Study Costs Nuclear Plant - Trojan	SO CAGE CAGE S CAEW CAEE S S SE CAEE CAEE CAEE CAEE CAEE S S S S TROJP TROJP	SO CAEE CACE S SE CAEW CAEE S S SE CAEE CAEE CAEE CAEE CAEE CA
222 232 232 232 232 233 253 253 253 253	A/P A/P A/P A/P Chter Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. ARO Reg Liability ARO Reg Liability ARO Reg Liability Cholia Reclamation Unrec Plant & Reg Study Costs Nuclear Plant - Trojan	SO CAEE CAGE S SE CAEW CAEE S SE CAEE CAEE CAEE CAEE CAEE CAEE	SO CAGE S SE CAEW CAEE SE CAEE S SE CAGE CAEE CAEE CAEE CAEE CAEE CAEE CAE
222 232 232 232 232 253 253 253 253 253	A/P A/P A/P A/P A/P Cother Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Retir. Colig. Asset Retir. Colig. Asset Retir. Colig. Asset Retir. Colig. ARO Reg Liability ARO Reg Liability ARO Reg Liability Cholia Reclamation Unrec Plant & Reg Study Costs Nuclear Plant - Trojan Customer Service Deposits	SO CAEE CAGE S SE CAEW CAEE S S SE CAEE CAEE CAEE CAEE S S S TROJP TROJD	SO CAGE CAGE S SE CAEW CAEE S S SE CAGE CAGE CAGE CAGE CAGE CAGE CAGE CAG
222 232 232 232 232 253 253 253 253 253	A/P A/P A/P A/P A/P Chter Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. ARO Reg Liability ARO Reg Liability ARO Reg Liability Cholia Reclamation Unrec Plant & Reg Study Costs Nuclear Plant - Trojan Customer Service Deposits Prop Ins	SO CAEE CAGE S SE CAEW CAEE S S SE CAGE CAEE CAEE CAEE CAEE CAEE CAEE CAE	SO CAGE S SE CAEW CAEE S S SE CAEE CAEE CAEE CAEE CAEE CA
222 232 232 232 232 253 253 253 253 253	A/P A/P A/P A/P A/P Cher Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Retir. Collig. Asset Retir. Collig. Asset Retir. Collig. Asset Retir. Collig. ARO Reg Liability ARO Reg Liability ARO Reg Liability Cholla Reclamation Unrec Plant & Reg Study Costs Nuclear Plant - Trojan Customer Service Deposits Prop Ins Inj & Dam	SO CAEE CAGE SE CAEW CAEW CAEE S S SE CAEE CAEE CAEE CAEE CAEE S S TROJP TROJP TROJD SO SO	SO CAEE CAGE S SE CAEW CAEE S S S CAEE CAEE CAEE CAEE CAEE CAE
222 232 232 232 232 233 253 253 253 253	AP         AP         AP         Other Msc. Df. Crd.         Other Msc. Df. Crd.         Other Msc. Df. Crd.         Other Msc. Df. Crd.         Asset Retir. Oblig.         Asset Retir. Oblig.         Asset Retir. Oblig.         ARO Reg Liability         ARO Reg Liability         ARO Reg Liability         Child Reclamation         Unrec Plant & Reg Study Costs         Nuclear Plant - Trojan         Customer Service Deposits         Ing & Dam         Prop Ins         Ing & Dam         Pen & Ben	SO CAEE CAEE S SE CAEW CAEE S S SE CAEE CAEE CAEE CAEE CAEE CA	SO CAEE CAEE S E CAEW CAEE S S SE CAEE CAEE CAEE CAEE CAEE CA
222 232 232 232 232 233 253 253 253 253	A/P         A	SO CAEE CAGE S SE CAEW CAEE SE CAEE S SE CAGE CAEE CAEE CAEE CAEE CAEE CAEE CAE	SO CAGE S SE CAEW CAEW CAEW CAEW CAEE S S CAGE CAGE CAGE CAGE CAGE CAGE CAGE CAGE
222 232 232 232 232 233 253 253 253 253	AP         AP         AP         Other Msc. Df. Crd.         Other Msc. Df. Crd.         Other Msc. Df. Crd.         Other Msc. Df. Crd.         Asset Retir. Oblig.         Asset Retir. Oblig.         Asset Retir. Oblig.         ARO Reg Liability         ARO Reg Liability         ARO Reg Liability         Child Reclamation         Unrec Plant & Reg Study Costs         Nuclear Plant - Trojan         Customer Service Deposits         Ing & Dam         Prop Ins         Ing & Dam         Pen & Ben	SO CAEE CAEE S SE CAEW CAEE S S SE CAEE CAEE CAEE CAEE CAEE CA	SO CAEE CAEE S E CAEW CAEE S S SE CAEE CAEE CAEE CAEE CAEE CA

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
22841	Accum Misc Oper Provisions - Other	S CAGW	s
			CAGW
			SG
22842	Prv-Trojan	TROJD TROJP	TROJD TROJP
230 254105	ARO ARO	S	S
254	Regulatory Liability	CAEE	CAEE
254	Regulatory Liability	SE	SE
254		s	S
252	Customer Advances for Construction		
		S	S
		SG CAGE	SG CAGE
		CAGW	CAGW
		CN	CN
25398	SO2 Emissions		
		s	S
25399	Other Deferred Credits	s	s
		GPS	GPS
		SO	SO
		CAGW CAGE	CAGW CAGE
		SG	SG
		CAEW	CAEW
		CAEE SE	CAEE SE
		3C	36
190	Accumulated Deferred Income Taxes	1	
	1	S CN	S CN
		SO	SO
		IBT	IBT
		BADDEBT TROJD	BADDEBT
		SG	TROJD SG
		SE	SE
		SNP	SNP
		CAGW CAGE	CAGW CAGE
		CAEW	CAEW
		CAEE	CAEE
		JBE SNPD	JBE SNPD
		SINFD	SNPD
281	Accumulated Deferred Income Taxes		
		S SG	S SG
		CAGW	CAGW
		CAGE	CAGE
		SNPT	SNPT
282	Accumulated Deferred Income Taxes		
		s	S
		CIAC DITBAL	CIAC DITBAL
		JBE SO	JBE SO
		JBE SO SNPD	JBE SO SNPD
		JBE SO SNPD SNP	JBE SO SNPD SNP
		JBE SO SNPD	JBE SO SNPD
		JBE SO SNPD SNP CAGW CAGE SE	JBE SO SNPD CAGW CAGE SE
		JBE SO SNPD SNP CAGW CAGE SE CAEE	JBE SO SNPD CAGW CAGE SE CAEE
		JBE SO SNPD SNP CAGW CAGE SE	JBE SO SNPD CAGW CAGE SE
		JBE SO SNPD CAGW CAGE SE CAEE CN	JBE SO SNPD CAGW CAGE SE CAEE CN
789	Accumulated Deferred Lanner Trunc	JBE SO SNPD SNP CAGW CAGE SE CAEE CN JBG	JBE SO SNPD CAGW CAGE SE CAEE CN JBG
283	Accumulated Deferred Income Taxes	JBE SO SNPD SNP CAGW CAGE SE CAEE CN JBG	JBE SO SNPD CAGW CAGE SE CAEE CN JBG
283	Accumulated Deferred Income Taxes	JBE SO SNPD SNP CAGW CAGE SE CAEE CN JBG SG SG	JBE SO SNPD CAGW CAGW CAGE CAEE CAEE CAEE CAEE SS SS
283	Accumulated Deferred Income Taxes	JBE SO SNPD SNP CAGW CAGE SE CAEE CN JBG SG SG SG SE	JBE SO SNPD CAGW CAGW CAGE SE CAEE CN JBG SG SG SG SE
283	Accumulated Deferred Income Taxes	JBE SO SNPD SNP CAGW CAGE SE CAEE CN JBG SG SG SG SE SO	JBE SO SNP CAGW CAGW CAGW CAGE CAE CAE CAE SE SG SG SG SG SO
283	Accumulated Deferred Income Taxes	JBE SO SNPD SNP CAGW CAGE SE CAEE CN JBG SG SG SG SE	JBE SO SNPD CAGW CAGE SE CAEE CN JBG SG SG SG SE
283	Accumulated Deferred Income Taxes	JBE SO SNPD CAGW CAGE SE CAEE ON JBG SG SG SG SG SG SE SO GPS SNP TRODD	JBE SO SNPD CAGW CAGW CAGE SE CAEE CAEE CAEE CAEE SS SS SS SS SS SS SNP TRODD
283	Accumulated Deferred Income Taxes	JBE SO SNPD SNP CAGW CAGE SE CAEE CN JBG SG SG SG SG SG SG SG SC SC SC SC SC SC SC SC SC SC SC SC SC	JBE SO SNPD CKGW CAGE SE CAEE CN JBG SG SG SG SG SG SG SG SG SG SC SNP TROJD CKGW
283	Accumulated Deferred Income Taxes	JBE SO SNPD CAGW CAGE SE CAEE ON JBG SG SG SG SG SG SE SO GPS SNP TRODD	JBE SO SNPD CAGW CAGW CAGE CAEE CAEE CAEE CAEE CAEE SS SS SS SS SS SS SNP TRODD
283	Accumulated Deferred Income Taxes	JBE SO SNPD SNP CAGW CAGE SE CAEE CN JBG SG SG SG SG SG SG SG SG SG SG SG SG SG	JBE SO SNP CKGW CAGE CAE CAE CAE SE SG SG SS SSP TROJD CAGW CAGE CAEE
283	Accumulated Deferred Income Taxes	JBE SO SNPD CAGW CAGE SE CAEE ON JBG SG SG SG SG SG SG SG SE SO GPS SNP TROJD CAGW CAGE CAEW CAEE JBE	JBE SO SNPD CAGW CAGE SE CAEE CAEE CAE SG SG SG SG SG SG SG SG SG SG SS SNP TRODD CAGW CAGE CAEW CAEE JBE
283	Accumulated Deferred Income Taxes	JBE SO SNPD SNP CAGW CAGE SE CAEE CN JBG SG SG SG SG SG SG SG SG SG SG SG SG SG	JBE SO SNP CKGW CAGE CAE CAE CAE SE SG SG SS SSP TROJD CAGW CAGE CAEE
	Accumulated Deferred Income Taxes	JBE SO SNPD SNP CAGW CAGE SE CAEE CN JBG SG SG SG SG SG SG SF SNP TROJD CAGW CAGE CAEW CAEE JBE SGCT	JBE SO SNPD CAGW CAGE SE CAEE CAEE CAEE CAEE SG SG SG SG SG SG SG SSP SNP TROJD CAGW CAGE CAEW CAGE SGCT
283		JBE SO SNPD SNP CAGW CAGE SE CAEE ON JBG SG SG SG SG SG SS SNP TROJD CAGW CAGE CAEE JBE SGCT S	JBE SO SNP CAGW CAGW CAGW CAGW SG SG SG SG SG SSNP TROID CAGW CAGW CAGW CAGW CAGW CAGW CAGE SGCT
		JBE SO SNPD SNP CAGW CAGE SE CAEE CN JBG SG SG SG SG SG SG SG SF SO GPS SNP TROJD CAGW CAGE CAEE JBE SGCT	JBE SO SNPD CAGW CAGE SE CAEE CAE CAEE CAE SG SG SG SG SG SS SO GPS SNP TROJD CAGW CAGE CAEW CAEE JBE SGCT S STCCH
		JBE SO SNPD SNP CAGW CAGE SE CAEE ON JBG SG SG SG SG SG SS SNP TROJD CAGW CAGE CAEE JBE SGCT S	JBE SO SNP CAGW CAGW CAGW CAGW SG SG SG SG SG SSNP TROID CAGW CAGW CAGW CAGW CAGW CAGW CAGE SGCT
		JBE SO SNPD SNP CAGW CAGE SE CAEE CN JBG SG SG SG SG SG SG SG SG SG SG SG SG SC SO GPS SNP TROJD CAGW CAGE CAEW CAEE JBE SGCT SG SG SG SG SG SG SG SG SG SG SG SG SG	JBE SO SNP CKAGW CAGE SE CAEE CAEE CAE SG SG SG SG SG SS SS SSP TROID CAGW CAGE CAEW CAEE JBE SGCT S SGC S SGC S S S S S S S S S S S S S S
		JBE SO SNPD SNP CAGW CAGE SE CAEE ON JBG SG SG SG SG SG SS SNP TROJD CAGW CAGW CAGW CAGW CAGE SGCT S SG SGCT	JBE SO SNPD SNP CAGW CAGW CAGW CAE SG SG SG SG SG SG SG SG SNP TROJD CAGW CAGW CAGW CAGW CAGW CAGW CAGW CAGW
		JBE SO SNPD SNP CAGW CAGE SE CAEE CN JBG SG SG SG SG SG SG SG SG SG SG SS SO GPS SNP TROJD CAGW CAGE CAEW CAEE JBE SGCT SG SG SG SG SCT SG SG SG SG SG SG SG SG SG SG SG SG SG	JBE SO SNP CAGW CAGW CAGW CAGW CAE SG SG SS SS SS SNP TROJD CAGW CAGW CAEE JBE SGCT S STCC84 TTC28 TTC28

FERC ACCOUNT Production Plant Accumulated Depreciation	DESCRIPTION	WCA FACTOR	Modified Factors
108SP	Steam Prod Plant Accumulated Depr		
		CAGW CAGE	CAGW
		JBG	CAGE JBG
	Geothermal	CAGE	SG
10040			
108NP	Nuclear Prod Plant Accumulated Depr	SG	SG
108HP	Hydraulic Prod Plant Accum Depr	CAGW	SG
	West Hydro East Hydro	CAGE	SG
108OP	Other Production Plant - Accum Depr	SG	SG
		CAGW	CAGW
		CAGE	CAGE
	West Wind East Wind	CAGW CAGE	SG SG
	Edst Wild	CAGE	30
108EP	Experimental Plant - Accum Depr		
		SG	SG
Transmission Plant Accumulated Depreciation			
108TP	Transmission Plant Accumulated Depr		
		CAGW	SG
		CAGE	SG
		JBG SG	SG SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
Distribution Plant Accumulated Depreciation	1		
108360	Land and Land Rights		
		S	s
108361	Structures and Improvements		
		S	S
108362	Station Equipment	S	s
		-	-
108363	Storage Battery Equipment	6	6
		S	S
108364	Poles, Towers & Fixtures		
		S	S
108365	Overhead Conductors		
		S	S
108366	Understand Conduits		
108366	Underground Conduit	s	s
108367	Underground Conductors	S	s
		3	3
108368	Line Transformers		
		S	s
108369	Services		
		S	s
108370	Meters		
100570	Protor 5	s	s
108371	Installations on Customers' Premises	S	s
		5	Ĵ
108372	Leased Property	C	<u> </u>
		s	S
108373	Street Lights		
		s	s
108D00	Unclassified Dist Plant - Acct 300		
····-		S	s
10000	Understand Disk Cut. 21		
108DS	Unclassified Dist Sub Plant - Acct 300	S	s
108DP	Unclassified Dist Sub Plant - Acct 300	S	s
		3	5
General Plant Accumulated Depreciation			
108GP	General Plant Accumulated Depr	S	s
		SG	SG
		CN	CN
		SO SE	SO SE
		CAGW	CAGW
		CAGE	CAGE
		JBG	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		
		S	S
	Remove Capital Leases		
Accumulated Provision for Amortization			
111SP	Accum Prov for Amort-Steam		
		CAGW	CAGW
		CAGE	CAGE
		SG	SG
	Geothermal	CAGE	SG
111GP	Accum Prov for Amort-General	<i>c</i>	C C
		S CN	S CN
		SG SO	SG SO
		CAGW	CAGW
		CAGE	CAGW
		CAGE	CAGE
111HP	Accum Prov for Amort-Hydro		
IIInr	Accum Provior Amorenyuro	SG	SG
		CAGW	SG
		CAGE	SG
111IP	Accum Prov for Amort-Intangible Plant		
		S	S
		CAEE	CAEE
		SE	SE
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
		CN	CN
		JBG	JBG
		SO	SO
111IP	Less Non-Utility Plant		
		OTH	OTH
111390	Accum Amtr - Capital Lease		
		S	S
		SG	SG
		CAGE	CAGE
		CAGW	CAGW
		SO	SO