PACIFIC POWER
A DIVISION OF PACIFICORP

825 NE Multnomah, Suite 2000
Portland, Oregon 97232

March 31, 2009

VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY

David W. Danner
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
P.O. Box 47250
Olympia, WA 98504-7250

RE: Quarterly Reports for Fourth Quarter Ending December 31, 2008

Dear Mr. Danner:

In accordance with WAC 480-100-275, enclosed for filing are an original and one (1) copy of PacifiCorp's (dba, "Pacific Power" or the "Company") quarterly reports for Washington operations, for the quarter ending December 31, 2008. The Washington jurisdiction quarterly results of operations are based on unadjusted data and do not reflect normalized results of operations, or other standard ratemaking adjustments. The quarterly results of operations were determined using the West Control Area allocation methodology. PacifiCorp was granted a 30-day extension of time to file these reports in UE-072123, Order No. 01.

Also enclosed are an original and one (1) copy of the Company's Average Customer Count and kWh data for its Washington jurisdiction for the quarter ending December 31, 2008.

Please direct any informal inquiries to Cathie Allen, Regulatory Manager, at (503) 813-5934.

Sincerely,

Andrea L. Kelly
Vice President, Regulation

Enclosures

Pacificorp
Average Customer Count and KWH
Washington Jurisdiction
For the 4th Quarter of Calendar Year 2008

Washington Only	Oct-08	Nov-08	Dec-08
Average Customer Count			
Residential Sales	102,424	102,523	102,661
Commercial Sales	17,442	17,484	17,505
Industrial Sales	619	619	621
Irrigation Sales	5,257	5,241	5,224
Public Street & Highway Lighting	261	261	261
KWH			
Residential Sales	112,892,050	134,237,915	216,265,793
Commercial Sales	142,706,175	124,259,275	117,733,113
Industrial Sales	76,999,011	83,150,567	62,187,014
Irrigation Sales	11,017,274	(11,173,562)	772,079
Public Street & Highway Lighting	1,241,353	480,340	851,133

PACIFICORP

A MIDAMERICAN ENERGY HOLDINGS COMPANY

Washington Jurisdiction

RESULTS OF OPERATIONS

For 12 Month Period Ending
December 31, 2008

Washington Jurisdictions
RESULTS OF OPERATIONS

For 12 Month Period Ending
December 31, 2008

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	12 MONTHS ENDED DECEMBER 2008
FILE:	JAM WA 12 ME December 2008
PREPARED BY:	Revenue Requirement Department
DATE:	March 27, 2009
TIME:	3:53:09 PM
TYPE OF AVG:	Average
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.613
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	53.00%	6.23%	3.303%
PREFERRED	1.00%	6.46%	0.065%
COMMON	46.00%	10.20%	4.692%
	100.00%		8.059%

OTHER INFORMATION

Note: Total Company results only include West Control Area ("WCA") net power costs.

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	3,444,033,189	3,199,060,396	244,972,793	0	244,972,793
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	722,367,330	572,798,314	149,569,016	0	149,569,016
5	Other Operating Revenues	2.4	189,602,040	177,403,539	12,198,500	0	12,198,500
6	Total Operating Revenues	2.4	4,356,002,558	3,949,262,249	406,740,310	0	406,740,310
7							
8	Operating Expenses:						
9	Steam Production	2.7	439,088,902	393,836,260	45,252,642	0	45,252,642
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	37,594,583	32,463,487	5,131,096	0	5,131,096
12	Other Power Supply	2.10	1,073,297,842	860,055,634	213,242,208	0	213,242,208
13	Transmission	2.12	136,219,955	114,456,573	21,763,382	0	21,763,382
14	Distribution	2.13	215,364,277	200,863,721	14,500,556	0	14,500,556
15	Customer Accounts	2.14	99,309,095	90,772,094	8,537,001	0	8,537,001
16	Customer Service	2.14	14,039,833	13,531,574	508,258	0	508,258
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	170,044,138	158,087,935	11,956,202	0	11,956,202
19							
20	Total O & M Expenses	2.16	2,184,958,625	1,864,067,279	320,891,345	0	320,891,345
21							
22	Depreciation	2.18	408,033,963	375,533,127	32,500,836	0	32,500,836
23	Amortization Expense	2.19	57,031,964	53,173,862	3,858,101	0	3,858,101
24	Taxes Other Than Income	2.19	112,424,490	97,610,782	14,813,708	0	14,813,708
25	Income Taxes - Federal	2.22	219,466,160	232,956,330	(13,490,169)	0	(13,490,169)
26	Income Taxes - State	2.22	31,654,896	31,654,896	0	0	-
27	Income Taxes - Def Net	2.21	260,750,833	228,580,376	32,170,457	0	32,170,457
28	Investment Tax Credit Adj.	2.20	(1,874,204)	(1,874,204)	0	0	0
29	Misc Revenue & Expense	2.5	(7,004,252)	(6,510,723)	(493,529)	0	(493,529)
30							
31	Total Operating Expenses	2.22	3,265,442,474	2,875,191,725	390,250,749	0	390,250,749
32							
33	Operating Revenue for Return		1,090,560,084	1,074,070,524	16,489,560	0	16,489,560
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	16,970,092,976	15,742,596,685	1,227,496,291	0	1,227,496,291
37	Plant Held for Future Use	2.33	14,867,471	14,812,524	54,947	0	54,947
38	Misc Deferred Debits	2.35	167,185,241	158,863,320	8,321,920	0	8,321,920
39	Elec Plant Acq Adj	2.33	69,085,936	69,085,936	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	39,225,412	36,703,571	2,521,840	0	2,521,840
42	Fuel Stock	2.34	113,808,550	111,202,867	2,605,683	0	2,605,683
43	Material & Supplies	2.34	163,776,104	157,108,485	6,667,620	0	6,667,620
44	Working Capital	2.35	59,216,451	51,704,148	7,512,303	0	7,512,303
45	Weatherization Loans	2.34	14,013,557	11,931,424	2,082,132	0	2,082,132
46	Miscellaneous Rate Base	2.36	4,314,182	3,933,730	380,452	0	380,452
47							
48	Total Electric Plant		17,615,585,880	16,357,942,691	1,257,643,189	0	1,257,643,189
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(6,271,234,228)	(5,811,707,839)	(459,526,389)	0	(459,526,389)
52	Accum Prov For Amort	2.41	(408,632,806)	(376,390,615)	(32,242,191)	0	(32,242,191)
53	Accum Def Income Taxes	2.37	(1,446,295,641)	(1,342,496,481)	(103,799,160)	0	(103,799,160)
54	Unamortized ITC	2.37	(10,287,521)	(8,913,395)	(1,374,125)	0	(1,374,125)
55	Customer Adv for Const	2.36	(19,384,272)	(19,348,421)	(35,850)	0	(35,850)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(66,283,248)	(61,927,837)	(4,355,411)	0	(4,355,411)
58							
59	Total Rate Base Deductions		(8,222,117,714)	(7,620,784,588)	(601,333,126)	0	(601,333,126)
60							
61	Total Rate Base		9,393,468,166	8,737,158,102	656,310,063	0	656,310,063

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		1,345,013,663	1,237,157,275	107,856,388	-	107,856,388
				B1	1,345,013,663	1,237,157,275	107,856,388	-	107,856,388
442	Commercial & Industrial Sales								
		0	S		2,060,710,026	1,924,712,471	135,997,556	-	135,997,556
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	2,060,710,026	1,924,712,471	135,997,556	-	135,997,556
444	Public Street & Highway Lighting								
		0	S		19,865,594	18,746,744	1,118,849	-	1,118,849
		0	SO		-	-	-	-	-
				B1	19,865,594	18,746,744	1,118,849	-	1,118,849
445	Other Sales to Public Authority								
		0	S		18,443,905	18,443,905	-	-	-
				B1	18,443,905	18,443,905	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**3,444,033,189**	**3,199,060,396**	**244,972,793**	**-**	**244,972,793**
447	Sales for Resale								
		WSF	S		8,626,127	8,626,127	-	-	-
		WSF	SG		-	-	-	-	-
		WSF	SE		-	-	-	-	-
		WSF	DGP		-	-	-	-	-
		WSF	CAGW		713,741,203	564,172,186	149,569,016	-	149,569,016
		WSF	CAGE		-	-	-	-	-
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	722,367,330	572,798,314	149,569,016	-	149,569,016
449	Provision for Rate Refund								
		WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**4,166,400,519**	**3,771,858,709**	**394,541,809**	**-**	**394,541,809**
450	Forfeited Discounts & Interest								
		CUST	S		7,486,736	6,966,909	519,827	-	519,827
		CUST	SO		-	-	-	-	-
				B1	7,486,736	6,966,909	519,827	-	519,827
451	Misc Electric Revenue								
		CUST	S		7,051,612	6,797,526	254,086	-	254,086
		GP	SG		-	-	-	-	-
		GP	SO		28,158	26,169	1,990	-	1,990
				B1	7,079,770	6,823,694	256,076	-	256,076
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		26,405	26,405	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	26,405	26,405	-	-	-
454	Rent of Electric Property								
		DPW	S		11,890,427	10,240,273	1,650,154	-	1,650,154
		T	CAGW		698,927	552,462	146,465	-	146,465
		T	CAGE		3,966,500	3,966,500	-	-	-
		T	JBG		(1,687)	(1,348)	(339)	-	(339)
		T	SG		762,711	702,961	59,750	-	59,750
		GP	SO		3,262,547	3,032,006	230,541	-	230,541
				B1	20,579,425	18,492,854	2,086,571	-	2,086,571

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
456	Other Electric Revenue								
		DMSC	S		37,234,750	37,286,938	(52,188)	-	(52,188)
		CUST	CAGE		11,508,101	11,508,101	-	-	-
		OTHSE	CAGW		12,664,908	10,010,896	2,654,012	-	2,654,012
		OTHSO	SO		469,412	436,242	33,170	-	33,170
		OTHSGR	SG		15,394,293	14,188,315	1,205,978	-	1,205,978
		OTHSGR	JBG		1,602,218	1,280,634	321,583	-	321,583
		OTHSGR	WRG		58,930,494	54,908,359	4,022,135	-	4,022,135
		OTHSGR	WRE		16,622,749	15,471,413	1,151,336	-	1,151,336
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		2,778	2,778	-	-	-
				B1	154,429,703	145,093,676	9,336,026	-	9,336,026
	Total Other Electric Revenues				**189,602,040**	**177,403,539**	**12,198,500**	**-**	**12,198,500**
Total Electric Operating Revenues				**B1**	**4,356,002,558**	**3,949,262,249**	**406,740,310**	**-**	**406,740,310**
Summary of Revenues by Factor									
	S				3,516,322,840	3,268,978,169	247,344,672	-	247,344,672
	JBG				1,600,531	1,279,286	321,245	-	321,245
	SE				-	-	-	-	-
	SO				3,760,118	3,494,417	265,701	-	265,701
	SG				16,157,004	14,891,275	1,265,728	-	1,265,728
	CAEW				-	-	-	-	-
	CAEE				2,778	2,778	-	-	-
	CAGW				727,105,037	574,735,544	152,369,493	-	152,369,493
	CAGE				15,501,007	15,501,007	-	-	-
	WRG				58,930,494	54,908,359	4,022,135	-	4,022,135
	WRE				16,622,749	15,471,413	1,151,336	-	1,151,336
Total Electric Operating Revenues				B1	4,356,002,558	3,949,262,249	406,740,310	-	406,740,310
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	SG		-	-	-	-	-
					-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		(4,889,027)	(4,509,616)	(379,411)	-	(379,411)
				B1	(4,889,027)	(4,509,616)	(379,411)	-	(379,411)
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
					-	-	-	-	-
4194	Impact Housing Interest Income								
		P	DGU		-	-	-	-	-
					-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		(344,622)	(345,590)	969	-	969
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		PTD	CN		2,169	2,009	160	-	160
		PTD	SO		516,915	480,389	36,527	-	36,527
		P	CAGW		(724,260)	(572,487)	(151,773)	-	(151,773)
		P	CAGE		(1,565,427)	(1,565,427)	-	-	-
		P	SG		-	-	-	-	-
				B1	(2,115,225)	(2,001,107)	(114,118)	-	(114,118)
Total Miscellaneous Revenues					**(7,004,252)**	**(6,510,723)**	**(493,529)**	**-**	**(493,529)**

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Miscellaneous Expenses									
4311	Interest on Customer Deposits								
		CUST	S		-	-	-	-	-
					-	-	-	-	-
Total Miscellaneous Expenses					**-**	**-**	**-**	**-**	**-**
Net Misc Revenue and Expense					**(7,004,252)**	**(6,510,723)**	**(493,529)**	**-**	**(493,529)**

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
166	500	Operation Supervision & Engineering								
167			P	SG		-	-	-	-	-
168			P	CAGW		17,822	14,088	3,735	-	3,735
169			P	CAGE		3,766,780	3,766,780	-	-	-
170			P	JBG		18,053,815	14,430,208	3,623,607	-	3,623,607
171			P	CAGE		-	-	-	-	-
172					B2	21,838,417	18,211,075	3,627,342	-	3,627,342
173										
174	501	Fuel Related								
175			P	SE		(89,137)	(82,219)	(6,917)	-	(6,917)
176			P	SE		-	-	-	-	-
177			P	SE		-	-	-	-	-
178			P	CAGW		1,008,840	797,431	211,409	-	211,409
179			P	CAGE		-	-	-	-	-
180			P	CAEW		157,258,249	123,815,886	33,442,364	-	33,442,364
181			P	CAEE		14,517,112	14,517,112	-	-	-
182			P	JBE		(234,856)	(187,020)	(47,836)	-	(47,836)
183			P	CAEE		-	-	-	-	-
184			P	JBG		-	-	-	-	-
185					B2	172,460,209	138,861,190	33,599,019	-	33,599,019
186										
187	502	Steam Expenses								
188			P	SG		-	-	-	-	-
189			P	CAGW		795,836	629,063	166,772	-	166,772
190			P	CAGE		33,081,513	33,081,513	-	-	-
191			P	JBG		3,610,169	2,885,567	724,602	-	724,602
192			P	CAGE		-	-	-	-	-
193					B2	37,487,518	36,596,143	891,375	-	891,375
194										
195	503	Steam From Other Sources								
196			P	SE		-	-	-	-	-
197			P	CAEW		-	-	-	-	-
198			P	CAEE		-	-	-	-	-
199					B2	-	-	-	-	-
200										
201	505	Electric Expenses								
202			P	SG		-	-	-	-	-
203			P	CAGW		28,900	22,844	6,056	-	6,056
204			P	CAGE		4,271,928	4,271,928	-	-	-
205			P	JBG		2,475	1,978	497	-	497
206			P	CAGE		-	-	-	-	-
207					B2	4,303,303	4,296,750	6,553	-	6,553
208										
209	506	Misc. Steam Expense								
210			P	SG		-	-	-	-	-
211			P	SE		-	-	-	-	-
212			P	CAGW		2,645,916	2,091,448	554,469	-	554,469
213			P	CAGE		56,389,662	56,389,662	-	-	-
214			P	JBG		(15,463,153)	(12,359,522)	(3,103,632)	-	(3,103,632)
215			P	CAGE		-	-	-	-	-
216					B2	43,572,425	46,121,588	(2,549,163)	-	(2,549,163)
217										
218	507	Rents								
219			P	SG		-	-	-	-	-
220			P	CAGW		23,546	18,612	4,934	-	4,934
221			P	CAGE		71,671	71,671	-	-	-
222			P	JBG		186,164	148,799	37,365	-	37,365
223			P	CAGE		-	-	-	-	-
224					B2	281,381	239,081	42,299	-	42,299
225										
226	510	Maint Supervision & Engineering								
227			P	SG		-	-	-	-	-
228			P	CAGW		227,592	179,898	47,693	-	47,693
229			P	CAGE		5,280,764	5,280,764	-	-	-
230			P	JBG		500,548	400,082	100,466	-	100,466
231			P	CAGE		-	-	-	-	-
232					B2	6,008,903	5,860,744	148,159	-	148,159
233										
234										
235										
236	511	Maintenance of Structures								
237			P	SG		-	-	-	-	-
238			P	CAGW		288,315	227,897	60,418	-	60,418
239			P	CAGE		13,464,894	13,464,894	-	-	-
240			P	JBG		11,080,899	8,856,836	2,224,063	-	2,224,063
241			P	CAGE		-	-	-	-	-
242					B2	24,834,108	22,549,627	2,284,481	-	2,284,481
243										

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
512	Maintenance of Boiler Plant								
		P	SG		-	-	-	-	-
		P	CAGW		1,712,259	1,353,444	358,815	-	358,815
		P	CAGE		61,814,449	61,814,449	-	-	-
		P	JBG		23,148,750	18,502,531	4,646,219	-	4,646,219
		P	CAGE		-	-	-	-	-
				B2	86,675,457	81,670,424	5,005,033	-	5,005,033
513	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		218,000	172,316	45,683	-	45,683
		P	CAGE		20,979,921	20,979,921	-	-	-
		P	JBG		7,676,159	6,135,466	1,540,693	-	1,540,693
		P	CAGE		-	-	-	-	-
				B2	28,874,080	27,287,704	1,586,376	-	1,586,376
514	Maintenance of Misc. Steam Plant								
		P	SG		-	-	-	-	-
		P	CAGW		305,136	241,193	63,943	-	63,943
		P	CAGE		9,721,542	9,721,542	-	-	-
		P	JBG		2,726,423	2,179,199	547,224	-	547,224
		P	CAGE		-	-	-	-	-
				B2	12,753,101	12,141,934	611,168	-	611,168
Total Steam Power Generation				B2	**439,088,902**	**393,836,260**	**45,252,642**	**-**	**45,252,642**
517	Operation Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
518	Nuclear Fuel Expense								
		P	SE		-	-	-	-	-
					-	-	-	-	-
519	Coolants and Water								
		P	SG		-	-	-	-	-
					-	-	-	-	-
520	Steam Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
523	Electric Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
524	Misc. Nuclear Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
528	Maintenance Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
529	Maintenance of Structures								
		P	SG		-	-	-	-	-
					-	-	-	-	-
530	Maintenance of Reactor Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
531	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
532	Maintenance of Misc Nuclear								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Power Generation					**-**	**-**	**-**	**-**	**-**

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		5,022,625	3,970,102	1,052,523	-	1,052,523
		P	CAGE		3,803,571	3,803,571	-	-	-
				B2	8,826,196	7,773,673	1,052,523	-	1,052,523
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		220,791	174,523	46,268	-	46,268
		P	CAGE		80,596	80,596	-	-	-
				B2	301,387	255,119	46,268	-	46,268
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		3,634,643	2,872,980	761,663	-	761,663
		P	CAGE		455,811	455,811	-	-	-
				B2	4,090,454	3,328,792	761,663	-	761,663
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		10,958,430	8,662,021	2,296,409	-	2,296,409
		P	CAGE		6,887,345	6,887,345	-	-	-
				B2	17,845,775	15,549,366	2,296,409	-	2,296,409
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		141,497	111,846	29,652	-	29,652
		P	CAGE		(259)	(259)	-	-	-
				B2	141,238	111,587	29,652	-	29,652
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		2,681	2,119	562	-	562
		P	CAGE		-	-	-	-	-
				B2	2,681	2,119	562	-	562
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		1,136,789	898,567	238,221	-	238,221
		P	CAGE		88,380	88,380	-	-	-
				B2	1,225,169	986,948	238,221	-	238,221
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		992,623	784,612	208,010	-	208,010
		P	CAGE		444,661	444,661	-	-	-
				B2	1,437,284	1,229,274	208,010	-	208,010

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		1,027,775	812,398	215,377	-	215,377
		P	CAGE		544,842	544,842	-	-	-
				B2	1,572,616	1,357,240	215,377	-	215,377
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		1,347,662	1,065,251	282,411	-	282,411
		P	CAGE		804,119	804,119	-	-	-
				B2	2,151,781	1,869,370	282,411	-	282,411
Total Hydraulic Power Generation				B2	**37,594,583**	**32,463,487**	**5,131,096**	**-**	**5,131,096**
546	Operation Super & Engineering								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		218,466	218,466	-	-	-
		P	CAGE		-	-	-	-	-
				B2	218,466	218,466	-	-	-
547	Fuel								
		P	SE		-	-	-	-	-
		P	CAEW		91,948,073	72,394,499	19,553,575	-	19,553,575
		P	CAEE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	91,948,073	72,394,499	19,553,575	-	19,553,575
548	Generation Expense								
		P	SG		-	-	-	-	-
		P	CAGW		8,471,248	6,696,044	1,775,204	-	1,775,204
		P	CAGE		9,373,788	9,373,788	-	-	-
		P	CAGE		-	-	-	-	-
				B2	17,845,036	16,069,832	1,775,204	-	1,775,204
549	Miscellaneous Other								
		P	SG		586,091	540,177	45,914	-	45,914
		P	CAGW		7,328,322	5,792,626	1,535,697	-	1,535,697
		P	CAGE		3,029,436	3,029,436	-	-	-
		P	CAGE		-	-	-	-	-
				B2	10,943,849	9,362,238	1,581,611	-	1,581,611
550	Maint Supervision & Engineering								
		P	SG		667	615	52	-	52
		P	CAGW		1,730,609	1,367,949	362,660	-	362,660
		P	CAGE		5,008,567	5,008,567	-	-	-
		P	CAGE		-	-	-	-	-
				B2	6,739,843	6,377,130	362,712	-	362,712
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		9,978	7,887	2,091	-	2,091
		P	CAGE		1,270,370	1,270,370	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,280,348	1,278,257	2,091	-	2,091
553	Maint of Generation & Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		515,058	407,125	107,934	-	107,934
		P	CAGE		5,396,200	5,396,200	-	-	-
		P	CAGE		-	-	-	-	-
				B2	5,911,258	5,803,324	107,934	-	107,934

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
554	Maintenance of Misc. Other								
		P	SG		-	-	-	-	-
		P	CAGW		7	5	1	-	1
		P	CAGE		482,919	482,919	-	-	-
		P	CAGE		-	-	-	-	-
				B2	482,926	482,924	1	-	1
Total Other Power Generation				**B2**	**135,369,798**	**111,986,671**	**23,383,128**	**-**	**23,383,128**
555	Purchased Power								
		P	S		(2,690,356)	(3,608,333)	917,977	-	917,977
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGW		842,016,311	665,566,429	176,449,883	-	176,449,883
		P	CAGE		-	-	-	-	-
		P	CAEW		40,460,254	31,856,021	8,604,232	-	8,604,232
		P	CAEE		-	-	-	-	-
			DGP		-	-	-	-	-
				B2	879,786,209	693,814,117	185,972,092	-	185,972,092
556	System Control & Load Dispatch								
		P	SG		1,997,891	1,841,378	156,513	-	156,513
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,997,891	1,841,378	156,513	-	156,513
557	Other Expenses								
		P	S		(183,792)	(86,786)	(97,006)	-	(97,006)
		P	SG		43,186,409	39,803,216	3,383,193	-	3,383,193
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		10,927,763	10,927,763	-	-	-
		P	JBG		2,213,565	1,769,277	444,288	-	444,288
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	56,143,944	52,413,469	3,730,475	-	3,730,475
Total Other Power Supply				B2	**937,928,044**	**748,068,964**	**189,859,080**	**-**	**189,859,080**
TOTAL PRODUCTION EXPENSE				B2	**1,549,981,327**	**1,286,355,382**	**263,625,945**	**-**	**263,625,945**

12 MONTHS ENDED DECEMBER 2008 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Production Expense by Factor									
	S				(2,874,149)	(3,695,119)	820,971	-	820,971
	SG				45,771,057	42,185,385	3,585,673	-	3,585,673
	SE				(89,137)	(82,219)	(6,917)	-	(6,917)
	JBG				53,735,813	42,950,421	10,785,392	-	10,785,392
	TROJP				-	-	-	-	-
	JBE				(234,856)	(187,020)	(47,836)	-	(47,836)
	DGP				-	-	-	-	-
	DEU				-	-	-	-	-
	DEP				-	-	-	-	-
	CAGW				891,829,212	704,940,718	186,888,493	-	186,888,493
	CAGE				257,659,698	257,659,698	-	-	-
	CAEW				289,666,576	228,066,406	61,600,171	-	61,600,171
	CAEE				14,517,112	14,517,112	-	-	-
	SNPPS				-	-	-	-	-
	SNPPO				-	-	-	-	-
	DGU				-	-	-	-	-
	MC				-	-	-	-	-
	SSGCT				-	-	-	-	-
	SSECT				-	-	-	-	-
	SSGC				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SSECH				-	-	-	-	-
Total Production Expense by Factor				B2	1,549,981,327	1,286,355,382	263,625,945	-	263,625,945
560	Operation Supervision & Engineering								
		T	SG		7,808,351	7,196,651	611,701	-	611,701
		T	JBG		-	-	-	-	-
		T	CAGW		359	284	75	-	75
		T	CAGE		-	-	-	-	-
				B2	7,808,710	7,196,934	611,776	-	611,776
561	Load Dispatching								
		T	SG		8,437,285	7,776,314	660,971	-	660,971
		T	CAGW		15,132	11,961	3,171	-	3,171
		T	CAGE		83,728	83,728	-	-	-
				B2	8,536,145	7,872,003	664,142	-	664,142
562	Station Expense								
		T	SG		-	-	-	-	-
		T	JBG		21,485	17,173	4,312	-	4,312
		T	CAGW		484,348	382,850	101,498	-	101,498
		T	CAGE		1,364,018	1,364,018	-	-	-
				B2	1,869,851	1,764,040	105,810	-	105,810
563	Overhead Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		7,273	5,749	1,524	-	1,524
		T	CAGE		86,064	86,064	-	-	-
				B2	93,337	91,813	1,524	-	1,524
564	Underground Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
565	Transmission of Electricity by Others								
		T	SG		-	-	-	-	-
		T	SE		-	-	-	-	-
		T	CAGW		83,376,744	65,904,616	17,472,128	-	17,472,128
		T	CAGE		-	-	-	-	-
		T	CAEW		-	-	-	-	-
		T	CAEE		-	-	-	-	-
				B2	83,376,744	65,904,616	17,472,128	-	17,472,128
566	Misc. Transmission Expense								
		T	SG		1,781,442	1,641,885	139,557	-	139,557
		T	CAGW		8,604	6,801	1,803	-	1,803
		T	CAGE		5,085	5,085	-	-	-
				B2	1,795,131	1,653,771	141,360	-	141,360
567	Rents - Transmission								
		T	SG		19,167	17,665	1,502	-	1,502
		T	CAGW		467,344	369,409	97,935	-	97,935
		T	CAGE		336,156	336,156	-	-	-
				B2	822,667	723,230	99,436	-	99,436

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
568	Maint Supervision & Engineering								
		T	SG		-	-	-	-	-
		T	CAGW		9,822	7,764	2,058	-	2,058
		T	CAGE		-	-	-	-	-
				B2	9,822	7,764	2,058	-	2,058
569	Maintenance of Structures								
		T	SG		4,121,227	3,798,373	322,854	-	322,854
		T	CAGW		7,834	6,193	1,642	-	1,642
		T	CAGE		(163)	(163)	-	-	-
				B2	4,128,899	3,804,403	324,496	-	324,496
570	Maintenance of Station Equipment								
		T	SG		50,854	46,870	3,984	-	3,984
		T	JBG		93,623	74,832	18,791	-	18,791
		T	CAGW		3,500,153	2,766,674	733,479	-	733,479
		T	CAGE		7,448,488	7,448,488	-	-	-
				B2	11,093,119	10,336,864	756,255	-	756,255
571	Maintenance of Overhead Lines								
		T	SG		(37,811)	(34,849)	(2,962)	-	(2,962)
		T	JBG		-	-	-	-	-
		T	CAGW		7,395,256	5,845,533	1,549,723	-	1,549,723
		T	CAGE		8,847,554	8,847,554	-	-	-
				B2	16,204,998	14,658,237	1,546,761	-	1,546,761
572	Maintenance of Underground Lines								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
573	Maint of Misc. Transmission Plant								
		T	SG		480,420	442,784	37,636	-	37,636
		T	CAGW		-	-	-	-	-
		T	CAGE		113	113	-	-	-
				B2	480,533	442,897	37,636	-	37,636
TOTAL TRANSMISSION EXPENSE				B2	**136,219,955**	**114,456,573**	**21,763,382**	**-**	**21,763,382**
Summary of Transmission Expense by Factor									
	SE				-	-	-	-	-
	SG				22,660,934	20,885,693	1,775,242	-	1,775,242
	CAGW				95,272,869	75,307,832	19,965,037	-	19,965,037
	CAGE				18,171,043	18,171,043	-	-	-
	JBG				115,108	92,005	23,104	-	23,104
Total Transmission Expense by Factor				B2	136,219,955	114,456,573	21,763,382	-	21,763,382
580	Operation Supervision & Engineering								
		DPW	S		176,450	108,050	68,400	-	68,400
		DPW	SNPD		20,120,363	18,725,403	1,394,960	-	1,394,960
				B2	20,296,814	18,833,453	1,463,361	-	1,463,361
581	Load Dispatching								
		DPW	S		-	-	-	-	-
		DPW	SNPD		12,782,671	11,896,439	886,232	-	886,232
				B2	12,782,671	11,896,439	886,232	-	886,232
582	Station Expense								
		DPW	S		4,548,284	4,222,261	326,023	-	326,023
		DPW	SNPD		25,883	24,088	1,794	-	1,794
				B2	4,574,167	4,246,349	327,818	-	327,818
583	Overhead Line Expenses								
		DPW	S		5,378,951	4,993,645	385,306	-	385,306
		DPW	SNPD		13,397	12,468	929	-	929
				B2	5,392,347	5,006,112	386,235	-	386,235
584	Underground Line Expense								
		DPW	S		403	403	-	-	-
		DPW	SNPD		-	-	-	-	-
				B2	403	403	-	-	-
585	Street Lighting & Signal Systems								
		DPW	S		-	-	-	-	-
		DPW	SNPD		222,030	206,637	15,394	-	15,394
				B2	222,030	206,637	15,394	-	15,394

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
586	Meter Expenses								
		DPW	S		6,033,669	5,282,622	751,047	-	751,047
		DPW	SNPD		1,171,018	1,089,831	81,188	-	81,188
				B2	7,204,688	6,372,453	832,235	-	832,235
587	Customer Installation Expenses								
		DPW	S		11,063,638	10,279,470	784,168	-	784,168
		DPW	SNPD		-	-	-	-	-
				B2	11,063,638	10,279,470	784,168	-	784,168
588	Misc. Distribution Expenses								
		DPW	S		2,878,136	2,708,016	170,120	-	170,120
		DPW	SNPD		5,511,145	5,129,053	382,092	-	382,092
				B2	8,389,281	7,837,070	552,212	-	552,212
589	Rents								
		DPW	S		2,775,451	2,626,884	148,567	-	148,567
		DPW	SNPD		262,718	244,504	18,214	-	18,214
				B2	3,038,169	2,871,388	166,781	-	166,781
590	Maint Supervision & Engineering								
		DPW	S		655,797	643,334	12,462	-	12,462
		DPW	SNPD		5,766,096	5,366,328	399,768	-	399,768
				B2	6,421,892	6,009,662	412,230	-	412,230
591	Maintenance of Structures								
		DPW	S		1,794,408	1,665,490	128,918	-	128,918
		DPW	SNPD		235,753	219,408	16,345	-	16,345
				B2	2,030,161	1,884,898	145,263	-	145,263
592	Maintenance of Station Equipment								
		DPW	S		9,638,957	9,017,469	621,488	-	621,488
		DPW	SNPD		1,908,269	1,775,967	132,302	-	132,302
				B2	11,547,226	10,793,437	753,789	-	753,789
593	Maintenance of Overhead Lines								
		DPW	S		83,473,495	77,843,416	5,630,079	-	5,630,079
		DPW	SNPD		1,527,842	1,421,915	105,926	-	105,926
				B2	85,001,337	79,265,331	5,736,005	-	5,736,005
594	Maintenance of Underground Lines								
		DPW	S		23,522,169	22,376,732	1,145,437	-	1,145,437
		DPW	SNPD		17,740	16,510	1,230	-	1,230
				B2	23,539,909	22,393,242	1,146,666	-	1,146,666
595	Maintenance of Line Transformers								
		DPW	S		-	-	-	-	-
		DPW	SNPD		1,116,622	1,039,206	77,416	-	77,416
				B2	1,116,622	1,039,206	77,416	-	77,416
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		4,138,856	3,934,645	204,210	-	204,210
		DPW	SNPD		-	-	-	-	-
				B2	4,138,856	3,934,645	204,210	-	204,210
597	Maintenance of Meters								
		DPW	S		4,232,548	3,849,064	383,484	-	383,484
		DPW	SNPD		979,626	911,708	67,918	-	67,918
				B2	5,212,174	4,760,772	451,402	-	451,402
598	Maint of Misc. Distribution Plant								
		DPW	S		3,853,384	3,662,251	191,133	-	191,133
		DPW	SNPD		(461,493)	(429,498)	(31,996)	-	(31,996)
				B2	3,391,891	3,232,753	159,138	-	159,138
TOTAL DISTRIBUTION EXPENSE				B2	**215,364,277**	**200,863,721**	**14,500,556**	**-**	**14,500,556**
Summary of Distribution Expense by Factor									
	S				164,164,596	153,213,753	10,950,843	-	10,950,843
	SNPD				51,199,681	47,649,968	3,549,713	-	3,549,713
Total Distribution Expense by Factor				B2	215,364,277	200,863,721	14,500,556	-	14,500,556
901	Supervision								
		CUST	S		168,874	75,690	93,184	-	93,184
		CUST	CN		2,309,075	2,138,938	170,136	-	170,136
				B2	2,477,949	2,214,628	263,321	-	263,321

1	**12 MONTHS ENDED DECEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
762	902	Meter Reading Expense								
763			CUST	S		23,763,080	21,694,936	2,068,143	-	2,068,143
764			CUST	CN		1,526,632	1,414,148	112,485	-	112,485
765					B2	25,289,712	23,109,084	2,180,628	-	2,180,628
766										
767	903	Customer Receipts & Collections								
768			CUST	S		6,381,549	5,885,298	496,250	-	496,250
769			CUST	CN		50,255,610	46,552,694	3,702,916	-	3,702,916
770					B2	56,637,158	52,437,993	4,199,166	-	4,199,166
771										
772	904	Uncollectible Accounts								
773			CUST	S		14,663,103	12,786,326	1,876,777	-	1,876,777
774			P	SG		-	-	-	-	-
775			CUST	CN		11,611	10,756	856	-	856
776					B2	14,674,714	12,797,082	1,877,633	-	1,877,633
777										
778	905	Misc. Customer Accounts Expense								
779			CUST	S		8,966	8,966	-	-	-
780			CUST	CN		220,595	204,341	16,254	-	16,254
781					B2	229,561	213,308	16,254	-	16,254
782										
783	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**99,309,095**	**90,772,094**	**8,537,001**	**-**	**8,537,001**
784										
785	Summary of Customer Accts Exp by Factor									
786		S				44,985,572	40,451,217	4,534,355	-	4,534,355
787		CN				54,323,523	50,320,877	4,002,646	-	4,002,646
788		SG				-	-	-	-	-
789	Total Customer Accounts Expense by Factor				B2	99,309,095	90,772,094	8,537,001	-	8,537,001
790										
791	907	Supervision								
792			CUST	S		-	-	-	-	-
793			CUST	CN		247,987	229,715	18,272	-	18,272
794					B2	247,987	229,715	18,272	-	18,272
795										
796	908	Customer Assistance								
797			CUST	S		7,089,335	7,089,335	-	-	-
798			CUST	CN		2,537,065	2,350,130	186,935	-	186,935
799					B2	9,626,400	9,439,465	186,935	-	186,935
800										
801	909	Informational & Instructional Adv								
802			CUST	S		127,723	122,178	5,545	-	5,545
803			CUST	CN		3,973,866	3,681,065	292,801	-	292,801
804					B2	4,101,589	3,803,243	298,346	-	298,346
805										
806	910	Misc. Customer Service								
807			CUST	S		-	-	-	-	-
808			CUST	CN		63,857	59,152	4,705	-	4,705
809										
810					B2	63,857	59,152	4,705	-	4,705
811										
812	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**14,039,833**	**13,531,574**	**508,258**	**-**	**508,258**
813										
814										
815	Summary of Customer Service Exp by Factor									
816		S				7,217,058	7,211,513	5,545	-	5,545
817		CN				6,822,775	6,320,062	502,713	-	502,713
818										
819	Total Customer Service Expense by Factor				B2	14,039,833	13,531,574	508,258	-	508,258
820										
821										
822	911	Supervision								
823			CUST	S		-	-	-	-	-
824			CUST	CN		-	-	-	-	-
825						-	-	-	-	-
826										
827	912	Demonstration & Selling Expense								
828			CUST	S		-	-	-	-	-
829			CUST	CN		-	-	-	-	-
830						-	-	-	-	-
831										
832	913	Advertising Expense								
833			CUST	S		-	-	-	-	-
834			CUST	CN		-	-	-	-	-
835						-	-	-	-	-
836										

1	12 MONTHS ENDED DECEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
837	916	Misc. Sales Expense								
838			CUST	S		-	-	-	-	-
839			CUST	CN		-	-	-	-	-
840					B2	-	-	-	-	-
841										
842	**TOTAL SALES EXPENSE**					**-**	**-**	**-**	**-**	**-**
843										
844										
845	Total Sales Expense by Factor									
846		S				-	-	-	-	-
847		CN				-	-	-	-	-
848	Total Sales Expense by Factor				B2	-	-	-	-	-
849										
850	**Total Customer Service Exp Including Sales**					**14,039,833**	**13,531,574**	**508,258**	**-**	**508,258**
851	920	Administrative & General Salaries								
852			PTD	S		1,567,043	969,910	597,133	-	597,133
853			CUST	CN		-	-	-	-	-
854			PTD	SO		65,633,747	60,995,875	4,637,872	-	4,637,872
855					B2	67,200,789	61,965,785	5,235,005	-	5,235,005
856										
857	921	Office Supplies & expenses								
858			PTD	S		(1,003,755)	(1,004,201)	445	-	445
859			CUST	CN		-	-	-	-	-
860			PTD	SO		12,474,744	11,593,242	881,502	-	881,502
861					B2	11,470,988	10,589,041	881,947	-	881,947
862										
863	922	A&G Expenses Transferred								
864			PTD	S		-	-	-	-	-
865			CUST	CN		-	-	-	-	-
866			PTD	SO		(21,538,493)	(20,016,520)	(1,521,973)	-	(1,521,973)
867					B2	(21,538,493)	(20,016,520)	(1,521,973)	-	(1,521,973)
868										
869	923	Outside Services								
870			PTD	S		2,442	2,442	-	-	-
871			CUST	CN		-	-	-	-	-
872			PTD	SO		11,888,434	11,048,362	840,071	-	840,071
873					B2	11,890,876	11,050,804	840,071	-	840,071
874										
875	924	Property Insurance								
876			PTD	SO		31,882,383	29,629,481	2,252,902	-	2,252,902
877					B2	31,882,383	29,629,481	2,252,902	-	2,252,902
878										
879	925	Injuries & Damages								
880			PTD	SO		9,475,122	8,805,582	669,540	-	669,540
881					B2	9,475,122	8,805,582	669,540	-	669,540
882										
883	926	Employee Pensions & Benefits								
884			LABOR	S		-	-	-	-	-
885			CUST	CN		-	-	-	-	-
886			LABOR	SO		-	-	-	-	-
887					B2	-	-	-	-	-
888										
889	927	Franchise Requirements								
890			DMSC	S		-	-	-	-	-
891			DMSC	SO		-	-	-	-	-
892					B2	-	-	-	-	-
893										
894	928	Regulatory Commission Expense								
895			DMSC	S		9,727,505	9,244,185	483,320	-	483,320
896			CUST	CN		-	-	-	-	-
897			DMSC	SO		2,819	2,620	199	-	199
898			CUST	CAGW		159,388	125,987	33,401	-	33,401
899			DMSC	CAGE		22,758	22,758	-	-	-
900			FERC	SG		1,717,792	1,583,222	134,571	-	134,571
901					B2	11,630,262	10,978,772	651,491	-	651,491
902										
903	929	Duplicate Charges								
904			LABOR	S		-	-	-	-	-
905			LABOR	SO		(3,987,182)	(3,705,436)	(281,746)	-	(281,746)
906					B2	(3,987,182)	(3,705,436)	(281,746)	-	(281,746)
907										
908	930	Misc General Expenses								
909			PTD	S		5,465,839	5,458,338	7,500	-	7,500
910			CUST	CN		4,500	4,168	332	-	332
911			LABOR	SO		13,105,319	12,179,259	926,060	-	926,060
912					B2	18,575,658	17,641,766	933,892	-	933,892
913										

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
914	931	Rents								
915			PTD	S		934,443	934,943	(500)	-	(500)
916			PTD	SO		5,384,260	5,003,793	380,468	-	380,468
917					B2	6,318,703	5,938,736	379,968	-	379,968
918										
919	935	Maintenance of General Plant								
920			G	S		23,039	23,039	-	-	-
921			CUST	CN		-	-	-	-	-
922			G	SO		27,101,992	25,186,886	1,915,106	-	1,915,106
923					B2	27,125,031	25,209,925	1,915,106	-	1,915,106
924										
925	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**170,044,138**	**158,087,935**	**11,956,202**	**-**	**11,956,202**
926										
927	Summary of A&G Expense by Factor									
928		S				16,716,555	15,628,657	1,087,898	-	1,087,898
929		SO				151,423,144	140,723,143	10,700,001	-	10,700,001
930		SG				1,717,792	1,583,222	134,571	-	134,571
931		CN				4,500	4,168	332	-	332
932		CAGW				159,388	125,987	33,401	-	33,401
933		CAGE				22,758	22,758	-	-	-
934	Total A&G Expense by Factor				B2	170,044,138	158,087,935	11,956,202	-	11,956,202
935										
936	**TOTAL O&M EXPENSE**				B2	**2,184,958,625**	**1,864,067,279**	**320,891,345**	**-**	**320,891,345**

1	12 MONTHS ENDED DECEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
937	403SP	Steam Depreciation								
938			P	DGP		-	-	-	-	-
939			P	DGU		-	-	-	-	-
940			P	SG		-	-	-	-	-
941			P	CAGW		5,033,548	3,978,736	1,054,812	-	1,054,812
942			P	CAGE		81,405,978	81,405,978	-	-	-
943			P	JBG		18,584,375	14,854,279	3,730,097	-	3,730,097
944			P	S		-	-	-	-	-
945					B3	105,023,901	100,238,993	4,784,908	-	4,784,908
946										
947	403NP	Nuclear Depreciation								
948			P	DGP		-	-	-	-	-
949						-	-	-	-	-
950										
951	403HP	Hydro Depreciation								
952			P	DGP		-	-	-	-	-
953			P	DGU		-	-	-	-	-
954			P	CAGW		10,784,612	8,524,628	2,259,984	-	2,259,984
955			P	CAGE		4,193,289	4,193,289	-	-	-
956			P	CAGW		-	-	-	-	-
957			P	CAGE		-	-	-	-	-
958					B3	14,977,901	12,717,917	2,259,984	-	2,259,984
959										
960	403OP	Other Production Depreciation								
961			P	DGU		-	-	-	-	-
962			P	SG		-	-	-	-	-
963			P	CAGW		30,981,640	24,489,240	6,492,400	-	6,492,400
964			P	CAGE		23,005,232	23,005,232	-	-	-
965			P	CAGE		-	-	-	-	-
966			P	CAGE		-	-	-	-	-
967					B3	53,986,871	47,494,471	6,492,400	-	6,492,400
968										
969	403TP	Transmission Depreciation								
970			T	DGP		-	-	-	-	-
971			T	DGU		-	-	-	-	-
972			T	CAGW		19,378,795	15,317,845	4,060,950	-	4,060,950
973			T	CAGE		36,423,659	36,423,659	-	-	-
974			T	JBG		868,932	694,527	174,404	-	174,404
975			T	SG		1,559,710	1,437,523	122,187	-	122,187
976					B3	58,231,096	53,873,555	4,357,541	-	4,357,541
977										
978										
979										
980	403	Distribution Depreciation								
981	360	Land & Land Rights	DPW	S		278,131	273,696	4,435	-	4,435
982	361	Structures	DPW	S		906,304	868,236	38,068	-	38,068
983	362	Station Equipment	DPW	S		16,346,907	15,375,817	971,090	-	971,090
984	363	Storage Battery Eq	DPW	S		91,113	91,113	-	-	-
985	364	Poles & Towers	DPW	S		32,093,095	28,649,259	3,443,837	-	3,443,837
986	365	OH Conductors	DPW	S		18,328,255	16,705,877	1,622,378	-	1,622,378
987	366	UG Conduit	DPW	S		7,213,537	6,578,901	634,637	-	634,637
988	367	UG Conductor	DPW	S		16,692,267	16,130,886	561,381	-	561,381
989	368	Line Trans	DPW	S		25,531,690	22,997,335	2,534,355	-	2,534,355
990	369	Services	DPW	S		10,936,723	9,851,042	1,085,680	-	1,085,680
991	370	Meters	DPW	S		6,445,250	5,915,930	529,321	-	529,321
992	371	Inst Cust Prem	DPW	S		497,587	478,057	19,529	-	19,529
993	372	Leased Property	DPW	S		162	162	-	-	-
994	373	Street Lighting	DPW	S		2,192,792	2,076,055	116,738	-	116,738
995					B3	137,553,813	125,992,365	11,561,448	-	11,561,448
996										
997	403GP	General Depreciation								
998			G-SITUS	S		13,352,607	11,950,446	1,402,161	-	1,402,161
999			G-DGP	DGP		-	-	-	-	-
1000			G-DGU	DGU		-	-	-	-	-
1001			P	SE		-	-	-	-	-
1002			CUST	CN		1,549,132	1,434,990	114,143	-	114,143
1003			G-SG	SG		1,877	1,730	147	-	147
1004			PTD	SO		16,468,319	15,304,620	1,163,699	-	1,163,699
1005			G-SG	CAGW		1,343,036	1,061,594	281,442	-	281,442
1006			G-SG	CAGE		5,098,310	5,098,310	-	-	-
1007			P	JBG		412,328	329,569	82,759	-	82,759
1008			P	JBE		997	794	203	-	203
1009			P	CAEE		33,774	33,774	-	-	-
1010			G-SG	CAGE		-	-	-	-	-
1011			G-SG	CAGE		-	-	-	-	-
1012					B3	38,260,380	35,215,826	3,044,554	-	3,044,554
1013										

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
					-	-	-	-	-
403MP	Mining Depreciation								
		P	CAEE		-	-	-	-	-
				B3	-	-	-	-	-
403EP	Experimental Plant Depreciation								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
4031	ARO Depreciation								
			S		-	-	-	-	-
					-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				B3	**408,033,963**	**375,533,127**	**32,500,836**	**-**	**32,500,836**
Summary of Depreciation Expense by Factor									
	S				150,906,420	137,942,811	12,963,610	-	12,963,610
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				1,561,586	1,439,253	122,334	-	122,334
	SO				16,468,319	15,304,620	1,163,699	-	1,163,699
	CN				1,549,132	1,434,990	114,143	-	114,143
	SE				-	-	-	-	-
	CAGW				67,521,631	53,372,043	14,149,588	-	14,149,588
	CAGE				150,126,468	150,126,468	-	-	-
	CAEW				-	-	-	-	-
	CAEE				33,774	33,774	-	-	-
	JBG				19,865,635	15,878,375	3,987,260	-	3,987,260
	JBE				997	794	203	-	203
Total Depreciation Expense By Factor				B3	408,033,963	375,533,127	32,500,836	-	32,500,836
404GP	Amort of LT Plant - Capital Lease Gen								
		I-SITUS	S		1,220,394	1,146,945	73,449	-	73,449
		I-SG	SG		-	-	-	-	-
		PTD	SO		1,097,914	1,020,332	77,582	-	77,582
		I-DGU	DGU		-	-	-	-	-
		CUST	CN		234,320	217,055	17,265	-	17,265
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
				B4	2,552,628	2,384,332	168,296	-	168,296
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		71,714	71,228	486	-	486
		P	SE		-	-	-	-	-
		I-SG	SG		5,404,791	4,981,383	423,408	-	423,408
		PTD	SO		21,539,117	20,017,100	1,522,017	-	1,522,017
		CUST	CN		5,843,372	5,412,823	430,549	-	430,549
		I-SG	CAGW		60,330	47,688	12,643	-	12,643
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		3,908,170	3,089,188	818,982	-	818,982
		I-SG	CAGE		1,070,117	1,070,117	-	-	-
		P	JBG		4,134	3,304	830	-	830
		P	CAEW		-	-	-	-	-
		P	CAEE		10,380	10,380	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B4	37,912,124	34,703,211	3,208,913	-	3,208,913
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
					-	-	-	-	-

1	**12 MONTHS ENDED DECEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1088	404OP	Amort of LT Plant - Other Plant								
1089			P	CAGE		-	-	-	-	-
1090			P	CAGE		115,060	115,060	-	-	-
1091					B4	115,060	115,060	-	-	-
1092										
1093										
1094	404HP	Amortization of Other Electric Plant								
1095			P	DGP		-	-	-	-	-
1096			P	DGU		-	-	-	-	-
1097			P	CAGW		2,279	1,802	478	-	478
1098			P	CAGE		39,066	39,066	-	-	-
1099			P	SG		-	-	-	-	-
1100					B4	41,345	40,867	478	-	478
1101										
1102	**Total Amortization of Limited Term Plant**				B4	40,621,157	37,243,469	3,377,687	-	3,377,687
1103										
1104										
1105	405	Amortization of Other Electric Plant								
1106			GP	S		-	-	-	-	-
1107										
1108					B4	-	-	-	-	-
1109										
1110	406	Amortization of Plant Acquisition Adj								
1111			P	S		-	-	-	-	-
1112			P	DGP		-	-	-	-	-
1113			P	DGU		-	-	-	-	-
1114			P	CAGW		-	-	-	-	-
1115			P	CAGE		5,479,353	5,479,353	-	-	-
1116			P	SG		-	-	-	-	-
1117			P	SO		-	-	-	-	-
1118					B4	5,479,353	5,479,353	-	-	-
1119	407	Amort of Prop Losses, Unrec Plant, etc								
1120			DPW	S		5,175,354	5,451,120	(275,765)	-	(275,765)
1121			GP	SO		-	-	-	-	-
1122			P	DGP		-	-	-	-	-
1123			P	SE		-	-	-	-	-
1124			P	CAGW		305,346	241,359	63,987	-	63,987
1125			P	CAGE		-	-	-	-	-
1126			P	CAEW		-	-	-	-	-
1127			P	SG-P		-	-	-	-	-
1128			P	SG		3,437,028	3,167,774	269,254	-	269,254
1129			P	TROJP		2,013,725	1,590,787	422,938	-	422,938
1130					B4	10,931,454	10,451,040	480,414	-	480,414
1131										
1132	**TOTAL AMORTIZATION EXPENSE**				B4	**57,031,964**	**53,173,862**	**3,858,101**	**-**	**3,858,101**
1133										
1134										
1135										
1136	Summary of Amortization Expense by Factor									
1137		S				6,467,462	6,669,293	(201,831)	-	(201,831)
1138		SE				-	-	-	-	-
1139		TROJP				2,013,725	1,590,787	422,938	-	422,938
1140		SG-P				-	-	-	-	-
1141		DGU				-	-	-	-	-
1142		SO				22,637,031	21,037,432	1,599,599	-	1,599,599
1143		JBG				4,134	3,304	830	-	830
1144		SSGCH				-	-	-	-	-
1145		CN				6,077,693	5,629,878	447,814	-	447,814
1146		CAGW				4,276,125	3,380,036	896,089	-	896,089
1147		CAGE				6,703,595	6,703,595	-	-	-
1148		CAEW				-	-	-	-	-
1149		CAEE				10,380	10,380	-	-	-
1150		SG				8,841,819	8,149,157	692,662	-	692,662
1151	Total Amortization Expense by Factor				B4	57,031,964	53,173,862	3,858,101	-	3,858,101
1152	408	Taxes Other Than Income								
1153			GP	S		34,449,488	25,121,343	9,328,146	-	9,328,146
1154			GP	GPS		77,529,279	72,050,834	5,478,445	-	5,478,445
1155			GP	SO		(388,705)	(361,238)	(27,467)	-	(27,467)
1156			P	SE		445,646	411,062	34,584	-	34,584
1157			P	SG		-	-	-	-	-
1158			DMSC	OPRV-ID		-	-	-	-	-
1159			GP	EXCTAX		-	-	-	-	-
1160			GP	DGP		-	-	-	-	-
1161			P	CAEW		-	-	-	-	-
1162			P	CAEE		388,782	388,782	-	-	-
1163										
1164	**TOTAL TAXES OTHER THAN INCOME**				B5	112,424,490	97,610,782	14,813,708	-	14,813,708
1165										
1166										

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		(1,874,204)	(1,874,204)	-	-	-
				B7	(1,874,204)	(1,874,204)	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	(1,874,204)	(1,874,204)	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		313,572,989	291,893,706	21,679,283	-	21,679,283
					313,572,989	291,893,706	21,679,283	-	21,679,283
428	Amortization of Debt Disc & Exp								
		GP	SNP		7,295,949	6,791,534	504,415	-	504,415
					7,295,949	6,791,534	504,415	-	504,415
429	Amortization of Premium on Debt								
		GP	SNP		(2,718)	(2,530)	(188)	-	(188)
					(2,718)	(2,530)	(188)	-	(188)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		14,625,063	13,613,940	1,011,123	-	1,011,123
					14,625,063	13,613,940	1,011,123	-	1,011,123
432	AFUDC - Borrowed								
		GP	SNP		(34,280,545)	(31,910,514)	(2,370,031)	-	(2,370,031)
					(34,280,545)	(31,910,514)	(2,370,031)	-	(2,370,031)
	Total Elec. Interest Deductions for Tax			B6	301,210,738	280,386,135	20,824,603	-	20,824,603
	Non-Utility Portion of Interest								
		427 NUTIL	NUTIL		-	-	-	-	-
		428 NUTIL	NUTIL		-	-	-	-	-
		429 NUTIL	NUTIL		-	-	-	-	-
		431 NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				301,210,738	280,386,135	20,824,603	-	20,824,603
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(46,616,392)	(43,393,506)	(3,222,886)	-	(3,222,886)
	Total Operating Deductions for Tax				(46,616,392)	(43,393,506)	(3,222,886)	-	(3,222,886)
41010	Deferred Income Tax - Federal-DR								
		P	S		508,231,037	447,792,872	60,438,165	-	60,438,165
		P	TROJD		-	-	-	-	-
		PT	IBT		1	1	-	-	-
		LABOR	SO		33,483,751	31,117,692	2,366,060	-	2,366,060
		GP	SNP		-	-	-	-	-
		P	SE		264,893	244,336	20,557	-	20,557
		PT	SG		4,205,385	3,875,938	329,447	-	329,447
		GP	GPS		70,380	65,407	4,973	-	4,973
		DITEXP	DITEXP		-	-	-	-	-
		CUST	BADDEBT		-	-	-	-	-
		CUST	CN		23,817	22,062	1,755	-	1,755
		P	JBE		11,498,685	9,156,598	2,342,087	-	2,342,087
		PT	CAGW		1,119,121	884,602	234,519	-	234,519
		PT	CAGE		6,625,687	6,625,687	-	-	-
		P	CAEW		1,295,330	1,019,866	275,463	-	275,463
		P	CAEE		1,637,964	1,637,964	-	-	-
		DPW	SNPD		85,117	79,215	5,901	-	5,901
				B7	568,541,167	502,522,240	66,018,927	-	66,018,927

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1244	41110	Deferred Income Tax - Federal-CR								
1245			GP	S		(261,096,352)	(231,393,833)	(29,702,519)	-	(29,702,519)
1246			P	SE		-	-	-	-	-
1247			PT	DGP		-	-	-	-	-
1248			GP	SNP		(1,602,752)	(1,491,944)	(110,808)	-	(110,808)
1249			PT	SG		(409,320)	(377,254)	(32,066)	-	(32,066)
1250			GP	GPS		-	-	-	-	-
1251			LABOR	SO		(26,628,877)	(24,747,203)	(1,881,674)	-	(1,881,674)
1252			PT	SNPD		-	-	-	-	-
1253			CUST	CN		-	-	-	-	-
1254			CUST	BADDEBT		(334,769)	(291,751)	(43,018)	-	(43,018)
1255			DITEXP	DITEXP		-	-	-	-	-
1256			P	TROJD		(555,830)	(439,044)	(116,786)	-	(116,786)
1257			P	JBE		(9,493,066)	(7,559,490)	(1,933,576)	-	(1,933,576)
1258			PT	CAGW		(133,722)	(105,700)	(28,022)	-	(28,022)
1259			PT	CAGE		(3,743,298)	(3,743,298)	-	-	-
1260			P	CAEW		-	-	-	-	-
1261			P	CAEE		(3,792,347)	(3,792,347)	-	-	-
1262					B7	(307,790,334)	(273,941,864)	(33,848,470)	-	(33,848,470)
1263										
1264	**TOTAL DEFERRED INCOME TAXES**				B7	260,750,833	228,580,376	32,170,457	-	32,170,457
1265	SCHMAF	Additions - Flow Through								
1266			SCHMAF	S		-	-	-	-	-
1267			SCHMAF	SNP		-	-	-	-	-
1268			SCHMAF	SO		-	-	-	-	-
1269			SCHMAF	SE		-	-	-	-	-
1270			SCHMAF	TROJP		-	-	-	-	-
1271			SCHMAF	DGP		-	-	-	-	-
1272					B6	-	-	-	-	-
1273										
1274	SCHMAP	Additions - Permanent								
1275			P	S		-	-	-	-	-
1276			P	BADDEBT		-	-	-	-	-
1277			P	JBE		34,176	27,215	6,961	-	6,961
1278			P	SG		-	-	-	-	-
1279			P	CAEE		50,009	50,009	-	-	-
1280			P	CAGW		-	-	-	-	-
1281			P	CAGE		-	-	-	-	-
1282			LABOR	SNP		-	-	-	-	-
1283			SCHMAP-SO	SO		9,298,119	8,641,087	657,032	-	657,032
1284										
1285					B6	9,382,305	8,718,311	663,993	-	663,993
1286										
1287	SCHMAT	Additions - Temporary								
1288			SCHMAT-SITUS	S		54,884,788	50,867,575	4,017,213	-	4,017,213
1289			P	JBE		14,408,552	11,473,775	2,934,777	-	2,934,777
1290			DPW	CIAC		65,247,545	60,723,883	4,523,663	-	4,523,663
1291			SCHMAT-SNP	SNP		65,237,720	60,727,424	4,510,296	-	4,510,296
1292			P	TROJD		1,464,600	1,156,871	307,728	-	307,728
1293			P	DGP		-	-	-	-	-
1294			SCHMAT-SE	SE		-	-	-	-	-
1295			P	SG		98,385	90,678	7,707	-	7,707
1296			SCHMAT-GPS	GPS		-	-	-	-	-
1297			SCHMAT-SO	SO		12,249,451	11,383,869	865,582	-	865,582
1298			SCHMAT-SNP	SNPD		2,196,309	2,044,037	152,272	-	152,272
1299			CUST	CN		-	-	-	-	-
1300			DPW	BADDEBT		882,108	768,757	113,351	-	113,351
1301			P	CAGW		3,639,064	2,876,475	762,589	-	762,589
1302			P	CAGE		954,106	954,106	-	-	-
1303			SCHMAT-SE	CAEW		-	-	-	-	-
1304			SCHMAT-SE	CAEE		17,500,386	17,500,386	-	-	-
1305			BOOKDEPR	SCHMDEXP		485,189,989	449,482,699	35,707,290	-	35,707,290
1306					B6	723,953,004	670,050,536	53,902,468	-	53,902,468
1307										
1308	TOTAL SCHEDULE - M ADDITIONS				B6	733,335,308	678,768,847	54,566,461	-	54,566,461
1309										
1310	SCHMDF	Deductions - Flow Through								
1311			SCHMDF	S		-	-	-	-	-
1312			SCHMDF	CAGW		-	-	-	-	-
1313			SCHMDF	CAGE		-	-	-	-	-
1314			SCHMDF	DGP		-	-	-	-	-
1315			SCHMDF	DGU		-	-	-	-	-
1316					B6	-	-	-	-	-

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
SCHMDP	Deductions - Permanent								
		SCHMDP	S		-	-	-	-	-
		P	SE		236,840	218,460	18,380	-	18,380
		P	CAEW		-	-	-	-	-
		P	CAEE		0	0	-	-	-
		PTD	SNP		381,063	354,717	26,345	-	26,345
		SCHMDP	JBE		2,355,362	1,875,615	479,747	-	479,747
		P	SG		(0)	(0)	(0)	-	(0)
		SCHMDP-SO	SO		12,093,788	11,239,206	854,582	-	854,582
				B6	15,067,053	13,687,998	1,379,055	-	1,379,055
SCHMDT	Deductions - Temporary								
		GP	S		34,830,196	28,384,510	6,445,686	-	6,445,686
		DPW	BADDEBT		-	-	-	-	-
		CUST	CN		62,756	58,132	4,624	-	4,624
		SCHMDT-SNP	SNP		74,407,631	69,263,361	5,144,270	-	5,144,270
		DPW	SNPD		224,280	208,731	15,550	-	15,550
		CUST	JBE		30,296,922	24,125,954	6,170,968	-	6,170,968
		P	SE		2,094,321	1,931,792	162,529	-	162,529
		SCHMDT-SG	SG		9,816,293	9,047,291	769,002	-	769,002
		SCHMDT-GPS	GPS		81,662,106	75,891,623	5,770,482	-	5,770,482
		SCHMDT-SO	SO		53,669,546	49,877,099	3,792,447	-	3,792,447
		TAXDEPR	TAXDEPR		1,095,617,781	1,014,986,394	80,631,387	-	80,631,387
		SCHMDT-SG	CAGW		1,870,309	1,478,374	391,935	-	391,935
		SCHMDT-SG	CAGE		7,846,107	7,846,107	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		13,132,364	13,132,364	-	-	-
		P	TROJD		-	-	-	-	-
				B6	1,405,530,610	1,296,231,732	109,298,879	-	109,298,879
TOTAL SCHEDULE - M DEDUCTIONS				B6	1,420,597,663	1,309,919,730	110,677,933	-	110,677,933
TOTAL SCHEDULE - M ADJUSTMENTS				B6	(687,262,355)	(631,150,883)	(56,111,472)	-	(56,111,472)
40911	State Income Taxes								
		IBT	IBT		31,654,896	31,654,896	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
TOTAL STATE TAXES				B6	31,654,896	31,654,896	-	-	-
Calculation of Taxable Income:									
	Operating Revenues				4,356,002,558	3,949,262,249	406,740,310	-	406,740,310
	Operating Deductions:								
	O & M Expenses				2,184,958,625	1,864,067,279	320,891,345	-	320,891,345
	Depreciation Expense				408,033,963	375,533,127	32,500,836	-	32,500,836
	Amortization Expense				57,031,964	53,173,862	3,858,101	-	3,858,101
	Taxes Other Than Income				112,424,490	97,610,782	14,813,708	-	14,813,708
	Interest & Dividends (AFUDC-Equity)				(46,616,392)	(43,393,506)	(3,222,886)	-	(3,222,886)
	Misc Revenue & Expense				(7,004,252)	(6,510,723)	(493,529)	-	(493,529)
	Total Operating Deductions				2,708,828,397	2,340,480,821	368,347,576	-	368,347,576
	Other Deductions:								
	Interest Deductions				301,210,738	280,386,135	20,824,603	-	20,824,603
	Interest on PCRBS				-	-	-	-	-
	Schedule M Adjustments				(687,262,355)	(631,150,883)	(56,111,472)	-	(56,111,472)
	Income Before State Taxes				658,701,069	697,244,410	(38,543,341)	-	(38,543,341)
	State Income Taxes				31,654,896	31,654,896	-	-	-
Total Taxable Income					627,046,172	665,589,513	(38,543,341)	-	(38,543,341)
Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
Federal Income Tax - Calculated					219,466,160	232,956,330	(13,490,169)	-	(13,490,169)
Adjustments to Calculated Tax:									
40910	Energy Cred.	P	SE		-	-	-	-	-
40910	Energy Cred.	P	CAGW		-	-	-	-	-
40910	Energy Cred.	P	CAEE		-	-	-	-	-
40910	DMD	P	SG		-	-	-	-	-
FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
40910	IRS Settle	LABOR	S		-	-	-	-	-
FEDERAL INCOME TAX					219,466,160	232,956,330	(13,490,169)	-	(13,490,169)
TOTAL OPERATING EXPENSES					**3,265,442,474**	**2,875,191,725**	**390,250,749**	**-**	**390,250,749**

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
310	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		1,355,853	1,071,725	284,128	-	284,128
		P	CAGE		92,258,672	92,258,672	-	-	-
		P	JBG		1,161,925	928,713	233,212	-	233,212
		P	S		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	94,776,450	94,259,110	517,339	-	517,339
311	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		63,055,878	49,842,117	13,213,761	-	13,213,761
		P	CAGE		605,559,709	605,559,709	-	-	-
		P	JBG		134,967,008	107,877,588	27,089,421	-	27,089,421
		P	CAGE		-	-	-	-	-
				B8	803,582,596	763,279,414	40,303,182	-	40,303,182
312	Boiler Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		116,870,471	92,379,520	24,490,952	-	24,490,952
		P	CAGE		2,231,423,883	2,231,423,883	-	-	-
		P	JBG		596,983,738	477,162,280	119,821,458	-	119,821,458
		P	S		-	-	-	-	-
				B8	2,945,278,092	2,800,965,682	144,312,410	-	144,312,410
314	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		50,772,556	40,132,843	10,639,713	-	10,639,713
		P	CAGE		575,466,440	575,466,440	-	-	-
		P	JBG		149,827,847	119,755,686	30,072,161	-	30,072,161
		P	CAGE		-	-	-	-	-
				B8	776,066,843	735,354,969	40,711,874	-	40,711,874
315	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		13,216,481	10,446,884	2,769,598	-	2,769,598
		P	CAGE		285,506,615	285,506,615	-	-	-
		P	JBG		54,385,658	43,469,835	10,915,823	-	10,915,823
		P	CAGE		-	-	-	-	-
				B8	353,108,754	339,423,333	13,685,421	-	13,685,421
316	Misc Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		2,184,124	1,726,427	457,697	-	457,697
		P	CAGE		20,473,567	20,473,567	-	-	-
		P	JBG		3,304,132	2,640,955	663,177	-	663,177
		P	CAGE		-	-	-	-	-
				B8	25,961,823	24,840,949	1,120,874	-	1,120,874
317	Steam Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
SP	Unclassified Steam Plant - Account 300								
		P	CAGW		-	-	-	-	-
		P	SG		608,300	560,646	47,654	-	47,654
					608,300	560,646	47,654	-	47,654
Total Steam Production Plant				B8	**4,999,382,857**	**4,758,684,104**	**240,698,753**	**-**	**240,698,753**

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Steam Production Plant by Factor									
	S				-	-	-	-	-
	JBG				940,630,308	751,835,056	188,795,252	-	188,795,252
	JBE				-	-	-	-	-
	SG				608,300	560,646	47,654	-	47,654
	CAGW				247,455,363	195,599,515	51,855,848	-	51,855,848
	CAGE				3,810,688,886	3,810,688,886	-	-	-
	SSGCH				-	-	-	-	-
Total Steam Production Plant by Factor				B8	4,999,382,857	4,758,684,104	240,698,753	-	240,698,753
320	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
321	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
322	Reactor Plant Equipment								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
323	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
324	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
325	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
NP	Unclassified Nuclear Plant - Acct 300								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Production Plant					**-**	**-**	**-**	**-**	**-**
Summary of Nuclear Production Plant by Factor									
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
Total Nuclear Plant by Factor					-	-	-	-	-
330	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		13,743,494	10,863,457	2,880,037	-	2,880,037
		P	CAGE		5,949,305	5,949,305	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	19,692,799	16,812,763	2,880,037	-	2,880,037
331	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		71,555,033	56,560,220	14,994,813	-	14,994,813
		P	CAGE		12,939,246	12,939,246	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	84,494,279	69,499,466	14,994,813	-	14,994,813

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
332	Reservoirs, Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		226,827,531	179,294,377	47,533,154	-	47,533,154
		P	CAGE		59,072,420	59,072,420	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	285,899,951	238,366,797	47,533,154	-	47,533,154
333	Water Wheel, Turbines, & Generators								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		67,153,819	53,081,308	14,072,511	-	14,072,511
		P	CAGE		27,911,262	27,911,262	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	95,065,081	80,992,570	14,072,511	-	14,072,511
334	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		40,853,252	32,292,192	8,561,059	-	8,561,059
		P	CAGE		8,703,651	8,703,651	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	49,556,902	40,995,843	8,561,059	-	8,561,059
335	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,238,441	1,769,361	469,080	-	469,080
		P	CAGE		208,275	208,275	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	2,446,716	1,977,636	469,080	-	469,080
336	Roads, Railroads & Bridges								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		12,521,304	9,897,385	2,623,919	-	2,623,919
		P	CAGE		1,612,520	1,612,520	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	14,133,824	11,509,905	2,623,919	-	2,623,919
337	Hydro Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
					-	-	-	-	-
Total Hydraulic Plant				B8	**551,289,553**	**460,154,981**	**91,134,572**	**-**	**91,134,572**
Summary of Hydraulic Plant by Factor									
	S				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				434,892,873	343,758,301	91,134,572	-	91,134,572
	CAGE				116,396,680	116,396,680	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
Total Hydraulic Plant by Factor				B8	551,289,553	460,154,981	91,134,572	-	91,134,572
340	Land and Land Rights								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		842,245	665,747	176,498	-	176,498
		P	CAGE		20,700,658	20,700,658	-	-	-
		P	CAGE		-	-	-	-	-
				B8	21,542,903	21,366,405	176,498	-	176,498

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
341	Structures and Improvements								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		26,385,272	20,856,071	5,529,202	-	5,529,202
		P	CAGE		79,010,378	79,010,378	-	-	-
		P	CAGE		-	-	-	-	-
				B8	105,395,651	99,866,449	5,529,202	-	5,529,202
342	Fuel Holders, Producers & Accessories								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		25,322	20,015	5,306	-	5,306
		P	CAGE		9,107,584	9,107,584	-	-	-
		P	CAGE		-	-	-	-	-
				B8	9,132,905	9,127,599	5,306	-	5,306
343	Prime Movers								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		731,027,863	577,836,317	153,191,546	-	153,191,546
		P	CAGE		449,241,227	449,241,227	-	-	-
		P	CAGE		-	-	-	-	-
				B8	1,180,269,090	1,027,077,544	153,191,546	-	153,191,546
344	Generators								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		53,518,752	42,303,556	11,215,195	-	11,215,195
		P	CAGE		175,159,973	175,159,973	-	-	-
		P	CAGE		-	-	-	-	-
				B8	228,678,724	217,463,529	11,215,195	-	11,215,195
345	Accessory Electric Plant								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		33,934,075	26,822,974	7,111,102	-	7,111,102
		P	CAGE		89,475,260	89,475,260	-	-	-
		P	CAGE		-	-	-	-	-
				B8	123,409,336	116,298,234	7,111,102	-	7,111,102
346	Misc. Power Plant Equipment								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		840,326	664,230	176,096	-	176,096
		P	CAGE		6,048,514	6,048,514	-	-	-
				B8	6,888,840	6,712,745	176,096	-	176,096
347	Other Production ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
OP	Unclassified Other Prod Plant-Acct 300								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
					-	-	-	-	-
Total Other Production Plant				B8	**1,675,317,449**	**1,497,912,504**	**177,404,945**	**-**	**177,404,945**
Summary of Other Production Plant by Factor									
	S				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				846,573,855	669,168,910	177,404,945	-	177,404,945
	CAGE				828,743,594	828,743,594	-	-	-
	SSGCT				-	-	-	-	-
Total of Other Production Plant by Factor				B8	1,675,317,449	1,497,912,504	177,404,945	-	177,404,945
Experimental Plant									
103	Experimental Plant								
		P	DGP		-	-	-	-	-
Total Experimental Plant					**-**	**-**	**-**	**-**	**-**
TOTAL PRODUCTION PLANT				B8	**7,225,989,860**	**6,716,751,589**	**509,238,271**	**-**	**509,238,271**

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Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
350	Land and Land Rights								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		26,842,038	21,217,118	5,624,920	-	5,624,920
		T	CAGE		62,299,260	62,299,260	-	-	-
		T	JBG		1,042,362	833,148	209,214	-	209,214
		T	SG		100,388	92,523	7,864	-	7,864
				B8	90,284,047	84,442,049	5,841,998	-	5,841,998
352	Structures and Improvements								
		T	S		-	-	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		18,725,190	14,801,207	3,923,983	-	3,923,983
		T	CAGE		46,755,729	46,755,729	-	-	-
		T	JBG		1,182,513	945,169	237,344	-	237,344
		T	SG		3,167	2,919	248	-	248
				B8	66,666,599	62,505,024	4,161,575	-	4,161,575
353	Station Equipment								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		306,509,923	242,278,816	64,231,107	-	64,231,107
		T	CAGE		690,596,733	690,596,733	-	-	-
		T	JBG		21,292,143	17,018,567	4,273,576	-	4,273,576
		T	SG		40,778,993	37,584,395	3,194,598	-	3,194,598
				B8	1,059,177,792	987,478,511	71,699,282	-	71,699,282
354	Towers and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		158,649,134	125,403,197	33,245,937	-	33,245,937
		T	CAGE		253,698,960	253,698,960	-	-	-
		T	JBG		14,658,884	11,716,679	2,942,206	-	2,942,206
		T	SG		123,630	113,945	9,685	-	9,685
				B8	427,130,608	390,932,781	36,197,827	-	36,197,827
355	Poles and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		179,279,320	141,710,197	37,569,124	-	37,569,124
		T	CAGE		352,716,031	352,716,031	-	-	-
		T	JBG		181,679	145,214	36,465	-	36,465
		T	SG		652,005	600,928	51,078	-	51,078
				B8	532,829,036	495,172,370	37,656,667	-	37,656,667
356	Clearing and Grading								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		267,936,552	211,788,740	56,147,812	-	56,147,812
		T	CAGE		423,477,073	423,477,073	-	-	-
		T	JBG		11,787,610	9,421,702	2,365,908	-	2,365,908
		T	SG		395,386	364,411	30,974	-	30,974
				B8	703,596,621	645,051,927	58,544,694	-	58,544,694
357	Underground Conduit								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		152,724	120,720	32,004	-	32,004
		T	CAGE		3,088,469	3,088,469	-	-	-
		T	SG		-	-	-	-	-
				B8	3,241,193	3,209,189	32,004	-	32,004
358	Underground Conductors								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		270,572	213,872	56,700	-	56,700
		T	CAGE		7,162,466	7,162,466	-	-	-
		T	SG		-	-	-	-	-
				B8	7,433,038	7,376,338	56,700	-	56,700

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
359	Roads and Trails								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		6,547,324	5,175,291	1,372,034	-	1,372,034
		T	CAGE		4,872,469	4,872,469	-	-	-
		T	SG		15,883	14,639	1,244	-	1,244
				B8	11,435,677	10,062,399	1,373,278	-	1,373,278
TP	Unclassified Trans Plant - Acct 300								
		T	SG		74,152	68,343	5,809	-	5,809
		T	CAGW		6,572,456	5,195,156	1,377,300	-	1,377,300
		T	CAGE		4,597,762	4,597,762	-	-	-
					11,244,370	9,861,261	1,383,109	-	1,383,109
TS0	Unclassified Trans Sub Plant - Acct 300								
		T	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL TRANSMISSION PLANT				B8	**2,913,038,982**	**2,696,091,848**	**216,947,134**	**-**	**216,947,134**
Summary of Transmission Plant by Factor									
	JBG				50,145,192	40,080,479	10,064,713	-	10,064,713
	JBE				-	-	-	-	-
	CAGW				971,485,234	767,904,313	203,580,920	-	203,580,920
	CAGE				1,849,264,953	1,849,264,953	-	-	-
	SG				42,143,604	38,842,103	3,301,500	-	3,301,500
Total Transmission Plant by Factor				B8	2,913,038,982	2,696,091,848	216,947,134	-	216,947,134
360	Land and Land Rights								
		DPW	S		45,951,839	44,457,067	1,494,772	-	1,494,772
				B8	45,951,839	44,457,067	1,494,772	-	1,494,772
361	Structures and Improvements								
		DPW	S		55,045,493	52,843,868	2,201,625	-	2,201,625
				B8	55,045,493	52,843,868	2,201,625	-	2,201,625
362	Station Equipment								
		DPW	S		705,323,232	660,938,343	44,384,889	-	44,384,889
				B8	705,323,232	660,938,343	44,384,889	-	44,384,889
363	Storage Battery Equipment								
		DPW	S		1,457,805	1,457,805	-	-	-
				B8	1,457,805	1,457,805	-	-	-
364	Poles, Towers & Fixtures								
		DPW	S		851,266,401	768,086,433	83,179,968	-	83,179,968
				B8	851,266,401	768,086,433	83,179,968	-	83,179,968
365	Overhead Conductors								
		DPW	S		609,806,129	554,972,608	54,833,521	-	54,833,521
				B8	609,806,129	554,972,608	54,833,521	-	54,833,521
366	Underground Conduit								
		DPW	S		273,407,480	259,036,006	14,371,474	-	14,371,474
				B8	273,407,480	259,036,006	14,371,474	-	14,371,474
367	Underground Conductors								
		DPW	S		658,836,561	639,819,515	19,017,046	-	19,017,046
				B8	658,836,561	639,819,515	19,017,046	-	19,017,046
368	Line Transformers								
		DPW	S		986,828,021	899,673,921	87,154,101	-	87,154,101
				B8	986,828,021	899,673,921	87,154,101	-	87,154,101
369	Services								
		DPW	S		519,132,661	475,332,886	43,799,776	-	43,799,776
				B8	519,132,661	475,332,886	43,799,776	-	43,799,776
370	Meters								
		DPW	S		184,105,779	170,349,424	13,756,355	-	13,756,355
				B8	184,105,779	170,349,424	13,756,355	-	13,756,355
371	Installations on Customers' Premises								
		DPW	S		8,828,379	8,299,461	528,918	-	528,918
				B8	8,828,379	8,299,461	528,918	-	528,918

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
372	Leased Property								
		DPW	S		6,207	6,207	-	-	-
				B8	6,207	6,207	-	-	-
373	Street Lights								
		DPW	S		60,525,506	56,823,961	3,701,545	-	3,701,545
				B8	60,525,506	56,823,961	3,701,545	-	3,701,545
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		27,271,145	25,742,376	1,528,768	-	1,528,768
					27,271,145	25,742,376	1,528,768	-	1,528,768
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT				B8	**4,987,792,638**	**4,617,839,879**	**369,952,759**	**-**	**369,952,759**
Summary of Distribution Plant by Factor									
	S				4,987,792,638	4,617,839,879	369,952,759	-	369,952,759
Total Distribution Plant by Factor				B8	4,987,792,638	4,617,839,879	369,952,759	-	369,952,759
389	Land and Land Rights								
		G-SITUS	S		8,589,585	7,490,759	1,098,826	-	1,098,826
		CUST	CN		1,128,506	1,045,356	83,150	-	83,150
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		-	-	-	-	-
		G-SG	CAGE		1,560	1,560	-	-	-
		PTD	SO		5,598,055	5,202,480	395,575	-	395,575
				B8	15,317,706	13,740,154	1,577,551	-	1,577,551
390	Structures and Improvements								
		G-SITUS	S		107,362,261	94,031,902	13,330,359	-	13,330,359
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		12,097,437	11,206,078	891,359	-	891,359
		G-SG	SG		850	783	67	-	67
		G-SG	CAGW		1,765,461	1,395,497	369,964	-	369,964
		G-SG	CAGE		3,357,491	3,357,491	-	-	-
		PTD	JBG		21,320	17,041	4,279	-	4,279
		PTD	SO		102,901,351	95,630,042	7,271,310	-	7,271,310
				B8	227,506,171	205,638,834	21,867,337	-	21,867,337
391	Office Furniture & Equipment								
		G-SITUS	S		15,802,604	14,172,435	1,630,169	-	1,630,169
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		7,360,166	6,817,857	542,309	-	542,309
		G-SG	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		67,872,805	63,076,714	4,796,090	-	4,796,090
		G-SG	CAGW		290,656	229,747	60,909	-	60,909
		G-SG	CAGE		4,464,175	4,464,175	-	-	-
		P	JBG		667,345	533,401	133,944	-	133,944
		P	JBE		4,984	3,968	1,015	-	1,015
		P	CAEE		138,901	138,901	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	96,601,634	89,437,198	7,164,436	-	7,164,436
392	Transportation Equipment								
		G-SITUS	S		71,441,200	66,730,881	4,710,318	-	4,710,318
		PTD	SO		8,237,801	7,655,694	582,107	-	582,107
		G-SG	SG		16,121	14,858	1,263	-	1,263
		CUST	CN		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-SG	CAGW		3,129,595	2,473,768	655,827	-	655,827
		G-SG	CAGE		12,415,594	12,415,594	-	-	-
		P	JBG		1,479,525	1,182,567	296,957	-	296,957
		P	CAEW		-	-	-	-	-
		P	CAEE		730,828	730,828	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-DGU	CAGE		-	-	-	-	-
				B8	97,450,663	91,204,191	6,246,472	-	6,246,472

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
393	Stores Equipment								
		G-SITUS	S		8,976,477	8,450,993	525,484	-	525,484
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		490,132	455,497	34,634	-	34,634
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		137,084	108,357	28,727	-	28,727
		G-SG	CAGE		3,614,022	3,614,022	-	-	-
		G-DGU	JBG		545,054	435,655	109,398	-	109,398
		G-DGU	CAGE		-	-	-	-	-
				B8	13,762,768	13,064,525	698,243	-	698,243
394	Tools, Shop & Garage Equipment								
		G-SITUS	S		31,547,675	29,039,280	2,508,396	-	2,508,396
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		4,153,470	3,859,973	293,496	-	293,496
		P	SE		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	CAGW		2,145,706	1,696,060	449,646	-	449,646
		G-SG	CAGE		22,130,644	22,130,644	-	-	-
		P	JBG		3,622,351	2,895,304	727,047	-	727,047
		P	CAEW		-	-	-	-	-
		P	CAEE		7,106	7,106	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	63,606,953	59,628,367	3,978,586	-	3,978,586
395	Laboratory Equipment								
		G-SITUS	S		27,647,985	25,523,961	2,124,024	-	2,124,024
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		5,539,323	5,147,898	391,425	-	391,425
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		1,221,096	965,207	255,888	-	255,888
		G-SG	CAGE		5,461,359	5,461,359	-	-	-
		P	JBG		420,271	335,918	84,353	-	84,353
		P	CAEW		-	-	-	-	-
		P	CAEE		42,438	42,438	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	40,332,472	37,476,782	2,855,690	-	2,855,690
396	Power Operated Equipment								
		G-SITUS	S		91,627,498	85,030,166	6,597,333	-	6,597,333
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		1,693,651	1,573,973	119,678	-	119,678
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-SG	CAGW		2,257,486	1,784,415	473,071	-	473,071
		G-SG	CAGE		23,314,626	23,314,626	-	-	-
		P	JBG		5,979,692	4,779,499	1,200,192	-	1,200,192
		P	CAEW		-	-	-	-	-
		P	CAEE		73,823	73,823	-	-	-
		P	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	124,946,776	116,556,502	8,390,274	-	8,390,274
397	Communication Equipment								
		COM_EQ	S		104,207,991	94,781,540	9,426,451	-	9,426,451
		COM_EQ	DGP		-	-	-	-	-
		COM_EQ	DGU		-	-	-	-	-
		COM_EQ	SO		49,329,901	45,844,107	3,485,795	-	3,485,795
		COM_EQ	CN		4,542,679	4,207,967	334,712	-	334,712
		COM_EQ	SG		121,175	111,682	9,493	-	9,493
		COM_EQ	SE		-	-	-	-	-
		COM_EQ	CAGW		24,841,234	19,635,595	5,205,639	-	5,205,639
		COM_EQ	CAGE		54,966,523	54,966,523	-	-	-
		COM_EQ	JBG		1,914,633	1,530,344	384,289	-	384,289
		COM_EQ	CAEW		-	-	-	-	-
		COM_EQ	CAEE		113,108	113,108	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
				B8	240,037,244	221,190,866	18,846,378	-	18,846,378

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
398	Misc. Equipment								
		G-SITUS	S		1,155,972	1,067,358	88,613	-	88,613
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		197,260	182,726	14,534	-	14,534
		PTD	SO		3,302,247	3,068,900	233,346	-	233,346
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		259,690	205,271	54,420	-	54,420
		G-SG	CAGE		1,134,464	1,134,464	-	-	-
		P	JBG		132,181	105,651	26,530	-	26,530
		P	CAEW		-	-	-	-	-
		P	CAEE		2,522	2,522	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	6,184,337	5,766,892	417,444	-	417,444
399	Coal Mine								
		P	JBE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		269,069,148	269,069,148	-	-	-
MP		P	SE		-	-	-	-	-
				B8	269,069,148	269,069,148	-	-	-
399L	WIDCO Capital Lease								
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1011390	General Capital Leases								
		G-SITUS	S		18,100,458	18,100,458	-	-	-
		P	CAGW		1,356,625	1,072,336	284,289	-	284,289
		P	CAGE		12,411,745	12,411,745	-	-	-
		PTD	SO		12,902,451	11,990,726	911,725	-	911,725
				B9	44,771,279	43,575,265	1,196,014	-	1,196,014
	Remove Capital Leases				(44,771,279)	(43,575,265)	(1,196,014)	-	(1,196,014)
				B9	-	-	-	-	-
1011392	General Vehicles Capital Leases								
		LABOR	SO		-	-	-	-	-
				B9	-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
				B9	-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		475,543	441,940	33,603	-	33,603
		CUST	CN		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
					475,543	441,940	33,603	-	33,603
399G	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT				B8	**1,195,291,414**	**1,123,215,400**	**72,076,015**	**-**	**72,076,015**

1	**12 MONTHS ENDED DECEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2072	Summary of General Plant by Factor									
2073		S				486,459,706	444,419,733	42,039,973	-	42,039,973
2074		JBG				14,782,371	11,815,380	2,966,991	-	2,966,991
2075		JBE				4,984	3,968	1,015	-	1,015
2076		SG				138,146	127,324	10,822	-	10,822
2077		SO				262,496,728	243,947,944	18,548,784	-	18,548,784
2078		SE				-	-	-	-	-
2079		CN				25,326,049	23,459,984	1,866,065	-	1,866,065
2080		DEU				-	-	-	-	-
2081		CAGW				37,404,633	29,566,254	7,838,379	-	7,838,379
2082		CAGE				143,272,202	143,272,202	-	-	-
2083		CAEW				-	-	-	-	-
2084		CAEE				270,177,874	270,177,874	-	-	-
2085		SSGCT				-	-	-	-	-
2086		SSGCH				-	-	-	-	-
2087		Less Capital Leases				(44,771,279)	(43,575,265)	(1,196,014)	-	(1,196,014)
2088	Total General Plant by Factor				B8	1,195,291,414	1,123,215,400	72,076,015	-	72,076,015
2089	301	Organization								
2090			I-SITUS	S		-	-	-	-	-
2091			PTD	SO		-	-	-	-	-
2092			I-SG	CAGW		-	-	-	-	-
2093			I-SG	CAGE		-	-	-	-	-
2094			I-SG	SG		-	-	-	-	-
2095					B8	-	-	-	-	-
2096	302	Franchise & Consent								
2097			I-SITUS	S		2,268,050	2,268,050	-	-	-
2098			I-SG	SG		-	-	-	-	-
2099			I-SG	CAGW		-	-	-	-	-
2100			I-SG	CAGE		-	-	-	-	-
2101			I-SG	CAGW		75,381,687	59,584,974	15,796,713	-	15,796,713
2102			I-SG	CAGE		13,415,223	13,415,223	-	-	-
2103			I-DGP	DGP		-	-	-	-	-
2104			I-DGU	DGU		-	-	-	-	-
2105					B8	91,064,960	75,268,247	15,796,713	-	15,796,713
2106										
2107	303	Miscellaneous Intangible Plant								
2108			I-SITUS	S		1,901,653	1,899,090	2,563	-	2,563
2109			I-SG	SG		1,742,727	1,606,203	136,524	-	136,524
2110			PTD	SO		370,072,977	343,922,541	26,150,436	-	26,150,436
2111			P	SE		-	-	-	-	-
2112			CUST	CN		112,555,928	104,262,623	8,293,305	-	8,293,305
2113			I-SG	CAGW		42,432,794	33,540,732	8,892,062	-	8,892,062
2114			I-SG	CAGE		24,530,438	24,530,438	-	-	-
2115			P	JBG		52,360	41,851	10,509	-	10,509
2116			P	CAEW		-	-	-	-	-
2117			P	CAEE		3,626,244	3,626,244	-	-	-
2118			P	CAGE		-	-	-	-	-
2119			I-DGP	CAGE		-	-	-	-	-
2120					B8	556,915,122	513,429,723	43,485,399	-	43,485,399
2121	303	Less Non-Utility Plant								
2122			I-SITUS	S		-	-	-	-	-
2123					B8	556,915,122	513,429,723	43,485,399	-	43,485,399
2124	IP	Unclassified Intangible Plant - Acct 300								
2125			I-SITUS	S		-	-	-	-	-
2126			I-SG	SG		-	-	-	-	-
2127			I-DGU	DGU		-	-	-	-	-
2128			PTD	SO		-	-	-	-	-
2129						-	-	-	-	-
2130										
2131	**TOTAL INTANGIBLE PLANT**				B8	**647,980,082**	**588,697,970**	**59,282,112**	**-**	**59,282,112**
2132										
2133	Summary of Intangible Plant by Factor									
2134		S				4,169,703	4,167,140	2,563	-	2,563
2135		JBG				52,360	41,851	10,509	-	10,509
2136		JBE				-	-	-	-	-
2137		SG				1,742,727	1,606,203	136,524	-	136,524
2138		SO				370,072,977	343,922,541	26,150,436	-	26,150,436
2139		CN				112,555,928	104,262,623	8,293,305	-	8,293,305
2140		CAGW				117,814,481	93,125,706	24,688,775	-	24,688,775
2141		CAGE				37,945,661	37,945,661	-	-	-
2142		CAEW				-	-	-	-	-
2143		CAEE				3,626,244	3,626,244	-	-	-
2144		SSGCT				-	-	-	-	-
2145		SSGCH				-	-	-	-	-
2146		SE				-	-	-	-	-
2147	Total Intangible Plant by Factor				B8	647,980,082	588,697,970	59,282,112	-	59,282,112

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Unclassified Plant (Account 106)									
	DP				27,271,145	25,742,376	1,528,768	-	1,528,768
	DS0				-	-	-	-	-
	GP				475,543	441,940	33,603	-	33,603
	HP				-	-	-	-	-
	NP				-	-	-	-	-
	OP				-	-	-	-	-
	TP				11,244,370	9,861,261	1,383,109	-	1,383,109
	TS0				-	-	-	-	-
	IP				-	-	-	-	-
	MP								
	SP				608,300	560,646	47,654	-	47,654
Total Unclassified Plant by Factor					39,599,357	36,606,223	2,993,135	-	2,993,135
TOTAL ELECTRIC PLANT IN SERVICE				B8	**16,970,092,976**	**15,742,596,685**	**1,227,496,291**	**-**	**1,227,496,291**
Summary of Electric Plant by Factor									
	S				5,478,422,047	5,066,426,752	411,995,295	-	411,995,295
	SE				-	-	-	-	-
	JBG				1,005,610,231	803,772,766	201,837,465	-	201,837,465
	JBE				4,984	3,968	1,015	-	1,015
	SG				44,632,777	41,136,276	3,496,501	-	3,496,501
	SO				632,569,705	587,870,485	44,699,220	-	44,699,220
	CN				137,881,977	127,722,607	10,159,370	-	10,159,370
	DEU				-	-	-	-	-
	CAGW				2,655,626,439	2,099,122,999	556,503,440	-	556,503,440
	CAGE				6,786,311,977	6,786,311,977	-	-	-
	CAEW				-	-	-	-	-
	CAEE				273,804,118	273,804,118	-	-	-
	SSGCH				-	-	-	-	-
	SSGCT				-	-	-	-	-
	Less Capital Leases				(44,771,279)	(43,575,265)	(1,196,014)	-	(1,196,014)
				B8	16,970,092,976	15,742,596,685	1,227,496,291	-	1,227,496,291
105	Plant Held For Future Use								
		DPW	S		2,327,001	2,327,001	-	-	-
		P	SG		-	-	-	-	-
		T	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		G	SG		-	-	-	-	-
		G	CAGW		262,207	207,260	54,947	-	54,947
		G	CAGE		11,325,248	11,325,248	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		953,014	953,014	-	-	-
Total Plant Held For Future Use				B10	14,867,471	14,812,524	54,947	-	54,947
114	Electric Plant Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		157,193,780	157,193,780	-	-	-
		P	DGP		-	-	-	-	-
Total Electric Plant Acquisition Adjustments				B15	157,193,780	157,193,780	-	-	-
115	Accum Provision for Asset Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(88,107,844)	(88,107,844)	-	-	-
		P	DGP		-	-	-	-	-
				B15	(88,107,844)	(88,107,844)	-	-	-
120	Nuclear Fuel								
		P	SE		-	-	-	-	-
Total Nuclear Fuel					-	-	-	-	-
124	Weatherization								
		DMSC	S		3,849,447	1,767,140	2,082,307	-	2,082,307
		DMSC	SO		(2,464)	(2,290)	(174)	-	(174)
				B16	3,846,983	1,764,850	2,082,132	-	2,082,132
182W	Weatherization								
		DMSC	S		10,166,574	10,166,574	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SGCT		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	10,166,574	10,166,574	-	-	-

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
186W	Weatherization								
		DMSC	S		-	-	-	-	-
		DMSC	CN		-	-	-	-	-
		DMSC	CNP		-	-	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	-	-	-	-	-
Total Weatherization					14,013,557	11,931,424	2,082,132	-	2,082,132
151	Fuel Stock								
		P	DEU		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEW		1,408,144	1,108,689	299,454	-	299,454
		P	CAEE		103,626,906	103,626,906	-	-	-
		P	JBE		11,322,639	9,016,410	2,306,229	-	2,306,229
		P	CAEE		-	-	-	-	-
		P	CAEE		-	-	-	-	-
Total Fuel Stock				B13	116,357,689	113,752,006	2,605,683	-	2,605,683
152	Fuel Stock - Undistributed								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
25316	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(860,542)	(860,542)	-	-	-
				B13	(860,542)	(860,542)	-	-	-
25317	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,688,597)	(1,688,597)	-	-	-
				B13	(1,688,597)	(1,688,597)	-	-	-
25319	Provo Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
	Total Fuel Stock			B13	113,808,550	111,202,867	2,605,683	-	2,605,683
154	Materials and Supplies								
		MSS	S		85,557,830	80,642,955	4,914,875	-	4,914,875
		MSS	SG		725,527	668,689	56,837	-	56,837
		MSS	SE		-	-	-	-	-
		MSS	SO		28,938	26,894	2,045	-	2,045
		MSS	SNPPS		-	-	-	-	-
		MSS	SNPPH		-	-	-	-	-
		MSS	SNPD		(4,153,009)	(3,865,078)	(287,931)	-	(287,931)
		MSS	SNPT		-	-	-	-	-
		MSS	DGU		-	-	-	-	-
		MSS	DGP		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
		MSS	SNPP		-	-	-	-	-
		MSS	CAGW		1,733,523	1,370,252	363,271	-	363,271
		MSS	CAGE		67,644,179	67,644,179	-	-	-
		MSS	JBG		8,128,269	6,496,833	1,631,437	-	1,631,437
		MSS	CAEW		-	-	-	-	-
		MSS	CAEE		4,383,847	4,383,847	-	-	-
		MSS	CAGE		-	-	-	-	-
Total Materials and Supplies				B13	164,049,104	157,368,571	6,680,533	-	6,680,533
163	Stores Expense Undistributed								
		MSS	SO		-	-	-	-	-
				B13	-	-	-	-	-
25318	Provo Working Capital Deposit								
		MSS	SNPPS		(273,000)	(260,086)	(12,914)	-	(12,914)
		MSS	CAGW		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
				B13	(273,000)	(260,086)	(12,914)	-	(12,914)
	Total Materials & Supplies			B13	163,776,104	157,108,485	6,667,620	-	6,667,620

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2304	165	Prepayments								
2305			DMSC	S		4,406,560	4,406,560	-	-	-
2306			GP	GPS		3,401,015	3,160,690	240,326	-	240,326
2307			PT	SG		3,088,645	2,846,683	241,962	-	241,962
2308			PT	CAGW		544,104	430,084	114,020	-	114,020
2309			PT	CAGE		688,538	688,538	-	-	-
2310			P	CAEW		4,055	3,193	862	-	862
2311			P	CAEE		(144,843)	(144,843)	-	-	-
2312			P	SE		-	-	-	-	-
2313			PTD	SO		27,237,338	25,312,668	1,924,670	-	1,924,670
2314	**Total Prepayments**				B15	39,225,412	36,703,571	2,521,840	-	2,521,840
2315										
2316	182M	Misc Regulatory Assets								
2317			DDS2	S		80,565,887	79,098,376	1,467,511	-	1,467,511
2318			DEFSG	SG		(2,066,305)	(1,904,432)	(161,873)	-	(161,873)
2319			P	CAGE		-	-	-	-	-
2320			P	CAGE		10,195,361	10,195,361	-	-	-
2321			DEFSG	CAGW		8,702,909	6,879,159	1,823,750	-	1,823,750
2322			DEFSG	JBG		(617,021)	(493,178)	(123,843)	-	(123,843)
2323			P	SE		10,608,209	9,784,963	823,246	-	823,246
2324			P	CAEW		-	-	-	-	-
2325			P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2326			DDSO2	SO		6,897,804	6,410,385	487,419	-	487,419
2327					B11	103,678,635	99,362,425	4,316,210	-	4,316,210
2328										
2329	186M	Misc Deferred Debits								
2330			LABOR	S		3,816,162	3,675,339	140,823	-	140,823
2331			P	CAEW		-	-	-	-	-
2332			P	CAEE		-	-	-	-	-
2333			DEFSG	SG		42,917,401	39,555,282	3,362,119	-	3,362,119
2334			LABOR	SO		111,878	103,972	7,906	-	7,906
2335			P	SE		-	-	-	-	-
2336			DEFSG	CAGW		2,361,479	1,866,616	494,863	-	494,863
2337			DEFSG	CAGE		3,192,868	3,192,868	-	-	-
2338			P	CAEW		-	-	-	-	-
2339			P	CAEE		11,106,819	11,106,819	-	-	-
2340			P	SNPPS		-	-	-	-	-
2341			GP	EXCTAX		-	-	-	-	-
2342	**Total Misc. Deferred Debits**				B11	63,506,606	59,500,896	4,005,710	-	4,005,710
2343										
2344	Working Capital									
2345	CWC	Cash Working Capital								
2346			CWC	S		36,637,442	31,332,950	5,304,492	-	5,304,492
2347			CWC	SO		-	-	-	-	-
2348			CWC	SE		-	-	-	-	-
2349					B14	36,637,442	31,332,950	5,304,492	-	5,304,492
2350										
2351	OWC	Other Work. Cap.								
2352	131	Cash	GP	SNP		11,680,689	10,873,129	807,560	-	807,560
2353	135	Working Funds	GP	SG		2,151	1,982	169	-	169
2354	141	Other A/R	GP	SO		190,713	177,236	13,476	-	13,476
2355	143	Other A/R	GP	SO		26,468,933	24,598,561	1,870,372	-	1,870,372
2356	232	A/P	PTD	S		-	-	-	-	-
2357	232	A/P	PTD	SO		(5,606,976)	(5,210,771)	(396,205)	-	(396,205)
2358	232	A/P	P	CAEE		(1,332,966)	(1,332,966)	-	-	-
2359	232	A/P	T	SG		-	-	-	-	-
2360	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2361	2533	Other Msc. Df. Crd.	P	SE		(1,128,284)	(1,040,724)	(87,560)	-	(87,560)
2362	2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
2363	2533	Other Msc. Df. Crd.	P	CAEE		(4,707,441)	(4,707,441)	-	-	-
2364	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2365	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2366	230	Asset Retir. Oblig.	P	CAEE		(2,460,800)	(2,460,800)	-	-	-
2367	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2368	254105	ARO Reg Liability	P	S		-	-	-	-	-
2369	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2370	254105	ARO Reg Liability	P	CAEW		-	-	-	-	-
2371	254105	ARO Reg Liability	P	CAEE		(527,009)	(527,009)	-	-	-
2372	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2373					B14	22,579,009	20,371,198	2,207,811	-	2,207,811
2374										
2375	**Total Working Capital**					59,216,451	51,704,148	7,512,303	-	7,512,303

1	**12 MONTHS ENDED DECEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2376	Miscellaneous Rate Base									
2377	18221	Unrec Plant & Reg Study Costs								
2378			P	S		-	-	-	-	-
2379										
2380						-	-	-	-	-
2381										
2382	18222	Nuclear Plant - Trojan								
2383			P	S		(887,941)	(175,546)	(712,395)	-	(712,395)
2384			P	TROJP		2,111,016	1,667,644	443,372	-	443,372
2385			P	TROJD		3,091,107	2,441,632	649,475	-	649,475
2386					B14	4,314,182	3,933,730	380,452	-	380,452
2387										
2388										
2389										
2390	1869	Misc Deferred Debits-Trojan								
2391			P	S		-	-	-	-	-
2392			P	SNPPN		-	-	-	-	-
2393						-	-	-	-	-
2394										
2395	**TOTAL MISCELLANEOUS RATE BASE**					4,314,182	3,933,730	380,452	-	380,452
2396										
2397	**TOTAL RATE BASE ADDITIONS**					**645,492,904**	**615,346,005**	**30,146,899**	**-**	**30,146,899**
2398	235	Customer Service Deposits								
2399			CUST	S		-	-	-	-	-
2400			CUST	CN		-	-	-	-	-
2401	**Total Customer Service Deposits**				B15	-	-	-	-	-
2402										
2403	2281	Prop Ins	PTD	SO		1,499	1,393	106	-	106
2404	2282	Inj & Dam	PTD	SO		(8,256,003)	(7,672,610)	(583,393)	-	(583,393)
2405	2283	Pen & Ben	PTD	SO		(20,415,186)	(18,972,589)	(1,442,597)	-	(1,442,597)
2406	2283	Pen & Ben	PTD	CAGW		(437,500)	(345,819)	(91,681)	-	(91,681)
2407	254	Ins Prov	PTD	SO		(12,982)	(12,064)	(917)	-	(917)
2408					B15	(29,120,171)	(27,001,689)	(2,118,482)	-	(2,118,482)
2409										
2410	22844	Accum Hydro Relicensing Obligation								
2411			P	S		-	-	-	-	-
2412			P	SG		-	-	-	-	-
2413					B15	-	-	-	-	-
2414										
2415	22842	Prv-Trojan	P	TROJD		(2,316,316)	(1,829,632)	(486,683)	-	(486,683)
2416	230	ARO	P	TROJP		(2,281,220)	(1,802,100)	(479,119)	-	(479,119)
2417	254105	ARO	P	TROJP		(925,623)	(731,217)	(194,406)	-	(194,406)
2418	254	Regulatory Liabil	P	CAEE		(3,837,341)	(3,837,341)	-	-	-
2419	254	Regulatory Liabil	P	SE		613,692	566,067	47,625	-	47,625
2420	254		P	S		(1,233,540)	(1,461,291)	227,752	-	227,752
2421					B15	(9,980,347)	(9,095,515)	(884,832)	-	(884,832)
2422										
2423	252	Customer Advances for Construction								
2424			DPW	S		(13,970,303)	(13,963,845)	(6,458)	-	(6,458)
2425			DPW	SG		-	-	-	-	-
2426			T	CAGE		(5,015,061)	(5,015,061)	-	-	-
2427			DPW	SO		-	-	-	-	-
2428			CUST	CN		(398,908)	(369,516)	(29,392)	-	(29,392)
2429	**Total Customer Advances for Constr.**				B19	(19,384,272)	(19,348,421)	(35,850)	-	(35,850)
2430										
2431	25398	SO2 Emissions								
2432			P	S		-	-	-	-	-
2433						-	-	-	-	-
2434										
2435	25399	Other Deferred Credits								
2436			P	S		(4,266,555)	(3,910,847)	(355,709)	-	(355,709)
2437			GP	GPS		-	-	-	-	-
2438			GP	SO		(332,734)	(309,222)	(23,512)	-	(23,512)
2439			P	CAGW		(81,506)	(64,426)	(17,080)	-	(17,080)
2440			P	CAGE		(7,950,527)	(7,950,527)	-	-	-
2441			P	SG		(12,200,723)	(11,244,927)	(955,796)	-	(955,796)
2442			P	CAEW		-	-	-	-	-
2443			P	CAEE		(2,350,685)	(2,350,685)	-	-	-
2444			P	SE		-	-	-	-	-
2445					B19	(27,182,730)	(25,830,633)	(1,352,097)	-	(1,352,097)
2446										

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
190	Accumulated Deferred Income Taxes								
		P	S		3,998,701	3,669,277	329,424	-	329,424
		P	CN		111,205	103,012	8,194	-	8,194
		LABOR	SO		41,119,672	38,214,036	2,905,636	-	2,905,636
		P	DGP		-	-	-	-	-
		CUST	BADDEBT		2,853,444	2,486,777	366,667	-	366,667
		P	TROJD		137	108	29	-	29
		P	SG		5,464,874	5,036,759	428,114	-	428,114
		P	SE		11,069,748	10,210,684	859,064	-	859,064
		PTD	SNP		(0)	(0)	(0)	-	(0)
		P	CAGW		2,666,678	2,107,859	558,819	-	558,819
		P	CAGE		36,387,174	36,387,174	-	-	-
		P	CAEW		467,967	368,450	99,517	-	99,517
		P	CAEE		2,403,359	2,403,359	-	-	-
		DPW	JBE		(372,025)	(296,250)	(75,775)	-	(75,775)
		DPW	SNPD		764,533	711,527	53,006	-	53,006
Total Accum Deferred Income Taxes				B19	106,935,468	101,402,774	5,532,695	-	5,532,695
281	Accumulated Deferred Income Taxes								
		P	S		-	-	-	-	-
		PT	SG		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		T	SNPT		-	-	-	-	-
				B19	-	-	-	-	-
282	Accumulated Deferred Income Taxes								
		GP	S		64,448	64,448	-	-	-
		ACCMDIT	DITBAL		(1,435,780,273)	(1,331,204,740)	(104,575,533)	-	(104,575,533)
		PT	DGP		-	-	-	-	-
		LABOR	SO		(14,506,768)	(13,481,678)	(1,025,091)	-	(1,025,091)
		PTD	SNP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(8,056,546)	(8,056,546)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(12,903,512)	(12,903,512)	-	-	-
		P	SE		-	-	-	-	-
		P	JBE		-	-	-	-	-
		P	SG		(4,229,896)	(3,898,529)	(331,367)	-	(331,367)
				B19	(1,475,412,547)	(1,369,480,556)	(105,931,991)	-	(105,931,991)
283	Accumulated Deferred Income Taxes								
		GP	S		(36,009,304)	(34,887,586)	(1,121,717)	-	(1,121,717)
		P	SG		(3,299,147)	(3,040,694)	(258,453)	-	(258,453)
		P	SE		(8,139,164)	(7,507,527)	(631,637)	-	(631,637)
		LABOR	SO		4,921,834	4,574,043	347,791	-	347,791
		GP	GPS		(14,121,331)	(13,123,476)	(997,854)	-	(997,854)
		PTD	SNP		(7,877,057)	(7,332,466)	(544,591)	-	(544,591)
		P	TROJD		203,210	160,513	42,697	-	42,697
		PTD	SNPD		-	-	-	-	-
		P	CAGW		(6,301,154)	(4,980,707)	(1,320,447)	-	(1,320,447)
		P	CAGE		(2,963,635)	(2,963,635)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(9,556,517)	(9,556,517)	-	-	-
		P	JBE		5,323,704	4,239,356	1,084,348	-	1,084,348
		P	SGCT		-	-	-	-	-
				B19	(77,818,562)	(74,418,699)	(3,399,864)	-	(3,399,864)
TOTAL ACCUM DEF INCOME TAX				B19	(1,446,295,641)	(1,342,496,481)	(103,799,160)	-	(103,799,160)
255	Accumulated Investment Tax Credit								
		PTD	S		-	-	-	-	-
		PTD	ITC84		(2,828,076)	(2,427,054)	(401,021)	-	(401,021)
		PTD	ITC85		(4,294,074)	(3,720,386)	(573,688)	-	(573,688)
		PTD	ITC86		(1,929,538)	(1,676,266)	(253,271)	-	(253,271)
		PTD	ITC88		(275,831)	(234,566)	(41,264)	-	(41,264)
		PTD	ITC89		(592,778)	(502,268)	(90,510)	-	(90,510)
		PTD	ITC90		(367,225)	(352,855)	(14,370)	-	(14,370)
		PTD	CAGE		-	-	-	-	-
Total Accumulated ITC				B19	(10,287,521)	(8,913,395)	(1,374,125)	-	(1,374,125)
TOTAL RATE BASE DEDUCTIONS					**(1,542,250,681)**	**(1,432,686,135)**	**(109,564,546)**	**-**	**(109,564,546)**

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108SP	Steam Prod Plant Accumulated Depr								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(129,248,547)	(102,163,691)	(27,084,857)	-	(27,084,857)
		P	CAGE		(1,844,893,471)	(1,844,893,471)	-	-	-
		P	JBG		(487,850,331)	(389,933,194)	(97,917,136)	-	(97,917,136)
		P	CAGE		-	-	-	-	-
				B17	(2,461,992,349)	(2,336,990,356)	(125,001,993)	-	(125,001,993)
108NP	Nuclear Prod Plant Accumulated Depr								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
108HP	Hydraulic Prod Plant Accum Depr								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		(195,530,948)	(154,556,192)	(40,974,756)	-	(40,974,756)
		P	CAGE		(40,772,313)	(40,772,313)	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B17	(236,303,262)	(195,328,506)	(40,974,756)	-	(40,974,756)
108OP	Other Production Plant - Accum Depr								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(62,270,344)	(49,221,196)	(13,049,147)	-	(13,049,147)
		P	CAGE		(66,510,691)	(66,510,691)	-	-	-
		P	CAGE		-	-	-	-	-
				B17	(128,781,034)	(115,731,887)	(13,049,147)	-	(13,049,147)
108EP	Experimental Plant - Accum Depr								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL PRODUCTION PLANT DEPR					**(2,827,076,645)**	**(2,648,050,749)**	**(179,025,896)**	**-**	**(179,025,896)**
Summary of Prod Plant Depreciation by Factor									
	S				-	-	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				(387,049,839)	(305,941,079)	(81,108,760)	-	(81,108,760)
	CAGE				(1,952,176,475)	(1,952,176,475)	-	-	-
	JBG				(487,850,331)	(389,933,194)	(97,917,136)	-	(97,917,136)
	SSGCT				-	-	-	-	-
Total of Prod Plant Depreciation by Factor					(2,827,076,645)	(2,648,050,749)	(179,025,896)	-	(179,025,896)
108TP	Transmission Plant Accumulated Depr								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		(400,824,385)	(316,829,082)	(83,995,304)	-	(83,995,304)
		T	CAGE		(619,036,588)	(619,036,588)	-	-	-
		T	JBG		(47,639,225)	(38,077,488)	(9,561,737)	-	(9,561,737)
		T	SG		(21,476,220)	(19,793,788)	(1,682,432)	-	(1,682,432)
TOTAL TRANS PLANT ACCUM DEPR				B17	**(1,088,976,419)**	**(993,736,946)**	**(95,239,473)**	**-**	**(95,239,473)**
108360	Land and Land Rights								
		DPW	S		(5,332,647)	(5,197,564)	(135,084)	-	(135,084)
				B17	(5,332,647)	(5,197,564)	(135,084)	-	(135,084)
108361	Structures and Improvements								
		DPW	S		(13,120,296)	(12,543,861)	(576,435)	-	(576,435)
				B17	(13,120,296)	(12,543,861)	(576,435)	-	(576,435)
108362	Station Equipment								
		DPW	S		(190,498,446)	(176,201,394)	(14,297,052)	-	(14,297,052)
				B17	(190,498,446)	(176,201,394)	(14,297,052)	-	(14,297,052)

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108363	Storage Battery Equipment								
		DPW	S		(698,538)	(698,538)	-	-	-
				B17	(698,538)	(698,538)	-	-	-
108364	Poles, Towers & Fixtures								
		DPW	S		(439,552,675)	(395,114,944)	(44,437,731)	-	(44,437,731)
				B17	(439,552,675)	(395,114,944)	(44,437,731)	-	(44,437,731)
108365	Overhead Conductors								
		DPW	S		(243,074,517)	(218,606,921)	(24,467,596)	-	(24,467,596)
				B17	(243,074,517)	(218,606,921)	(24,467,596)	-	(24,467,596)
108366	Underground Conduit								
		DPW	S		(113,618,443)	(105,821,634)	(7,796,809)	-	(7,796,809)
				B17	(113,618,443)	(105,821,634)	(7,796,809)	-	(7,796,809)
108367	Underground Conductors								
		DPW	S		(255,007,872)	(247,865,379)	(7,142,493)	-	(7,142,493)
				B17	(255,007,872)	(247,865,379)	(7,142,493)	-	(7,142,493)
108368	Line Transformers								
		DPW	S		(344,318,046)	(307,909,635)	(36,408,411)	-	(36,408,411)
				B17	(344,318,046)	(307,909,635)	(36,408,411)	-	(36,408,411)
108369	Services								
		DPW	S		(150,679,785)	(136,590,275)	(14,089,511)	-	(14,089,511)
				B17	(150,679,785)	(136,590,275)	(14,089,511)	-	(14,089,511)
108370	Meters								
		DPW	S		(82,241,124)	(74,805,766)	(7,435,358)	-	(7,435,358)
				B17	(82,241,124)	(74,805,766)	(7,435,358)	-	(7,435,358)
108371	Installations on Customers' Premises								
		DPW	S		(7,304,052)	(7,026,823)	(277,229)	-	(277,229)
				B17	(7,304,052)	(7,026,823)	(277,229)	-	(277,229)
108372	Leased Property								
		DPW	S		(5,148)	(5,148)	-	-	-
				B17	(5,148)	(5,148)	-	-	-
108373	Street Lights								
		DPW	S		(25,873,522)	(23,981,676)	(1,891,846)	-	(1,891,846)
				B17	(25,873,522)	(23,981,676)	(1,891,846)	-	(1,891,846)
108D00	Unclassified Dist Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT DEPR				B17	**(1,871,325,111)**	**(1,712,369,557)**	**(158,955,553)**	**-**	**(158,955,553)**
Summary of Distribution Plant Depr by Factor									
	S				(1,871,325,111)	(1,712,369,557)	(158,955,553)	-	(158,955,553)
Total Distribution Depreciation by Factor				B17	(1,871,325,111)	(1,712,369,557)	(158,955,553)	-	(158,955,553)

12 MONTHS ENDED DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108GP	General Plant Accumulated Depr								
		G-SITUS	S		(156,586,932)	(141,221,330)	(15,365,603)	-	(15,365,603)
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		(113)	(104)	(9)	-	(9)
		CUST	CN		(6,524,584)	(6,043,842)	(480,742)	-	(480,742)
		PTD	SO		(89,784,168)	(83,439,757)	(6,344,411)	-	(6,344,411)
		P	SE		-	-	-	-	-
		G-SG	CAGW		(15,191,784)	(12,008,249)	(3,183,535)	-	(3,183,535)
		G-SG	CAGE		(48,816,158)	(48,816,158)	-	-	-
		P	JBG		(4,639,335)	(3,708,168)	(931,168)	-	(931,168)
		P	CAEW		-	-	-	-	-
		P	CAEE		(468,096)	(468,096)	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B17	(322,011,170)	(295,705,703)	(26,305,467)	-	(26,305,467)
108MP	Mining Plant Accumulated Depr.								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(161,844,884)	(161,844,884)	-	-	-
		P	SE		-	-	-	-	-
				B17	(161,844,884)	(161,844,884)	-	-	-
108MP	Less Centralia Situs Depreciation								
		P	S		-	-	-	-	-
				B17	(161,844,884)	(161,844,884)	-	-	-
1081390	Accum Depr - Capital Lease								
		PTD	SO		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1081399	Accum Depr - Capital Lease								
		P	S		-	-	-	-	-
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR				B17	**(483,856,054)**	**(457,550,587)**	**(26,305,467)**	**-**	**(26,305,467)**
Summary of General Depreciation by Factor									
	S				(156,586,932)	(141,221,330)	(15,365,603)	-	(15,365,603)
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SE				-	-	-	-	-
	SO				(89,784,168)	(83,439,757)	(6,344,411)	-	(6,344,411)
	CN				(6,524,584)	(6,043,842)	(480,742)	-	(480,742)
	SG				(113)	(104)	(9)	-	(9)
	DEU				-	-	-	-	-
	CAGW				(15,191,784)	(12,008,249)	(3,183,535)	-	(3,183,535)
	CAGE				(48,816,158)	(48,816,158)	-	-	-
	CAEW				-	-	-	-	-
	CAEE				(162,312,979)	(162,312,979)	-	-	-
	SSGCT				-	-	-	-	-
	JBG				(4,639,335)	(3,708,168)	(931,168)	-	(931,168)
	Remove Capital Leases				-	-	-	-	-
Total General Depreciation by Factor				B17	(483,856,054)	(457,550,587)	(26,305,467)	-	(26,305,467)
TOTAL ACCUM DEPR - PLANT IN SERV				B17	**(6,271,234,228)**	**(5,811,707,839)**	**(459,526,389)**	**-**	**(459,526,389)**
111SP	Accum Prov for Amort-Steam								
		P	CAGW		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(315,961)	(315,961)	-	-	-
		P	SG		-	-	-	-	-
					(315,961)	(315,961)	-	-	-

1	**12 MONTHS ENDED DECEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2741	111GP	Accum Prov for Amort-General								
2742			G-SITUS	S		(17,457,565)	(16,150,528)	(1,307,037)	-	(1,307,037)
2743			CUST	CN		(2,090,958)	(1,936,893)	(154,065)	-	(154,065)
2744			I-SG	SG		-	-	-	-	-
2745			PTD	SO		(7,127,598)	(6,623,941)	(503,657)	-	(503,657)
2746			I-SG	CAGW		(598)	(473)	(125)	-	(125)
2747			I-SG	CAGE		(834,934)	(834,934)	-	-	-
2748			P	CAEW		-	-	-	-	-
2749			P	CAEE		-	-	-	-	-
2750			P	SE		-	-	-	-	-
2751					B18	(27,511,652)	(25,546,767)	(1,964,884)	-	(1,964,884)
2752										
2753										
2754	111HP	Accum Prov for Amort-Hydro								
2755			P	DGP		-	-	-	-	-
2756			P	DGU		-	-	-	-	-
2757			P	SG		-	-	-	-	-
2758			P	CAGW		(349,874)	(276,556)	(73,318)	-	(73,318)
2759			P	CAGE		(330,664)	(330,664)	-	-	-
2760			P	CAGE		-	-	-	-	-
2761					B18	(680,538)	(607,219)	(73,318)	-	(73,318)
2762										
2763										
2764	111IP	Accum Prov for Amort-Intangible Plant								
2765			I-SITUS	S		(962,383)	(961,377)	(1,005)	-	(1,005)
2766			I-DGP	DGP		-	-	-	-	-
2767			I-DGU	DGU		-	-	-	-	-
2768			P	CAEW		-	-	-	-	-
2769			P	CAEE		(980,439)	(980,439)	-	-	-
2770			P	SE		-	-	-	-	-
2771			I-SG	SG		(17,241,296)	(15,890,625)	(1,350,671)	-	(1,350,671)
2772			I-SG	CAGW		-	-	-	-	-
2773			I-SG	CAGE		-	-	-	-	-
2774			CUST	CN		(82,113,095)	(76,062,868)	(6,050,227)	-	(6,050,227)
2775			P	CAGE		-	-	-	-	-
2776			P	CAGE		-	-	-	-	-
2777			I-SG	CAGW		(26,649,384)	(21,064,836)	(5,584,548)	-	(5,584,548)
2778			I-SG	CAGE		(8,543,410)	(8,543,410)	-	-	-
2779			PTD	JBG		(12,316)	(9,844)	(2,472)	-	(2,472)
2780			PTD	SO		(243,622,332)	(226,407,268)	(17,215,064)	-	(17,215,064)
2781					B18	(380,124,655)	(349,920,667)	(30,203,988)	-	(30,203,988)
2782	111IP	Less Non-Utility Plant								
2783			NUTIL	OTH		-	-	-	-	-
2784					B18	(380,124,655)	(349,920,667)	(30,203,988)	-	(30,203,988)
2785										
2786	111390	Accum Amtr - Capital Lease								
2787			G-SITUS	S		-	-	-	-	-
2788			P	SG		-	-	-	-	-
2789			PTD	SO		-	-	-	-	-
2790						-	-	-	-	-
2791										
2792		Remove Capital Lease Amtr				-	-	-	-	-
2793										
2794	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(408,632,806)**	**(376,390,615)**	**(32,242,191)**	**-**	**(32,242,191)**
2795	Average									
2796										
2797										
2798										
2799	Summary of Amortization by Factor									
2800		S				(18,419,947)	(17,111,905)	(1,308,043)	-	(1,308,043)
2801		DGP				-	-	-	-	-
2802		DGU				-	-	-	-	-
2803		SE				-	-	-	-	-
2804		SO				(250,749,930)	(233,031,209)	(17,718,721)	-	(17,718,721)
2805		CN				(84,204,053)	(77,999,760)	(6,204,293)	-	(6,204,293)
2806		SSGCT				-	-	-	-	-
2807		JBG				(12,316)	(9,844)	(2,472)	-	(2,472)
2808		CAGW				(26,999,856)	(21,341,864)	(5,657,992)	-	(5,657,992)
2809		CAGE				(10,024,968)	(10,024,968)	-	-	-
2810		CAEW				-	-	-	-	-
2811		CAEE				(980,439)	(980,439)	-	-	-
2812		SG				(17,241,296)	(15,890,625)	(1,350,671)	-	(1,350,671)
2813		Less Capital Lease				-	-	-	-	-
2814	Total Provision For Amortization by Factor				B18	(408,632,806)	(376,390,615)	(32,242,191)	-	(32,242,191)

RESULTS OF OPERATIONS
WASHINGTON

October 2008

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	OCTOBER 2008
FILE:	JAM WA October 2008
PREPARED BY:	Revenue Requirement Department
DATE:	March 27, 2009
TIME:	3:53:09 PM
TYPE OF AVG:	Average
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.611
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	53.00%	6.23%	3.303%
PREFERRED	1.00%	6.46%	0.065%
COMMON	46.00%	10.20%	4.692%
	100.00%		8.059%

OTHER INFORMATION

Note: Total Company results only include West Control Area net power costs.

OCTOBER 2008 West Control Area
Average

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	267,795,859	248,694,396	19,101,463	0	19,101,463
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	44,767,569	35,510,322	9,257,247	0	9,257,247
5	Other Operating Revenues	2.4	15,981,713	15,131,342	850,371	0	850,371
6	Total Operating Revenues	2.4	328,545,141	299,336,061	29,209,080	0	29,209,080
7							
8	Operating Expenses:						
9	Steam Production	2.7	34,340,633	30,746,744	3,593,889	0	3,593,889
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	3,133,225	2,646,809	486,415	0	486,415
12	Other Power Supply	2.10	67,826,346	54,863,670	12,962,676	0	12,962,676
13	Transmission	2.12	11,030,618	9,188,789	1,841,829	0	1,841,829
14	Distribution	2.13	19,573,746	18,370,846	1,202,899	0	1,202,899
15	Customer Accounts	2.14	7,873,681	7,102,441	771,241	0	771,241
16	Customer Service	2.14	5,960,469	5,123,051	837,419	0	837,419
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	14,890,281	13,393,954	1,496,327	0	1,496,327
19							
20	Total O & M Expenses	2.16	164,629,000	141,436,304	23,192,696	0	23,192,696
21							
22	Depreciation	2.18	0	0	0	0	0
23	Amortization Expense	2.19	918,304	886,507	31,797	0	31,797
24	Taxes Other Than Income	2.19	9,844,000	8,596,105	1,247,895	0	1,247,895
25	Income Taxes - Federal	2.22	42,688,639	41,648,492	1,040,147	0	1,040,147
26	Income Taxes - State	2.22	5,659,338	5,659,338	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.20	0	0	0	0	0
29	Misc Revenue & Expense	2.5	1,712	1,591	121	0	121
30							
31	Total Operating Expenses	2.22	223,740,994	198,228,337	25,512,656	0	25,512,656
32							
33	Operating Revenue for Return		104,804,147	101,107,723	3,696,424	0	3,696,424
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	17,504,010,391	16,185,002,687	1,319,007,704	0	1,319,007,704
37	Plant Held for Future Use	2.33	15,074,557	15,039,158	35,399	0	35,399
38	Misc Deferred Debits	2.35	175,557,635	166,868,427	8,689,208	0	8,689,208
39	Elec Plant Acq Adj	2.33	67,259,485	67,259,485	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	33,303,878	31,200,779	2,103,098	0	2,103,098
42	Fuel Stock	2.34	132,158,288	129,287,285	2,871,002	0	2,871,002
43	Material & Supplies	2.34	169,549,304	162,933,879	6,615,425	0	6,615,425
44	Working Capital	2.35	25,956,956	23,321,072	2,635,884	0	2,635,884
45	Weatherization Loans	2.34	15,057,186	12,986,682	2,070,504	0	2,070,504
46	Miscellaneous Rate Base	2.36	3,757,514	3,426,152	331,362	0	331,362
47							
48	Total Electric Plant		18,141,685,192	16,797,325,606	1,344,359,586	0	1,344,359,586
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(6,299,683,305)	(5,833,899,980)	(465,783,325)	0	(465,783,325)
52	Accum Prov For Amort	2.41	(409,352,251)	(376,749,013)	(32,603,237)	0	(32,603,237)
53	Accum Def Income Taxes	2.37	(1,546,120,837)	(1,434,970,415)	(111,150,422)	0	(111,150,422)
54	Unamortized ITC	2.37	(10,167,286)	(8,809,256)	(1,358,030)	0	(1,358,030)
55	Customer Adv for Const	2.36	(20,481,516)	(20,006,342)	(475,174)	0	(475,174)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(73,537,855)	(68,452,100)	(5,085,755)	0	(5,085,755)
58							
59	Total Rate Base Deductions		(8,359,343,049)	(7,742,887,107)	(616,455,942)	0	(616,455,942)
60							
61	Total Rate Base		9,782,342,143	9,054,438,499	727,903,644	0	727,903,644

OCTOBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		91,451,259	84,943,156	6,508,103	-	6,508,103
				B1	91,451,259	84,943,156	6,508,103	-	6,508,103
442	Commercial & Industrial Sales								
		0	S		172,787,862	160,283,502	12,504,360	-	12,504,360
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	172,787,862	160,283,502	12,504,360	-	12,504,360
444	Public Street & Highway Lighting								
		0	S		1,822,804	1,733,804	89,000	-	89,000
		0	SO		-	-	-	-	-
				B1	1,822,804	1,733,804	89,000	-	89,000
445	Other Sales to Public Authority								
		0	S		1,733,934	1,733,934	-	-	-
				B1	1,733,934	1,733,934	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**267,795,859**	**248,694,396**	**19,101,463**	**-**	**19,101,463**
447	Sales for Resale								
		WSF	S		592,120	592,120	-	-	-
		WSF	SG		-	-	-	-	-
		WSF	SE		-	-	-	-	-
		WSF	DGP		-	-	-	-	-
		WSF	CAGW		44,175,449	34,918,202	9,257,247	-	9,257,247
		WSF	CAGE		-	-	-	-	-
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	44,767,569	35,510,322	9,257,247	-	9,257,247
449	Provision for Rate Refund								
		WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**312,563,428**	**284,204,718**	**28,358,710**	**-**	**28,358,710**
450	Forfeited Discounts & Interest								
		CUST	S		-	-	-	-	-
		CUST	SO		502,901	467,364	35,536	-	35,536
				B1	502,901	467,364	35,536	-	35,536
451	Misc Electric Revenue								
		CUST	S		167	167	-	-	-
		GP	SG		-	-	-	-	-
		GP	SO		647,588	601,828	45,760	-	45,760
				B1	647,755	601,994	45,760	-	45,760
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		1,667	1,667	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	1,667	1,667	-	-	-
454	Rent of Electric Property								
		DPW	S		565,876	468,126	97,750	-	97,750
		T	CAGW		104,180	82,348	21,832	-	21,832
		T	CAGE		300,165	300,165	-	-	-
		T	JBG		-	-	-	-	-
		T	SG		291,817	268,956	22,861	-	22,861
		GP	SO		409,167	380,254	28,913	-	28,913
				B1	1,671,204	1,499,849	171,355	-	171,355

1	**OCTOBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
84										
85	456	Other Electric Revenue								
86			DMSC	S		4,466,621	4,471,169	(4,548)	-	(4,548)
87			CUST	CAGE		691,172	691,172	-	-	-
88			OTHSE	CAGW		91,667	72,457	19,209	-	19,209
89			OTHSO	SO		75,083	69,778	5,306	-	5,306
90			OTHSGR	SG		2,084,077	1,920,812	163,265	-	163,265
91			OTHSGR	JBG		158,333	126,554	31,779	-	31,779
92			OTHSGR	WRG		4,509,346	4,201,574	307,773	-	307,773
93			OTHSGR	WRE		1,081,887	1,006,952	74,934	-	74,934
94			WSF	CAEW		-	-	-	-	-
95			WSF	CAEE		-	-	-	-	-
96					B1	13,158,186	12,560,467	597,719	-	597,719
97										
98		**Total Other Electric Revenues**				**15,981,713**	**15,131,342**	**850,371**	**-**	**850,371**
99										
100	**Total Electric Operating Revenues**				**B1**	**328,545,141**	**299,336,061**	**29,209,080**	**-**	**29,209,080**
101										
102	Summary of Revenues by Factor									
103		S				273,420,642	254,225,978	19,194,665	-	19,194,665
104		JBG				158,333	126,554	31,779	-	31,779
105		SE				-	-	-	-	-
106		SO				1,634,739	1,519,224	115,515	-	115,515
107		SG				2,375,894	2,189,768	186,126	-	186,126
108		CAEW				-	-	-	-	-
109		CAEE				-	-	-	-	-
110		CAGW				44,371,296	35,073,008	9,298,288	-	9,298,288
111		CAGE				993,003	993,003	-	-	-
112		WRG				4,509,346	4,201,574	307,773	-	307,773
113		WRE				1,081,887	1,006,952	74,934	-	74,934
114	Total Electric Operating Revenues				B1	328,545,141	299,336,061	29,209,080	-	29,209,080
115	Miscellaneous Revenues									
116	41160	Gain on Sale of Utility Plant - CR								
117			DPW	S		-	-	-	-	-
118			T	SG		-	-	-	-	-
119			G	SO		-	-	-	-	-
120			T	DGU		-	-	-	-	-
121			P	DGP		-	-	-	-	-
122						-	-	-	-	-
123										
124	41170	Loss on Sale of Utility Plant								
125			DPW	S		-	-	-	-	-
126			T	CAGW		-	-	-	-	-
127			T	CAGE		-	-	-	-	-
128			T	SG		-	-	-	-	-
129						-	-	-	-	-
130										
131	4118	Gain from Emission Allowances								
132			P	S		-	-	-	-	-
133			P	CAEW		-	-	-	-	-
134			P	CAEE		-	-	-	-	-
135			P	SE		-	-	-	-	-
136					B1	-	-	-	-	-
137										
138	41181	Gain from Disposition of NOX Credits								
139			P	SE		-	-	-	-	-
140						-	-	-	-	-
141										
142	4194	Impact Housing Interest Income								
143			P	DGU		-	-	-	-	-
144						-	-	-	-	-
145										
146	421	(Gain) / Loss on Sale of Utility Plant								
147			DPW	S		-	-	-	-	-
148			T	DGP		-	-	-	-	-
149			T	DGU		-	-	-	-	-
150			PTD	CN		-	-	-	-	-
151			PTD	SO		1,712	1,591	121	-	121
152			P	CAGW		-	-	-	-	-
153			P	CAGE		-	-	-	-	-
154			P	SG		-	-	-	-	-
155					B1	1,712	1,591	121	-	121
156										
157	**Total Miscellaneous Revenues**					**1,712**	**1,591**	**121**	**-**	**121**

1	**OCTOBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**			**UNADJUSTED RESULTS**		**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
158	Miscellaneous Expenses									
159	4311	Interest on Customer Deposits								
160			CUST	S		-	-	-	-	-
161						-	-	-	-	-
162	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
163										
164	**Net Misc Revenue and Expense**					**1,712**	**1,591**	**121**	**-**	**121**
165										

OCTOBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
500	Operation Supervision & Engineering								
		P	SG		(3,458,011)	(3,187,113)	(270,898)	-	(270,898)
		P	CAGW		-	-	-	-	-
		P	CAGE		66,942	66,942	-	-	-
		P	JBG		658,563	526,382	132,181	-	132,181
		P	CAGE		-	-	-	-	-
				B2	(2,732,505)	(2,593,788)	(138,717)	-	(138,717)
501	Fuel Related								
		P	SE		1,306	1,204	101	-	101
		P	SE		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		12,500	9,881	2,619	-	2,619
		P	CAGE		-	-	-	-	-
		P	CAEW		13,978,388	11,005,760	2,972,628	-	2,972,628
		P	CAEE		1,078,181	1,078,181	-	-	-
		P	JBE		690,450	549,817	140,633	-	140,633
		P	CAEE		-	-	-	-	-
		P	JBG		-	-	-	-	-
				B2	15,760,825	12,644,843	3,115,982	-	3,115,982
502	Steam Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		1,800,674	1,800,674	-	-	-
		P	JBG		1,025,824	819,929	205,895	-	205,895
		P	CAGE		-	-	-	-	-
				B2	2,826,498	2,620,603	205,895	-	205,895
503	Steam From Other Sources								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	-	-	-	-	-
505	Electric Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
506	Misc. Steam Expense								
		P	SG		(157,361)	(145,033)	(12,328)	-	(12,328)
		P	SE		-	-	-	-	-
		P	CAGW		492,824	389,550	103,275	-	103,275
		P	CAGE		12,698,616	12,698,616	-	-	-
		P	JBG		1,578,580	1,261,741	316,839	-	316,839
		P	CAGE		-	-	-	-	-
				B2	14,612,659	14,204,873	407,786	-	407,786
507	Rents								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		103,744	103,744	-	-	-
		P	JBG		14,667	11,723	2,944	-	2,944
		P	CAGE		-	-	-	-	-
				B2	118,411	115,467	2,944	-	2,944
510	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		178,913	178,913	-	-	-
		P	JBG		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	178,913	178,913	-	-	-
511	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		14,333	14,333	-	-	-
		P	JBG		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	14,333	14,333	-	-	-

OCTOBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
512	Maintenance of Boiler Plant								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		202,769	202,769	-	-	-
		P	JBG		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	202,769	202,769	-	-	-
513	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		4,458	4,458	-	-	-
		P	JBG		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	4,458	4,458	-	-	-
514	Maintenance of Misc. Steam Plant								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		3,354,273	3,354,273	-	-	-
		P	JBG		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	3,354,273	3,354,273	-	-	-
Total Steam Power Generation				B2	**34,340,633**	**30,746,744**	**3,593,889**	**-**	**3,593,889**
517	Operation Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
518	Nuclear Fuel Expense								
		P	SE		-	-	-	-	-
					-	-	-	-	-
519	Coolants and Water								
		P	SG		-	-	-	-	-
					-	-	-	-	-
520	Steam Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
523	Electric Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
524	Misc. Nuclear Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
528	Maintenance Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
529	Maintenance of Structures								
		P	SG		-	-	-	-	-
					-	-	-	-	-
530	Maintenance of Reactor Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
531	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
532	Maintenance of Misc Nuclear								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Power Generation					**-**	**-**	**-**	**-**	**-**

OCTOBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		1,888,760	1,492,958	395,802	-	395,802
		P	CAGE		755,849	755,849	-	-	-
				B2	2,644,609	2,248,808	395,802	-	395,802
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		188,355	148,884	39,471	-	39,471
		P	CAGE		-	-	-	-	-
				B2	188,355	148,884	39,471	-	39,471
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		241,884	191,196	50,688	-	50,688
		P	CAGE		56,209	56,209	-	-	-
				B2	298,093	247,405	50,688	-	50,688
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		2,167	1,713	454	-	454
		P	CAGE		-	-	-	-	-
				B2	2,167	1,713	454	-	454
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-

OCTOBER 2008 West Control Area
Average

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
393	544	Maintenance of Electric Plant								
394			P	DGP		-	-	-	-	-
395			P	CAGW		-	-	-	-	-
396			P	CAGE		-	-	-	-	-
397			P	CAGW		-	-	-	-	-
398			P	CAGE		-	-	-	-	-
399					B2	-	-	-	-	-
400										
401	545	Maintenance of Misc. Hydro Plant								
402			P	DGP		-	-	-	-	-
403			P	CAGW		-	-	-	-	-
404			P	CAGE		-	-	-	-	-
405			P	CAGW		-	-	-	-	-
406			P	CAGE		-	-	-	-	-
407					B2	-	-	-	-	-
408										
409	**Total Hydraulic Power Generation**				B2	**3,133,225**	**2,646,809**	**486,415**	**-**	**486,415**
410										
411	546	Operation Super & Engineering								
412			P	SG		-	-	-	-	-
413			P	SE		-	-	-	-	-
414			P	CAGW		-	-	-	-	-
415			P	CAGE		94,665	94,665	-	-	-
416			P	CAGE		-	-	-	-	-
417					B2	94,665	94,665	-	-	-
418										
419	547	Fuel								
420			P	SE		-	-	-	-	-
421			P	CAEW		23,862,472	18,787,905	5,074,567	-	5,074,567
422			P	CAEE		-	-	-	-	-
423			P	SSECT		-	-	-	-	-
424					B2	23,862,472	18,787,905	5,074,567	-	5,074,567
425										
426	548	Generation Expense								
427			P	SG		6,417	5,914	503	-	503
428			P	CAGW		425,083	336,004	89,079	-	89,079
429			P	CAGE		780,579	780,579	-	-	-
430			P	CAGE		-	-	-	-	-
431					B2	1,212,079	1,122,497	89,582	-	89,582
432										
433	549	Miscellaneous Other								
434			P	SG		113,796	104,881	8,915	-	8,915
435			P	CAGW		676,286	534,566	141,720	-	141,720
436			P	CAGE		265,745	265,745	-	-	-
437			P	CAGE		-	-	-	-	-
438					B2	1,055,827	905,192	150,635	-	150,635
439										
440										
441										
442										
443	550	Maint Supervision & Engineering								
444			P	SG		-	-	-	-	-
445			P	CAGW		-	-	-	-	-
446			P	CAGE		39,000	39,000	-	-	-
447			P	CAGE		-	-	-	-	-
448					B2	39,000	39,000	-	-	-
449										
450	551	Maint Supervision & Engineering								
451			P	SG		-	-	-	-	-
452			P	CAGW		-	-	-	-	-
453			P	CAGE		-	-	-	-	-
454					B2	-	-	-	-	-
455										
456	552	Maintenance of Structures								
457			P	SG		-	-	-	-	-
458			P	CAGW		-	-	-	-	-
459			P	CAGE		-	-	-	-	-
460			P	CAGE		-	-	-	-	-
461					B2	-	-	-	-	-
462										
463	553	Maint of Generation & Electric Plant								
464			P	SG		-	-	-	-	-
465			P	CAGW		-	-	-	-	-
466			P	CAGE		1,887,891	1,887,891	-	-	-
467			P	CAGE		-	-	-	-	-
468					B2	1,887,891	1,887,891	-	-	-
469										

OCTOBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
554	Maintenance of Misc. Other								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
Total Other Power Generation				**B2**	**28,151,933**	**22,837,151**	**5,314,783**	**-**	**5,314,783**
555	Purchased Power								
		P	S		173,822	-	173,822	-	173,822
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGW		31,608,772	24,984,953	6,623,820	-	6,623,820
		P	CAGE		-	-	-	-	-
		P	CAEW		2,186,991	1,721,908	465,083	-	465,083
		P	CAEE		-	-	-	-	-
			DGP		-	-	-	-	-
				B2	33,969,586	26,706,861	7,262,725	-	7,262,725
556	System Control & Load Dispatch								
		P	SG		224,187	206,624	17,563	-	17,563
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	224,187	206,624	17,563	-	17,563
557	Other Expenses								
		P	S		(15,316)	(7,232)	(8,084)	-	(8,084)
		P	SG		4,175,896	3,848,759	327,137	-	327,137
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		1,078,157	1,078,157	-	-	-
		P	JBG		241,903	193,351	48,553	-	48,553
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	5,480,640	5,113,035	367,606	-	367,606
Total Other Power Supply				B2	**39,674,413**	**32,026,519**	**7,647,893**	**-**	**7,647,893**
TOTAL PRODUCTION EXPENSE				B2	**105,300,204**	**88,257,223**	**17,042,981**	**-**	**17,042,981**

1	OCTOBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
531	Summary of Production Expense by Factor									
532		S				158,506	(7,232)	165,738	-	165,738
533		SG				904,924	834,032	70,891	-	70,891
534		SE				1,306	1,204	101	-	101
535		JBG				3,519,537	2,813,126	706,411	-	706,411
536		TROJP				-	-	-	-	-
537		JBE				690,450	549,817	140,633	-	140,633
538		DGP				-	-	-	-	-
539		DEU				-	-	-	-	-
540		DEP				-	-	-	-	-
541		CAGW				35,536,633	28,089,705	7,446,928	-	7,446,928
542		CAGE				23,382,818	23,382,818	-	-	-
543		CAEW				40,027,850	31,515,572	8,512,278	-	8,512,278
544		CAEE				1,078,181	1,078,181	-	-	-
545		SNPPS				-	-	-	-	-
546		SNPPO				-	-	-	-	-
547		DGU				-	-	-	-	-
548		MC				-	-	-	-	-
549		SSGCT				-	-	-	-	-
550		SSECT				-	-	-	-	-
551		SSGC				-	-	-	-	-
552		SSGCH				-	-	-	-	-
553		SSECH				-	-	-	-	-
554	Total Production Expense by Factor				B2	105,300,204	88,257,223	17,042,981	-	17,042,981
555	560	Operation Supervision & Engineering								
556			T	SG		639,843	589,718	50,125	-	50,125
557			T	JBG		-	-	-	-	-
558			T	CAGW		-	-	-	-	-
559			T	CAGE		-	-	-	-	-
560					B2	639,843	589,718	50,125	-	50,125
561										
562	561	Load Dispatching								
563			T	SG		570,623	525,920	44,702	-	44,702
564			T	CAGW		-	-	-	-	-
565			T	CAGE		-	-	-	-	-
566					B2	570,623	525,920	44,702	-	44,702
567	562	Station Expense								
568			T	SG		-	-	-	-	-
569			T	JBG		-	-	-	-	-
570			T	CAGW		31,961	25,264	6,698	-	6,698
571			T	CAGE		40,161	40,161	-	-	-
572					B2	72,122	65,424	6,698	-	6,698
573										
574	563	Overhead Line Expense								
575			T	SG		-	-	-	-	-
576			T	CAGW		1,604	1,268	336	-	336
577			T	CAGE		108	108	-	-	-
578					B2	1,712	1,376	336	-	336
579										
580	564	Underground Line Expense								
581			T	SG		-	-	-	-	-
582			T	CAGW		-	-	-	-	-
583			T	CAGE		-	-	-	-	-
584					B2	-	-	-	-	-
585										
586	565	Transmission of Electricity by Others								
587			T	SG		-	-	-	-	-
588			T	SE		-	-	-	-	-
589			T	CAGW		7,130,879	5,636,558	1,494,321	-	1,494,321
590			T	CAGE		-	-	-	-	-
591			T	CAEW		-	-	-	-	-
592			T	CAEE		-	-	-	-	-
593					B2	7,130,879	5,636,558	1,494,321	-	1,494,321
594										
595	566	Misc. Transmission Expense								
596			T	SG		27,333	25,192	2,141	-	2,141
597			T	CAGW		-	-	-	-	-
598			T	CAGE		-	-	-	-	-
599					B2	27,333	25,192	2,141	-	2,141
600										
601	567	Rents - Transmission								
602			T	SG		2,500	2,304	196	-	196
603			T	CAGW		18,697	14,779	3,918	-	3,918
604			T	CAGE		63,996	63,996	-	-	-
605					B2	85,192	81,079	4,114	-	4,114
606										

1	OCTOBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
607	568	Maint Supervision & Engineering								
608			T	SG		8,917	8,218	699	-	699
609			T	CAGW		-	-	-	-	-
610			T	CAGE		-	-	-	-	-
611					B2	8,917	8,218	699	-	699
612										
613	569	Maintenance of Structures								
614			T	SG		306,052	282,076	23,976	-	23,976
615			T	CAGW		-	-	-	-	-
616			T	CAGE		-	-	-	-	-
617					B2	306,052	282,076	23,976	-	23,976
618										
619	570	Maintenance of Station Equipment								
620			T	SG		-	-	-	-	-
621			T	JBG		-	-	-	-	-
622			T	CAGW		323,139	255,423	67,716	-	67,716
623			T	CAGE		608,283	608,283	-	-	-
624					B2	931,422	863,706	67,716	-	67,716
625										
626	571	Maintenance of Overhead Lines								
627			T	SG		(54,645)	(50,364)	(4,281)	-	(4,281)
628			T	JBG		-	-	-	-	-
629			T	CAGW		721,919	570,636	151,283	-	151,283
630			T	CAGE		589,250	589,250	-	-	-
631					B2	1,256,524	1,109,522	147,002	-	147,002
632										
633	572	Maintenance of Underground Lines								
634			T	SG		-	-	-	-	-
635			T	CAGW		-	-	-	-	-
636			T	CAGE		-	-	-	-	-
637					B2	-	-	-	-	-
638										
639	573	Maint of Misc. Transmission Plant								
640			T	SG		-	-	-	-	-
641			T	CAGW		-	-	-	-	-
642			T	CAGE		-	-	-	-	-
643					B2	-	-	-	-	-
644										
645	**TOTAL TRANSMISSION EXPENSE**				B2	**11,030,618**	**9,188,789**	**1,841,829**	**-**	**1,841,829**
646										
647	Summary of Transmission Expense by Factor									
648		SE				-	-	-	-	-
649		SG				1,500,622	1,383,065	117,558	-	117,558
650		CAGW				8,228,199	6,503,927	1,724,271	-	1,724,271
651		CAGE				1,301,797	1,301,797	-	-	-
652		JBG				-	-	-	-	-
653	Total Transmission Expense by Factor				B2	11,030,618	9,188,789	1,841,829	-	1,841,829
654	580	Operation Supervision & Engineering								
655			DPW	S		4,667	4,667	-	-	-
656			DPW	SNPD		1,814,941	1,689,110	125,831	-	125,831
657					B2	1,819,608	1,693,776	125,831	-	125,831
658										
659	581	Load Dispatching								
660			DPW	S		-	-	-	-	-
661			DPW	SNPD		1,170,911	1,089,730	81,180	-	81,180
662					B2	1,170,911	1,089,730	81,180	-	81,180
663										
664	582	Station Expense								
665			DPW	S		291,511	273,855	17,656	-	17,656
666			DPW	SNPD		-	-	-	-	-
667					B2	291,511	273,855	17,656	-	17,656
668										
669	583	Overhead Line Expenses								
670			DPW	S		675,478	635,795	39,684	-	39,684
671			DPW	SNPD		1,982	1,844	137	-	137
672					B2	677,460	637,639	39,821	-	39,821
673										
674	584	Underground Line Expense								
675			DPW	S		-	-	-	-	-
676			DPW	SNPD		-	-	-	-	-
677					B2	-	-	-	-	-
678										
679	585	Street Lighting & Signal Systems								
680			DPW	S		-	-	-	-	-
681			DPW	SNPD		20,119	18,724	1,395	-	1,395
682					B2	20,119	18,724	1,395	-	1,395
683										

OCTOBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
586	Meter Expenses								
		DPW	S		487,654	448,267	39,387	-	39,387
		DPW	SNPD		35,434	32,977	2,457	-	2,457
				B2	523,088	481,244	41,844	-	41,844
587	Customer Installation Expenses								
		DPW	S		733,438	663,909	69,529	-	69,529
		DPW	SNPD		-	-	-	-	-
				B2	733,438	663,909	69,529	-	69,529
588	Misc. Distribution Expenses								
		DPW	S		90,425	84,707	5,719	-	5,719
		DPW	SNPD		715,784	666,158	49,626	-	49,626
				B2	806,209	750,865	55,344	-	55,344
589	Rents								
		DPW	S		219,113	212,182	6,930	-	6,930
		DPW	SNPD		26,000	24,197	1,803	-	1,803
				B2	245,113	236,380	8,733	-	8,733
590	Maint Supervision & Engineering								
		DPW	S		96,581	96,581	-	-	-
		DPW	SNPD		485,224	451,583	33,641	-	33,641
				B2	581,806	548,165	33,641	-	33,641
591	Maintenance of Structures								
		DPW	S		143,125	131,708	11,417	-	11,417
		DPW	SNPD		6,260	5,826	434	-	434
				B2	149,385	137,534	11,851	-	11,851
592	Maintenance of Station Equipment								
		DPW	S		980,777	905,129	75,648	-	75,648
		DPW	SNPD		168,824	157,119	11,705	-	11,705
				B2	1,149,601	1,062,248	87,353	-	87,353
593	Maintenance of Overhead Lines								
		DPW	S		7,041,691	6,651,512	390,179	-	390,179
		DPW	SNPD		122,808	114,293	8,514	-	8,514
				B2	7,164,499	6,765,805	398,694	-	398,694
594	Maintenance of Underground Lines								
		DPW	S		1,996,704	1,914,531	82,173	-	82,173
		DPW	SNPD		-	-	-	-	-
				B2	1,996,704	1,914,531	82,173	-	82,173
595	Maintenance of Line Transformers								
		DPW	S		-	-	-	-	-
		DPW	SNPD		103,292	96,130	7,161	-	7,161
				B2	103,292	96,130	7,161	-	7,161
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		386,762	371,003	15,759	-	15,759
		DPW	SNPD		-	-	-	-	-
				B2	386,762	371,003	15,759	-	15,759
597	Maintenance of Meters								
		DPW	S		417,258	385,017	32,241	-	32,241
		DPW	SNPD		81,860	76,185	5,675	-	5,675
				B2	499,118	461,202	37,917	-	37,917
598	Maint of Misc. Distribution Plant								
		DPW	S		-	-	-	-	-
		DPW	SNPD		1,255,123	1,168,105	87,019	-	87,019
				B2	1,255,123	1,168,105	87,019	-	87,019
TOTAL DISTRIBUTION EXPENSE				B2	**19,573,746**	**18,370,846**	**1,202,899**	**-**	**1,202,899**
Summary of Distribution Expense by Factor									
	S				13,565,184	12,778,863	786,321	-	786,321
	SNPD				6,008,561	5,591,983	416,578	-	416,578
Total Distribution Expense by Factor				B2	19,573,746	18,370,846	1,202,899	-	1,202,899
901	Supervision								
		CUST	S		1,817,699	1,471,248	346,451	-	346,451
		CUST	CN		175,395	162,471	12,923	-	12,923
				B2	1,993,094	1,633,720	359,375	-	359,375

1	**OCTOBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
762	902	Meter Reading Expense								
763			CUST	S		625,502	662,215	(36,713)	-	(36,713)
764			CUST	CN		294,289	272,605	21,684	-	21,684
765					B2	919,791	934,820	(15,029)	-	(15,029)
766										
767	903	Customer Receipts & Collections								
768			CUST	S		356	-	356	-	356
769			CUST	CN		4,095,839	3,794,051	301,788	-	301,788
770					B2	4,096,196	3,794,051	302,145	-	302,145
771										
772	904	Uncollectible Accounts								
773			CUST	S		826,347	704,415	121,932	-	121,932
774			P	SG		-	-	-	-	-
775			CUST	CN		-	-	-	-	-
776					B2	826,347	704,415	121,932	-	121,932
777										
778	905	Misc. Customer Accounts Expense								
779			CUST	S		-	-	-	-	-
780			CUST	CN		38,254	35,435	2,819	-	2,819
781					B2	38,254	35,435	2,819	-	2,819
782										
783	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**7,873,681**	**7,102,441**	**771,241**	**-**	**771,241**
784										
785	Summary of Customer Accts Exp by Factor									
786		S				3,269,905	2,837,878	432,027	-	432,027
787		CN				4,603,777	4,264,563	339,214	-	339,214
788		SG				-	-	-	-	-
789	Total Customer Accounts Expense by Factor				B2	7,873,681	7,102,441	771,241	-	771,241
790										
791	907	Supervision								
792			CUST	S		-	-	-	-	-
793			CUST	CN		40,851	37,841	3,010	-	3,010
794					B2	40,851	37,841	3,010	-	3,010
795										
796	908	Customer Assistance								
797			CUST	S		5,392,265	4,596,706	795,560	-	795,560
798			CUST	CN		317,209	293,837	23,373	-	23,373
799					B2	5,709,475	4,890,542	818,932	-	818,932
800										
801	909	Informational & Instructional Adv								
802			CUST	S		100	100	-	-	-
803			CUST	CN		205,637	190,486	15,152	-	15,152
804					B2	205,737	190,586	15,152	-	15,152
805										
806	910	Misc. Customer Service								
807			CUST	S		-	-	-	-	-
808			CUST	CN		4,406	4,082	325	-	325
809										
810					B2	4,406	4,082	325	-	325
811										
812	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**5,960,469**	**5,123,051**	**837,419**	**-**	**837,419**
813										
814										
815	Summary of Customer Service Exp by Factor									
816		S				5,392,365	4,596,806	795,560	-	795,560
817		CN				568,104	526,245	41,859	-	41,859
818										
819	Total Customer Service Expense by Factor				B2	5,960,469	5,123,051	837,419	-	837,419
820										
821										
822	911	Supervision								
823			CUST	S		-	-	-	-	-
824			CUST	CN		-	-	-	-	-
825						-	-	-	-	-
826										
827	912	Demonstration & Selling Expense								
828			CUST	S		-	-	-	-	-
829			CUST	CN		-	-	-	-	-
830						-	-	-	-	-
831										
832	913	Advertising Expense								
833			CUST	S		-	-	-	-	-
834			CUST	CN		-	-	-	-	-
835						-	-	-	-	-
836										

1	OCTOBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
837	916	Misc. Sales Expense								
838			CUST	S		-	-	-	-	-
839			CUST	CN		-	-	-	-	-
840					B2	-	-	-	-	-
841										
842	**TOTAL SALES EXPENSE**					**-**	**-**	**-**	**-**	**-**
843										
844										
845	Total Sales Expense by Factor									
846		S				-	-	-	-	-
847		CN				-	-	-	-	-
848	Total Sales Expense by Factor				B2	-	-	-	-	-
849										
850	**Total Customer Service Exp Including Sales**					**5,960,469**	**5,123,051**	**837,419**	**-**	**837,419**
851	920	Administrative & General Salaries								
852			PTD	S		107,971	48,232	59,740	-	59,740
853			CUST	CN		-	-	-	-	-
854			PTD	SO		6,408,329	5,955,498	452,831	-	452,831
855					B2	6,516,301	6,003,730	512,571	-	512,571
856										
857	921	Office Supplies & expenses								
858			PTD	S		(198,833)	(188,234)	(10,599)	-	(10,599)
859			CUST	CN		-	-	-	-	-
860			PTD	SO		1,064,992	989,737	75,255	-	75,255
861					B2	866,159	801,503	64,656	-	64,656
862										
863	922	A&G Expenses Transferred								
864			PTD	S		-	-	-	-	-
865			CUST	CN		-	-	-	-	-
866			PTD	SO		(1,299,690)	(1,207,850)	(91,840)	-	(91,840)
867					B2	(1,299,690)	(1,207,850)	(91,840)	-	(91,840)
868										
869	923	Outside Services								
870			PTD	S		4,764,872	3,990,642	774,230	-	774,230
871			CUST	CN		-	-	-	-	-
872			PTD	SO		1,637,201	1,521,512	115,689	-	115,689
873					B2	6,402,073	5,512,154	889,919	-	889,919
874										
875	924	Property Insurance								
876			PTD	SO		1,929,162	1,792,842	136,320	-	136,320
877					B2	1,929,162	1,792,842	136,320	-	136,320
878										
879	925	Injuries & Damages								
880			PTD	SO		701,736	652,149	49,587	-	49,587
881					B2	701,736	652,149	49,587	-	49,587
882										
883	926	Employee Pensions & Benefits								
884			LABOR	S		-	-	-	-	-
885			CUST	CN		-	-	-	-	-
886			LABOR	SO		-	-	-	-	-
887					B2	-	-	-	-	-
888										
889	927	Franchise Requirements								
890			DMSC	S		-	-	-	-	-
891			DMSC	SO		-	-	-	-	-
892					B2	-	-	-	-	-
893										
894	928	Regulatory Commission Expense								
895			DMSC	S		731,333	693,000	38,333	-	38,333
896			CUST	CN		-	-	-	-	-
897			DMSC	SO		100	93	7	-	7
898			CUST	CAGW		-	-	-	-	-
899			DMSC	CAGE		-	-	-	-	-
900			FERC	SG		144,167	132,873	11,294	-	11,294
901					B2	875,600	825,966	49,634	-	49,634
902										
903	929	Duplicate Charges								
904			LABOR	S		-	-	-	-	-
905			LABOR	SO		(5,194,608)	(4,827,542)	(367,066)	-	(367,066)
906					B2	(5,194,608)	(4,827,542)	(367,066)	-	(367,066)
907										
908	930	Misc General Expenses								
909			PTD	S		441,672	441,672	-	-	-
910			CUST	CN		-	-	-	-	-
911			LABOR	SO		1,146,458	1,065,446	81,012	-	81,012
912					B2	1,588,129	1,507,117	81,012	-	81,012
913										

1	**OCTOBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
914	931	Rents								
915			PTD	S		77,933	77,933	-	-	-
916			PTD	SO		485,691	451,370	34,320	-	34,320
917					B2	563,624	529,304	34,320	-	34,320
918										
919	935	Maintenance of General Plant								
920			G	S		-	-	-	-	-
921			CUST	CN		-	-	-	-	-
922			G	SO		1,941,794	1,804,581	137,213	-	137,213
923					B2	1,941,794	1,804,581	137,213	-	137,213
924										
925	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**14,890,281**	**13,393,954**	**1,496,327**	**-**	**1,496,327**
926										
927	Summary of A&G Expense by Factor									
928		S				5,924,948	5,063,244	861,704	-	861,704
929		SO				8,821,166	8,197,837	623,329	-	623,329
930		SG				144,167	132,873	11,294	-	11,294
931		CN				-	-	-	-	-
932		CAGW				-	-	-	-	-
933		CAGE				-	-	-	-	-
934	Total A&G Expense by Factor				B2	14,890,281	13,393,954	1,496,327	-	1,496,327
935										
936	**TOTAL O&M EXPENSE**				B2	**164,629,000**	**141,436,304**	**23,192,696**	**-**	**23,192,696**

1	**OCTOBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**			**UNADJUSTED RESULTS**		**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
937	403SP	Steam Depreciation								
938			P	DGP		-	-	-	-	-
939			P	DGU		-	-	-	-	-
940			P	SG		-	-	-	-	-
941			P	CAGW		-	-	-	-	-
942			P	CAGE		-	-	-	-	-
943			P	JBG		-	-	-	-	-
944			P	S		-	-	-	-	-
945					B3	-	-	-	-	-
946										
947	403NP	Nuclear Depreciation								
948			P	DGP		-	-	-	-	-
949						-	-	-	-	-
950										
951	403HP	Hydro Depreciation								
952			P	DGP		-	-	-	-	-
953			P	DGU		-	-	-	-	-
954			P	CAGW		-	-	-	-	-
955			P	CAGE		-	-	-	-	-
956			P	CAGW		-	-	-	-	-
957			P	CAGE		-	-	-	-	-
958					B3	-	-	-	-	-
959										
960	403OP	Other Production Depreciation								
961			P	DGU		-	-	-	-	-
962			P	SG		-	-	-	-	-
963			P	CAGW		-	-	-	-	-
964			P	CAGE		-	-	-	-	-
965			P	CAGE		-	-	-	-	-
966			P	CAGE		-	-	-	-	-
967					B3	-	-	-	-	-
968										
969	403TP	Transmission Depreciation								
970			T	DGP		-	-	-	-	-
971			T	DGU		-	-	-	-	-
972			T	CAGW		-	-	-	-	-
973			T	CAGE		-	-	-	-	-
974			T	JBG		-	-	-	-	-
975			T	SG		-	-	-	-	-
976					B3	-	-	-	-	-
977										
978										
979										
980	403	Distribution Depreciation								
981	360	Land & Land Rights	DPW	S		-	-	-	-	-
982	361	Structures	DPW	S		-	-	-	-	-
983	362	Station Equipment	DPW	S		-	-	-	-	-
984	363	Storage Battery Eq	DPW	S		-	-	-	-	-
985	364	Poles & Towers	DPW	S		-	-	-	-	-
986	365	OH Conductors	DPW	S		-	-	-	-	-
987	366	UG Conduit	DPW	S		-	-	-	-	-
988	367	UG Conductor	DPW	S		-	-	-	-	-
989	368	Line Trans	DPW	S		-	-	-	-	-
990	369	Services	DPW	S		-	-	-	-	-
991	370	Meters	DPW	S		-	-	-	-	-
992	371	Inst Cust Prem	DPW	S		-	-	-	-	-
993	372	Leased Property	DPW	S		-	-	-	-	-
994	373	Street Lighting	DPW	S		-	-	-	-	-
995					B3	-	-	-	-	-
996										
997	403GP	General Depreciation								
998			G-SITUS	S		-	-	-	-	-
999			G-DGP	DGP		-	-	-	-	-
1000			G-DGU	DGU		-	-	-	-	-
1001			P	SE		-	-	-	-	-
1002			CUST	CN		-	-	-	-	-
1003			G-SG	SG		-	-	-	-	-
1004			PTD	SO		-	-	-	-	-
1005			G-SG	CAGW		-	-	-	-	-
1006			G-SG	CAGE		-	-	-	-	-
1007			P	JBG		-	-	-	-	-
1008			P	JBE		-	-	-	-	-
1009			P	CAEE		-	-	-	-	-
1010			G-SG	CAGE		-	-	-	-	-
1011			G-SG	CAGE		-	-	-	-	-
1012					B3	-	-	-	-	-
1013										

OCTOBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
					-	-	-	-	-
403MP	Mining Depreciation								
		P	CAEE		-	-	-	-	-
				B3	-	-	-	-	-
403EP	Experimental Plant Depreciation								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
4031	ARO Depreciation								
			S		-	-	-	-	-
					-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				B3	**-**	**-**	**-**	**-**	**-**
Summary of Depreciation Expense by Factor									
	S				-	-	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
	SO				-	-	-	-	-
	CN				-	-	-	-	-
	SE				-	-	-	-	-
	CAGW				-	-	-	-	-
	CAGE				-	-	-	-	-
	CAEW				-	-	-	-	-
	CAEE				-	-	-	-	-
	JBG				-	-	-	-	-
	JBE				-	-	-	-	-
Total Depreciation Expense By Factor				B3	-	-	-	-	-
404GP	Amort of LT Plant - Capital Lease Gen								
		I-SITUS	S		-	-	-	-	-
		I-SG	SG		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
				B4	-	-	-	-	-
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		-	-	-	-	-
		P	SE		-	-	-	-	-
		I-SG	SG		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B4	-	-	-	-	-
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
					-	-	-	-	-

1	**OCTOBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1088	404OP	Amort of LT Plant - Other Plant								
1089			P	CAGE		-	-	-	-	-
1090			P	CAGE		-	-	-	-	-
1091					B4	-	-	-	-	-
1092										
1093										
1094	404HP	Amortization of Other Electric Plant								
1095			P	DGP		-	-	-	-	-
1096			P	DGU		-	-	-	-	-
1097			P	CAGW		-	-	-	-	-
1098			P	CAGE		-	-	-	-	-
1099			P	SG		-	-	-	-	-
1100					B4	-	-	-	-	-
1101										
1102	**Total Amortization of Limited Term Plant**				B4	-	-	-	-	-
1103										
1104										
1105	405	Amortization of Other Electric Plant								
1106			GP	S		-	-	-	-	-
1107										
1108					B4	-	-	-	-	-
1109										
1110	406	Amortization of Plant Acquisition Adj								
1111			P	S		-	-	-	-	-
1112			P	DGP		-	-	-	-	-
1113			P	DGU		-	-	-	-	-
1114			P	CAGW		-	-	-	-	-
1115			P	CAGE		456,613	456,613	-	-	-
1116			P	SG		-	-	-	-	-
1117			P	SO		-	-	-	-	-
1118					B4	456,613	456,613	-	-	-
1119	407	Amort of Prop Losses, Unrec Plant, etc								
1120			DPW	S		91,720	114,700	(22,980)	-	(22,980)
1121			GP	SO		-	-	-	-	-
1122			P	DGP		-	-	-	-	-
1123			P	SE		-	-	-	-	-
1124			P	CAGW		27,759	21,942	5,817	-	5,817
1125			P	CAGE		-	-	-	-	-
1126			P	CAEW		-	-	-	-	-
1127			P	SG-P		-	-	-	-	-
1128			P	SG		173,998	160,367	13,631	-	13,631
1129			P	TROJP		168,215	132,885	35,330	-	35,330
1130					B4	461,692	429,894	31,797	-	31,797
1131										
1132	**TOTAL AMORTIZATION EXPENSE**				B4	**918,304**	**886,507**	**31,797**	**-**	**31,797**
1133										
1134										
1135										
1136	Summary of Amortization Expense by Factor									
1137		S				91,720	114,700	(22,980)	-	(22,980)
1138		SE				-	-	-	-	-
1139		TROJP				168,215	132,885	35,330	-	35,330
1140		SG-P				-	-	-	-	-
1141		DGU				-	-	-	-	-
1142		SO				-	-	-	-	-
1143		JBG				-	-	-	-	-
1144		SSGCH				-	-	-	-	-
1145		CN				-	-	-	-	-
1146		CAGW				27,759	21,942	5,817	-	5,817
1147		CAGE				456,613	456,613	-	-	-
1148		CAEW				-	-	-	-	-
1149		CAEE				-	-	-	-	-
1150		SG				173,998	160,367	13,631	-	13,631
1151	Total Amortization Expense by Factor				B4	918,304	886,507	31,797	-	31,797
1152	408	Taxes Other Than Income								
1153			GP	S		2,914,833	2,156,833	758,000	-	758,000
1154			GP	GPS		6,891,750	6,404,759	486,991	-	486,991
1155			GP	SO		-	-	-	-	-
1156			P	SE		37,417	34,513	2,904	-	2,904
1157			P	SG		-	-	-	-	-
1158			DMSC	OPRV-ID		-	-	-	-	-
1159			GP	EXCTAX		-	-	-	-	-
1160			GP	DGP		-	-	-	-	-
1161			P	CAEW		-	-	-	-	-
1162			P	CAEE		-	-	-	-	-
1163										
1164	**TOTAL TAXES OTHER THAN INCOME**				B5	9,844,000	8,596,105	1,247,895	-	1,247,895
1165										
1166										

OCTOBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	-	-	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		-	-	-	-	-
					-	-	-	-	-
428	Amortization of Debt Disc & Exp								
		GP	SNP		-	-	-	-	-
					-	-	-	-	-
429	Amortization of Premium on Debt								
		GP	SNP		-	-	-	-	-
					-	-	-	-	-
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		30,630,774	28,513,075	2,117,699	-	2,117,699
					30,630,774	28,513,075	2,117,699	-	2,117,699
432	AFUDC - Borrowed								
		GP	SNP		(590,490)	(549,666)	(40,824)	-	(40,824)
					(590,490)	(549,666)	(40,824)	-	(40,824)
	Total Elec. Interest Deductions for Tax			B6	30,040,284	27,963,409	2,076,875	-	2,076,875
	Non-Utility Portion of Interest								
		427 NUTIL	NUTIL		-	-	-	-	-
		428 NUTIL	NUTIL		-	-	-	-	-
		429 NUTIL	NUTIL		-	-	-	-	-
		431 NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				30,040,284	27,963,409	2,076,875	-	2,076,875
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(4,515,037)	(4,202,884)	(312,153)	-	(312,153)
	Total Operating Deductions for Tax				(4,515,037)	(4,202,884)	(312,153)	-	(312,153)
41010	Deferred Income Tax - Federal-DR								
		P	S		-	-	-	-	-
		P	TROJD		-	-	-	-	-
		PT	IBT		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
		GP	SNP		-	-	-	-	-
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
		GP	GPS		-	-	-	-	-
		DITEXP	DITEXP		-	-	-	-	-
		CUST	BADDEBT		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		P	JBE		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B7	-	-	-	-	-

1	**OCTOBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**			**UNADJUSTED RESULTS**		**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1244	41110	Deferred Income Tax - Federal-CR								
1245			GP	S		-	-	-	-	-
1246			P	SE		-	-	-	-	-
1247			PT	DGP		-	-	-	-	-
1248			GP	SNP		-	-	-	-	-
1249			PT	SG		-	-	-	-	-
1250			GP	GPS		-	-	-	-	-
1251			LABOR	SO		-	-	-	-	-
1252			PT	SNPD		-	-	-	-	-
1253			CUST	CN		-	-	-	-	-
1254			CUST	BADDEBT		-	-	-	-	-
1255			DITEXP	DITEXP		-	-	-	-	-
1256			P	TROJD		-	-	-	-	-
1257			P	JBE		-	-	-	-	-
1258			PT	CAGW		-	-	-	-	-
1259			PT	CAGE		-	-	-	-	-
1260			P	CAEW		-	-	-	-	-
1261			P	CAEE		-	-	-	-	-
1262					B7	-	-	-	-	-
1263										
1264	**TOTAL DEFERRED INCOME TAXES**				B7	-	-	-	-	-
1265	SCHMAF	Additions - Flow Through								
1266			SCHMAF	S		-	-	-	-	-
1267			SCHMAF	SNP		-	-	-	-	-
1268			SCHMAF	SO		-	-	-	-	-
1269			SCHMAF	SE		-	-	-	-	-
1270			SCHMAF	TROJP		-	-	-	-	-
1271			SCHMAF	DGP		-	-	-	-	-
1272					B6	-	-	-	-	-
1273										
1274	SCHMAP	Additions - Permanent								
1275			P	S		-	-	-	-	-
1276			P	BADDEBT		-	-	-	-	-
1277			P	JBE		-	-	-	-	-
1278			P	SG		-	-	-	-	-
1279			P	CAEE		-	-	-	-	-
1280			P	CAGW		-	-	-	-	-
1281			P	CAGE		-	-	-	-	-
1282			LABOR	SNP		-	-	-	-	-
1283			SCHMAP-SO	SO		-	-	-	-	-
1284										
1285					B6	-	-	-	-	-
1286										
1287	SCHMAT	Additions - Temporary								
1288			SCHMAT-SITUS	S		-	-	-	-	-
1289			P	JBE		-	-	-	-	-
1290			DPW	CIAC		-	-	-	-	-
1291			SCHMAT-SNP	SNP		-	-	-	-	-
1292			P	TROJD		-	-	-	-	-
1293			P	DGP		-	-	-	-	-
1294			SCHMAT-SE	SE		-	-	-	-	-
1295			P	SG		-	-	-	-	-
1296			SCHMAT-GPS	GPS		-	-	-	-	-
1297			SCHMAT-SO	SO		-	-	-	-	-
1298			SCHMAT-SNP	SNPD		-	-	-	-	-
1299			CUST	CN		-	-	-	-	-
1300			DPW	BADDEBT		-	-	-	-	-
1301			P	CAGW		-	-	-	-	-
1302			P	CAGE		-	-	-	-	-
1303			SCHMAT-SE	CAEW		-	-	-	-	-
1304			SCHMAT-SE	CAEE		-	-	-	-	-
1305			BOOKDEPR	SCHMDEXP		-	-	-	-	-
1306					B6	-	-	-	-	-
1307										
1308	TOTAL SCHEDULE - M ADDITIONS				B6	-	-	-	-	-
1309										
1310	SCHMDF	Deductions - Flow Through								
1311			SCHMDF	S		-	-	-	-	-
1312			SCHMDF	CAGW		-	-	-	-	-
1313			SCHMDF	CAGE		-	-	-	-	-
1314			SCHMDF	DGP		-	-	-	-	-
1315			SCHMDF	DGU		-	-	-	-	-
1316					B6	-	-	-	-	-

1	**OCTOBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1317	SCHMDP	Deductions - Permanent								
1318			SCHMDP	S		-	-	-	-	-
1319			P	SE		-	-	-	-	-
1320			P	CAEW		-	-	-	-	-
1321			P	CAEE		-	-	-	-	-
1322			PTD	SNP		-	-	-	-	-
1323			SCHMDP	JBE		-	-	-	-	-
1324			P	SG		-	-	-	-	-
1325			SCHMDP-SO	SO		-	-	-	-	-
1326					B6	-	-	-	-	-
1327										
1328	SCHMDT	Deductions - Temporary								
1329			GP	S		-	-	-	-	-
1330			DPW	BADDEBT		-	-	-	-	-
1331			CUST	CN		-	-	-	-	-
1332			SCHMDT-SNP	SNP		-	-	-	-	-
1333			DPW	SNPD		-	-	-	-	-
1334			CUST	JBE		-	-	-	-	-
1335			P	SE		-	-	-	-	-
1336			SCHMDT-SG	SG		-	-	-	-	-
1337			SCHMDT-GPS	GPS		-	-	-	-	-
1338			SCHMDT-SO	SO		-	-	-	-	-
1339			TAXDEPR	TAXDEPR		-	-	-	-	-
1340			SCHMDT-SG	CAGW		-	-	-	-	-
1341			SCHMDT-SG	CAGE		-	-	-	-	-
1342			P	CAEW		-	-	-	-	-
1343			P	CAEE		-	-	-	-	-
1344			P	TROJD		-	-	-	-	-
1345					B6	-	-	-	-	-
1346										
1347	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
1348										
1349	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
1350										
1351										
1352	40911	State Income Taxes								
1353			IBT	IBT		5,659,338	5,659,338	-	-	-
1354			IBT	IBT		-	-	-	-	-
1355			IBT	IBT		-	-	-	-	-
1356			IBT	IBT		-	-	-	-	-
1357	**TOTAL STATE TAXES**				B6	5,659,338	5,659,338	-	-	-
1358										
1359										
1360	Calculation of Taxable Income:									
1361		Operating Revenues				328,545,141	299,336,061	29,209,080	-	29,209,080
1362		Operating Deductions:								
1363		O & M Expenses				164,629,000	141,436,304	23,192,696	-	23,192,696
1364		Depreciation Expense				-	-	-	-	-
1365		Amortization Expense				918,304	886,507	31,797	-	31,797
1366		Taxes Other Than Income				9,844,000	8,596,105	1,247,895	-	1,247,895
1367		Interest & Dividends (AFUDC-Equity)				(4,515,037)	(4,202,884)	(312,153)	-	(312,153)
1368		Misc Revenue & Expense				1,712	1,591	121	-	121
1369		Total Operating Deductions				170,877,979	146,717,623	24,160,356	-	24,160,356
1370		Other Deductions:								
1371		Interest Deductions				30,040,284	27,963,409	2,076,875	-	2,076,875
1372		Interest on PCRBS				-	-	-	-	-
1373		Schedule M Adjustments				-	-	-	-	-
1374										
1375		Income Before State Taxes				127,626,878	124,655,028	2,971,850	-	2,971,850
1376										
1377		State Income Taxes				5,659,338	5,659,338	-	-	-
1378										
1379	Total Taxable Income					121,967,540	118,995,690	2,971,850	-	2,971,850
1380										
1381	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1382										
1383	Federal Income Tax - Calculated					42,688,639	41,648,492	1,040,147	-	1,040,147
1384										
1385	Adjustments to Calculated Tax:									
1386	40910	Energy Cred.	P	SE		-	-	-	-	-
1387	40910	Energy Cred.	P	CAGW		-	-	-	-	-
1388	40910	Energy Cred.	P	CAEE		-	-	-	-	-
1389	40910	DMD	P	SG		-	-	-	-	-
1390	FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
1391	40910	IRS Settle	LABOR	S		-	-	-	-	-
1392	**FEDERAL INCOME TAX**					42,688,639	41,648,492	1,040,147	-	1,040,147
1393										
1394	**TOTAL OPERATING EXPENSES**					**223,740,994**	**198,228,337**	**25,512,656**	**-**	**25,512,656**

OCTOBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
310	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		1,355,853	1,071,725	284,128	-	284,128
		P	CAGE		93,303,148	93,303,148	-	-	-
		P	JBG		1,161,925	928,713	233,212	-	233,212
		P	S		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	95,820,926	95,303,587	517,339	-	517,339
311	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		63,050,343	49,837,742	13,212,601	-	13,212,601
		P	CAGE		607,443,656	607,443,656	-	-	-
		P	JBG		135,027,434	107,925,885	27,101,549	-	27,101,549
		P	CAGE		-	-	-	-	-
				B8	805,521,434	765,207,284	40,314,150	-	40,314,150
312	Boiler Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		116,862,148	92,372,941	24,489,208	-	24,489,208
		P	CAGE		2,257,964,804	2,257,964,804	-	-	-
		P	JBG		607,515,334	485,580,064	121,935,270	-	121,935,270
		P	S		-	-	-	-	-
				B8	2,982,342,286	2,835,917,809	146,424,478	-	146,424,478
314	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		50,726,652	40,096,559	10,630,093	-	10,630,093
		P	CAGE		581,332,018	581,332,018	-	-	-
		P	JBG		151,882,876	121,398,247	30,484,629	-	30,484,629
		P	CAGE		-	-	-	-	-
				B8	783,941,546	742,826,824	41,114,722	-	41,114,722
315	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		13,216,481	10,446,884	2,769,598	-	2,769,598
		P	CAGE		291,874,398	291,874,398	-	-	-
		P	JBG		54,383,863	43,468,400	10,915,463	-	10,915,463
		P	CAGE		-	-	-	-	-
				B8	359,474,743	345,789,682	13,685,061	-	13,685,061
316	Misc Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		2,181,451	1,724,314	457,137	-	457,137
		P	CAGE		20,436,503	20,436,503	-	-	-
		P	JBG		3,301,918	2,639,186	662,733	-	662,733
		P	CAGE		-	-	-	-	-
				B8	25,919,872	24,800,003	1,119,870	-	1,119,870
317	Steam Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
SP	Unclassified Steam Plant - Account 300								
		P	CAGW		-	-	-	-	-
		P	SG		284,926	262,605	22,321	-	22,321
					284,926	262,605	22,321	-	22,321
Total Steam Production Plant				B8	**5,053,305,733**	**4,810,107,793**	**243,197,940**	**-**	**243,197,940**

1	**OCTOBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**			**UNADJUSTED RESULTS**		**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1471	Summary of Steam Production Plant by Factor									
1472		S				-	-	-	-	-
1473		JBG				953,273,350	761,940,495	191,332,855	-	191,332,855
1474		JBE				-	-	-	-	-
1475		SG				284,926	262,605	22,321	-	22,321
1476		CAGW				247,392,929	195,550,164	51,842,764	-	51,842,764
1477		CAGE				3,852,354,528	3,852,354,528	-	-	-
1478		SSGCH				-	-	-	-	-
1479	Total Steam Production Plant by Factor				B8	5,053,305,733	4,810,107,793	243,197,940	-	243,197,940
1480	320	Land and Land Rights								
1481			P	DGP		-	-	-	-	-
1482			P	SG		-	-	-	-	-
1483						-	-	-	-	-
1484										
1485	321	Structures and Improvements								
1486			P	DGP		-	-	-	-	-
1487			P	SG		-	-	-	-	-
1488						-	-	-	-	-
1489										
1490	322	Reactor Plant Equipment								
1491			P	DGP		-	-	-	-	-
1492			P	SG		-	-	-	-	-
1493						-	-	-	-	-
1494										
1495	323	Turbogenerator Units								
1496			P	DGP		-	-	-	-	-
1497			P	SG		-	-	-	-	-
1498						-	-	-	-	-
1499										
1500	324	Land and Land Rights								
1501			P	DGP		-	-	-	-	-
1502			P	SG		-	-	-	-	-
1503						-	-	-	-	-
1504										
1505	325	Misc. Power Plant Equipment								
1506			P	DGP		-	-	-	-	-
1507			P	SG		-	-	-	-	-
1508						-	-	-	-	-
1509										
1510										
1511	NP	Unclassified Nuclear Plant - Acct 300								
1512			P	SG		-	-	-	-	-
1513						-	-	-	-	-
1514										
1515										
1516	**Total Nuclear Production Plant**					**-**	**-**	**-**	**-**	**-**
1517										
1518										
1519										
1520	Summary of Nuclear Production Plant by Factor									
1521		DGP				-	-	-	-	-
1522		DGU				-	-	-	-	-
1523		SG				-	-	-	-	-
1524										
1525	Total Nuclear Plant by Factor					-	-	-	-	-
1526										
1527	330	Land and Land Rights								
1528			P	DGP		-	-	-	-	-
1529			P	DGU		-	-	-	-	-
1530			P	CAGW		13,743,530	10,863,486	2,880,044	-	2,880,044
1531			P	CAGE		5,949,305	5,949,305	-	-	-
1532			P	CAGW		-	-	-	-	-
1533			P	CAGE		-	-	-	-	-
1534					B8	19,692,835	16,812,791	2,880,044	-	2,880,044
1535										
1536	331	Structures and Improvements								
1537			P	DGP		-	-	-	-	-
1538			P	DGU		-	-	-	-	-
1539			P	CAGW		71,873,061	56,811,603	15,061,458	-	15,061,458
1540			P	CAGE		13,189,215	13,189,215	-	-	-
1541			P	CAGW		-	-	-	-	-
1542			P	CAGE		-	-	-	-	-
1543					B8	85,062,276	70,000,818	15,061,458	-	15,061,458
1544										

OCTOBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
332	Reservoirs, Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		234,556,799	185,403,927	49,152,872	-	49,152,872
		P	CAGE		60,180,967	60,180,967	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	294,737,766	245,584,894	49,152,872	-	49,152,872
333	Water Wheel, Turbines, & Generators								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		67,315,737	53,209,295	14,106,442	-	14,106,442
		P	CAGE		28,091,452	28,091,452	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	95,407,189	81,300,747	14,106,442	-	14,106,442
334	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		41,531,402	32,828,232	8,703,170	-	8,703,170
		P	CAGE		8,949,248	8,949,248	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	50,480,650	41,777,480	8,703,170	-	8,703,170
335	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,165,891	1,712,015	453,876	-	453,876
		P	CAGE		207,359	207,359	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	2,373,251	1,919,374	453,876	-	453,876
336	Roads, Railroads & Bridges								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		12,596,387	9,956,734	2,639,653	-	2,639,653
		P	CAGE		1,632,900	1,632,900	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	14,229,288	11,589,635	2,639,653	-	2,639,653
337	Hydro Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
					-	-	-	-	-
Total Hydraulic Plant				B8	**561,983,255**	**468,985,740**	**92,997,515**	**-**	**92,997,515**
Summary of Hydraulic Plant by Factor									
	S				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				443,782,807	350,785,293	92,997,515	-	92,997,515
	CAGE				118,200,447	118,200,447	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
Total Hydraulic Plant by Factor				B8	561,983,255	468,985,740	92,997,515	-	92,997,515
340	Land and Land Rights								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		842,245	665,747	176,498	-	176,498
		P	CAGE		20,700,672	20,700,672	-	-	-
		P	CAGE		-	-	-	-	-
				B8	21,542,917	21,366,419	176,498	-	176,498

1	**OCTOBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1624	341	Structures and Improvements								
1625			P	SG		-	-	-	-	-
1626			P	DGU		-	-	-	-	-
1627			P	CAGW		33,008,610	26,091,445	6,917,165	-	6,917,165
1628			P	CAGE		74,664,814	74,664,814	-	-	-
1629			P	CAGE		-	-	-	-	-
1630					B8	107,673,424	100,756,259	6,917,165	-	6,917,165
1631										
1632	342	Fuel Holders, Producers & Accessories								
1633			P	SG		-	-	-	-	-
1634			P	DGU		-	-	-	-	-
1635			P	CAGW		25,322	20,015	5,306	-	5,306
1636			P	CAGE		9,168,942	9,168,942	-	-	-
1637			P	CAGE		-	-	-	-	-
1638					B8	9,194,264	9,188,958	5,306	-	5,306
1639										
1640	343	Prime Movers								
1641			P	S		-	-	-	-	-
1642			P	DGU		-	-	-	-	-
1643			P	SG		-	-	-	-	-
1644			P	CAGW		1,051,446,280	831,109,013	220,337,267	-	220,337,267
1645			P	CAGE		435,493,693	435,493,693	-	-	-
1646			P	CAGE		-	-	-	-	-
1647					B8	1,486,939,973	1,266,602,706	220,337,267	-	220,337,267
1648										
1649	344	Generators								
1650			P	S		-	-	-	-	-
1651			P	DGU		-	-	-	-	-
1652			P	SG		-	-	-	-	-
1653			P	CAGW		58,758,551	46,445,323	12,313,229	-	12,313,229
1654			P	CAGE		176,463,161	176,463,161	-	-	-
1655			P	CAGE		-	-	-	-	-
1656					B8	235,221,712	222,908,484	12,313,229	-	12,313,229
1657										
1658	345	Accessory Electric Plant								
1659			P	SG		-	-	-	-	-
1660			P	DGU		-	-	-	-	-
1661			P	CAGW		45,044,697	35,605,293	9,439,403	-	9,439,403
1662			P	CAGE		90,157,549	90,157,549	-	-	-
1663			P	CAGE		-	-	-	-	-
1664					B8	135,202,246	125,762,843	9,439,403	-	9,439,403
1665										
1666										
1667										
1668	346	Misc. Power Plant Equipment								
1669			P	SG		-	-	-	-	-
1670			P	DGU		-	-	-	-	-
1671			P	CAGW		1,085,076	857,692	227,385	-	227,385
1672			P	CAGE		6,098,943	6,098,943	-	-	-
1673					B8	7,184,019	6,956,635	227,385	-	227,385
1674										
1675	347	Other Production ARO								
1676			P	S		-	-	-	-	-
1677						-	-	-	-	-
1678										
1679	OP	Unclassified Other Prod Plant-Acct 300								
1680			P	S		-	-	-	-	-
1681			P	SG		-	-	-	-	-
1682			P	CAGW		-	-	-	-	-
1683			P	CAGE		-	-	-	-	-
1684						-	-	-	-	-
1685										
1686	**Total Other Production Plant**				B8	**2,002,958,556**	**1,753,542,304**	**249,416,252**	**-**	**249,416,252**
1687										
1688	Summary of Other Production Plant by Factor									
1689		S				-	-	-	-	-
1690		DGU				-	-	-	-	-
1691		SG				-	-	-	-	-
1692		CAGW				1,190,210,781	940,794,529	249,416,252	-	249,416,252
1693		CAGE				812,747,775	812,747,775	-	-	-
1694		SSGCT				-	-	-	-	-
1695	Total of Other Production Plant by Factor				B8	2,002,958,556	1,753,542,304	249,416,252	-	249,416,252
1696										
1697	Experimental Plant									
1698	103	Experimental Plant								
1699			P	DGP		-	-	-	-	-
1700	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1701										
1702	**TOTAL PRODUCTION PLANT**				B8	**7,618,247,543**	**7,032,635,836**	**585,611,707**	**-**	**585,611,707**

1	OCTOBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1703	350	Land and Land Rights								
1704			T	DGP		-	-	-	-	-
1705			T	DGU		-	-	-	-	-
1706			T	CAGW		26,361,021	20,836,901	5,524,120	-	5,524,120
1707			T	CAGE		63,141,624	63,141,624	-	-	-
1708			T	JBG		1,042,362	833,148	209,214	-	209,214
1709			T	SG		100,388	92,523	7,864	-	7,864
1710					B8	90,645,395	84,904,197	5,741,198	-	5,741,198
1711										
1712	352	Structures and Improvements								
1713			T	S		-	-	-	-	-
1714			T	DGP		-	-	-	-	-
1715			T	DGU		-	-	-	-	-
1716			T	CAGW		19,277,702	15,237,937	4,039,765	-	4,039,765
1717			T	CAGE		48,802,387	48,802,387	-	-	-
1718			T	JBG		1,182,513	945,169	237,344	-	237,344
1719			T	SG		3,167	2,919	248	-	248
1720					B8	69,265,770	64,988,412	4,277,357	-	4,277,357
1721										
1722	353	Station Equipment								
1723			T	DGP		-	-	-	-	-
1724			T	DGU		-	-	-	-	-
1725			T	CAGW		316,030,724	249,804,472	66,226,252	-	66,226,252
1726			T	CAGE		691,090,765	691,090,765	-	-	-
1727			T	JBG		21,316,385	17,037,943	4,278,442	-	4,278,442
1728			T	SG		41,042,020	37,826,817	3,215,203	-	3,215,203
1729					B8	1,069,479,895	995,759,998	73,719,897	-	73,719,897
1730										
1731	354	Towers and Fixtures								
1732			T	DGP		-	-	-	-	-
1733			T	DGU		-	-	-	-	-
1734			T	CAGW		158,843,252	125,556,637	33,286,616	-	33,286,616
1735			T	CAGE		255,592,041	255,592,041	-	-	-
1736			T	JBG		14,658,355	11,716,256	2,942,099	-	2,942,099
1737			T	SG		123,630	113,945	9,685	-	9,685
1738					B8	429,217,278	392,978,878	36,238,400	-	36,238,400
1739										
1740	355	Poles and Fixtures								
1741			T	DGP		-	-	-	-	-
1742			T	DGU		-	-	-	-	-
1743			T	CAGW		178,736,294	141,280,965	37,455,329	-	37,455,329
1744			T	CAGE		352,555,220	352,555,220	-	-	-
1745			T	JBG		-	-	-	-	-
1746			T	SG		568,753	524,197	44,556	-	44,556
1747					B8	531,860,267	494,360,382	37,499,885	-	37,499,885
1748										
1749	356	Clearing and Grading								
1750			T	DGP		-	-	-	-	-
1751			T	DGU		-	-	-	-	-
1752			T	CAGW		268,685,431	212,380,687	56,304,744	-	56,304,744
1753			T	CAGE		428,347,333	428,347,333	-	-	-
1754			T	JBG		11,844,847	9,467,451	2,377,396	-	2,377,396
1755			T	SG		293,054	270,096	22,958	-	22,958
1756					B8	709,170,666	650,465,568	58,705,098	-	58,705,098
1757										
1758	357	Underground Conduit								
1759			T	DGP		-	-	-	-	-
1760			T	DGU		-	-	-	-	-
1761			T	CAGW		153,147	121,054	32,093	-	32,093
1762			T	CAGE		3,056,435	3,056,435	-	-	-
1763			T	SG		-	-	-	-	-
1764					B8	3,209,582	3,177,489	32,093	-	32,093
1765										
1766	358	Underground Conductors								
1767			T	DGP		-	-	-	-	-
1768			T	DGU		-	-	-	-	-
1769			T	CAGW		296,135	234,078	62,057	-	62,057
1770			T	CAGE		7,194,041	7,194,041	-	-	-
1771			T	SG		-	-	-	-	-
1772					B8	7,490,175	7,428,118	62,057	-	62,057
1773										

OCTOBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
359	Roads and Trails								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		6,536,176	5,166,479	1,369,697	-	1,369,697
		T	CAGE		4,850,017	4,850,017	-	-	-
		T	SG		15,883	14,639	1,244	-	1,244
				B8	11,402,076	10,031,134	1,370,942	-	1,370,942
TP	Unclassified Trans Plant - Acct 300								
		T	SG		21,386	19,710	1,675	-	1,675
		T	CAGW		14,103,783	11,148,246	2,955,538	-	2,955,538
		T	CAGE		4,077,222	4,077,222	-	-	-
					18,202,391	15,245,178	2,957,213	-	2,957,213
TS0	Unclassified Trans Sub Plant - Acct 300								
		T	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL TRANSMISSION PLANT				B8	**2,939,943,495**	**2,719,339,356**	**220,604,140**	**-**	**220,604,140**
Summary of Transmission Plant by Factor									
	JBG				50,044,463	39,999,967	10,044,496	-	10,044,496
	JBE				-	-	-	-	-
	CAGW				989,023,665	781,767,455	207,256,210	-	207,256,210
	CAGE				1,858,707,087	1,858,707,087	-	-	-
	SG				42,168,281	38,864,847	3,303,434	-	3,303,434
Total Transmission Plant by Factor				B8	2,939,943,495	2,719,339,356	220,604,140	-	220,604,140
360	Land and Land Rights								
		DPW	S		46,449,159	44,963,192	1,485,966	-	1,485,966
				B8	46,449,159	44,963,192	1,485,966	-	1,485,966
361	Structures and Improvements								
		DPW	S		56,505,160	54,266,316	2,238,844	-	2,238,844
				B8	56,505,160	54,266,316	2,238,844	-	2,238,844
362	Station Equipment								
		DPW	S		721,279,338	675,686,315	45,593,024	-	45,593,024
				B8	721,279,338	675,686,315	45,593,024	-	45,593,024
363	Storage Battery Equipment								
		DPW	S		1,457,805	1,457,805	-	-	-
				B8	1,457,805	1,457,805	-	-	-
364	Poles, Towers & Fixtures								
		DPW	S		861,661,839	777,337,249	84,324,591	-	84,324,591
				B8	861,661,839	777,337,249	84,324,591	-	84,324,591
365	Overhead Conductors								
		DPW	S		615,233,660	559,976,823	55,256,837	-	55,256,837
				B8	615,233,660	559,976,823	55,256,837	-	55,256,837
366	Underground Conduit								
		DPW	S		277,299,998	262,759,161	14,540,837	-	14,540,837
				B8	277,299,998	262,759,161	14,540,837	-	14,540,837
367	Underground Conductors								
		DPW	S		668,088,434	648,770,371	19,318,063	-	19,318,063
				B8	668,088,434	648,770,371	19,318,063	-	19,318,063
368	Line Transformers								
		DPW	S		1,003,026,182	914,275,488	88,750,694	-	88,750,694
				B8	1,003,026,182	914,275,488	88,750,694	-	88,750,694
369	Services								
		DPW	S		529,774,220	485,136,735	44,637,485	-	44,637,485
				B8	529,774,220	485,136,735	44,637,485	-	44,637,485
370	Meters								
		DPW	S		185,008,001	171,163,196	13,844,805	-	13,844,805
				B8	185,008,001	171,163,196	13,844,805	-	13,844,805
371	Installations on Customers' Premises								
		DPW	S		8,814,528	8,287,230	527,298	-	527,298
				B8	8,814,528	8,287,230	527,298	-	527,298

OCTOBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
372	Leased Property								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
373	Street Lights								
		DPW	S		61,216,278	57,487,736	3,728,542	-	3,728,542
				B8	61,216,278	57,487,736	3,728,542	-	3,728,542
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		25,983,275	24,469,189	1,514,086	-	1,514,086
					25,983,275	24,469,189	1,514,086	-	1,514,086
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT				B8	**5,061,797,879**	**4,686,036,806**	**375,761,073**	**-**	**375,761,073**
Summary of Distribution Plant by Factor									
	S				5,061,797,879	4,686,036,806	375,761,073	-	375,761,073
Total Distribution Plant by Factor				B8	5,061,797,879	4,686,036,806	375,761,073	-	375,761,073
389	Land and Land Rights								
		G-SITUS	S		8,555,822	7,456,995	1,098,826	-	1,098,826
		CUST	CN		1,128,506	1,045,356	83,150	-	83,150
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		-	-	-	-	-
		G-SG	CAGE		1,560	1,560	-	-	-
		PTD	SO		5,598,055	5,202,480	395,575	-	395,575
				B8	15,283,942	13,706,391	1,577,551	-	1,577,551
390	Structures and Improvements								
		G-SITUS	S		108,535,126	95,176,078	13,359,049	-	13,359,049
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		12,093,060	11,202,024	891,036	-	891,036
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		2,279,952	1,802,174	477,778	-	477,778
		G-SG	CAGE		3,556,459	3,556,459	-	-	-
		PTD	JBG		19,191	15,339	3,852	-	3,852
		PTD	SO		100,919,792	93,788,505	7,131,287	-	7,131,287
				B8	227,403,580	205,540,578	21,863,002	-	21,863,002
391	Office Furniture & Equipment								
		G-SITUS	S		16,471,655	14,789,936	1,681,719	-	1,681,719
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		8,029,890	7,438,234	591,655	-	591,655
		G-SG	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		65,760,448	61,113,623	4,646,825	-	4,646,825
		G-SG	CAGW		273,251	215,990	57,262	-	57,262
		G-SG	CAGE		4,173,823	4,173,823	-	-	-
		P	JBG		647,790	517,771	130,019	-	130,019
		P	JBE		4,984	3,968	1,015	-	1,015
		P	CAEE		113,179	113,179	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	95,475,019	88,366,524	7,108,495	-	7,108,495
392	Transportation Equipment								
		G-SITUS	S		73,658,463	68,904,689	4,753,773	-	4,753,773
		PTD	SO		8,108,511	7,535,540	572,971	-	572,971
		G-SG	SG		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-SG	CAGW		3,182,917	2,515,916	667,000	-	667,000
		G-SG	CAGE		12,732,369	12,732,369	-	-	-
		P	JBG		1,557,434	1,244,840	312,595	-	312,595
		P	CAEW		-	-	-	-	-
		P	CAEE		694,563	694,563	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-DGU	CAGE		-	-	-	-	-
				B8	99,934,258	93,627,918	6,306,340	-	6,306,340

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Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
393	Stores Equipment								
		G-SITUS	S		8,979,872	8,461,268	518,604	-	518,604
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		494,538	459,592	34,945	-	34,945
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		137,157	108,415	28,742	-	28,742
		G-SG	CAGE		3,787,382	3,787,382	-	-	-
		G-DGU	JBG		608,073	486,025	122,047	-	122,047
		G-DGU	CAGE		-	-	-	-	-
				B8	14,007,021	13,302,683	704,338	-	704,338
394	Tools, Shop & Garage Equipment								
		G-SITUS	S		31,778,119	29,259,474	2,518,646	-	2,518,646
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		4,164,074	3,869,828	294,246	-	294,246
		P	SE		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	CAGW		2,156,255	1,704,398	451,857	-	451,857
		G-SG	CAGE		22,477,666	22,477,666	-	-	-
		P	JBG		3,652,063	2,919,053	733,011	-	733,011
		P	CAEW		-	-	-	-	-
		P	CAEE		7,106	7,106	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	64,235,283	60,237,524	3,997,759	-	3,997,759
395	Laboratory Equipment								
		G-SITUS	S		27,620,859	25,517,717	2,103,141	-	2,103,141
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		5,545,824	5,153,940	391,884	-	391,884
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		1,285,249	1,015,917	269,332	-	269,332
		G-SG	CAGE		5,494,904	5,494,904	-	-	-
		P	JBG		419,651	335,423	84,229	-	84,229
		P	CAEW		-	-	-	-	-
		P	CAEE		42,438	42,438	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	40,408,926	37,560,339	2,848,587	-	2,848,587
396	Power Operated Equipment								
		G-SITUS	S		92,561,021	85,995,356	6,565,665	-	6,565,665
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		1,717,832	1,596,445	121,387	-	121,387
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-SG	CAGW		2,257,771	1,784,641	473,130	-	473,130
		G-SG	CAGE		23,942,141	23,942,141	-	-	-
		P	JBG		6,536,350	5,224,430	1,311,920	-	1,311,920
		P	CAEW		-	-	-	-	-
		P	CAEE		73,823	73,823	-	-	-
		P	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	127,088,938	118,616,835	8,472,103	-	8,472,103
397	Communication Equipment								
		COM_EQ	S		102,110,193	93,453,859	8,656,335	-	8,656,335
		COM_EQ	DGP		-	-	-	-	-
		COM_EQ	DGU		-	-	-	-	-
		COM_EQ	SO		47,958,393	44,569,513	3,388,880	-	3,388,880
		COM_EQ	CN		4,545,564	4,210,639	334,925	-	334,925
		COM_EQ	SG		122,204	112,631	9,573	-	9,573
		COM_EQ	SE		-	-	-	-	-
		COM_EQ	CAGW		25,238,633	19,949,716	5,288,916	-	5,288,916
		COM_EQ	CAGE		55,470,402	55,470,402	-	-	-
		COM_EQ	JBG		1,900,450	1,519,008	381,442	-	381,442
		COM_EQ	CAEW		-	-	-	-	-
		COM_EQ	CAEE		113,108	113,108	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
				B8	237,458,947	219,398,877	18,060,071	-	18,060,071

OCTOBER 2008 West Control Area
Average

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2006	398	Misc. Equipment								
2007			G-SITUS	S		1,160,910	1,075,843	85,066	-	85,066
2008			G-DGP	DGP		-	-	-	-	-
2009			G-DGU	DGU		-	-	-	-	-
2010			CUST	CN		197,260	182,726	14,534	-	14,534
2011			PTD	SO		3,324,295	3,089,391	234,904	-	234,904
2012			P	SE		-	-	-	-	-
2013			G-SG	SG		-	-	-	-	-
2014			G-SG	CAGW		265,791	210,093	55,698	-	55,698
2015			G-SG	CAGE		1,180,328	1,180,328	-	-	-
2016			P	JBG		134,797	107,742	27,055	-	27,055
2017			P	CAEW		-	-	-	-	-
2018			P	CAEE		1,668	1,668	-	-	-
2019			G-SG	CAGE		-	-	-	-	-
2020					B8	6,265,048	5,847,790	417,259	-	417,259
2021										
2022	399	Coal Mine								
2023			P	JBE		-	-	-	-	-
2024			P	CAEW		-	-	-	-	-
2025			P	CAEE		274,714,627	274,714,627	-	-	-
2026	MP		P	SE		-	-	-	-	-
2027					B8	274,714,627	274,714,627	-	-	-
2028										
2029	399L	WIDCO Capital Lease								
2030			P	SE		-	-	-	-	-
2031						-	-	-	-	-
2032										
2033		Remove Capital Leases				-	-	-	-	-
2034						-	-	-	-	-
2035										
2036	1011390	General Capital Leases								
2037			G-SITUS	S		18,984,156	18,984,156	-	-	-
2038			P	CAGW		4,651,287	3,676,580	974,707	-	974,707
2039			P	CAGE		12,411,745	12,411,745	-	-	-
2040			PTD	SO		12,902,451	11,990,726	911,725	-	911,725
2041					B9	48,949,638	47,063,207	1,886,432	-	1,886,432
2042										
2043		Remove Capital Leases				(48,949,638)	(47,063,207)	(1,886,432)	-	(1,886,432)
2044					B9	-	-	-	-	-
2045										
2046	1011392	General Vehicles Capital Leases								
2047			LABOR	SO		-	-	-	-	-
2048					B9	-	-	-	-	-
2049										
2050		Remove Capital Leases				-	-	-	-	-
2051					B9	-	-	-	-	-
2052										
2053	GP	Unclassified Gen Plant - Acct 300								
2054			G-SITUS	S		-	-	-	-	-
2055			PTD	SO		376,669	350,053	26,617	-	26,617
2056			CUST	CN		-	-	-	-	-
2057			G-SG	SG		-	-	-	-	-
2058			G-DGP	DGP		-	-	-	-	-
2059			G-DGU	DGU		-	-	-	-	-
2060						376,669	350,053	26,617	-	26,617
2061										
2062	399G	Unclassified Gen Plant - Acct 300								
2063			G-SITUS	S		-	-	-	-	-
2064			PTD	SO		-	-	-	-	-
2065			G-SG	SG		-	-	-	-	-
2066			G-DGP	DGP		-	-	-	-	-
2067			G-DGU	DGU		-	-	-	-	-
2068						-	-	-	-	-
2069										
2070	**TOTAL GENERAL PLANT**				B8	**1,202,652,259**	**1,131,270,138**	**71,382,121**	**-**	**71,382,121**
2071										

1	**OCTOBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2072	Summary of General Plant by Factor									
2073		S				490,416,196	449,075,371	41,340,824	-	41,340,824
2074		JBG				15,475,800	12,369,630	3,106,170	-	3,106,170
2075		JBE				4,984	3,968	1,015	-	1,015
2076		SG				122,204	112,631	9,573	-	9,573
2077		SO				256,870,881	238,719,636	18,151,245	-	18,151,245
2078		SE				-	-	-	-	-
2079		CN				25,994,280	24,078,979	1,915,301	-	1,915,301
2080		DEU				-	-	-	-	-
2081		CAGW				41,728,262	32,983,839	8,744,423	-	8,744,423
2082		CAGE				145,228,779	145,228,779	-	-	-
2083		CAEW				-	-	-	-	-
2084		CAEE				275,760,512	275,760,512	-	-	-
2085		SSGCT				-	-	-	-	-
2086		SSGCH				-	-	-	-	-
2087		Less Capital Leases				(48,949,638)	(47,063,207)	(1,886,432)	-	(1,886,432)
2088	Total General Plant by Factor				B8	1,202,652,259	1,131,270,138	71,382,121	-	71,382,121
2089	301	Organization								
2090			I-SITUS	S		-	-	-	-	-
2091			PTD	SO		-	-	-	-	-
2092			I-SG	CAGW		-	-	-	-	-
2093			I-SG	CAGE		-	-	-	-	-
2094			I-SG	SG		-	-	-	-	-
2095					B8	-	-	-	-	-
2096	302	Franchise & Consent								
2097			I-SITUS	S		2,449,200	2,449,200	-	-	-
2098			I-SG	SG		-	-	-	-	-
2099			I-SG	CAGW		-	-	-	-	-
2100			I-SG	CAGE		-	-	-	-	-
2101			I-SG	CAGW		107,428,068	84,915,832	22,512,236	-	22,512,236
2102			I-SG	CAGE		13,415,223	13,415,223	-	-	-
2103			I-DGP	DGP		-	-	-	-	-
2104			I-DGU	DGU		-	-	-	-	-
2105					B8	123,292,491	100,780,255	22,512,236	-	22,512,236
2106										
2107	303	Miscellaneous Intangible Plant								
2108			I-SITUS	S		2,073,396	2,071,080	2,316	-	2,316
2109			I-SG	SG		1,582,463	1,458,494	123,969	-	123,969
2110			PTD	SO		363,082,519	337,426,050	25,656,469	-	25,656,469
2111			P	SE		-	-	-	-	-
2112			CUST	CN		114,667,922	106,219,001	8,448,920	-	8,448,920
2113			I-SG	CAGW		42,437,797	33,544,686	8,893,111	-	8,893,111
2114			I-SG	CAGE		30,527,628	30,527,628	-	-	-
2115			P	JBG		58,005	46,363	11,642	-	11,642
2116			P	CAEW		-	-	-	-	-
2117			P	CAEE		3,646,994	3,646,994	-	-	-
2118			P	CAGE		-	-	-	-	-
2119			I-DGP	CAGE		-	-	-	-	-
2120					B8	558,076,723	514,940,296	43,136,427	-	43,136,427
2121	303	Less Non-Utility Plant								
2122			I-SITUS	S		-	-	-	-	-
2123					B8	558,076,723	514,940,296	43,136,427	-	43,136,427
2124	IP	Unclassified Intangible Plant - Acct 300								
2125			I-SITUS	S		-	-	-	-	-
2126			I-SG	SG		-	-	-	-	-
2127			I-DGU	DGU		-	-	-	-	-
2128			PTD	SO		-	-	-	-	-
2129						-	-	-	-	-
2130										
2131	**TOTAL INTANGIBLE PLANT**				B8	**681,369,215**	**615,720,551**	**65,648,663**	**-**	**65,648,663**
2132										
2133	Summary of Intangible Plant by Factor									
2134		S				4,522,596	4,520,280	2,316	-	2,316
2135		JBG				58,005	46,363	11,642	-	11,642
2136		JBE				-	-	-	-	-
2137		SG				1,582,463	1,458,494	123,969	-	123,969
2138		SO				363,082,519	337,426,050	25,656,469	-	25,656,469
2139		CN				114,667,922	106,219,001	8,448,920	-	8,448,920
2140		CAGW				149,865,865	118,460,518	31,405,347	-	31,405,347
2141		CAGE				43,942,851	43,942,851	-	-	-
2142		CAEW				-	-	-	-	-
2143		CAEE				3,646,994	3,646,994	-	-	-
2144		SSGCT				-	-	-	-	-
2145		SSGCH				-	-	-	-	-
2146		SE				-	-	-	-	-
2147	Total Intangible Plant by Factor				B8	681,369,215	615,720,551	65,648,663	-	65,648,663

1	**OCTOBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2148	Summary of Unclassified Plant (Account 106)									
2149		DP				25,983,275	24,469,189	1,514,086	-	1,514,086
2150		DS0				-	-	-	-	-
2151		GP				376,669	350,053	26,617	-	26,617
2152		HP				-	-	-	-	-
2153		NP				-	-	-	-	-
2154		OP				-	-	-	-	-
2155		TP				18,202,391	15,245,178	2,957,213	-	2,957,213
2156		TS0				-	-	-	-	-
2157		IP				-	-	-	-	-
2158		MP								
2159		SP				284,926	262,605	22,321	-	22,321
2160	Total Unclassified Plant by Factor					44,847,261	40,327,024	4,520,237	-	4,520,237
2161										
2162	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**17,504,010,391**	**16,185,002,687**	**1,319,007,704**	**-**	**1,319,007,704**
2163	Summary of Electric Plant by Factor									
2164		S				5,556,736,670	5,139,632,457	417,104,213	-	417,104,213
2165		SE				-	-	-	-	-
2166		JBG				1,018,851,618	814,356,455	204,495,162	-	204,495,162
2167		JBE				4,984	3,968	1,015	-	1,015
2168		SG				44,157,874	40,698,577	3,459,297	-	3,459,297
2169		SO				619,953,400	576,145,685	43,807,715	-	43,807,715
2170		CN				140,662,202	130,297,980	10,364,221	-	10,364,221
2171		DEU				-	-	-	-	-
2172		CAGW				3,062,004,309	2,420,341,797	641,662,512	-	641,662,512
2173		CAGE				6,831,181,467	6,831,181,467	-	-	-
2174		CAEW				-	-	-	-	-
2175		CAEE				279,407,506	279,407,506	-	-	-
2176		SSGCH				-	-	-	-	-
2177		SSGCT				-	-	-	-	-
2178		Less Capital Leases				(48,949,638)	(47,063,207)	(1,886,432)	-	(1,886,432)
2179					B8	17,504,010,391	16,185,002,687	1,319,007,704	-	1,319,007,704
2180	105	Plant Held For Future Use								
2181			DPW	S		2,627,314	2,627,314	-	-	-
2182			P	SG		-	-	-	-	-
2183			T	SG		-	-	-	-	-
2184			P	SG		-	-	-	-	-
2185			P	SE		-	-	-	-	-
2186			G	SG		-	-	-	-	-
2187			G	CAGW		168,923	133,524	35,399	-	35,399
2188			G	CAGE		11,325,305	11,325,305	-	-	-
2189			P	CAEW		-	-	-	-	-
2190			P	CAEE		953,014	953,014	-	-	-
2191	**Total Plant Held For Future Use**				B10	15,074,557	15,039,158	35,399	-	35,399
2192										
2193	114	Electric Plant Acquisition Adjustments								
2194			P	S		-	-	-	-	-
2195			P	SG		-	-	-	-	-
2196			P	CAGW		-	-	-	-	-
2197			P	CAGE		157,193,780	157,193,780	-	-	-
2198			P	DGP		-	-	-	-	-
2199	**Total Electric Plant Acquisition Adjustments**				B15	157,193,780	157,193,780	-	-	-
2200										
2201	115	Accum Provision for Asset Acquisition Adjustments								
2202			P	S		-	-	-	-	-
2203			P	SG		-	-	-	-	-
2204			P	CAGW		-	-	-	-	-
2205			P	CAGE		(89,934,294)	(89,934,294)	-	-	-
2206			P	DGP		-	-	-	-	-
2207					B15	(89,934,294)	(89,934,294)	-	-	-
2208										
2209	120	Nuclear Fuel								
2210			P	SE		-	-	-	-	-
2211	**Total Nuclear Fuel**					-	-	-	-	-
2212										
2213	124	Weatherization								
2214			DMSC	S		3,498,193	1,427,515	2,070,678	-	2,070,678
2215			DMSC	SO		(2,464)	(2,290)	(174)	-	(174)
2216					B16	3,495,729	1,425,225	2,070,504	-	2,070,504
2217										
2218	182W	Weatherization								
2219			DMSC	S		11,561,457	11,561,457	-	-	-
2220			DMSC	SG		-	-	-	-	-
2221			DMSC	SGCT		-	-	-	-	-
2222			DMSC	SO		-	-	-	-	-
2223					B16	11,561,457	11,561,457	-	-	-
2224										

OCTOBER 2008 West Control Area
Average

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2225	186W	Weatherization								
2226			DMSC	S		-	-	-	-	-
2227			DMSC	CN		-	-	-	-	-
2228			DMSC	CNP		-	-	-	-	-
2229			DMSC	SG		-	-	-	-	-
2230			DMSC	SO		-	-	-	-	-
2231					B16	-	-	-	-	-
2232										
2233	**Total Weatherization**					15,057,186	12,986,682	2,070,504	-	2,070,504
2234										
2235	151	Fuel Stock								
2236			P	DEU		-	-	-	-	-
2237			P	SE		-	-	-	-	-
2238			P	CAEW		1,543,597	1,215,337	328,260	-	328,260
2239			P	CAEE		120,699,745	120,699,745	-	-	-
2240			P	JBE		12,483,824	9,941,082	2,542,743	-	2,542,743
2241			P	CAEE		-	-	-	-	-
2242			P	CAEE		-	-	-	-	-
2243	**Total Fuel Stock**				B13	134,727,166	131,856,163	2,871,002	-	2,871,002
2244										
2245	152	Fuel Stock - Undistributed								
2246			P	SE		-	-	-	-	-
2247			P	CAEW		-	-	-	-	-
2248			P	CAEE		-	-	-	-	-
2249						-	-	-	-	-
2250										
2251	25316	DG&T Working Capital Deposit								
2252			P	SE		-	-	-	-	-
2253			P	CAEW		-	-	-	-	-
2254			P	CAEE		(874,000)	(874,000)	-	-	-
2255					B13	(874,000)	(874,000)	-	-	-
2256										
2257	25317	DG&T Working Capital Deposit								
2258			P	SE		-	-	-	-	-
2259			P	CAEW		-	-	-	-	-
2260			P	CAEE		(1,694,878)	(1,694,878)	-	-	-
2261					B13	(1,694,878)	(1,694,878)	-	-	-
2262										
2263	25319	Provo Working Capital Deposit								
2264			P	SE		-	-	-	-	-
2265			P	CAEW		-	-	-	-	-
2266			P	CAEE		-	-	-	-	-
2267						-	-	-	-	-
2268										
2269		Total Fuel Stock			B13	132,158,288	129,287,285	2,871,002	-	2,871,002
2270	154	Materials and Supplies								
2271			MSS	S		88,750,722	84,160,961	4,589,760	-	4,589,760
2272			MSS	SG		984,093	907,000	77,093	-	77,093
2273			MSS	SE		-	-	-	-	-
2274			MSS	SO		124,137	115,366	8,772	-	8,772
2275			MSS	SNPPS		-	-	-	-	-
2276			MSS	SNPPH		-	-	-	-	-
2277			MSS	SNPD		(3,613,418)	(3,362,897)	(250,521)	-	(250,521)
2278			MSS	SNPT		-	-	-	-	-
2279			MSS	DGU		-	-	-	-	-
2280			MSS	DGP		-	-	-	-	-
2281			MSS	CAGE		-	-	-	-	-
2282			MSS	SNPP		-	-	-	-	-
2283			MSS	CAGW		2,896,855	2,289,800	607,054	-	607,054
2284			MSS	CAGE		67,967,180	67,967,180	-	-	-
2285			MSS	JBG		7,952,610	6,356,430	1,596,180	-	1,596,180
2286			MSS	CAEW		-	-	-	-	-
2287			MSS	CAEE		4,760,125	4,760,125	-	-	-
2288			MSS	CAGE		-	-	-	-	-
2289	**Total Materials and Supplies**				B13	169,822,304	163,193,965	6,628,338	-	6,628,338
2290										
2291	163	Stores Expense Undistributed								
2292			MSS	SO		-	-	-	-	-
2293										
2294					B13	-	-	-	-	-
2295										
2296	25318	Provo Working Capital Deposit								
2297			MSS	SNPPS		(273,000)	(260,086)	(12,914)	-	(12,914)
2298			MSS	CAGW		-	-	-	-	-
2299			MSS	CAGE		-	-	-	-	-
2300					B13	(273,000)	(260,086)	(12,914)	-	(12,914)
2301										
2302		Total Materials & Supplies			B13	169,549,304	162,933,879	6,615,425	-	6,615,425
2303										

OCTOBER 2008 West Control Area
Average

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2304	165	Prepayments								
2305			DMSC	S		4,621,095	4,621,095	-	-	-
2306			GP	GPS		319,397	296,828	22,570	-	22,570
2307			PT	SG		2,551,398	2,351,524	199,875	-	199,875
2308			PT	CAGW		1,170,000	924,819	245,181	-	245,181
2309			PT	CAGE		901,421	901,421	-	-	-
2310			P	CAEW		4,055	3,193	862	-	862
2311			P	CAEE		604,000	604,000	-	-	-
2312			P	SE		-	-	-	-	-
2313			PTD	SO		23,132,511	21,497,901	1,634,611	-	1,634,611
2314	**Total Prepayments**				B15	33,303,878	31,200,779	2,103,098	-	2,103,098
2315										
2316	182M	Misc Regulatory Assets								
2317			DDS2	S		84,296,061	83,110,495	1,185,567	-	1,185,567
2318			DEFSG	SG		(2,949,396)	(2,718,343)	(231,054)	-	(231,054)
2319			P	CAGE		-	-	-	-	-
2320			P	CAGE		9,821,219	9,821,219	-	-	-
2321			DEFSG	CAGW		8,701,120	6,877,745	1,823,375	-	1,823,375
2322			DEFSG	JBG		-	-	-	-	-
2323			P	SE		10,608,209	9,784,963	823,246	-	823,246
2324			P	CAEW		-	-	-	-	-
2325			P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2326			DDSO2	SO		6,617,790	6,150,157	467,632	-	467,632
2327					B11	106,486,794	102,418,027	4,068,766	-	4,068,766
2328										
2329	186M	Misc Deferred Debits								
2330			LABOR	S		3,433,009	3,307,834	125,176	-	125,176
2331			P	CAEW		-	-	-	-	-
2332			P	CAEE		-	-	-	-	-
2333			DEFSG	SG		43,624,660	40,207,135	3,417,525	-	3,417,525
2334			LABOR	SO		45,371	42,165	3,206	-	3,206
2335			P	SE		-	-	-	-	-
2336			DEFSG	CAGW		5,127,665	4,053,130	1,074,535	-	1,074,535
2337			DEFSG	CAGE		5,320,790	5,320,790	-	-	-
2338			P	CAEW		-	-	-	-	-
2339			P	CAEE		11,519,346	11,519,346	-	-	-
2340			P	SNPPS		-	-	-	-	-
2341			GP	EXCTAX		-	-	-	-	-
2342	**Total Misc. Deferred Debits**				B11	69,070,842	64,450,400	4,620,442	-	4,620,442
2343										
2344	Working Capital									
2345	CWC	Cash Working Capital								
2346			CWC	S		3,212,342	2,792,863	419,479	-	419,479
2347			CWC	SO		-	-	-	-	-
2348			CWC	SE		-	-	-	-	-
2349					B14	3,212,342	2,792,863	419,479	-	419,479
2350										
2351	OWC	Other Work. Cap.								
2352	131	Cash	GP	SNP		16,197,176	15,077,363	1,119,813	-	1,119,813
2353	135	Working Funds	GP	SG		2,259	2,082	177	-	177
2354	141	Other A/R	GP	SO		260,873	242,439	18,434	-	18,434
2355	143	Other A/R	GP	SO		21,738,363	20,202,267	1,536,096	-	1,536,096
2356	232	A/P	PTD	S		-	-	-	-	-
2357	232	A/P	PTD	SO		(5,451,625)	(5,066,397)	(385,228)	-	(385,228)
2358	232	A/P	P	CAEE		(1,235,320)	(1,235,320)	-	-	-
2359	232	A/P	T	SG		-	-	-	-	-
2360	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2361	2533	Other Msc. Df. Crd.	P	SE		(939,218)	(866,330)	(72,888)	-	(72,888)
2362	2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
2363	2533	Other Msc. Df. Crd.	P	CAEE		(4,861,118)	(4,861,118)	-	-	-
2364	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2365	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2366	230	Asset Retir. Oblig.	P	CAEE		(2,458,867)	(2,458,867)	-	-	-
2367	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2368	254105	ARO Reg Liability	P	S		(5,061)	(5,061)	-	-	-
2369	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2370	254105	ARO Reg Liability	P	CAEW		-	-	-	-	-
2371	254105	ARO Reg Liability	P	CAEE		(502,848)	(502,848)	-	-	-
2372	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2373					B14	22,744,614	20,528,209	2,216,405	-	2,216,405
2374										
2375	**Total Working Capital**					25,956,956	23,321,072	2,635,884	-	2,635,884

1	**OCTOBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2376	Miscellaneous Rate Base									
2377	18221	Unrec Plant & Reg Study Costs								
2378			P	S		-	-	-	-	-
2379										
2380						-	-	-	-	-
2381										
2382	18222	Nuclear Plant - Trojan								
2383			P	S		(773,368)	(152,895)	(620,473)	-	(620,473)
2384			P	TROJP		1,838,627	1,452,464	386,163	-	386,163
2385			P	TROJD		2,692,255	2,126,583	565,672	-	565,672
2386					B14	3,757,514	3,426,152	331,362	-	331,362
2387										
2388										
2389										
2390	1869	Misc Deferred Debits-Trojan								
2391			P	S		-	-	-	-	-
2392			P	SNPPN		-	-	-	-	-
2393						-	-	-	-	-
2394										
2395	**TOTAL MISCELLANEOUS RATE BASE**					3,757,514	3,426,152	331,362	-	331,362
2396										
2397	**TOTAL RATE BASE ADDITIONS**					**637,674,801**	**612,322,919**	**25,351,882**	**-**	**25,351,882**
2398	235	Customer Service Deposits								
2399			CUST	S		-	-	-	-	-
2400			CUST	CN		-	-	-	-	-
2401	**Total Customer Service Deposits**				B15	-	-	-	-	-
2402										
2403	2281	Prop Ins	PTD	SO		-	-	-	-	-
2404	2282	Inj & Dam	PTD	SO		(10,711,808)	(9,954,880)	(756,928)	-	(756,928)
2405	2283	Pen & Ben	PTD	SO		(21,000,869)	(19,516,886)	(1,483,983)	-	(1,483,983)
2406	2283	Pen & Ben	PTD	CAGW		(1,500,000)	(1,185,665)	(314,335)	-	(314,335)
2407	254	Ins Prov	PTD	SO		-	-	-	-	-
2408					B15	(33,212,676)	(30,657,432)	(2,555,245)	-	(2,555,245)
2409										
2410	22844	Accum Hydro Relicensing Obligation								
2411			P	S		-	-	-	-	-
2412			P	SG		-	-	-	-	-
2413					B15	-	-	-	-	-
2414										
2415	22842	Prv-Trojan	P	TROJD		(2,365,981)	(1,868,863)	(497,118)	-	(497,118)
2416	230	ARO	P	TROJP		(2,308,797)	(1,823,885)	(484,911)	-	(484,911)
2417	254105	ARO	P	TROJP		(776,472)	(613,392)	(163,081)	-	(163,081)
2418	254	Regulatory Liabil	P	CAEE		(4,847,167)	(4,847,167)	-	-	-
2419	254	Regulatory Liabil	P	SE		1,331,464	1,228,136	103,328	-	103,328
2420	254		P	S		(2,161,532)	(2,160,836)	(696)	-	(696)
2421					B15	(11,128,486)	(10,086,007)	(1,042,479)	-	(1,042,479)
2422										
2423	252	Customer Advances for Construction								
2424			DPW	S		(9,597,299)	(9,593,259)	(4,040)	-	(4,040)
2425			DPW	SG		-	-	-	-	-
2426			T	CAGE		(4,490,029)	(4,490,029)	-	-	-
2427			DPW	SO		-	-	-	-	-
2428			CUST	CN		(6,394,189)	(5,923,054)	(471,134)	-	(471,134)
2429	**Total Customer Advances for Constr.**				B19	(20,481,516)	(20,006,342)	(475,174)	-	(475,174)
2430										
2431	25398	SO2 Emissions								
2432			P	S		-	-	-	-	-
2433						-	-	-	-	-
2434										
2435	25399	Other Deferred Credits								
2436			P	S		(5,666,198)	(5,116,006)	(550,192)	-	(550,192)
2437			GP	GPS		-	-	-	-	-
2438			GP	SO		-	-	-	-	-
2439			P	CAGW		-	-	-	-	-
2440			P	CAGE		(9,475,429)	(9,475,429)	-	-	-
2441			P	SG		(11,971,511)	(11,033,671)	(937,840)	-	(937,840)
2442			P	CAEW		-	-	-	-	-
2443			P	CAEE		(2,083,555)	(2,083,555)	-	-	-
2444			P	SE		-	-	-	-	-
2445					B19	(29,196,692)	(27,708,661)	(1,488,031)	-	(1,488,031)
2446										

OCTOBER 2008 West Control Area
Average

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2447	190	Accumulated Deferred Income Taxes								
2448			P	S		2,831,006	2,496,304	334,702	-	334,702
2449			P	CN		112,198	103,931	8,267	-	8,267
2450			LABOR	SO		45,170,066	41,978,217	3,191,849	-	3,191,849
2451			P	DGP		-	-	-	-	-
2452			CUST	BADDEBT		2,839,496	2,474,621	364,875	-	364,875
2453			P	TROJD		137	108	29	-	29
2454			P	SG		5,634,126	5,192,752	441,373	-	441,373
2455			P	SE		9,522,533	8,783,541	738,993	-	738,993
2456			PTD	SNP		(0)	(0)	(0)	-	(0)
2457			P	CAGW		2,684,815	2,122,195	562,620	-	562,620
2458			P	CAGE		36,465,589	36,465,589	-	-	-
2459			P	CAEW		476,894	375,478	101,416	-	101,416
2460			P	CAEE		2,421,794	2,421,794	-	-	-
2461			DPW	JBE		(419,826)	(334,315)	(85,511)	-	(85,511)
2462			DPW	SNPD		767,198	714,008	53,190	-	53,190
2463										
2464	**Total Accum Deferred Income Taxes**				B19	108,506,025	102,794,223	5,711,802	-	5,711,802
2465										
2466	281	Accumulated Deferred Income Taxes								
2467			P	S		-	-	-	-	-
2468			PT	SG		-	-	-	-	-
2469			PT	CAGW		-	-	-	-	-
2470			PT	CAGE		-	-	-	-	-
2471			T	SNPT		-	-	-	-	-
2472					B19	-	-	-	-	-
2473										
2474	282	Accumulated Deferred Income Taxes								
2475			GP	S		1,286,278	1,286,278	-	-	-
2476			ACCMDIT	DITBAL		(1,550,446,503)	(1,437,519,217)	(112,927,286)	-	(112,927,286)
2477			PT	DGP		-	-	-	-	-
2478			LABOR	SO		(14,601,543)	(13,569,755)	(1,031,788)	-	(1,031,788)
2479			PTD	SNP		-	-	-	-	-
2480			P	CAGW		-	-	-	-	-
2481			P	CAGE		(8,020,024)	(8,020,024)	-	-	-
2482			P	CAEW		-	-	-	-	-
2483			P	CAEE		(12,506,292)	(12,506,292)	-	-	-
2484			P	SE		-	-	-	-	-
2485			P	JBE		-	-	-	-	-
2486			P	SG		(4,229,108)	(3,897,803)	(331,305)	-	(331,305)
2487					B19	(1,588,517,192)	(1,474,226,813)	(114,290,379)	-	(114,290,379)
2488										
2489	283	Accumulated Deferred Income Taxes								
2490			GP	S		(36,167,776)	(35,081,921)	(1,085,855)	-	(1,085,855)
2491			P	SG		(3,270,429)	(3,014,226)	(256,203)	-	(256,203)
2492			P	SE		(6,484,515)	(5,981,287)	(503,228)	-	(503,228)
2493			LABOR	SO		15,618,673	14,515,012	1,103,661	-	1,103,661
2494			GP	GPS		(14,031,408)	(13,039,908)	(991,500)	-	(991,500)
2495			PTD	SNP		(7,943,838)	(7,394,631)	(549,208)	-	(549,208)
2496			P	TROJD		180,050	142,220	37,831	-	37,831
2497			PTD	SNPD		-	-	-	-	-
2498			P	CAGW		(6,382,295)	(5,044,844)	(1,337,451)	-	(1,337,451)
2499			P	CAGE		(2,978,723)	(2,978,723)	-	-	-
2500			P	CAEW		-	-	-	-	-
2501			P	CAEE		(9,608,629)	(9,608,629)	-	-	-
2502			P	JBE		4,959,219	3,949,111	1,010,109	-	1,010,109
2503			P	SGCT		-	-	-	-	-
2504										
2505					B19	(66,109,670)	(63,537,825)	(2,571,845)	-	(2,571,845)
2506										
2507	**TOTAL ACCUM DEF INCOME TAX**				B19	(1,546,120,837)	(1,434,970,415)	(111,150,422)	-	(111,150,422)
2508	255	Accumulated Investment Tax Credit								
2509			PTD	S		-	-	-	-	-
2510			PTD	ITC84		(2,795,768)	(2,399,328)	(396,440)	-	(396,440)
2511			PTD	ITC85		(4,243,003)	(3,676,138)	(566,865)	-	(566,865)
2512			PTD	ITC86		(1,906,620)	(1,656,357)	(250,263)	-	(250,263)
2513			PTD	ITC88		(272,628)	(231,843)	(40,785)	-	(40,785)
2514			PTD	ITC89		(585,877)	(496,421)	(89,456)	-	(89,456)
2515			PTD	ITC90		(363,390)	(349,170)	(14,220)	-	(14,220)
2516			PTD	CAGE		-	-	-	-	-
2517	**Total Accumulated ITC**				B19	(10,167,286)	(8,809,256)	(1,358,030)	-	(1,358,030)
2518										
2519	**TOTAL RATE BASE DEDUCTIONS**					**(1,650,307,494)**	**(1,532,238,114)**	**(118,069,380)**	**-**	**(118,069,380)**
2520										
2521										
2522										

1	**OCTOBER 2008 West Control Area**								
2	**Average**								
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**		**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2523	108SP	Steam Prod Plant Accumulated Depr								
2524			P	S		-	-	-	-	-
2525			P	DGP		-	-	-	-	-
2526			P	DGU		-	-	-	-	-
2527			P	SG		-	-	-	-	-
2528			P	CAGW		(130,818,263)	(103,404,462)	(27,413,800)	-	(27,413,800)
2529			P	CAGE		(1,813,461,986)	(1,813,461,986)	-	-	-
2530			P	JBG		(486,694,078)	(389,009,015)	(97,685,063)	-	(97,685,063)
2531			P	CAGE		-	-	-	-	-
2532					B17	(2,430,974,327)	(2,305,875,464)	(125,098,864)	-	(125,098,864)
2533										
2534	108NP	Nuclear Prod Plant Accumulated Depr								
2535			P	DGP		-	-	-	-	-
2536			P	DGU		-	-	-	-	-
2537			P	SG		-	-	-	-	-
2538						-	-	-	-	-
2539										
2540										
2541	108HP	Hydraulic Prod Plant Accum Depr								
2542			P	S		-	-	-	-	-
2543			P	DGP		-	-	-	-	-
2544			P	DGU		-	-	-	-	-
2545			P	CAGW		(198,258,879)	(156,712,468)	(41,546,411)	-	(41,546,411)
2546			P	CAGE		(41,974,834)	(41,974,834)	-	-	-
2547			P	CAGW		-	-	-	-	-
2548			P	CAGE		-	-	-	-	-
2549					B17	(240,233,713)	(198,687,301)	(41,546,411)	-	(41,546,411)
2550										
2551	108OP	Other Production Plant - Accum Depr								
2552			P	S		-	-	-	-	-
2553			P	DGU		-	-	-	-	-
2554			P	DGP		-	-	-	-	-
2555			P	SG		-	-	-	-	-
2556			P	CAGW		(72,788,877)	(57,535,504)	(15,253,373)	-	(15,253,373)
2557			P	CAGE		(73,896,811)	(73,896,811)	-	-	-
2558			P	CAGE		-	-	-	-	-
2559					B17	(146,685,688)	(131,432,315)	(15,253,373)	-	(15,253,373)
2560										
2561	108EP	Experimental Plant - Accum Depr								
2562			P	DGP		-	-	-	-	-
2563			P	SG		-	-	-	-	-
2564						-	-	-	-	-
2565										
2566	**TOTAL PRODUCTION PLANT DEPR**					**(2,817,893,728)**	**(2,635,995,080)**	**(181,898,648)**	**-**	**(181,898,648)**
2567										
2568	Summary of Prod Plant Depreciation by Factor									
2569		S				-	-	-	-	-
2570		DGP				-	-	-	-	-
2571		DGU				-	-	-	-	-
2572		SG				-	-	-	-	-
2573		CAGW				(401,866,019)	(317,652,434)	(84,213,585)	-	(84,213,585)
2574		CAGE				(1,929,333,631)	(1,929,333,631)	-	-	-
2575		JBG				(486,694,078)	(389,009,015)	(97,685,063)	-	(97,685,063)
2576		SSGCT				-	-	-	-	-
2577	Total of Prod Plant Depreciation by Factor					(2,817,893,728)	(2,635,995,080)	(181,898,648)	-	(181,898,648)
2578										
2579										
2580	108TP	Transmission Plant Accumulated Depr								
2581			T	DGP		-	-	-	-	-
2582			T	DGU		-	-	-	-	-
2583			T	CAGW		(403,875,298)	(319,240,656)	(84,634,642)	-	(84,634,642)
2584			T	CAGE		(625,601,020)	(625,601,020)	-	-	-
2585			T	JBG		(48,505,664)	(38,770,023)	(9,735,641)	-	(9,735,641)
2586			T	SG		(19,671,566)	(18,130,509)	(1,541,057)	-	(1,541,057)
2587	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,097,653,548)**	**(1,001,742,208)**	**(95,911,340)**	**-**	**(95,911,340)**
2588	108360	Land and Land Rights								
2589			DPW	S		(5,392,459)	(5,263,522)	(128,937)	-	(128,937)
2590					B17	(5,392,459)	(5,263,522)	(128,937)	-	(128,937)
2591										
2592	108361	Structures and Improvements								
2593			DPW	S		(12,446,982)	(11,886,410)	(560,572)	-	(560,572)
2594					B17	(12,446,982)	(11,886,410)	(560,572)	-	(560,572)
2595										
2596	108362	Station Equipment								
2597			DPW	S		(196,588,872)	(182,963,127)	(13,625,745)	-	(13,625,745)
2598					B17	(196,588,872)	(182,963,127)	(13,625,745)	-	(13,625,745)
2599										

1	**OCTOBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2600	108363	Storage Battery Equipment								
2601			DPW	S		(668,113)	(668,113)	-	-	-
2602					B17	(668,113)	(668,113)	-	-	-
2603										
2604	108364	Poles, Towers & Fixtures								
2605			DPW	S		(442,256,887)	(400,417,865)	(41,839,021)	-	(41,839,021)
2606					B17	(442,256,887)	(400,417,865)	(41,839,021)	-	(41,839,021)
2607										
2608	108365	Overhead Conductors								
2609			DPW	S		(243,471,796)	(217,857,225)	(25,614,570)	-	(25,614,570)
2610					B17	(243,471,796)	(217,857,225)	(25,614,570)	-	(25,614,570)
2611										
2612	108366	Underground Conduit								
2613			DPW	S		(114,929,925)	(106,008,462)	(8,921,463)	-	(8,921,463)
2614					B17	(114,929,925)	(106,008,462)	(8,921,463)	-	(8,921,463)
2615										
2616	108367	Underground Conductors								
2617			DPW	S		(263,364,674)	(255,800,659)	(7,564,015)	-	(7,564,015)
2618					B17	(263,364,674)	(255,800,659)	(7,564,015)	-	(7,564,015)
2619										
2620	108368	Line Transformers								
2621			DPW	S		(343,611,398)	(305,060,762)	(38,550,635)	-	(38,550,635)
2622					B17	(343,611,398)	(305,060,762)	(38,550,635)	-	(38,550,635)
2623										
2624	108369	Services								
2625			DPW	S		(152,100,075)	(137,316,349)	(14,783,726)	-	(14,783,726)
2626					B17	(152,100,075)	(137,316,349)	(14,783,726)	-	(14,783,726)
2627										
2628	108370	Meters								
2629			DPW	S		(83,742,216)	(76,045,786)	(7,696,430)	-	(7,696,430)
2630					B17	(83,742,216)	(76,045,786)	(7,696,430)	-	(7,696,430)
2631										
2632										
2633										
2634	108371	Installations on Customers' Premises								
2635			DPW	S		(7,724,927)	(7,452,007)	(272,920)	-	(272,920)
2636					B17	(7,724,927)	(7,452,007)	(272,920)	-	(272,920)
2637										
2638	108372	Leased Property								
2639			DPW	S		-	-	-	-	-
2640					B17	-	-	-	-	-
2641										
2642	108373	Street Lights								
2643			DPW	S		(27,397,215)	(25,421,476)	(1,975,739)	-	(1,975,739)
2644					B17	(27,397,215)	(25,421,476)	(1,975,739)	-	(1,975,739)
2645										
2646	108D00	Unclassified Dist Plant - Acct 300								
2647			DPW	S		-	-	-	-	-
2648						-	-	-	-	-
2649										
2650	108DS	Unclassified Dist Sub Plant - Acct 300								
2651			DPW	S		-	-	-	-	-
2652						-	-	-	-	-
2653										
2654	108DP	Unclassified Dist Sub Plant - Acct 300								
2655			DPW	S		-	-	-	-	-
2656						-	-	-	-	-
2657										
2658										
2659	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(1,893,695,537)**	**(1,732,161,764)**	**(161,533,773)**	**-**	**(161,533,773)**
2660										
2661	Summary of Distribution Plant Depr by Factor									
2662		S				(1,893,695,537)	(1,732,161,764)	(161,533,773)	-	(161,533,773)
2663										
2664	Total Distribution Depreciation by Factor				B17	(1,893,695,537)	(1,732,161,764)	(161,533,773)	-	(161,533,773)

1	**OCTOBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2665	108GP	General Plant Accumulated Depr								
2666			G-SITUS	S		(159,738,159)	(144,386,599)	(15,351,560)	-	(15,351,560)
2667			G-DGP	DGP		-	-	-	-	-
2668			G-DGU	DGU		-	-	-	-	-
2669			G-SG	SG		-	-	-	-	-
2670			CUST	CN		(6,743,132)	(6,246,287)	(496,845)	-	(496,845)
2671			PTD	SO		(88,448,947)	(82,198,887)	(6,250,060)	-	(6,250,060)
2672			P	SE		-	-	-	-	-
2673			G-SG	CAGW		(16,048,509)	(12,685,441)	(3,363,067)	-	(3,363,067)
2674			G-SG	CAGE		(49,832,501)	(49,832,501)	-	-	-
2675			P	JBG		(4,872,827)	(3,894,795)	(978,032)	-	(978,032)
2676			P	CAEW		-	-	-	-	-
2677			P	CAEE		(441,518)	(441,518)	-	-	-
2678			G-SG	CAGE		-	-	-	-	-
2679			G-SG	CAGE		-	-	-	-	-
2680					B17	(326,125,592)	(299,686,027)	(26,439,565)	-	(26,439,565)
2681										
2682										
2683	108MP	Mining Plant Accumulated Depr.								
2684			P	S		-	-	-	-	-
2685			P	CAEW		-	-	-	-	-
2686			P	CAEE		(164,314,901)	(164,314,901)	-	-	-
2687			P	SE		-	-	-	-	-
2688					B17	(164,314,901)	(164,314,901)	-	-	-
2689	108MP	Less Centralia Situs Depreciation								
2690			P	S		-	-	-	-	-
2691					B17	(164,314,901)	(164,314,901)	-	-	-
2692										
2693	1081390	Accum Depr - Capital Lease								
2694			PTD	SO		-	-	-	-	-
2695						-	-	-	-	-
2696										
2697		Remove Capital Leases				-	-	-	-	-
2698						-	-	-	-	-
2699										
2700	1081399	Accum Depr - Capital Lease								
2701			P	S		-	-	-	-	-
2702			P	SE		-	-	-	-	-
2703						-	-	-	-	-
2704										
2705		Remove Capital Leases				-	-	-	-	-
2706						-	-	-	-	-
2707										
2708										
2709	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(490,440,493)**	**(464,000,928)**	**(26,439,565)**	**-**	**(26,439,565)**
2710										
2711										
2712										
2713	Summary of General Depreciation by Factor									
2714		S				(159,738,159)	(144,386,599)	(15,351,560)	-	(15,351,560)
2715		DGP				-	-	-	-	-
2716		DGU				-	-	-	-	-
2717		SE				-	-	-	-	-
2718		SO				(88,448,947)	(82,198,887)	(6,250,060)	-	(6,250,060)
2719		CN				(6,743,132)	(6,246,287)	(496,845)	-	(496,845)
2720		SG				-	-	-	-	-
2721		DEU				-	-	-	-	-
2722		CAGW				(16,048,509)	(12,685,441)	(3,363,067)	-	(3,363,067)
2723		CAGE				(49,832,501)	(49,832,501)	-	-	-
2724		CAEW				-	-	-	-	-
2725		CAEE				(164,756,419)	(164,756,419)	-	-	-
2726		SSGCT				-	-	-	-	-
2727		JBG				(4,872,827)	(3,894,795)	(978,032)	-	(978,032)
2728		Remove Capital Leases				-	-	-	-	-
2729	Total General Depreciation by Factor				B17	(490,440,493)	(464,000,928)	(26,439,565)	-	(26,439,565)
2730										
2731										
2732	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(6,299,683,305)**	**(5,833,899,980)**	**(465,783,325)**	**-**	**(465,783,325)**
2733	111SP	Accum Prov for Amort-Steam								
2734			P	CAGW		-	-	-	-	-
2735			P	CAGW		-	-	-	-	-
2736			P	CAGE		-	-	-	-	-
2737			P	SG		-	-	-	-	-
2738						-	-	-	-	-
2739										
2740										

1	**OCTOBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2741	111GP	Accum Prov for Amort-General								
2742			G-SITUS	S		(17,482,192)	(16,151,882)	(1,330,310)	-	(1,330,310)
2743			CUST	CN		(2,164,474)	(2,004,992)	(159,482)	-	(159,482)
2744			I-SG	SG		-	-	-	-	-
2745			PTD	SO		(6,740,299)	(6,264,010)	(476,289)	-	(476,289)
2746			I-SG	CAGW		(1,243)	(982)	(260)	-	(260)
2747			I-SG	CAGE		(937,418)	(937,418)	-	-	-
2748			P	CAEW		-	-	-	-	-
2749			P	CAEE		-	-	-	-	-
2750			P	SE		-	-	-	-	-
2751					B18	(27,325,626)	(25,359,285)	(1,966,341)	-	(1,966,341)
2752										
2753										
2754	111HP	Accum Prov for Amort-Hydro								
2755			P	DGP		-	-	-	-	-
2756			P	DGU		-	-	-	-	-
2757			P	SG		-	-	-	-	-
2758			P	CAGW		(350,634)	(277,156)	(73,478)	-	(73,478)
2759			P	CAGE		(343,734)	(343,734)	-	-	-
2760			P	CAGE		-	-	-	-	-
2761					B18	(694,368)	(620,890)	(73,478)	-	(73,478)
2762										
2763										
2764	111IP	Accum Prov for Amort-Intangible Plant								
2765			I-SITUS	S		(773,745)	(772,830)	(915)	-	(915)
2766			I-DGP	DGP		-	-	-	-	-
2767			I-DGU	DGU		-	-	-	-	-
2768			P	CAEW		-	-	-	-	-
2769			P	CAEE		(1,062,151)	(1,062,151)	-	-	-
2770			P	SE		-	-	-	-	-
2771			I-SG	SG		(21,007,015)	(19,361,340)	(1,645,675)	-	(1,645,675)
2772			I-SG	CAGW		-	-	-	-	-
2773			I-SG	CAGE		-	-	-	-	-
2774			CUST	CN		(83,513,151)	(77,359,765)	(6,153,386)	-	(6,153,386)
2775			P	CAGE		-	-	-	-	-
2776			P	CAGE		-	-	-	-	-
2777			I-SG	CAGW		(28,441,892)	(22,481,713)	(5,960,180)	-	(5,960,180)
2778			I-SG	CAGE		(8,775,313)	(8,775,313)	-	-	-
2779			PTD	JBG		(19,373)	(15,485)	(3,888)	-	(3,888)
2780			PTD	SO		(237,739,616)	(220,940,242)	(16,799,374)	-	(16,799,374)
2781					B18	(381,332,257)	(350,768,838)	(30,563,418)	-	(30,563,418)
2782	111IP	Less Non-Utility Plant								
2783			NUTIL	OTH		-	-	-	-	-
2784					B18	(381,332,257)	(350,768,838)	(30,563,418)	-	(30,563,418)
2785										
2786	111390	Accum Amtr - Capital Lease								
2787			G-SITUS	S		-	-	-	-	-
2788			P	SG		-	-	-	-	-
2789			PTD	SO		-	-	-	-	-
2790						-	-	-	-	-
2791										
2792		Remove Capital Lease Amtr				-	-	-	-	-
2793										
2794	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(409,352,251)**	**(376,749,013)**	**(32,603,237)**	**-**	**(32,603,237)**
2795	Average									
2796										
2797										
2798										
2799	Summary of Amortization by Factor									
2800		S				(18,255,937)	(16,924,712)	(1,331,225)	-	(1,331,225)
2801		DGP				-	-	-	-	-
2802		DGU				-	-	-	-	-
2803		SE				-	-	-	-	-
2804		SO				(244,479,915)	(227,204,252)	(17,275,664)	-	(17,275,664)
2805		CN				(85,677,625)	(79,364,757)	(6,312,868)	-	(6,312,868)
2806		SSGCT				-	-	-	-	-
2807		JBG				(19,373)	(15,485)	(3,888)	-	(3,888)
2808		CAGW				(28,793,769)	(22,759,851)	(6,033,918)	-	(6,033,918)
2809		CAGE				(10,056,466)	(10,056,466)	-	-	-
2810		CAEW				-	-	-	-	-
2811		CAEE				(1,062,151)	(1,062,151)	-	-	-
2812		SG				(21,007,015)	(19,361,340)	(1,645,675)	-	(1,645,675)
2813		Less Capital Lease				-	-	-	-	-
2814	Total Provision For Amortization by Factor				B18	(409,352,251)	(376,749,013)	(32,603,237)	-	(32,603,237)

RESULTS OF OPERATIONS
WASHINGTON

November 2008

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	NOVEMBER 2008
FILE:	JAM WA November 2008
PREPARED BY:	Revenue Requirement Department
DATE:	March 27, 2009
TIME:	3:53:09 PM
TYPE OF AVG:	Average
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.611
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	53.00%	6.23%	3.303%
PREFERRED	1.00%	6.46%	0.065%
COMMON	46.00%	10.20%	4.692%
	100.00%		8.059%

OTHER INFORMATION

Note: Total Company results only include West Control Area net power costs.

NOVEMBER 2008 West Control Area
Average

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	263,771,450	240,585,054	23,186,396	0	23,186,396
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	40,824,964	32,401,261	8,423,703	0	8,423,703
5	Other Operating Revenues	2.4	14,513,772	13,682,076	831,696	0	831,696
6	Total Operating Revenues	2.4	319,110,185	286,668,390	32,441,795	0	32,441,795
7							
8	Operating Expenses:						
9	Steam Production	2.7	36,702,467	32,724,317	3,978,149	0	3,978,149
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	3,062,566	2,623,699	438,867	0	438,867
12	Other Power Supply	2.10	59,931,543	48,164,550	11,766,992	0	11,766,992
13	Transmission	2.12	11,647,002	9,780,843	1,866,160	0	1,866,160
14	Distribution	2.13	14,629,812	13,577,445	1,052,367	0	1,052,367
15	Customer Accounts	2.14	7,685,523	7,014,979	670,545	0	670,545
16	Customer Service	2.14	1,172,189	1,122,787	49,402	0	49,402
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	11,345,482	10,558,797	786,684	0	786,684
19							
20	Total O & M Expenses	2.16	146,176,584	125,567,417	20,609,167	0	20,609,167
21							
22	Depreciation	2.18	34,873,074	32,001,301	2,871,773	0	2,871,773
23	Amortization Expense	2.19	4,529,295	4,200,390	328,905	0	328,905
24	Taxes Other Than Income	2.19	9,223,884	8,033,904	1,189,980	0	1,189,980
25	Income Taxes - Federal	2.22	35,863,797	33,678,877	2,184,920	0	2,184,920
26	Income Taxes - State	2.22	4,576,400	4,576,400	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.20	0	0	0	0	0
29	Misc Revenue & Expense	2.5	(1,624,529)	(1,518,058)	(106,471)	0	(106,471)
30							
31	Total Operating Expenses	2.22	233,618,506	206,540,231	27,078,275	0	27,078,275
32							
33	Operating Revenue for Return		85,491,680	80,128,160	5,363,520	0	5,363,520
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	17,563,745,695	16,244,352,219	1,319,393,476	0	1,319,393,476
37	Plant Held for Future Use	2.33	15,074,557	15,039,158	35,399	0	35,399
38	Misc Deferred Debits	2.35	173,380,803	164,622,370	8,758,433	0	8,758,433
39	Elec Plant Acq Adj	2.33	66,802,873	66,802,873	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	39,271,749	36,795,493	2,476,256	0	2,476,256
42	Fuel Stock	2.34	134,169,623	131,221,027	2,948,596	0	2,948,596
43	Material & Supplies	2.34	170,474,056	163,536,725	6,937,330	0	6,937,330
44	Working Capital	2.35	22,783,362	20,358,329	2,425,033	0	2,425,033
45	Weatherization Loans	2.34	16,329,459	14,262,015	2,067,444	0	2,067,444
46	Miscellaneous Rate Base	2.36	3,618,346	3,299,257	319,089	0	319,089
47							
48	Total Electric Plant		18,205,650,522	16,860,289,466	1,345,361,057	0	1,345,361,057
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(6,328,319,521)	(5,860,232,541)	(468,086,980)	0	(468,086,980)
52	Accum Prov For Amort	2.41	(408,961,831)	(376,863,963)	(32,097,868)	0	(32,097,868)
53	Accum Def Income Taxes	2.37	(1,546,120,837)	(1,434,970,415)	(111,150,422)	0	(111,150,422)
54	Unamortized ITC	2.37	(10,167,286)	(8,809,256)	(1,358,030)	0	(1,358,030)
55	Customer Adv for Const	2.36	(20,395,369)	(19,944,007)	(451,362)	0	(451,362)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(63,011,581)	(58,323,637)	(4,687,944)	0	(4,687,944)
58							
59	Total Rate Base Deductions		(8,376,976,424)	(7,759,143,819)	(617,832,606)	0	(617,832,606)
60							
61	Total Rate Base		9,828,674,098	9,101,145,647	727,528,451	0	727,528,451

NOVEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		101,370,799	91,777,171	9,593,628	-	9,593,628
				B1	101,370,799	91,777,171	9,593,628	-	9,593,628
442	Commercial & Industrial Sales								
		0	S		159,978,761	146,437,559	13,541,202	-	13,541,202
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	159,978,761	146,437,559	13,541,202	-	13,541,202
444	Public Street & Highway Lighting								
		0	S		1,555,315	1,503,748	51,567	-	51,567
		0	SO		-	-	-	-	-
				B1	1,555,315	1,503,748	51,567	-	51,567
445	Other Sales to Public Authority								
		0	S		866,575	866,575	-	-	-
				B1	866,575	866,575	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**263,771,450**	**240,585,054**	**23,186,396**	**-**	**23,186,396**
447	Sales for Resale								
		WSF	S		627,174	627,174	-	-	-
		WSF	SG		-	-	-	-	-
		WSF	SE		-	-	-	-	-
		WSF	DGP		-	-	-	-	-
		WSF	CAGW		40,197,790	31,774,087	8,423,703	-	8,423,703
		WSF	CAGE		-	-	-	-	-
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	40,824,964	32,401,261	8,423,703	-	8,423,703
449	Provision for Rate Refund								
		WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**304,596,414**	**272,986,314**	**31,610,099**	**-**	**31,610,099**
450	Forfeited Discounts & Interest								
		CUST	S		615,141	579,841	35,300	-	35,300
		CUST	SO		-	-	-	-	-
				B1	615,141	579,841	35,300	-	35,300
451	Misc Electric Revenue								
		CUST	S		641,893	624,118	17,774	-	17,774
		GP	SG		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	641,893	624,118	17,774	-	17,774
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
454	Rent of Electric Property								
		DPW	S		887,839	797,188	90,651	-	90,651
		T	CAGW		10,632	8,404	2,228	-	2,228
		T	CAGE		274,122	274,122	-	-	-
		T	JBG		-	-	-	-	-
		T	SG		187,755	173,047	14,709	-	14,709
		GP	SO		412,986	383,804	29,183	-	29,183
				B1	1,773,335	1,636,564	136,771	-	136,771

NOVEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
456	Other Electric Revenue								
		DMSC	S		2,133,703	2,138,052	(4,349)	-	(4,349)
		CUST	CAGE		739,043	739,043	-	-	-
		OTHSE	CAGW		124,117	98,107	26,010	-	26,010
		OTHSO	SO		-	-	-	-	-
		OTHSGR	SG		2,255,121	2,078,456	176,665	-	176,665
		OTHSGR	JBG		128,000	102,309	25,691	-	25,691
		OTHSGR	WRG		4,853,413	4,522,157	331,256	-	331,256
		OTHSGR	WRE		1,250,007	1,163,428	86,579	-	86,579
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	11,483,403	10,841,552	641,851	-	641,851
	Total Other Electric Revenues				**14,513,772**	**13,682,076**	**831,696**	**-**	**831,696**
Total Electric Operating Revenues				**B1**	**319,110,185**	**286,668,390**	**32,441,795**	**-**	**32,441,795**
Summary of Revenues by Factor									
	S				268,677,200	245,351,427	23,325,773	-	23,325,773
	JBG				128,000	102,309	25,691	-	25,691
	SE				-	-	-	-	-
	SO				412,986	383,804	29,183	-	29,183
	SG				2,442,876	2,251,503	191,373	-	191,373
	CAEW				-	-	-	-	-
	CAEE				-	-	-	-	-
	CAGW				40,332,539	31,880,598	8,451,940	-	8,451,940
	CAGE				1,013,165	1,013,165	-	-	-
	WRG				4,853,413	4,522,157	331,256	-	331,256
	WRE				1,250,007	1,163,428	86,579	-	86,579
Total Electric Operating Revenues				B1	319,110,185	286,668,390	32,441,795	-	32,441,795
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	SG		-	-	-	-	-
					-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		(1,393,500)	(1,285,358)	(108,142)	-	(108,142)
				B1	(1,393,500)	(1,285,358)	(108,142)	-	(108,142)
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
					-	-	-	-	-
4194	Impact Housing Interest Income								
		P	DGU		-	-	-	-	-
					-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		(77,810)	(77,810)	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		PTD	CN		-	-	-	-	-
		PTD	SO		36,081	33,532	2,550	-	2,550
		P	CAGW		(4,192)	(3,313)	(878)	-	(878)
		P	CAGE		(185,109)	(185,109)	-	-	-
		P	SG		-	-	-	-	-
				B1	(231,029)	(232,700)	1,671	-	1,671
Total Miscellaneous Revenues					**(1,624,529)**	**(1,518,058)**	**(106,471)**	**-**	**(106,471)**

1	**NOVEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**			**UNADJUSTED RESULTS**		**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
158	Miscellaneous Expenses									
159	4311	Interest on Customer Deposits								
160			CUST	S		-	-	-	-	-
161						-	-	-	-	-
162	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
163										
164	**Net Misc Revenue and Expense**					**(1,624,529)**	**(1,518,058)**	**(106,471)**	**-**	**(106,471)**
165										

1	NOVEMBER 2008 West Control Area								
2	Average								
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
166	500	Operation Supervision & Engineering								
167			P	SG		-	-	-	-	-
168			P	CAGW		1,378	1,089	289	-	289
169			P	CAGE		216,487	216,487	-	-	-
170			P	JBG		1,896,166	1,515,583	380,582	-	380,582
171			P	CAGE		-	-	-	-	-
172					B2	2,114,030	1,733,160	380,871	-	380,871
173										
174	501	Fuel Related								
175			P	SE		(22,437)	(20,696)	(1,741)	-	(1,741)
176			P	SE		-	-	-	-	-
177			P	SE		-	-	-	-	-
178			P	CAGW		91,836	72,591	19,245	-	19,245
179			P	CAGE		-	-	-	-	-
180			P	CAEW		13,764,021	10,836,980	2,927,041	-	2,927,041
181			P	CAEE		976,757	976,757	-	-	-
182			P	JBE		273,081	217,459	55,622	-	55,622
183			P	CAEE		-	-	-	-	-
184			P	JBG		-	-	-	-	-
185					B2	15,083,259	12,083,092	3,000,167	-	3,000,167
186										
187	502	Steam Expenses								
188			P	SG		-	-	-	-	-
189			P	CAGW		64,684	51,129	13,555	-	13,555
190			P	CAGE		2,826,431	2,826,431	-	-	-
191			P	JBG		290,700	232,353	58,347	-	58,347
192			P	CAGE		-	-	-	-	-
193					B2	3,181,815	3,109,914	71,902	-	71,902
194										
195	503	Steam From Other Sources								
196			P	SE		-	-	-	-	-
197			P	CAEW		-	-	-	-	-
198			P	CAEE		-	-	-	-	-
199					B2	-	-	-	-	-
200										
201	505	Electric Expenses								
202			P	SG		-	-	-	-	-
203			P	CAGW		7,284	5,757	1,526	-	1,526
204			P	CAGE		320,153	320,153	-	-	-
205			P	JBG		-	-	-	-	-
206			P	CAGE		-	-	-	-	-
207					B2	327,437	325,911	1,526	-	1,526
208										
209	506	Misc. Steam Expense								
210			P	SG		-	-	-	-	-
211			P	SE		-	-	-	-	-
212			P	CAGW		136,521	107,912	28,609	-	28,609
213			P	CAGE		3,941,377	3,941,377	-	-	-
214			P	JBG		(1,235,339)	(987,392)	(247,947)	-	(247,947)
215			P	CAGE		-	-	-	-	-
216					B2	2,842,560	3,061,897	(219,338)	-	(219,338)
217										
218	507	Rents								
219			P	SG		-	-	-	-	-
220			P	CAGW		1,560	1,233	327	-	327
221			P	CAGE		6,534	6,534	-	-	-
222			P	JBG		15,011	11,998	3,013	-	3,013
223			P	CAGE		-	-	-	-	-
224					B2	23,106	19,766	3,340	-	3,340
225										
226	510	Maint Supervision & Engineering								
227			P	SG		-	-	-	-	-
228			P	CAGW		16,828	13,302	3,526	-	3,526
229			P	CAGE		380,227	380,227	-	-	-
230			P	JBG		49,036	39,194	9,842	-	9,842
231			P	CAGE		-	-	-	-	-
232					B2	446,092	432,723	13,369	-	13,369
233										
234										
235										
236	511	Maintenance of Structures								
237			P	SG		-	-	-	-	-
238			P	CAGW		21,934	17,338	4,596	-	4,596
239			P	CAGE		1,068,267	1,068,267	-	-	-
240			P	JBG		602,139	481,283	120,856	-	120,856
241			P	CAGE		-	-	-	-	-
242					B2	1,692,340	1,566,888	125,453	-	125,453
243										

1	NOVEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
244	512	Maintenance of Boiler Plant								
245			P	SG		-	-	-	-	-
246			P	CAGW		157,326	124,358	32,969	-	32,969
247			P	CAGE		5,080,756	5,080,756	-	-	-
248			P	JBG		2,237,201	1,788,169	449,032	-	449,032
249			P	CAGE		-	-	-	-	-
250					B2	7,475,283	6,993,283	482,001	-	482,001
251										
252	513	Maintenance of Electric Plant								
253			P	SG		-	-	-	-	-
254			P	CAGW		15,128	11,958	3,170	-	3,170
255			P	CAGE		2,257,343	2,257,343	-	-	-
256			P	JBG		381,094	304,604	76,490	-	76,490
257			P	CAGE		-	-	-	-	-
258					B2	2,653,565	2,573,905	79,660	-	79,660
259										
260	514	Maintenance of Misc. Steam Plant								
261			P	SG		-	-	-	-	-
262			P	CAGW		27,290	21,572	5,719	-	5,719
263			P	CAGE		668,880	668,880	-	-	-
264			P	JBG		166,809	133,329	33,480	-	33,480
265			P	CAGE		-	-	-	-	-
266					B2	862,979	823,780	39,199	-	39,199
267										
268	**Total Steam Power Generation**				B2	**36,702,467**	**32,724,317**	**3,978,149**	**-**	**3,978,149**
269	517	Operation Super & Engineering								
270			P	SG		-	-	-	-	-
271						-	-	-	-	-
272										
273	518	Nuclear Fuel Expense								
274			P	SE		-	-	-	-	-
275										
276						-	-	-	-	-
277										
278	519	Coolants and Water								
279			P	SG		-	-	-	-	-
280						-	-	-	-	-
281										
282	520	Steam Expenses								
283			P	SG		-	-	-	-	-
284						-	-	-	-	-
285										
286										
287										
288	523	Electric Expenses								
289			P	SG		-	-	-	-	-
290						-	-	-	-	-
291										
292	524	Misc. Nuclear Expenses								
293			P	SG		-	-	-	-	-
294						-	-	-	-	-
295										
296	528	Maintenance Super & Engineering								
297			P	SG		-	-	-	-	-
298						-	-	-	-	-
299										
300	529	Maintenance of Structures								
301			P	SG		-	-	-	-	-
302						-	-	-	-	-
303										
304	530	Maintenance of Reactor Plant								
305			P	SG		-	-	-	-	-
306						-	-	-	-	-
307										
308	531	Maintenance of Electric Plant								
309			P	SG		-	-	-	-	-
310						-	-	-	-	-
311										
312	532	Maintenance of Misc Nuclear								
313			P	SG		-	-	-	-	-
314						-	-	-	-	-
315										
316	**Total Nuclear Power Generation**					**-**	**-**	**-**	**-**	**-**
317										

NOVEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		232,008	183,389	48,619	-	48,619
		P	CAGE		201,979	201,979	-	-	-
				B2	433,986	385,367	48,619	-	48,619
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		16,275	12,865	3,411	-	3,411
		P	CAGE		7,083	7,083	-	-	-
				B2	23,358	19,948	3,411	-	3,411
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		440,683	348,335	92,348	-	92,348
		P	CAGE		70,459	70,459	-	-	-
				B2	511,142	418,794	92,348	-	92,348
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		1,029,238	813,555	215,683	-	215,683
		P	CAGE		499,778	499,778	-	-	-
				B2	1,529,016	1,313,333	215,683	-	215,683
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		2,607	2,061	546	-	546
		P	CAGE		4	4	-	-	-
				B2	2,611	2,065	546	-	546
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		2,103	1,662	441	-	441
		P	CAGE		-	-	-	-	-
				B2	2,103	1,662	441	-	441
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		117,044	92,517	24,527	-	24,527
		P	CAGE		24,641	24,641	-	-	-
				B2	141,684	117,157	24,527	-	24,527
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		67,780	53,577	14,204	-	14,204
		P	CAGE		19,953	19,953	-	-	-
				B2	87,734	73,530	14,204	-	14,204

1	NOVEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
393	544	Maintenance of Electric Plant								
394			P	DGP		-	-	-	-	-
395			P	CAGW		-	-	-	-	-
396			P	CAGE		-	-	-	-	-
397			P	CAGW		61,215	48,387	12,828	-	12,828
398			P	CAGE		57,024	57,024	-	-	-
399					B2	118,239	105,411	12,828	-	12,828
400										
401	545	Maintenance of Misc. Hydro Plant								
402			P	DGP		-	-	-	-	-
403			P	CAGW		-	-	-	-	-
404			P	CAGE		-	-	-	-	-
405			P	CAGW		125,314	99,054	26,260	-	26,260
406			P	CAGE		87,378	87,378	-	-	-
407					B2	212,693	186,432	26,260	-	26,260
408										
409	**Total Hydraulic Power Generation**				B2	**3,062,566**	**2,623,699**	**438,867**	**-**	**438,867**
410										
411	546	Operation Super & Engineering								
412			P	SG		-	-	-	-	-
413			P	SE		-	-	-	-	-
414			P	CAGW		-	-	-	-	-
415			P	CAGE		10,836	10,836	-	-	-
416			P	CAGE		-	-	-	-	-
417					B2	10,836	10,836	-	-	-
418										
419	547	Fuel								
420			P	SE		-	-	-	-	-
421			P	CAEW		9,635,572	7,586,482	2,049,090	-	2,049,090
422			P	CAEE		-	-	-	-	-
423			P	SSECT		-	-	-	-	-
424					B2	9,635,572	7,586,482	2,049,090	-	2,049,090
425										
426	548	Generation Expense								
427			P	SG		-	-	-	-	-
428			P	CAGW		842,046	665,590	176,456	-	176,456
429			P	CAGE		514,856	514,856	-	-	-
430			P	CAGE		-	-	-	-	-
431					B2	1,356,902	1,180,446	176,456	-	176,456
432										
433	549	Miscellaneous Other								
434			P	SG		48,212	44,436	3,777	-	3,777
435			P	CAGW		324,772	256,714	68,058	-	68,058
436			P	CAGE		289,218	289,218	-	-	-
437			P	CAGE		-	-	-	-	-
438					B2	662,202	590,367	71,835	-	71,835
439										
440										
441										
442										
443	550	Maint Supervision & Engineering								
444			P	SG		-	-	-	-	-
445			P	CAGW		164,323	129,888	34,435	-	34,435
446			P	CAGE		(157,240)	(157,240)	-	-	-
447			P	CAGE		-	-	-	-	-
448					B2	7,083	(27,352)	34,435	-	34,435
449										
450	551	Maint Supervision & Engineering								
451			P	SG		-	-	-	-	-
452			P	CAGW		-	-	-	-	-
453			P	CAGE		-	-	-	-	-
454					B2	-	-	-	-	-
455										
456	552	Maintenance of Structures								
457			P	SG		-	-	-	-	-
458			P	CAGW		1,473	1,164	309	-	309
459			P	CAGE		125,291	125,291	-	-	-
460			P	CAGE		-	-	-	-	-
461					B2	126,764	126,455	309	-	309
462										
463	553	Maint of Generation & Electric Plant								
464			P	SG		-	-	-	-	-
465			P	CAGW		122,904	97,149	25,755	-	25,755
466			P	CAGE		974,551	974,551	-	-	-
467			P	CAGE		-	-	-	-	-
468					B2	1,097,455	1,071,700	25,755	-	25,755
469										

NOVEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
554	Maintenance of Misc. Other								
		P	SG		-	-	-	-	-
		P	CAGW		7	5	1	-	1
		P	CAGE		40,402	40,402	-	-	-
		P	CAGE		-	-	-	-	-
				B2	40,409	40,408	1	-	1
Total Other Power Generation				**B2**	**12,937,223**	**10,579,342**	**2,357,881**	**-**	**2,357,881**
555	Purchased Power								
		P	S		(1,113,183)	(908,279)	(204,904)	-	(204,904)
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGW		42,112,442	33,287,511	8,824,931	-	8,824,931
		P	CAGE		-	-	-	-	-
		P	CAEW		2,497,109	1,966,077	531,032	-	531,032
		P	CAEE		-	-	-	-	-
			DGP		-	-	-	-	-
				B2	43,496,368	34,345,309	9,151,059	-	9,151,059
556	System Control & Load Dispatch								
		P	SG		161,964	149,276	12,688	-	12,688
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	161,964	149,276	12,688	-	12,688
557	Other Expenses								
		P	S		(15,316)	(7,232)	(8,084)	-	(8,084)
		P	SG		3,233,914	2,980,571	253,343	-	253,343
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		116,867	116,867	-	-	-
		P	JBG		522	417	105	-	105
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	3,335,987	3,090,623	245,363	-	245,363
Total Other Power Supply				B2	**46,994,319**	**37,585,208**	**9,409,111**	**-**	**9,409,111**
TOTAL PRODUCTION EXPENSE				B2	**99,696,575**	**83,512,566**	**16,184,009**	**-**	**16,184,009**

1	NOVEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
531	Summary of Production Expense by Factor									
532		S				(1,128,499)	(915,511)	(212,988)	-	(212,988)
533		SG				3,444,090	3,174,283	269,808	-	269,808
534		SE				(22,437)	(20,696)	(1,741)	-	(1,741)
535		JBG				4,403,340	3,519,539	883,801	-	883,801
536		TROJP				-	-	-	-	-
537		JBE				273,081	217,459	55,622	-	55,622
538		DGP				-	-	-	-	-
539		DEU				-	-	-	-	-
540		DEP				-	-	-	-	-
541		CAGW				46,204,004	36,521,661	9,682,343	-	9,682,343
542		CAGE				19,649,536	19,649,536	-	-	-
543		CAEW				25,896,702	20,389,538	5,507,164	-	5,507,164
544		CAEE				976,757	976,757	-	-	-
545		SNPPS				-	-	-	-	-
546		SNPPO				-	-	-	-	-
547		DGU				-	-	-	-	-
548		MC				-	-	-	-	-
549		SSGCT				-	-	-	-	-
550		SSECT				-	-	-	-	-
551		SSGC				-	-	-	-	-
552		SSGCH				-	-	-	-	-
553		SSECH				-	-	-	-	-
554	Total Production Expense by Factor				B2	99,696,575	83,512,566	16,184,009	-	16,184,009
555	560	Operation Supervision & Engineering								
556			T	SG		480,184	442,566	37,617	-	37,617
557			T	JBG		-	-	-	-	-
558			T	CAGW		-	-	-	-	-
559			T	CAGE		-	-	-	-	-
560					B2	480,184	442,566	37,617	-	37,617
561										
562	561	Load Dispatching								
563			T	SG		621,190	572,527	48,664	-	48,664
564			T	CAGW		1,230	972	258	-	258
565			T	CAGE		1,082	1,082	-	-	-
566					B2	623,502	574,581	48,921	-	48,921
567	562	Station Expense								
568			T	SG		-	-	-	-	-
569			T	JBG		1,960	1,567	393	-	393
570			T	CAGW		53,022	41,911	11,111	-	11,111
571			T	CAGE		120,422	120,422	-	-	-
572					B2	175,405	163,900	11,505	-	11,505
573										
574	563	Overhead Line Expense								
575			T	SG		-	-	-	-	-
576			T	CAGW		(820)	(648)	(172)	-	(172)
577			T	CAGE		7,981	7,981	-	-	-
578					B2	7,161	7,333	(172)	-	(172)
579										
580	564	Underground Line Expense								
581			T	SG		-	-	-	-	-
582			T	CAGW		-	-	-	-	-
583			T	CAGE		-	-	-	-	-
584					B2	-	-	-	-	-
585										
586	565	Transmission of Electricity by Others								
587			T	SG		-	-	-	-	-
588			T	SE		-	-	-	-	-
589			T	CAGW		7,478,267	5,911,148	1,567,118	-	1,567,118
590			T	CAGE		-	-	-	-	-
591			T	CAEW		-	-	-	-	-
592			T	CAEE		-	-	-	-	-
593					B2	7,478,267	5,911,148	1,567,118	-	1,567,118
594										
595	566	Misc. Transmission Expense								
596			T	SG		162,565	149,830	12,735	-	12,735
597			T	CAGW		382	302	80	-	80
598			T	CAGE		-	-	-	-	-
599					B2	162,947	150,132	12,815	-	12,815
600										
601	567	Rents - Transmission								
602			T	SG		2,452	2,260	192	-	192
603			T	CAGW		32,970	26,061	6,909	-	6,909
604			T	CAGE		1,155	1,155	-	-	-
605					B2	36,577	29,476	7,101	-	7,101
606										

1	NOVEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
607	568	Maint Supervision & Engineering								
608			T	SG		(2,808)	(2,588)	(220)	-	(220)
609			T	CAGW		1,138	900	238	-	238
610			T	CAGE		-	-	-	-	-
611					B2	(1,670)	(1,688)	19	-	19
612										
613	569	Maintenance of Structures								
614			T	SG		309,379	285,143	24,237	-	24,237
615			T	CAGW		158	125	33	-	33
616			T	CAGE		-	-	-	-	-
617					B2	309,537	285,267	24,270	-	24,270
618										
619	570	Maintenance of Station Equipment								
620			T	SG		2,373	2,187	186	-	186
621			T	JBG		9,854	7,876	1,978	-	1,978
622			T	CAGW		224,071	177,116	46,956	-	46,956
623			T	CAGE		667,332	667,332	-	-	-
624					B2	903,629	854,510	49,119	-	49,119
625										
626	571	Maintenance of Overhead Lines								
627			T	SG		6,027	5,554	472	-	472
628			T	JBG		-	-	-	-	-
629			T	CAGW		511,930	404,652	107,278	-	107,278
630			T	CAGE		952,284	952,284	-	-	-
631					B2	1,470,241	1,362,491	107,750	-	107,750
632										
633	572	Maintenance of Underground Lines								
634			T	SG		-	-	-	-	-
635			T	CAGW		-	-	-	-	-
636			T	CAGE		-	-	-	-	-
637					B2	-	-	-	-	-
638										
639	573	Maint of Misc. Transmission Plant								
640			T	SG		1,223	1,127	96	-	96
641			T	CAGW		-	-	-	-	-
642			T	CAGE		-	-	-	-	-
643					B2	1,223	1,127	96	-	96
644										
645	**TOTAL TRANSMISSION EXPENSE**				B2	**11,647,002**	**9,780,843**	**1,866,160**	**-**	**1,866,160**
646										
647	Summary of Transmission Expense by Factor									
648		SE				-	-	-	-	-
649		SG				1,582,584	1,458,606	123,979	-	123,979
650		CAGW				8,302,348	6,562,538	1,739,810	-	1,739,810
651		CAGE				1,750,256	1,750,256	-	-	-
652		JBG				11,814	9,443	2,371	-	2,371
653	Total Transmission Expense by Factor				B2	11,647,002	9,780,843	1,866,160	-	1,866,160
654	580	Operation Supervision & Engineering								
655			DPW	S		19,219	14,938	4,280	-	4,280
656			DPW	SNPD		1,564,706	1,456,224	108,482	-	108,482
657					B2	1,583,925	1,471,162	112,763	-	112,763
658										
659	581	Load Dispatching								
660			DPW	S		-	-	-	-	-
661			DPW	SNPD		1,104,155	1,027,603	76,552	-	76,552
662					B2	1,104,155	1,027,603	76,552	-	76,552
663										
664	582	Station Expense								
665			DPW	S		208,670	192,960	15,710	-	15,710
666			DPW	SNPD		2,576	2,398	179	-	179
667					B2	211,246	195,357	15,889	-	15,889
668										
669	583	Overhead Line Expenses								
670			DPW	S		343,236	320,326	22,910	-	22,910
671			DPW	SNPD		2,537	2,361	176	-	176
672					B2	345,772	322,687	23,086	-	23,086
673										
674	584	Underground Line Expense								
675			DPW	S		403	403	-	-	-
676			DPW	SNPD		-	-	-	-	-
677					B2	403	403	-	-	-
678										
679	585	Street Lighting & Signal Systems								
680			DPW	S		-	-	-	-	-
681			DPW	SNPD		18,032	16,782	1,250	-	1,250
682					B2	18,032	16,782	1,250	-	1,250
683										

NOVEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
586	Meter Expenses								
		DPW	S		422,357	375,958	46,399	-	46,399
		DPW	SNPD		98,539	91,708	6,832	-	6,832
				B2	520,897	467,666	53,231	-	53,231
587	Customer Installation Expenses								
		DPW	S		694,436	640,564	53,872	-	53,872
		DPW	SNPD		-	-	-	-	-
				B2	694,436	640,564	53,872	-	53,872
588	Misc. Distribution Expenses								
		DPW	S		239,191	224,926	14,265	-	14,265
		DPW	SNPD		358,220	333,384	24,836	-	24,836
				B2	597,410	558,310	39,101	-	39,101
589	Rents								
		DPW	S		102,867	69,008	33,859	-	33,859
		DPW	SNPD		28,196	26,241	1,955	-	1,955
				B2	131,063	95,249	35,813	-	35,813
590	Maint Supervision & Engineering								
		DPW	S		63,366	63,366	-	-	-
		DPW	SNPD		647,545	602,650	44,895	-	44,895
				B2	710,911	666,016	44,895	-	44,895
591	Maintenance of Structures								
		DPW	S		79,832	68,648	11,184	-	11,184
		DPW	SNPD		21,547	20,054	1,494	-	1,494
				B2	101,379	88,702	12,677	-	12,677
592	Maintenance of Station Equipment								
		DPW	S		793,827	755,942	37,885	-	37,885
		DPW	SNPD		161,539	150,339	11,200	-	11,200
				B2	955,366	906,281	49,085	-	49,085
593	Maintenance of Overhead Lines								
		DPW	S		4,848,733	4,459,078	389,655	-	389,655
		DPW	SNPD		169,070	157,348	11,722	-	11,722
				B2	5,017,803	4,616,426	401,377	-	401,377
594	Maintenance of Underground Lines								
		DPW	S		1,507,327	1,416,486	90,840	-	90,840
		DPW	SNPD		-	-	-	-	-
				B2	1,507,327	1,416,486	90,840	-	90,840
595	Maintenance of Line Transformers								
		DPW	S		-	-	-	-	-
		DPW	SNPD		86,619	80,614	6,005	-	6,005
				B2	86,619	80,614	6,005	-	6,005
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		399,780	380,679	19,101	-	19,101
		DPW	SNPD		-	-	-	-	-
				B2	399,780	380,679	19,101	-	19,101
597	Maintenance of Meters								
		DPW	S		365,466	341,551	23,916	-	23,916
		DPW	SNPD		79,983	74,438	5,545	-	5,545
				B2	445,450	415,989	29,461	-	29,461
598	Maint of Misc. Distribution Plant								
		DPW	S		119,345	137,417	(18,072)	-	(18,072)
		DPW	SNPD		78,494	73,052	5,442	-	5,442
				B2	197,839	210,469	(12,630)	-	(12,630)
TOTAL DISTRIBUTION EXPENSE				B2	**14,629,812**	**13,577,445**	**1,052,367**	**-**	**1,052,367**
Summary of Distribution Expense by Factor									
	S				10,208,053	9,462,250	745,803	-	745,803
	SNPD				4,421,760	4,115,196	306,564	-	306,564
Total Distribution Expense by Factor				B2	14,629,812	13,577,445	1,052,367	-	1,052,367
901	Supervision								
		CUST	S		7,428	5,516	1,912	-	1,912
		CUST	CN		187,759	173,925	13,834	-	13,834
				B2	195,187	179,441	15,746	-	15,746

1	NOVEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
762	902	Meter Reading Expense								
763			CUST	S		1,800,639	1,612,084	188,555	-	188,555
764			CUST	CN		103,564	95,934	7,631	-	7,631
765					B2	1,904,204	1,708,017	196,186	-	196,186
766										
767	903	Customer Receipts & Collections								
768			CUST	S		404,850	377,390	27,460	-	27,460
769			CUST	CN		3,943,508	3,652,944	290,564	-	290,564
770					B2	4,348,359	4,030,334	318,025	-	318,025
771										
772	904	Uncollectible Accounts								
773			CUST	S		1,221,947	1,082,523	139,423	-	139,423
774			P	SG		-	-	-	-	-
775			CUST	CN		-	-	-	-	-
776					B2	1,221,947	1,082,523	139,423	-	139,423
777										
778	905	Misc. Customer Accounts Expense								
779			CUST	S		21	21	-	-	-
780			CUST	CN		15,806	14,642	1,165	-	1,165
781					B2	15,828	14,663	1,165	-	1,165
782										
783	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**7,685,523**	**7,014,979**	**670,545**	**-**	**670,545**
784										
785	Summary of Customer Accts Exp by Factor									
786		S				3,434,885	3,077,535	357,351	-	357,351
787		CN				4,250,638	3,937,444	313,194	-	313,194
788		SG				-	-	-	-	-
789	Total Customer Accounts Expense by Factor				B2	7,685,523	7,014,979	670,545	-	670,545
790										
791	907	Supervision								
792			CUST	S		-	-	-	-	-
793			CUST	CN		15,398	14,263	1,135	-	1,135
794					B2	15,398	14,263	1,135	-	1,135
795										
796	908	Customer Assistance								
797			CUST	S		494,840	494,840	-	-	-
798			CUST	CN		214,741	198,918	15,822	-	15,822
799					B2	709,581	693,758	15,822	-	15,822
800										
801	909	Informational & Instructional Adv								
802			CUST	S		6,868	6,868	-	-	-
803			CUST	CN		438,319	406,023	32,296	-	32,296
804					B2	445,187	412,891	32,296	-	32,296
805										
806	910	Misc. Customer Service								
807			CUST	S		-	-	-	-	-
808			CUST	CN		2,024	1,875	149	-	149
809										
810					B2	2,024	1,875	149	-	149
811										
812	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**1,172,189**	**1,122,787**	**49,402**	**-**	**49,402**
813										
814										
815	Summary of Customer Service Exp by Factor									
816		S				501,708	501,708	-	-	-
817		CN				670,481	621,079	49,402	-	49,402
818										
819	Total Customer Service Expense by Factor				B2	1,172,189	1,122,787	49,402	-	49,402
820										
821										
822	911	Supervision								
823			CUST	S		-	-	-	-	-
824			CUST	CN		-	-	-	-	-
825						-	-	-	-	-
826										
827	912	Demonstration & Selling Expense								
828			CUST	S		-	-	-	-	-
829			CUST	CN		-	-	-	-	-
830						-	-	-	-	-
831										
832	913	Advertising Expense								
833			CUST	S		-	-	-	-	-
834			CUST	CN		-	-	-	-	-
835						-	-	-	-	-
836										

1	NOVEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
837	916	Misc. Sales Expense								
838			CUST	S		-	-	-	-	-
839			CUST	CN		-	-	-	-	-
840					B2	-	-	-	-	-
841										
842	**TOTAL SALES EXPENSE**					**-**	**-**	**-**	**-**	**-**
843										
844										
845	Total Sales Expense by Factor									
846		S				-	-	-	-	-
847		CN				-	-	-	-	-
848	Total Sales Expense by Factor				B2	-	-	-	-	-
849										
850	**Total Customer Service Exp Including Sales**					**1,172,189**	**1,122,787**	**49,402**	**-**	**49,402**
851	920	Administrative & General Salaries								
852			PTD	S		236,715	183,627	53,087	-	53,087
853			CUST	CN		-	-	-	-	-
854			PTD	SO		5,421,060	5,037,992	383,068	-	383,068
855					B2	5,657,775	5,221,619	436,155	-	436,155
856										
857	921	Office Supplies & expenses								
858			PTD	S		(82,493)	(82,493)	-	-	-
859			CUST	CN		-	-	-	-	-
860			PTD	SO		728,636	677,148	51,488	-	51,488
861					B2	646,143	594,656	51,488	-	51,488
862										
863	922	A&G Expenses Transferred								
864			PTD	S		-	-	-	-	-
865			CUST	CN		-	-	-	-	-
866			PTD	SO		(1,583,921)	(1,471,997)	(111,924)	-	(111,924)
867					B2	(1,583,921)	(1,471,997)	(111,924)	-	(111,924)
868										
869	923	Outside Services								
870			PTD	S		-	-	-	-	-
871			CUST	CN		-	-	-	-	-
872			PTD	SO		835,263	776,241	59,022	-	59,022
873					B2	835,263	776,241	59,022	-	59,022
874										
875	924	Property Insurance								
876			PTD	SO		784,709	729,259	55,450	-	55,450
877					B2	784,709	729,259	55,450	-	55,450
878										
879	925	Injuries & Damages								
880			PTD	SO		(325,071)	(302,101)	(22,970)	-	(22,970)
881					B2	(325,071)	(302,101)	(22,970)	-	(22,970)
882										
883	926	Employee Pensions & Benefits								
884			LABOR	S		-	-	-	-	-
885			CUST	CN		-	-	-	-	-
886			LABOR	SO		-	-	-	-	-
887					B2	-	-	-	-	-
888										
889	927	Franchise Requirements								
890			DMSC	S		-	-	-	-	-
891			DMSC	SO		-	-	-	-	-
892					B2	-	-	-	-	-
893										
894	928	Regulatory Commission Expense								
895			DMSC	S		865,412	826,605	38,808	-	38,808
896			CUST	CN		-	-	-	-	-
897			DMSC	SO		-	-	-	-	-
898			CUST	CAGW		9,172	7,250	1,922	-	1,922
899			DMSC	CAGE		-	-	-	-	-
900			FERC	SG		148,242	136,629	11,613	-	11,613
901					B2	1,022,826	970,483	52,343	-	52,343
902										
903	929	Duplicate Charges								
904			LABOR	S		-	-	-	-	-
905			LABOR	SO		(267,882)	(248,952)	(18,929)	-	(18,929)
906					B2	(267,882)	(248,952)	(18,929)	-	(18,929)
907										
908	930	Misc General Expenses								
909			PTD	S		446,231	446,231	-	-	-
910			CUST	CN		-	-	-	-	-
911			LABOR	SO		1,087,912	1,011,037	76,875	-	76,875
912					B2	1,534,143	1,457,268	76,875	-	76,875
913										

NOVEMBER 2008 West Control Area
Average

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
914	931	Rents								
915			PTD	S		78,940	78,940	-	-	-
916			PTD	SO		420,625	390,902	29,723	-	29,723
917					B2	499,565	469,842	29,723	-	29,723
918										
919	935	Maintenance of General Plant								
920			G	S		2,365	2,365	-	-	-
921			CUST	CN		-	-	-	-	-
922			G	SO		2,539,567	2,360,114	179,453	-	179,453
923					B2	2,541,932	2,362,479	179,453	-	179,453
924										
925	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**11,345,482**	**10,558,797**	**786,684**	**-**	**786,684**
926										
927	Summary of A&G Expense by Factor									
928		S				1,547,170	1,455,275	91,895	-	91,895
929		SO				9,640,898	8,959,644	681,254	-	681,254
930		SG				148,242	136,629	11,613	-	11,613
931		CN				-	-	-	-	-
932		CAGW				9,172	7,250	1,922	-	1,922
933		CAGE				-	-	-	-	-
934	Total A&G Expense by Factor				B2	11,345,482	10,558,797	786,684	-	786,684
935										
936	**TOTAL O&M EXPENSE**				B2	**146,176,584**	**125,567,417**	**20,609,167**	**-**	**20,609,167**

1	NOVEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
937	403SP	Steam Depreciation								
938			P	DGP		-	-	-	-	-
939			P	DGU		-	-	-	-	-
940			P	SG		-	-	-	-	-
941			P	CAGW		419,622	331,687	87,934	-	87,934
942			P	CAGE		6,853,743	6,853,743	-	-	-
943			P	JBG		1,562,862	1,249,178	313,684	-	313,684
944			P	S		-	-	-	-	-
945					B3	8,836,227	8,434,609	401,619	-	401,619
946										
947	403NP	Nuclear Depreciation								
948			P	DGP		-	-	-	-	-
949						-	-	-	-	-
950										
951	403HP	Hydro Depreciation								
952			P	DGP		-	-	-	-	-
953			P	DGU		-	-	-	-	-
954			P	CAGW		913,267	721,886	191,381	-	191,381
955			P	CAGE		352,682	352,682	-	-	-
956			P	CAGW		-	-	-	-	-
957			P	CAGE		-	-	-	-	-
958					B3	1,265,949	1,074,568	191,381	-	191,381
959										
960	403OP	Other Production Depreciation								
961			P	DGU		-	-	-	-	-
962			P	SG		-	-	-	-	-
963			P	CAGW		3,281,613	2,593,930	687,683	-	687,683
964			P	CAGE		1,853,803	1,853,803	-	-	-
965			P	CAGE		-	-	-	-	-
966			P	CAGE		-	-	-	-	-
967					B3	5,135,416	4,447,733	687,683	-	687,683
968										
969	403TP	Transmission Depreciation								
970			T	DGP		-	-	-	-	-
971			T	DGU		-	-	-	-	-
972			T	CAGW		1,640,458	1,296,690	343,769	-	343,769
973			T	CAGE		3,079,354	3,079,354	-	-	-
974			T	JBG		72,504	57,952	14,552	-	14,552
975			T	SG		130,484	120,262	10,222	-	10,222
976					B3	4,922,800	4,554,257	368,543	-	368,543
977										
978										
979										
980	403	Distribution Depreciation								
981	360	Land & Land Rights	DPW	S		23,103	22,747	356	-	356
982	361	Structures	DPW	S		77,551	74,325	3,226	-	3,226
983	362	Station Equipment	DPW	S		1,390,718	1,307,715	83,003	-	83,003
984	363	Storage Battery Eq	DPW	S		7,593	7,593	-	-	-
985	364	Poles & Towers	DPW	S		2,710,611	2,419,673	290,937	-	290,937
986	365	OH Conductors	DPW	S		1,540,630	1,404,470	136,160	-	136,160
987	366	UG Conduit	DPW	S		609,960	556,501	53,459	-	53,459
988	367	UG Conductor	DPW	S		1,410,973	1,363,405	47,568	-	47,568
989	368	Line Trans	DPW	S		2,166,593	1,951,330	215,263	-	215,263
990	369	Services	DPW	S		931,897	839,487	92,411	-	92,411
991	370	Meters	DPW	S		536,718	492,475	44,242	-	44,242
992	371	Inst Cust Prem	DPW	S		41,371	39,748	1,622	-	1,622
993	372	Leased Property	DPW	S		-	-	-	-	-
994	373	Street Lighting	DPW	S		185,549	175,753	9,795	-	9,795
995					B3	11,633,266	10,655,223	978,042	-	978,042
996										
997	403GP	General Depreciation								
998			G-SITUS	S		1,063,337	951,350	111,988	-	111,988
999			G-DGP	DGP		-	-	-	-	-
1000			G-DGU	DGU		-	-	-	-	-
1001			P	SE		-	-	-	-	-
1002			CUST	CN		140,257	129,923	10,334	-	10,334
1003			G-SG	SG		154	142	12	-	12
1004			PTD	SO		1,294,600	1,203,119	91,480	-	91,480
1005			G-SG	CAGW		113,799	89,952	23,847	-	23,847
1006			G-SG	CAGE		430,399	430,399	-	-	-
1007			P	JBG		34,012	27,185	6,827	-	6,827
1008			P	JBE		83	66	17	-	17
1009			P	CAEE		2,774	2,774	-	-	-
1010			G-SG	CAGE		-	-	-	-	-
1011			G-SG	CAGE		-	-	-	-	-
1012					B3	3,079,416	2,834,910	244,505	-	244,505
1013										

1	**NOVEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**			**UNADJUSTED RESULTS**		**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1014	403GV0	General Vehicles								
1015			G-SG	SG		-	-	-	-	-
1016						-	-	-	-	-
1017										
1018	403MP	Mining Depreciation								
1019			P	CAEE		-	-	-	-	-
1020					B3	-	-	-	-	-
1021										
1022	403EP	Experimental Plant Depreciation								
1023			P	DGP		-	-	-	-	-
1024			P	SG		-	-	-	-	-
1025						-	-	-	-	-
1026	4031	ARO Depreciation								
1027				S		-	-	-	-	-
1028						-	-	-	-	-
1029										
1030										
1031	**TOTAL DEPRECIATION EXPENSE**				B3	**34,873,074**	**32,001,301**	**2,871,773**	**-**	**2,871,773**
1032										
1033	Summary of Depreciation Expense by Factor									
1034		S				12,696,603	11,606,573	1,090,030	-	1,090,030
1035		DGP				-	-	-	-	-
1036		DGU				-	-	-	-	-
1037		SG				130,638	120,404	10,234	-	10,234
1038		SO				1,294,600	1,203,119	91,480	-	91,480
1039		CN				140,257	129,923	10,334	-	10,334
1040		SE				-	-	-	-	-
1041		CAGW				6,368,759	5,034,145	1,334,614	-	1,334,614
1042		CAGE				12,569,982	12,569,982	-	-	-
1043		CAEW				-	-	-	-	-
1044		CAEE				2,774	2,774	-	-	-
1045		JBG				1,669,378	1,334,315	335,063	-	335,063
1046		JBE				83	66	17	-	17
1047	Total Depreciation Expense By Factor				B3	34,873,074	32,001,301	2,871,773	-	2,871,773
1048										
1049	404GP	Amort of LT Plant - Capital Lease Gen								
1050			I-SITUS	S		129,963	123,104	6,859	-	6,859
1051			I-SG	SG		-	-	-	-	-
1052			PTD	SO		76,884	71,451	5,433	-	5,433
1053			I-DGU	DGU		-	-	-	-	-
1054			CUST	CN		19,620	18,175	1,446	-	1,446
1055			I-SG	CAGW		-	-	-	-	-
1056			I-SG	CAGE		-	-	-	-	-
1057			I-DGP	DGP		-	-	-	-	-
1058					B4	226,467	212,729	13,737	-	13,737
1059										
1060	404SP	Amort of LT Plant - Cap Lease Steam								
1061			P	SG		-	-	-	-	-
1062			P	DGP		-	-	-	-	-
1063						-	-	-	-	-
1064										
1065	404IP	Amort of LT Plant - Intangible Plant								
1066			I-SITUS	S		4,186	4,147	39	-	39
1067			P	SE		-	-	-	-	-
1068			I-SG	SG		557,712	514,022	43,691	-	43,691
1069			PTD	SO		1,615,835	1,501,655	114,180	-	114,180
1070			CUST	CN		496,975	460,357	36,618	-	36,618
1071			I-SG	CAGW		24,141	19,082	5,059	-	5,059
1072			I-SG	CAGE		-	-	-	-	-
1073			I-DGP	DGP		-	-	-	-	-
1074			I-SG	CAGE		-	-	-	-	-
1075			I-SG	CAGE		-	-	-	-	-
1076			I-SG	CAGW		356,375	281,694	74,681	-	74,681
1077			I-SG	CAGE		109,767	109,767	-	-	-
1078			P	JBG		311	249	62	-	62
1079			P	CAEW		-	-	-	-	-
1080			P	CAEE		1,208	1,208	-	-	-
1081			I-DGU	DGU		-	-	-	-	-
1082					B4	3,166,509	2,892,181	274,329	-	274,329
1083										
1084	404MP	Amort of LT Plant - Mining Plant								
1085			P	SE		-	-	-	-	-
1086						-	-	-	-	-
1087										

NOVEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
404OP	Amort of LT Plant - Other Plant								
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B4	-	-	-	-	-
404HP	Amortization of Other Electric Plant								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		190	150	40	-	40
		P	CAGE		3,255	3,255	-	-	-
		P	SG		-	-	-	-	-
				B4	3,445	3,406	40	-	40
Total Amortization of Limited Term Plant				B4	3,396,421	3,108,316	288,106	-	288,106
405	Amortization of Other Electric Plant								
		GP	S		-	-	-	-	-
				B4	-	-	-	-	-
406	Amortization of Plant Acquisition Adj								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		456,613	456,613	-	-	-
		P	SG		-	-	-	-	-
		P	SO		-	-	-	-	-
				B4	456,613	456,613	-	-	-
407	Amort of Prop Losses, Unrec Plant, etc								
		DPW	S		190,695	213,675	(22,980)	-	(22,980)
		GP	SO		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		27,759	21,942	5,817	-	5,817
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	SG-P		-	-	-	-	-
		P	SG		289,997	267,279	22,718	-	22,718
		P	TROJP		167,810	132,566	35,245	-	35,245
				B4	676,261	635,461	40,800	-	40,800
TOTAL AMORTIZATION EXPENSE				B4	**4,529,295**	**4,200,390**	**328,905**	**-**	**328,905**
Summary of Amortization Expense by Factor									
	S				324,843	340,926	(16,083)	-	(16,083)
	SE				-	-	-	-	-
	TROJP				167,810	132,566	35,245	-	35,245
	SG-P				-	-	-	-	-
	DGU				-	-	-	-	-
	SO				1,692,719	1,573,106	119,612	-	119,612
	JBG				311	249	62	-	62
	SSGCH				-	-	-	-	-
	CN				516,595	478,532	38,064	-	38,064
	CAGW				408,464	322,868	85,596	-	85,596
	CAGE				569,635	569,635	-	-	-
	CAEW				-	-	-	-	-
	CAEE				1,208	1,208	-	-	-
	SG				847,709	781,300	66,409	-	66,409
Total Amortization Expense by Factor				B4	4,529,295	4,200,390	328,905	-	328,905
408	Taxes Other Than Income								
		GP	S		2,671,715	1,942,597	729,117	-	729,117
		GP	GPS		6,517,456	6,056,914	460,542	-	460,542
		GP	SO		(33,585)	(31,212)	(2,373)	-	(2,373)
		P	SE		34,714	32,020	2,694	-	2,694
		P	SG		-	-	-	-	-
		DMSC	OPRV-ID		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
		GP	DGP		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		33,585	33,585	-	-	-
TOTAL TAXES OTHER THAN INCOME				B5	9,223,884	8,033,904	1,189,980	-	1,189,980

NOVEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	-	-	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		26,731,707	24,883,575	1,848,132	-	1,848,132
					26,731,707	24,883,575	1,848,132	-	1,848,132
428	Amortization of Debt Disc & Exp								
		GP	SNP		536,845	499,729	37,115	-	37,115
					536,845	499,729	37,115	-	37,115
429	Amortization of Premium on Debt								
		GP	SNP		(227)	(211)	(16)	-	(16)
					(227)	(211)	(16)	-	(16)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		630,037	586,479	43,558	-	43,558
					630,037	586,479	43,558	-	43,558
432	AFUDC - Borrowed								
		GP	SNP		(3,731,797)	(3,473,794)	(258,003)	-	(258,003)
					(3,731,797)	(3,473,794)	(258,003)	-	(258,003)
	Total Elec. Interest Deductions for Tax			B6	24,166,566	22,495,779	1,670,787	-	1,670,787
	Non-Utility Portion of Interest								
		427 NUTIL	NUTIL		-	-	-	-	-
		428 NUTIL	NUTIL		-	-	-	-	-
		429 NUTIL	NUTIL		-	-	-	-	-
		431 NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				24,166,566	22,495,779	1,670,787	-	1,670,787
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(5,279,081)	(4,914,105)	(364,976)	-	(364,976)
	Total Operating Deductions for Tax				(5,279,081)	(4,914,105)	(364,976)	-	(364,976)
41010	Deferred Income Tax - Federal-DR								
		P	S		-	-	-	-	-
		P	TROJD		-	-	-	-	-
		PT	IBT		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
		GP	SNP		-	-	-	-	-
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
		GP	GPS		-	-	-	-	-
		DITEXP	DITEXP		-	-	-	-	-
		CUST	BADDEBT		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		P	JBE		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B7	-	-	-	-	-

1	**NOVEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**			**UNADJUSTED RESULTS**		**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1244	41110	Deferred Income Tax - Federal-CR								
1245			GP	S		-	-	-	-	-
1246			P	SE		-	-	-	-	-
1247			PT	DGP		-	-	-	-	-
1248			GP	SNP		-	-	-	-	-
1249			PT	SG		-	-	-	-	-
1250			GP	GPS		-	-	-	-	-
1251			LABOR	SO		-	-	-	-	-
1252			PT	SNPD		-	-	-	-	-
1253			CUST	CN		-	-	-	-	-
1254			CUST	BADDEBT		-	-	-	-	-
1255			DITEXP	DITEXP		-	-	-	-	-
1256			P	TROJD		-	-	-	-	-
1257			P	JBE		-	-	-	-	-
1258			PT	CAGW		-	-	-	-	-
1259			PT	CAGE		-	-	-	-	-
1260			P	CAEW		-	-	-	-	-
1261			P	CAEE		-	-	-	-	-
1262					B7	-	-	-	-	-
1263										
1264	**TOTAL DEFERRED INCOME TAXES**				B7	-	-	-	-	-
1265	SCHMAF	Additions - Flow Through								
1266			SCHMAF	S		-	-	-	-	-
1267			SCHMAF	SNP		-	-	-	-	-
1268			SCHMAF	SO		-	-	-	-	-
1269			SCHMAF	SE		-	-	-	-	-
1270			SCHMAF	TROJP		-	-	-	-	-
1271			SCHMAF	DGP		-	-	-	-	-
1272					B6	-	-	-	-	-
1273										
1274	SCHMAP	Additions - Permanent								
1275			P	S		-	-	-	-	-
1276			P	BADDEBT		-	-	-	-	-
1277			P	JBE		-	-	-	-	-
1278			P	SG		-	-	-	-	-
1279			P	CAEE		-	-	-	-	-
1280			P	CAGW		-	-	-	-	-
1281			P	CAGE		-	-	-	-	-
1282			LABOR	SNP		-	-	-	-	-
1283			SCHMAP-SO	SO		-	-	-	-	-
1284										
1285					B6	-	-	-	-	-
1286										
1287	SCHMAT	Additions - Temporary								
1288			SCHMAT-SITUS	S		-	-	-	-	-
1289			P	JBE		-	-	-	-	-
1290			DPW	CIAC		-	-	-	-	-
1291			SCHMAT-SNP	SNP		-	-	-	-	-
1292			P	TROJD		-	-	-	-	-
1293			P	DGP		-	-	-	-	-
1294			SCHMAT-SE	SE		-	-	-	-	-
1295			P	SG		-	-	-	-	-
1296			SCHMAT-GPS	GPS		-	-	-	-	-
1297			SCHMAT-SO	SO		-	-	-	-	-
1298			SCHMAT-SNP	SNPD		-	-	-	-	-
1299			CUST	CN		-	-	-	-	-
1300			DPW	BADDEBT		-	-	-	-	-
1301			P	CAGW		-	-	-	-	-
1302			P	CAGE		-	-	-	-	-
1303			SCHMAT-SE	CAEW		-	-	-	-	-
1304			SCHMAT-SE	CAEE		-	-	-	-	-
1305			BOOKDEPR	SCHMDEXP		-	-	-	-	-
1306					B6	-	-	-	-	-
1307										
1308	TOTAL SCHEDULE - M ADDITIONS				B6	-	-	-	-	-
1309										
1310	SCHMDF	Deductions - Flow Through								
1311			SCHMDF	S		-	-	-	-	-
1312			SCHMDF	CAGW		-	-	-	-	-
1313			SCHMDF	CAGE		-	-	-	-	-
1314			SCHMDF	DGP		-	-	-	-	-
1315			SCHMDF	DGU		-	-	-	-	-
1316					B6	-	-	-	-	-

1	NOVEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1317	SCHMDP	Deductions - Permanent								
1318			SCHMDP	S		-	-	-	-	-
1319			P	SE		-	-	-	-	-
1320			P	CAEW		-	-	-	-	-
1321			P	CAEE		-	-	-	-	-
1322			PTD	SNP		-	-	-	-	-
1323			SCHMDP	JBE		-	-	-	-	-
1324			P	SG		-	-	-	-	-
1325			SCHMDP-SO	SO		-	-	-	-	-
1326					B6	-	-	-	-	-
1327										
1328	SCHMDT	Deductions - Temporary								
1329			GP	S		-	-	-	-	-
1330			DPW	BADDEBT		-	-	-	-	-
1331			CUST	CN		-	-	-	-	-
1332			SCHMDT-SNP	SNP		-	-	-	-	-
1333			DPW	SNPD		-	-	-	-	-
1334			CUST	JBE		-	-	-	-	-
1335			P	SE		-	-	-	-	-
1336			SCHMDT-SG	SG		-	-	-	-	-
1337			SCHMDT-GPS	GPS		-	-	-	-	-
1338			SCHMDT-SO	SO		-	-	-	-	-
1339			TAXDEPR	TAXDEPR		-	-	-	-	-
1340			SCHMDT-SG	CAGW		-	-	-	-	-
1341			SCHMDT-SG	CAGE		-	-	-	-	-
1342			P	CAEW		-	-	-	-	-
1343			P	CAEE		-	-	-	-	-
1344			P	TROJD		-	-	-	-	-
1345					B6	-	-	-	-	-
1346										
1347	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
1348										
1349	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
1350										
1351										
1352	40911	State Income Taxes								
1353			IBT	IBT		4,576,400	4,576,400	-	-	-
1354			IBT	IBT		-	-	-	-	-
1355			IBT	IBT		-	-	-	-	-
1356			IBT	IBT		-	-	-	-	-
1357	**TOTAL STATE TAXES**				B6	4,576,400	4,576,400	-	-	-
1358										
1359										
1360	Calculation of Taxable Income:									
1361		Operating Revenues				319,110,185	286,668,390	32,441,795	-	32,441,795
1362		Operating Deductions:								
1363		O & M Expenses				146,176,584	125,567,417	20,609,167	-	20,609,167
1364		Depreciation Expense				34,873,074	32,001,301	2,871,773	-	2,871,773
1365		Amortization Expense				4,529,295	4,200,390	328,905	-	328,905
1366		Taxes Other Than Income				9,223,884	8,033,904	1,189,980	-	1,189,980
1367		Interest & Dividends (AFUDC-Equity)				(5,279,081)	(4,914,105)	(364,976)	-	(364,976)
1368		Misc Revenue & Expense				(1,624,529)	(1,518,058)	(106,471)	-	(106,471)
1369		Total Operating Deductions				187,899,227	163,370,849	24,528,379	-	24,528,379
1370		Other Deductions:								
1371		Interest Deductions				24,166,566	22,495,779	1,670,787	-	1,670,787
1372		Interest on PCRBS				-	-	-	-	-
1373		Schedule M Adjustments				-	-	-	-	-
1374										
1375		Income Before State Taxes				107,044,392	100,801,763	6,242,629	-	6,242,629
1376										
1377		State Income Taxes				4,576,400	4,576,400	-	-	-
1378										
1379	Total Taxable Income					102,467,992	96,225,363	6,242,629	-	6,242,629
1380										
1381	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1382										
1383	Federal Income Tax - Calculated					35,863,797	33,678,877	2,184,920	-	2,184,920
1384										
1385	Adjustments to Calculated Tax:									
1386	40910	Energy Cred.	P	SE		-	-	-	-	-
1387	40910	Energy Cred.	P	CAGW		-	-	-	-	-
1388	40910	Energy Cred.	P	CAEE		-	-	-	-	-
1389	40910	DMD	P	SG		-	-	-	-	-
1390	FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
1391	40910	IRS Settle	LABOR	S		-	-	-	-	-
1392	**FEDERAL INCOME TAX**					35,863,797	33,678,877	2,184,920	-	2,184,920
1393										
1394	**TOTAL OPERATING EXPENSES**					**233,618,506**	**206,540,231**	**27,078,275**	**-**	**27,078,275**

NOVEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
310	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		1,355,853	1,071,725	284,128	-	284,128
		P	CAGE		93,308,037	93,308,037	-	-	-
		P	JBG		1,161,925	928,713	233,212	-	233,212
		P	S		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	95,825,814	95,308,475	517,339	-	517,339
311	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		63,096,587	49,874,295	13,222,292	-	13,222,292
		P	CAGE		608,246,224	608,246,224	-	-	-
		P	JBG		135,063,493	107,954,707	27,108,786	-	27,108,786
		P	CAGE		-	-	-	-	-
				B8	806,406,303	766,075,225	40,331,078	-	40,331,078
312	Boiler Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		116,948,141	92,440,913	24,507,228	-	24,507,228
		P	CAGE		2,243,129,838	2,243,129,838	-	-	-
		P	JBG		603,391,435	482,283,879	121,107,556	-	121,107,556
		P	S		-	-	-	-	-
				B8	2,963,469,414	2,817,854,630	145,614,784	-	145,614,784
314	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		50,736,834	40,104,607	10,632,227	-	10,632,227
		P	CAGE		597,820,262	597,820,262	-	-	-
		P	JBG		152,522,144	121,909,207	30,612,937	-	30,612,937
		P	CAGE		-	-	-	-	-
				B8	801,079,241	759,834,077	41,245,164	-	41,245,164
315	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		13,216,481	10,446,884	2,769,598	-	2,769,598
		P	CAGE		294,195,817	294,195,817	-	-	-
		P	JBG		54,624,042	43,660,373	10,963,669	-	10,963,669
		P	CAGE		-	-	-	-	-
				B8	362,036,341	348,303,074	13,733,267	-	13,733,267
316	Misc Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		2,202,831	1,741,214	461,617	-	461,617
		P	CAGE		20,760,855	20,760,855	-	-	-
		P	JBG		3,301,918	2,639,186	662,733	-	662,733
		P	CAGE		-	-	-	-	-
				B8	26,265,605	25,141,255	1,124,350	-	1,124,350
317	Steam Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
SP	Unclassified Steam Plant - Account 300								
		P	CAGW		-	-	-	-	-
		P	SG		152,162	140,242	11,920	-	11,920
					152,162	140,242	11,920	-	11,920
Total Steam Production Plant				B8	**5,055,234,881**	**4,812,656,977**	**242,577,903**	**-**	**242,577,903**

1	**NOVEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1471	Summary of Steam Production Plant by Factor									
1472		S				-	-	-	-	-
1473		JBG				950,064,957	759,376,064	190,688,894	-	190,688,894
1474		JBE				-	-	-	-	-
1475		SG				152,162	140,242	11,920	-	11,920
1476		CAGW				247,556,727	195,679,638	51,877,089	-	51,877,089
1477		CAGE				3,857,461,034	3,857,461,034	-	-	-
1478		SSGCH				-	-	-	-	-
1479	Total Steam Production Plant by Factor				B8	5,055,234,881	4,812,656,977	242,577,903	-	242,577,903
1480	320	Land and Land Rights								
1481			P	DGP		-	-	-	-	-
1482			P	SG		-	-	-	-	-
1483						-	-	-	-	-
1484										
1485	321	Structures and Improvements								
1486			P	DGP		-	-	-	-	-
1487			P	SG		-	-	-	-	-
1488						-	-	-	-	-
1489										
1490	322	Reactor Plant Equipment								
1491			P	DGP		-	-	-	-	-
1492			P	SG		-	-	-	-	-
1493						-	-	-	-	-
1494										
1495	323	Turbogenerator Units								
1496			P	DGP		-	-	-	-	-
1497			P	SG		-	-	-	-	-
1498						-	-	-	-	-
1499										
1500	324	Land and Land Rights								
1501			P	DGP		-	-	-	-	-
1502			P	SG		-	-	-	-	-
1503						-	-	-	-	-
1504										
1505	325	Misc. Power Plant Equipment								
1506			P	DGP		-	-	-	-	-
1507			P	SG		-	-	-	-	-
1508						-	-	-	-	-
1509										
1510										
1511	NP	Unclassified Nuclear Plant - Acct 300								
1512			P	SG		-	-	-	-	-
1513						-	-	-	-	-
1514										
1515										
1516	**Total Nuclear Production Plant**					**-**	**-**	**-**	**-**	**-**
1517										
1518										
1519										
1520	Summary of Nuclear Production Plant by Factor									
1521		DGP				-	-	-	-	-
1522		DGU				-	-	-	-	-
1523		SG				-	-	-	-	-
1524										
1525	Total Nuclear Plant by Factor					-	-	-	-	-
1526										
1527	330	Land and Land Rights								
1528			P	DGP		-	-	-	-	-
1529			P	DGU		-	-	-	-	-
1530			P	CAGW		13,743,530	10,863,486	2,880,044	-	2,880,044
1531			P	CAGE		5,949,305	5,949,305	-	-	-
1532			P	CAGW		-	-	-	-	-
1533			P	CAGE		-	-	-	-	-
1534					B8	19,692,835	16,812,791	2,880,044	-	2,880,044
1535										
1536	331	Structures and Improvements								
1537			P	DGP		-	-	-	-	-
1538			P	DGU		-	-	-	-	-
1539			P	CAGW		71,910,730	56,841,379	15,069,352	-	15,069,352
1540			P	CAGE		13,210,017	13,210,017	-	-	-
1541			P	CAGW		-	-	-	-	-
1542			P	CAGE		-	-	-	-	-
1543					B8	85,120,747	70,051,396	15,069,352	-	15,069,352
1544										

1	**NOVEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1545	332	Reservoirs, Dams & Waterways								
1546			P	DGP		-	-	-	-	-
1547			P	DGU		-	-	-	-	-
1548			P	CAGW		234,846,851	185,633,197	49,213,654	-	49,213,654
1549			P	CAGE		60,330,533	60,330,533	-	-	-
1550			P	CAGW		-	-	-	-	-
1551			P	CAGE		-	-	-	-	-
1552					B8	295,177,385	245,963,731	49,213,654	-	49,213,654
1553										
1554	333	Water Wheel, Turbines, & Generators								
1555			P	DGP		-	-	-	-	-
1556			P	DGU		-	-	-	-	-
1557			P	CAGW		67,316,455	53,209,863	14,106,592	-	14,106,592
1558			P	CAGE		28,090,511	28,090,511	-	-	-
1559			P	CAGW		-	-	-	-	-
1560			P	CAGE		-	-	-	-	-
1561					B8	95,406,966	81,300,374	14,106,592	-	14,106,592
1562										
1563	334	Accessory Electric Equipment								
1564			P	DGP		-	-	-	-	-
1565			P	DGU		-	-	-	-	-
1566			P	CAGW		41,648,353	32,920,676	8,727,678	-	8,727,678
1567			P	CAGE		9,018,091	9,018,091	-	-	-
1568			P	CAGW		-	-	-	-	-
1569			P	CAGE		-	-	-	-	-
1570					B8	50,666,444	41,938,766	8,727,678	-	8,727,678
1571										
1572										
1573										
1574	335	Misc. Power Plant Equipment								
1575			P	DGP		-	-	-	-	-
1576			P	DGU		-	-	-	-	-
1577			P	CAGW		2,169,098	1,714,549	454,548	-	454,548
1578			P	CAGE		208,870	208,870	-	-	-
1579			P	CAGW		-	-	-	-	-
1580			P	CAGE		-	-	-	-	-
1581					B8	2,377,968	1,923,419	454,548	-	454,548
1582										
1583	336	Roads, Railroads & Bridges								
1584			P	DGP		-	-	-	-	-
1585			P	DGU		-	-	-	-	-
1586			P	CAGW		12,639,464	9,990,784	2,648,680	-	2,648,680
1587			P	CAGE		1,635,664	1,635,664	-	-	-
1588			P	CAGW		-	-	-	-	-
1589			P	CAGE		-	-	-	-	-
1590					B8	14,275,128	11,626,448	2,648,680	-	2,648,680
1591										
1592	337	Hydro Plant ARO								
1593			P	S		-	-	-	-	-
1594						-	-	-	-	-
1595										
1596	HP	Unclassified Hydro Plant - Acct 300								
1597			P	S		-	-	-	-	-
1598			P	DGU		-	-	-	-	-
1599			P	CAGW		-	-	-	-	-
1600			P	CAGE		-	-	-	-	-
1601			P	CAGW		-	-	-	-	-
1602			P	CAGE		-	-	-	-	-
1603						-	-	-	-	-
1604										
1605	**Total Hydraulic Plant**				B8	**562,717,474**	**469,616,926**	**93,100,548**	**-**	**93,100,548**
1606										
1607	Summary of Hydraulic Plant by Factor									
1608		S				-	-	-	-	-
1609		SG				-	-	-	-	-
1610		CAGW				444,274,482	351,173,934	93,100,548	-	93,100,548
1611		CAGE				118,442,992	118,442,992	-	-	-
1612		DGP				-	-	-	-	-
1613		DGU				-	-	-	-	-
1614	Total Hydraulic Plant by Factor				B8	562,717,474	469,616,926	93,100,548	-	93,100,548
1615										
1616	340	Land and Land Rights								
1617			P	SG		-	-	-	-	-
1618			P	DGU		-	-	-	-	-
1619			P	CAGW		842,245	665,747	176,498	-	176,498
1620			P	CAGE		20,700,672	20,700,672	-	-	-
1621			P	CAGE		-	-	-	-	-
1622					B8	21,542,917	21,366,419	176,498	-	176,498
1623										

1	NOVEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1624	341	Structures and Improvements								
1625			P	SG		-	-	-	-	-
1626			P	DGU		-	-	-	-	-
1627			P	CAGW		33,008,610	26,091,445	6,917,165	-	6,917,165
1628			P	CAGE		74,739,988	74,739,988	-	-	-
1629			P	CAGE		-	-	-	-	-
1630					B8	107,748,597	100,831,433	6,917,165	-	6,917,165
1631										
1632	342	Fuel Holders, Producers & Accessories								
1633			P	SG		-	-	-	-	-
1634			P	DGU		-	-	-	-	-
1635			P	CAGW		25,322	20,015	5,306	-	5,306
1636			P	CAGE		9,168,942	9,168,942	-	-	-
1637			P	CAGE		-	-	-	-	-
1638					B8	9,194,264	9,188,958	5,306	-	5,306
1639										
1640	343	Prime Movers								
1641			P	S		-	-	-	-	-
1642			P	DGU		-	-	-	-	-
1643			P	SG		-	-	-	-	-
1644			P	CAGW		1,050,412,101	830,291,553	220,120,548	-	220,120,548
1645			P	CAGE		433,632,965	433,632,965	-	-	-
1646			P	CAGE		-	-	-	-	-
1647					B8	1,484,045,066	1,263,924,518	220,120,548	-	220,120,548
1648										
1649	344	Generators								
1650			P	S		-	-	-	-	-
1651			P	DGU		-	-	-	-	-
1652			P	SG		-	-	-	-	-
1653			P	CAGW		58,758,551	46,445,323	12,313,229	-	12,313,229
1654			P	CAGE		176,463,161	176,463,161	-	-	-
1655			P	CAGE		-	-	-	-	-
1656					B8	235,221,712	222,908,484	12,313,229	-	12,313,229
1657										
1658	345	Accessory Electric Plant								
1659			P	SG		-	-	-	-	-
1660			P	DGU		-	-	-	-	-
1661			P	CAGW		45,044,697	35,605,293	9,439,403	-	9,439,403
1662			P	CAGE		90,157,549	90,157,549	-	-	-
1663			P	CAGE		-	-	-	-	-
1664					B8	135,202,246	125,762,843	9,439,403	-	9,439,403
1665										
1666										
1667										
1668	346	Misc. Power Plant Equipment								
1669			P	SG		-	-	-	-	-
1670			P	DGU		-	-	-	-	-
1671			P	CAGW		1,085,076	857,692	227,385	-	227,385
1672			P	CAGE		6,098,943	6,098,943	-	-	-
1673					B8	7,184,019	6,956,635	227,385	-	227,385
1674										
1675	347	Other Production ARO								
1676			P	S		-	-	-	-	-
1677						-	-	-	-	-
1678										
1679	OP	Unclassified Other Prod Plant-Acct 300								
1680			P	S		-	-	-	-	-
1681			P	SG		-	-	-	-	-
1682			P	CAGW		-	-	-	-	-
1683			P	CAGE		-	-	-	-	-
1684						-	-	-	-	-
1685										
1686	**Total Other Production Plant**				B8	**2,000,138,823**	**1,750,939,289**	**249,199,533**	**-**	**249,199,533**
1687										
1688	Summary of Other Production Plant by Factor									
1689		S				-	-	-	-	-
1690		DGU				-	-	-	-	-
1691		SG				-	-	-	-	-
1692		CAGW				1,189,176,602	939,977,068	249,199,533	-	249,199,533
1693		CAGE				810,962,221	810,962,221	-	-	-
1694		SSGCT				-	-	-	-	-
1695	Total of Other Production Plant by Factor				B8	2,000,138,823	1,750,939,289	249,199,533	-	249,199,533
1696										
1697	Experimental Plant									
1698	103	Experimental Plant								
1699			P	DGP		-	-	-	-	-
1700	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1701										
1702	**TOTAL PRODUCTION PLANT**				B8	**7,618,091,177**	**7,033,213,192**	**584,877,985**	**-**	**584,877,985**

1	NOVEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1703	350	Land and Land Rights								
1704			T	DGP		-	-	-	-	-
1705			T	DGU		-	-	-	-	-
1706			T	CAGW		26,357,952	20,834,476	5,523,477	-	5,523,477
1707			T	CAGE		63,480,166	63,480,166	-	-	-
1708			T	JBG		1,042,362	833,148	209,214	-	209,214
1709			T	SG		100,388	92,523	7,864	-	7,864
1710					B8	90,980,867	85,240,312	5,740,555	-	5,740,555
1711										
1712	352	Structures and Improvements								
1713			T	S		-	-	-	-	-
1714			T	DGP		-	-	-	-	-
1715			T	DGU		-	-	-	-	-
1716			T	CAGW		19,078,588	15,080,548	3,998,040	-	3,998,040
1717			T	CAGE		48,835,247	48,835,247	-	-	-
1718			T	JBG		1,182,513	945,169	237,344	-	237,344
1719			T	SG		3,167	2,919	248	-	248
1720					B8	69,099,516	64,863,884	4,235,632	-	4,235,632
1721										
1722	353	Station Equipment								
1723			T	DGP		-	-	-	-	-
1724			T	DGU		-	-	-	-	-
1725			T	CAGW		316,568,578	250,229,615	66,338,962	-	66,338,962
1726			T	CAGE		732,143,902	732,143,902	-	-	-
1727			T	JBG		21,798,453	17,423,254	4,375,199	-	4,375,199
1728			T	SG		41,043,027	37,827,745	3,215,282	-	3,215,282
1729					B8	1,111,553,960	1,037,624,517	73,929,443	-	73,929,443
1730										
1731	354	Towers and Fixtures								
1732			T	DGP		-	-	-	-	-
1733			T	DGU		-	-	-	-	-
1734			T	CAGW		158,843,252	125,556,637	33,286,616	-	33,286,616
1735			T	CAGE		255,587,863	255,587,863	-	-	-
1736			T	JBG		14,658,355	11,716,256	2,942,099	-	2,942,099
1737			T	SG		123,630	113,945	9,685	-	9,685
1738					B8	429,213,100	392,974,700	36,238,400	-	36,238,400
1739										
1740	355	Poles and Fixtures								
1741			T	DGP		-	-	-	-	-
1742			T	DGU		-	-	-	-	-
1743			T	CAGW		179,015,585	141,501,728	37,513,856	-	37,513,856
1744			T	CAGE		352,923,340	352,923,340	-	-	-
1745			T	JBG		-	-	-	-	-
1746			T	SG		568,753	524,197	44,556	-	44,556
1747					B8	532,507,677	494,949,265	37,558,412	-	37,558,412
1748										
1749	356	Clearing and Grading								
1750			T	DGP		-	-	-	-	-
1751			T	DGU		-	-	-	-	-
1752			T	CAGW		268,714,855	212,403,945	56,310,910	-	56,310,910
1753			T	CAGE		428,649,835	428,649,835	-	-	-
1754			T	JBG		11,844,847	9,467,451	2,377,396	-	2,377,396
1755			T	SG		293,054	270,096	22,958	-	22,958
1756					B8	709,502,592	650,791,328	58,711,264	-	58,711,264
1757										
1758	357	Underground Conduit								
1759			T	DGP		-	-	-	-	-
1760			T	DGU		-	-	-	-	-
1761			T	CAGW		153,147	121,054	32,093	-	32,093
1762			T	CAGE		3,056,435	3,056,435	-	-	-
1763			T	SG		-	-	-	-	-
1764					B8	3,209,582	3,177,489	32,093	-	32,093
1765										
1766	358	Underground Conductors								
1767			T	DGP		-	-	-	-	-
1768			T	DGU		-	-	-	-	-
1769			T	CAGW		296,135	234,078	62,057	-	62,057
1770			T	CAGE		7,194,041	7,194,041	-	-	-
1771			T	SG		-	-	-	-	-
1772					B8	7,490,175	7,428,118	62,057	-	62,057
1773										

1	NOVEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1774	359	Roads and Trails								
1775			T	DGP		-	-	-	-	-
1776			T	DGU		-	-	-	-	-
1777			T	CAGW		6,536,176	5,166,479	1,369,697	-	1,369,697
1778			T	CAGE		4,850,017	4,850,017	-	-	-
1779			T	SG		15,883	14,639	1,244	-	1,244
1780					B8	11,402,076	10,031,134	1,370,942	-	1,370,942
1781										
1782	TP	Unclassified Trans Plant - Acct 300								
1783			T	SG		9,039	8,331	708	-	708
1784			T	CAGW		18,081,968	14,292,776	3,789,192	-	3,789,192
1785			T	CAGE		5,592,001	5,592,001	-	-	-
1786						23,683,008	19,893,108	3,789,900	-	3,789,900
1787										
1788	TS0	Unclassified Trans Sub Plant - Acct 300								
1789			T	SG		-	-	-	-	-
1790						-	-	-	-	-
1791										
1792	**TOTAL TRANSMISSION PLANT**				B8	**2,988,642,553**	**2,766,973,857**	**221,668,697**	**-**	**221,668,697**
1793	Summary of Transmission Plant by Factor									
1794		JBG				50,526,530	40,385,278	10,141,252	-	10,141,252
1795		JBE				-	-	-	-	-
1796		CAGW				993,646,235	785,421,336	208,224,899	-	208,224,899
1797		CAGE				1,902,312,847	1,902,312,847	-	-	-
1798		SG				42,156,941	38,854,396	3,302,545	-	3,302,545
1799	Total Transmission Plant by Factor				B8	2,988,642,553	2,766,973,857	221,668,697	-	221,668,697
1800	360	Land and Land Rights								
1801			DPW	S		46,437,029	44,951,063	1,485,966	-	1,485,966
1802					B8	46,437,029	44,951,063	1,485,966	-	1,485,966
1803										
1804	361	Structures and Improvements								
1805			DPW	S		56,508,498	54,269,526	2,238,972	-	2,238,972
1806					B8	56,508,498	54,269,526	2,238,972	-	2,238,972
1807										
1808	362	Station Equipment								
1809			DPW	S		722,448,504	676,856,187	45,592,317	-	45,592,317
1810					B8	722,448,504	676,856,187	45,592,317	-	45,592,317
1811										
1812	363	Storage Battery Equipment								
1813			DPW	S		1,457,805	1,457,805	-	-	-
1814					B8	1,457,805	1,457,805	-	-	-
1815										
1816	364	Poles, Towers & Fixtures								
1817			DPW	S		864,894,848	780,473,736	84,421,112	-	84,421,112
1818					B8	864,894,848	780,473,736	84,421,112	-	84,421,112
1819										
1820	365	Overhead Conductors								
1821			DPW	S		615,736,334	560,429,449	55,306,885	-	55,306,885
1822					B8	615,736,334	560,429,449	55,306,885	-	55,306,885
1823										
1824	366	Underground Conduit								
1825			DPW	S		277,820,787	263,261,401	14,559,386	-	14,559,386
1826					B8	277,820,787	263,261,401	14,559,386	-	14,559,386
1827										
1828										
1829										
1830										
1831	367	Underground Conductors								
1832			DPW	S		669,854,820	650,452,474	19,402,345	-	19,402,345
1833					B8	669,854,820	650,452,474	19,402,345	-	19,402,345
1834										
1835	368	Line Transformers								
1836			DPW	S		1,008,945,806	919,923,959	89,021,848	-	89,021,848
1837					B8	1,008,945,806	919,923,959	89,021,848	-	89,021,848
1838										
1839	369	Services								
1840			DPW	S		532,227,065	487,412,669	44,814,396	-	44,814,396
1841					B8	532,227,065	487,412,669	44,814,396	-	44,814,396
1842										
1843	370	Meters								
1844			DPW	S		186,653,282	172,802,167	13,851,115	-	13,851,115
1845					B8	186,653,282	172,802,167	13,851,115	-	13,851,115
1846										
1847	371	Installations on Customers' Premises								
1848			DPW	S		8,813,085	8,285,787	527,298	-	527,298
1849					B8	8,813,085	8,285,787	527,298	-	527,298
1850										

1	NOVEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1851	372	Leased Property								
1852			DPW	S		-	-	-	-	-
1853					B8	-	-	-	-	-
1854										
1855	373	Street Lights								
1856			DPW	S		61,281,791	57,546,362	3,735,429	-	3,735,429
1857					B8	61,281,791	57,546,362	3,735,429	-	3,735,429
1858										
1859	DP	Unclassified Dist Plant - Acct 300								
1860			DPW	S		22,984,370	21,574,881	1,409,489	-	1,409,489
1861						22,984,370	21,574,881	1,409,489	-	1,409,489
1862										
1863	DS0	Unclassified Dist Sub Plant - Acct 300								
1864			DPW	S		-	-	-	-	-
1865						-	-	-	-	-
1866										
1867										
1868	**TOTAL DISTRIBUTION PLANT**				B8	**5,076,064,023**	**4,699,697,466**	**376,366,557**	**-**	**376,366,557**
1869										
1870	Summary of Distribution Plant by Factor									
1871		S				5,076,064,023	4,699,697,466	376,366,557	-	376,366,557
1872										
1873	Total Distribution Plant by Factor				B8	5,076,064,023	4,699,697,466	376,366,557	-	376,366,557
1874	389	Land and Land Rights								
1875			G-SITUS	S		8,555,822	7,456,995	1,098,826	-	1,098,826
1876			CUST	CN		1,128,506	1,045,356	83,150	-	83,150
1877			G-DGU	DGU		-	-	-	-	-
1878			G-SG	SG		-	-	-	-	-
1879			G-SG	CAGW		-	-	-	-	-
1880			G-SG	CAGE		1,560	1,560	-	-	-
1881			PTD	SO		5,598,055	5,202,480	395,575	-	395,575
1882					B8	15,283,942	13,706,391	1,577,551	-	1,577,551
1883										
1884	390	Structures and Improvements								
1885			G-SITUS	S		108,927,555	95,567,885	13,359,669	-	13,359,669
1886			G-DGP	DGP		-	-	-	-	-
1887			G-DGU	DGU		-	-	-	-	-
1888			CUST	CN		12,093,591	11,202,515	891,076	-	891,076
1889			G-SG	SG		-	-	-	-	-
1890			G-SG	CAGW		2,279,952	1,802,174	477,778	-	477,778
1891			G-SG	CAGE		3,556,459	3,556,459	-	-	-
1892			PTD	JBG		19,191	15,339	3,852	-	3,852
1893			PTD	SO		100,983,114	93,847,353	7,135,761	-	7,135,761
1894					B8	227,859,861	205,991,725	21,868,137	-	21,868,137
1895										
1896	391	Office Furniture & Equipment								
1897			G-SITUS	S		16,655,163	14,958,426	1,696,737	-	1,696,737
1898			G-DGP	DGP		-	-	-	-	-
1899			G-DGU	DGU		-	-	-	-	-
1900			CUST	CN		8,670,843	8,031,961	638,882	-	638,882
1901			G-SG	SG		-	-	-	-	-
1902			P	SE		-	-	-	-	-
1903			PTD	SO		65,801,866	61,152,115	4,649,752	-	4,649,752
1904			G-SG	CAGW		273,251	215,990	57,262	-	57,262
1905			G-SG	CAGE		4,174,562	4,174,562	-	-	-
1906			P	JBG		647,790	517,771	130,019	-	130,019
1907			P	JBE		4,984	3,968	1,015	-	1,015
1908			P	CAEE		113,179	113,179	-	-	-
1909			G-SG	CAGE		-	-	-	-	-
1910			G-SG	CAGE		-	-	-	-	-
1911					B8	96,341,638	89,167,972	7,173,666	-	7,173,666
1912										
1913	392	Transportation Equipment								
1914			G-SITUS	S		72,275,466	67,503,493	4,771,973	-	4,771,973
1915			PTD	SO		8,098,958	7,526,662	572,296	-	572,296
1916			G-SG	SG		-	-	-	-	-
1917			CUST	CN		-	-	-	-	-
1918			G-DGU	DGU		-	-	-	-	-
1919			P	SE		-	-	-	-	-
1920			G-DGP	DGP		-	-	-	-	-
1921			G-SG	CAGW		3,276,150	2,589,612	686,538	-	686,538
1922			G-SG	CAGE		12,576,742	12,576,742	-	-	-
1923			P	JBG		1,446,095	1,155,848	290,248	-	290,248
1924			P	CAEW		-	-	-	-	-
1925			P	CAEE		655,378	655,378	-	-	-
1926			G-SG	CAGE		-	-	-	-	-
1927			G-DGU	CAGE		-	-	-	-	-
1928					B8	98,328,789	92,007,734	6,321,055	-	6,321,055
1929										

1	NOVEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1930	393	Stores Equipment								
1931			G-SITUS	S		8,979,872	8,461,268	518,604	-	518,604
1932			G-DGP	DGP		-	-	-	-	-
1933			G-DGU	DGU		-	-	-	-	-
1934			PTD	SO		494,538	459,592	34,945	-	34,945
1935			G-SG	SG		-	-	-	-	-
1936			G-SG	CAGW		142,381	112,544	29,837	-	29,837
1937			G-SG	CAGE		3,788,158	3,788,158	-	-	-
1938			G-DGU	JBG		608,073	486,025	122,047	-	122,047
1939			G-DGU	CAGE		-	-	-	-	-
1940					B8	14,013,022	13,307,588	705,433	-	705,433
1941										
1942	394	Tools, Shop & Garage Equipment								
1943			G-SITUS	S		31,881,089	29,338,589	2,542,500	-	2,542,500
1944			G-DGP	DGP		-	-	-	-	-
1945			G-SG	SG		-	-	-	-	-
1946			PTD	SO		4,166,932	3,872,485	294,448	-	294,448
1947			P	SE		-	-	-	-	-
1948			G-DGU	DGU		-	-	-	-	-
1949			G-SG	CAGW		2,157,115	1,705,078	452,037	-	452,037
1950			G-SG	CAGE		22,537,734	22,537,734	-	-	-
1951			P	JBG		3,675,095	2,937,461	737,634	-	737,634
1952			P	CAEW		-	-	-	-	-
1953			P	CAEE		7,106	7,106	-	-	-
1954			G-SG	CAGE		-	-	-	-	-
1955			G-SG	CAGE		-	-	-	-	-
1956					B8	64,425,072	60,398,453	4,026,619	-	4,026,619
1957										
1958	395	Laboratory Equipment								
1959			G-SITUS	S		27,681,108	25,575,585	2,105,523	-	2,105,523
1960			G-DGP	DGP		-	-	-	-	-
1961			G-DGU	DGU		-	-	-	-	-
1962			PTD	SO		5,545,824	5,153,940	391,884	-	391,884
1963			P	SE		-	-	-	-	-
1964			G-SG	SG		-	-	-	-	-
1965			G-SG	CAGW		1,288,568	1,018,541	270,028	-	270,028
1966			G-SG	CAGE		5,494,904	5,494,904	-	-	-
1967			P	JBG		419,651	335,423	84,229	-	84,229
1968			P	CAEW		-	-	-	-	-
1969			P	CAEE		42,438	42,438	-	-	-
1970			G-SG	CAGE		-	-	-	-	-
1971			G-SG	CAGE		-	-	-	-	-
1972					B8	40,472,494	37,620,831	2,851,664	-	2,851,664
1973										
1974	396	Power Operated Equipment								
1975			G-SITUS	S		91,449,852	84,908,687	6,541,165	-	6,541,165
1976			G-DGP	DGP		-	-	-	-	-
1977			G-SG	SG		-	-	-	-	-
1978			PTD	SO		1,574,391	1,463,140	111,251	-	111,251
1979			G-DGU	DGU		-	-	-	-	-
1980			P	SE		-	-	-	-	-
1981			G-SG	CAGW		2,257,771	1,784,641	473,130	-	473,130
1982			G-SG	CAGE		23,406,383	23,406,383	-	-	-
1983			P	JBG		6,542,637	5,229,455	1,313,182	-	1,313,182
1984			P	CAEW		-	-	-	-	-
1985			P	CAEE		73,823	73,823	-	-	-
1986			P	CAGE		-	-	-	-	-
1987			G-SG	CAGE		-	-	-	-	-
1988					B8	125,304,858	116,866,130	8,438,729	-	8,438,729
1989	397	Communication Equipment								
1990			COM_EQ	S		102,918,109	94,195,620	8,722,489	-	8,722,489
1991			COM_EQ	DGP		-	-	-	-	-
1992			COM_EQ	DGU		-	-	-	-	-
1993			COM_EQ	SO		48,153,043	44,750,408	3,402,634	-	3,402,634
1994			COM_EQ	CN		4,545,564	4,210,639	334,925	-	334,925
1995			COM_EQ	SG		122,204	112,631	9,573	-	9,573
1996			COM_EQ	SE		-	-	-	-	-
1997			COM_EQ	CAGW		25,339,345	20,029,324	5,310,021	-	5,310,021
1998			COM_EQ	CAGE		56,056,270	56,056,270	-	-	-
1999			COM_EQ	JBG		1,900,450	1,519,008	381,442	-	381,442
2000			COM_EQ	CAEW		-	-	-	-	-
2001			COM_EQ	CAEE		113,108	113,108	-	-	-
2002			COM_EQ	CAGE		-	-	-	-	-
2003			COM_EQ	CAGE		-	-	-	-	-
2004					B8	239,148,093	220,987,008	18,161,085	-	18,161,085
2005										

1	NOVEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2006	398	Misc. Equipment								
2007			G-SITUS	S		1,171,032	1,085,965	85,066	-	85,066
2008			G-DGP	DGP		-	-	-	-	-
2009			G-DGU	DGU		-	-	-	-	-
2010			CUST	CN		197,260	182,726	14,534	-	14,534
2011			PTD	SO		3,324,295	3,089,391	234,904	-	234,904
2012			P	SE		-	-	-	-	-
2013			G-SG	SG		-	-	-	-	-
2014			G-SG	CAGW		265,791	210,093	55,698	-	55,698
2015			G-SG	CAGE		1,189,309	1,189,309	-	-	-
2016			P	JBG		134,797	107,742	27,055	-	27,055
2017			P	CAEW		-	-	-	-	-
2018			P	CAEE		1,668	1,668	-	-	-
2019			G-SG	CAGE		-	-	-	-	-
2020					B8	6,284,152	5,866,893	417,259	-	417,259
2021										
2022	399	Coal Mine								
2023			P	JBE		-	-	-	-	-
2024			P	CAEW		-	-	-	-	-
2025			P	CAEE		274,722,474	274,722,474	-	-	-
2026	MP		P	SE		-	-	-	-	-
2027					B8	274,722,474	274,722,474	-	-	-
2028										
2029	399L	WIDCO Capital Lease								
2030			P	SE		-	-	-	-	-
2031						-	-	-	-	-
2032										
2033		Remove Capital Leases				-	-	-	-	-
2034						-	-	-	-	-
2035										
2036	1011390	General Capital Leases								
2037			G-SITUS	S		18,984,156	18,984,156	-	-	-
2038			P	CAGW		4,651,287	3,676,580	974,707	-	974,707
2039			P	CAGE		12,411,745	12,411,745	-	-	-
2040			PTD	SO		12,902,451	11,990,726	911,725	-	911,725
2041					B9	48,949,638	47,063,207	1,886,432	-	1,886,432
2042										
2043		Remove Capital Leases				(48,949,638)	(47,063,207)	(1,886,432)	-	(1,886,432)
2044					B9	-	-	-	-	-
2045										
2046	1011392	General Vehicles Capital Leases								
2047			LABOR	SO		-	-	-	-	-
2048					B9	-	-	-	-	-
2049										
2050		Remove Capital Leases				-	-	-	-	-
2051					B9	-	-	-	-	-
2052										
2053	GP	Unclassified Gen Plant - Acct 300								
2054			G-SITUS	S		-	-	-	-	-
2055			PTD	SO		453,402	421,363	32,039	-	32,039
2056			CUST	CN		-	-	-	-	-
2057			G-SG	SG		-	-	-	-	-
2058			G-DGP	DGP		-	-	-	-	-
2059			G-DGU	DGU		-	-	-	-	-
2060						453,402	421,363	32,039	-	32,039
2061										
2062	399G	Unclassified Gen Plant - Acct 300								
2063			G-SITUS	S		-	-	-	-	-
2064			PTD	SO		-	-	-	-	-
2065			G-SG	SG		-	-	-	-	-
2066			G-DGP	DGP		-	-	-	-	-
2067			G-DGU	DGU		-	-	-	-	-
2068						-	-	-	-	-
2069										
2070	**TOTAL GENERAL PLANT**				B8	**1,202,637,798**	**1,131,064,562**	**71,573,236**	**-**	**71,573,236**
2071										

1	**NOVEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2072	Summary of General Plant by Factor									
2073		S				489,479,224	448,036,670	41,442,554	-	41,442,554
2074		JBG				15,393,780	12,304,073	3,089,708	-	3,089,708
2075		JBE				4,984	3,968	1,015	-	1,015
2076		SG				122,204	112,631	9,573	-	9,573
2077		SO				257,096,869	238,929,655	18,167,214	-	18,167,214
2078		SE				-	-	-	-	-
2079		CN				26,635,764	24,673,198	1,962,567	-	1,962,567
2080		DEU				-	-	-	-	-
2081		CAGW				41,931,611	33,144,575	8,787,036	-	8,787,036
2082		CAGE				145,193,824	145,193,824	-	-	-
2083		CAEW				-	-	-	-	-
2084		CAEE				275,729,175	275,729,175	-	-	-
2085		SSGCT				-	-	-	-	-
2086		SSGCH				-	-	-	-	-
2087		Less Capital Leases				(48,949,638)	(47,063,207)	(1,886,432)	-	(1,886,432)
2088	Total General Plant by Factor				B8	1,202,637,798	1,131,064,562	71,573,236	-	71,573,236
2089	301	Organization								
2090			I-SITUS	S		-	-	-	-	-
2091			PTD	SO		-	-	-	-	-
2092			I-SG	CAGW		-	-	-	-	-
2093			I-SG	CAGE		-	-	-	-	-
2094			I-SG	SG		-	-	-	-	-
2095					B8	-	-	-	-	-
2096	302	Franchise & Consent								
2097			I-SITUS	S		2,449,200	2,449,200	-	-	-
2098			I-SG	SG		-	-	-	-	-
2099			I-SG	CAGW		-	-	-	-	-
2100			I-SG	CAGE		-	-	-	-	-
2101			I-SG	CAGW		103,632,247	81,915,449	21,716,798	-	21,716,798
2102			I-SG	CAGE		13,415,223	13,415,223	-	-	-
2103			I-DGP	DGP		-	-	-	-	-
2104			I-DGU	DGU		-	-	-	-	-
2105					B8	119,496,670	97,779,872	21,716,798	-	21,716,798
2106										
2107	303	Miscellaneous Intangible Plant								
2108			I-SITUS	S		2,073,396	2,071,080	2,316	-	2,316
2109			I-SG	SG		1,582,463	1,458,494	123,969	-	123,969
2110			PTD	SO		363,230,025	337,563,133	25,666,893	-	25,666,893
2111			P	SE		-	-	-	-	-
2112			CUST	CN		115,256,297	106,764,024	8,492,273	-	8,492,273
2113			I-SG	CAGW		42,437,797	33,544,686	8,893,111	-	8,893,111
2114			I-SG	CAGE		30,528,497	30,528,497	-	-	-
2115			P	JBG		58,005	46,363	11,642	-	11,642
2116			P	CAEW		-	-	-	-	-
2117			P	CAEE		3,646,994	3,646,994	-	-	-
2118			P	CAGE		-	-	-	-	-
2119			I-DGP	CAGE		-	-	-	-	-
2120					B8	558,813,474	515,623,271	43,190,203	-	43,190,203
2121	303	Less Non-Utility Plant								
2122			I-SITUS	S		-	-	-	-	-
2123					B8	558,813,474	515,623,271	43,190,203	-	43,190,203
2124	IP	Unclassified Intangible Plant - Acct 300								
2125			I-SITUS	S		-	-	-	-	-
2126			I-SG	SG		-	-	-	-	-
2127			I-DGU	DGU		-	-	-	-	-
2128			PTD	SO		-	-	-	-	-
2129						-	-	-	-	-
2130										
2131	**TOTAL INTANGIBLE PLANT**				B8	**678,310,144**	**613,403,143**	**64,907,001**	**-**	**64,907,001**
2132										
2133	Summary of Intangible Plant by Factor									
2134		S				4,522,596	4,520,280	2,316	-	2,316
2135		JBG				58,005	46,363	11,642	-	11,642
2136		JBE				-	-	-	-	-
2137		SG				1,582,463	1,458,494	123,969	-	123,969
2138		SO				363,230,025	337,563,133	25,666,893	-	25,666,893
2139		CN				115,256,297	106,764,024	8,492,273	-	8,492,273
2140		CAGW				146,070,043	115,460,135	30,609,908	-	30,609,908
2141		CAGE				43,943,720	43,943,720	-	-	-
2142		CAEW				-	-	-	-	-
2143		CAEE				3,646,994	3,646,994	-	-	-
2144		SSGCT				-	-	-	-	-
2145		SSGCH				-	-	-	-	-
2146		SE				-	-	-	-	-
2147	Total Intangible Plant by Factor				B8	678,310,144	613,403,143	64,907,001	-	64,907,001

1	NOVEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2148	Summary of Unclassified Plant (Account 106)									
2149		DP				22,984,370	21,574,881	1,409,489	-	1,409,489
2150		DS0				-	-	-	-	-
2151		GP				453,402	421,363	32,039	-	32,039
2152		HP				-	-	-	-	-
2153		NP				-	-	-	-	-
2154		OP				-	-	-	-	-
2155		TP				23,683,008	19,893,108	3,789,900	-	3,789,900
2156		TS0				-	-	-	-	-
2157		IP				-	-	-	-	-
2158		MP								
2159		SP				152,162	140,242	11,920	-	11,920
2160	Total Unclassified Plant by Factor					47,272,942	42,029,594	5,243,348	-	5,243,348
2161										
2162	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**17,563,745,695**	**16,244,352,219**	**1,319,393,476**	**-**	**1,319,393,476**
2163	Summary of Electric Plant by Factor									
2164		S				5,570,065,843	5,152,254,415	417,811,427	-	417,811,427
2165		SE				-	-	-	-	-
2166		JBG				1,016,043,272	812,111,777	203,931,495	-	203,931,495
2167		JBE				4,984	3,968	1,015	-	1,015
2168		SG				44,013,770	40,565,762	3,448,008	-	3,448,008
2169		SO				620,326,894	576,492,787	43,834,107	-	43,834,107
2170		CN				141,892,062	131,437,222	10,454,840	-	10,454,840
2171		DEU				-	-	-	-	-
2172		CAGW				3,062,655,701	2,420,856,686	641,799,015	-	641,799,015
2173		CAGE				6,878,316,638	6,878,316,638	-	-	-
2174		CAEW				-	-	-	-	-
2175		CAEE				279,376,168	279,376,168	-	-	-
2176		SSGCH				-	-	-	-	-
2177		SSGCT				-	-	-	-	-
2178		Less Capital Leases				(48,949,638)	(47,063,207)	(1,886,432)	-	(1,886,432)
2179					B8	17,563,745,695	16,244,352,219	1,319,393,476	-	1,319,393,476
2180	105	Plant Held For Future Use								
2181			DPW	S		2,627,314	2,627,314	-	-	-
2182			P	SG		-	-	-	-	-
2183			T	SG		-	-	-	-	-
2184			P	SG		-	-	-	-	-
2185			P	SE		-	-	-	-	-
2186			G	SG		-	-	-	-	-
2187			G	CAGW		168,923	133,524	35,399	-	35,399
2188			G	CAGE		11,325,305	11,325,305	-	-	-
2189			P	CAEW		-	-	-	-	-
2190			P	CAEE		953,014	953,014	-	-	-
2191	**Total Plant Held For Future Use**				B10	15,074,557	15,039,158	35,399	-	35,399
2192										
2193	114	Electric Plant Acquisition Adjustments								
2194			P	S		-	-	-	-	-
2195			P	SG		-	-	-	-	-
2196			P	CAGW		-	-	-	-	-
2197			P	CAGE		157,193,780	157,193,780	-	-	-
2198			P	DGP		-	-	-	-	-
2199	**Total Electric Plant Acquisition Adjustments**				B15	157,193,780	157,193,780	-	-	-
2200										
2201	115	Accum Provision for Asset Acquisition Adjustments								
2202			P	S		-	-	-	-	-
2203			P	SG		-	-	-	-	-
2204			P	CAGW		-	-	-	-	-
2205			P	CAGE		(90,390,907)	(90,390,907)	-	-	-
2206			P	DGP		-	-	-	-	-
2207					B15	(90,390,907)	(90,390,907)	-	-	-
2208										
2209	120	Nuclear Fuel								
2210			P	SE		-	-	-	-	-
2211	**Total Nuclear Fuel**					-	-	-	-	-
2212										
2213	124	Weatherization								
2214			DMSC	S		3,421,558	1,353,940	2,067,618	-	2,067,618
2215			DMSC	SO		(2,464)	(2,290)	(174)	-	(174)
2216					B16	3,419,094	1,351,650	2,067,444	-	2,067,444
2217										
2218	182W	Weatherization								
2219			DMSC	S		12,910,365	12,910,365	-	-	-
2220			DMSC	SG		-	-	-	-	-
2221			DMSC	SGCT		-	-	-	-	-
2222			DMSC	SO		-	-	-	-	-
2223					B16	12,910,365	12,910,365	-	-	-
2224										

1	NOVEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2225	186W	Weatherization								
2226			DMSC	S		-	-	-	-	-
2227			DMSC	CN		-	-	-	-	-
2228			DMSC	CNP		-	-	-	-	-
2229			DMSC	SG		-	-	-	-	-
2230			DMSC	SO		-	-	-	-	-
2231					B16	-	-	-	-	-
2232										
2233	**Total Weatherization**					16,329,459	14,262,015	2,067,444	-	2,067,444
2234										
2235	151	Fuel Stock								
2236			P	DEU		-	-	-	-	-
2237			P	SE		-	-	-	-	-
2238			P	CAEW		1,434,801	1,129,678	305,123	-	305,123
2239			P	CAEE		122,325,331	122,325,331	-	-	-
2240			P	JBE		12,978,369	10,334,896	2,643,473	-	2,643,473
2241			P	CAEE		-	-	-	-	-
2242			P	CAEE		-	-	-	-	-
2243	**Total Fuel Stock**				B13	136,738,501	133,789,905	2,948,596	-	2,948,596
2244										
2245	152	Fuel Stock - Undistributed								
2246			P	SE		-	-	-	-	-
2247			P	CAEW		-	-	-	-	-
2248			P	CAEE		-	-	-	-	-
2249						-	-	-	-	-
2250										
2251	25316	DG&T Working Capital Deposit								
2252			P	SE		-	-	-	-	-
2253			P	CAEW		-	-	-	-	-
2254			P	CAEE		(874,000)	(874,000)	-	-	-
2255					B13	(874,000)	(874,000)	-	-	-
2256										
2257	25317	DG&T Working Capital Deposit								
2258			P	SE		-	-	-	-	-
2259			P	CAEW		-	-	-	-	-
2260			P	CAEE		(1,694,878)	(1,694,878)	-	-	-
2261					B13	(1,694,878)	(1,694,878)	-	-	-
2262										
2263	25319	Provo Working Capital Deposit								
2264			P	SE		-	-	-	-	-
2265			P	CAEW		-	-	-	-	-
2266			P	CAEE		-	-	-	-	-
2267						-	-	-	-	-
2268										
2269		Total Fuel Stock			B13	134,169,623	131,221,027	2,948,596	-	2,948,596
2270	154	Materials and Supplies								
2271			MSS	S		89,323,098	84,397,495	4,925,603	-	4,925,603
2272			MSS	SG		985,202	908,022	77,180	-	77,180
2273			MSS	SE		-	-	-	-	-
2274			MSS	SO		134,379	124,883	9,496	-	9,496
2275			MSS	SNPPS		-	-	-	-	-
2276			MSS	SNPPH		-	-	-	-	-
2277			MSS	SNPD		(3,610,567)	(3,360,244)	(250,323)	-	(250,323)
2278			MSS	SNPT		-	-	-	-	-
2279			MSS	DGU		-	-	-	-	-
2280			MSS	DGP		-	-	-	-	-
2281			MSS	CAGE		-	-	-	-	-
2282			MSS	SNPP		-	-	-	-	-
2283			MSS	CAGW		2,879,399	2,276,002	603,396	-	603,396
2284			MSS	CAGE		68,546,677	68,546,677	-	-	-
2285			MSS	JBG		7,896,371	6,311,479	1,584,892	-	1,584,892
2286			MSS	CAEW		-	-	-	-	-
2287			MSS	CAEE		4,592,496	4,592,496	-	-	-
2288			MSS	CAGE		-	-	-	-	-
2289	**Total Materials and Supplies**				B13	170,747,056	163,796,812	6,950,244	-	6,950,244
2290										
2291	163	Stores Expense Undistributed								
2292			MSS	SO		-	-	-	-	-
2293										
2294					B13	-	-	-	-	-
2295										
2296	25318	Provo Working Capital Deposit								
2297			MSS	SNPPS		(273,000)	(260,086)	(12,914)	-	(12,914)
2298			MSS	CAGW		-	-	-	-	-
2299			MSS	CAGE		-	-	-	-	-
2300					B13	(273,000)	(260,086)	(12,914)	-	(12,914)
2301										
2302		Total Materials & Supplies			B13	170,474,056	163,536,725	6,937,330	-	6,937,330
2303										

1	NOVEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2304	165	Prepayments								
2305			DMSC	S		4,057,318	4,057,318	-	-	-
2306			GP	GPS		10,312,832	9,584,097	728,735	-	728,735
2307			PT	SG		2,613,482	2,408,744	204,738	-	204,738
2308			PT	CAGW		390,000	308,273	81,727	-	81,727
2309			PT	CAGE		789,845	789,845	-	-	-
2310			P	CAEW		4,055	3,193	862	-	862
2311			P	CAEE		440,004	440,004	-	-	-
2312			P	SE		-	-	-	-	-
2313			PTD	SO		20,664,213	19,204,020	1,460,194	-	1,460,194
2314	**Total Prepayments**				B15	39,271,749	36,795,493	2,476,256	-	2,476,256
2315										
2316	182M	Misc Regulatory Assets								
2317			DDS2	S		81,032,840	79,911,020	1,121,820	-	1,121,820
2318			DEFSG	SG		(3,170,616)	(2,922,233)	(248,384)	-	(248,384)
2319			P	CAGE		-	-	-	-	-
2320			P	CAGE		9,727,684	9,727,684	-	-	-
2321			DEFSG	CAGW		8,701,120	6,877,745	1,823,375	-	1,823,375
2322			DEFSG	JBG		-	-	-	-	-
2323			P	SE		10,608,209	9,784,963	823,246	-	823,246
2324			P	CAEW		-	-	-	-	-
2325			P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2326			DDSO2	SO		6,693,542	6,220,557	472,985	-	472,985
2327					B11	102,984,570	98,991,527	3,993,042	-	3,993,042
2328										
2329	186M	Misc Deferred Debits								
2330			LABOR	S		3,967,476	3,846,212	121,264	-	121,264
2331			P	CAEW		-	-	-	-	-
2332			P	CAEE		-	-	-	-	-
2333			DEFSG	SG		43,744,013	40,317,137	3,426,875	-	3,426,875
2334			LABOR	SO		45,137	41,947	3,189	-	3,189
2335			P	SE		-	-	-	-	-
2336			DEFSG	CAGW		5,793,486	4,579,424	1,214,062	-	1,214,062
2337			DEFSG	CAGE		5,629,176	5,629,176	-	-	-
2338			P	CAEW		-	-	-	-	-
2339			P	CAEE		11,216,946	11,216,946	-	-	-
2340			P	SNPPS		-	-	-	-	-
2341			GP	EXCTAX		-	-	-	-	-
2342	**Total Misc. Deferred Debits**				B11	70,396,233	65,630,843	4,765,391	-	4,765,391
2343										
2344	Working Capital									
2345	CWC	Cash Working Capital								
2346			CWC	S		2,811,597	2,416,757	394,840	-	394,840
2347			CWC	SO		-	-	-	-	-
2348			CWC	SE		-	-	-	-	-
2349					B14	2,811,597	2,416,757	394,840	-	394,840
2350										
2351	OWC	Other Work. Cap.								
2352	131	Cash	GP	SNP		11,245,228	10,467,774	777,454	-	777,454
2353	135	Working Funds	GP	SG		2,205	2,032	173	-	173
2354	141	Other A/R	GP	SO		219,531	204,018	15,513	-	15,513
2355	143	Other A/R	GP	SO		24,134,372	22,428,967	1,705,405	-	1,705,405
2356	232	A/P	PTD	S		-	-	-	-	-
2357	232	A/P	PTD	SO		(5,493,356)	(5,105,179)	(388,177)	-	(388,177)
2358	232	A/P	P	CAEE		(1,337,327)	(1,337,327)	-	-	-
2359	232	A/P	T	SG		-	-	-	-	-
2360	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2361	2533	Other Msc. Df. Crd.	P	SE		(1,033,118)	(952,943)	(80,175)	-	(80,175)
2362	2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
2363	2533	Other Msc. Df. Crd.	P	CAEE		(4,784,174)	(4,784,174)	-	-	-
2364	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2365	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2366	230	Asset Retir. Oblig.	P	CAEE		(2,464,923)	(2,464,923)	-	-	-
2367	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2368	254105	ARO Reg Liability	P	S		(2,530)	(2,530)	-	-	-
2369	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2370	254105	ARO Reg Liability	P	CAEW		-	-	-	-	-
2371	254105	ARO Reg Liability	P	CAEE		(514,143)	(514,143)	-	-	-
2372	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2373					B14	19,971,765	17,941,572	2,030,193	-	2,030,193
2374										
2375	**Total Working Capital**					22,783,362	20,358,329	2,425,033	-	2,425,033

1	**NOVEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2376	Miscellaneous Rate Base									
2377	18221	Unrec Plant & Reg Study Costs								
2378			P	S		-	-	-	-	-
2379										
2380						-	-	-	-	-
2381										
2382	18222	Nuclear Plant - Trojan								
2383			P	S		(744,725)	(147,232)	(597,493)	-	(597,493)
2384			P	TROJP		1,770,530	1,398,669	371,860	-	371,860
2385			P	TROJD		2,592,542	2,047,820	544,721	-	544,721
2386					B14	3,618,346	3,299,257	319,089	-	319,089
2387										
2388										
2389										
2390	1869	Misc Deferred Debits-Trojan								
2391			P	S		-	-	-	-	-
2392			P	SNPPN		-	-	-	-	-
2393						-	-	-	-	-
2394										
2395	**TOTAL MISCELLANEOUS RATE BASE**					3,618,346	3,299,257	319,089	-	319,089
2396										
2397	**TOTAL RATE BASE ADDITIONS**					**641,904,828**	**615,937,247**	**25,967,581**	**-**	**25,967,581**
2398	235	Customer Service Deposits								
2399			CUST	S		-	-	-	-	-
2400			CUST	CN		-	-	-	-	-
2401	**Total Customer Service Deposits**				B15	-	-	-	-	-
2402										
2403	2281	Prop Ins	PTD	SO		-	-	-	-	-
2404	2282	Inj & Dam	PTD	SO		(7,319,147)	(6,801,955)	(517,192)	-	(517,192)
2405	2283	Pen & Ben	PTD	SO		(20,171,975)	(18,746,564)	(1,425,411)	-	(1,425,411)
2406	2283	Pen & Ben	PTD	CAGW		(1,500,000)	(1,185,665)	(314,335)	-	(314,335)
2407	254	Ins Prov	PTD	SO		-	-	-	-	-
2408					B15	(28,991,122)	(26,734,185)	(2,256,937)	-	(2,256,937)
2409										
2410	22844	Accum Hydro Relicensing Obligation								
2411			P	S		-	-	-	-	-
2412			P	SG		-	-	-	-	-
2413					B15	-	-	-	-	-
2414										
2415	22842	Prv-Trojan	P	TROJD		(2,346,656)	(1,853,598)	(493,058)	-	(493,058)
2416	230	ARO	P	TROJP		(2,308,797)	(1,823,885)	(484,911)	-	(484,911)
2417	254105	ARO	P	TROJP		(776,472)	(613,392)	(163,081)	-	(163,081)
2418	254	Regulatory Liabil	P	CAEE		(4,847,167)	(4,847,167)	-	-	-
2419	254	Regulatory Liabil	P	SE		1,464,615	1,350,954	113,661	-	113,661
2420	254		P	S		(2,195,326)	(2,194,777)	(549)	-	(549)
2421					B15	(11,009,804)	(9,981,866)	(1,027,938)	-	(1,027,938)
2422										
2423	252	Customer Advances for Construction								
2424			DPW	S		(9,421,309)	(9,417,270)	(4,040)	-	(4,040)
2425			DPW	SG		-	-	-	-	-
2426			T	CAGE		(4,903,041)	(4,903,041)	-	-	-
2427			DPW	SO		-	-	-	-	-
2428			CUST	CN		(6,071,018)	(5,623,696)	(447,323)	-	(447,323)
2429	**Total Customer Advances for Constr.**				B19	(20,395,369)	(19,944,007)	(451,362)	-	(451,362)
2430										
2431	25398	SO2 Emissions								
2432			P	S		-	-	-	-	-
2433						-	-	-	-	-
2434										
2435	25399	Other Deferred Credits								
2436			P	S		(4,941,914)	(4,472,197)	(469,717)	-	(469,717)
2437			GP	GPS		-	-	-	-	-
2438			GP	SO		-	-	-	-	-
2439			P	CAGW		-	-	-	-	-
2440			P	CAGE		(4,133,880)	(4,133,880)	-	-	-
2441			P	SG		(11,914,208)	(10,980,857)	(933,351)	-	(933,351)
2442			P	CAEW		-	-	-	-	-
2443			P	CAEE		(2,020,652)	(2,020,652)	-	-	-
2444			P	SE		-	-	-	-	-
2445					B19	(23,010,654)	(21,607,586)	(1,403,068)	-	(1,403,068)
2446										

1	NOVEMBER 2008 West Control Area								
2	Average								
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2447	190	Accumulated Deferred Income Taxes								
2448			P	S		2,831,006	2,496,304	334,702	-	334,702
2449			P	CN		112,198	103,931	8,267	-	8,267
2450			LABOR	SO		45,170,066	41,978,217	3,191,849	-	3,191,849
2451			P	DGP		-	-	-	-	-
2452			CUST	BADDEBT		2,839,496	2,474,621	364,875	-	364,875
2453			P	TROJD		137	108	29	-	29
2454			P	SG		5,634,126	5,192,752	441,373	-	441,373
2455			P	SE		9,522,533	8,783,541	738,993	-	738,993
2456			PTD	SNP		(0)	(0)	(0)	-	(0)
2457			P	CAGW		2,684,815	2,122,195	562,620	-	562,620
2458			P	CAGE		36,465,589	36,465,589	-	-	-
2459			P	CAEW		476,894	375,478	101,416	-	101,416
2460			P	CAEE		2,421,794	2,421,794	-	-	-
2461			DPW	JBE		(419,826)	(334,315)	(85,511)	-	(85,511)
2462			DPW	SNPD		767,198	714,008	53,190	-	53,190
2463										
2464	**Total Accum Deferred Income Taxes**				B19	108,506,025	102,794,223	5,711,802	-	5,711,802
2465										
2466	281	Accumulated Deferred Income Taxes								
2467			P	S		-	-	-	-	-
2468			PT	SG		-	-	-	-	-
2469			PT	CAGW		-	-	-	-	-
2470			PT	CAGE		-	-	-	-	-
2471			T	SNPT		-	-	-	-	-
2472					B19	-	-	-	-	-
2473										
2474	282	Accumulated Deferred Income Taxes								
2475			GP	S		1,286,278	1,286,278	-	-	-
2476			ACCMDIT	DITBAL		(1,550,446,503)	(1,437,519,217)	(112,927,286)	-	(112,927,286)
2477			PT	DGP		-	-	-	-	-
2478			LABOR	SO		(14,601,543)	(13,569,755)	(1,031,788)	-	(1,031,788)
2479			PTD	SNP		-	-	-	-	-
2480			P	CAGW		-	-	-	-	-
2481			P	CAGE		(8,020,024)	(8,020,024)	-	-	-
2482			P	CAEW		-	-	-	-	-
2483			P	CAEE		(12,506,292)	(12,506,292)	-	-	-
2484			P	SE		-	-	-	-	-
2485			P	JBE		-	-	-	-	-
2486			P	SG		(4,229,108)	(3,897,803)	(331,305)	-	(331,305)
2487					B19	(1,588,517,192)	(1,474,226,813)	(114,290,379)	-	(114,290,379)
2488										
2489	283	Accumulated Deferred Income Taxes								
2490			GP	S		(36,167,776)	(35,081,921)	(1,085,855)	-	(1,085,855)
2491			P	SG		(3,270,429)	(3,014,226)	(256,203)	-	(256,203)
2492			P	SE		(6,484,515)	(5,981,287)	(503,228)	-	(503,228)
2493			LABOR	SO		15,618,673	14,515,012	1,103,661	-	1,103,661
2494			GP	GPS		(14,031,408)	(13,039,908)	(991,500)	-	(991,500)
2495			PTD	SNP		(7,943,838)	(7,394,631)	(549,208)	-	(549,208)
2496			P	TROJD		180,050	142,220	37,831	-	37,831
2497			PTD	SNPD		-	-	-	-	-
2498			P	CAGW		(6,382,295)	(5,044,844)	(1,337,451)	-	(1,337,451)
2499			P	CAGE		(2,978,723)	(2,978,723)	-	-	-
2500			P	CAEW		-	-	-	-	-
2501			P	CAEE		(9,608,629)	(9,608,629)	-	-	-
2502			P	JBE		4,959,219	3,949,111	1,010,109	-	1,010,109
2503			P	SGCT		-	-	-	-	-
2504										
2505					B19	(66,109,670)	(63,537,825)	(2,571,845)	-	(2,571,845)
2506										
2507	**TOTAL ACCUM DEF INCOME TAX**				B19	(1,546,120,837)	(1,434,970,415)	(111,150,422)	-	(111,150,422)
2508	255	Accumulated Investment Tax Credit								
2509			PTD	S		-	-	-	-	-
2510			PTD	ITC84		(2,795,768)	(2,399,328)	(396,440)	-	(396,440)
2511			PTD	ITC85		(4,243,003)	(3,676,138)	(566,865)	-	(566,865)
2512			PTD	ITC86		(1,906,620)	(1,656,357)	(250,263)	-	(250,263)
2513			PTD	ITC88		(272,628)	(231,843)	(40,785)	-	(40,785)
2514			PTD	ITC89		(585,877)	(496,421)	(89,456)	-	(89,456)
2515			PTD	ITC90		(363,390)	(349,170)	(14,220)	-	(14,220)
2516			PTD	CAGE		-	-	-	-	-
2517	**Total Accumulated ITC**				B19	(10,167,286)	(8,809,256)	(1,358,030)	-	(1,358,030)
2518										
2519	**TOTAL RATE BASE DEDUCTIONS**					**(1,639,695,072)**	**(1,522,047,315)**	**(117,647,757)**	**-**	**(117,647,757)**
2520										
2521										
2522										

1	NOVEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2523	108SP	Steam Prod Plant Accumulated Depr								
2524			P	S		-	-	-	-	-
2525			P	DGP		-	-	-	-	-
2526			P	DGU		-	-	-	-	-
2527			P	SG		-	-	-	-	-
2528			P	CAGW		(131,237,885)	(103,736,150)	(27,501,735)	-	(27,501,735)
2529			P	CAGE		(1,819,232,506)	(1,819,232,506)	-	-	-
2530			P	JBG		(486,305,416)	(388,698,362)	(97,607,054)	-	(97,607,054)
2531			P	CAGE		-	-	-	-	-
2532					B17	(2,436,775,807)	(2,311,667,017)	(125,108,789)	-	(125,108,789)
2533										
2534	108NP	Nuclear Prod Plant Accumulated Depr								
2535			P	DGP		-	-	-	-	-
2536			P	DGU		-	-	-	-	-
2537			P	SG		-	-	-	-	-
2538						-	-	-	-	-
2539										
2540										
2541	108HP	Hydraulic Prod Plant Accum Depr								
2542			P	S		-	-	-	-	-
2543			P	DGP		-	-	-	-	-
2544			P	DGU		-	-	-	-	-
2545			P	CAGW		(198,942,323)	(157,252,691)	(41,689,631)	-	(41,689,631)
2546			P	CAGE		(42,318,509)	(42,318,509)	-	-	-
2547			P	CAGW		-	-	-	-	-
2548			P	CAGE		-	-	-	-	-
2549					B17	(241,260,831)	(199,571,200)	(41,689,631)	-	(41,689,631)
2550										
2551	108OP	Other Production Plant - Accum Depr								
2552			P	S		-	-	-	-	-
2553			P	DGU		-	-	-	-	-
2554			P	DGP		-	-	-	-	-
2555			P	SG		-	-	-	-	-
2556			P	CAGW		(75,346,610)	(59,557,248)	(15,789,362)	-	(15,789,362)
2557			P	CAGE		(75,623,324)	(75,623,324)	-	-	-
2558			P	CAGE		-	-	-	-	-
2559					B17	(150,969,934)	(135,180,572)	(15,789,362)	-	(15,789,362)
2560										
2561	108EP	Experimental Plant - Accum Depr								
2562			P	DGP		-	-	-	-	-
2563			P	SG		-	-	-	-	-
2564						-	-	-	-	-
2565										
2566	**TOTAL PRODUCTION PLANT DEPR**					**(2,829,006,572)**	**(2,646,418,790)**	**(182,587,782)**	**-**	**(182,587,782)**
2567										
2568	Summary of Prod Plant Depreciation by Factor									
2569		S				-	-	-	-	-
2570		DGP				-	-	-	-	-
2571		DGU				-	-	-	-	-
2572		SG				-	-	-	-	-
2573		CAGW				(405,526,817)	(320,546,089)	(84,980,728)	-	(84,980,728)
2574		CAGE				(1,937,174,339)	(1,937,174,339)	-	-	-
2575		JBG				(486,305,416)	(388,698,362)	(97,607,054)	-	(97,607,054)
2576		SSGCT				-	-	-	-	-
2577	Total of Prod Plant Depreciation by Factor					(2,829,006,572)	(2,646,418,790)	(182,587,782)	-	(182,587,782)
2578										
2579										
2580	108TP	Transmission Plant Accumulated Depr								
2581			T	DGP		-	-	-	-	-
2582			T	DGU		-	-	-	-	-
2583			T	CAGW		(405,406,773)	(320,451,201)	(84,955,572)	-	(84,955,572)
2584			T	CAGE		(628,399,445)	(628,399,445)	-	-	-
2585			T	JBG		(48,646,316)	(38,882,444)	(9,763,871)	-	(9,763,871)
2586			T	SG		(19,802,050)	(18,250,771)	(1,551,279)	-	(1,551,279)
2587	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,102,254,584)**	**(1,005,983,861)**	**(96,270,722)**	**-**	**(96,270,722)**
2588	108360	Land and Land Rights								
2589			DPW	S		(5,415,561)	(5,286,269)	(129,293)	-	(129,293)
2590					B17	(5,415,561)	(5,286,269)	(129,293)	-	(129,293)
2591										
2592	108361	Structures and Improvements								
2593			DPW	S		(12,523,603)	(11,959,805)	(563,798)	-	(563,798)
2594					B17	(12,523,603)	(11,959,805)	(563,798)	-	(563,798)
2595										
2596	108362	Station Equipment								
2597			DPW	S		(197,844,736)	(184,139,951)	(13,704,786)	-	(13,704,786)
2598					B17	(197,844,736)	(184,139,951)	(13,704,786)	-	(13,704,786)
2599										

1	**NOVEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2600	108363	Storage Battery Equipment								
2601			DPW	S		(675,706)	(675,706)	-	-	-
2602					B17	(675,706)	(675,706)	-	-	-
2603										
2604	108364	Poles, Towers & Fixtures								
2605			DPW	S		(444,629,189)	(402,541,043)	(42,088,146)	-	(42,088,146)
2606					B17	(444,629,189)	(402,541,043)	(42,088,146)	-	(42,088,146)
2607										
2608	108365	Overhead Conductors								
2609			DPW	S		(244,870,057)	(219,138,950)	(25,731,107)	-	(25,731,107)
2610					B17	(244,870,057)	(219,138,950)	(25,731,107)	-	(25,731,107)
2611										
2612	108366	Underground Conduit								
2613			DPW	S		(115,528,911)	(106,559,089)	(8,969,822)	-	(8,969,822)
2614					B17	(115,528,911)	(106,559,089)	(8,969,822)	-	(8,969,822)
2615										
2616	108367	Underground Conductors								
2617			DPW	S		(264,719,150)	(257,111,696)	(7,607,454)	-	(7,607,454)
2618					B17	(264,719,150)	(257,111,696)	(7,607,454)	-	(7,607,454)
2619										
2620	108368	Line Transformers								
2621			DPW	S		(345,361,250)	(306,667,041)	(38,694,209)	-	(38,694,209)
2622					B17	(345,361,250)	(306,667,041)	(38,694,209)	-	(38,694,209)
2623										
2624	108369	Services								
2625			DPW	S		(152,988,551)	(138,122,836)	(14,865,715)	-	(14,865,715)
2626					B17	(152,988,551)	(138,122,836)	(14,865,715)	-	(14,865,715)
2627										
2628	108370	Meters								
2629			DPW	S		(84,050,821)	(76,331,338)	(7,719,483)	-	(7,719,483)
2630					B17	(84,050,821)	(76,331,338)	(7,719,483)	-	(7,719,483)
2631										
2632										
2633										
2634	108371	Installations on Customers' Premises								
2635			DPW	S		(7,760,703)	(7,486,160)	(274,542)	-	(274,542)
2636					B17	(7,760,703)	(7,486,160)	(274,542)	-	(274,542)
2637										
2638	108372	Leased Property								
2639			DPW	S		-	-	-	-	-
2640					B17	-	-	-	-	-
2641										
2642	108373	Street Lights								
2643			DPW	S		(27,536,485)	(25,555,893)	(1,980,592)	-	(1,980,592)
2644					B17	(27,536,485)	(25,555,893)	(1,980,592)	-	(1,980,592)
2645										
2646	108D00	Unclassified Dist Plant - Acct 300								
2647			DPW	S		-	-	-	-	-
2648						-	-	-	-	-
2649										
2650	108DS	Unclassified Dist Sub Plant - Acct 300								
2651			DPW	S		-	-	-	-	-
2652						-	-	-	-	-
2653										
2654	108DP	Unclassified Dist Sub Plant - Acct 300								
2655			DPW	S		-	-	-	-	-
2656						-	-	-	-	-
2657										
2658										
2659	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(1,903,904,724)**	**(1,741,575,777)**	**(162,328,947)**	**-**	**(162,328,947)**
2660										
2661	Summary of Distribution Plant Depr by Factor									
2662		S				(1,903,904,724)	(1,741,575,777)	(162,328,947)	-	(162,328,947)
2663										
2664	Total Distribution Depreciation by Factor				B17	(1,903,904,724)	(1,741,575,777)	(162,328,947)	-	(162,328,947)

NOVEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108GP	General Plant Accumulated Depr								
		G-SITUS	S		(159,490,695)	(143,964,507)	(15,526,188)	-	(15,526,188)
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		CUST	CN		(6,883,389)	(6,376,210)	(507,179)	-	(507,179)
		PTD	SO		(89,641,301)	(83,306,985)	(6,334,316)	-	(6,334,316)
		P	SE		-	-	-	-	-
		G-SG	CAGW		(16,939,925)	(13,390,056)	(3,549,869)	-	(3,549,869)
		G-SG	CAGE		(49,977,269)	(49,977,269)	-	-	-
		P	JBG		(4,892,477)	(3,910,501)	(981,976)	-	(981,976)
		P	CAEW		-	-	-	-	-
		P	CAEE		(428,779)	(428,779)	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B17	(328,253,835)	(301,354,306)	(26,899,528)	-	(26,899,528)
108MP	Mining Plant Accumulated Depr.								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(164,899,807)	(164,899,807)	-	-	-
		P	SE		-	-	-	-	-
				B17	(164,899,807)	(164,899,807)	-	-	-
108MP	Less Centralia Situs Depreciation								
		P	S		-	-	-	-	-
				B17	(164,899,807)	(164,899,807)	-	-	-
1081390	Accum Depr - Capital Lease								
		PTD	SO		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1081399	Accum Depr - Capital Lease								
		P	S		-	-	-	-	-
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR				B17	**(493,153,642)**	**(466,254,113)**	**(26,899,528)**	**-**	**(26,899,528)**
Summary of General Depreciation by Factor									
	S				(159,490,695)	(143,964,507)	(15,526,188)	-	(15,526,188)
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SE				-	-	-	-	-
	SO				(89,641,301)	(83,306,985)	(6,334,316)	-	(6,334,316)
	CN				(6,883,389)	(6,376,210)	(507,179)	-	(507,179)
	SG				-	-	-	-	-
	DEU				-	-	-	-	-
	CAGW				(16,939,925)	(13,390,056)	(3,549,869)	-	(3,549,869)
	CAGE				(49,977,269)	(49,977,269)	-	-	-
	CAEW				-	-	-	-	-
	CAEE				(165,328,586)	(165,328,586)	-	-	-
	SSGCT				-	-	-	-	-
	JBG				(4,892,477)	(3,910,501)	(981,976)	-	(981,976)
	Remove Capital Leases				-	-	-	-	-
Total General Depreciation by Factor				B17	(493,153,642)	(466,254,113)	(26,899,528)	-	(26,899,528)
TOTAL ACCUM DEPR - PLANT IN SERV				B17	**(6,328,319,521)**	**(5,860,232,541)**	**(468,086,980)**	**-**	**(468,086,980)**
111SP	Accum Prov for Amort-Steam								
		P	CAGW		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-

1	**NOVEMBER 2008 West Control Area**								
2	**Average**								
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2741	111GP	Accum Prov for Amort-General								
2742			G-SITUS	S		(17,490,212)	(16,153,044)	(1,337,169)	-	(1,337,169)
2743			CUST	CN		(2,184,094)	(2,023,166)	(160,928)	-	(160,928)
2744			I-SG	SG		-	-	-	-	-
2745			PTD	SO		(6,840,512)	(6,357,142)	(483,371)	-	(483,371)
2746			I-SG	CAGW		(3,118)	(2,465)	(653)	-	(653)
2747			I-SG	CAGE		(964,015)	(964,015)	-	-	-
2748			P	CAEW		-	-	-	-	-
2749			P	CAEE		-	-	-	-	-
2750			P	SE		-	-	-	-	-
2751					B18	(27,481,951)	(25,499,831)	(1,982,120)	-	(1,982,120)
2752										
2753										
2754	111HP	Accum Prov for Amort-Hydro								
2755			P	DGP		-	-	-	-	-
2756			P	DGU		-	-	-	-	-
2757			P	SG		-	-	-	-	-
2758			P	CAGW		(350,824)	(277,306)	(73,517)	-	(73,517)
2759			P	CAGE		(346,990)	(346,990)	-	-	-
2760			P	CAGE		-	-	-	-	-
2761					B18	(697,813)	(624,296)	(73,517)	-	(73,517)
2762										
2763										
2764	111IP	Accum Prov for Amort-Intangible Plant								
2765			I-SITUS	S		(777,930)	(776,977)	(954)	-	(954)
2766			I-DGP	DGP		-	-	-	-	-
2767			I-DGU	DGU		-	-	-	-	-
2768			P	CAEW		-	-	-	-	-
2769			P	CAEE		(1,082,550)	(1,082,550)	-	-	-
2770			P	SE		-	-	-	-	-
2771			I-SG	SG		(21,563,863)	(19,874,565)	(1,689,298)	-	(1,689,298)
2772			I-SG	CAGW		-	-	-	-	-
2773			I-SG	CAGE		-	-	-	-	-
2774			CUST	CN		(84,010,126)	(77,820,122)	(6,190,004)	-	(6,190,004)
2775			P	CAGE		-	-	-	-	-
2776			P	CAGE		-	-	-	-	-
2777			I-SG	CAGW		(25,026,537)	(19,782,067)	(5,244,470)	-	(5,244,470)
2778			I-SG	CAGE		(8,945,925)	(8,945,925)	-	-	-
2779			PTD	JBG		(19,684)	(15,733)	(3,951)	-	(3,951)
2780			PTD	SO		(239,355,451)	(222,441,897)	(16,913,554)	-	(16,913,554)
2781					B18	(380,782,066)	(350,739,836)	(30,042,230)	-	(30,042,230)
2782	111IP	Less Non-Utility Plant								
2783			NUTIL	OTH		-	-	-	-	-
2784					B18	(380,782,066)	(350,739,836)	(30,042,230)	-	(30,042,230)
2785										
2786	111390	Accum Amtr - Capital Lease								
2787			G-SITUS	S		-	-	-	-	-
2788			P	SG		-	-	-	-	-
2789			PTD	SO		-	-	-	-	-
2790						-	-	-	-	-
2791										
2792		Remove Capital Lease Amtr				-	-	-	-	-
2793										
2794	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(408,961,831)**	**(376,863,963)**	**(32,097,868)**	**-**	**(32,097,868)**
2795	Average									
2796										
2797										
2798										
2799	Summary of Amortization by Factor									
2800		S				(18,268,143)	(16,930,020)	(1,338,122)	-	(1,338,122)
2801		DGP				-	-	-	-	-
2802		DGU				-	-	-	-	-
2803		SE				-	-	-	-	-
2804		SO				(246,195,963)	(228,799,039)	(17,396,925)	-	(17,396,925)
2805		CN				(86,194,220)	(79,843,288)	(6,350,931)	-	(6,350,931)
2806		SSGCT				-	-	-	-	-
2807		JBG				(19,684)	(15,733)	(3,951)	-	(3,951)
2808		CAGW				(25,380,479)	(20,061,838)	(5,318,641)	-	(5,318,641)
2809		CAGE				(10,256,929)	(10,256,929)	-	-	-
2810		CAEW				-	-	-	-	-
2811		CAEE				(1,082,550)	(1,082,550)	-	-	-
2812		SG				(21,563,863)	(19,874,565)	(1,689,298)	-	(1,689,298)
2813		Less Capital Lease				-	-	-	-	-
2814	Total Provision For Amortization by Factor				B18	(408,961,831)	(376,863,963)	(32,097,868)	-	(32,097,868)

RESULTS OF OPERATIONS
WASHINGTON

December 2008

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2008
FILE:	JAM WA December 2008
PREPARED BY:	Revenue Requirement Department
DATE:	March 27, 2009
TIME:	3:53:09 PM
TYPE OF AVG:	Average
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.608
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	53.00%	6.23%	3.303%
PREFERRED	1.00%	6.46%	0.065%
COMMON	46.00%	10.20%	4.692%
	100.00%		8.059%

OTHER INFORMATION

Note: Total Company results only include West Control Area net power costs.

DECEMBER 2008 West Control Area
Average

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	315,760,839	290,263,689	25,497,150	0	25,497,150
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	44,212,879	35,083,210	9,129,669	0	9,129,669
5	Other Operating Revenues	2.4	15,323,135	14,529,616	793,519	0	793,519
6	Total Operating Revenues	2.4	375,296,853	339,876,515	35,420,338	0	35,420,338
7							
8	Operating Expenses:						
9	Steam Production	2.7	38,405,402	34,392,571	4,012,831	0	4,012,831
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	3,534,173	3,007,199	526,974	0	526,974
12	Other Power Supply	2.10	88,158,188	70,735,832	17,422,356	0	17,422,356
13	Transmission	2.12	11,577,697	9,655,089	1,922,607	0	1,922,607
14	Distribution	2.13	20,148,831	18,949,417	1,199,415	0	1,199,415
15	Customer Accounts	2.14	9,385,662	8,574,117	811,545	0	811,545
16	Customer Service	2.14	5,873,948	4,872,352	1,001,596	0	1,001,596
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	15,315,585	13,621,885	1,693,700	0	1,693,700
19							
20	Total O & M Expenses	2.16	192,399,485	163,808,461	28,591,024	0	28,591,024
21							
22	Depreciation	2.18	0	0	0	0	0
23	Amortization Expense	2.19	903,473	877,492	25,980	0	25,980
24	Taxes Other Than Income	2.19	9,844,000	8,596,105	1,247,895	0	1,247,895
25	Income Taxes - Federal	2.22	-21,399,558	-15,670,117	(5,729,441)	0	(5,729,441)
26	Income Taxes - State	2.22	-2,129,309	-2,129,309	0	0	-
27	Income Taxes - Def Net	2.21	76,722,276	59,014,642	17,707,634	0	17,707,634
28	Investment Tax Credit Adj.	2.20	(721,000)	(721,000)	0	0	0
29	Misc Revenue & Expense	2.5	1,712	1,591	121	0	121
30							
31	Total Operating Expenses	2.22	255,621,079	213,777,866	41,843,213	0	41,843,213
32							
33	Operating Revenue for Return		119,675,774	126,098,649	(6,422,875)	0	(6,422,875)
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	18,154,983,336	16,826,769,948	1,328,213,389	0	1,328,213,389
37	Plant Held for Future Use	2.33	15,074,557	15,039,158	35,399	0	35,399
38	Misc Deferred Debits	2.35	166,101,392	157,338,541	8,762,850	0	8,762,850
39	Elec Plant Acq Adj	2.33	66,346,260	66,346,260	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	38,677,389	36,402,764	2,274,625	0	2,274,625
42	Fuel Stock	2.34	134,234,004	131,039,505	3,194,500	0	3,194,500
43	Material & Supplies	2.34	169,802,369	162,485,497	7,316,872	0	7,316,872
44	Working Capital	2.35	25,117,416	22,512,700	2,604,716	0	2,604,716
45	Weatherization Loans	2.34	19,301,490	17,237,908	2,063,581	0	2,063,581
46	Miscellaneous Rate Base	2.36	3,479,179	3,172,363	306,816	0	306,816
47							
48	Total Electric Plant		18,793,117,391	17,438,344,642	1,354,772,748	0	1,354,772,748
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(6,315,013,593)	(5,847,467,777)	(467,545,816)	0	(467,545,816)
52	Accum Prov For Amort	2.41	(409,126,133)	(376,894,238)	(32,231,895)	0	(32,231,895)
53	Accum Def Income Taxes	2.37	(1,623,738,326)	(1,505,941,293)	(117,797,033)	0	(117,797,033)
54	Unamortized ITC	2.37	(8,918,674)	(7,730,212)	(1,188,462)	0	(1,188,462)
55	Customer Adv for Const	2.36	(20,259,578)	(19,964,223)	(295,355)	0	(295,355)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(57,946,768)	(53,241,214)	(4,705,554)	0	(4,705,554)
58							
59	Total Rate Base Deductions		(8,435,003,072)	(7,811,238,957)	(623,764,115)	0	(623,764,115)
60							
61	Total Rate Base		10,358,114,319	9,627,105,686	731,008,633	0	731,008,633

DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		143,065,642	128,957,754	14,107,887	-	14,107,887
				B1	143,065,642	128,957,754	14,107,887	-	14,107,887
442	Commercial & Industrial Sales								
		0	S		169,887,949	158,602,686	11,285,263	-	11,285,263
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	169,887,949	158,602,686	11,285,263	-	11,285,263
444	Public Street & Highway Lighting								
		0	S		1,628,994	1,524,994	104,000	-	104,000
		0	SO		-	-	-	-	-
				B1	1,628,994	1,524,994	104,000	-	104,000
445	Other Sales to Public Authority								
		0	S		1,178,255	1,178,255	-	-	-
				B1	1,178,255	1,178,255	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**315,760,839**	**290,263,689**	**25,497,150**	**-**	**25,497,150**
447	Sales for Resale								
		WSF	S		646,229	646,229	-	-	-
		WSF	SG		-	-	-	-	-
		WSF	SE		-	-	-	-	-
		WSF	DGP		-	-	-	-	-
		WSF	CAGW		43,566,650	34,436,981	9,129,669	-	9,129,669
		WSF	CAGE		-	-	-	-	-
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	44,212,879	35,083,210	9,129,669	-	9,129,669
449	Provision for Rate Refund								
		WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**359,973,718**	**325,346,899**	**34,626,819**	**-**	**34,626,819**
450	Forfeited Discounts & Interest								
		CUST	S		-	-	-	-	-
		CUST	SO		502,901	467,364	35,536	-	35,536
				B1	502,901	467,364	35,536	-	35,536
451	Misc Electric Revenue								
		CUST	S		167	167	-	-	-
		GP	SG		-	-	-	-	-
		GP	SO		647,629	601,866	45,763	-	45,763
				B1	647,796	602,033	45,763	-	45,763
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		1,667	1,667	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	1,667	1,667	-	-	-
454	Rent of Electric Property								
		DPW	S		565,876	468,126	97,750	-	97,750
		T	CAGW		-	-	-	-	-
		T	CAGE		300,208	300,208	-	-	-
		T	JBG		-	-	-	-	-
		T	SG		261,583	241,091	20,492	-	20,492
		GP	SO		409,167	380,254	28,913	-	28,913
				B1	1,536,834	1,389,679	147,155	-	147,155

DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
456	Other Electric Revenue								
		DMSC	S		4,352,965	4,357,513	(4,548)	-	(4,548)
		CUST	CAGE		755,429	755,429	-	-	-
		OTHSE	CAGW		91,667	72,457	19,209	-	19,209
		OTHSO	SO		75,083	69,778	5,306	-	5,306
		OTHSGR	SG		2,095,365	1,931,216	164,149	-	164,149
		OTHSGR	JBG		158,333	126,554	31,779	-	31,779
		OTHSGR	WRG		4,378,430	4,079,592	298,837	-	298,837
		OTHSGR	WRE		726,664	676,334	50,331	-	50,331
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	12,633,937	12,068,873	565,064	-	565,064
	Total Other Electric Revenues				**15,323,135**	**14,529,616**	**793,519**	**-**	**793,519**
Total Electric Operating Revenues				**B1**	**375,296,853**	**339,876,515**	**35,420,338**	**-**	**35,420,338**
Summary of Revenues by Factor									
	S				321,326,077	295,735,724	25,590,352	-	25,590,352
	JBG				158,333	126,554	31,779	-	31,779
	SE				-	-	-	-	-
	SO				1,634,780	1,519,262	115,518	-	115,518
	SG				2,356,949	2,172,307	184,642	-	184,642
	CAEW				-	-	-	-	-
	CAEE				-	-	-	-	-
	CAGW				43,658,316	34,509,438	9,148,878	-	9,148,878
	CAGE				1,057,304	1,057,304	-	-	-
	WRG				4,378,430	4,079,592	298,837	-	298,837
	WRE				726,664	676,334	50,331	-	50,331
Total Electric Operating Revenues				B1	375,296,853	339,876,515	35,420,338	-	35,420,338
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	SG		-	-	-	-	-
					-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B1	-	-	-	-	-
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
					-	-	-	-	-
4194	Impact Housing Interest Income								
		P	DGU		-	-	-	-	-
					-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		PTD	CN		-	-	-	-	-
		PTD	SO		1,712	1,591	121	-	121
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	1,712	1,591	121	-	121
Total Miscellaneous Revenues					**1,712**	**1,591**	**121**	**-**	**121**

1	**DECEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**			**UNADJUSTED RESULTS**		**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
158	Miscellaneous Expenses									
159	4311	Interest on Customer Deposits								
160			CUST	S		-	-	-	-	-
161						-	-	-	-	-
162	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
163										
164	**Net Misc Revenue and Expense**					**1,712**	**1,591**	**121**	**-**	**121**
165										

1	DECEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
166	500	Operation Supervision & Engineering								
167			P	SG		92,060	84,848	7,212	-	7,212
168			P	CAGW		-	-	-	-	-
169			P	CAGE		140,975	140,975	-	-	-
170			P	JBG		659,063	526,782	132,282	-	132,282
171			P	CAGE		-	-	-	-	-
172					B2	892,099	752,606	139,493	-	139,493
173										
174	501	Fuel Related								
175			P	SE		323	298	25	-	25
176			P	SE		-	-	-	-	-
177			P	SE		-	-	-	-	-
178			P	CAGW		12,500	9,881	2,619	-	2,619
179			P	CAGE		-	-	-	-	-
180			P	CAEW		14,800,689	11,653,191	3,147,498	-	3,147,498
181			P	CAEE		1,080,631	1,080,631	-	-	-
182			P	JBE		737,208	587,052	150,157	-	150,157
183			P	CAEE		-	-	-	-	-
184			P	JBG		-	-	-	-	-
185					B2	16,631,351	13,331,051	3,300,299	-	3,300,299
186										
187	502	Steam Expenses								
188			P	SG		-	-	-	-	-
189			P	CAGW		-	-	-	-	-
190			P	CAGE		1,819,674	1,819,674	-	-	-
191			P	JBG		925,724	739,920	185,803	-	185,803
192			P	CAGE		-	-	-	-	-
193					B2	2,745,398	2,559,594	185,803	-	185,803
194										
195	503	Steam From Other Sources								
196			P	SE		-	-	-	-	-
197			P	CAEW		-	-	-	-	-
198			P	CAEE		-	-	-	-	-
199					B2	-	-	-	-	-
200										
201	505	Electric Expenses								
202			P	SG		-	-	-	-	-
203			P	CAGW		-	-	-	-	-
204			P	CAGE		-	-	-	-	-
205			P	JBG		-	-	-	-	-
206			P	CAGE		-	-	-	-	-
207					B2	-	-	-	-	-
208										
209	506	Misc. Steam Expense								
210			P	SG		(157,361)	(145,033)	(12,328)	-	(12,328)
211			P	SE		-	-	-	-	-
212			P	CAGW		501,781	396,630	105,151	-	105,151
213			P	CAGE		15,621,369	15,621,369	-	-	-
214			P	JBG		1,431,372	1,144,079	287,293	-	287,293
215			P	CAGE		-	-	-	-	-
216					B2	17,397,161	17,017,045	380,117	-	380,117
217										
218	507	Rents								
219			P	SG		-	-	-	-	-
220			P	CAGW		-	-	-	-	-
221			P	CAGE		103,544	103,544	-	-	-
222			P	JBG		34,667	27,709	6,958	-	6,958
223			P	CAGE		-	-	-	-	-
224					B2	138,211	131,253	6,958	-	6,958
225										
226	510	Maint Supervision & Engineering								
227			P	SG		-	-	-	-	-
228			P	CAGW		-	-	-	-	-
229			P	CAGE		178,913	178,913	-	-	-
230			P	JBG		-	-	-	-	-
231			P	CAGE		-	-	-	-	-
232					B2	178,913	178,913	-	-	-
233										
234										
235										
236	511	Maintenance of Structures								
237			P	SG		-	-	-	-	-
238			P	CAGW		-	-	-	-	-
239			P	CAGE		14,333	14,333	-	-	-
240			P	JBG		-	-	-	-	-
241			P	CAGE		-	-	-	-	-
242					B2	14,333	14,333	-	-	-
243										

DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
512	Maintenance of Boiler Plant								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		199,769	199,769	-	-	-
		P	JBG		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	199,769	199,769	-	-	-
513	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		4,458	4,458	-	-	-
		P	JBG		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	4,458	4,458	-	-	-
514	Maintenance of Misc. Steam Plant								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		202,910	202,910	-	-	-
		P	JBG		800	639	161	-	161
		P	CAGE		-	-	-	-	-
				B2	203,710	203,549	161	-	161
Total Steam Power Generation				B2	**38,405,402**	**34,392,571**	**4,012,831**	**-**	**4,012,831**
517	Operation Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
518	Nuclear Fuel Expense								
		P	SE		-	-	-	-	-
					-	-	-	-	-
519	Coolants and Water								
		P	SG		-	-	-	-	-
					-	-	-	-	-
520	Steam Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
523	Electric Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
524	Misc. Nuclear Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
528	Maintenance Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
529	Maintenance of Structures								
		P	SG		-	-	-	-	-
					-	-	-	-	-
530	Maintenance of Reactor Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
531	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
532	Maintenance of Misc Nuclear								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Power Generation					**-**	**-**	**-**	**-**	**-**

DECEMBER 2008 West Control Area
Average

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
318	535	Operation Super & Engineering								
319			P	DGP		-	-	-	-	-
320			P	CAGW		-	-	-	-	-
321			P	CAGE		-	-	-	-	-
322			P	CAGW		2,097,516	1,657,968	439,548	-	439,548
323			P	CAGE		950,033	950,033	-	-	-
324					B2	3,047,550	2,608,002	439,548	-	439,548
325										
326	536	Water For Power								
327			P	DGP		-	-	-	-	-
328			P	CAGW		-	-	-	-	-
329			P	CAGE		-	-	-	-	-
330			P	CAGW		-	-	-	-	-
331			P	CAGE		-	-	-	-	-
332					B2	-	-	-	-	-
333										
334	537	Hydraulic Expenses								
335			P	DGP		-	-	-	-	-
336			P	CAGW		-	-	-	-	-
337			P	CAGE		-	-	-	-	-
338			P	CAGW		188,355	148,884	39,471	-	39,471
339			P	CAGE		-	-	-	-	-
340					B2	188,355	148,884	39,471	-	39,471
341										
342	538	Electric Expenses								
343			P	DGP		-	-	-	-	-
344			P	CAGW		-	-	-	-	-
345			P	CAGE		-	-	-	-	-
346			P	CAGW		-	-	-	-	-
347			P	CAGE		-	-	-	-	-
348					B2	-	-	-	-	-
349										
350	539	Misc. Hydro Expenses								
351			P	DGP		-	-	-	-	-
352			P	CAGW		-	-	-	-	-
353			P	CAGE		-	-	-	-	-
354			P	CAGW		226,674	179,173	47,501	-	47,501
355			P	CAGE		69,427	69,427	-	-	-
356					B2	296,101	248,600	47,501	-	47,501
357										
358	540	Rents (Hydro Generation)								
359			P	DGP		-	-	-	-	-
360			P	CAGW		-	-	-	-	-
361			P	CAGE		-	-	-	-	-
362			P	CAGW		2,167	1,713	454	-	454
363			P	CAGE		-	-	-	-	-
364					B2	2,167	1,713	454	-	454
365										
366	541	Maint Supervision & Engineering								
367			P	DGP		-	-	-	-	-
368			P	CAGW		-	-	-	-	-
369			P	CAGE		-	-	-	-	-
370			P	CAGW		-	-	-	-	-
371			P	CAGE		-	-	-	-	-
372					B2	-	-	-	-	-
373										
374	542	Maintenance of Structures								
375			P	DGP		-	-	-	-	-
376			P	CAGW		-	-	-	-	-
377			P	CAGE		-	-	-	-	-
378			P	CAGW		-	-	-	-	-
379			P	CAGE		-	-	-	-	-
380					B2	-	-	-	-	-
381										
382										
383										
384										
385	543	Maintenance of Dams & Waterways								
386			P	DGP		-	-	-	-	-
387			P	CAGW		-	-	-	-	-
388			P	CAGE		-	-	-	-	-
389			P	CAGW		-	-	-	-	-
390			P	CAGE		-	-	-	-	-
391					B2	-	-	-	-	-
392										

1	DECEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
393	544	Maintenance of Electric Plant								
394			P	DGP		-	-	-	-	-
395			P	CAGW		-	-	-	-	-
396			P	CAGE		-	-	-	-	-
397			P	CAGW		-	-	-	-	-
398			P	CAGE		-	-	-	-	-
399					B2	-	-	-	-	-
400										
401	545	Maintenance of Misc. Hydro Plant								
402			P	DGP		-	-	-	-	-
403			P	CAGW		-	-	-	-	-
404			P	CAGE		-	-	-	-	-
405			P	CAGW		-	-	-	-	-
406			P	CAGE		-	-	-	-	-
407					B2	-	-	-	-	-
408										
409	**Total Hydraulic Power Generation**				B2	**3,534,173**	**3,007,199**	**526,974**	**-**	**526,974**
410										
411	546	Operation Super & Engineering								
412			P	SG		-	-	-	-	-
413			P	SE		-	-	-	-	-
414			P	CAGW		-	-	-	-	-
415			P	CAGE		95,655	95,655	-	-	-
416			P	CAGE		-	-	-	-	-
417					B2	95,655	95,655	-	-	-
418										
419	547	Fuel								
420			P	SE		-	-	-	-	-
421			P	CAEW		7,228,061	5,690,949	1,537,111	-	1,537,111
422			P	CAEE		-	-	-	-	-
423			P	SSECT		-	-	-	-	-
424					B2	7,228,061	5,690,949	1,537,111	-	1,537,111
425										
426	548	Generation Expense								
427			P	SG		6,417	5,914	503	-	503
428			P	CAGW		425,083	336,004	89,079	-	89,079
429			P	CAGE		1,048,765	1,048,765	-	-	-
430			P	CAGE		-	-	-	-	-
431					B2	1,480,265	1,390,684	89,582	-	89,582
432										
433	549	Miscellaneous Other								
434			P	SG		113,225	104,355	8,870	-	8,870
435			P	CAGW		686,286	542,471	143,816	-	143,816
436			P	CAGE		310,044	310,044	-	-	-
437			P	CAGE		-	-	-	-	-
438					B2	1,109,554	956,869	152,686	-	152,686
439										
440										
441										
442										
443	550	Maint Supervision & Engineering								
444			P	SG		-	-	-	-	-
445			P	CAGW		-	-	-	-	-
446			P	CAGE		50,000	50,000	-	-	-
447			P	CAGE		-	-	-	-	-
448					B2	50,000	50,000	-	-	-
449										
450	551	Maint Supervision & Engineering								
451			P	SG		-	-	-	-	-
452			P	CAGW		-	-	-	-	-
453			P	CAGE		-	-	-	-	-
454					B2	-	-	-	-	-
455										
456	552	Maintenance of Structures								
457			P	SG		-	-	-	-	-
458			P	CAGW		-	-	-	-	-
459			P	CAGE		-	-	-	-	-
460			P	CAGE		-	-	-	-	-
461					B2	-	-	-	-	-
462										
463	553	Maint of Generation & Electric Plant								
464			P	SG		-	-	-	-	-
465			P	CAGW		-	-	-	-	-
466			P	CAGE		243,745	243,745	-	-	-
467			P	CAGE		-	-	-	-	-
468					B2	243,745	243,745	-	-	-
469										

DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
554	Maintenance of Misc. Other								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
Total Other Power Generation				**B2**	**10,207,280**	**8,427,902**	**1,779,379**	**-**	**1,779,379**
555	Purchased Power								
		P	S		139,162	-	139,162	-	139,162
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGW		68,773,304	54,361,420	14,411,884	-	14,411,884
		P	CAGE		-	-	-	-	-
		P	CAEW		3,316,885	2,611,520	705,365	-	705,365
		P	CAEE		-	-	-	-	-
			DGP		-	-	-	-	-
				B2	72,229,351	56,972,940	15,256,411	-	15,256,411
556	System Control & Load Dispatch								
		P	SG		234,750	216,359	18,390	-	18,390
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	234,750	216,359	18,390	-	18,390
557	Other Expenses								
		P	S		(15,316)	(7,232)	(8,084)	-	(8,084)
		P	SG		4,184,349	3,856,550	327,799	-	327,799
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		1,076,323	1,076,323	-	-	-
		P	JBG		241,451	192,989	48,462	-	48,462
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	5,486,808	5,118,631	368,177	-	368,177
Total Other Power Supply				B2	**77,950,908**	**62,307,930**	**15,642,978**	**-**	**15,642,978**
TOTAL PRODUCTION EXPENSE				B2	**130,097,763**	**108,135,602**	**21,962,162**	**-**	**21,962,162**

1	**DECEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
531	Summary of Production Expense by Factor									
532		S				123,845	(7,232)	131,078	-	131,078
533		SG				4,473,440	4,122,994	350,446	-	350,446
534		SE				323	298	25	-	25
535		JBG				3,293,077	2,632,119	660,958	-	660,958
536		TROJP				-	-	-	-	-
537		JBE				737,208	587,052	150,157	-	150,157
538		DGP				-	-	-	-	-
539		DEU				-	-	-	-	-
540		DEP				-	-	-	-	-
541		CAGW				72,913,667	57,634,143	15,279,523	-	15,279,523
542		CAGE				22,129,938	22,129,938	-	-	-
543		CAEW				25,345,635	19,955,661	5,389,974	-	5,389,974
544		CAEE				1,080,631	1,080,631	-	-	-
545		SNPPS				-	-	-	-	-
546		SNPPO				-	-	-	-	-
547		DGU				-	-	-	-	-
548		MC				-	-	-	-	-
549		SSGCT				-	-	-	-	-
550		SSECT				-	-	-	-	-
551		SSGC				-	-	-	-	-
552		SSGCH				-	-	-	-	-
553		SSECH				-	-	-	-	-
554	Total Production Expense by Factor				B2	130,097,763	108,135,602	21,962,162	-	21,962,162
555	560	Operation Supervision & Engineering								
556			T	SG		721,794	665,249	56,545	-	56,545
557			T	JBG		-	-	-	-	-
558			T	CAGW		-	-	-	-	-
559			T	CAGE		-	-	-	-	-
560					B2	721,794	665,249	56,545	-	56,545
561										
562	561	Load Dispatching								
563			T	SG		560,548	516,635	43,913	-	43,913
564			T	CAGW		-	-	-	-	-
565			T	CAGE		-	-	-	-	-
566					B2	560,548	516,635	43,913	-	43,913
567	562	Station Expense								
568			T	SG		-	-	-	-	-
569			T	JBG		-	-	-	-	-
570			T	CAGW		27,534	21,764	5,770	-	5,770
571			T	CAGE		38,161	38,161	-	-	-
572					B2	65,694	59,924	5,770	-	5,770
573										
574	563	Overhead Line Expense								
575			T	SG		-	-	-	-	-
576			T	CAGW		4,898	3,871	1,026	-	1,026
577			T	CAGE		108	108	-	-	-
578					B2	5,006	3,980	1,026	-	1,026
579										
580	564	Underground Line Expense								
581			T	SG		-	-	-	-	-
582			T	CAGW		-	-	-	-	-
583			T	CAGE		-	-	-	-	-
584					B2	-	-	-	-	-
585										
586	565	Transmission of Electricity by Others								
587			T	SG		-	-	-	-	-
588			T	SE		-	-	-	-	-
589			T	CAGW		7,510,390	5,936,540	1,573,850	-	1,573,850
590			T	CAGE		-	-	-	-	-
591			T	CAEW		-	-	-	-	-
592			T	CAEE		-	-	-	-	-
593					B2	7,510,390	5,936,540	1,573,850	-	1,573,850
594										
595	566	Misc. Transmission Expense								
596			T	SG		27,333	25,192	2,141	-	2,141
597			T	CAGW		-	-	-	-	-
598			T	CAGE		-	-	-	-	-
599					B2	27,333	25,192	2,141	-	2,141
600										
601	567	Rents - Transmission								
602			T	SG		2,500	2,304	196	-	196
603			T	CAGW		59,119	46,731	12,389	-	12,389
604			T	CAGE		101,937	101,937	-	-	-
605					B2	163,557	150,972	12,585	-	12,585
606										

1	DECEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
607	568	Maint Supervision & Engineering								
608			T	SG		8,917	8,218	699	-	699
609			T	CAGW		-	-	-	-	-
610			T	CAGE		-	-	-	-	-
611					B2	8,917	8,218	699	-	699
612										
613	569	Maintenance of Structures								
614			T	SG		289,353	266,686	22,668	-	22,668
615			T	CAGW		-	-	-	-	-
616			T	CAGE		-	-	-	-	-
617					B2	289,353	266,686	22,668	-	22,668
618										
619	570	Maintenance of Station Equipment								
620			T	SG		-	-	-	-	-
621			T	JBG		-	-	-	-	-
622			T	CAGW		241,815	191,141	50,674	-	50,674
623			T	CAGE		526,113	526,113	-	-	-
624					B2	767,928	717,254	50,674	-	50,674
625										
626	571	Maintenance of Overhead Lines								
627			T	SG		323,787	298,422	25,365	-	25,365
628			T	JBG		-	-	-	-	-
629			T	CAGW		607,816	480,444	127,372	-	127,372
630			T	CAGE		525,573	525,573	-	-	-
631					B2	1,457,176	1,304,439	152,737	-	152,737
632										
633	572	Maintenance of Underground Lines								
634			T	SG		-	-	-	-	-
635			T	CAGW		-	-	-	-	-
636			T	CAGE		-	-	-	-	-
637					B2	-	-	-	-	-
638										
639	573	Maint of Misc. Transmission Plant								
640			T	SG		-	-	-	-	-
641			T	CAGW		-	-	-	-	-
642			T	CAGE		-	-	-	-	-
643					B2	-	-	-	-	-
644										
645	**TOTAL TRANSMISSION EXPENSE**				B2	**11,577,697**	**9,655,089**	**1,922,607**	**-**	**1,922,607**
646										
647	Summary of Transmission Expense by Factor									
648		SE				-	-	-	-	-
649		SG				1,934,232	1,782,706	151,526	-	151,526
650		CAGW				8,451,572	6,680,491	1,771,081	-	1,771,081
651		CAGE				1,191,892	1,191,892	-	-	-
652		JBG				-	-	-	-	-
653	Total Transmission Expense by Factor				B2	11,577,697	9,655,089	1,922,607	-	1,922,607
654	580	Operation Supervision & Engineering								
655			DPW	S		4,667	4,667	-	-	-
656			DPW	SNPD		1,773,694	1,650,722	122,972	-	122,972
657					B2	1,778,360	1,655,389	122,972	-	122,972
658										
659	581	Load Dispatching								
660			DPW	S		-	-	-	-	-
661			DPW	SNPD		1,374,435	1,279,145	95,291	-	95,291
662					B2	1,374,435	1,279,145	95,291	-	95,291
663										
664	582	Station Expense								
665			DPW	S		286,467	272,766	13,701	-	13,701
666			DPW	SNPD		-	-	-	-	-
667					B2	286,467	272,766	13,701	-	13,701
668										
669	583	Overhead Line Expenses								
670			DPW	S		708,120	666,671	41,449	-	41,449
671			DPW	SNPD		1,982	1,844	137	-	137
672					B2	710,102	668,515	41,586	-	41,586
673										
674	584	Underground Line Expense								
675			DPW	S		-	-	-	-	-
676			DPW	SNPD		-	-	-	-	-
677					B2	-	-	-	-	-
678										
679	585	Street Lighting & Signal Systems								
680			DPW	S		-	-	-	-	-
681			DPW	SNPD		19,608	18,248	1,359	-	1,359
682					B2	19,608	18,248	1,359	-	1,359
683										

DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
586	Meter Expenses								
		DPW	S		487,654	448,267	39,387	-	39,387
		DPW	SNPD		35,434	32,977	2,457	-	2,457
				B2	523,087	481,244	41,844	-	41,844
587	Customer Installation Expenses								
		DPW	S		716,792	659,780	57,013	-	57,013
		DPW	SNPD		-	-	-	-	-
				B2	716,792	659,780	57,013	-	57,013
588	Misc. Distribution Expenses								
		DPW	S		90,425	84,707	5,719	-	5,719
		DPW	SNPD		722,437	672,350	50,087	-	50,087
				B2	812,862	757,057	55,806	-	55,806
589	Rents								
		DPW	S		227,190	219,543	7,647	-	7,647
		DPW	SNPD		26,000	24,197	1,803	-	1,803
				B2	253,190	243,740	9,449	-	9,449
590	Maint Supervision & Engineering								
		DPW	S		96,581	96,581	-	-	-
		DPW	SNPD		524,658	488,283	36,375	-	36,375
				B2	621,239	584,865	36,375	-	36,375
591	Maintenance of Structures								
		DPW	S		143,125	131,708	11,417	-	11,417
		DPW	SNPD		6,260	5,826	434	-	434
				B2	149,385	137,534	11,851	-	11,851
592	Maintenance of Station Equipment								
		DPW	S		773,391	718,647	54,743	-	54,743
		DPW	SNPD		169,988	158,202	11,785	-	11,785
				B2	943,378	876,850	66,529	-	66,529
593	Maintenance of Overhead Lines								
		DPW	S		7,577,473	7,206,340	371,133	-	371,133
		DPW	SNPD		154,441	143,733	10,707	-	10,707
				B2	7,731,914	7,350,073	381,840	-	381,840
594	Maintenance of Underground Lines								
		DPW	S		1,704,343	1,607,960	96,383	-	96,383
		DPW	SNPD		-	-	-	-	-
				B2	1,704,343	1,607,960	96,383	-	96,383
595	Maintenance of Line Transformers								
		DPW	S		-	-	-	-	-
		DPW	SNPD		153,176	142,556	10,620	-	10,620
				B2	153,176	142,556	10,620	-	10,620
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		434,501	415,241	19,260	-	19,260
		DPW	SNPD		-	-	-	-	-
				B2	434,501	415,241	19,260	-	19,260
597	Maintenance of Meters								
		DPW	S		417,258	385,017	32,241	-	32,241
		DPW	SNPD		257,662	239,798	17,864	-	17,864
				B2	674,920	624,815	50,105	-	50,105
598	Maint of Misc. Distribution Plant								
		DPW	S		-	-	-	-	-
		DPW	SNPD		1,261,070	1,173,639	87,431	-	87,431
				B2	1,261,070	1,173,639	87,431	-	87,431
TOTAL DISTRIBUTION EXPENSE				B2	**20,148,831**	**18,949,417**	**1,199,415**	**-**	**1,199,415**
Summary of Distribution Expense by Factor									
	S				13,667,988	12,917,896	750,093	-	750,093
	SNPD				6,480,843	6,031,521	449,322	-	449,322
Total Distribution Expense by Factor				B2	20,148,831	18,949,417	1,199,415	-	1,199,415
901	Supervision								
		CUST	S		2,032,308	1,697,466	334,842	-	334,842
		CUST	CN		171,234	158,617	12,617	-	12,617
				B2	2,203,541	1,856,082	347,459	-	347,459

1	DECEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
762	902	Meter Reading Expense								
763			CUST	S		1,212,049	1,249,223	(37,174)	-	(37,174)
764			CUST	CN		291,825	270,323	21,502	-	21,502
765					B2	1,503,874	1,519,546	(15,672)	-	(15,672)
766										
767	903	Customer Receipts & Collections								
768			CUST	S		356	-	356	-	356
769			CUST	CN		4,813,816	4,459,126	354,690	-	354,690
770					B2	4,814,172	4,459,126	355,046	-	355,046
771										
772	904	Uncollectible Accounts								
773			CUST	S		826,347	704,415	121,932	-	121,932
774			P	SG		-	-	-	-	-
775			CUST	CN		-	-	-	-	-
776					B2	826,347	704,415	121,932	-	121,932
777										
778	905	Misc. Customer Accounts Expense								
779			CUST	S		-	-	-	-	-
780			CUST	CN		37,727	34,947	2,780	-	2,780
781					B2	37,727	34,947	2,780	-	2,780
782										
783	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**9,385,662**	**8,574,117**	**811,545**	**-**	**811,545**
784										
785	Summary of Customer Accts Exp by Factor									
786		S				4,071,060	3,651,104	419,956	-	419,956
787		CN				5,314,602	4,923,013	391,589	-	391,589
788		SG				-	-	-	-	-
789	Total Customer Accounts Expense by Factor				B2	9,385,662	8,574,117	811,545	-	811,545
790										
791	907	Supervision								
792			CUST	S		-	-	-	-	-
793			CUST	CN		40,162	37,203	2,959	-	2,959
794					B2	40,162	37,203	2,959	-	2,959
795										
796	908	Customer Assistance								
797			CUST	S		5,350,852	4,387,792	963,061	-	963,061
798			CUST	CN		306,646	284,051	22,594	-	22,594
799					B2	5,657,498	4,671,843	985,655	-	985,655
800										
801	909	Informational & Instructional Adv								
802			CUST	S		100	100	-	-	-
803			CUST	CN		171,781	159,124	12,657	-	12,657
804					B2	171,881	159,224	12,657	-	12,657
805										
806	910	Misc. Customer Service								
807			CUST	S		-	-	-	-	-
808			CUST	CN		4,406	4,082	325	-	325
809										
810					B2	4,406	4,082	325	-	325
811										
812	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**5,873,948**	**4,872,352**	**1,001,596**	**-**	**1,001,596**
813										
814										
815	Summary of Customer Service Exp by Factor									
816		S				5,350,952	4,387,892	963,061	-	963,061
817		CN				522,995	484,460	38,535	-	38,535
818										
819	Total Customer Service Expense by Factor				B2	5,873,948	4,872,352	1,001,596	-	1,001,596
820										
821										
822	911	Supervision								
823			CUST	S		-	-	-	-	-
824			CUST	CN		-	-	-	-	-
825						-	-	-	-	-
826										
827	912	Demonstration & Selling Expense								
828			CUST	S		-	-	-	-	-
829			CUST	CN		-	-	-	-	-
830						-	-	-	-	-
831										
832	913	Advertising Expense								
833			CUST	S		-	-	-	-	-
834			CUST	CN		-	-	-	-	-
835						-	-	-	-	-
836										

1	DECEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
837	916	Misc. Sales Expense								
838			CUST	S		-	-	-	-	-
839			CUST	CN		-	-	-	-	-
840					B2	-	-	-	-	-
841										
842	**TOTAL SALES EXPENSE**					**-**	**-**	**-**	**-**	**-**
843										
844										
845	Total Sales Expense by Factor									
846		S				-	-	-	-	-
847		CN				-	-	-	-	-
848	Total Sales Expense by Factor				B2	-	-	-	-	-
849										
850	**Total Customer Service Exp Including Sales**					**5,873,948**	**4,872,352**	**1,001,596**	**-**	**1,001,596**
851	920	Administrative & General Salaries								
852			PTD	S		107,971	48,232	59,740	-	59,740
853			CUST	CN		-	-	-	-	-
854			PTD	SO		6,351,051	5,902,267	448,784	-	448,784
855					B2	6,459,023	5,950,499	508,524	-	508,524
856										
857	921	Office Supplies & expenses								
858			PTD	S		(198,833)	(188,234)	(10,599)	-	(10,599)
859			CUST	CN		-	-	-	-	-
860			PTD	SO		1,121,742	1,042,477	79,266	-	79,266
861					B2	922,909	854,243	68,666	-	68,666
862										
863	922	A&G Expenses Transferred								
864			PTD	S		-	-	-	-	-
865			CUST	CN		-	-	-	-	-
866			PTD	SO		(1,339,435)	(1,244,787)	(94,648)	-	(94,648)
867					B2	(1,339,435)	(1,244,787)	(94,648)	-	(94,648)
868										
869	923	Outside Services								
870			PTD	S		4,767,433	3,825,702	941,731	-	941,731
871			CUST	CN		-	-	-	-	-
872			PTD	SO		1,798,433	1,671,351	127,083	-	127,083
873					B2	6,565,866	5,497,053	1,068,814	-	1,068,814
874										
875	924	Property Insurance								
876			PTD	SO		2,101,767	1,953,250	148,517	-	148,517
877					B2	2,101,767	1,953,250	148,517	-	148,517
878										
879	925	Injuries & Damages								
880			PTD	SO		701,750	652,163	49,588	-	49,588
881					B2	701,750	652,163	49,588	-	49,588
882										
883	926	Employee Pensions & Benefits								
884			LABOR	S		-	-	-	-	-
885			CUST	CN		-	-	-	-	-
886			LABOR	SO		-	-	-	-	-
887					B2	-	-	-	-	-
888										
889	927	Franchise Requirements								
890			DMSC	S		-	-	-	-	-
891			DMSC	SO		-	-	-	-	-
892					B2	-	-	-	-	-
893										
894	928	Regulatory Commission Expense								
895			DMSC	S		731,333	693,000	38,333	-	38,333
896			CUST	CN		-	-	-	-	-
897			DMSC	SO		100	93	7	-	7
898			CUST	CAGW		-	-	-	-	-
899			DMSC	CAGE		-	-	-	-	-
900			FERC	SG		144,167	132,873	11,294	-	11,294
901					B2	875,600	825,966	49,634	-	49,634
902										
903	929	Duplicate Charges								
904			LABOR	S		-	-	-	-	-
905			LABOR	SO		(5,210,004)	(4,841,850)	(368,154)	-	(368,154)
906					B2	(5,210,004)	(4,841,850)	(368,154)	-	(368,154)
907										
908	930	Misc General Expenses								
909			PTD	S		441,672	441,672	-	-	-
910			CUST	CN		-	-	-	-	-
911			LABOR	SO		1,269,478	1,179,773	89,705	-	89,705
912					B2	1,711,149	1,621,444	89,705	-	89,705
913										

1	**DECEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
914	931	Rents								
915			PTD	S		77,933	77,933	-	-	-
916			PTD	SO		514,291	477,949	36,341	-	36,341
917					B2	592,224	555,883	36,341	-	36,341
918										
919	935	Maintenance of General Plant								
920			G	S		-	-	-	-	-
921			CUST	CN		-	-	-	-	-
922			G	SO		1,934,736	1,798,022	136,714	-	136,714
923					B2	1,934,736	1,798,022	136,714	-	136,714
924										
925	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**15,315,585**	**13,621,885**	**1,693,700**	**-**	**1,693,700**
926										
927	Summary of A&G Expense by Factor									
928		S				5,927,509	4,898,305	1,029,205	-	1,029,205
929		SO				9,243,909	8,590,708	653,202	-	653,202
930		SG				144,167	132,873	11,294	-	11,294
931		CN				-	-	-	-	-
932		CAGW				-	-	-	-	-
933		CAGE				-	-	-	-	-
934	Total A&G Expense by Factor				B2	15,315,585	13,621,885	1,693,700	-	1,693,700
935										
936	**TOTAL O&M EXPENSE**				B2	**192,399,485**	**163,808,461**	**28,591,024**	**-**	**28,591,024**

1	**DECEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**			**UNADJUSTED RESULTS**		**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
937	403SP	Steam Depreciation								
938			P	DGP		-	-	-	-	-
939			P	DGU		-	-	-	-	-
940			P	SG		-	-	-	-	-
941			P	CAGW		-	-	-	-	-
942			P	CAGE		-	-	-	-	-
943			P	JBG		-	-	-	-	-
944			P	S		-	-	-	-	-
945					B3	-	-	-	-	-
946										
947	403NP	Nuclear Depreciation								
948			P	DGP		-	-	-	-	-
949						-	-	-	-	-
950										
951	403HP	Hydro Depreciation								
952			P	DGP		-	-	-	-	-
953			P	DGU		-	-	-	-	-
954			P	CAGW		-	-	-	-	-
955			P	CAGE		-	-	-	-	-
956			P	CAGW		-	-	-	-	-
957			P	CAGE		-	-	-	-	-
958					B3	-	-	-	-	-
959										
960	403OP	Other Production Depreciation								
961			P	DGU		-	-	-	-	-
962			P	SG		-	-	-	-	-
963			P	CAGW		-	-	-	-	-
964			P	CAGE		-	-	-	-	-
965			P	CAGE		-	-	-	-	-
966			P	CAGE		-	-	-	-	-
967					B3	-	-	-	-	-
968										
969	403TP	Transmission Depreciation								
970			T	DGP		-	-	-	-	-
971			T	DGU		-	-	-	-	-
972			T	CAGW		-	-	-	-	-
973			T	CAGE		-	-	-	-	-
974			T	JBG		-	-	-	-	-
975			T	SG		-	-	-	-	-
976					B3	-	-	-	-	-
977										
978										
979										
980	403	Distribution Depreciation								
981	360	Land & Land Rights	DPW	S		-	-	-	-	-
982	361	Structures	DPW	S		-	-	-	-	-
983	362	Station Equipment	DPW	S		-	-	-	-	-
984	363	Storage Battery Eq	DPW	S		-	-	-	-	-
985	364	Poles & Towers	DPW	S		-	-	-	-	-
986	365	OH Conductors	DPW	S		-	-	-	-	-
987	366	UG Conduit	DPW	S		-	-	-	-	-
988	367	UG Conductor	DPW	S		-	-	-	-	-
989	368	Line Trans	DPW	S		-	-	-	-	-
990	369	Services	DPW	S		-	-	-	-	-
991	370	Meters	DPW	S		-	-	-	-	-
992	371	Inst Cust Prem	DPW	S		-	-	-	-	-
993	372	Leased Property	DPW	S		-	-	-	-	-
994	373	Street Lighting	DPW	S		-	-	-	-	-
995					B3	-	-	-	-	-
996										
997	403GP	General Depreciation								
998			G-SITUS	S		-	-	-	-	-
999			G-DGP	DGP		-	-	-	-	-
1000			G-DGU	DGU		-	-	-	-	-
1001			P	SE		-	-	-	-	-
1002			CUST	CN		-	-	-	-	-
1003			G-SG	SG		-	-	-	-	-
1004			PTD	SO		-	-	-	-	-
1005			G-SG	CAGW		-	-	-	-	-
1006			G-SG	CAGE		-	-	-	-	-
1007			P	JBG		-	-	-	-	-
1008			P	JBE		-	-	-	-	-
1009			P	CAEE		-	-	-	-	-
1010			G-SG	CAGE		-	-	-	-	-
1011			G-SG	CAGE		-	-	-	-	-
1012					B3	-	-	-	-	-
1013										

1	DECEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1014	403GV0	General Vehicles								
1015			G-SG	SG		-	-	-	-	-
1016						-	-	-	-	-
1017										
1018	403MP	Mining Depreciation								
1019			P	CAEE		-	-	-	-	-
1020					B3	-	-	-	-	-
1021										
1022	403EP	Experimental Plant Depreciation								
1023			P	DGP		-	-	-	-	-
1024			P	SG		-	-	-	-	-
1025						-	-	-	-	-
1026	4031	ARO Depreciation								
1027				S		-	-	-	-	-
1028						-	-	-	-	-
1029										
1030										
1031	**TOTAL DEPRECIATION EXPENSE**				B3	**-**	**-**	**-**	**-**	**-**
1032										
1033	Summary of Depreciation Expense by Factor									
1034		S				-	-	-	-	-
1035		DGP				-	-	-	-	-
1036		DGU				-	-	-	-	-
1037		SG				-	-	-	-	-
1038		SO				-	-	-	-	-
1039		CN				-	-	-	-	-
1040		SE				-	-	-	-	-
1041		CAGW				-	-	-	-	-
1042		CAGE				-	-	-	-	-
1043		CAEW				-	-	-	-	-
1044		CAEE				-	-	-	-	-
1045		JBG				-	-	-	-	-
1046		JBE				-	-	-	-	-
1047	Total Depreciation Expense By Factor				B3	-	-	-	-	-
1048										
1049	404GP	Amort of LT Plant - Capital Lease Gen								
1050			I-SITUS	S		-	-	-	-	-
1051			I-SG	SG		-	-	-	-	-
1052			PTD	SO		-	-	-	-	-
1053			I-DGU	DGU		-	-	-	-	-
1054			CUST	CN		-	-	-	-	-
1055			I-SG	CAGW		-	-	-	-	-
1056			I-SG	CAGE		-	-	-	-	-
1057			I-DGP	DGP		-	-	-	-	-
1058					B4	-	-	-	-	-
1059										
1060	404SP	Amort of LT Plant - Cap Lease Steam								
1061			P	SG		-	-	-	-	-
1062			P	DGP		-	-	-	-	-
1063						-	-	-	-	-
1064										
1065	404IP	Amort of LT Plant - Intangible Plant								
1066			I-SITUS	S		-	-	-	-	-
1067			P	SE		-	-	-	-	-
1068			I-SG	SG		-	-	-	-	-
1069			PTD	SO		-	-	-	-	-
1070			CUST	CN		-	-	-	-	-
1071			I-SG	CAGW		-	-	-	-	-
1072			I-SG	CAGE		-	-	-	-	-
1073			I-DGP	DGP		-	-	-	-	-
1074			I-SG	CAGE		-	-	-	-	-
1075			I-SG	CAGE		-	-	-	-	-
1076			I-SG	CAGW		-	-	-	-	-
1077			I-SG	CAGE		-	-	-	-	-
1078			P	JBG		-	-	-	-	-
1079			P	CAEW		-	-	-	-	-
1080			P	CAEE		-	-	-	-	-
1081			I-DGU	DGU		-	-	-	-	-
1082					B4	-	-	-	-	-
1083										
1084	404MP	Amort of LT Plant - Mining Plant								
1085			P	SE		-	-	-	-	-
1086						-	-	-	-	-
1087										

1	DECEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1088	404OP	Amort of LT Plant - Other Plant								
1089			P	CAGE		-	-	-	-	-
1090			P	CAGE		-	-	-	-	-
1091					B4	-	-	-	-	-
1092										
1093										
1094	404HP	Amortization of Other Electric Plant								
1095			P	DGP		-	-	-	-	-
1096			P	DGU		-	-	-	-	-
1097			P	CAGW		-	-	-	-	-
1098			P	CAGE		-	-	-	-	-
1099			P	SG		-	-	-	-	-
1100					B4	-	-	-	-	-
1101										
1102	**Total Amortization of Limited Term Plant**				B4	-	-	-	-	-
1103										
1104										
1105	405	Amortization of Other Electric Plant								
1106			GP	S		-	-	-	-	-
1107										
1108					B4	-	-	-	-	-
1109										
1110	406	Amortization of Plant Acquisition Adj								
1111			P	S		-	-	-	-	-
1112			P	DGP		-	-	-	-	-
1113			P	DGU		-	-	-	-	-
1114			P	CAGW		-	-	-	-	-
1115			P	CAGE		456,613	456,613	-	-	-
1116			P	SG		-	-	-	-	-
1117			P	SO		-	-	-	-	-
1118					B4	456,613	456,613	-	-	-
1119	407	Amort of Prop Losses, Unrec Plant, etc								
1120			DPW	S		104,647	127,627	(22,980)	-	(22,980)
1121			GP	SO		-	-	-	-	-
1122			P	DGP		-	-	-	-	-
1123			P	SE		-	-	-	-	-
1124			P	CAGW		-	-	-	-	-
1125			P	CAGE		-	-	-	-	-
1126			P	CAEW		-	-	-	-	-
1127			P	SG-P		-	-	-	-	-
1128			P	SG		173,998	160,367	13,631	-	13,631
1129			P	TROJP		168,215	132,885	35,330	-	35,330
1130					B4	446,860	420,880	25,980	-	25,980
1131										
1132	**TOTAL AMORTIZATION EXPENSE**				B4	**903,473**	**877,492**	**25,980**	**-**	**25,980**
1133										
1134										
1135										
1136	Summary of Amortization Expense by Factor									
1137		S				104,647	127,627	(22,980)	-	(22,980)
1138		SE				-	-	-	-	-
1139		TROJP				168,215	132,885	35,330	-	35,330
1140		SG-P				-	-	-	-	-
1141		DGU				-	-	-	-	-
1142		SO				-	-	-	-	-
1143		JBG				-	-	-	-	-
1144		SSGCH				-	-	-	-	-
1145		CN				-	-	-	-	-
1146		CAGW				-	-	-	-	-
1147		CAGE				456,613	456,613	-	-	-
1148		CAEW				-	-	-	-	-
1149		CAEE				-	-	-	-	-
1150		SG				173,998	160,367	13,631	-	13,631
1151	Total Amortization Expense by Factor				B4	903,473	877,492	25,980	-	25,980
1152	408	Taxes Other Than Income								
1153			GP	S		2,914,833	2,156,833	758,000	-	758,000
1154			GP	GPS		6,891,750	6,404,759	486,991	-	486,991
1155			GP	SO		-	-	-	-	-
1156			P	SE		37,417	34,513	2,904	-	2,904
1157			P	SG		-	-	-	-	-
1158			DMSC	OPRV-ID		-	-	-	-	-
1159			GP	EXCTAX		-	-	-	-	-
1160			GP	DGP		-	-	-	-	-
1161			P	CAEW		-	-	-	-	-
1162			P	CAEE		-	-	-	-	-
1163										
1164	**TOTAL TAXES OTHER THAN INCOME**				B5	9,844,000	8,596,105	1,247,895	-	1,247,895
1165										
1166										

DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		(721,000)	(721,000)	-	-	-
				B7	(721,000)	(721,000)	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	(721,000)	(721,000)	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		-	-	-	-	-
					-	-	-	-	-
428	Amortization of Debt Disc & Exp								
		GP	SNP		-	-	-	-	-
					-	-	-	-	-
429	Amortization of Premium on Debt								
		GP	SNP		-	-	-	-	-
					-	-	-	-	-
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		30,873,774	28,739,274	2,134,499	-	2,134,499
					30,873,774	28,739,274	2,134,499	-	2,134,499
432	AFUDC - Borrowed								
		GP	SNP		228,351	212,564	15,787	-	15,787
					228,351	212,564	15,787	-	15,787
	Total Elec. Interest Deductions for Tax			B6	31,102,125	28,951,838	2,150,287	-	2,150,287
	Non-Utility Portion of Interest								
		427 NUTIL	NUTIL		-	-	-	-	-
		428 NUTIL	NUTIL		-	-	-	-	-
		429 NUTIL	NUTIL		-	-	-	-	-
		431 NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				31,102,125	28,951,838	2,150,287	-	2,150,287
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(3,678,928)	(3,424,580)	(254,348)	-	(254,348)
	Total Operating Deductions for Tax				(3,678,928)	(3,424,580)	(254,348)	-	(254,348)
41010	Deferred Income Tax - Federal-DR								
		P	S		129,333,577	97,987,034	31,346,543	-	31,346,543
		P	TROJD		-	-	-	-	-
		PT	IBT		-	-	-	-	-
		LABOR	SO		32,061,990	29,796,397	2,265,594	-	2,265,594
		GP	SNP		-	-	-	-	-
		P	SE		264,892	244,335	20,557	-	20,557
		PT	SG		3,746,621	3,453,114	293,508	-	293,508
		GP	GPS		70,380	65,407	4,973	-	4,973
		DITEXP	DITEXP		-	-	-	-	-
		CUST	BADDEBT		-	-	-	-	-
		CUST	CN		23,817	22,062	1,755	-	1,755
		P	JBE		4,455,785	3,548,217	907,568	-	907,568
		PT	CAGW		1,119,121	884,602	234,519	-	234,519
		PT	CAGE		6,014,144	6,014,144	-	-	-
		P	CAEW		1,295,330	1,019,866	275,463	-	275,463
		P	CAEE		1,637,964	1,637,964	-	-	-
		DPW	SNPD		85,117	79,215	5,901	-	5,901
				B7	180,108,738	144,752,358	35,356,381	-	35,356,381

1	**DECEMBER 2008 West Control Area**								
2	**Average**								
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1244	41110	Deferred Income Tax - Federal-CR								
1245			GP	S		(85,331,558)	(69,115,353)	(16,216,205)	-	(16,216,205)
1246			P	SE		-	-	-	-	-
1247			PT	DGP		-	-	-	-	-
1248			GP	SNP		(1,602,752)	(1,491,944)	(110,808)	-	(110,808)
1249			PT	SG		(427,865)	(394,347)	(33,519)	-	(33,519)
1250			GP	GPS		-	-	-	-	-
1251			LABOR	SO		(6,253,686)	(5,811,782)	(441,904)	-	(441,904)
1252			PT	SNPD		-	-	-	-	-
1253			CUST	CN		-	-	-	-	-
1254			CUST	BADDEBT		(334,769)	(291,751)	(43,018)	-	(43,018)
1255			DITEXP	DITEXP		-	-	-	-	-
1256			P	TROJD		(555,830)	(439,044)	(116,786)	-	(116,786)
1257			P	JBE		(3,232,889)	(2,574,405)	(658,485)	-	(658,485)
1258			PT	CAGW		(133,722)	(105,700)	(28,022)	-	(28,022)
1259			PT	CAGE		(2,284,905)	(2,284,905)	-	-	-
1260			P	CAEW		-	-	-	-	-
1261			P	CAEE		(3,228,486)	(3,228,486)	-	-	-
1262					B7	(103,386,463)	(85,737,716)	(17,648,747)	-	(17,648,747)
1263										
1264	**TOTAL DEFERRED INCOME TAXES**				B7	76,722,276	59,014,642	17,707,634	-	17,707,634
1265	SCHMAF	Additions - Flow Through								
1266			SCHMAF	S		-	-	-	-	-
1267			SCHMAF	SNP		-	-	-	-	-
1268			SCHMAF	SO		-	-	-	-	-
1269			SCHMAF	SE		-	-	-	-	-
1270			SCHMAF	TROJP		-	-	-	-	-
1271			SCHMAF	DGP		-	-	-	-	-
1272					B6	-	-	-	-	-
1273										
1274	SCHMAP	Additions - Permanent								
1275			P	S		-	-	-	-	-
1276			P	BADDEBT		-	-	-	-	-
1277			P	JBE		4,490	3,575	914	-	914
1278			P	SG		-	-	-	-	-
1279			P	CAEE		50,009	50,009	-	-	-
1280			P	CAGW		-	-	-	-	-
1281			P	CAGE		-	-	-	-	-
1282			LABOR	SNP		-	-	-	-	-
1283			SCHMAP-SO	SO		3,438,966	3,195,959	243,007	-	243,007
1284										
1285					B6	3,493,466	3,249,544	243,922	-	243,922
1286										
1287	SCHMAT	Additions - Temporary								
1288			SCHMAT-SITUS	S		54,884,788	50,867,575	4,017,213	-	4,017,213
1289			P	JBE		(2,086,868)	(1,661,809)	(425,060)	-	(425,060)
1290			DPW	CIAC		(1,792,357)	(1,668,092)	(124,266)	-	(124,266)
1291			SCHMAT-SNP	SNP		8,100,676	7,540,625	560,051	-	560,051
1292			P	TROJD		1,464,600	1,156,871	307,728	-	307,728
1293			P	DGP		-	-	-	-	-
1294			SCHMAT-SE	SE		-	-	-	-	-
1295			P	SG		98,385	90,678	7,707	-	7,707
1296			SCHMAT-GPS	GPS		-	-	-	-	-
1297			SCHMAT-SO	SO		(41,438,697)	(38,510,518)	(2,928,179)	-	(2,928,179)
1298			SCHMAT-SNP	SNPD		2,196,309	2,044,037	152,272	-	152,272
1299			CUST	CN		-	-	-	-	-
1300			DPW	BADDEBT		882,108	768,757	113,351	-	113,351
1301			P	CAGW		3,639,064	2,876,475	762,589	-	762,589
1302			P	CAGE		954,106	954,106	-	-	-
1303			SCHMAT-SE	CAEW		-	-	-	-	-
1304			SCHMAT-SE	CAEE		16,014,624	16,014,624	-	-	-
1305			BOOKDEPR	SCHMDEXP		143,620,709	133,051,022	10,569,687	-	10,569,687
1306					B6	186,537,446	173,524,352	13,013,094	-	13,013,094
1307										
1308	TOTAL SCHEDULE - M ADDITIONS				B6	190,030,912	176,773,896	13,257,016	-	13,257,016
1309										
1310	SCHMDF	Deductions - Flow Through								
1311			SCHMDF	S		-	-	-	-	-
1312			SCHMDF	CAGW		-	-	-	-	-
1313			SCHMDF	CAGE		-	-	-	-	-
1314			SCHMDF	DGP		-	-	-	-	-
1315			SCHMDF	DGU		-	-	-	-	-
1316					B6	-	-	-	-	-

1	**DECEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1317	SCHMDP	Deductions - Permanent								
1318			SCHMDP	S		-	-	-	-	-
1319			P	SE		9,440	8,708	733	-	733
1320			P	CAEW		-	-	-	-	-
1321			P	CAEE		-	-	-	-	-
1322			PTD	SNP		106,370	99,016	7,354	-	7,354
1323			SCHMDP	JBE		1,008,685	803,233	205,452	-	205,452
1324			P	SG		-	-	-	-	-
1325			SCHMDP-SO	SO		853,623	793,304	60,319	-	60,319
1326					B6	1,978,118	1,704,260	273,858	-	273,858
1327										
1328	SCHMDT	Deductions - Temporary								
1329			GP	S		34,830,196	28,384,510	6,445,686	-	6,445,686
1330			DPW	BADDEBT		-	-	-	-	-
1331			CUST	CN		62,756	58,132	4,624	-	4,624
1332			SCHMDT-SNP	SNP		17,270,587	16,076,562	1,194,025	-	1,194,025
1333			DPW	SNPD		224,280	208,731	15,550	-	15,550
1334			CUST	JBE		11,739,044	9,348,001	2,391,044	-	2,391,044
1335			P	SE		1,413,542	1,303,844	109,697	-	109,697
1336			SCHMDT-SG	SG		9,816,293	9,047,291	769,002	-	769,002
1337			SCHMDT-GPS	GPS		43,806,227	40,710,751	3,095,476	-	3,095,476
1338			SCHMDT-SO	SO		49,923,240	46,395,519	3,527,722	-	3,527,722
1339			TAXDEPR	TAXDEPR		204,738,390	189,670,781	15,067,609	-	15,067,609
1340			SCHMDT-SG	CAGW		1,870,309	1,478,374	391,935	-	391,935
1341			SCHMDT-SG	CAGE		7,846,106	7,846,106	-	-	-
1342			P	CAEW		-	-	-	-	-
1343			P	CAEE		12,507,713	12,507,713	-	-	-
1344			P	TROJD		-	-	-	-	-
1345					B6	396,048,682	363,036,314	33,012,368	-	33,012,368
1346										
1347	TOTAL SCHEDULE - M DEDUCTIONS				B6	398,026,800	364,740,574	33,286,226	-	33,286,226
1348										
1349	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(207,995,889)	(187,966,678)	(20,029,211)	-	(20,029,211)
1350										
1351										
1352	40911	State Income Taxes								
1353			IBT	IBT		(2,129,309)	(2,129,309)	-	-	-
1354			IBT	IBT		-	-	-	-	-
1355			IBT	IBT		-	-	-	-	-
1356			IBT	IBT		-	-	-	-	-
1357	**TOTAL STATE TAXES**				B6	(2,129,309)	(2,129,309)	-	-	-
1358										
1359										
1360	Calculation of Taxable Income:									
1361		Operating Revenues				375,296,853	339,876,515	35,420,338	-	35,420,338
1362		Operating Deductions:								
1363		O & M Expenses				192,399,485	163,808,461	28,591,024	-	28,591,024
1364		Depreciation Expense				-	-	-	-	-
1365		Amortization Expense				903,473	877,492	25,980	-	25,980
1366		Taxes Other Than Income				9,844,000	8,596,105	1,247,895	-	1,247,895
1367		Interest & Dividends (AFUDC-Equity)				(3,678,928)	(3,424,580)	(254,348)	-	(254,348)
1368		Misc Revenue & Expense				1,712	1,591	121	-	121
1369		Total Operating Deductions				199,469,743	169,859,070	29,610,673	-	29,610,673
1370		Other Deductions:								
1371		Interest Deductions				31,102,125	28,951,838	2,150,287	-	2,150,287
1372		Interest on PCRBS				-	-	-	-	-
1373		Schedule M Adjustments				(207,995,889)	(187,966,678)	(20,029,211)	-	(20,029,211)
1374										
1375		Income Before State Taxes				(63,270,903)	(46,901,071)	(16,369,832)	-	(16,369,832)
1376										
1377		State Income Taxes				(2,129,309)	(2,129,309)	-	-	-
1378										
1379	Total Taxable Income					(61,141,594)	(44,771,762)	(16,369,832)	-	(16,369,832)
1380										
1381	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1382										
1383	Federal Income Tax - Calculated					(21,399,558)	(15,670,117)	(5,729,441)	-	(5,729,441)
1384										
1385	Adjustments to Calculated Tax:									
1386	40910	Energy Cred.	P	SE		-	-	-	-	-
1387	40910	Energy Cred.	P	CAGW		-	-	-	-	-
1388	40910	Energy Cred.	P	CAEE		-	-	-	-	-
1389	40910	DMD	P	SG		-	-	-	-	-
1390	FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
1391	40910	IRS Settle	LABOR	S		-	-	-	-	-
1392	**FEDERAL INCOME TAX**					(21,399,558)	(15,670,117)	(5,729,441)	-	(5,729,441)
1393										
1394	**TOTAL OPERATING EXPENSES**					**255,621,079**	**213,777,866**	**41,843,213**	**-**	**41,843,213**

DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
310	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		1,355,853	1,071,725	284,128	-	284,128
		P	CAGE		93,328,722	93,328,722	-	-	-
		P	JBG		1,161,925	928,713	233,212	-	233,212
		P	S		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	95,846,500	95,329,161	517,339	-	517,339
311	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		63,096,591	49,874,298	13,222,293	-	13,222,293
		P	CAGE		617,588,693	617,588,693	-	-	-
		P	JBG		135,138,580	108,014,723	27,123,857	-	27,123,857
		P	CAGE		-	-	-	-	-
				B8	815,823,864	775,477,714	40,346,150	-	40,346,150
312	Boiler Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		116,980,094	92,466,170	24,513,924	-	24,513,924
		P	CAGE		2,257,629,106	2,257,629,106	-	-	-
		P	JBG		604,504,674	483,173,678	121,330,996	-	121,330,996
		P	S		-	-	-	-	-
				B8	2,979,113,874	2,833,268,954	145,844,920	-	145,844,920
314	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		50,736,834	40,104,607	10,632,227	-	10,632,227
		P	CAGE		601,195,055	601,195,055	-	-	-
		P	JBG		152,352,701	121,773,773	30,578,928	-	30,578,928
		P	CAGE		-	-	-	-	-
				B8	804,284,590	763,073,436	41,211,155	-	41,211,155
315	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		13,216,481	10,446,884	2,769,598	-	2,769,598
		P	CAGE		294,563,383	294,563,383	-	-	-
		P	JBG		54,660,325	43,689,373	10,970,952	-	10,970,952
		P	CAGE		-	-	-	-	-
				B8	362,440,189	348,699,640	13,740,550	-	13,740,550
316	Misc Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		2,202,831	1,741,214	461,617	-	461,617
		P	CAGE		20,903,004	20,903,004	-	-	-
		P	JBG		3,355,057	2,681,659	673,398	-	673,398
		P	CAGE		-	-	-	-	-
				B8	26,460,892	25,325,876	1,135,015	-	1,135,015
317	Steam Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
SP	Unclassified Steam Plant - Account 300								
		P	CAGW		-	-	-	-	-
		P	SG		3,938,575	3,630,030	308,545	-	308,545
					3,938,575	3,630,030	308,545	-	308,545
Total Steam Production Plant				B8	**5,087,908,485**	**4,844,804,810**	**243,103,674**	**-**	**243,103,674**

1	**DECEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**			**UNADJUSTED RESULTS**		**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1471	Summary of Steam Production Plant by Factor									
1472		S				-	-	-	-	-
1473		JBG				951,173,261	760,261,918	190,911,343	-	190,911,343
1474		JBE				-	-	-	-	-
1475		SG				3,938,575	3,630,030	308,545	-	308,545
1476		CAGW				247,588,685	195,704,898	51,883,786	-	51,883,786
1477		CAGE				3,885,207,964	3,885,207,964	-	-	-
1478		SSGCH				-	-	-	-	-
1479	Total Steam Production Plant by Factor				B8	5,087,908,485	4,844,804,810	243,103,674	-	243,103,674
1480	320	Land and Land Rights								
1481			P	DGP		-	-	-	-	-
1482			P	SG		-	-	-	-	-
1483						-	-	-	-	-
1484										
1485	321	Structures and Improvements								
1486			P	DGP		-	-	-	-	-
1487			P	SG		-	-	-	-	-
1488						-	-	-	-	-
1489										
1490	322	Reactor Plant Equipment								
1491			P	DGP		-	-	-	-	-
1492			P	SG		-	-	-	-	-
1493						-	-	-	-	-
1494										
1495	323	Turbogenerator Units								
1496			P	DGP		-	-	-	-	-
1497			P	SG		-	-	-	-	-
1498						-	-	-	-	-
1499										
1500	324	Land and Land Rights								
1501			P	DGP		-	-	-	-	-
1502			P	SG		-	-	-	-	-
1503						-	-	-	-	-
1504										
1505	325	Misc. Power Plant Equipment								
1506			P	DGP		-	-	-	-	-
1507			P	SG		-	-	-	-	-
1508						-	-	-	-	-
1509										
1510										
1511	NP	Unclassified Nuclear Plant - Acct 300								
1512			P	SG		-	-	-	-	-
1513						-	-	-	-	-
1514										
1515										
1516	**Total Nuclear Production Plant**					**-**	**-**	**-**	**-**	**-**
1517										
1518										
1519										
1520	Summary of Nuclear Production Plant by Factor									
1521		DGP				-	-	-	-	-
1522		DGU				-	-	-	-	-
1523		SG				-	-	-	-	-
1524										
1525	Total Nuclear Plant by Factor					-	-	-	-	-
1526										
1527	330	Land and Land Rights								
1528			P	DGP		-	-	-	-	-
1529			P	DGU		-	-	-	-	-
1530			P	CAGW		13,743,530	10,863,486	2,880,044	-	2,880,044
1531			P	CAGE		5,949,305	5,949,305	-	-	-
1532			P	CAGW		-	-	-	-	-
1533			P	CAGE		-	-	-	-	-
1534					B8	19,692,835	16,812,791	2,880,044	-	2,880,044
1535										
1536	331	Structures and Improvements								
1537			P	DGP		-	-	-	-	-
1538			P	DGU		-	-	-	-	-
1539			P	CAGW		73,570,399	58,153,253	15,417,146	-	15,417,146
1540			P	CAGE		13,297,604	13,297,604	-	-	-
1541			P	CAGW		-	-	-	-	-
1542			P	CAGE		-	-	-	-	-
1543					B8	86,868,003	71,450,857	15,417,146	-	15,417,146
1544										

1	**DECEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1545	332	Reservoirs, Dams & Waterways								
1546			P	DGP		-	-	-	-	-
1547			P	DGU		-	-	-	-	-
1548			P	CAGW		235,058,662	185,800,622	49,258,040	-	49,258,040
1549			P	CAGE		61,088,123	61,088,123	-	-	-
1550			P	CAGW		-	-	-	-	-
1551			P	CAGE		-	-	-	-	-
1552					B8	296,146,785	246,888,744	49,258,040	-	49,258,040
1553										
1554	333	Water Wheel, Turbines, & Generators								
1555			P	DGP		-	-	-	-	-
1556			P	DGU		-	-	-	-	-
1557			P	CAGW		67,453,508	53,318,196	14,135,312	-	14,135,312
1558			P	CAGE		35,439,619	35,439,619	-	-	-
1559			P	CAGW		-	-	-	-	-
1560			P	CAGE		-	-	-	-	-
1561					B8	102,893,127	88,757,815	14,135,312	-	14,135,312
1562										
1563	334	Accessory Electric Equipment								
1564			P	DGP		-	-	-	-	-
1565			P	DGU		-	-	-	-	-
1566			P	CAGW		42,267,728	33,410,256	8,857,472	-	8,857,472
1567			P	CAGE		9,939,111	9,939,111	-	-	-
1568			P	CAGW		-	-	-	-	-
1569			P	CAGE		-	-	-	-	-
1570					B8	52,206,839	43,349,367	8,857,472	-	8,857,472
1571										
1572										
1573										
1574	335	Misc. Power Plant Equipment								
1575			P	DGP		-	-	-	-	-
1576			P	DGU		-	-	-	-	-
1577			P	CAGW		2,169,098	1,714,549	454,548	-	454,548
1578			P	CAGE		208,870	208,870	-	-	-
1579			P	CAGW		-	-	-	-	-
1580			P	CAGE		-	-	-	-	-
1581					B8	2,377,968	1,923,419	454,548	-	454,548
1582										
1583	336	Roads, Railroads & Bridges								
1584			P	DGP		-	-	-	-	-
1585			P	DGU		-	-	-	-	-
1586			P	CAGW		12,953,337	10,238,883	2,714,454	-	2,714,454
1587			P	CAGE		1,665,455	1,665,455	-	-	-
1588			P	CAGW		-	-	-	-	-
1589			P	CAGE		-	-	-	-	-
1590					B8	14,618,793	11,904,338	2,714,454	-	2,714,454
1591										
1592	337	Hydro Plant ARO								
1593			P	S		-	-	-	-	-
1594						-	-	-	-	-
1595										
1596	HP	Unclassified Hydro Plant - Acct 300								
1597			P	S		-	-	-	-	-
1598			P	DGU		-	-	-	-	-
1599			P	CAGW		-	-	-	-	-
1600			P	CAGE		-	-	-	-	-
1601			P	CAGW		-	-	-	-	-
1602			P	CAGE		-	-	-	-	-
1603						-	-	-	-	-
1604										
1605	**Total Hydraulic Plant**				B8	**574,804,349**	**481,087,332**	**93,717,017**	**-**	**93,717,017**
1606										
1607	Summary of Hydraulic Plant by Factor									
1608		S				-	-	-	-	-
1609		SG				-	-	-	-	-
1610		CAGW				447,216,262	353,499,245	93,717,017	-	93,717,017
1611		CAGE				127,588,088	127,588,088	-	-	-
1612		DGP				-	-	-	-	-
1613		DGU				-	-	-	-	-
1614	Total Hydraulic Plant by Factor				B8	574,804,349	481,087,332	93,717,017	-	93,717,017
1615										
1616	340	Land and Land Rights								
1617			P	SG		-	-	-	-	-
1618			P	DGU		-	-	-	-	-
1619			P	CAGW		842,245	665,747	176,498	-	176,498
1620			P	CAGE		20,700,672	20,700,672	-	-	-
1621			P	CAGE		-	-	-	-	-
1622					B8	21,542,917	21,366,419	176,498	-	176,498
1623										

1	DECEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1624	341	Structures and Improvements								
1625			P	SG		-	-	-	-	-
1626			P	DGU		-	-	-	-	-
1627			P	CAGW		33,325,536	26,341,957	6,983,578	-	6,983,578
1628			P	CAGE		74,792,878	74,792,878	-	-	-
1629			P	CAGE		-	-	-	-	-
1630					B8	108,118,414	101,134,836	6,983,578	-	6,983,578
1631										
1632	342	Fuel Holders, Producers & Accessories								
1633			P	SG		-	-	-	-	-
1634			P	DGU		-	-	-	-	-
1635			P	CAGW		25,322	20,015	5,306	-	5,306
1636			P	CAGE		9,168,942	9,168,942	-	-	-
1637			P	CAGE		-	-	-	-	-
1638					B8	9,194,264	9,188,958	5,306	-	5,306
1639										
1640	343	Prime Movers								
1641			P	S		-	-	-	-	-
1642			P	DGU		-	-	-	-	-
1643			P	SG		-	-	-	-	-
1644			P	CAGW		1,062,197,091	839,606,923	222,590,168	-	222,590,168
1645			P	CAGE		876,246,418	876,246,418	-	-	-
1646			P	CAGE		-	-	-	-	-
1647					B8	1,938,443,510	1,715,853,342	222,590,168	-	222,590,168
1648										
1649	344	Generators								
1650			P	S		-	-	-	-	-
1651			P	DGU		-	-	-	-	-
1652			P	SG		-	-	-	-	-
1653			P	CAGW		58,758,551	46,445,323	12,313,229	-	12,313,229
1654			P	CAGE		176,463,161	176,463,161	-	-	-
1655			P	CAGE		-	-	-	-	-
1656					B8	235,221,712	222,908,484	12,313,229	-	12,313,229
1657										
1658	345	Accessory Electric Plant								
1659			P	SG		-	-	-	-	-
1660			P	DGU		-	-	-	-	-
1661			P	CAGW		45,044,697	35,605,293	9,439,403	-	9,439,403
1662			P	CAGE		89,999,982	89,999,982	-	-	-
1663			P	CAGE		-	-	-	-	-
1664					B8	135,044,678	125,605,275	9,439,403	-	9,439,403
1665										
1666										
1667										
1668	346	Misc. Power Plant Equipment								
1669			P	SG		-	-	-	-	-
1670			P	DGU		-	-	-	-	-
1671			P	CAGW		1,085,076	857,692	227,385	-	227,385
1672			P	CAGE		6,098,943	6,098,943	-	-	-
1673					B8	7,184,019	6,956,635	227,385	-	227,385
1674										
1675	347	Other Production ARO								
1676			P	S		-	-	-	-	-
1677						-	-	-	-	-
1678										
1679	OP	Unclassified Other Prod Plant-Acct 300								
1680			P	S		-	-	-	-	-
1681			P	SG		-	-	-	-	-
1682			P	CAGW		-	-	-	-	-
1683			P	CAGE		-	-	-	-	-
1684						-	-	-	-	-
1685										
1686	**Total Other Production Plant**				B8	**2,454,749,515**	**2,203,013,948**	**251,735,567**	**-**	**251,735,567**
1687										
1688	Summary of Other Production Plant by Factor									
1689		S				-	-	-	-	-
1690		DGU				-	-	-	-	-
1691		SG				-	-	-	-	-
1692		CAGW				1,201,278,518	949,542,951	251,735,567	-	251,735,567
1693		CAGE				1,253,470,997	1,253,470,997	-	-	-
1694		SSGCT				-	-	-	-	-
1695	Total of Other Production Plant by Factor				B8	2,454,749,515	2,203,013,948	251,735,567	-	251,735,567
1696										
1697	Experimental Plant									
1698	103	Experimental Plant								
1699			P	DGP		-	-	-	-	-
1700	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1701										
1702	**TOTAL PRODUCTION PLANT**				B8	**8,117,462,349**	**7,528,906,091**	**588,556,258**	**-**	**588,556,258**

1	DECEMBER 2008 West Control Area								
2	Average								
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1703	350	Land and Land Rights								
1704			T	DGP		-	-	-	-	-
1705			T	DGU		-	-	-	-	-
1706			T	CAGW		26,358,012	20,834,523	5,523,489	-	5,523,489
1707			T	CAGE		67,849,793	67,849,793	-	-	-
1708			T	JBG		1,042,362	833,148	209,214	-	209,214
1709			T	SG		100,388	92,523	7,864	-	7,864
1710					B8	95,350,555	89,609,987	5,740,568	-	5,740,568
1711										
1712	352	Structures and Improvements								
1713			T	S		-	-	-	-	-
1714			T	DGP		-	-	-	-	-
1715			T	DGU		-	-	-	-	-
1716			T	CAGW		19,828,827	15,673,570	4,155,257	-	4,155,257
1717			T	CAGE		49,633,252	49,633,252	-	-	-
1718			T	JBG		1,182,513	945,169	237,344	-	237,344
1719			T	SG		3,167	2,919	248	-	248
1720					B8	70,647,760	66,254,911	4,392,849	-	4,392,849
1721										
1722	353	Station Equipment								
1723			T	DGP		-	-	-	-	-
1724			T	DGU		-	-	-	-	-
1725			T	CAGW		324,628,113	256,600,224	68,027,889	-	68,027,889
1726			T	CAGE		767,788,071	767,788,071	-	-	-
1727			T	JBG		21,913,133	17,514,917	4,398,216	-	4,398,216
1728			T	SG		34,743,550	32,021,765	2,721,785	-	2,721,785
1729					B8	1,149,072,867	1,073,924,976	75,147,891	-	75,147,891
1730										
1731	354	Towers and Fixtures								
1732			T	DGP		-	-	-	-	-
1733			T	DGU		-	-	-	-	-
1734			T	CAGW		159,564,092	126,126,420	33,437,672	-	33,437,672
1735			T	CAGE		255,970,656	255,970,656	-	-	-
1736			T	JBG		14,658,355	11,716,256	2,942,099	-	2,942,099
1737			T	SG		123,630	113,945	9,685	-	9,685
1738					B8	430,316,733	393,927,276	36,389,457	-	36,389,457
1739										
1740	355	Poles and Fixtures								
1741			T	DGP		-	-	-	-	-
1742			T	DGU		-	-	-	-	-
1743			T	CAGW		183,549,920	145,085,865	38,464,055	-	38,464,055
1744			T	CAGE		353,771,926	353,771,926	-	-	-
1745			T	JBG		-	-	-	-	-
1746			T	SG		568,753	524,197	44,556	-	44,556
1747					B8	537,890,599	499,381,988	38,508,611	-	38,508,611
1748										
1749	356	Clearing and Grading								
1750			T	DGP		-	-	-	-	-
1751			T	DGU		-	-	-	-	-
1752			T	CAGW		274,695,306	217,131,155	57,564,152	-	57,564,152
1753			T	CAGE		429,042,380	429,042,380	-	-	-
1754			T	JBG		11,844,847	9,467,451	2,377,396	-	2,377,396
1755			T	SG		293,054	270,096	22,958	-	22,958
1756					B8	715,875,587	655,911,082	59,964,505	-	59,964,505
1757										
1758	357	Underground Conduit								
1759			T	DGP		-	-	-	-	-
1760			T	DGU		-	-	-	-	-
1761			T	CAGW		153,147	121,054	32,093	-	32,093
1762			T	CAGE		3,056,435	3,056,435	-	-	-
1763			T	SG		-	-	-	-	-
1764					B8	3,209,582	3,177,489	32,093	-	32,093
1765										
1766	358	Underground Conductors								
1767			T	DGP		-	-	-	-	-
1768			T	DGU		-	-	-	-	-
1769			T	CAGW		296,135	234,078	62,057	-	62,057
1770			T	CAGE		7,194,041	7,194,041	-	-	-
1771			T	SG		-	-	-	-	-
1772					B8	7,490,175	7,428,118	62,057	-	62,057
1773										

1	DECEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1774	359	Roads and Trails								
1775			T	DGP		-	-	-	-	-
1776			T	DGU		-	-	-	-	-
1777			T	CAGW		6,587,547	5,207,085	1,380,462	-	1,380,462
1778			T	CAGE		4,850,017	4,850,017	-	-	-
1779			T	SG		15,883	14,639	1,244	-	1,244
1780					B8	11,453,447	10,071,740	1,381,707	-	1,381,707
1781										
1782	TP	Unclassified Trans Plant - Acct 300								
1783			T	SG		-	-	-	-	-
1784			T	CAGW		14,050,745	11,106,322	2,944,423	-	2,944,423
1785			T	CAGE		20,259,808	20,259,808	-	-	-
1786						34,310,553	31,366,130	2,944,423	-	2,944,423
1787										
1788	TS0	Unclassified Trans Sub Plant - Acct 300								
1789			T	SG		-	-	-	-	-
1790						-	-	-	-	-
1791										
1792	**TOTAL TRANSMISSION PLANT**				B8	**3,055,617,856**	**2,831,053,696**	**224,564,160**	**-**	**224,564,160**
1793	Summary of Transmission Plant by Factor									
1794		JBG				50,641,210	40,476,941	10,164,270	-	10,164,270
1795		JBE				-	-	-	-	-
1796		CAGW				1,009,711,843	798,120,293	211,591,550	-	211,591,550
1797		CAGE				1,959,416,378	1,959,416,378	-	-	-
1798		SG				35,848,425	33,040,084	2,808,341	-	2,808,341
1799	Total Transmission Plant by Factor				B8	3,055,617,856	2,831,053,696	224,564,160	-	224,564,160
1800	360	Land and Land Rights								
1801			DPW	S		46,526,763	45,040,797	1,485,966	-	1,485,966
1802					B8	46,526,763	45,040,797	1,485,966	-	1,485,966
1803										
1804	361	Structures and Improvements								
1805			DPW	S		58,291,905	56,052,932	2,238,972	-	2,238,972
1806					B8	58,291,905	56,052,932	2,238,972	-	2,238,972
1807										
1808	362	Station Equipment								
1809			DPW	S		731,640,107	685,170,824	46,469,284	-	46,469,284
1810					B8	731,640,107	685,170,824	46,469,284	-	46,469,284
1811										
1812	363	Storage Battery Equipment								
1813			DPW	S		1,457,805	1,457,805	-	-	-
1814					B8	1,457,805	1,457,805	-	-	-
1815										
1816	364	Poles, Towers & Fixtures								
1817			DPW	S		867,851,049	783,229,612	84,621,437	-	84,621,437
1818					B8	867,851,049	783,229,612	84,621,437	-	84,621,437
1819										
1820	365	Overhead Conductors								
1821			DPW	S		617,282,118	561,763,156	55,518,962	-	55,518,962
1822					B8	617,282,118	561,763,156	55,518,962	-	55,518,962
1823										
1824	366	Underground Conduit								
1825			DPW	S		278,199,662	263,614,005	14,585,657	-	14,585,657
1826					B8	278,199,662	263,614,005	14,585,657	-	14,585,657
1827										
1828										
1829										
1830										
1831	367	Underground Conductors								
1832			DPW	S		672,609,814	653,158,297	19,451,517	-	19,451,517
1833					B8	672,609,814	653,158,297	19,451,517	-	19,451,517
1834										
1835	368	Line Transformers								
1836			DPW	S		1,014,141,977	924,849,785	89,292,192	-	89,292,192
1837					B8	1,014,141,977	924,849,785	89,292,192	-	89,292,192
1838										
1839	369	Services								
1840			DPW	S		534,943,523	489,907,103	45,036,420	-	45,036,420
1841					B8	534,943,523	489,907,103	45,036,420	-	45,036,420
1842										
1843	370	Meters								
1844			DPW	S		187,342,727	173,496,903	13,845,825	-	13,845,825
1845					B8	187,342,727	173,496,903	13,845,825	-	13,845,825
1846										
1847	371	Installations on Customers' Premises								
1848			DPW	S		8,813,849	8,287,040	526,809	-	526,809
1849					B8	8,813,849	8,287,040	526,809	-	526,809
1850										

1	DECEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1851	372	Leased Property								
1852			DPW	S		-	-	-	-	-
1853					B8	-	-	-	-	-
1854										
1855	373	Street Lights								
1856			DPW	S		61,496,138	57,755,393	3,740,745	-	3,740,745
1857					B8	61,496,138	57,755,393	3,740,745	-	3,740,745
1858										
1859	DP	Unclassified Dist Plant - Acct 300								
1860			DPW	S		25,422,728	23,294,427	2,128,301	-	2,128,301
1861						25,422,728	23,294,427	2,128,301	-	2,128,301
1862										
1863	DS0	Unclassified Dist Sub Plant - Acct 300								
1864			DPW	S		-	-	-	-	-
1865						-	-	-	-	-
1866										
1867										
1868	**TOTAL DISTRIBUTION PLANT**				B8	**5,106,020,165**	**4,727,078,080**	**378,942,086**	**-**	**378,942,086**
1869										
1870	Summary of Distribution Plant by Factor									
1871		S				5,106,020,165	4,727,078,080	378,942,086	-	378,942,086
1872										
1873	Total Distribution Plant by Factor				B8	5,106,020,165	4,727,078,080	378,942,086	-	378,942,086
1874	389	Land and Land Rights								
1875			G-SITUS	S		9,366,146	8,267,319	1,098,826	-	1,098,826
1876			CUST	CN		1,128,506	1,045,356	83,150	-	83,150
1877			G-DGU	DGU		-	-	-	-	-
1878			G-SG	SG		-	-	-	-	-
1879			G-SG	CAGW		-	-	-	-	-
1880			G-SG	CAGE		1,560	1,560	-	-	-
1881			PTD	SO		5,598,055	5,202,480	395,575	-	395,575
1882					B8	16,094,266	14,516,715	1,577,551	-	1,577,551
1883										
1884	390	Structures and Improvements								
1885			G-SITUS	S		110,061,168	96,708,740	13,352,428	-	13,352,428
1886			G-DGP	DGP		-	-	-	-	-
1887			G-DGU	DGU		-	-	-	-	-
1888			CUST	CN		12,129,443	11,235,726	893,717	-	893,717
1889			G-SG	SG		-	-	-	-	-
1890			G-SG	CAGW		2,279,952	1,802,174	477,778	-	477,778
1891			G-SG	CAGE		3,556,459	3,556,459	-	-	-
1892			PTD	JBG		19,191	15,339	3,852	-	3,852
1893			PTD	SO		101,392,050	94,227,392	7,164,658	-	7,164,658
1894					B8	229,438,263	207,545,830	21,892,433	-	21,892,433
1895										
1896	391	Office Furniture & Equipment								
1897			G-SITUS	S		14,118,296	12,624,218	1,494,078	-	1,494,078
1898			G-DGP	DGP		-	-	-	-	-
1899			G-DGU	DGU		-	-	-	-	-
1900			CUST	CN		8,262,760	7,653,946	608,814	-	608,814
1901			G-SG	SG		-	-	-	-	-
1902			P	SE		-	-	-	-	-
1903			PTD	SO		61,775,601	57,410,357	4,365,244	-	4,365,244
1904			G-SG	CAGW		277,663	219,477	58,186	-	58,186
1905			G-SG	CAGE		3,962,626	3,962,626	-	-	-
1906			P	JBG		533,394	426,336	107,058	-	107,058
1907			P	JBE		4,984	3,968	1,015	-	1,015
1908			P	CAEE		106,691	106,691	-	-	-
1909			G-SG	CAGE		-	-	-	-	-
1910			G-SG	CAGE		-	-	-	-	-
1911					B8	89,042,015	82,407,620	6,634,395	-	6,634,395
1912										
1913	392	Transportation Equipment								
1914			G-SITUS	S		72,593,756	67,737,295	4,856,462	-	4,856,462
1915			PTD	SO		8,291,073	7,705,202	585,871	-	585,871
1916			G-SG	SG		-	-	-	-	-
1917			CUST	CN		-	-	-	-	-
1918			G-DGU	DGU		-	-	-	-	-
1919			P	SE		-	-	-	-	-
1920			G-DGP	DGP		-	-	-	-	-
1921			G-SG	CAGW		3,404,807	2,691,308	713,499	-	713,499
1922			G-SG	CAGE		12,939,676	12,939,676	-	-	-
1923			P	JBG		1,470,415	1,175,286	295,129	-	295,129
1924			P	CAEW		-	-	-	-	-
1925			P	CAEE		655,378	655,378	-	-	-
1926			G-SG	CAGE		-	-	-	-	-
1927			G-DGU	CAGE		-	-	-	-	-
1928					B8	99,355,105	92,904,144	6,450,961	-	6,450,961
1929										

1	DECEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1930	393	Stores Equipment								
1931			G-SITUS	S		8,740,638	8,233,101	507,537	-	507,537
1932			G-DGP	DGP		-	-	-	-	-
1933			G-DGU	DGU		-	-	-	-	-
1934			PTD	SO		388,792	361,319	27,473	-	27,473
1935			G-SG	SG		-	-	-	-	-
1936			G-SG	CAGW		142,381	112,544	29,837	-	29,837
1937			G-SG	CAGE		3,780,940	3,780,940	-	-	-
1938			G-DGU	JBG		591,589	472,850	118,739	-	118,739
1939			G-DGU	CAGE		-	-	-	-	-
1940					B8	13,644,341	12,960,755	683,586	-	683,586
1941										
1942	394	Tools, Shop & Garage Equipment								
1943			G-SITUS	S		31,574,198	29,020,739	2,553,459	-	2,553,459
1944			G-DGP	DGP		-	-	-	-	-
1945			G-SG	SG		-	-	-	-	-
1946			PTD	SO		4,068,324	3,780,845	287,480	-	287,480
1947			P	SE		-	-	-	-	-
1948			G-DGU	DGU		-	-	-	-	-
1949			G-SG	CAGW		2,179,168	1,722,510	456,659	-	456,659
1950			G-SG	CAGE		21,310,755	21,310,755	-	-	-
1951			P	JBG		3,557,381	2,843,374	714,007	-	714,007
1952			P	CAEW		-	-	-	-	-
1953			P	CAEE		7,106	7,106	-	-	-
1954			G-SG	CAGE		-	-	-	-	-
1955			G-SG	CAGE		-	-	-	-	-
1956					B8	62,696,933	58,685,329	4,011,604	-	4,011,604
1957										
1958	395	Laboratory Equipment								
1959			G-SITUS	S		26,812,171	24,750,385	2,061,786	-	2,061,786
1960			G-DGP	DGP		-	-	-	-	-
1961			G-DGU	DGU		-	-	-	-	-
1962			PTD	SO		5,443,122	5,058,495	384,627	-	384,627
1963			P	SE		-	-	-	-	-
1964			G-SG	SG		-	-	-	-	-
1965			G-SG	CAGW		1,290,999	1,020,462	270,537	-	270,537
1966			G-SG	CAGE		4,903,991	4,903,991	-	-	-
1967			P	JBG		434,513	347,301	87,212	-	87,212
1968			P	CAEW		-	-	-	-	-
1969			P	CAEE		42,438	42,438	-	-	-
1970			G-SG	CAGE		-	-	-	-	-
1971			G-SG	CAGE		-	-	-	-	-
1972					B8	38,927,233	36,123,072	2,804,161	-	2,804,161
1973										
1974	396	Power Operated Equipment								
1975			G-SITUS	S		92,429,663	85,888,497	6,541,165	-	6,541,165
1976			G-DGP	DGP		-	-	-	-	-
1977			G-SG	SG		-	-	-	-	-
1978			PTD	SO		1,574,391	1,463,140	111,251	-	111,251
1979			G-DGU	DGU		-	-	-	-	-
1980			P	SE		-	-	-	-	-
1981			G-SG	CAGW		2,257,771	1,784,641	473,130	-	473,130
1982			G-SG	CAGE		23,959,012	23,959,012	-	-	-
1983			P	JBG		6,178,832	4,938,670	1,240,162	-	1,240,162
1984			P	CAEW		-	-	-	-	-
1985			P	CAEE		73,823	73,823	-	-	-
1986			P	CAGE		-	-	-	-	-
1987			G-SG	CAGE		-	-	-	-	-
1988					B8	126,473,492	118,107,783	8,365,709	-	8,365,709
1989	397	Communication Equipment								
1990			COM_EQ	S		102,815,865	94,075,724	8,740,141	-	8,740,141
1991			COM_EQ	DGP		-	-	-	-	-
1992			COM_EQ	DGU		-	-	-	-	-
1993			COM_EQ	SO		50,263,508	46,711,742	3,551,766	-	3,551,766
1994			COM_EQ	CN		4,552,456	4,217,024	335,432	-	335,432
1995			COM_EQ	SG		122,204	112,631	9,573	-	9,573
1996			COM_EQ	SE		-	-	-	-	-
1997			COM_EQ	CAGW		25,720,661	20,330,733	5,389,928	-	5,389,928
1998			COM_EQ	CAGE		56,396,339	56,396,339	-	-	-
1999			COM_EQ	JBG		1,900,450	1,519,008	381,442	-	381,442
2000			COM_EQ	CAEW		-	-	-	-	-
2001			COM_EQ	CAEE		113,108	113,108	-	-	-
2002			COM_EQ	CAGE		-	-	-	-	-
2003			COM_EQ	CAGE		-	-	-	-	-
2004					B8	241,884,592	223,476,309	18,408,283	-	18,408,283
2005										

1	DECEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2006	398	Misc. Equipment								
2007			G-SITUS	S		1,148,583	1,063,517	85,066	-	85,066
2008			G-DGP	DGP		-	-	-	-	-
2009			G-DGU	DGU		-	-	-	-	-
2010			CUST	CN		197,260	182,726	14,534	-	14,534
2011			PTD	SO		3,406,366	3,165,662	240,704	-	240,704
2012			P	SE		-	-	-	-	-
2013			G-SG	SG		-	-	-	-	-
2014			G-SG	CAGW		261,600	206,780	54,820	-	54,820
2015			G-SG	CAGE		1,208,314	1,208,314	-	-	-
2016			P	JBG		133,010	106,313	26,697	-	26,697
2017			P	CAEW		-	-	-	-	-
2018			P	CAEE		1,668	1,668	-	-	-
2019			G-SG	CAGE		-	-	-	-	-
2020					B8	6,356,801	5,934,980	421,821	-	421,821
2021										
2022	399	Coal Mine								
2023			P	JBE		-	-	-	-	-
2024			P	CAEW		-	-	-	-	-
2025			P	CAEE		273,092,913	273,092,913	-	-	-
2026	MP		P	SE		-	-	-	-	-
2027					B8	273,092,913	273,092,913	-	-	-
2028										
2029	399L	WIDCO Capital Lease								
2030			P	SE		-	-	-	-	-
2031						-	-	-	-	-
2032										
2033		Remove Capital Leases				-	-	-	-	-
2034						-	-	-	-	-
2035										
2036	1011390	General Capital Leases								
2037			G-SITUS	S		18,984,156	18,984,156	-	-	-
2038			P	CAGW		4,651,287	3,676,580	974,707	-	974,707
2039			P	CAGE		12,411,745	12,411,745	-	-	-
2040			PTD	SO		12,902,451	11,990,726	911,725	-	911,725
2041					B9	48,949,638	47,063,207	1,886,432	-	1,886,432
2042										
2043		Remove Capital Leases				(48,949,638)	(47,063,207)	(1,886,432)	-	(1,886,432)
2044					B9	-	-	-	-	-
2045										
2046	1011392	General Vehicles Capital Leases								
2047			LABOR	SO		-	-	-	-	-
2048					B9	-	-	-	-	-
2049										
2050		Remove Capital Leases				-	-	-	-	-
2051					B9	-	-	-	-	-
2052										
2053	GP	Unclassified Gen Plant - Acct 300								
2054			G-SITUS	S		-	-	-	-	-
2055			PTD	SO		206,988	192,361	14,626	-	14,626
2056			CUST	CN		-	-	-	-	-
2057			G-SG	SG		-	-	-	-	-
2058			G-DGP	DGP		-	-	-	-	-
2059			G-DGU	DGU		-	-	-	-	-
2060						206,988	192,361	14,626	-	14,626
2061										
2062	399G	Unclassified Gen Plant - Acct 300								
2063			G-SITUS	S		-	-	-	-	-
2064			PTD	SO		-	-	-	-	-
2065			G-SG	SG		-	-	-	-	-
2066			G-DGP	DGP		-	-	-	-	-
2067			G-DGU	DGU		-	-	-	-	-
2068						-	-	-	-	-
2069										
2070	**TOTAL GENERAL PLANT**				B8	**1,197,212,941**	**1,125,947,810**	**71,265,132**	**-**	**71,265,132**
2071										

1	**DECEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2072	Summary of General Plant by Factor									
2073		S				488,644,639	447,353,691	41,290,948	-	41,290,948
2074		JBG				14,818,775	11,844,478	2,974,297	-	2,974,297
2075		JBE				4,984	3,968	1,015	-	1,015
2076		SG				122,204	112,631	9,573	-	9,573
2077		SO				255,310,721	237,269,721	18,041,000	-	18,041,000
2078		SE				-	-	-	-	-
2079		CN				26,270,426	24,334,778	1,935,648	-	1,935,648
2080		DEU				-	-	-	-	-
2081		CAGW				42,466,288	33,567,207	8,899,081	-	8,899,081
2082		CAGE				144,431,417	144,431,417	-	-	-
2083		CAEW				-	-	-	-	-
2084		CAEE				274,093,125	274,093,125	-	-	-
2085		SSGCT				-	-	-	-	-
2086		SSGCH				-	-	-	-	-
2087		Less Capital Leases				(48,949,638)	(47,063,207)	(1,886,432)	-	(1,886,432)
2088	Total General Plant by Factor				B8	1,197,212,941	1,125,947,810	71,265,132	-	71,265,132
2089	301	Organization								
2090			I-SITUS	S		-	-	-	-	-
2091			PTD	SO		-	-	-	-	-
2092			I-SG	CAGW		-	-	-	-	-
2093			I-SG	CAGE		-	-	-	-	-
2094			I-SG	SG		-	-	-	-	-
2095					B8	-	-	-	-	-
2096	302	Franchise & Consent								
2097			I-SITUS	S		2,449,200	2,449,200	-	-	-
2098			I-SG	SG		-	-	-	-	-
2099			I-SG	CAGW		-	-	-	-	-
2100			I-SG	CAGE		-	-	-	-	-
2101			I-SG	CAGW		103,655,227	81,933,614	21,721,613	-	21,721,613
2102			I-SG	CAGE		13,415,223	13,415,223	-	-	-
2103			I-DGP	DGP		-	-	-	-	-
2104			I-DGU	DGU		-	-	-	-	-
2105					B8	119,519,650	97,798,037	21,721,613	-	21,721,613
2106										
2107	303	Miscellaneous Intangible Plant								
2108			I-SITUS	S		2,073,396	2,071,080	2,316	-	2,316
2109			I-SG	SG		1,582,463	1,458,494	123,969	-	123,969
2110			PTD	SO		362,686,869	337,058,358	25,628,512	-	25,628,512
2111			P	SE		-	-	-	-	-
2112			CUST	CN		115,423,472	106,918,882	8,504,590	-	8,504,590
2113			I-SG	CAGW		42,437,797	33,544,686	8,893,111	-	8,893,111
2114			I-SG	CAGE		31,241,378	31,241,378	-	-	-
2115			P	JBG		58,005	46,363	11,642	-	11,642
2116			P	CAEW		-	-	-	-	-
2117			P	CAEE		3,646,994	3,646,994	-	-	-
2118			P	CAGE		-	-	-	-	-
2119			I-DGP	CAGE		-	-	-	-	-
2120					B8	559,150,374	515,986,234	43,164,140	-	43,164,140
2121	303	Less Non-Utility Plant								
2122			I-SITUS	S		-	-	-	-	-
2123					B8	559,150,374	515,986,234	43,164,140	-	43,164,140
2124	IP	Unclassified Intangible Plant - Acct 300								
2125			I-SITUS	S		-	-	-	-	-
2126			I-SG	SG		-	-	-	-	-
2127			I-DGU	DGU		-	-	-	-	-
2128			PTD	SO		-	-	-	-	-
2129						-	-	-	-	-
2130										
2131	**TOTAL INTANGIBLE PLANT**				B8	**678,670,024**	**613,784,271**	**64,885,753**	**-**	**64,885,753**
2132										
2133	Summary of Intangible Plant by Factor									
2134		S				4,522,596	4,520,280	2,316	-	2,316
2135		JBG				58,005	46,363	11,642	-	11,642
2136		JBE				-	-	-	-	-
2137		SG				1,582,463	1,458,494	123,969	-	123,969
2138		SO				362,686,869	337,058,358	25,628,512	-	25,628,512
2139		CN				115,423,472	106,918,882	8,504,590	-	8,504,590
2140		CAGW				146,093,024	115,478,300	30,614,724	-	30,614,724
2141		CAGE				44,656,601	44,656,601	-	-	-
2142		CAEW				-	-	-	-	-
2143		CAEE				3,646,994	3,646,994	-	-	-
2144		SSGCT				-	-	-	-	-
2145		SSGCH				-	-	-	-	-
2146		SE				-	-	-	-	-
2147	Total Intangible Plant by Factor				B8	678,670,024	613,784,271	64,885,753	-	64,885,753

1	DECEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2148	Summary of Unclassified Plant (Account 106)									
2149		DP				25,422,728	23,294,427	2,128,301	-	2,128,301
2150		DS0				-	-	-	-	-
2151		GP				206,988	192,361	14,626	-	14,626
2152		HP				-	-	-	-	-
2153		NP				-	-	-	-	-
2154		OP				-	-	-	-	-
2155		TP				34,310,553	31,366,130	2,944,423	-	2,944,423
2156		TS0				-	-	-	-	-
2157		IP				-	-	-	-	-
2158		MP								
2159		SP				3,938,575	3,630,030	308,545	-	308,545
2160	Total Unclassified Plant by Factor					63,878,844	58,482,948	5,395,896	-	5,395,896
2161										
2162	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**18,154,983,336**	**16,826,769,948**	**1,328,213,389**	**-**	**1,328,213,389**
2163	Summary of Electric Plant by Factor									
2164		S				5,599,187,400	5,178,952,051	420,235,349	-	420,235,349
2165		SE				-	-	-	-	-
2166		JBG				1,016,691,251	812,629,699	204,061,552	-	204,061,552
2167		JBE				4,984	3,968	1,015	-	1,015
2168		SG				41,491,667	38,241,239	3,250,428	-	3,250,428
2169		SO				617,997,590	574,328,079	43,669,512	-	43,669,512
2170		CN				141,693,898	131,253,659	10,440,238	-	10,440,238
2171		DEU				-	-	-	-	-
2172		CAGW				3,094,354,619	2,445,912,894	648,441,725	-	648,441,725
2173		CAGE				7,414,771,445	7,414,771,445	-	-	-
2174		CAEW				-	-	-	-	-
2175		CAEE				277,740,119	277,740,119	-	-	-
2176		SSGCH				-	-	-	-	-
2177		SSGCT				-	-	-	-	-
2178		Less Capital Leases				(48,949,638)	(47,063,207)	(1,886,432)	-	(1,886,432)
2179					B8	18,154,983,336	16,826,769,948	1,328,213,389	-	1,328,213,389
2180	105	Plant Held For Future Use								
2181			DPW	S		2,627,314	2,627,314	-	-	-
2182			P	SG		-	-	-	-	-
2183			T	SG		-	-	-	-	-
2184			P	SG		-	-	-	-	-
2185			P	SE		-	-	-	-	-
2186			G	SG		-	-	-	-	-
2187			G	CAGW		168,923	133,524	35,399	-	35,399
2188			G	CAGE		11,325,305	11,325,305	-	-	-
2189			P	CAEW		-	-	-	-	-
2190			P	CAEE		953,014	953,014	-	-	-
2191	**Total Plant Held For Future Use**				B10	15,074,557	15,039,158	35,399	-	35,399
2192										
2193	114	Electric Plant Acquisition Adjustments								
2194			P	S		-	-	-	-	-
2195			P	SG		-	-	-	-	-
2196			P	CAGW		-	-	-	-	-
2197			P	CAGE		157,193,780	157,193,780	-	-	-
2198			P	DGP		-	-	-	-	-
2199	**Total Electric Plant Acquisition Adjustments**				B15	157,193,780	157,193,780	-	-	-
2200										
2201	115	Accum Provision for Asset Acquisition Adjustments								
2202			P	S		-	-	-	-	-
2203			P	SG		-	-	-	-	-
2204			P	CAGW		-	-	-	-	-
2205			P	CAGE		(90,847,520)	(90,847,520)	-	-	-
2206			P	DGP		-	-	-	-	-
2207					B15	(90,847,520)	(90,847,520)	-	-	-
2208										
2209	120	Nuclear Fuel								
2210			P	SE		-	-	-	-	-
2211	**Total Nuclear Fuel**					-	-	-	-	-
2212										
2213	124	Weatherization								
2214			DMSC	S		3,344,206	1,280,451	2,063,756	-	2,063,756
2215			DMSC	SO		(2,464)	(2,290)	(174)	-	(174)
2216					B16	3,341,742	1,278,161	2,063,581	-	2,063,581
2217										
2218	182W	Weatherization								
2219			DMSC	S		15,959,748	15,959,748	-	-	-
2220			DMSC	SG		-	-	-	-	-
2221			DMSC	SGCT		-	-	-	-	-
2222			DMSC	SO		-	-	-	-	-
2223					B16	15,959,748	15,959,748	-	-	-
2224										

1	DECEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2225	186W	Weatherization								
2226			DMSC	S		-	-	-	-	-
2227			DMSC	CN		-	-	-	-	-
2228			DMSC	CNP		-	-	-	-	-
2229			DMSC	SG		-	-	-	-	-
2230			DMSC	SO		-	-	-	-	-
2231					B16	-	-	-	-	-
2232										
2233	**Total Weatherization**					19,301,490	17,237,908	2,063,581	-	2,063,581
2234										
2235	151	Fuel Stock								
2236			P	DEU		-	-	-	-	-
2237			P	SE		-	-	-	-	-
2238			P	CAEW		1,471,512	1,158,582	312,930	-	312,930
2239			P	CAEE		121,184,045	121,184,045	-	-	-
2240			P	JBE		14,147,325	11,265,755	2,881,569	-	2,881,569
2241			P	CAEE		-	-	-	-	-
2242			P	CAEE		-	-	-	-	-
2243	**Total Fuel Stock**				B13	136,802,882	133,608,383	3,194,500	-	3,194,500
2244										
2245	152	Fuel Stock - Undistributed								
2246			P	SE		-	-	-	-	-
2247			P	CAEW		-	-	-	-	-
2248			P	CAEE		-	-	-	-	-
2249						-	-	-	-	-
2250										
2251	25316	DG&T Working Capital Deposit								
2252			P	SE		-	-	-	-	-
2253			P	CAEW		-	-	-	-	-
2254			P	CAEE		(874,000)	(874,000)	-	-	-
2255					B13	(874,000)	(874,000)	-	-	-
2256										
2257	25317	DG&T Working Capital Deposit								
2258			P	SE		-	-	-	-	-
2259			P	CAEW		-	-	-	-	-
2260			P	CAEE		(1,694,878)	(1,694,878)	-	-	-
2261					B13	(1,694,878)	(1,694,878)	-	-	-
2262										
2263	25319	Provo Working Capital Deposit								
2264			P	SE		-	-	-	-	-
2265			P	CAEW		-	-	-	-	-
2266			P	CAEE		-	-	-	-	-
2267						-	-	-	-	-
2268										
2269		Total Fuel Stock			B13	134,234,004	131,039,505	3,194,500	-	3,194,500
2270	154	Materials and Supplies								
2271			MSS	S		88,879,746	83,496,293	5,383,454	-	5,383,454
2272			MSS	SG		1,213,818	1,118,728	95,090	-	95,090
2273			MSS	SE		-	-	-	-	-
2274			MSS	SO		(138,028)	(128,275)	(9,753)	-	(9,753)
2275			MSS	SNPPS		-	-	-	-	-
2276			MSS	SNPPH		-	-	-	-	-
2277			MSS	SNPD		(4,383,329)	(4,079,430)	(303,900)	-	(303,900)
2278			MSS	SNPT		-	-	-	-	-
2279			MSS	DGU		-	-	-	-	-
2280			MSS	DGP		-	-	-	-	-
2281			MSS	CAGE		-	-	-	-	-
2282			MSS	SNPP		-	-	-	-	-
2283			MSS	CAGW		2,807,078	2,218,837	588,241	-	588,241
2284			MSS	CAGE		69,184,105	69,184,105	-	-	-
2285			MSS	JBG		7,855,327	6,278,673	1,576,654	-	1,576,654
2286			MSS	CAEW		-	-	-	-	-
2287			MSS	CAEE		4,656,652	4,656,652	-	-	-
2288			MSS	CAGE		-	-	-	-	-
2289	**Total Materials and Supplies**				B13	170,075,369	162,745,583	7,329,785	-	7,329,785
2290										
2291	163	Stores Expense Undistributed								
2292			MSS	SO		-	-	-	-	-
2293										
2294					B13	-	-	-	-	-
2295										
2296	25318	Provo Working Capital Deposit								
2297			MSS	SNPPS		(273,000)	(260,086)	(12,914)	-	(12,914)
2298			MSS	CAGW		-	-	-	-	-
2299			MSS	CAGE		-	-	-	-	-
2300					B13	(273,000)	(260,086)	(12,914)	-	(12,914)
2301										
2302		Total Materials & Supplies			B13	169,802,369	162,485,497	7,316,872	-	7,316,872
2303										

DECEMBER 2008 West Control Area
Average

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2304	165	Prepayments								
2305			DMSC	S		3,281,199	3,281,199	-	-	-
2306			GP	GPS		8,912,910	8,283,098	629,812	-	629,812
2307			PT	SG		3,135,641	2,889,997	245,644	-	245,644
2308			PT	CAGW		-	-	-	-	-
2309			PT	CAGE		678,269	678,269	-	-	-
2310			P	CAEW		4,055	3,193	862	-	862
2311			P	CAEE		2,876,903	2,876,903	-	-	-
2312			P	SE		-	-	-	-	-
2313			PTD	SO		19,788,412	18,390,105	1,398,307	-	1,398,307
2314	**Total Prepayments**				B15	38,677,389	36,402,764	2,274,625	-	2,274,625
2315										
2316	182M	Misc Regulatory Assets								
2317			DDS2	S		73,575,260	72,537,154	1,038,106	-	1,038,106
2318			DEFSG	SG		(3,391,837)	(3,126,122)	(265,714)	-	(265,714)
2319			P	CAGE		-	-	-	-	-
2320			P	CAGE		9,634,148	9,634,148	-	-	-
2321			DEFSG	CAGW		8,701,120	6,877,745	1,823,375	-	1,823,375
2322			DEFSG	JBG		-	-	-	-	-
2323			P	SE		10,608,209	9,784,963	823,246	-	823,246
2324			P	CAEW		-	-	-	-	-
2325			P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2326			DDSO2	SO		7,034,874	6,537,769	497,105	-	497,105
2327					B11	95,553,566	91,637,449	3,916,117	-	3,916,117
2328										
2329	186M	Misc Deferred Debits								
2330			LABOR	S		3,850,932	3,733,580	117,352	-	117,352
2331			P	CAEW		-	-	-	-	-
2332			P	CAEE		-	-	-	-	-
2333			DEFSG	SG		43,535,363	40,124,833	3,410,530	-	3,410,530
2334			LABOR	SO		56,186	52,216	3,970	-	3,970
2335			P	SE		-	-	-	-	-
2336			DEFSG	CAGW		6,274,592	4,959,711	1,314,881	-	1,314,881
2337			DEFSG	CAGE		6,220,592	6,220,592	-	-	-
2338			P	CAEW		-	-	-	-	-
2339			P	CAEE		10,610,160	10,610,160	-	-	-
2340			P	SNPPS		-	-	-	-	-
2341			GP	EXCTAX		-	-	-	-	-
2342	**Total Misc. Deferred Debits**				B11	70,547,826	65,701,093	4,846,733	-	4,846,733
2343										
2344	Working Capital									
2345	CWC	Cash Working Capital								
2346			CWC	S		2,538,406	2,141,502	396,904	-	396,904
2347			CWC	SO		-	-	-	-	-
2348			CWC	SE		-	-	-	-	-
2349					B14	2,538,406	2,141,502	396,904	-	396,904
2350										
2351	OWC	Other Work. Cap.								
2352	131	Cash	GP	SNP		11,680,689	10,873,129	807,560	-	807,560
2353	135	Working Funds	GP	SG		2,151	1,982	169	-	169
2354	141	Other A/R	GP	SO		190,713	177,236	13,476	-	13,476
2355	143	Other A/R	GP	SO		26,468,933	24,598,561	1,870,372	-	1,870,372
2356	232	A/P	PTD	S		-	-	-	-	-
2357	232	A/P	PTD	SO		(5,606,976)	(5,210,771)	(396,205)	-	(396,205)
2358	232	A/P	P	CAEE		(1,332,966)	(1,332,966)	-	-	-
2359	232	A/P	T	SG		-	-	-	-	-
2360	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2361	2533	Other Msc. Df. Crd.	P	SE		(1,128,284)	(1,040,724)	(87,560)	-	(87,560)
2362	2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
2363	2533	Other Msc. Df. Crd.	P	CAEE		(4,707,441)	(4,707,441)	-	-	-
2364	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2365	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2366	230	Asset Retir. Oblig.	P	CAEE		(2,460,800)	(2,460,800)	-	-	-
2367	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2368	254105	ARO Reg Liability	P	S		-	-	-	-	-
2369	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2370	254105	ARO Reg Liability	P	CAEW		-	-	-	-	-
2371	254105	ARO Reg Liability	P	CAEE		(527,009)	(527,009)	-	-	-
2372	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2373					B14	22,579,009	20,371,198	2,207,811	-	2,207,811
2374										
2375	**Total Working Capital**					25,117,416	22,512,700	2,604,716	-	2,604,716

1	**DECEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2376	Miscellaneous Rate Base									
2377	18221	Unrec Plant & Reg Study Costs								
2378			P	S		-	-	-	-	-
2379										
2380						-	-	-	-	-
2381										
2382	18222	Nuclear Plant - Trojan								
2383			P	S		(716,082)	(141,570)	(574,512)	-	(574,512)
2384			P	TROJP		1,702,432	1,344,874	357,558	-	357,558
2385			P	TROJD		2,492,828	1,969,058	523,770	-	523,770
2386					B14	3,479,179	3,172,363	306,816	-	306,816
2387										
2388										
2389										
2390	1869	Misc Deferred Debits-Trojan								
2391			P	S		-	-	-	-	-
2392			P	SNPPN		-	-	-	-	-
2393						-	-	-	-	-
2394										
2395	**TOTAL MISCELLANEOUS RATE BASE**					3,479,179	3,172,363	306,816	-	306,816
2396										
2397	**TOTAL RATE BASE ADDITIONS**					**638,134,054**	**611,574,695**	**26,559,359**	**-**	**26,559,359**
2398	235	Customer Service Deposits								
2399			CUST	S		-	-	-	-	-
2400			CUST	CN		-	-	-	-	-
2401	**Total Customer Service Deposits**				B15	-	-	-	-	-
2402										
2403	2281	Prop Ins	PTD	SO		-	-	-	-	-
2404	2282	Inj & Dam	PTD	SO		(8,501,565)	(7,900,819)	(600,745)	-	(600,745)
2405	2283	Pen & Ben	PTD	SO		(20,844,951)	(19,371,986)	(1,472,965)	-	(1,472,965)
2406	2283	Pen & Ben	PTD	CAGW		(1,500,000)	(1,185,665)	(314,335)	-	(314,335)
2407	254	Ins Prov	PTD	SO		-	-	-	-	-
2408					B15	(30,846,516)	(28,458,471)	(2,388,045)	-	(2,388,045)
2409										
2410	22844	Accum Hydro Relicensing Obligation								
2411			P	S		-	-	-	-	-
2412			P	SG		-	-	-	-	-
2413					B15	-	-	-	-	-
2414										
2415	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
2416	230	ARO	P	TROJP		(2,044,864)	(1,615,386)	(429,478)	-	(429,478)
2417	254105	ARO	P	TROJP		(3,373,343)	(2,664,848)	(708,495)	-	(708,495)
2418	254	Regulatory Liabil	P	CAEE		(4,847,167)	(4,847,167)	-	-	-
2419	254	Regulatory Liabil	P	SE		1,793,307	1,654,138	139,169	-	139,169
2420	254		P	S		(2,350,066)	(2,349,586)	(480)	-	(480)
2421					B15	(10,822,133)	(9,822,849)	(999,284)	-	(999,284)
2422										
2423	252	Customer Advances for Construction								
2424			DPW	S		(9,776,643)	(9,772,178)	(4,465)	-	(4,465)
2425			DPW	SG		-	-	-	-	-
2426			T	CAGE		(6,534,995)	(6,534,995)	-	-	-
2427			DPW	SO		-	-	-	-	-
2428			CUST	CN		(3,947,941)	(3,657,050)	(290,891)	-	(290,891)
2429	**Total Customer Advances for Constr.**				B19	(20,259,578)	(19,964,223)	(295,355)	-	(295,355)
2430										
2431	25398	SO2 Emissions								
2432			P	S		-	-	-	-	-
2433						-	-	-	-	-
2434										
2435	25399	Other Deferred Credits								
2436			P	S		(4,238,133)	(3,848,770)	(389,363)	-	(389,363)
2437			GP	GPS		-	-	-	-	-
2438			GP	SO		-	-	-	-	-
2439			P	CAGW		-	-	-	-	-
2440			P	CAGE		1,774,669	1,774,669	-	-	-
2441			P	SG		(11,856,905)	(10,928,044)	(928,862)	-	(928,862)
2442			P	CAEW		-	-	-	-	-
2443			P	CAEE		(1,957,749)	(1,957,749)	-	-	-
2444			P	SE		-	-	-	-	-
2445					B19	(16,278,118)	(14,959,894)	(1,318,225)	-	(1,318,225)
2446										

DECEMBER 2008 West Control Area
Average

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2447	190	Accumulated Deferred Income Taxes								
2448			P	S		4,120,755	3,912,746	208,009	-	208,009
2449			P	CN		88,381	81,869	6,512	-	6,512
2450			LABOR	SO		41,384,116	38,459,794	2,924,322	-	2,924,322
2451			P	DGP		-	-	-	-	-
2452			CUST	BADDEBT		3,174,265	2,766,372	407,893	-	407,893
2453			P	TROJD		137	108	29	-	29
2454			P	SG		1,572,080	1,448,924	123,156	-	123,156
2455			P	SE		8,832,767	8,147,304	685,464	-	685,464
2456			PTD	SNP		(0)	(0)	(0)	-	(0)
2457			P	CAGW		2,249,528	1,778,125	471,403	-	471,403
2458			P	CAGE		34,583,645	34,583,645	-	-	-
2459			P	CAEW		262,659	206,802	55,857	-	55,857
2460			P	CAEE		1,792,395	1,792,395	-	-	-
2461			DPW	JBE		288,962	230,105	58,857	-	58,857
2462			DPW	SNPD		703,232	654,477	48,756	-	48,756
2463										
2464	**Total Accum Deferred Income Taxes**				B19	99,052,921	94,062,665	4,990,256	-	4,990,256
2465										
2466	281	Accumulated Deferred Income Taxes								
2467			P	S		-	-	-	-	-
2468			PT	SG		-	-	-	-	-
2469			PT	CAGW		-	-	-	-	-
2470			PT	CAGE		-	-	-	-	-
2471			T	SNPT		-	-	-	-	-
2472					B19	-	-	-	-	-
2473										
2474	282	Accumulated Deferred Income Taxes								
2475			GP	S		1,964,565	1,964,565	-	-	-
2476			ACCMDIT	DITBAL		(1,598,902,075)	(1,482,445,512)	(116,456,564)	-	(116,456,564)
2477			PT	DGP		-	-	-	-	-
2478			LABOR	SO		(12,326,963)	(11,455,903)	(871,059)	-	(871,059)
2479			PTD	SNP		-	-	-	-	-
2480			P	CAGW		-	-	-	-	-
2481			P	CAGE		(6,217,770)	(6,217,770)	-	-	-
2482			P	CAEW		-	-	-	-	-
2483			P	CAEE		(15,587,402)	(15,587,402)	-	-	-
2484			P	SE		-	-	-	-	-
2485			P	JBE		-	-	-	-	-
2486			P	SG		(4,243,456)	(3,911,027)	(332,429)	-	(332,429)
2487					B19	(1,635,313,101)	(1,517,653,049)	(117,660,052)	-	(117,660,052)
2488										
2489	283	Accumulated Deferred Income Taxes								
2490			GP	S		(35,465,164)	(33,518,619)	(1,946,545)	-	(1,946,545)
2491			P	SG		(3,959,671)	(3,649,473)	(310,198)	-	(310,198)
2492			P	SE		(5,277,943)	(4,868,350)	(409,593)	-	(409,593)
2493			LABOR	SO		(8,072,965)	(7,502,506)	(570,459)	-	(570,459)
2494			GP	GPS		(15,874,138)	(14,752,425)	(1,121,713)	-	(1,121,713)
2495			PTD	SNP		(6,341,086)	(5,902,687)	(438,399)	-	(438,399)
2496			P	TROJD		735,880	581,264	154,616	-	154,616
2497			PTD	SNPD		-	-	-	-	-
2498			P	CAGW		(4,591,914)	(3,629,649)	(962,265)	-	(962,265)
2499			P	CAGE		(2,616,631)	(2,616,631)	-	-	-
2500			P	CAEW		-	-	-	-	-
2501			P	CAEE		(8,357,952)	(8,357,952)	-	-	-
2502			P	JBE		2,343,437	1,866,119	477,318	-	477,318
2503			P	SGCT		-	-	-	-	-
2504										
2505					B19	(87,478,146)	(82,350,909)	(5,127,237)	-	(5,127,237)
2506										
2507	**TOTAL ACCUM DEF INCOME TAX**				B19	(1,623,738,326)	(1,505,941,293)	(117,797,033)	-	(117,797,033)
2508	255	Accumulated Investment Tax Credit								
2509			PTD	S		-	-	-	-	-
2510			PTD	ITC84		(2,327,081)	(1,997,101)	(329,980)	-	(329,980)
2511			PTD	ITC85		(3,722,974)	(3,225,585)	(497,389)	-	(497,389)
2512			PTD	ITC86		(1,726,383)	(1,499,778)	(226,605)	-	(226,605)
2513			PTD	ITC88		(251,874)	(214,194)	(37,680)	-	(37,680)
2514			PTD	ITC89		(545,680)	(462,361)	(83,319)	-	(83,319)
2515			PTD	ITC90		(344,682)	(331,194)	(13,488)	-	(13,488)
2516			PTD	CAGE		-	-	-	-	-
2517	**Total Accumulated ITC**				B19	(8,918,674)	(7,730,212)	(1,188,462)	-	(1,188,462)
2518										
2519	**TOTAL RATE BASE DEDUCTIONS**					**(1,710,863,346)**	**(1,586,876,942)**	**(123,986,404)**	**-**	**(123,986,404)**
2520										
2521										
2522										

1	DECEMBER 2008 West Control Area									
2	Average									
3	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
4	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2523	108SP	Steam Prod Plant Accumulated Depr								
2524			P	S		-	-	-	-	-
2525			P	DGP		-	-	-	-	-
2526			P	DGU		-	-	-	-	-
2527			P	SG		-	-	-	-	-
2528			P	CAGW		(131,666,537)	(104,074,975)	(27,591,562)	-	(27,591,562)
2529			P	CAGE		(1,824,123,314)	(1,824,123,314)	-	-	-
2530			P	JBG		(485,935,952)	(388,403,054)	(97,532,899)	-	(97,532,899)
2531			P	CAGE		-	-	-	-	-
2532					B17	(2,441,725,803)	(2,316,601,343)	(125,124,460)	-	(125,124,460)
2533										
2534	108NP	Nuclear Prod Plant Accumulated Depr								
2535			P	DGP		-	-	-	-	-
2536			P	DGU		-	-	-	-	-
2537			P	SG		-	-	-	-	-
2538						-	-	-	-	-
2539										
2540										
2541	108HP	Hydraulic Prod Plant Accum Depr								
2542			P	S		-	-	-	-	-
2543			P	DGP		-	-	-	-	-
2544			P	DGU		-	-	-	-	-
2545			P	CAGW		(199,719,280)	(157,866,832)	(41,852,448)	-	(41,852,448)
2546			P	CAGE		(42,507,787)	(42,507,787)	-	-	-
2547			P	CAGW		-	-	-	-	-
2548			P	CAGE		-	-	-	-	-
2549					B17	(242,227,067)	(200,374,620)	(41,852,448)	-	(41,852,448)
2550										
2551	108OP	Other Production Plant - Accum Depr								
2552			P	S		-	-	-	-	-
2553			P	DGU		-	-	-	-	-
2554			P	DGP		-	-	-	-	-
2555			P	SG		-	-	-	-	-
2556			P	CAGW		(78,012,397)	(61,664,402)	(16,347,995)	-	(16,347,995)
2557			P	CAGE		(74,051,542)	(74,051,542)	-	-	-
2558			P	CAGE		-	-	-	-	-
2559					B17	(152,063,938)	(135,715,944)	(16,347,995)	-	(16,347,995)
2560										
2561	108EP	Experimental Plant - Accum Depr								
2562			P	DGP		-	-	-	-	-
2563			P	SG		-	-	-	-	-
2564						-	-	-	-	-
2565										
2566	**TOTAL PRODUCTION PLANT DEPR**					**(2,836,016,809)**	**(2,652,691,906)**	**(183,324,903)**	**-**	**(183,324,903)**
2567										
2568	Summary of Prod Plant Depreciation by Factor									
2569		S				-	-	-	-	-
2570		DGP				-	-	-	-	-
2571		DGU				-	-	-	-	-
2572		SG				-	-	-	-	-
2573		CAGW				(409,398,214)	(323,606,210)	(85,792,004)	-	(85,792,004)
2574		CAGE				(1,940,682,643)	(1,940,682,643)	-	-	-
2575		JBG				(485,935,952)	(388,403,054)	(97,532,899)	-	(97,532,899)
2576		SSGCT				-	-	-	-	-
2577	Total of Prod Plant Depreciation by Factor					(2,836,016,809)	(2,652,691,906)	(183,324,903)	-	(183,324,903)
2578										
2579										
2580	108TP	Transmission Plant Accumulated Depr								
2581			T	DGP		-	-	-	-	-
2582			T	DGU		-	-	-	-	-
2583			T	CAGW		(405,406,751)	(320,451,183)	(84,955,568)	-	(84,955,568)
2584			T	CAGE		(628,135,279)	(628,135,279)	-	-	-
2585			T	JBG		(48,788,632)	(38,996,196)	(9,792,436)	-	(9,792,436)
2586			T	SG		(16,116,607)	(14,854,043)	(1,262,564)	-	(1,262,564)
2587	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,098,447,269)**	**(1,002,436,702)**	**(96,010,567)**	**-**	**(96,010,567)**
2588	108360	Land and Land Rights								
2589			DPW	S		(5,438,734)	(5,309,085)	(129,649)	-	(129,649)
2590					B17	(5,438,734)	(5,309,085)	(129,649)	-	(129,649)
2591										
2592	108361	Structures and Improvements								
2593			DPW	S		(12,623,218)	(12,057,657)	(565,562)	-	(565,562)
2594					B17	(12,623,218)	(12,057,657)	(565,562)	-	(565,562)
2595										
2596	108362	Station Equipment								
2597			DPW	S		(198,043,878)	(184,285,698)	(13,758,180)	-	(13,758,180)
2598					B17	(198,043,878)	(184,285,698)	(13,758,180)	-	(13,758,180)
2599										

DECEMBER 2008 West Control Area
Average

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108363	Storage Battery Equipment								
		DPW	S		(670,027)	(670,027)	-	-	-
				B17	(670,027)	(670,027)	-	-	-
108364	Poles, Towers & Fixtures								
		DPW	S		(445,211,215)	(403,091,503)	(42,119,713)	-	(42,119,713)
				B17	(445,211,215)	(403,091,503)	(42,119,713)	-	(42,119,713)
108365	Overhead Conductors								
		DPW	S		(245,139,006)	(219,308,686)	(25,830,319)	-	(25,830,319)
				B17	(245,139,006)	(219,308,686)	(25,830,319)	-	(25,830,319)
108366	Underground Conduit								
		DPW	S		(115,874,430)	(106,878,609)	(8,995,821)	-	(8,995,821)
				B17	(115,874,430)	(106,878,609)	(8,995,821)	-	(8,995,821)
108367	Underground Conductors								
		DPW	S		(265,540,146)	(257,914,059)	(7,626,087)	-	(7,626,087)
				B17	(265,540,146)	(257,914,059)	(7,626,087)	-	(7,626,087)
108368	Line Transformers								
		DPW	S		(345,661,924)	(306,871,001)	(38,790,923)	-	(38,790,923)
				B17	(345,661,924)	(306,871,001)	(38,790,923)	-	(38,790,923)
108369	Services								
		DPW	S		(153,252,735)	(138,353,226)	(14,899,510)	-	(14,899,510)
				B17	(153,252,735)	(138,353,226)	(14,899,510)	-	(14,899,510)
108370	Meters								
		DPW	S		(83,998,646)	(76,274,167)	(7,724,479)	-	(7,724,479)
				B17	(83,998,646)	(76,274,167)	(7,724,479)	-	(7,724,479)
108371	Installations on Customers' Premises								
		DPW	S		(7,777,145)	(7,502,188)	(274,957)	-	(274,957)
				B17	(7,777,145)	(7,502,188)	(274,957)	-	(274,957)
108372	Leased Property								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108373	Street Lights								
		DPW	S		(27,543,480)	(25,554,738)	(1,988,742)	-	(1,988,742)
				B17	(27,543,480)	(25,554,738)	(1,988,742)	-	(1,988,742)
108D00	Unclassified Dist Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT DEPR				B17	**(1,906,774,584)**	**(1,744,070,642)**	**(162,703,942)**	**-**	**(162,703,942)**
Summary of Distribution Plant Depr by Factor									
	S				(1,906,774,584)	(1,744,070,642)	(162,703,942)	-	(162,703,942)
Total Distribution Depreciation by Factor				B17	(1,906,774,584)	(1,744,070,642)	(162,703,942)	-	(162,703,942)

1	**DECEMBER 2008 West Control Area**								
2	**Average**								
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2665	108GP	General Plant Accumulated Depr								
2666			G-SITUS	S		(151,636,128)	(136,596,066)	(15,040,062)	-	(15,040,062)
2667			G-DGP	DGP		-	-	-	-	-
2668			G-DGU	DGU		-	-	-	-	-
2669			G-SG	SG		-	-	-	-	-
2670			CUST	CN		(6,479,080)	(6,001,691)	(477,389)	-	(477,389)
2671			PTD	SO		(84,588,615)	(78,611,337)	(5,977,278)	-	(5,977,278)
2672			P	SE		-	-	-	-	-
2673			G-SG	CAGW		(14,996,927)	(11,854,225)	(3,142,702)	-	(3,142,702)
2674			G-SG	CAGE		(46,814,569)	(46,814,569)	-	-	-
2675			P	JBG		(4,329,464)	(3,460,491)	(868,973)	-	(868,973)
2676			P	CAEW		-	-	-	-	-
2677			P	CAEE		(415,950)	(415,950)	-	-	-
2678			G-SG	CAGE		-	-	-	-	-
2679			G-SG	CAGE		-	-	-	-	-
2680					B17	(309,260,734)	(283,754,330)	(25,506,404)	-	(25,506,404)
2681										
2682										
2683	108MP	Mining Plant Accumulated Depr.								
2684			P	S		-	-	-	-	-
2685			P	CAEW		-	-	-	-	-
2686			P	CAEE		(164,514,197)	(164,514,197)	-	-	-
2687			P	SE		-	-	-	-	-
2688					B17	(164,514,197)	(164,514,197)	-	-	-
2689	108MP	Less Centralia Situs Depreciation								
2690			P	S		-	-	-	-	-
2691					B17	(164,514,197)	(164,514,197)	-	-	-
2692										
2693	1081390	Accum Depr - Capital Lease								
2694			PTD	SO		-	-	-	-	-
2695						-	-	-	-	-
2696										
2697		Remove Capital Leases				-	-	-	-	-
2698						-	-	-	-	-
2699										
2700	1081399	Accum Depr - Capital Lease								
2701			P	S		-	-	-	-	-
2702			P	SE		-	-	-	-	-
2703						-	-	-	-	-
2704										
2705		Remove Capital Leases				-	-	-	-	-
2706						-	-	-	-	-
2707										
2708										
2709	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(473,774,931)**	**(448,268,527)**	**(25,506,404)**	**-**	**(25,506,404)**
2710										
2711										
2712										
2713	Summary of General Depreciation by Factor									
2714		S				(151,636,128)	(136,596,066)	(15,040,062)	-	(15,040,062)
2715		DGP				-	-	-	-	-
2716		DGU				-	-	-	-	-
2717		SE				-	-	-	-	-
2718		SO				(84,588,615)	(78,611,337)	(5,977,278)	-	(5,977,278)
2719		CN				(6,479,080)	(6,001,691)	(477,389)	-	(477,389)
2720		SG				-	-	-	-	-
2721		DEU				-	-	-	-	-
2722		CAGW				(14,996,927)	(11,854,225)	(3,142,702)	-	(3,142,702)
2723		CAGE				(46,814,569)	(46,814,569)	-	-	-
2724		CAEW				-	-	-	-	-
2725		CAEE				(164,930,147)	(164,930,147)	-	-	-
2726		SSGCT				-	-	-	-	-
2727		JBG				(4,329,464)	(3,460,491)	(868,973)	-	(868,973)
2728		Remove Capital Leases				-	-	-	-	-
2729	Total General Depreciation by Factor				B17	(473,774,931)	(448,268,527)	(25,506,404)	-	(25,506,404)
2730										
2731										
2732	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(6,315,013,593)**	**(5,847,467,777)**	**(467,545,816)**	**-**	**(467,545,816)**
2733	111SP	Accum Prov for Amort-Steam								
2734			P	CAGW		-	-	-	-	-
2735			P	CAGW		-	-	-	-	-
2736			P	CAGE		-	-	-	-	-
2737			P	SG		-	-	-	-	-
2738						-	-	-	-	-
2739										
2740										

1	**DECEMBER 2008 West Control Area**									
2	**Average**									
3	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
4	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2741	111GP	Accum Prov for Amort-General								
2742			G-SITUS	S		(16,546,755)	(15,202,695)	(1,344,060)	-	(1,344,060)
2743			CUST	CN		(2,203,734)	(2,041,360)	(162,375)	-	(162,375)
2744			I-SG	SG		-	-	-	-	-
2745			PTD	SO		(6,913,666)	(6,425,126)	(488,540)	-	(488,540)
2746			I-SG	CAGW		(4,406)	(3,483)	(923)	-	(923)
2747			I-SG	CAGE		(990,861)	(990,861)	-	-	-
2748			P	CAEW		-	-	-	-	-
2749			P	CAEE		-	-	-	-	-
2750			P	SE		-	-	-	-	-
2751					B18	(26,659,422)	(24,663,524)	(1,995,898)	-	(1,995,898)
2752										
2753										
2754	111HP	Accum Prov for Amort-Hydro								
2755			P	DGP		-	-	-	-	-
2756			P	DGU		-	-	-	-	-
2757			P	SG		-	-	-	-	-
2758			P	CAGW		(351,014)	(277,456)	(73,557)	-	(73,557)
2759			P	CAGE		(350,245)	(350,245)	-	-	-
2760			P	CAGE		-	-	-	-	-
2761					B18	(701,259)	(627,701)	(73,557)	-	(73,557)
2762										
2763										
2764	111IP	Accum Prov for Amort-Intangible Plant								
2765			I-SITUS	S		(782,116)	(781,124)	(992)	-	(992)
2766			I-DGP	DGP		-	-	-	-	-
2767			I-DGU	DGU		-	-	-	-	-
2768			P	CAEW		-	-	-	-	-
2769			P	CAEE		(1,103,164)	(1,103,164)	-	-	-
2770			P	SE		-	-	-	-	-
2771			I-SG	SG		(20,721,430)	(19,098,128)	(1,623,302)	-	(1,623,302)
2772			I-SG	CAGW		-	-	-	-	-
2773			I-SG	CAGE		-	-	-	-	-
2774			CUST	CN		(84,512,693)	(78,285,659)	(6,227,034)	-	(6,227,034)
2775			P	CAGE		-	-	-	-	-
2776			P	CAGE		-	-	-	-	-
2777			I-SG	CAGW		(25,517,110)	(20,169,837)	(5,347,273)	-	(5,347,273)
2778			I-SG	CAGE		(9,098,680)	(9,098,680)	-	-	-
2779			PTD	JBG		(19,995)	(15,982)	(4,013)	-	(4,013)
2780			PTD	SO		(240,010,264)	(223,050,439)	(16,959,825)	-	(16,959,825)
2781					B18	(381,765,452)	(351,603,013)	(30,162,439)	-	(30,162,439)
2782	111IP	Less Non-Utility Plant								
2783			NUTIL	OTH		-	-	-	-	-
2784					B18	(381,765,452)	(351,603,013)	(30,162,439)	-	(30,162,439)
2785										
2786	111390	Accum Amtr - Capital Lease								
2787			G-SITUS	S		-	-	-	-	-
2788			P	SG		-	-	-	-	-
2789			PTD	SO		-	-	-	-	-
2790						-	-	-	-	-
2791										
2792		Remove Capital Lease Amtr				-	-	-	-	-
2793										
2794	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(409,126,133)**	**(376,894,238)**	**(32,231,895)**	**-**	**(32,231,895)**
2795	Average									
2796										
2797										
2798										
2799	Summary of Amortization by Factor									
2800		S				(17,328,871)	(15,983,819)	(1,345,053)	-	(1,345,053)
2801		DGP				-	-	-	-	-
2802		DGU				-	-	-	-	-
2803		SE				-	-	-	-	-
2804		SO				(246,923,929)	(229,475,564)	(17,448,365)	-	(17,448,365)
2805		CN				(86,716,427)	(80,327,019)	(6,389,408)	-	(6,389,408)
2806		SSGCT				-	-	-	-	-
2807		JBG				(19,995)	(15,982)	(4,013)	-	(4,013)
2808		CAGW				(25,872,530)	(20,450,776)	(5,421,753)	-	(5,421,753)
2809		CAGE				(10,439,786)	(10,439,786)	-	-	-
2810		CAEW				-	-	-	-	-
2811		CAEE				(1,103,164)	(1,103,164)	-	-	-
2812		SG				(20,721,430)	(19,098,128)	(1,623,302)	-	(1,623,302)
2813		Less Capital Lease				-	-	-	-	-
2814	Total Provision For Amortization by Factor				B18	(409,126,133)	(376,894,238)	(32,231,895)	-	(32,231,895)