

April 22, 2010

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

Washington Utilities & Transportation Commission
1300 S. Evergreen Park Drive SW
P.O. Box 47250
Olympia, WA 98504-7250

Attention: David W. Danner
Executive Director and Secretary

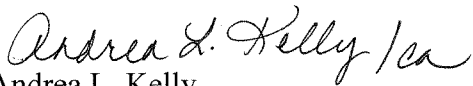
RE: UE-082252 Pacific Power Notice of Deferred Accounting for Chehalis Generating Plant – Quarterly Report on the Balance of Deferred Costs for Quarter Ending December 31, 2009 – Final Report

Dear Mr. Danner:

In accordance with WAC 480-100-435(2)(b) PacifiCorp, d.b.a. Pacific Power, (“PacifiCorp” or “the Company”) hereby submits its quarterly report documenting the balance of deferred costs for the Chehalis Generating Plant for the quarter ended December 31, 2009. This report has been provided as Attachment A. Also included as Attachment B, the Company has quantified the impact of the Chehalis plant on its net power costs during third and fourth quarter 2009. This represents the final quarterly report of deferred costs associated with the Chehalis Generating Plant.

If you have any questions or require further information, please contact Cathie Allen, Regulatory Manager, at (503) 813-5934.

Sincerely,


Andrea L. Kelly
Vice President, Regulation

Enclosures

Attachment A

	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
	33,111,746	66,223,493	66,141,514	67,148,918	66,238,301	68,238,301	68,200,793	68,163,284	74,529,795	81,136,324	80,586,293	79,942,764	79,950,138	79,950,085	79,950,226	80,039,201
	165,144	342,928	334,684	238,448	250,540	336,368	370,257	411,713	420,627	427,173	438,509	444,280	442,666	438,767	438,648	254,793
	1,506,668	3,013,336	3,018,838	1,965,226	917,117	917,117	917,117	917,117	917,117	458,559	(0)	(0)	(0)	(0)	(0)	(0)
	(39,855)	(159,419)	(318,838)	(466,874)	(613,693)	(770,825)	(928,628)	(1,086,219)	(7,345,706)	(12,586,514)	(11,598,802)	(11,097,039)	(11,264,278)	(11,430,620)	(11,597,162)	(11,764,531)
	(194,221)	(388,441)	(388,441)	(388,441)	(388,441)	(388,441)	(388,441)	(388,441)	(388,441)	(388,441)	(388,441)	(388,441)	(388,441)	(388,441)	(388,441)	(3,385,313)
Net Rate Base	34,549,483	69,031,894	68,782,255	68,487,278	68,403,825	68,332,520	68,171,098	68,017,454	69,203,392	68,779,089	69,035,559	68,901,563	68,740,084	68,569,771	68,401,270	65,144,149
	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%
Monthly Pre-Tax Return on Rate Base	305,771	610,948	608,738	606,216	605,389	604,758	603,330	601,970	603,615	609,702	610,980	609,794	608,385	606,858	605,367	576,540
Non-NPC Operation & Maintenance Expenses																
546 - Operations - Supervision and Engineering																
548 - Generation Expenses	57,041	14,929	63,819	46,154	6,562	39,586	47,413	36,193	52,041	46,134	41,019	74,575	53,984	499	595	(1,004)
549 - Misc Other Power Generation	44,500	58,672	(4,941)	(23,251)	15,457	25,144	2,800	13,694	11,841	13,479	10,264	10,148	11,072	(19,454)	40,628	33,118
550 - Operation Supplies and Expenses	-	3,953	1,372	714	1,089	795	47	912	-	301	202	51	4	66	8,142	7,112
552 - Maintenance of Structures	-	1,646	324	227	96	22	35	-	2,018	69	17,285	-	-	164	-	-
553 - Maintenance of Generating and Electric Equipment	3,220	55,319	27,063	27,810	25,338	19,005	27,107	18,431	48,482	329,227	87,820	(5,313)	19,500	16,234	17,022	34,222
557 - Other Expenses	-	-	-	-	2,923	2,817	2,959	5,723	2,646	2,472	2,985	2,406	2,829	3,074	2,686	85
930 - Misc. General	-	-	-	-	96	-	-	-	-	-	-	-	-	-	-	-
Total Non-NPC O&M Expenses	104,761	134,518	87,637	51,654	51,466	87,405	80,381	74,942	117,038	391,682	159,585	81,866	87,389	582	68,072	79,533
Depreciation Expense (FERC 403)	79,710	159,419	159,419	136,652	158,986	167,279	168,328	168,854	179,492	161,534	153,769	152,079	161,534	152,089	159,331	152,235
Estimated Property Taxes (FERC 408)	7,078	14,138	14,086	14,270	14,472	14,438	14,397	14,355	14,366	14,812	14,764	14,732	14,689	14,684	14,628	14,611
Monthly Rev. Req. Before Franchise Tax & Bad Debt	497,319	919,023	869,861	808,792	829,313	863,880	856,415	846,121	914,538	1,176,530	939,097	858,474	871,967	774,172	846,398	816,920
WA Revenue Taxes (3.873%)	20,147	37,230	35,239	32,765	33,555	34,986	34,694	34,358	37,048	47,682	38,043	34,777	35,325	31,962	34,389	33,094
Bad Debt Expense (0.952%)	2,715	5,016	4,750	4,416	4,523	4,717	4,676	4,631	4,993	6,424	5,127	4,687	4,761	4,227	4,632	4,460
Monthly Revenue Requirement	520,181	961,271	909,869	845,973	866,390	903,583	895,785	887,109	956,580	1,230,616	982,268	897,938	912,072	808,761	887,399	854,474

Amounts Previously Reported

Pacific Power
Washington
Docket UE-082252
Chehalis Natural Gas Plant Deferral
2009 - 4th Quarter Actual Costs (October 2009)

Actual October 2009						
Total Company					Washington Allocated	
Beginning Balance	Ending Balance	Average Balance	Factor	Factor %	Average Balance	
Electric Plant In-Service (FERC 102)	363,096,513	363,088,076	363,092,295	CAGW	22.0192%	79,950,065
Materials & Supplies (FERC 154 and 151)	1,993,897	1,991,413	1,992,655	CAGW	22.0192%	438,767
Prepaid Maintenance/Overhaul (FERC 186)	(0)	-	(0)	CAGW	22.0192%	(0)
Depreciation Reserve (FERC 108)	(51,535,994)	(52,288,063)	(51,912,029)	CAGW	22.0192%	(11,430,620)
Accumulated Deferred Taxes (FERC 282)	(1,764,101)	(1,764,101)	(1,764,101)	CAGW	22.0192%	(388,441)
Net Rate Base	311,790,315	311,027,325	311,408,820			68,569,771
		0.89%				0.89%
Monthly Pre-Tax Return on Rate Base		<u>2,756,038</u>				<u>606,858</u>
Non-NPC Operation & Maintenance Expenses						
546 - Operations - Supervision and Engineering			2,266	CAGW	22.0192%	499
548 - Generation Expenses			(88,351)	CAGW	22.0192%	(19,454)
549 - Misc Other Power Generation			299	CAGW	22.0192%	66
550 - Operation Supplies and Expenses			-	CAGW	22.0192%	-
552 - Maintenance of Structures			745	CAGW	22.0192%	164
553 - Maintenance of Generating and Electric Equipment			73,725	CAGW	22.0192%	16,234
557 - Other Expenses			13,960	CAGW	22.0192%	3,074
930 - Misc. General			-	SO	7.2725%	-
Total Non-NPC O&M Expenses			<u>2,644</u>			<u>582</u>
Depreciation Expense (FERC 403)			690,619	CAGW	22.0192%	152,069
Estimated Property Taxes (FERC 408)			201,630	GPS	7.2725%	14,664
Monthly Rev. Req. Before Franchise Tax & Bad Debt			<u>3,650,930</u>			<u>774,172</u>
WA Revenue Taxes (3.873%)			147,901			31,362
Bad Debt Expense (0.552%)			19,934			4,227
Monthly Revenue Requirement			<u>3,818,765</u>			<u>809,761</u>

Notes:

- (1) The Washington allocation factors come from the Company's last general rate case filing, Docket No. UE-080220, Exhibit No.__(RBD-2), page 10.1
- (2) The return on rate base is calculated using the current authorized capital structure and costs, as ordered in Docket No. UE-061546. The annual rate of return is divided by twelve to calculate a monthly return on rate base.
- (3) Property taxes are estimated using the Washington allocated net electric plant in service (EPIS) to Washington allocated total property tax ratio from Docket No. UE-080220.
- (4) The Company intends to use the Average of Monthly Averages (AMA) rate base methodology when computing the final deferral amount, consistent with current Commission practice.
- (5) Net Power Costs impacts are not reflected in the figures above.
- (6) Costs and balances presented in this exhibit were extracted from the Company's accounting system as of January 2010.
- (7) A pre-tax return on rate base has been used for simplicity in presentation. Using a pre-tax return accounts for the income tax expense component of the revenue requirement.
- (8) Washington revenue tax and bad debt expense rates are those filed in the Company's last general rate case, Docket No. UE-080220, Exhibit No.__(RBD-2), page 1.3.
- (9) Deferred income tax balances are reported based on output from the Company's PowerTax system which is updated on an annual basis. Since the system is only updated on an annual basis, balances reported above represent actuals as of December 2008.

Pacific Power
Washington
Docket UE-082252
Chehalis Natural Gas Plant Deferral
2009 - 4th Quarter Actual Costs (November 2009)

Actual						
November 2009						
Total Company					Washington Allocated	
Beginning Balance	Ending Balance	Average Balance	Factor	Factor %	Average Balance	
Electric Plant In-Service (FERC 102)	363,088,076	363,097,973	363,093,025	CAGW	22.0192%	79,950,226
Materials & Supplies (FERC 154 and 151)	1,991,413	1,974,651	1,983,032	CAGW	22.0192%	436,648
Prepaid Maintenance/Overhaul (FERC 186)	-	-	-	CAGW	22.0192%	-
Depreciation Reserve (FERC 108)	(52,288,063)	(53,048,692)	(52,668,378)	CAGW	22.0192%	(11,597,162)
Accumulated Deferred Taxes (FERC 282)	(1,764,101)	(1,764,101)	(1,764,101)	CAGW	22.0192%	(388,441)
Net Rate Base	311,027,325	310,259,832	310,643,579			68,401,270
			0.89%			0.89%
Monthly Pre-Tax Return on Rate Base			2,749,265			605,367
Non-NPC Operation & Maintenance Expenses						
546 - Operations - Supervision and Engineering			2,702	CAGW	22.0192%	595
548 - Generation Expenses			184,504	CAGW	22.0192%	40,626
549 - Misc Other Power Generation			36,977	CAGW	22.0192%	8,142
550 - Operation Supplies and Expenses			-	CAGW	22.0192%	-
552 - Maintenance of Structures			-	CAGW	22.0192%	-
553 - Maintenance of Generating and Electric Equipment			77,306	CAGW	22.0192%	17,022
557- Other Expenses			12,199	CAGW	22.0192%	2,686
930 - Misc. General			-	SO	7.2725%	-
Total Non-NPC O&M Expenses			313,688			69,072
Depreciation Expense (FERC 403)			723,602	CAGW	22.0192%	159,331
Estimated Property Taxes (FERC 408)			201,140	GPS	7.2725%	14,628
Monthly Rev. Reqt. Before Franchise Tax & Bad Debt			3,987,696			848,398
WA Revenue Taxes (3.873%)			161,543			34,369
Bad Debt Expense (0.552%)			21,773			4,632
Monthly Revenue Requirement			4,171,012			887,399

Notes:

- (1) The Washington allocation factors come from the Company's last general rate case filing, Docket No. UE-080220, Exhibit No.__(RBD-2), page 10.1
- (2) The return on rate base is calculated using the current authorized capital structure and costs, as ordered in Docket No. UE-061546. The annual rate of return is divided by twelve to calculate a monthly return on rate base.
- (3) Property taxes are estimated using the Washington allocated net electric plant in service (EPIS) to Washington allocated total property tax ratio from Docket No. UE-080220.
- (4) The Company intends to use the Average of Monthly Averages (AMA) rate base methodology when computing the final deferral amount, consistent with current Commission practice.
- (5) Net Power Costs impacts are not reflected in the figures above.
- (6) Costs and balances presented in this exhibit were extracted from the Company's accounting system as of January 2010.
- (7) A pre-tax return on rate base has been used for simplicity in presentation. Using a pre-tax return accounts for the income tax expense component of the revenue requirement.
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- (9) Deferred income tax balances are reported based on output from the Company's PowerTax system which is updated on an annual basis. Since the system is only updated on an annual basis, balances reported above represent actuals as of December 2008.

Pacific Power
Washington
Docket UE-082252
Chehalis Natural Gas Plant Deferral
2009 - 4th Quarter Actual Costs (December 2009)

	Actual					
	December 2009					
	Total Company					Washington Allocated
	Beginning Balance	Ending Balance	Average Balance	Factor	Factor %	Average Balance
Electric Plant In-Service (FERC 102)	363,097,973	363,896,236	363,497,105	CAGW	22.0192%	80,039,201
Materials & Supplies (FERC 154 and 151)	1,974,651	339,628	1,157,140	CAGW	22.0192%	254,793
Prepaid Maintenance/Overhaul (FERC 186)	-	-	-	CAGW	22.0192%	-
Depreciation Reserve (FERC 108)	(53,048,692)	(53,808,274)	(53,428,483)	CAGW	22.0192%	(11,764,531)
Accumulated Deferred Taxes (FERC 282)	(1,764,101)	(28,984,619)	(15,374,360)	CAGW	22.0192%	(3,385,313)
Net Rate Base	310,259,832	281,442,970	295,851,401			65,144,149
			0.89%			0.89%
Monthly Pre-Tax Return on Rate Base			2,618,351			576,540
Non-NPC Operation & Maintenance Expenses						
546 - Operations - Supervision and Engineering			(4,558)	CAGW	22.0192%	(1,004)
548 - Generation Expenses			150,404	CAGW	22.0192%	33,118
549 - Misc Other Power Generation			32,300	CAGW	22.0192%	7,112
550 - Operation Supplies and Expenses			-	CAGW	22.0192%	-
552 - Maintenance of Structures			-	CAGW	22.0192%	-
553 - Maintenance of Generating and Electric Equipment			155,417	CAGW	22.0192%	34,222
557- Other Expenses			388	CAGW	22.0192%	85
930 - Misc. General			-	SO	7.2725%	-
Total Non-NPC O&M Expenses			333,950			73,533
Depreciation Expense (FERC 403)			691,375	CAGW	22.0192%	152,235
Estimated Property Taxes (FERC 408)			200,909	GPS	7.2725%	14,611
Monthly Rev. Req't. Before Franchise Tax & Bad Debt			3,844,586			816,920
WA Revenue Taxes (3.873%)			155,746			33,094
Bad Debt Expense (0.552%)			20,991			4,460
Monthly Revenue Requirement			4,021,323			854,474

Notes:

- (1) The Washington allocation factors come from the Company's last general rate case filing, Docket No. UE-080220, Exhibit No.__(RBD-2), page 10.1
- (2) The return on rate base is calculated using the current authorized capital structure and costs, as ordered in Docket No. UE-061546. The annual rate of return is divided by twelve to calculate a monthly return on rate base.
- (3) Property taxes are estimated using the Washington allocated net electric plant in service (EPIS) to Washington allocated total property tax ratio from Docket No. UE-080220.
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- (5) Net Power Costs impacts are not reflected in the figures above.
- (6) Costs and balances presented in this exhibit were extracted from the Company's accounting system as of January 2010.
- (7) A pre-tax return on rate base has been used for simplicity in presentation. Using a pre-tax return accounts for the income tax expense component of the revenue requirement.
- (8) Washington revenue tax and bad debt expense rates are those filed in the Company's last general rate case, Docket No. UE-080220, Exhibit No.__(RBD-2), page 1.3.
- (9) Deferred income tax balances are reported based on output from the Company's PowerTax system which is updated on an annual basis. Since the system is only updated on an annual basis, balances reported above represent entries as of December 2008 and December 2009.

Attachment B

TOTAL WEST CONTROL AREA

Description	Indicator	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total	
Sales for Resale (Account 447)	447CAGW	48,370,644	38,250,284	40,197,731	43,559,875	40,205,977	34,639,079	35,927,255	15,215,332	15,935,070	14,893,921	24,950,330	24,890,695	20,270,794	31,395,505	30,135,668	36,363,057	495,091,318	
Sales for Resale		48,370,644	38,250,284	40,197,731	43,559,875	40,205,977	34,639,079	35,927,255	15,215,332	15,935,070	14,893,921	24,950,330	24,890,695	20,270,794	31,395,505	30,135,668	36,363,057	495,091,318	
Purchased Power (Account 555)		3,486,522	2,166,991	2,497,109	3,316,885	2,604,714	1,617,707	1,662,766	1,568,609	2,210,871	2,430,874	2,215,899	2,075,038	1,864,042	1,967,453	(163,939)	32,412	31,779,955	
Existing Firm Energy		220,556	173,793	147,543	139,210	105,053	297,223	277,818	226,755	297,171	325,006	325,006	297,223	277,818	226,755	151,759	143,138	3,184,784	
WA Qualifying Facilities		59,890,850	42,213,982	42,012,470	69,813,735	38,984,158	39,109,955	28,560,556	20,763,666	21,439,818	21,637,223	43,703,161	44,602,699	37,055,169	35,387,161	27,518,907	74,553,359	645,996,770	
Post-Merger Firm Energy		56,046	72,389	82,518	98,658	114,039	43,328	154,600	669,727	715,956	580,490	434,700	652,445	557,093	588,231	872,169	6,122,969	8,122,969	
Other Generation Expenses		63,655,975	44,847,155	44,739,640	72,368,488	41,507,963	40,909,804	30,735,321	23,162,696	24,593,400	24,945,758	46,678,766	47,631,405	39,504,123	38,155,696	28,379,429	75,158,678	667,084,499	
Total Purchased Power		6,536,200	6,634,890	6,809,147	6,641,270	6,652,357	6,703,978	6,554,350	6,630,419	6,577,607	6,522,747	6,355,676	6,596,318	6,669,678	6,729,714	7,554,242	8,228,799	109,078,993	
Wheeling (Account 565)		6,536,200	6,634,890	6,809,147	6,641,270	6,652,357	6,703,978	6,554,350	6,630,419	6,577,607	6,522,747	6,355,676	6,596,318	6,669,678	6,729,714	7,554,242	8,228,799	109,078,993	
Total Wheeling Expense		6,536,200	6,634,890	6,809,147	6,641,270	6,652,357	6,703,978	6,554,350	6,630,419	6,577,607	6,522,747	6,355,676	6,596,318	6,669,678	6,729,714	7,554,242	8,228,799	109,078,993	
Fuel Expense (Accounts 501 and 547)		13,465,350	13,925,339	13,711,590	14,743,913	14,998,274	13,170,988	14,798,855	12,914,570	10,882,194	10,365,062	14,495,993	14,697,385	14,163,085	14,080,653	14,208,297	14,150,018	14,150,018	217,068,862
Fuel Consumed - Natural Gas	501CAEW	5,174,758	5,338,029	4,998,893	5,792,218	5,655,378	5,145,000	5,293,754	4,446,533	3,332,643	3,332,643	3,332,643	3,332,643	3,332,643	3,332,643	3,332,643	3,332,643	3,332,643	33,326,643
Fuel Consumed - Other	547CAEW	18,540,109	19,330,380	18,700,483	20,537,131	20,943,652	18,328,491	20,000,408	12,446,533	11,016,167	10,519,919	20,660,642	20,425,981	19,146,583	20,278,151	20,953,654	18,642,998	18,642,998	288,155,118
Total Fuel and Other Expense		40,461,640	32,362,140	29,851,638	55,987,014	27,907,985	31,303,195	21,362,824	27,026,316	26,252,395	27,183,600	46,145,653	49,547,899	45,951,569	33,786,656	25,829,319	65,867,518	568,827,292	
Total Net Power Cost without Chehalis		50,831,681	44,175,780	40,197,731	43,559,875	41,875,036	36,039,087	38,632,136	18,323,623	19,464,017	18,463,624	30,642,259	27,859,012	23,427,128	34,571,864	32,118,464	37,008,794	595,190,112	
Sales for Resale (Account 447)	447CAGW	50,831,681	44,175,780	40,197,731	43,559,875	41,875,036	36,039,087	38,632,136	18,323,623	19,464,017	18,463,624	30,642,259	27,859,012	23,427,128	34,571,864	32,118,464	37,008,794	595,190,112	
Existing Firm Sales - Pacific		50,831,681	44,175,780	40,197,731	43,559,875	41,875,036	36,039,087	38,632,136	18,323,623	19,464,017	18,463,624	30,642,259	27,859,012	23,427,128	34,571,864	32,118,464	37,008,794	595,190,112	
Total Sales for Resale		50,831,681	44,175,780	40,197,731	43,559,875	41,875,036	36,039,087	38,632,136	18,323,623	19,464,017	18,463,624	30,642,259	27,859,012	23,427,128	34,571,864	32,118,464	37,008,794	595,190,112	
Purchased Power (Account 555)		3,486,522	2,166,991	2,497,109	3,316,885	2,604,714	1,617,707	1,662,766	1,568,609	2,210,871	2,430,874	2,215,899	2,075,038	1,864,042	1,967,453	(163,939)	32,412	31,779,955	
Existing Firm Energy		220,556	173,793	147,543	139,210	105,053	297,223	277,818	226,755	297,171	325,006	325,006	297,223	277,818	226,755	151,759	143,138	3,184,784	
WA Qualifying Facilities		59,890,850	42,213,982	42,012,470	69,813,735	38,984,158	39,109,955	28,560,556	20,763,666	21,439,818	21,637,223	43,703,161	44,602,699	37,055,169	35,387,161	27,518,907	74,553,359	645,996,770	
Post-Merger Firm Energy		56,046	72,389	82,518	98,658	114,039	43,328	154,600	669,727	715,956	580,490	434,700	652,445	557,093	588,231	872,169	6,122,969	8,122,969	
Other Generation Expenses		59,004,410	33,951,683	44,739,640	72,368,488	28,668,042	29,032,849	23,749,162	20,196,982	23,057,740	29,530,348	42,117,951	37,934,979	31,872,643	26,901,477	22,067,447	63,735,163	562,659,469	
Total Purchased Power		7,057,351	7,160,240	7,509,747	7,541,870	7,462,957	7,604,578	7,454,950	7,531,019	7,478,507	7,423,347	7,257,576	7,466,918	7,570,278	7,630,314	8,454,842	9,129,399	121,739,893	
Wheeling (Account 565)		7,057,351	7,160,240	7,509,747	7,541,870	7,462,957	7,604,578	7,454,950	7,531,019	7,478,507	7,423,347	7,257,576	7,466,918	7,570,278	7,630,314	8,454,842	9,129,399	121,739,893	
Total Wheeling Expense		7,057,351	7,160,240	7,509,747	7,541,870	7,462,957	7,604,578	7,454,950	7,531,019	7,478,507	7,423,347	7,257,576	7,466,918	7,570,278	7,630,314	8,454,842	9,129,399	121,739,893	
Fuel Expense (Accounts 501 and 547)		13,465,350	13,925,339	13,711,590	14,743,913	14,998,274	13,170,988	14,694,727	12,188,651	10,810,469	10,365,062	14,308,967	14,692,280	14,151,408	14,038,352	14,172,614	14,151,240	216,628,867	
Fuel Consumed - Coal	501CAEW	13,597,549	23,662,809	9,635,485	7,044,793	18,809,767	18,759,128	17,099,074	7,607,696	7,520,018	4,886,653	17,315,568	17,897,010	18,401,826	29,778,203	15,008,179	18,008,179	238,276,240	
Fuel Consumed - Natural Gas	547CAEW	27,062,899	37,788,148	23,347,075	21,788,706	33,127,141	31,930,112	31,692,801	19,796,348	18,330,487	15,240,370	31,624,435	32,579,288	32,553,234	34,816,556	29,266,080	32,159,418	453,103,107	
Total Fuel and Other Expense		40,461,640	32,362,140	29,851,638	55,987,014	27,907,985	31,303,195	21,362,824	27,026,316	26,252,395	27,183,600	46,145,653	49,547,899	45,951,569	33,786,656	25,829,319	65,867,518	568,827,292	
Total Net Power Cost with Chehalis		42,294,978	34,724,270	35,398,730	58,139,189	27,403,104	32,528,453	24,284,767	29,202,726	29,350,718	29,730,442	50,356,804	50,122,072	49,509,027	34,776,483	27,690,405	68,015,127	622,605,295	
Net Increase (Decrease) In NPC with Chehalis		1,831,338	2,362,130	5,547,192	2,152,175	(504,891)	1,225,258	2,961,944	2,176,410	3,096,322	2,546,842	2,211,150	574,173	2,857,438	989,827	1,861,086	2,147,608	33,678,003	

Description	Indicator	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
Sales for Resale (Account 447)	447CAGW	50,831,681	44,175,780	40,197,731	43,559,875	41,875,036	36,039,087	38,632,136	18,323,623	19,464,017	18,463,624	30,642,259	27,859,012	23,427,128	34,571,864	32,118,464	37,008,794	595,190,112
Existing Firm Sales - Pacific		50,831,681	44,175,780	40,197,731	43,559,875	41,875,036	36,039,087	38,632,136	18,323,623	19,464,017	18,463,624	30,642,259	27,859,012	23,427,128	34,571,864	32,118,464	37,008,794	595,190,112
Total Sales for Resale		50,831,681	44,175,780	40,197,731	43,559,875	41,875,036	36,039,087	38,632,136	18,323,623	19,464,017	18,463,624	30,642,259	27,859,012	23,427,128	34,571,864	32,118,464	37,008,794	595,190,112
Purchased Power (Account 555)		3,486,522	2,166,991	2,497,109	3,316,885	2,604,714	1,617,707	1,662,766	1,568,609	2,210,871	2,430,874	2,215,899	2,075,038	1,864,042	1,967,453	(163,939)	32,412	31,779,955
Existing Firm Energy		220,556	173,793	147,543	139,210	105,053	297,223	277,818	226,755	297,171	325,006	325,006	297,223	277,818	226,755	151,759	143,138	3,184,784
WA Qualifying Facilities		59,890,850	42,213,982	42,012,470	69,813,735	38,984,158	39,109,955	28,560,556	20,763,666	21,439,818	21,637,223	43,703,161	44,602,699	37,055,169	35,387,161	27,518,907	74,553,359	645,996,770
Post-Merger Firm Energy		56,046	72,389	82,518	98,658	114,039	43,328	154,600	669,727	715,956	580,490	434,700	652,445	557,093	588,231	872,169	6,122,969	8,122,969
Other Generation Expenses		59,004,410	33,951,683	44,739,640	72,368,488	28,668,042	29,032,849	23,749,162	20,196,982	23,057,740	29,530,348	42,117,951	37,934,979	31,872,643	26,901,477	22,067,447	63,735,163	562,659,469
Total Purchased Power		7,057,351	7,160,240	7,509,747	7,541,870	7,462,957	7,604,578	7,454,950	7,531,019	7,478,507	7,423,347	7,257,576	7,466,918	7,570,278	7,630,314	8,454,842	9,129,399	121,739,893
Wheeling (Account 565)		7,057,351	7,160,240															

Pacific Power
Washington
Docket UE-062252
Chehalis Natural Gas Plant Deferral
Net Power Cost Impacts (Sep. 2008 to Dec. 2009)

TOTAL WASHINGTON ALLOCATED

WA

Description	Indicator	Allocation Percentage	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
Sales for Resale (Account 447)	447CAGW	22.019%	10,650,835	8,422,411	8,851,224	9,591,542	8,853,040	7,827,252	7,910,889	3,350,295	3,508,777	3,259,707	5,483,866	5,478,513	4,483,469	6,910,841	6,635,679	8,006,859	109,015,210
Sales for Resale			10,650,835	8,422,411	8,851,224	9,591,542	8,853,040	7,827,252	7,910,889	3,350,295	3,508,777	3,259,707	5,483,866	5,478,513	4,483,469	6,910,841	6,635,679	8,006,859	109,015,210
Purchased Power (Account 555)			771,063	483,388	551,933	733,127	575,716	357,559	411,724	346,708	488,686	537,293	488,777	459,527	412,007	434,863	(36,235)	7,164	7,024,279
Existing Firm Energy			220,556	173,793	147,543	139,210	106,053	138,814	157,399	160,684	226,755	297,171	325,006	287,223	277,818	222,851	151,759	143,138	3,184,784
WA Qualifying Facilities			13,187,494	9,285,187	9,250,815	15,152,243	8,517,947	8,111,704	6,288,810	4,571,996	4,720,879	4,764,346	9,623,062	9,821,163	8,170,266	7,191,974	6,039,425	16,416,063	142,243,403
Post-Merger Firm Energy			12,341	15,940	18,170	21,724	25,110	9,540	34,042	147,469	157,648	127,819	95,718	143,953	122,668	129,524	192,183	94,676	1,348,234
Other Generation Expenses			14,191,454	9,988,996	9,965,460	16,046,303	9,223,827	9,117,818	6,981,975	5,226,895	5,993,948	5,726,930	10,533,593	10,721,577	8,989,759	8,079,213	6,387,133	16,691,041	153,800,700
Total Purchased Power			14,191,454	9,988,996	9,965,460	16,046,303	9,223,827	9,117,818	6,981,975	5,226,895	5,993,948	5,726,930	10,533,593	10,721,577	8,989,759	8,079,213	6,387,133	16,691,041	153,800,700
Whealing (Account 565)			1,438,220	1,460,950	1,455,282	1,462,355	1,444,979	1,476,163	1,443,216	1,459,986	1,448,403	1,438,258	1,399,756	1,445,852	1,469,611	1,481,830	1,663,985	1,811,917	23,708,143
Whealing Expenses			1,438,220	1,460,950	1,455,282	1,462,355	1,444,979	1,476,163	1,443,216	1,459,986	1,448,403	1,438,258	1,399,756	1,445,852	1,469,611	1,481,830	1,663,985	1,811,917	23,708,143
Total Wheeling Expense			1,438,220	1,460,950	1,455,282	1,462,355	1,444,979	1,476,163	1,443,216	1,459,986	1,448,403	1,438,258	1,399,756	1,445,852	1,469,611	1,481,830	1,663,985	1,811,917	23,708,143
Fuel Expense (Accounts 501 and 547)			2,976,228	3,092,710	3,030,654	3,268,827	3,180,220	2,913,929	3,257,222	2,721,872	2,405,276	2,285,394	3,204,027	3,248,543	3,130,447	3,114,437	3,140,440	3,127,559	48,097,784
Fuel Consumed - Coal			1,143,770	1,179,857	1,102,688	1,280,467	1,250,000	1,137,192	1,163,440	29,610	29,610	29,610	1,229,860	1,233,039	1,234,555	1,387,305	1,287,096	1,037,281	15,025,358
Fuel Consumed - Natural Gas			4,119,997	4,272,997	4,133,342	4,539,293	4,430,220	4,051,121	4,420,652	2,751,482	2,434,898	2,325,003	4,433,887	4,471,551	4,365,002	4,481,742	4,427,638	4,164,820	63,823,142
Total Fuel and Other Expense			9,999,836	7,279,412	6,705,360	12,456,410	6,245,987	7,017,650	4,844,955	6,095,017	5,968,461	6,225,164	10,873,370	11,180,496	10,352,902	7,631,944	5,922,374	14,630,918	132,406,775
Total Net Power Cost without Chehalis			9,999,836	7,279,412	6,705,360	12,456,410	6,245,987	7,017,650	4,844,955	6,095,017	5,968,461	6,225,164	10,873,370	11,180,496	10,352,902	7,631,944	5,922,374	14,630,918	132,406,775

Pacific Power
Washington
Docket UE-062252
Chehalis Natural Gas Plant Deferral
Net Power Cost Impacts (Sep. 2008 to Dec. 2009)

WA

Description	Indicator	Allocation Percentage	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
Sales for Resale (Account 447)	447CAGW	22.019%	11,192,736	9,727,159	8,851,224	9,591,542	9,220,553	7,935,523	8,506,492	4,034,718	4,285,823	3,625,160	6,747,184	6,134,335	5,158,469	7,612,452	7,072,233	8,149,045	117,844,649
Sales for Resale			11,192,736	9,727,159	8,851,224	9,591,542	9,220,553	7,935,523	8,506,492	4,034,718	4,285,823	3,625,160	6,747,184	6,134,335	5,158,469	7,612,452	7,072,233	8,149,045	117,844,649
Purchased Power (Account 555)			771,063	483,388	551,933	733,127	575,716	357,559	411,724	346,708	488,686	537,293	488,777	459,527	412,007	434,863	(36,235)	7,164	7,024,279
Existing Firm Energy			220,556	173,793	147,543	139,210	106,053	138,814	157,399	160,684	226,755	297,171	325,006	287,223	277,818	222,851	151,759	143,138	3,184,784
WA Qualifying Facilities			12,163,286	6,940,123	9,250,815	15,152,243	8,595,101	5,996,492	4,750,510	3,919,409	4,371,289	4,452,884	8,616,638	7,686,062	6,410,605	5,311,682	4,674,090	13,900,638	119,393,698
Post-Merger Firm Energy			12,341	15,940	18,170	21,724	25,110	9,540	34,042	147,469	157,648	127,819	95,718	143,953	122,668	129,524	192,183	94,676	1,348,234
Other Generation Expenses			13,187,416	7,813,243	9,985,460	16,046,303	6,400,981	6,097,406	5,353,975	4,574,279	5,244,358	5,474,967	9,525,139	8,586,476	7,223,098	6,096,921	4,951,798	14,745,675	130,850,936
Total Purchased Power			13,187,416	7,813,243	9,985,460	16,046,303	6,400,981	6,097,406	5,353,975	4,574,279	5,244,358	5,474,967	9,525,139	8,586,476	7,223,098	6,096,921	4,951,798	14,745,675	130,850,936
Whealing (Account 565)			1,553,973	1,576,628	1,553,587	1,660,660	1,643,284	1,674,468	1,641,521	1,659,271	1,648,708	1,634,693	1,598,081	1,644,157	1,668,916	1,680,135	1,861,690	2,010,222	26,604,845
Whealing Expenses			1,553,973	1,576,628	1,553,587	1,660,660	1,643,284	1,674,468	1,641,521	1,659,271	1,648,708	1,634,693	1,598,081	1,644,157	1,668,916	1,680,135	1,861,690	2,010,222	26,604,845
Total Wheeling Expense			1,553,973	1,576,628	1,553,587	1,660,660	1,643,284	1,674,468	1,641,521	1,659,271	1,648,708	1,634,693	1,598,081	1,644,157	1,668,916	1,680,135	1,861,690	2,010,222	26,604,845
Fuel Expense (Accounts 501 and 547)			2,976,228	3,077,898	3,030,654	3,268,827	3,164,549	2,911,165	3,234,693	2,694,041	2,389,423	2,285,465	3,162,669	3,245,204	3,127,866	3,102,877	3,132,653	3,127,829	47,924,941
Fuel Consumed - Coal			3,005,447	5,274,363	2,129,718	1,587,101	4,157,497	4,146,303	3,770,322	1,681,519	1,682,139	1,080,022	3,827,236	3,955,753	4,067,330	4,592,577	3,336,088	3,980,323	52,223,808
Fuel Consumed - Natural Gas			5,981,675	8,352,262	5,160,371	4,815,927	7,322,046	7,057,468	7,005,016	4,375,559	4,051,562	3,369,559	6,995,905	7,200,957	7,195,196	7,695,465	6,468,641	7,108,151	100,487,749
Total Fuel and Other Expense			9,510,128	7,814,974	7,891,195	12,931,349	6,145,758	7,298,820	5,483,720	6,573,392	6,556,805	6,792,927	11,366,921	11,297,754	10,926,740	7,692,058	6,239,895	15,114,943	139,859,880
Total Net Power Cost with Chehalis			9,510,128	7,814,974	7,891,195	12,931,349	6,145,758	7,298,820	5,483,720	6,573,392	6,556,805	6,792,927	11,366,921	11,297,754	10,926,740	7,692,058	6,239,895	15,114,943	139,859,880
Net Increase (Decrease) in NPC with Chehalis			410,292	535,362	1,225,335	474,939	(100,229)	281,170	648,766	485,375	688,345	564,744	498,551	136,758	573,838	230,114	417,521	484,025	7,583,105