



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

April 29, 2011

VIA OVERNIGHT DELIVERY

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

Attention: David Danner
Executive Director and Secretary

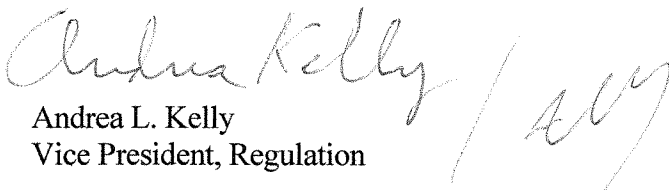
Re: PacifiCorp's Commission Basis Report for period ending December 2010

Dear Mr. Danner:

Pursuant to WAC 480-100-257, PacifiCorp (d.b.a. Pacific Power) hereby submits three copies of the 2009 Commission Basis report. This annual report summarizes actual and normalized results of operations for the 12 months ended December 31, 2010, as assigned and allocated to Washington electric utility operations. This report is based on recorded costs allocated using the West Control Area allocation methodology.

Please direct any informal questions to me, at (503) 813-6043.

Sincerely,


Andrea L. Kelly
Vice President, Regulation

Enclosures



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2010

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

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:					
2 General Business Revenues	256,639,553	14,216,926	270,856,479	24,011,600	294,868,079
3 Interdepartmental	-	-	-	-	-
4 Special Sales	73,640,695	1,133,544	74,774,239	(36,595,002)	38,179,237
5 Other Operating Revenues	25,046,405	(9,192,972)	15,853,433	(9,458,156)	6,395,278
6 Total Operating Revenues	355,326,653	6,157,498	361,484,151	(22,041,558)	339,442,593
7					
8 Operating Expenses:					
9 Steam Production	54,287,893	(1,466,788)	52,821,105	4,105,469	56,926,574
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	6,968,540	19,008	6,987,548	60,055	7,047,603
12 Other Power Supply	117,981,627	9,076,318	127,057,946	(24,960,001)	102,097,945
13 Transmission	28,772,918	(61,305)	28,711,613	537,298	29,248,911
14 Distribution	11,983,586	9,445	11,993,032	482,638	12,475,669
15 Customer Accounting	8,088,803	6,739	8,095,543	(976,283)	7,119,259
16 Customer Service & Info	9,439,582	(8,853,773)	585,809	7,316	593,125
17 Sales	-	-	-	-	-
18 Administrative & General	10,190,424	627,756	10,818,180	(352,131)	10,466,049
19 Total O&M Expenses	247,713,374	(642,599)	247,070,774	(21,095,639)	225,975,136
20 Depreciation	37,558,469	(213,885)	37,344,583	131,062	37,475,645
21 Amortization	3,960,534	(170,502)	3,790,032	(413,821)	3,376,211
22 Taxes Other Than Income	17,136,992	(45,917)	17,091,075	2,470,873	19,561,948
23 Income Taxes - Federal	(13,085,188)	155,147	(12,930,041)	(8,690,012)	(21,620,052)
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	22,648,410	(1,845,899)	20,802,511	8,873,344	29,675,855
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(383,131)	10,074	(373,057)	(698,903)	(1,071,960)
28 Total Operating Expenses:	315,549,459	(2,753,581)	312,795,878	(19,423,095)	293,372,783
29					
30 Operating Rev For Return:	39,777,194	8,911,080	48,688,273	(2,618,463)	46,069,811
31					
32 Rate Base:					
33 Electric Plant In Service	1,451,993,675	42,700,947	1,494,694,621	11,402,691	1,506,097,312
34 Plant Held for Future Use	37,520	-	37,520	-	37,520
35 Misc Deferred Debits	21,783,996	(2,340,798)	19,443,198	(3,451,104)	15,992,094
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	2,219,824	(2,219,824)	(0)	-	(0)
39 Fuel Stock	4,926,077	(4,926,077)	(0)	-	(0)
40 Material & Supplies	7,402,009	(7,402,009)	(0)	-	(0)
41 Working Capital	3,072,277	(3,072,277)	-	-	-
42 Weatherization	2,010,466	-	2,010,466	-	2,010,466
43 Misc Rate Base	100,063	(100,063)	(0)	-	(0)
44 Total Electric Plant:	1,493,545,908	22,639,898	1,516,185,806	7,951,586	1,524,137,392
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(529,443,219)	(10,601,500)	(540,044,719)	5,753,002	(534,291,716)
48 Accum Prov For Amort	(36,066,634)	-	(36,066,634)	-	(36,066,634)
49 Accum Def Income Tax	(158,169,562)	(901,140)	(159,070,702)	(23,488,366)	(182,559,068)
50 Unamortized ITC	(876,653)	103,982	(772,671)	-	(772,671)
51 Customer Adv For Const	(1,006)	(294,011)	(295,017)	-	(295,017)
52 Customer Service Deposits	-	(3,291,206)	(3,291,206)	-	(3,291,206)
53 Misc Rate Base Deductions	(4,599,675)	1,169,865	(3,429,810)	(3,229,094)	(6,658,905)
54					
55 Total Rate Base Deductions	(729,156,750)	(13,814,009)	(742,970,759)	(20,964,458)	(763,935,217)
56					
57 Total Rate Base:	764,389,158	8,825,889	773,215,047	(13,012,871)	760,202,175
58					
59 Return on Rate Base	5.20%		6.30%		6.06%
60 Return on Equity	4.59%	2.102%	6.69%	-0.46%	6.23%
61					
62 TAX CALCULATION:					
63 Operating Revenue	49,340,415	7,220,328	56,560,744	(2,435,130)	54,125,613
64 Other Deductions					
65 Interest (AFUDC)	(5,357,549)	237,222	(5,120,327)	-	(5,120,327)
66 Interest	22,768,961	(1,095,135)	21,673,826	(364,761)	21,309,065
67 Schedule "M" Additions	69,277,426	(4,980,926)	64,296,500	(155,903)	64,140,597
68 Schedule "M" Deductions	125,841,426	(792,363)	125,049,064	22,602,333	147,651,396
69 Income Before Tax	(24,634,997)	3,889,678	(20,745,319)	(24,828,605)	(45,573,924)
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	(24,634,997)	3,889,678	(20,745,319)	(24,828,605)	(45,573,924)
73					
74 Federal Income Taxes + Other	(13,085,188)	155,147	(12,930,041)	(8,690,012)	(21,620,052)

WASHINGTON SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	38,228,526	38,228,526	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	(35,461,458)	-	-	(35,461,458)	-	-	-	-
5 Other Operating Revenues	(18,651,128)	(8,002,333)	(8,855,002)	1,206,208	-	-	(3,000,000)	-
6 Total Operating Revenues	(15,884,060)	30,226,193	(8,855,002)	(34,255,251)	-	-	(3,000,000)	-
7								
8 Operating Expenses:								
9 Steam Production	2,638,682	-	224,773	2,413,909	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	79,063	-	93,917	-	-	-	(14,854)	-
12 Other Power Supply	(15,883,682)	-	(85,438)	(15,798,244)	-	-	-	-
13 Transmission	475,993	(64,177)	188,667	351,503	-	-	-	-
14 Distribution	492,083	-	492,083	-	-	-	-	-
15 Customer Accounting	(969,544)	-	(946,073)	-	-	-	(23,470)	-
16 Customer Service & Info	(8,846,457)	-	(8,846,457)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	275,625	-	199,468	-	-	-	76,157	-
19 Total O&M Expenses	(21,738,238)	(64,177)	(8,679,061)	(13,032,832)	-	-	37,833	-
20 Depreciation	(82,823)	-	(47,774)	(404,097)	387,039	-	(17,991)	-
21 Amortization	(584,324)	-	-	-	-	-	(584,324)	-
22 Taxes Other Than Income	2,424,956	-	-	(45,917)	-	2,470,873	-	-
23 Income Taxes: Federal	(8,534,864)	9,854,540	(925,188)	(7,392,096)	(1,056,573)	(1,643,110)	(7,372,437)	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	7,027,445	340,731	281,060	112,214	998,772	(1,967,810)	7,262,478	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(686,829)	(698,903)	-	-	-	-	10,074	-
28 Total Operating Expenses:	(22,176,677)	9,432,190	(9,370,964)	(20,762,728)	329,238	(1,140,046)	(664,366)	-
29								
30 Operating Rev For Return:	6,292,617	20,794,003	515,962	(13,492,523)	(329,238)	1,140,046	(2,335,634)	-
31								
32 Rate Base:								
33 Electric Plant In Service	54,103,638	-	(1,535,040)	(26,603,305)	-	-	82,241,983	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(5,791,902)	-	(79,631)	-	-	-	(5,712,272)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	(2,219,824)	-	-	-	-	-	(2,219,824)	-
39 Fuel Stock	(4,926,077)	-	-	-	-	-	(4,926,077)	-
40 Material & Supplies	(7,402,009)	-	-	-	-	-	(7,402,009)	-
41 Working Capital	(3,072,277)	-	-	-	-	-	(3,072,277)	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	(100,063)	-	-	-	-	-	(100,063)	-
44 Total Electric Plant:	30,591,484	-	(1,614,670)	(26,603,305)	-	-	58,809,460	-
45								
46 Deductions:								
47 Accum Prov For Deprec	(4,846,497)	-	8,908,667	16,504,916	388,729	-	(30,650,809)	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(24,389,505)	1,225,444	(1,216,385)	1,467,551	(386,461)	(23,000,825)	(2,478,829)	-
50 Unamortized ITC	103,982	-	-	103,982	-	-	-	-
51 Customer Adv For Const	(294,011)	-	-	-	-	-	(294,011)	-
52 Customer Service Deposits	(3,291,206)	-	-	-	-	-	(3,291,206)	-
53 Miscellaneous Deductions	(2,059,230)	(3,229,094)	-	-	-	-	1,169,865	-
54								
55 Total Deductions:	(34,778,467)	(2,003,650)	7,692,281	18,076,450	2,268	(23,000,825)	(35,544,990)	-
56								
57 Total Rate Base:	(4,186,982)	(2,003,650)	6,077,611	(8,526,856)	2,268	(23,000,825)	23,264,470	-
58								
59								
60 Estimated ROE impact	1.65%	5.27%	0.05%	-3.32%	-0.08%	0.61%	-0.87%	0.00%
61 Estimated Price Change	(10,681,823)	(33,787,035)	(55,818)	20,668,229	531,198	(4,775,876)	6,737,478	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	4,785,198	30,989,273	(128,187)	(20,772,404)	(387,039)	(2,470,873)	(2,445,593)	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	237,222	-	-	-	-	237,222	-	-
69 Interest	(1,459,896)	-	-	-	-	(1,459,896)	-	-
70 Schedule "M" Additions	(5,136,828)	(1,917,154)	(2,728,479)	(52,188)	-	-	(439,008)	-
72 Schedule "M" Deductions	21,809,970	916,292	(213,250)	295,681	2,631,741	-	18,179,507	-
73 Income Before Tax	(20,938,927)	28,155,828	(2,643,395)	(21,120,274)	(3,018,779)	(1,248,199)	(21,064,107)	-
74								
76 State Income Taxes	-	-	-	-	-	-	-	-
77 Taxable Income	(20,938,927)	28,155,828	(2,643,395)	(21,120,274)	(3,018,779)	(1,248,199)	(21,064,107)	-
78								
79 Federal Income Taxes	(8,534,864)	9,854,540	(925,188)	(7,392,096)	(1,056,573)	(1,643,110)	(7,372,437)	-

WASHINGTON SUMMARY OF ADJUSTMENTS RESTATING

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	14,216,926	14,216,926	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	1,133,544	-	-	1,133,544	-	-	-	-
5 Other Operating Revenues	(9,192,972)	(337,970)	(8,855,002)	-	-	-	-	-
6 Total Operating Revenues	6,157,498	13,878,956	(8,855,002)	1,133,544	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	(1,466,788)	-	54,090	(1,520,878)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	19,008	-	19,008	-	-	-	-	-
12 Other Power Supply	9,076,318	-	(238,863)	9,315,181	-	-	-	-
13 Transmission	(61,305)	(64,177)	2,872	-	-	-	-	-
14 Distribution	9,445	-	9,445	-	-	-	-	-
15 Customer Accounting	6,739	-	6,739	-	-	-	-	-
16 Customer Service & Info	(8,853,773)	-	(8,853,773)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	627,756	-	551,598	-	-	-	76,157	-
19 Total O&M Expenses	(642,599)	(64,177)	(8,448,883)	7,794,304	-	-	76,157	-
20 Depreciation	(213,885)	-	-	(404,097)	208,202	-	(17,991)	-
21 Amortization	(170,502)	-	-	-	-	-	(170,502)	-
22 Taxes Other Than Income	(45,917)	-	-	(45,917)	-	-	-	-
23 Income Taxes: Federal	155,147	4,202,627	(961,966)	(2,295,515)	(72,871)	(905,971)	188,843	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,845,899)	-	-	112,214	-	(1,988,723)	30,610	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	10,074	-	-	-	-	-	10,074	-
28 Total Operating Expenses:	(2,753,581)	4,138,450	(9,410,849)	5,160,988	135,332	(2,894,693)	117,192	-
29								
30 Operating Rev For Return:	8,911,080	9,740,507	555,847	(4,027,445)	(135,332)	2,894,693	(117,192)	-
31								
32 Rate Base:								
33 Electric Plant In Service	42,700,947	-	-	(26,603,305)	-	-	69,304,252	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(2,340,798)	-	-	-	-	-	(2,340,798)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	(2,219,824)	-	-	-	-	-	(2,219,824)	-
39 Fuel Stock	(4,926,077)	-	-	-	-	-	(4,926,077)	-
40 Material & Supplies	(7,402,009)	-	-	-	-	-	(7,402,009)	-
41 Working Capital	(3,072,277)	-	-	-	-	-	(3,072,277)	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	(100,063)	-	-	-	-	-	(100,063)	-
44 Total Electric Plant:	22,839,898	-	-	(26,603,305)	-	-	49,243,203	-
45								
46 Deductions:								
47 Accum Prov For Deprec	(10,601,500)	-	-	16,504,916	(216,253)	-	(26,890,162)	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(901,140)	-	(1,087,280)	1,467,551	-	(1,045,946)	(235,465)	-
50 Unamortized ITC	103,982	-	-	103,982	-	-	-	-
51 Customer Adv For Const	(294,011)	-	-	-	-	-	(294,011)	-
52 Customer Service Deposits	(3,291,206)	-	-	-	-	-	(3,291,206)	-
53 Miscellaneous Deductions	1,169,865	-	-	-	-	-	1,169,865	-
54								
55 Total Deductions:	(13,814,009)	-	(1,087,280)	18,076,450	(216,253)	(1,045,946)	(29,540,980)	-
56								
57 Total Rate Base:	8,825,889	-	(1,087,280)	(6,526,856)	(216,253)	(1,045,946)	19,702,224	-
58								
59								
60 Estimated ROE impact	2.10%	2.45%	0.15%	-0.91%	-0.03%	0.74%	-0.28%	0.00%
61 Estimated Price Change	(13,242,283)	(15,706,948)	(1,035,185)	5,405,421	190,609	(4,801,387)	2,705,208	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	7,220,328	13,943,134	(406,119)	(6,210,746)	(208,202)	-	102,261	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	237,222	-	-	-	-	237,222	-	-
69 Interest	(1,095,135)	-	-	-	-	(1,095,135)	-	-
70 Schedule "M" Additions	(4,980,926)	(1,935,628)	(2,342,355)	(52,188)	-	-	(650,755)	-
72 Schedule "M" Deductions	(792,363)	-	-	295,681	-	-	(1,088,044)	-
73 Income Before Tax	3,889,678	12,007,506	(2,748,474)	(6,558,615)	(208,202)	857,913	539,551	-
74								
76 State Income Taxes	-	-	-	-	-	-	-	-
77 Taxable Income	3,889,678	12,007,506	(2,748,474)	(6,558,615)	(208,202)	857,913	539,551	-
78								
79 Federal Income Taxes	155,147	4,202,627	(961,966)	(2,295,515)	(72,871)	(905,971)	188,843	-

WASHINGTON SUMMARY OF ADJUSTMENTS PRO FORMA

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	24,011,600	24,011,600	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	(36,595,002)	-	-	(36,595,002)	-	-	-	-
5 Other Operating Revenues	(9,458,156)	(7,664,363)	-	1,206,208	-	-	(3,000,000)	-
6 Total Operating Revenues	(22,041,558)	16,347,236	-	(35,388,794)	-	-	(3,000,000)	-
7								
8 Operating Expenses:								
9 Steam Production	4,105,469	-	170,683	3,934,786	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	60,055	-	74,909	-	-	-	(14,854)	-
12 Other Power Supply	(24,960,001)	-	153,425	(25,113,426)	-	-	-	-
13 Transmission	537,298	-	185,794	351,503	-	-	-	-
14 Distribution	482,638	-	482,638	-	-	-	-	-
15 Customer Accounting	(976,283)	-	(952,813)	-	-	-	(23,470)	-
16 Customer Service & Info	7,316	-	7,316	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(352,131)	-	(352,131)	-	-	-	-	-
19 Total O&M Expenses	(21,095,639)	-	(230,178)	(20,827,136)	-	-	(38,325)	-
20 Depreciation	131,062	-	(47,774)	-	178,836	-	-	-
21 Amortization	(413,821)	-	-	-	-	-	(413,821)	-
22 Taxes Other Than Income	2,470,873	-	-	-	-	2,470,873	-	-
23 Income Taxes: Federal	(8,690,012)	5,651,913	36,778	(5,096,580)	(983,702)	(737,139)	(7,561,280)	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	8,873,344	340,731	281,060	-	998,772	20,913	7,231,868	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(698,903)	(698,903)	-	-	-	-	-	-
28 Total Operating Expenses:	(19,423,095)	5,293,740	39,885	(25,923,716)	193,906	1,754,647	(781,558)	-
29								
30 Operating Rev For Return:	(2,618,463)	11,053,496	(39,885)	(9,465,078)	(193,906)	(1,754,647)	(2,218,442)	-
31								
32 Rate Base:								
33 Electric Plant In Service	11,402,691	-	(1,535,040)	-	-	-	12,937,731	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(3,451,104)	-	(79,831)	-	-	-	(3,371,474)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	7,951,586	-	(1,614,870)	-	-	-	9,566,257	-
45								
46 Deductions:								
47 Accum Prov For Deprec	5,753,002	-	8,908,667	-	604,982	-	(3,760,646)	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(23,488,366)	1,225,444	(129,106)	-	(386,461)	(21,954,879)	(2,243,364)	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(3,229,094)	(3,229,094)	-	-	-	-	-	-
54								
55 Total Deductions:	(20,964,458)	(2,003,650)	8,779,561	-	218,521	(21,954,879)	(6,004,011)	-
56								
57 Total Rate Base:	(13,012,871)	(2,003,650)	7,164,890	-	218,521	(21,954,879)	3,562,246	-
58								
59								
60 Estimated ROE impact	-0.46%	2.79%	-0.12%	-2.35%	-0.05%	-0.10%	-0.60%	0.00%
61 Estimated Price Change	2,560,459	(18,080,087)	979,367	15,262,808	340,589	25,511	4,032,270	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(2,435,130)	17,046,139	277,952	(14,561,659)	(178,836)	(2,470,873)	(2,547,854)	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	(364,761)	-	-	-	-	(364,761)	-	-
70 Schedule "M" Additions	(155,903)	18,474	(386,123)	-	-	-	211,747	-
72 Schedule "M" Deductions	22,602,333	916,292	(213,250)	-	2,631,741	-	19,267,550	-
73 Income Before Tax	(24,828,605)	16,148,322	105,079	(14,561,659)	(2,810,577)	(2,106,112)	(21,603,658)	-
74								
76 State Income Taxes	-	-	-	-	-	-	-	-
77 Taxable Income	(24,828,605)	16,148,322	105,079	(14,561,659)	(2,810,577)	(2,106,112)	(21,603,658)	-
78								
79 Federal Income Taxes	(8,690,012)	5,651,913	36,778	(5,096,580)	(983,702)	(737,139)	(7,561,280)	-

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2010
FILE:	WA JAM 12 ME DECEMBER 2010
PREPARED BY:	Revenue Requirement Department
DATE:	April 27, 2011
TIME:	5:20:41 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.70%	5.88%	2.80%
PREFERRED	0.30%	5.42%	0.02%
COMMON	52.00%	9.80%	5.10%
	<u>100.00%</u>		<u>7.92%</u>

OTHER INFORMATION

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

DECEMBER 2010 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	WASHINGTON ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	3,574,583,105	3,317,943,552	256,639,553	38,228,526	294,868,079
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	340,589,768	266,949,073	73,640,695	(35,461,458)	38,179,237
5 Other Operating Revenues	2.4	326,069,070	301,022,665	25,046,405	(18,651,128)	6,395,278
6 Total Operating Revenues	2.4	4,241,241,943	3,885,915,290	355,326,653	(15,884,060)	339,442,593
7						
8 Operating Expenses:						
9 Steam Production	2.6	509,990,510	455,702,618	54,287,893	2,638,682	56,926,574
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	40,481,667	33,513,127	6,968,540	79,063	7,047,603
12 Other Power Supply	2.10	593,934,874	475,953,247	117,981,627	(15,883,682)	102,097,945
13 Transmission	2.12	165,325,044	136,552,126	28,772,918	475,993	29,248,911
14 Distribution	2.13	208,550,302	196,566,716	11,983,586	492,083	12,475,669
15 Customer Accounts	2.14	92,750,645	84,661,842	8,088,803	(969,544)	7,119,259
16 Customer Service	2.14	128,944,905	119,505,322	9,439,582	(8,846,457)	593,125
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	146,076,485	135,886,061	10,190,424	275,625	10,466,049
19						
20 Total O & M Expenses	2.16	1,886,054,431	1,638,341,058	247,713,374	(21,738,238)	225,975,136
21						
22 Depreciation	2.18	491,643,870	454,085,402	37,558,469	(82,823)	37,475,645
23 Amortization Expense	2.19	44,975,946	41,015,412	3,960,534	(584,324)	3,376,211
24 Taxes Other Than Income	2.19	136,512,728	119,375,737	17,136,992	2,424,956	19,561,948
25 Income Taxes - Federal	2.22	(267,432,797)	(254,347,609)	(13,085,188)	(8,534,864)	(21,620,052)
26 Income Taxes - State	2.22	(27,916,796)	(27,916,796)	0	0	-
27 Income Taxes - Def Net	2.21	761,444,174	738,795,764	22,648,410	7,027,445	29,675,855
28 Investment Tax Credit Adj.	2.20	(1,874,204)	(1,874,204)	0	0	0
29 Misc Revenue & Expense	2.6	(5,388,606)	(5,005,475)	(383,131)	(688,829)	(1,071,960)
30						
31 Total Operating Expenses	2.22	3,018,018,747	2,702,469,288	315,549,459	(22,176,677)	293,372,783
32						
33 Operating Revenue for Return		1,223,223,196	1,183,446,002	39,777,194	6,292,617	46,069,811
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	20,317,200,335	18,865,206,660	1,451,993,675	54,103,638	1,506,097,312
37 Plant Held for Future Use	2.33	15,133,658	15,096,138	37,520	0	37,520
38 Misc Deferred Debits	2.35	165,126,850	143,342,854	21,783,996	(5,791,902)	15,992,094
39 Elec Plant Acq Adj	2.33	59,844,124	59,844,124	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	35,803,672	33,583,848	2,219,824	(2,219,824)	(0)
42 Fuel Stock	2.34	180,314,979	175,388,901	4,926,077	(4,926,077)	(0)
43 Material & Supplies	2.34	182,214,753	174,812,744	7,402,009	(7,402,009)	(0)
44 Working Capital	2.35	32,149,344	29,077,067	3,072,277	(3,072,277)	0
45 Weatherization Loans	2.34	18,152,351	16,141,885	2,010,466	0	2,010,466
46 Miscellaneous Rate Base	2.36	972,519	872,456	100,063	(100,063)	(0)
47						
48 Total Electric Plant		21,006,912,585	19,513,366,677	1,493,545,908	30,591,484	1,524,137,392
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(6,754,960,097)	(6,225,516,878)	(529,443,219)	(4,848,497)	(534,291,716)
52 Accum Prov For Amort	2.41	(441,201,620)	(405,134,985)	(36,066,634)	0	(36,066,634)
53 Accum Def Income Taxes	2.37	(2,467,636,021)	(2,309,466,459)	(158,169,562)	(24,389,505)	(182,559,068)
54 Unamortized ITC	2.37	(6,617,367)	(5,740,714)	(876,653)	103,982	(772,671)
55 Customer Adv for Const	2.36	(22,298,391)	(22,297,385)	(1,006)	(294,011)	(295,017)
56 Customer Service Deposits	2.36	0	0	0	(3,291,206)	(3,291,206)
57 Misc. Rate Base Deductions	2.36	(63,064,640)	(58,464,965)	(4,599,675)	(2,059,230)	(6,658,905)
58						
59 Total Rate Base Deductions		(9,755,778,136)	(9,026,621,386)	(729,156,750)	(34,778,467)	(763,935,217)
60						
61 Total Rate Base		11,251,134,449	10,486,745,291	764,389,158	(4,186,982)	760,202,175
62						
63 Return on Rate Base				5.20%		6.06%
64						
65 Return on Equity				4.59%		6.23%
66 Net Power Costs		480,112,242		109,367,157		123,021,557
67 100 Basis Points in Equity:						
68 Revenue Requirement Impact				6,115,113		6,081,617
69 Rate Base Decrease				(69,443,931)		(60,074,895)

DECEMBER 2010 West Control Area

AMA

ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
238	500	Operation Supervision & Engineering							
239		P	SG		30,824	28,352	2,472	101	2,573
240		P	CAGW		22,453	17,466	4,987	12	4,999
241		P	CAGE		3,665,666	3,665,666	-	-	-
242		P	JBG		16,388,087	12,896,259	3,491,828	60,898	3,552,726
243		P	CAGE		-	-	-	-	-
244				B2	20,107,030	16,607,743	3,499,287	61,012	3,560,299
245									
246	501	Fuel Related							
247		P	SE		(84,239)	(77,740)	(6,499)	(315)	(6,815)
248		P	SE		-	-	-	-	-
249		P	SE		-	-	-	-	-
250		P	CAGW		1,728,726	1,344,757	383,969	-	383,969
251		P	CAGE		-	-	-	-	-
252		P	CAEW		-	-	-	-	-
253		P	CAEE		15,747,196	15,747,196	-	-	-
254		P	JBE		1,001,930	786,567	215,363	(11,965)	203,398
255		P	CAEE		-	-	-	-	-
256		P	JBG		-	-	-	-	-
257				B2	18,393,613	17,800,780	592,832	(12,280)	580,552
258									
259	501NPC	Fuel Related							
260			SE		-	-	-	-	-
261			SE		-	-	-	-	-
262			SE		-	-	-	-	-
263			CAGW		-	-	-	-	-
264			CAGE		-	-	-	-	-
265			CAEW		184,484,552	143,147,572	41,336,979	2,413,909	43,750,888
266			CAEE		-	-	-	-	-
267			JBE		-	-	-	-	-
268			CAEE		-	-	-	-	-
269			JBG		-	-	-	-	-
270				B2	184,484,552	143,147,572	41,336,979	2,413,909	43,750,888
271									
272		Total Fuel Related			202,878,165	160,948,353	41,929,812	2,401,628	44,331,440
273									
274	502	Steam Expenses							
275		P	SG		-	-	-	-	-
276		P	CAGW		916,378	712,840	203,538	-	203,538
277		P	CAGE		33,345,915	33,345,915	-	-	-
278		P	JBG		4,209,728	3,312,757	896,971	-	896,971
279		P	CAGE		-	-	-	-	-
280				B2	38,472,021	37,371,512	1,100,509	-	1,100,509
281									
282	503	Steam From Other Sources							
283		P	SE		-	-	-	-	-
284		P	CAEW		-	-	-	-	-
285		P	CAEE		-	-	-	-	-
286				B2	-	-	-	-	-
287									
288	503NPC	Steam From Other Sources-NPC							
289			SE		-	-	-	-	-
290			CAEW		-	-	-	-	-
291			CAEE	B2	-	-	-	-	-
292					-	-	-	-	-
293									
294	505	Electric Expenses							
295		P	SG		-	-	-	-	-
296		P	CAGW		30,744	23,916	6,829	-	6,829
297		P	CAGE		4,248,434	4,248,434	-	-	-
298		P	JBG		5,958	4,689	1,270	-	1,270
299		P	CAGE		-	-	-	-	-
300				B2	4,285,137	4,277,039	8,098	-	8,098
301									
302	506	Misc. Steam Expense							
303		P	SG		36,419	33,499	2,921	-	2,921
304		P	SE		-	-	-	-	-
305		P	CAGW		2,095,013	1,629,688	465,326	-	465,326
306		P	CAGE		58,840,641	58,840,641	-	-	-
307		P	JBG		(12,929,200)	(10,174,361)	(2,754,839)	45,763	(2,709,076)
308		P	CAGE		-	-	-	-	-
309				B2	48,042,874	50,329,466	(2,286,593)	45,763	(2,240,829)

DECEMBER 2010 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
310										
311	507	Rents								
312		P	SG		-	-	-	-	-	
313		P	CAGW		11,536	8,974	2,562	-	2,562	
314		P	CAGE		63,953	63,953	-	-	-	
315		P	JBG		263,196	207,117	56,080	-	56,080	
316		P	CAGE		-	-	-	-	-	
317				B2	338,685	280,043	56,642	-	56,642	
318										
319	510	Maint Supervision & Engineering								
320		P	SG		-	-	-	-	-	
321		P	CAGW		244,102	189,884	54,218	-	54,218	
322		P	CAGE		5,678,446	5,678,446	-	-	-	
323		P	JBG		539,711	424,714	114,997	-	114,997	
324		P	CAGE		-	-	-	-	-	
325				B2	6,462,259	6,293,044	169,215	-	169,215	
326										
327										
328										
329	511	Maintenance of Structures								
330		P	SG		-	-	-	-	-	
331		P	CAGW		337,249	262,342	74,907	-	74,907	
332		P	CAGE		16,609,642	16,609,642	-	-	-	
333		P	JBG		8,534,064	6,715,702	1,818,362	-	1,818,362	
334		P	CAGE		-	-	-	-	-	
335				B2	25,480,955	23,587,686	1,893,269	-	1,893,269	
336										
337	512	Maintenance of Boiler Plant								
338		P	SG		-	-	-	-	-	
339		P	CAGW		2,011,204	1,564,493	446,711	(419)	446,292	
340		P	CAGE		86,949,215	86,949,215	-	-	-	
341		P	JBG		23,962,462	18,856,754	5,105,708	130,697	5,236,405	
342		P	CAGE		-	-	-	-	-	
343				B2	112,922,881	107,370,462	5,552,419	130,278	5,682,697	
344										
345	513	Maintenance of Electric Plant								
346		P	SG		-	-	-	-	-	
347		P	CAGW		221,939	172,644	49,295	-	49,295	
348		P	CAGE		30,894,459	30,894,459	-	-	-	
349		P	JBG		7,817,940	6,152,163	1,665,777	-	1,665,777	
350		P	CAGE		-	-	-	-	-	
351				B2	38,934,338	37,219,265	1,715,072	-	1,715,072	
352										
353	514	Maintenance of Misc. Steam Plant								
354		P	SG		-	-	-	-	-	
355		P	CAGW		357,054	277,748	79,306	-	79,306	
356		P	CAGE		9,039,312	9,039,312	-	-	-	
357		P	JBG		2,669,801	2,100,944	568,858	-	568,858	
358		P	CAGE		-	-	-	-	-	
359				B2	12,066,167	11,418,004	648,163	-	648,163	
360										
361		Total Steam Power Generation		B2	509,990,510	455,702,618	54,287,893	2,638,682	56,926,574	

DECEMBER 2010 West Control Area

AMA

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

DECEMBER 2010 West Control Area

AMA		WCA		UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
879	902	Meter Reading Expense							
880		CUST	S		20,633,641	18,415,244	2,218,397	(1,111,488)	1,106,909
881		CUST	CN		1,919,847	1,784,903	134,944	-	134,944
882				B2	22,553,488	20,200,147	2,353,341	(1,111,488)	1,241,854
883									
884	903	Customer Receipts & Collections							
885		CUST	S		7,456,791	6,813,595	643,197	80,594	723,790
886		CUST	CN		47,482,101	44,144,628	3,337,473	84,890	3,422,363
887				B2	54,938,892	50,958,223	3,980,670	165,484	4,146,154
888									
889	904	Uncollectible Accounts							
890		CUST	S		12,495,007	10,933,969	1,561,038	(23,470)	1,537,567
891		P	SG		-	-	-	-	-
892		CUST	CN		95,649	88,926	6,723	-	6,723
893				B2	12,590,656	11,022,895	1,567,761	(23,470)	1,544,290
894									
895	905	Misc. Customer Accounts Expense							
896		CUST	S		5,016	5,016	-	-	-
897		CUST	CN		164,911	153,319	11,591	-	11,591
898				B2	169,927	158,335	11,591	-	11,591
899									
900		TOTAL CUSTOMER ACCOUNTS EXP		B2	92,750,645	84,661,842	8,088,803	(969,544)	7,119,259
901									
902		Summary of Customer Accts Exp by Factor							
903		S			40,592,159	36,169,527	4,422,632	(1,054,365)	3,368,267
904		CN			52,158,486	48,492,314	3,666,172	84,821	3,750,992
905		SG			-	-	-	-	-
906		Total Customer Accounts Expense by Factor		B2	92,750,645	84,661,842	8,088,803	(969,544)	7,119,259
907									
908	907	Supervision							
909		CUST	S		-	-	-	-	-
910		CUST	CN		263,903	245,354	18,550	-	18,550
911				B2	263,903	245,354	18,550	-	18,550
912									
913	908	Customer Assistance							
914		CUST	S		121,361,303	112,435,422	8,925,882	(8,855,002)	70,880
915		CUST	CN		2,794,497	2,598,074	196,423	7,673	204,096
916				B2	124,155,800	115,033,496	9,122,304	(8,847,329)	274,975
917									
918	909	Informational & Instructional Adv							
919		CUST	S		645,251	619,241	26,010	-	26,010
920		CUST	CN		3,789,781	3,523,401	266,380	872	267,252
921				B2	4,435,032	4,142,642	292,391	872	293,263
922									
923	910	Misc. Customer Service							
924		CUST	S		-	-	-	-	-
925		CUST	CN		90,169	83,831	6,338	-	6,338
926				B2	90,169	83,831	6,338	-	6,338
927									
928									
929		TOTAL CUSTOMER SERVICE EXPENSE		B2	128,944,905	119,505,322	9,439,582	(8,846,457)	593,125
930									
931									
932		Summary of Customer Service Exp by Factor							
933		S			122,006,554	113,054,662	8,951,892	(8,855,002)	96,890
934		CN			6,938,350	6,450,660	487,690	8,545	496,235
935				B2	128,944,905	119,505,322	9,439,582	(8,846,457)	593,125
936		Total Customer Service Expense by Factor							
937									
938									
939	911	Supervision							
940		CUST	S		-	-	-	-	-
941		CUST	CN		-	-	-	-	-
942					-	-	-	-	-
943					-	-	-	-	-
944	912	Demonstration & Selling Expense							
945		CUST	S		-	-	-	-	-
946		CUST	CN		-	-	-	-	-
947					-	-	-	-	-
948					-	-	-	-	-
949	913	Advertising Expense							
950		CUST	S		-	-	-	-	-
951		CUST	CN		-	-	-	-	-
952					-	-	-	-	-
953					-	-	-	-	-

DECEMBER 2010 West Control Area						UNADJUSTED RESULTS				
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
1033	931	Rents								
1034		PTD	S		993,159	993,159	-	-	-	
1035		PTD	SO		5,344,545	4,962,590	381,954	(42)	381,913	
1036				B2	6,337,703	5,955,749	381,954	(42)	381,913	
1037										
1038	935	Maintenance of General Plant								
1039		G	S		22,861	20,356	2,504	72	2,576	
1040		CUST	CN		-	-	-	-	-	
1041		G	SO		22,312,089	20,717,529	1,594,561	5,947	1,600,508	
1042				B2	22,334,950	20,737,885	1,597,065	6,019	1,603,085	
1043										
1044		TOTAL ADMINISTRATIVE & GEN EXP		B2	146,076,485	135,886,061	10,190,424	275,625	10,466,049	
1045										
1046		Summary of A&G Expense by Factor								
1047		S			13,123,095	12,531,489	591,606	(61,512)	530,095	
1048		SO			130,437,875	121,115,972	9,321,903	30,763	9,352,666	
1049		SG			1,919,580	1,765,641	153,939	-	153,939	
1050		CN			1,601	1,488	113	-	113	
1051		CAGW			553,160	430,297	122,863	306,374	429,237	
1052		CAGE			41,174	41,174	-	-	-	
1053		Total A&G Expense by Factor		B2	146,076,485	135,886,061	10,190,424	275,625	10,466,049	
1054										
1055		TOTAL O&M EXPENSE		B2	1,886,054,431	1,638,341,058	247,713,374	(21,738,238)	225,975,136	

DECEMBER 2010 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1133	403GV0	General Vehicles								
1134		G-SG	SG		-	-	-	-	-	
1135					-	-	-	-	-	
1136					-	-	-	-	-	
1137	403MP	Mining Depreciation								
1138		P	CAEE		-	-	-	-	-	
1139				B3	-	-	-	-	-	
1140					-	-	-	-	-	
1141	403EP	Experimental Plant Depreciation								
1142		P	DGP		-	-	-	-	-	
1143		P	SG		-	-	-	-	-	
1144					-	-	-	-	-	
1145	4031	ARO Depreciation								
1146			S		-	-	-	-	-	
1147					-	-	-	-	-	
1148					-	-	-	-	-	
1149					-	-	-	-	-	
1150		TOTAL DEPRECIATION EXPENSE		B3	491,643,870	454,085,402	37,558,469	(82,823)	37,475,645	
1151										
1152		Summary of Depreciation Expense by Factor								
1153		S			154,357,049	140,709,382	13,647,668	(65,765)	13,581,903	
1154		DGP			-	-	-	-	-	
1155		DGU			-	-	-	-	-	
1156		SG			725,346	667,177	58,169	-	58,169	
1157		SO			13,800,885	12,814,588	986,297	-	986,297	
1158		CN			1,704,508	1,584,699	119,808	-	119,808	
1159		SE			-	-	-	-	-	
1160		CAGW			81,858,473	63,676,804	18,181,669	(170,801)	18,010,868	
1161		CAGE			217,751,846	217,751,846	-	-	-	
1162		CAEW			-	-	-	-	-	
1163		CAEE			21,667	21,667	-	-	-	
1164		JBG			21,423,098	16,858,455	4,564,643	153,743	4,718,386	
1165		JBE			997	782	214	-	214	
1166		Total Depreciation Expense By Factor		B3	491,643,870	454,085,402	37,558,469	(82,823)	37,475,645	
1167										
1168	404GP	Amort of LT Plant - Capital Lease Gen								
1169		I-SITUS	S		1,478,533	1,371,259	107,274	-	107,274	
1170		I-SG	SG		-	-	-	-	-	
1171		PTD	SO		1,166,807	1,083,420	83,387	-	83,387	
1172		I-DGU	DGU		-	-	-	-	-	
1173		CUST	CN		275,829	256,441	19,388	-	19,388	
1174		I-SG	CAGW		-	-	-	-	-	
1175		I-SG	CAGE		-	-	-	-	-	
1176		I-DGP	DGP		-	-	-	-	-	
1177				B4	2,921,169	2,711,120	210,049	-	210,049	
1178										
1179	404SP	Amort of LT Plant - Cap Lease Steam								
1180		P	SG		-	-	-	-	-	
1181		P	DGP		-	-	-	-	-	
1182					-	-	-	-	-	
1183					-	-	-	-	-	
1184	404IP	Amort of LT Plant - Intangible Plant								
1185		I-SITUS	S		184,245	183,782	463	-	463	
1186		P	SE		-	-	-	-	-	
1187		I-SG	SG		5,320,605	4,893,923	426,682	-	426,682	
1188		PTD	SO		14,250,413	13,231,990	1,018,423	-	1,018,423	
1189		CUST	CN		5,532,601	5,143,720	388,881	-	388,881	
1190		I-SG	CAGW		-	-	-	-	-	
1191		I-SG	CAGE		-	-	-	-	-	
1192		I-DGP	DGP		-	-	-	-	-	
1193		I-SG	CAGE		-	-	-	-	-	
1194		I-SG	CAGE		-	-	-	-	-	
1195		I-SG	CAGW		4,871,397	3,789,406	1,081,991	-	1,081,991	
1196		I-SG	CAGE		1,626,959	1,626,959	-	-	-	
1197		P	JBG		3,847	3,028	820	-	820	
1198		P	CAEW		-	-	-	-	-	
1199		P	CAEE		12,088	12,088	-	-	-	
1200		I-DGU	DGU		-	-	-	-	-	
1201				B4	31,802,156	28,884,896	2,917,260	-	2,917,260	
1202										
1203	404MP	Amort of LT Plant - Mining Plant								
1204		P	SE		-	-	-	-	-	
1205					-	-	-	-	-	
1206					-	-	-	-	-	

DECEMBER 2010 West Control Area

AMA		FERC		BUS		WCA		UNADJUSTED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1363	41110	Deferred Income Tax - Federal-CR								
1364		GP	S		(34,496,603)	(34,343,543)	(153,060)	(2,543,536)	(2,696,596)	
1365		DPW	CIAC		(17,775,107)	(16,610,911)	(1,164,196)	-	(1,164,196)	
1366		GP	SCHMDEXP		(214,973,755)	(198,551,126)	(16,422,629)	-	(16,422,629)	
1367		GP	SNP		(28,801,933)	(26,856,016)	(1,945,917)	59,776	(1,886,140)	
1368		PT	SG		(6,562,546)	(6,036,268)	(526,278)	12,778	(513,500)	
1369		PT	SNPD		(3,638,499)	(3,400,192)	(238,307)	71,901	(166,405)	
1370		LABOR	SO		(17,583,311)	(16,326,698)	(1,256,613)	881,328	(375,285)	
1371		IBT	TAXDEPR		-	-	-	-	-	
1372		CUST	JBG		-	-	-	-	-	
1373		CUST	BADDEBT		(499,023)	(436,886)	(62,137)	62,137	-	
1374		GP	GPS		-	-	-	-	-	
1375		P	TROJD		(721,757)	(561,194)	(160,563)	160,563	-	
1376		P	JBE		(9,489,000)	(7,449,360)	(2,039,640)	586,412	(1,453,228)	
1377		PT	CAGW		(2,021,840)	(1,572,767)	(449,073)	75,551	(373,522)	
1378		PT	CAGE		(970,213)	(970,213)	-	-	-	
1379		P	SE		-	-	-	-	-	
1380		P	CAEE		(2,944,468)	(2,944,468)	-	-	-	
1381				B7	(340,478,055)	(316,059,642)	(24,418,413)	(633,090)	(25,051,502)	
1382										
1383		TOTAL DEFERRED INCOME TAXES		B7	761,444,174	738,795,764	22,648,410	7,027,445	29,675,855	
1384	SCHMAF	Additions - Flow Through								
1385		SCHMAF	S		-	-	-	-	-	
1386		SCHMAF	SNP		-	-	-	-	-	
1387		SCHMAF	SO		-	-	-	-	-	
1388		SCHMAF	SE		-	-	-	-	-	
1389		SCHMAF	TROJP		-	-	-	-	-	
1390		SCHMAF	DGP		-	-	-	-	-	
1391				B6	-	-	-	-	-	
1392										
1393	SCHMAF	Additions - Permanent								
1394		P	S		29,612	29,612	-	-	-	
1395		P	BADDEBT		-	-	-	-	-	
1396		P	JBE		53,804	42,239	11,565	-	11,565	
1397		P	SCHMDEXP		(234,743)	(216,810)	(17,933)	-	(17,933)	
1398		P	CAEE		44,658	44,658	-	-	-	
1399		P	CAGW		-	-	-	-	-	
1400		P	CAGE		-	-	-	-	-	
1401		LABOR	SNP		-	-	-	-	-	
1402		SCHMAP-SO	SO		14,344,602	13,319,447	1,025,155	(386,123)	639,031	
1403										
1404				B6	14,237,932	13,219,146	1,018,787	(386,123)	632,563	
1405										
1406	SCHMAT	Additions - Temporary								
1407		SCHMAT-SITUS	S		52,139,597	46,728,042	5,411,555	(2,369,611)	3,041,944	
1408		P	JBE		25,003,295	19,628,890	5,374,405	-	5,374,405	
1409		DPW	CIAC		46,836,991	43,769,362	3,067,628	-	3,067,628	
1410		SCHMAT-SNP	SNP		75,892,423	70,764,978	5,127,445	-	5,127,445	
1411		P	TROJD		1,901,813	1,478,734	423,079	(423,079)	-	
1412		P	CN		-	-	-	-	-	
1413		SCHMAT-SE	SE		-	-	-	-	-	
1414		P	SG		17,292,153	15,905,423	1,386,730	-	1,386,730	
1415		SCHMAT-GPS	GPS		-	-	-	-	-	
1416		SCHMAT-SO	SO		46,331,612	43,020,466	3,311,146	(2,077,643)	1,233,502	
1417		SCHMAT-SNP	SNPD		9,587,358	8,959,426	627,932	-	627,932	
1418		P	JBG		-	-	-	-	-	
1419		CUST	BADDEBT		1,314,913	1,151,183	163,730	-	163,730	
1420		P	CAGW		413,050	321,307	91,743	119,628	211,371	
1421		P	CAGE		1,137,899	1,137,899	-	-	-	
1422		SCHMAT-SE	CAEW		-	-	-	-	-	
1423		SCHMAT-SE	CAEE		7,758,605	7,758,605	-	-	-	
1424		BOOKDEPR	SCHMDEXP		566,450,834	523,177,588	43,273,245	-	43,273,245	
1425				B6	852,060,543	783,801,904	68,258,639	(4,750,705)	63,507,934	
1426										
1427		TOTAL SCHEDULE - M ADDITIONS		B6	866,298,475	797,021,049	69,277,426	(5,136,828)	64,140,597	
1428										
1429	SCHMDF	Deductions - Flow Through								
1430		SCHMDF	S		-	-	-	-	-	
1431		SCHMDF	CAGW		-	-	-	-	-	
1432		SCHMDF	CAGE		-	-	-	-	-	
1433		SCHMDF	DGP		-	-	-	-	-	
1434		SCHMDF	DGU		-	-	-	-	-	
1435				B6	-	-	-	-	-	

DECEMBER 2010 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON			WASHINGTON	
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
1436	SCHMDF	Deductions - Permanent								
1437		SCHMDP	S	-	-	-	-	-	-	-
1438		P	SE	-	-	-	-	-	-	-
1439		P	CAEW	-	-	-	-	-	-	-
1440		P	CAEE	446,103	446,103	-	-	-	-	-
1441		PTD	SNP	381,063	355,318	25,745	-	25,745	-	-
1442		SCHMDP	JBE	229,970	180,538	49,432	-	49,432	-	-
1443		P	SG	-	-	-	-	-	-	-
1444		SCHMDP-SO	SO	24,434,943	22,688,670	1,746,273	(946,006)	800,267	-	-
1445				25,492,080	23,670,630	1,821,450	(946,006)	875,444		
1446										
1447	SCHMDT	Deductions - Temporary								
1448		GP	S	73,478,450	72,246,344	1,232,106	547,315	1,779,421		
1449		CUST	BADDEBT	-	-	-	-	-		
1450		CUST	CN	48,156	44,771	3,385	-	3,385		
1451		SCHMDT-SNP	SNP	118,429,747	110,428,394	8,001,352	-	8,001,352		
1452		DPW	SNPD	-	-	-	-	-		
1453		P	JBE	34,835,488	27,347,674	7,487,814	-	7,487,814		
1454		P	SE	1,073,518	990,691	82,827	-	82,827		
1455		SCHMDT-SG	SG	110,465,957	101,607,228	8,858,729	-	8,858,729		
1456		SCHMDT-GPS	GPS	65,094,701	60,442,629	4,652,073	(350,732)	4,301,340		
1457		SCHMDT-SO	SO	23,344,458	21,678,118	1,668,340	(487,367)	1,180,973		
1458		TAXDEPR	TAXDEPR	2,462,905,267	2,371,161,736	91,743,531	-	91,743,531		
1459		SCHMDT-SG	CAGW	1,304,835	1,015,017	289,818	17,945,960	18,235,779		
1460		SCHMDT-SG	CAGE	390,140	390,140	-	-	-		
1461		P	JBG	-	-	-	5,100,800	5,100,800		
1462		P	CAEE	12,168,655	12,168,655	-	-	-		
1463		P	TROJD	-	-	-	-	-		
1464										
1465				2,903,539,372	2,779,519,396	124,019,976	22,755,976	146,775,953		
1466										
1466	TOTAL SCHEDULE - M DEDUCTIONS			2,929,031,452	2,803,190,026	125,841,426	21,809,970	147,651,396		
1467										
1468	TOTAL SCHEDULE - M ADJUSTMENTS			(2,062,732,977)	(2,006,168,976)	(56,564,001)	(26,946,798)	(83,510,799)		
1469										
1470										
1471	40911	State Income Taxes								
1472		IBT	IBT	(27,619,747)	(27,619,747)	-	-	-		
1473		Credits	IBT	-	-	-	-	-		
1474			CAGE	(297,049)	(297,049)	-	-	-		
1475			IBT	-	-	-	-	-		
1476	TOTAL STATE TAXES			(27,916,796)	(27,916,796)	-	-	-		
1477										
1478										
1479	Calculation of Taxable Income:									
1480		Operating Revenues		4,241,241,943	3,885,915,290	355,326,653	(15,884,060)	339,442,593		
1481		Operating Deductions:								
1482		O & M Expenses		1,886,054,431	1,638,341,058	247,713,374	(21,738,238)	225,975,136		
1483		Depreciation Expense		491,643,870	454,085,402	37,558,469	(82,823)	37,475,645		
1484		Amortization Expense		44,975,946	41,015,412	3,960,534	(584,324)	3,376,211		
1485		Taxes Other Than Income		136,512,728	119,375,737	17,136,992	2,424,956	19,561,948		
1486		Interest & Dividends (AFUDC-Equity)		(79,298,238)	(73,940,689)	(5,357,549)	237,222	(5,120,327)		
1487		Misc Revenue & Expense		(5,388,606)	(5,005,475)	(383,131)	(688,829)	(1,071,960)		
1488		Total Operating Deductions		2,474,500,132	2,173,871,443	300,628,689	(20,432,036)	280,196,653		
1489		Other Deductions:								
1490		Interest Deductions		337,008,309	314,239,348	22,768,961	(1,459,896)	21,309,065		
1491		Interest on PCRBS		-	-	-	-	-		
1492		Schedule M Adjustments		(2,062,732,977)	(2,006,168,976)	(56,564,001)	(26,946,798)	(83,510,799)		
1493										
1494		Income Before State Taxes		(632,999,475)	(608,364,478)	(24,634,997)	(20,938,927)	(45,573,924)		
1495										
1496		State Income Taxes		(27,916,796)	(27,916,796)	-	-	-		
1497										
1498	Total Taxable Income			(605,082,679)	(580,447,681)	(24,634,997)	(20,938,927)	(45,573,924)		
1499										
1500	Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%		
1501										
1502	Federal Income Tax - Calculated			(211,778,938)	(203,156,689)	(8,622,249)	(7,328,624)	(15,950,873)		
1503										
1504	Adjustments to Calculated Tax:									
1505	40910	Fed Credit	P	(16,667)	(15,381)	(1,286)	-	(1,286)		
1506	40910	Fed Credit	P	(27,553)	(21,631)	(5,922)	-	(5,922)		
1507	40910	Fed Credit	P	(29,612)	(27,496)	(2,116)	-	(2,116)		
1508	40910	Fed Credit	P	(55,535,369)	(51,081,755)	(4,453,614)	4,447,905	(5,709)		
1509	40910	Fed Credit	CAGW	-	-	-	(5,654,145)	(5,654,145)		
1510	40910	Fed Credit	CAEE	(44,658)	(44,658)	-	-	-		
1511	FEDERAL INCOME TAX			(267,432,797)	(254,347,609)	(13,085,188)	(8,534,864)	(21,620,052)		
1512										
1513	TOTAL OPERATING EXPENSES			3,018,018,747	2,702,469,288	315,549,459	(22,176,677)	293,372,783		

DECEMBER 2010 West Control Area											
AMA						UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
1591	Summary of Steam Production Plant by Factor										
1592	S				-	-	-	(423,016)	(423,016)		
1593	JBG				1,015,327,434	798,990,496	216,336,938	7,752,379	224,089,317		
1594	JBE				-	-	-	-	-		
1595	SG				2,189,189	2,013,629	175,560	-	175,560		
1596	CAGW				252,012,307	196,037,596	55,974,712	(26,603,305)	29,371,406		
1597	CAGE				4,316,363,597	4,316,363,597	-	-	-		
1598	SSGCH				-	-	-	-	-		
1599	Total Steam Production Plant by Factor					B8	5,585,892,527	5,313,405,317	272,487,210	(19,273,942)	253,213,268
1600	320	Land and Land Rights									
1601		P	DGP		-	-	-	-	-		
1602		P	SG		-	-	-	-	-		
1603					-	-	-	-	-		
1604					-	-	-	-	-		
1605	321	Structures and Improvements									
1606		P	DGP		-	-	-	-	-		
1607		P	SG		-	-	-	-	-		
1608					-	-	-	-	-		
1609					-	-	-	-	-		
1610	322	Reactor Plant Equipment									
1611		P	DGP		-	-	-	-	-		
1612		P	SG		-	-	-	-	-		
1613					-	-	-	-	-		
1614					-	-	-	-	-		
1615	323	Turbogenerator Units									
1616		P	DGP		-	-	-	-	-		
1617		P	SG		-	-	-	-	-		
1618					-	-	-	-	-		
1619					-	-	-	-	-		
1620	324	Land and Land Rights									
1621		P	DGP		-	-	-	-	-		
1622		P	SG		-	-	-	-	-		
1623					-	-	-	-	-		
1624					-	-	-	-	-		
1625	325	Misc. Power Plant Equipment									
1626		P	DGP		-	-	-	-	-		
1627		P	SG		-	-	-	-	-		
1628					-	-	-	-	-		
1629					-	-	-	-	-		
1630					-	-	-	-	-		
1631	NP	Unclassified Nuclear Plant - Acct 300									
1632		P	SG		-	-	-	-	-		
1633					-	-	-	-	-		
1634					-	-	-	-	-		
1635					-	-	-	-	-		
1636					-	-	-	-	-		
1637					-	-	-	-	-		
1638					-	-	-	-	-		
1639					-	-	-	-	-		
1640	Summary of Nuclear Production Plant by Factor										
1641		DGP			-	-	-	-	-		
1642		DGU			-	-	-	-	-		
1643		SG			-	-	-	-	-		
1644					-	-	-	-	-		
1645	Total Nuclear Plant by Factor										
1646					-	-	-	-	-		
1647	330	Land and Land Rights									
1648		P	DGP		-	-	-	-	-		
1649		P	DGU		-	-	-	-	-		
1650		P	CAGW		14,507,144	11,284,947	3,222,197	-	3,222,197		
1651		P	CAGE		5,948,715	5,948,715	-	-	-		
1652		P	CAGW		-	-	-	-	-		
1653		P	CAGE		-	-	-	-	-		
1654				B8	20,455,859	17,233,662	3,222,197	-	3,222,197		
1655					-	-	-	-	-		
1656	331	Structures and Improvements									
1657		P	DGP		-	-	-	-	-		
1658		P	DGU		-	-	-	-	-		
1659		P	CAGW		92,135,261	71,671,004	20,464,257	-	20,464,257		
1660		P	CAGE		13,898,801	13,898,801	-	-	-		
1661		P	CAGW		-	-	-	-	-		
1662		P	CAGE		-	-	-	-	-		
1663				B8	106,034,062	85,569,805	20,464,257	-	20,464,257		
1664					-	-	-	-	-		

DECEMBER 2010 West Control Area

AMA		WCA		UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1744	341	Structures and Improvements							
1745		P	SG		-	-	-	-	-
1746		P	DGU		-	-	-	-	-
1747		P	CAGW		56,614,217	44,039,575	12,574,642	-	12,574,642
1748		P	CAGE		99,009,875	99,009,875	-	-	-
1749		P	CAGE		-	-	-	-	-
1750				B8	155,624,092	143,049,450	12,574,642	-	12,574,642
1751									
1752	342	Fuel Holders, Producers & Accessories							
1753		P	SG		-	-	-	-	-
1754		P	DGU		-	-	-	-	-
1755		P	CAGW		1,622,667	1,262,255	360,412	-	360,412
1756		P	CAGE		9,189,007	9,189,007	-	-	-
1757		P	CAGE		-	-	-	-	-
1758				B8	10,811,674	10,451,262	360,412	-	360,412
1759									
1760	343	Prime Movers							
1761		P	S		-	-	-	-	-
1762		P	DGU		-	-	-	-	-
1763		P	SG		-	-	-	-	-
1764		P	CAGW		936,175,193	728,240,362	207,934,830	-	207,934,830
1765		P	CAGE		1,389,799,256	1,389,799,256	-	-	-
1766		P	CAGE		-	-	-	-	-
1767				B8	2,325,974,448	2,118,039,618	207,934,830	-	207,934,830
1768									
1769	344	Generators							
1770		P	S		-	-	-	-	-
1771		P	DGU		-	-	-	-	-
1772		P	SG		-	-	-	-	-
1773		P	CAGW		142,165,148	110,588,702	31,576,447	-	31,576,447
1774		P	CAGE		204,220,499	204,220,499	-	-	-
1775		P	CAGE		-	-	-	-	-
1776				B8	346,385,648	314,809,201	31,576,447	-	31,576,447
1777									
1778	345	Accessory Electric Plant							
1779		P	SG		-	-	-	-	-
1780		P	DGU		-	-	-	-	-
1781		P	CAGW		85,347,986	66,391,258	18,956,729	-	18,956,729
1782		P	CAGE		149,117,956	149,117,956	-	-	-
1783		P	CAGE		-	-	-	-	-
1784				B8	234,465,942	215,509,214	18,956,729	-	18,956,729
1785									
1786									
1787									
1788	346	Misc. Power Plant Equipment							
1789		P	SG		-	-	-	-	-
1790		P	DGU		-	-	-	-	-
1791		P	CAGW		4,303,768	3,347,854	955,914	-	955,914
1792		P	CAGE		7,877,490	7,877,490	-	-	-
1793				B8	12,181,258	11,225,344	955,914	-	955,914
1794									
1795	347	Other Production ARO							
1796		P	S		-	-	-	-	-
1797					-	-	-	-	-
1798					-	-	-	-	-
1799	OP	Unclassified Other Prod Plant-Acct 300							
1800		P	S		-	-	-	-	-
1801		P	SG		-	-	-	-	-
1802		P	CAGW		-	-	-	-	-
1803		P	CAGE		1,821,887	1,821,887	-	-	-
1804					1,821,887	1,821,887	-	-	-
1805									
1806		Total Other Production Plant		B8	3,111,922,955	2,838,938,508	272,984,446	-	272,984,446
1807									
1808		Summary of Other Production Plant by Factor							
1809		S			-	-	-	-	-
1810		DGU			-	-	-	-	-
1811		SG			-	-	-	-	-
1812		CAGW			1,229,045,015	956,060,569	272,984,446	-	272,984,446
1813		CAGE			1,882,877,940	1,882,877,940	-	-	-
1814		SSGCT			-	-	-	-	-
1815		Total of Other Production Plant by Factor		B8	3,111,922,955	2,838,938,508	272,984,446	-	272,984,446
1816									
1817		Experimental Plant							
1818	103	Experimental Plant							
1819		P	DGP		-	-	-	-	-
1820		Total Experimental Plant			-	-	-	-	-
1821									
1822		TOTAL PRODUCTION PLANT		B8	9,332,951,236	8,675,996,577	656,954,659	(15,757,911)	641,196,748

DECEMBER 2010 West Control Area

AMA		WCA		UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FACTOR						
2192	Summary of General Plant by Factor							
2193	S			490,300,326	448,019,074	42,281,252	61,066	42,342,318
2194	JBG			15,600,893	12,276,794	3,324,100	-	3,324,100
2195	JBE			4,984	3,912	1,071	63,139,814	63,140,886
2196	SG			138,684	127,562	11,122	-	11,122
2197	SO			244,829,896	227,332,827	17,497,069	-	17,497,069
2198	SE			-	-	-	-	-
2199	CN			24,874,486	23,126,081	1,748,405	-	1,748,405
2200	DEU			-	-	-	-	-
2201	CAGW			46,673,510	36,306,809	10,366,701	-	10,366,701
2202	CAGE			156,272,085	156,272,085	-	-	-
2203	CAEW			-	-	-	-	-
2204	CAEE			269,752,002	269,752,002	-	-	-
2205	SSGCT			-	-	-	-	-
2206	SSGCH			-	-	-	-	-
2207	Less Capital Leases			(48,600,002)	(46,686,555)	(1,913,447)	-	(1,913,447)
2208	Total General Plant by Factor		B8	1,199,846,861	1,126,530,589	73,316,272	63,200,880	136,517,153
2209	301	Organization		-	-	-	-	-
2210		I-SITUS	S	-	-	-	-	-
2211		PTD	SO	-	-	-	-	-
2212		I-SG	CAGW	-	-	-	-	-
2213		I-SG	CAGE	-	-	-	-	-
2214		I-SG	SG	-	-	-	-	-
2215				-	-	-	-	-
2216	302	Franchise & Consent		-	-	-	-	-
2217		I-SITUS	S	1,000,000	1,000,000	-	-	-
2218		I-SG	SG	-	-	-	-	-
2219		I-SG	CAGW	-	-	-	-	-
2220		I-SG	CAGE	-	-	-	-	-
2221		I-SG	CAGW	108,429,026	84,345,744	24,083,282	-	24,083,282
2222		I-SG	CAGE	13,521,965	13,521,965	-	-	-
2223		I-DGP	DGP	-	-	-	-	-
2224		I-DGU	DGU	-	-	-	-	-
2225				-	-	-	-	-
2226				-	-	-	-	-
2227	303	Miscellaneous Intangible Plant		-	-	-	-	-
2228		I-SITUS	S	6,874,251	6,294,540	579,711	-	579,711
2229		I-SG	SG	1,582,463	1,455,559	126,904	-	126,904
2230		PTD	SO	366,587,281	340,388,671	26,198,610	-	26,198,610
2231		P	SE	-	-	-	-	-
2232		CUST	CN	119,639,459	111,230,112	8,409,347	-	8,409,347
2233		I-SG	CAGW	60,585,866	47,129,077	13,456,789	-	13,456,789
2234		I-SG	CAGE	36,661,280	36,661,280	-	-	-
2235		P	JBG	46,472	36,570	9,902	-	9,902
2236		P	CAEW	-	-	-	-	-
2237		P	CAEE	3,442,667	3,442,667	-	-	-
2238		I-SG	CAGE	-	-	-	-	-
2239		I-SG	CAGE	-	-	-	-	-
2240				-	-	-	-	-
2241	303	Less Non-Utility Plant		-	-	-	-	-
2242		I-SITUS	S	-	-	-	-	-
2243				-	-	-	-	-
2244	IP	Unclassified Intangible Plant - Acct 300		-	-	-	-	-
2245		I-SITUS	S	-	-	-	-	-
2246		I-SG	SG	-	-	-	-	-
2247		I-DGU	DGU	-	-	-	-	-
2248		PTD	SO	-	-	-	-	-
2249				-	-	-	-	-
2250				-	-	-	-	-
2251				-	-	-	-	-
2252				-	-	-	-	-
2253				-	-	-	-	-
2254				-	-	-	-	-
2255				-	-	-	-	-
2256				-	-	-	-	-
2257				-	-	-	-	-
2258				-	-	-	-	-
2259				-	-	-	-	-
2260				-	-	-	-	-
2261				-	-	-	-	-
2262				-	-	-	-	-
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2274				-	-	-	-	-
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2281				-	-	-	-	-
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2284				-	-	-	-	-
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2295				-	-	-	-	-
2296				-	-	-	-	-
2297				-	-	-	-	-
2298				-	-	-	-	-
2299				-	-	-	-	-
2300				-	-	-	-	-
2301				-	-	-	-	-
2302				-	-	-	-	-
2303				-	-	-	-	-
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2314				-	-	-	-	-
2315				-	-	-	-	-
2316				-	-	-	-	-
2317				-	-	-	-	-
2318				-	-	-	-	-
2319				-	-	-	-	-
2320				-	-	-	-	-
2321				-	-	-	-	-
2322				-	-	-	-	-
2323				-	-	-	-	-
2324				-	-	-	-	-
2325				-	-	-	-	-
2326				-	-	-	-	-
2327				-	-	-	-	-
2328				-	-	-	-	-
2329				-	-	-	-	-
2330				-	-	-	-	-
2331				-	-	-	-	-
2332				-	-	-	-	-
2333				-	-	-	-	-
2334				-	-	-	-	-
2335				-	-	-	-	-
2336				-	-	-	-	-
2337				-	-	-	-	-
2338				-	-	-	-	-
2339				-	-	-	-	-
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2342				-	-	-	-	-
2343				-	-	-	-	-
2344				-	-	-	-	-
2345				-	-	-	-	-
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2351				-	-	-	-	-
2352				-	-	-	-	-
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2364				-	-	-	-	-
2365				-	-	-	-	-
2366				-	-	-	-	-
2367				-	-	-	-	-
2368				-	-	-	-	-
2369				-	-	-	-	-
2370				-	-	-	-	-
2371								

DECEMBER 2010 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref						
2424	165	Prepayments								
2425		DMSC	S			3,472,835	3,472,835	-	-	-
2426		GP	GPS			4,126,179	3,831,297	294,882	(294,882)	-
2427		PT	SG			2,346,419	2,158,250	188,169	(188,169)	(0)
2428		PT	CAGW			1,695,912	1,319,231	376,681	(376,681)	(0)
2429		PT	CAGE			422,434	422,434	-	-	-
2430		P	CAEW			4,055	3,146	909	(909)	-
2431		P	CAEE			4,717,298	4,717,298	-	-	-
2432		P	SE			-	-	-	-	-
2433		PTD	SO			19,018,540	17,659,357	1,359,183	(1,359,183)	(0)
2434		Total Prepayments		B15		35,803,672	33,583,848	2,219,824	(2,219,824)	(0)
2435										
2436	182M	Misc Regulatory Assets								
2437		DDS2	S			74,481,021	57,310,837	17,170,184	(197,462)	16,972,722
2438		DEFSG	SG			-	-	-	-	-
2439		P	CAGE			-	-	-	-	-
2440		P	CAGE			7,950,511	7,950,511	-	-	-
2441		DEFSG	CAGW			1,327,321	1,032,508	294,813	413,989	708,801
2442		DEFSG	JBG			-	-	-	-	-
2443		P	SE			10,608,209	9,789,731	818,478	(818,478)	(0)
2444		P	CAEW			(112,263)	(87,109)	(25,155)	25,155	0
2445		P	CAEE			(10,608,209)	(10,608,209)	-	-	-
2446		DDSO2	SO			8,083,961	7,506,230	577,730	(483,104)	94,627
2447				B11		91,730,550	72,894,500	18,836,050	(1,059,900)	17,776,150
2448										
2449	186M	Misc Deferred Debits								
2450		LABOR	S			15,615,155	15,568,214	46,941	(3,041,073)	(2,994,132)
2451		P	CAEW			-	-	-	-	-
2452		P	CAEE			-	-	-	-	-
2453		DEFSG	SG			24,896,147	22,899,620	1,996,527	(1,996,527)	0
2454		LABOR	SO			17,170	15,943	1,227	(1,227)	-
2455		P	SE			-	-	-	-	-
2456		DEFSG	CAGW			4,066,669	3,163,417	903,252	-	903,252
2457		DEFSG	CAGE			17,334,677	17,334,677	-	-	-
2458		P	CAEW			-	-	-	-	-
2459		P	CAEE			11,466,482	11,466,482	-	-	-
2460		P	JBE			-	-	-	306,824	306,824
2461		GP	EXCTAX			-	-	-	-	-
2462		Total Misc. Deferred Debits		B11		73,396,300	70,448,353	2,947,947	(4,732,003)	(1,784,056)
2463										
2464		Working Capital								
2465	CWC	Cash Working Capital								
2466		CWC	S			-	-	-	-	-
2467		CWC	SO			-	-	-	-	-
2468		CWC	SE			-	-	-	-	-
2469				B14		-	-	-	-	-
2470										
2471	OWC	Other Work. Cap								
2472	131	Cash	GP	SNP		-	-	-	-	-
2473	135	Working Funds	GP	SG		-	-	-	-	-
2474	141	Other A/R	GP	SO		-	-	-	-	-
2475	143	Other A/R	GP	SO		48,531,707	45,063,329	3,468,378	(3,468,378)	-
2476	232	A/P	PTD	S		-	-	-	-	-
2477	232	A/P	PTD	SO		(4,386,790)	(4,073,283)	(313,507)	313,507	-
2478	232	A/P	P	CAEE		(2,202,647)	(2,202,647)	-	-	-
2479	232	A/P	T	CAGE		(146,335)	(146,335)	-	-	-
2480	2533	Other Misc. Dr. Crd	P	S		-	-	-	-	-
2481	2533	Other Misc. Dr. Crd	P	SE		(1,088,361)	(1,004,388)	(83,973)	83,973	-
2482	2533	Other Misc. Dr. Crd	P	CAEW		-	-	-	-	-
2483	2533	Other Misc. Dr. Crd	P	CAEE		(5,152,538)	(5,152,538)	-	-	-
2484	230	Asset Retir. Oblig.	P	SE		17,875	16,496	1,379	(1,379)	-
2485	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2486	230	Asset Retir. Oblig.	P	CAEE		(2,546,394)	(2,546,394)	-	-	-
2487	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2488	254105	ARO Reg Liability	P	S		-	-	-	-	-
2489	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2490	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2491	254105	ARO Reg Liability	P	CAEE		(857,371)	(857,371)	-	-	-
2492	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2493				B14		32,149,344	29,077,067	3,072,277	(3,072,277)	-
2494										
2495		Total Working Capital				32,149,344	29,077,067	3,072,277	(3,072,277)	-

DECEMBER 2010 West Control Area						UNADJUSTED RESULTS			WASHINGTON	
AMA	FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR							
2720	108363	Storage Battery Equipment								
2721		DPW	S		(261,549)	(261,549)	-	-	-	
2722				B17	(261,549)	(261,549)	-	-	-	
2723										
2724	108364	Poles, Towers & Fixtures								
2725		DPW	S		(489,101,835)	(443,068,807)	(46,033,028)	-	(46,033,028)	
2726				B17	(489,101,835)	(443,068,807)	(46,033,028)	-	(46,033,028)	
2727										
2728	108365	Overhead Conductors								
2729		DPW	S		(265,467,090)	(237,835,776)	(27,631,313)	-	(27,631,313)	
2730				B17	(265,467,090)	(237,835,776)	(27,631,313)	-	(27,631,313)	
2731										
2732	108366	Underground Conduit								
2733		DPW	S		(122,969,133)	(113,031,484)	(9,937,649)	-	(9,937,649)	
2734				B17	(122,969,133)	(113,031,484)	(9,937,649)	-	(9,937,649)	
2735										
2736	108367	Underground Conductors								
2737		DPW	S		(284,345,057)	(275,830,854)	(8,514,203)	-	(8,514,203)	
2738				B17	(284,345,057)	(275,830,854)	(8,514,203)	-	(8,514,203)	
2739										
2740	108368	Line Transformers								
2741		DPW	S		(369,083,261)	(327,404,036)	(41,679,225)	-	(41,679,225)	
2742				B17	(369,083,261)	(327,404,036)	(41,679,225)	-	(41,679,225)	
2743										
2744	108369	Services								
2745		DPW	S		(169,261,830)	(152,689,934)	(16,571,896)	-	(16,571,896)	
2746				B17	(169,261,830)	(152,689,934)	(16,571,896)	-	(16,571,896)	
2747										
2748	108370	Meters								
2749		DPW	S		(84,446,466)	(76,762,545)	(7,683,921)	8,908,667	1,224,746	
2750				B17	(84,446,466)	(76,762,545)	(7,683,921)	8,908,667	1,224,746	
2751										
2752										
2753										
2754	108371	Installations on Customers' Premises								
2755		DPW	S		(7,824,306)	(7,541,725)	(282,582)	-	(282,582)	
2756				B17	(7,824,306)	(7,541,725)	(282,582)	-	(282,582)	
2757										
2758	108372	Leased Property								
2759		DPW	S		-	-	-	-	-	
2760				B17	-	-	-	-	-	
2761										
2762	108373	Street Lights								
2763		DPW	S		(27,819,430)	(25,710,209)	(2,109,221)	-	(2,109,221)	
2764				B17	(27,819,430)	(25,710,209)	(2,109,221)	-	(2,109,221)	
2765										
2766	108D00	Unclassified Dist Plant - Acct 300								
2767		DPW	S		-	-	-	-	-	
2768					-	-	-	-	-	
2769										
2770	108DS	Unclassified Dist Sub Plant - Acct 300								
2771		DPW	S		-	-	-	-	-	
2772					-	-	-	-	-	
2773										
2774	108DP	Unclassified Dist Sub Plant - Acct 300								
2775		DPW	S		2,135,906	1,575,884	560,022	-	560,022	
2776					2,135,906	1,575,884	560,022	-	560,022	
2777										
2778										
2779	TOTAL DISTRIBUTION PLANT DEPR			B17	(2,050,113,298)	(1,874,762,213)	(175,351,085)	8,908,667	(166,442,419)	
2780										
2781	Summary of Distribution Plant Depr by Factor									
2782	S				(2,050,113,298)	(1,874,762,213)	(175,351,085)	8,908,667	(166,442,419)	
2783										
2784	Total Distribution Depreciation by Factor			B17	(2,050,113,298)	(1,874,762,213)	(175,351,085)	8,908,667	(166,442,419)	

DECEMBER 2010 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2785	108GP	General Plant Accumulated Depr								
2786		G-SITUS	S		(153,501,388)	(137,295,547)	(16,205,841)	-	(16,205,841)	
2787		G-DGP	DGP		-	-	-	-	-	
2788		G-DGU	DGU		-	-	-	-	-	
2789		G-SG	SG		-	-	-	-	-	
2790		CUST	CN		(6,924,843)	(6,438,102)	(486,741)	-	(486,741)	
2791		PTD	SO		(71,296,903)	(66,201,583)	(5,095,321)	-	(5,095,321)	
2792		P	SE		-	-	-	-	-	
2793		G-SG	CAGW		(15,070,671)	(11,723,309)	(3,347,362)	-	(3,347,362)	
2794		G-SG	CAGE		(47,520,009)	(47,520,009)	-	-	-	
2795		P	JBG		(4,545,209)	(3,576,756)	(968,453)	-	(968,453)	
2796		P	CAEW		-	-	-	-	-	
2797		P	CAEE		(342,937)	(342,937)	-	-	-	
2798		G-SG	CAGE		-	-	-	-	-	
2799		G-SG	CAGE		-	-	-	-	-	
2800				B17	(299,201,960)	(273,098,243)	(26,103,717)	-	(26,103,717)	
2801										
2802										
2803	108MP	Mining Plant Accumulated Depr.								
2804		P	S		-	-	-	-	-	
2805		P	CAEW		-	-	-	-	-	
2806		P	CAEE		(163,846,789)	(163,846,789)	-	-	-	
2807		P	JBE		-	-	-	(30,650,809)	(30,650,809)	
2808				B17	(163,846,789)	(163,846,789)	-	(30,650,809)	(30,650,809)	
2809	108MP	Less Centralia Situs Depreciation								
2810		P	S		-	-	-	-	-	
2811				B17	(163,846,789)	(163,846,789)	-	(30,650,809)	(30,650,809)	
2812										
2813	1081390	Accum Depr - Capital Lease								
2814		PTD	SO		-	-	-	-	-	
2815					-	-	-	-	-	
2816					-	-	-	-	-	
2817		Remove Capital Leases			-	-	-	-	-	
2818					-	-	-	-	-	
2819					-	-	-	-	-	
2820	1081399	Accum Depr - Capital Lease								
2821		P	S		-	-	-	-	-	
2822		P	SE		-	-	-	-	-	
2823					-	-	-	-	-	
2824					-	-	-	-	-	
2825		Remove Capital Leases			-	-	-	-	-	
2826					-	-	-	-	-	
2827					-	-	-	-	-	
2828					-	-	-	-	-	
2829				B17	(463,048,750)	(436,945,033)	(26,103,717)	(30,650,809)	(56,754,526)	
2830										
2831										
2832										
2833		Summary of General Depreciation by Factor								
2834		S			(153,501,388)	(137,295,547)	(16,205,841)	-	(16,205,841)	
2835		DGP			-	-	-	-	-	
2836		DGU			-	-	-	-	-	
2837		SE			-	-	-	-	-	
2838		SO			(71,296,903)	(66,201,583)	(5,095,321)	-	(5,095,321)	
2839		CN			(6,924,843)	(6,438,102)	(486,741)	-	(486,741)	
2840		SG			-	-	-	-	-	
2841		DEU			-	-	-	-	-	
2842		CAGW			(15,070,671)	(11,723,309)	(3,347,362)	-	(3,347,362)	
2843		CAGE			(47,520,009)	(47,520,009)	-	-	-	
2844		CAEW			-	-	-	-	-	
2845		CAEE			(164,189,727)	(164,189,727)	-	-	-	
2846		SSGCT			-	-	-	-	-	
2847		JBG			(4,545,209)	(3,576,756)	(968,453)	-	(968,453)	
2848		Remove Capital Leases			-	-	-	-	-	
2849		Total General Depreciation by Factor		B17	(463,048,750)	(436,945,033)	(26,103,717)	-	(26,103,717)	
2850										
2851										
2852										
2853		TOTAL ACCUM DEPR - PLANT IN SERV		B17	(6,754,960,097)	(6,225,516,878)	(529,443,219)	(4,848,497)	(534,291,716)	
2854	111SP	Accum Prov for Amort-Steam								
2855		P	CAGW		-	-	-	-	-	
2856		P	CAGW		-	-	-	-	-	
2857		P	CAGE		-	-	-	-	-	
2858		P	SG		-	-	-	-	-	
2859					-	-	-	-	-	
2860					-	-	-	-	-	

DECEMBER 2010 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2861	111GP	Accum Prov for Amort-General								
2862		G-SITUS	S		(16,094,997)	(14,611,015)	(1,483,982)	-	(1,483,982)	
2863		CUST	CN		(2,596,125)	(2,413,645)	(182,479)	-	(182,479)	
2864		I-SG	SG		-	-	-	-	-	
2865		PTD	SO		(10,407,896)	(9,664,083)	(743,813)	-	(743,813)	
2866		I-SG	CAGW		-	-	-	-	-	
2867		I-SG	CAGE		-	-	-	-	-	
2868		P	CAEW		-	-	-	-	-	
2869		P	CAEE		-	-	-	-	-	
2870		P	SE		-	-	-	-	-	
2871				B18	(29,099,018)	(26,688,743)	(2,410,275)	-	(2,410,275)	
2872										
2873										
2874	111HP	Accum Prov for Amort-Hydro								
2875		P	DGP		-	-	-	-	-	
2876		P	DGU		-	-	-	-	-	
2877		P	SG		-	-	-	-	-	
2878		P	CAGW		(72,662)	(56,523)	(16,139)	-	(16,139)	
2879		P	CAGE		(414,494)	(414,494)	-	-	-	
2880		P	CAGE		-	-	-	-	-	
2881				B18	(487,157)	(471,018)	(16,139)	-	(16,139)	
2882										
2883										
2884	111IP	Accum Prov for Amort-Intangible Plant								
2885		I-SITUS	S		(951,662)	(949,975)	(1,687)	-	(1,687)	
2886		I-DGP	DGP		-	-	-	-	-	
2887		I-DGU	DGU		-	-	-	-	-	
2888		P	CAEW		-	-	-	-	-	
2889		P	CAEE		(1,150,992)	(1,150,992)	-	-	-	
2890		P	SE		-	-	-	-	-	
2891		I-SG	SG		(15,507,062)	(14,263,486)	(1,243,576)	-	(1,243,576)	
2892		I-SG	CAGW		-	-	-	-	-	
2893		I-SG	CAGE		-	-	-	-	-	
2894		CUST	CN		(92,220,267)	(85,738,190)	(6,482,077)	-	(6,482,077)	
2895		P	CAGE		-	-	-	-	-	
2896		P	CAGE		-	-	-	-	-	
2897		I-SG	CAGW		(34,236,584)	(26,632,262)	(7,604,323)	-	(7,604,323)	
2898		I-SG	CAGE		(11,387,983)	(11,387,983)	-	-	-	
2899		PTD	JBG		(12,034)	(9,470)	(2,564)	-	(2,564)	
2900		PTD	SO		(256,148,861)	(237,842,868)	(18,305,993)	-	(18,305,993)	
2901				B18	(411,615,445)	(377,975,225)	(33,640,221)	-	(33,640,221)	
2902	111IP	Less Non-Utility Plant								
2903		NUTIL	OTH		-	-	-	-	-	
2904				B18	(411,615,445)	(377,975,225)	(33,640,221)	-	(33,640,221)	
2905										
2906	111390	Accum Amtr - Capital Lease								
2907		G-SITUS	S		(5,594,686)	(5,594,686)	-	-	-	
2908		P	CAGE		(1,474,958)	(1,474,958)	-	-	-	
2909		PTD	CAGW		(83,139)	(64,673)	(18,466)	133,212	114,746	
2910		PTD	SO		1,605,591	1,490,846	114,746	-	114,746	
2911					(5,547,191)	(5,643,470)	96,280	133,212	229,491	
2912										
2913		Remove Capital Lease Amtr			5,547,191	5,643,470	(96,280)	(133,212)	(229,491)	
2914										
2915										
2916										
2917										
2918										
2919										
2920										
2921		Summary of Amortization by Factor								
2922		S			(22,641,345)	(21,155,675)	(1,485,669)	-	(1,485,669)	
2923		DGP			-	-	-	-	-	
2924		DGU			-	-	-	-	-	
2925		SE			-	-	-	-	-	
2926		SO			(264,951,165)	(246,016,105)	(18,935,060)	-	(18,935,060)	
2927		CN			(94,816,392)	(88,151,835)	(6,664,557)	-	(6,664,557)	
2928		SSGCT			-	-	-	-	-	
2929		JBG			(12,034)	(9,470)	(2,564)	-	(2,564)	
2930		CAGW			(34,392,385)	(26,753,457)	(7,638,928)	133,212	(7,505,716)	
2931		CAGE			(13,277,435)	(13,277,435)	-	-	-	
2932		CAEW			-	-	-	-	-	
2933		CAEE			(1,150,992)	(1,150,992)	-	-	-	
2934		SG			(15,507,062)	(14,263,486)	(1,243,576)	-	(1,243,576)	
2935		Less Capital Lease			5,547,191	5,643,470	(96,280)	(133,212)	(229,491)	
2936		Total Provision For Amortization by Factor		B18	(441,201,620)	(405,134,985)	(36,066,634)	0	(36,066,634)	

	3.1	3.2	3.3	3.4	3.5	3.6	
	Total Normalized	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC Revenues	Wheeling Revenue Adjustment
1 Operating Revenues:							
2 General Business Revenues	38,228,526	4,024,102	10,192,825	24,011,600	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(8,002,333)	-	-	-	-	(8,110,521)	108,188
6 Total Operating Revenues	30,226,193	4,024,102	10,192,825	24,011,600	-	(8,110,521)	108,188
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	(64,177)	-	-	-	-	-	(64,177)
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(64,177)	-	-	-	-	-	(64,177)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	9,854,540	1,408,436	2,890,019	8,404,060	(69,620)	(2,838,683)	60,328
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	340,731	-	-	-	340,731	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(698,903)	-	-	-	(698,903)	-	-
28 Total Operating Expenses:	9,432,190	1,408,436	2,890,019	8,404,060	(427,792)	(2,838,683)	(3,849)
29							
30 Operating Rev For Return:	20,794,003	2,615,666	7,302,806	15,607,540	427,792	(5,271,839)	112,038
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,225,444	-	-	-	1,225,444	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(3,229,094)	-	-	-	(3,229,094)	-	-
54							
55 Total Deductions:	(2,003,650)	-	-	-	(2,003,650)	-	-
56							
57 Total Rate Base:	(2,003,650)	-	-	-	(2,003,650)	-	-
58							
59							
60 Estimated ROE impact	5.271%	0.658%	1.837%	3.927%	0.134%	-1.326%	0.028%
61 Estimated Price Change	(33,787,035)	(4,217,864)	(11,776,060)	(25,167,768)	(945,724)	8,501,046	(180,665)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	30,989,273	4,024,102	10,192,825	24,011,600	698,903	(8,110,521)	172,366
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(1,917,154)	-	(1,935,628)	-	18,474	-	-
71 Schedule "M" Deductions	916,292	-	-	-	916,292	-	-
72 Income Before Tax	28,155,828	4,024,102	8,257,197	24,011,600	(198,915)	(8,110,521)	172,366
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	28,155,828	4,024,102	8,257,197	24,011,600	(198,915)	(8,110,521)	172,366
77							
78 Federal Income Taxes	9,854,540	1,408,436	2,890,019	8,404,060	(69,620)	(2,838,683)	60,328

	3.1	3.2	3.3	3.4	3.5	3.6	
	Total Normalized	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC Revenues	Wheeling Revenue Adjustment
1 Operating Revenues:							
2 General Business Revenues	14,216,926	4,024,102	10,192,825	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(337,970)	-	-	-	-	(349,820)	11,850
6 Total Operating Revenues	13,878,956	4,024,102	10,192,825	-	-	(349,820)	11,850
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	(64,177)	-	-	-	-	-	(64,177)
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(64,177)	-	-	-	-	-	(64,177)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	4,202,627	1,408,436	2,890,019	-	-	(122,437)	26,610
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	4,138,450	1,408,436	2,890,019	-	-	(122,437)	(37,568)
29							
30 Operating Rev For Return:	9,740,507	2,615,666	7,302,806	-	-	(227,383)	49,418
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	2.451%	0.658%	1.837%	0.000%	0.000%	-0.057%	0.012%
61 Estimated Price Change	(15,706,948)	(4,217,864)	(11,776,060)	-	-	366,664	(79,688)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	13,943,134	4,024,102	10,192,825	-	-	(349,820)	76,027
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(1,935,628)	-	(1,935,628)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	12,007,506	4,024,102	8,257,197	-	-	(349,820)	76,027
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	12,007,506	4,024,102	8,257,197	-	-	(349,820)	76,027
77							
78 Federal Income Taxes	4,202,627	1,408,436	2,890,019	-	-	(122,437)	26,610

	3.1	3.2	3.3	3.4	3.5	3.6	
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenues	Wheeling	
	Normalization	Normalization	Change	Allowance Sales		Revenue	
	Total Normalized					Adjustment	
1 Operating Revenues:							
2 General Business Revenues	24,011,600	-	24,011,600	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	(7,664,363)	-	-	-	(7,760,702)	96,338	
6 Total Operating Revenues	16,347,236	-	24,011,600	-	(7,760,702)	96,338	
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	-	-	-	-	-	-	
19 Total O&M Expenses	-	-	-	-	-	-	
20 Depreciation	-	-	-	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	5,651,913	-	8,404,060	(69,620)	(2,716,246)	33,718	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	340,731	-	-	340,731	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	(698,903)	-	-	(698,903)	-	-	
28 Total Operating Expenses:	5,293,740	-	8,404,060	(427,792)	(2,716,246)	33,718	
29							
30 Operating Rev For Return:	11,053,496	-	15,607,540	427,792	(5,044,456)	62,620	
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	-	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	
39 Fuel Stock	-	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	
41 Working Capital	-	-	-	-	-	-	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	-	-	-	-	-	-	
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	1,225,444	-	-	1,225,444	-	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	
53 Miscellaneous Deductions	(3,229,094)	-	-	(3,229,094)	-	-	
54							
55 Total Deductions:	(2,003,650)	-	-	(2,003,650)	-	-	
56							
57 Total Rate Base:	(2,003,650)	-	-	(2,003,650)	-	-	
58							
59							
60 Estimated ROE impact	2.781%	0.000%	0.000%	3.882%	0.132%	-1.255%	0.016%
61 Estimated Price Change	(18,080,087)	-	-	(25,167,768)	(945,724)	8,134,383	(100,977)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	17,046,139	-	24,011,600	698,903	(7,760,702)	96,338	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	18,474	-	-	18,474	-	-	
71 Schedule "M" Deductions	916,292	-	-	916,292	-	-	
72 Income Before Tax	16,148,322	-	24,011,600	(198,915)	(7,760,702)	96,338	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	16,148,322	-	24,011,600	(198,915)	(7,760,702)	96,338	
77							
78 Federal Income Taxes	5,651,913	-	8,404,060	(69,620)	(2,716,246)	33,718	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	3,303,202	WA	Situs	3,303,202	3.1.1
Commercial	442	RES	720,900	WA	Situs	720,900	3.1.1
			<u>4,024,102</u>			<u>4,024,102</u>	

Description of Adjustment

This restating adjustment normalizes revenues in the test period by comparing actual sales to temperature normalized sales. Weather normalization reflects weather or temperature patterns which can be measurably different than normal, defined as the average weather over a 20-year rolling time period (currently 1990 to 2009). The time period will be updated annually, dropping off the first year and adding the most recent.

Table 1
 Revenue

	A	B	C	D	E	F	G	I	K
	Total Revenue	Normalizing Adjustments ¹	Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change	Total Type 2 Adjusted Revenue	Total Type 3 Pro Forma Change ²	Total Washington Revenue
Residential	\$111,623,664	\$8,263,145	\$3,303,202	\$11,566,347	\$123,190,011	\$0	\$123,190,011	\$10,984,172	\$134,174,183
Commercial	\$91,771,496	\$1,073,318	\$720,900	\$1,794,218	\$93,565,714	\$0	\$93,565,714	\$8,281,322	\$101,847,036
Industrial	\$41,866,160	\$202,838	\$0	\$202,838	\$42,068,998	\$0	\$42,068,998	\$3,752,882	\$45,821,880
Irrigation	\$10,140,897	\$609,394	\$0	\$609,394	\$10,750,291	\$0	\$10,750,291	\$945,901	\$11,696,192
Public St & Hwy	\$1,237,336	\$44,129	\$0	\$44,129	\$1,281,466	\$0	\$1,281,466	\$47,324	\$1,328,790
Total Washington	\$256,639,553	\$10,192,825	\$4,024,102	\$14,216,926	\$270,856,479	\$0	\$270,856,479	\$24,011,600	\$294,868,079
Source / Formula	305 Report	Table 2	Customer Info. Services	B + C	A + D	Table 2	E + F	Table 3	G + H

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

² Rate increase from GRC effective April 3, 2011.

PacifiCorp
 Results of Operations - December 2010
 Summary of kWh Adjustments

	KWhs		
	A	B	C
	Total kWhs	Total Adjustments ¹ kWhs	Total Adjusted KWhs
Residential	1,621,177,026	44,647,179	1,665,824,205
Commercial	1,400,524,729	11,342,308	1,411,867,037
Industrial	801,293,727	(2,133,736)	799,159,991
Irrigation	150,611,458	(89,055)	150,522,403
Public St & Hwy	11,023,888	8,311	11,032,199
Total Washington	3,984,630,828	53,775,007	4,038,405,835
Source / Formula	305 Report	Table 2	A + B + C

¹ Temperature normalization 60,745,137 kWh, Out-of-Period -6,960,864 plus Tolerance of -9,266 kWh.

Table 3
Revenue Detail

Entity	Booked Revenues	Type 1				Type 2		Type 3		Total Adj. Rev.		Total Adj. Rev.		Total Additions	Adjusted Revenue	Diff
		Unbilled Adjustment	Normalization	BPA Adjustment	Temperature	Total Type 1 Adj.	Total Type 2 Adj.	Total Type 3 Adj.	Total Type 1, 2, 3 Adj.	Total Type 1, 2, 3 Adj.	Total Additions					
Residential																
DZRES00016	\$110,000.00	\$2,216.085	\$6,774.250	\$3,300.738	\$8,066.372	\$18,606.741	\$0	\$0	\$18,606.741	\$10,535.197	\$10,535.197	\$128,601.938	\$18,601.569	\$128,601.938	\$3,575.022	
DZRES00017	\$4,530.000	\$91.163	\$179.723	\$2,270.723	\$188.648	\$4,220.053	\$0	\$0	\$4,220.053	\$421.174	\$421.174	\$5,141.228	\$610.622	\$5,141.228	\$1,425.14	
DZRES00018	\$3,914.000	\$39.164	\$108.629	\$2,664.000	\$204.862	\$3,116.533	\$0	\$0	\$3,116.533	\$18,291	\$18,291	\$223,272	\$29,645	\$223,272	\$229,406	
DZRES00019	\$1,175.000	\$11.750	\$34.250	\$471.250	\$41.125	\$411.375	\$0	\$0	\$411.375	\$37.716	\$37.716	\$465.091	\$46.506	\$465.091	\$1,175.000	
DZRES00135	\$114,785.962	\$2,311.971	\$7,068.514	\$3,303.202	\$8,244.627	\$13,033.622	\$0	\$0	\$13,033.622	\$10,978.396	\$10,978.396	\$134,012.018	\$24,704	\$134,012.018	\$1,962	
DZCAL1015R	\$150,000.00	\$3,029	\$4,950	\$0	\$3,379	\$16,689	\$0	\$0	\$16,689	\$5,776	\$5,776	\$162,164	\$10,155	\$162,164	\$1,952	
DZCAL1015R	\$152,000.00	\$3,029	\$4,950	\$0	\$3,379	\$16,689	\$0	\$0	\$16,689	\$5,776	\$5,776	\$164,164	\$10,155	\$164,164	\$1,952	
AGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SMUD	\$158,816	\$158,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Chenails	\$1,320,000	\$1,320,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Acquisition Commitment	\$43	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Revenue Adjustment	\$3,928,254	\$3,928,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Centralia Refund	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Minoror Credit	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Revenue Adjustment	\$542,851	\$542,851	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
BPA Balance Account	\$2,315,000	\$2,315,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Unbilled Rev	\$2,315,000	\$2,315,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total	\$1,163,664	\$56,870	\$7,612,275	\$3,303,202	\$11,996,347	\$123,190,011	\$0	\$0	\$123,190,011	\$10,984,172	\$10,984,172	\$134,174,183	\$22,550,519	\$134,174,183	\$1,413,526	
Commercial																
DZRESV0024	\$36,565.471	\$177.564	\$1,044.536	\$481.707	\$1,044.536	\$37,510.035	\$0	\$0	\$37,510.035	\$3,347.133	\$3,347.133	\$40,658.068	\$2,302.597	\$40,658.068	\$4,271.694	
DZRESV024F	\$149,687	\$3,481	\$1,568	\$4	\$4,846	\$1,336.045	\$0	\$0	\$1,336.045	\$12,139	\$12,139	\$148,184	\$7,236	\$148,184	\$15,322	
DZRESV048P	\$12,802	\$1,132	\$776	\$0	\$350	\$112,552	\$0	\$0	\$112,552	\$10,043	\$10,043	\$122,595	\$9,693	\$122,595	\$126,955	
DZRESV048S	\$1,135	\$11.350	\$36.050	\$0	\$36.050	\$4,460	\$0	\$0	\$4,460	\$460	\$460	\$5,380	\$460	\$5,380	\$0	
Subtotal	\$38,615.928	\$1,723.940	\$1,353.918	\$481.707	\$1,096.036	\$37,759.632	\$0	\$0	\$37,759.632	\$3,969.316	\$3,969.316	\$41,128.648	\$2,313.280	\$41,128.648	\$4,800	
DZLGSV0006	\$46,638.111	\$467.738	\$1,823.396	\$359.983	\$229.193	\$1,701.958	\$46,538.152	\$0	\$0	\$46,538.152	\$4,188.153	\$4,188.153	\$51,124.306	\$2,486.156	\$51,124.306	\$1,777.183
DZM130135	\$10,388	\$0	\$10,388	\$0	\$0	\$10,388	\$0	\$0	\$10,388	\$4,188.153	\$4,188.153	\$124,306	\$10,388	\$124,306	\$0	
DZM130135	\$48,646.889	\$467.738	\$1,833.785	\$359.983	\$229.193	\$1,712.347	\$46,538.152	\$0	\$0	\$46,538.152	\$4,188.153	\$4,188.153	\$51,124,306	\$2,473.007	\$51,124,306	\$0
Subtotal	\$59,034.677	\$467.738	\$1,844.173	\$359.983	\$229.193	\$1,722.695	\$46,538.152	\$0	\$0	\$46,538.152	\$4,188.153	\$4,188.153	\$51,124,306	\$2,473.007	\$51,124,306	\$0
DZLGSV048T	\$8,336.036	\$80.112	\$274.570	\$0	\$0	\$354.682	\$7,881.354	\$0	\$0	\$7,881.354	\$712.183	\$712.183	\$8,693.537	\$357.501	\$8,693.537	\$308.328
DZS11705N	\$29,725	\$2,542	\$8,526	\$0	\$0	\$29,725	\$29,725	\$0	\$0	\$29,725	\$10,656	\$10,656	\$40,381	\$4,031	\$40,381	\$4,157
DZCAL1005A	\$226	\$226	\$0	\$0	\$0	\$226	\$226	\$0	\$0	\$226	\$482	\$482	\$23,626	\$23,626	\$23,626	
Subtotal	\$329,816	\$3,171	\$7,248	\$2,687	\$7,248	\$315,984	\$0	\$0	\$315,984	\$11,670	\$11,670	\$327,654	\$3,638	\$327,654	\$328	
AGA	\$572,691	\$572,691	\$0	\$0	\$0	\$572,691	\$0	\$0	\$572,691	\$0	\$0	\$572,691	\$0	\$572,691	\$0	
SMUD	\$140,164	\$140,164	\$0	\$0	\$0	\$140,164	\$0	\$0	\$140,164	\$0	\$0	\$0	\$0	\$0	\$0	
Chenails	\$1,020,000	\$1,020,000	\$0	\$0	\$0	\$1,020,000	\$0	\$0	\$1,020,000	\$0	\$0	\$0	\$0	\$0	\$0	
Acquisition Commitment	\$38	\$38	\$0	\$0	\$0	\$38	\$0	\$0	\$38	\$0	\$0	\$0	\$0	\$0	\$0	
Revenue Adjustment	\$3,090,281	\$3,090,281	\$0	\$0	\$0	\$3,090,281	\$0	\$0	\$3,090,281	\$0	\$0	\$0	\$0	\$0	\$0	
Centralia Refund	\$175	\$175	\$0	\$0	\$0	\$175	\$0	\$0	\$175	\$0	\$0	\$0	\$0	\$0	\$0	
Minoror Credit	\$23	\$23	\$0	\$0	\$0	\$23	\$0	\$0	\$23	\$0	\$0	\$0	\$0	\$0	\$0	
Revenue Adjustment	\$31,111	\$31,111	\$0	\$0	\$0	\$31,111	\$0	\$0	\$31,111	\$0	\$0	\$0	\$0	\$0	\$0	
BPA Balance Acct	\$924,000	\$924,000	\$0	\$0	\$0	\$924,000	\$0	\$0	\$924,000	\$0	\$0	\$0	\$0	\$0	\$0	
Unbilled Rev	\$924,000	\$924,000	\$0	\$0	\$0	\$924,000	\$0	\$0	\$924,000	\$0	\$0	\$0	\$0	\$0	\$0	
Total	\$91,771,466	\$500,382	\$729,936	\$729,900	\$1,794,218	\$93,955,714	\$0	\$0	\$93,955,714	\$8,281,322	\$8,281,322	\$101,847,036	\$10,075,540	\$101,847,036	\$1,467,879	
Industrial																
DZRESV0024	\$1,416,277	\$22,390	\$54,454	\$6,196	\$86,649	\$1,347,629	\$0	\$0	\$1,347,629	\$120,250	\$120,250	\$1,467,879	\$51,601	\$1,467,879	\$51,629	
DZRESV024F	\$2,232	\$17	\$65	\$3	\$85	\$2,232	\$0	\$0	\$2,232	\$1,079	\$1,079	\$3,311	\$1,079	\$3,311	\$1,079	
DZRESV048P	\$1,426,394	\$22,539	\$54,567	\$6,227	\$86,878	\$1,356,515	\$0	\$0	\$1,356,515	\$139	\$139	\$1,496,034	\$74	\$1,496,034	\$87	
Subtotal	\$4,044,966	\$47,066	\$109,086	\$12,426	\$173,612	\$1,704,421	\$0	\$0	\$1,704,421	\$120,468	\$120,468	\$1,824,883	\$52,754	\$1,824,883	\$52,754	
DZLGSV0036	\$6,334,995	\$131,664	\$300,382	\$18,131	\$414,115	\$7,020,880	\$0	\$0	\$7,020,880	\$706,787	\$706,787	\$8,627,667	\$282,672	\$8,627,667	\$306,195	
Subtotal	\$6,334,995	\$131,664	\$300,382	\$18,131	\$414,115	\$7,020,880	\$0	\$0	\$7,020,880	\$706,787	\$706,787	\$8,627,667	\$282,672	\$8,627,667	\$306,195	
DZPRS0477M	\$257,200	\$3,929	\$19,160	\$0	\$23,089	\$234,111	\$0	\$0	\$234,111	\$20,890	\$20,890	\$255,000	\$2,199	\$255,000	\$19,500	
DZLGSV048M	\$1,695,946	\$195,365	\$465,992	\$0	\$660,967	\$1,339,989	\$0	\$0	\$1,339,989	\$1,248,517	\$1,248,517	\$15,240,507	\$557,690	\$15,240,507	\$13,218,304	
DZLGSV048T	\$345,274	\$34,527	\$131,119	\$0	\$131,119	\$1,836,542	\$0	\$0	\$1,836,542	\$1,059,959	\$1,059,959	\$20,201,901	\$67,627	\$20,201,901	\$2,022,198	
Subtotal	\$345,274	\$34,527	\$131,119	\$0	\$131,119	\$1,836,542	\$0	\$0	\$1,836,542	\$2,324,367	\$2,324,367	\$35,661,409	\$1,022,886	\$35,661,409	\$3,513,103	
DZCAL1015N	\$19,247	\$309	\$886	\$135	\$1,135	\$18,951	\$0	\$0	\$18,951	\$885	\$885	\$19,246	\$0	\$19,246	\$265	
Subtotal	\$19,247	\$309	\$886	\$135	\$1,135	\$18,951	\$0	\$0	\$18,951	\$885	\$885	\$19,246	\$0	\$19,246	\$265	
AGA	\$60,837	\$60,837	\$0	\$0	\$0	\$60,837	\$0	\$0	\$60,837	\$0	\$0	\$0	\$0	\$0	\$0	
SMUD	\$510,000	\$510,000	\$0	\$0	\$0	\$510,000	\$0	\$0	\$510,000	\$0	\$0	\$0	\$0	\$0	\$0	
Chenails	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Centralia Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Minoror Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Revenue Adjustment	\$1,456,657	\$1,456,657	\$0	\$0	\$0	\$1,456,657	\$0	\$0	\$1,456,657	\$0	\$0	\$0	\$0	\$0	\$0	
BPA Balance Acct	\$2,046	\$2,046	\$0	\$0	\$0	\$2,046	\$0	\$0	\$2,046	\$0	\$0	\$0	\$0	\$0	\$0	
Unbilled Rev	\$700,000	\$700,000	\$0	\$0	\$0	\$700,000	\$0	\$0	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0	
Total	\$41,866,160	\$174,298	\$226,538	\$202,638	\$400,968	\$4,008,968	\$0	\$0	\$4,008,968	\$3,752,862	\$3,752,862	\$45,821,860	\$3,955,720	\$45,821,860	\$4,821,860	

PacificCorp
Results of Operations - December 2010
Summary of Revenue Adjustments

Table 3
Revenue Detail

Intrication	Booked Revenues	Type 1		Total Adj. Rev.	Rate Change ³ Effective 04/03/2011	Total Type 3 Adj.	Total Adj. Rev. Types 1, 2, 3 Adj.	Total Adjustments	Adjusted Revenue
		Unbilled Adjustment	Normalization ¹						
02APSV0040	\$8,816,866	\$4,516	-\$363,703	\$9,027,727	\$806,552	\$806,552	\$9,833,279	\$1,017,093	\$8,816,186
02APSV0040X	\$1,031,028	\$1,031	-\$33,838	\$1,032,674	\$150,389	\$150,389	\$1,173,222	\$62,134	\$1,111,088
Subtotal	\$10,447,215	\$10,448	-\$403,542	\$10,000,601	\$946,901	\$946,901	\$11,546,502	\$1,089,227	\$10,457,275
AGA	\$149,690	\$0	\$0	\$149,690	\$0	\$0	\$149,690	\$0	\$149,690
Chetahis	-\$120,000	\$0	\$0	\$0	\$0	\$0	\$0	\$120,000	\$0
Chetahis Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mercur Credit	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment	\$356,266	\$0	\$0	\$0	\$0	\$0	\$0	\$356,266	\$0
BPA Balancing Acct	-\$2,706	\$0	\$0	\$0	\$0	\$0	\$0	\$2,706	\$0
BPA Adjustment Fee	\$12,958	\$0	\$0	\$0	\$0	\$0	\$0	-\$12,958	\$0
Unbilled Rev	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	-\$10,000	\$0
Total	\$10,140,897	\$52,818	-\$556,475	\$10,750,291	\$946,901	\$946,901	\$11,696,192	-\$1,555,294	\$10,141,542
Public Street & Highway Lighting									
02COSI0052	\$88,221	\$3,746	-\$1,167	\$60,801	\$2,245	\$2,245	\$63,046	\$4,625	\$58,421
02CUBU053F	\$15,462	-\$8,782	\$6,700	\$251,283	\$0,280	\$0,280	\$251,563	\$15,890	\$235,673
02CUBU053M	\$76,805	\$4,958	-\$3,228	\$80,535	\$2,974	\$2,974	\$83,510	\$4,705	\$78,805
02CUBU053T	\$26,827	\$1,731	-\$1,416	\$27,142	\$0	\$0	\$27,142	\$1,731	\$25,411
02WASU0057	\$236,827	\$15,167	-\$5,676	\$246,918	\$0,082	\$0,082	\$247,000	\$18,273	\$228,727
Sub Total	\$1,211,659	\$79,000	-\$9,414	\$1,281,375	\$47,324	\$47,324	\$1,328,699	\$116,909	\$1,211,790
AGA	\$91	\$0	\$0	\$91	\$0	\$0	\$91	\$0	\$91
Chetahis	-\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0
Centralia Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment	-\$23,544	\$0	\$0	\$0	\$0	\$0	\$0	\$23,544	\$0
Mercur Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled Rev	\$79,000	\$0	\$0	\$0	\$0	\$0	\$0	-\$79,000	\$0
Total	\$1,237,236	\$44,129	-\$44,129	\$1,281,466	\$47,324	\$47,324	\$1,328,790	\$91,453	\$1,237,337
Washington Total	\$2,566,639,653	\$0	-\$1,418,659	\$2,705,656,479	\$24,011,600	\$24,011,600	\$2,849,668,079	\$39,228,526	\$2,770,439,553

¹ Removes Schedule 191 (System Benefits Charge)(Schedule 96 (Hydro))-\$10,686,422, tolerance and prior price change impacts \$1,090,195, Out-of-Period of -\$460,310.
Chetahis Refund \$3,000,000, Revenue Adjustment \$5,855,002, SMUD -\$379,817, and Other -\$53

³ Type 3 Rate Increase effective date of April 3, 2011.

PacificCorp
Results of Operations - December 2010
Summary of Revenue Adjustments

	Average Customers		Adjustment	Booked MWhs	Unbilled Adjustment	Residual		Adjusted MWhs	Booked Revenues \$	Residual Adjustments \$	Annualizing Adjustments \$	Pro Forma Adjustments \$	Total Adjustments \$	Adjusted Revenue
	Booted	Actual				Normalization Adjustments	Temperature Adjustments MWhs							
Residential														
02RES000016	59,854	70	69,864	1,229,247,034	23,452,927	-2,795,393	47,624,892	1,597,769,460	\$110,000,369	\$0,066,372	\$0	\$10,355,197	\$16,601,569	\$128,601,939
02RES000017	3,977	-18	3,959	63,120,981	964,791	-188,931	776,260	63,896,641	\$1,530,406	\$169,648	\$0	\$421,174	\$0,616,822	\$5,141,226
02RES000018	69	0	69	2,440,921	37,577	10,196	33,048	81,821	\$1,033,328	\$11,654	\$0	\$1,251	\$29,945	\$223,272
02RES000019	22	0	23	516,140	7,913	0	7,913	524,053	\$62,704	\$1,091	\$0	\$3,734	\$6,425	\$46,580
02RES000020	15	15	0	319,670	0	-319,670	0	0	\$22,704	\$-22,704	\$0	\$0	\$-22,704	\$0
Subtotal	103,928	37	103,965	1,565,644,546	24,413,206	-3,203,586	47,857,940	1,664,712,096	\$114,788,962	\$82,246,990	\$0	\$10,978,386	\$19,223,056	\$134,072,016
02DAL0101R	1,184	11	1,195	1,102,489	16,792	7,163	9,629	1,112,108	\$152,009	\$4,278	\$0	\$5,776	\$10,155	\$162,164
Subtotal	1,184	11	1,195	1,102,489	16,792	-7,163	9,629	1,112,108	\$152,009	\$4,278	\$0	\$5,776	\$10,155	\$162,164
AGA	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
SKUD	0	0	0	0	0	0	0	0	\$158,816	\$-158,816	\$0	\$0	\$-158,816	\$0
Cherulis	0	0	0	0	0	0	0	0	\$1,320,000	\$0	\$0	\$0	\$1,320,000	\$0
Acquisition Commitment	0	0	0	0	0	0	0	0	\$-343	\$43	\$0	\$0	\$-300	\$43
Revenue Adjustment	0	0	0	0	0	0	0	0	\$3,928,254	\$3,928,254	\$0	\$0	\$3,928,254	\$0
Centrals Refund	0	0	0	0	0	0	0	0	\$2	\$-2	\$0	\$0	\$0	\$2
Megar Credit	0	0	0	0	0	0	0	0	\$2	\$-2	\$0	\$0	\$0	\$2
BPA Balance Acct	0	0	0	0	0	0	0	0	\$-542,831	\$542,831	\$0	\$0	\$-542,831	\$0
Unbilled Sales	0	0	0	24,430,000	-24,430,000	0	-24,430,000	0	\$2,315,000	\$-2,315,000	\$0	\$0	\$-2,315,000	\$0
Total	105,112	48	105,150	1,621,177,026	0	-3,210,761	47,857,940	1,695,823,205	\$111,652,864	\$11,586,347	\$0	\$10,984,172	\$22,559,519	\$134,174,183
Commercial														
02GNS00024	17,590	104	17,694	507,616,661	-6,539,718	342,380	7,708,338	509,126,636	\$39,555,471	\$1,044,636	\$0	\$3,347,133	\$2,392,597	\$40,858,065
02GNS00024F	116	1	119	1,289,385	-16,343	0	0	1,283,042	\$140,867	\$-4,942	\$0	\$121,330	\$7,298	\$146,164
02GNS00024P	100	1	100	351,414	-4,445	-5,987	0	346,962	\$12,902	\$-350	\$0	\$10,043	\$9,693	\$122,595
02GNT00125	17,811	101	17,912	508,312,175	-6,560,506	283,686	7,708,336	510,721,662	\$6,307	\$-58,307	\$0	\$3,369,316	\$-58,307	\$0
Subtotal	17,811	101	17,912	508,312,175	-6,560,506	283,686	7,708,336	510,721,662	\$6,307	\$-58,307	\$0	\$3,369,316	\$-58,307	\$0
02LGS00036	917	7	924	763,461,625	-9,806,366	-1,759,921	5,178,661	757,064,569	\$10,368	\$-10,368	\$0	\$0	\$0	\$0
02NMT00135	1	1	0	110,080	-110,080	0	-110,080	0	\$46,638,111	\$-46,638,111	\$0	\$4,186,153	\$2,486,156	\$51,124,309
Subtotal	918	7	924	763,562,005	-9,806,366	-1,699,901	5,178,661	757,064,569	\$46,646,469	\$-46,646,469	\$0	\$4,186,153	\$2,479,807	\$51,124,309
02LGS0048T	26	0	26	143,385,661	-1,646,607	66,300	-1,799,307	141,655,344	\$6,336,036	\$-654,662	\$0	\$772,163	\$597,501	\$6,693,537
Subtotal	26	0	26	143,385,661	-1,646,607	66,300	-1,799,307	141,655,344	\$6,336,036	\$-654,662	\$0	\$772,163	\$597,501	\$6,693,537
02DAL0101N	1,379	6	1,387	2,262,592	-26,860	-3,140	0	2,229,492	\$299,725	\$-6,528	\$0	\$10,828	\$4,301	\$304,026
02RCP00054	28	28	0	278,388	3,899	-3,899	0	274,489	\$23,081	\$3,899	\$0	\$952	\$3,899	\$27,980
Subtotal	1,408	6	1,416	2,530,880	-32,920	-4,946	0	2,494,432	\$223,816	\$17,632	\$0	\$11,670	\$8,698	\$337,004
AGA	0	0	0	0	0	0	0	0	\$572,591	\$0	\$0	\$0	\$572,591	\$0
SKUD	0	0	0	0	0	0	0	0	\$140,164	\$-140,164	\$0	\$0	\$-140,164	\$0
Cherulis	0	0	0	0	0	0	0	0	\$1,020,000	\$1,020,000	\$0	\$0	\$1,020,000	\$0
Acquisition Commitment	0	0	0	0	0	0	0	0	\$-536	\$36	\$0	\$0	\$-500	\$36
Revenue Adjustment	0	0	0	0	0	0	0	0	\$5,090,261	\$3,090,261	\$0	\$0	\$3,090,261	\$0
Centrals Refund	0	0	0	0	0	0	0	0	\$175	\$-175	\$0	\$0	\$0	\$175
Megar Credit	0	0	0	0	0	0	0	0	\$-323	\$323	\$0	\$0	\$0	\$-323
BPA Balance Acct	0	0	0	0	0	0	0	0	\$-31,111	\$31,111	\$0	\$0	\$-31,111	\$0
Unbilled Sales	0	0	0	18,246,000	18,246,000	0	18,246,000	0	\$824,000	\$824,000	\$0	\$0	\$824,000	\$0
Total	20,183	116	20,278	1,403,624,729	0	-1,544,899	12,887,947	1,411,867,037	\$91,771,495	\$7,794,218	\$0	\$9,281,322	\$10,075,540	\$101,847,036
Industrial														
02GNS00024	461	4	465	18,263,773	-324,896	-103,022	0	17,938,745	\$1,416,277	\$-68,649	\$0	\$120,250	\$51,601	\$1,467,879
02GNS00024F	4	0	4	33,312	0	0	0	32,716	\$6,665	\$-309	\$0	\$566	\$300	\$7,275
02GNS00024P	1	0	1	7,637	0	0	0	6,911	\$2,432	\$0	\$0	\$12	\$12	\$2,445
Subtotal	466	4	470	18,304,122	-325,716	-103,022	0	17,978,372	\$1,425,374	\$-68,958	\$0	\$121,043	\$52,165	\$1,477,559
02LGS00036	146	1	148	125,156,381	-2,233,713	398,820	0	122,955,748	\$9,324,985	\$-14,115	\$0	\$708,707	\$26,822	\$9,672,667
Subtotal	146	1	148	125,156,381	-2,233,713	398,820	0	122,955,748	\$9,324,985	\$-14,115	\$0	\$708,707	\$26,822	\$9,672,667
02PRS0477M	1	0	1	1,795,198	-29,155	-170,000	0	1,604,043	\$297,200	\$-23,088	\$0	\$20,690	\$-2,198	\$256,000
02LGS0048M	32	0	31	272,631,709	-3,777,900	-1,523,300	0	267,350,509	\$1,662,946	\$-680,967	\$0	\$1,246,517	\$697,960	\$15,240,507
02LGS0048B	1	1	1	457,810,000	-3,182,256	0	0	454,627,744	\$1,187,333	\$-3,182,256	\$0	\$1,659,969	\$467,672	\$20,201,861
Subtotal	33	0	33	672,242,898	-1,996,852	-1,693,300	0	669,549,746	\$3,874,421	\$-3,907,319	\$0	\$3,104,367	\$1,022,966	\$35,897,409
02DAL0101N	59	0	59	152,326	3,217	-464	0	149,125	\$19,247	\$-866	\$0	\$695	\$0	\$19,246
Subtotal	59	0	59	152,326	3,217	-464	0	149,125	\$19,247	\$-866	\$0	\$695	\$0	\$19,246

PacificCorp
Results of Operations - December 2010
Summary of Revenue Adjustments

	Average Customers Booked		Average Customers Actual		Booked kWhs	Unbilled Adjustment	Restating		Temperature Adjustments kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments \$	Annualizing Adjustments \$	Pro Forma Adjustments \$	Total Adjustments	Adjusted Revenue
	704	5	709	5			Normalization Adjustments	0									
AGA	0	0	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
SMUD	0	0	0	0	0	0	0	0	0	0	0	\$80,637	-\$80,637	\$0	\$0	-\$80,637	\$0
Chehalis	0	0	0	0	0	0	0	0	0	0	0	-\$510,000	\$510,000	\$0	\$0	\$510,000	\$0
Centria Refund	0	0	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Merger Credit	0	0	0	0	0	0	0	0	0	0	0	-\$29	\$29	\$0	\$0	\$29	\$0
Acquisition Commitment	0	0	0	0	0	0	0	0	0	0	0	\$1,486,657	-\$1,486,657	\$0	\$0	\$1,486,657	\$0
Revenue Adjustment	0	0	0	0	0	0	0	0	0	0	0	\$2,048	-\$2,048	\$0	\$0	\$2,048	\$0
BPA Balancing Acct	0	0	0	0	0	0	0	0	0	0	0	\$700,000	-\$700,000	\$0	\$0	\$700,000	\$0
Unbilled Sales	9	14,952,000	14,952,000	0	14,952,000	0	14,952,000	0	14,952,000	0	14,952,000	\$0	\$0	\$0	\$0	\$0	\$0
Total	704	5	709	5	801,293,727	0	-2,133,736	799,198,891	0	-2,133,736	799,198,891	\$41,896,190	\$322,838	\$0	\$3,792,862	\$3,965,720	\$46,921,980
Irrigation																	
CCAFSV0040	4,580	-5	4,575	128,427	128,040,362	128,427	-148,312	0	-19,865	128,020,477	128,020,477	\$6,816,186	\$711,541	\$0	\$0	\$6,552,552	\$9,833,279
CCAFSV040X	703	-2	701	22,423	22,420,056	22,423	38,262	0	61,659	22,501,698	22,501,698	\$1,031,023	-\$38,262	\$0	\$0	\$1,069,285	\$1,133,222
Subtotal	5,284	-7	5,276	151,000	150,460,418	151,000	-88,065	0	61,945	150,522,403	150,522,403	\$10,447,209	\$153,279	\$0	\$0	\$10,600,488	\$11,546,502
AGA	0	0	0	0	0	0	0	0	0	0	0	\$148,680	\$0	\$0	\$0	\$148,680	\$0
Chehalis	0	0	0	0	0	0	0	0	0	0	0	-\$120,000	\$120,000	\$0	\$0	\$120,000	\$0
Centria Refund	0	0	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Merger Credit	0	0	0	0	0	0	0	0	0	0	0	-\$6	\$6	\$0	\$0	-\$6	\$0
Revenue Adjustment	0	0	0	0	0	0	0	0	0	0	0	-\$396,268	\$396,268	\$0	\$0	\$396,268	\$0
BPA Balancing Acct	0	0	0	0	0	0	0	0	0	0	0	\$2,708	-\$2,708	\$0	\$0	\$2,708	\$0
BPA Adjustment Fee	0	0	0	0	0	0	0	0	0	0	0	\$12,958	-\$12,958	\$0	\$0	\$12,958	\$0
Unbilled Sales	0	151,000	151,000	-151,000	0	-151,000	0	-151,000	0	-151,000	0	\$10,000	-\$10,000	\$0	\$0	\$10,000	\$0
Total	5,284	-7	5,276	0	150,611,458	0	-89,055	150,522,403	0	-89,055	150,522,403	\$10,140,897	\$629,384	\$0	\$945,901	\$1,555,294	\$11,866,192
Public Street & Highway Lighting																	
CCOSL0052	19	4	23	25,327	465,605	25,327	63	0	25,360	481,195	481,195	\$59,221	\$2,579	\$0	\$2,245	\$4,625	\$63,046
CCUSL053F	105	1	106	3,586,728	3,586,728	3,586,728	3,420	0	227,579	3,814,307	3,814,307	\$24,593	\$6,700	\$0	\$6,280	\$15,980	\$260,963
CCUSL053M	93	-1	92	1,171,565	1,171,565	72,758	-6,618	0	67,140	1,238,705	1,238,705	\$76,805	\$1,731	\$0	\$2,974	\$4,705	\$83,510
CCPVS0051	152	14	166	3,215,048	3,215,048	201,387	11,680	0	213,067	3,428,115	3,428,115	\$99,553	\$49,285	\$0	\$23,741	\$73,026	\$666,579
CCMVS0057	45	0	45	1,894,252	1,894,252	124,389	-1,254	0	123,135	2,117,372	2,117,372	\$28,662	\$30,261	\$0	\$0	\$13,373	\$268,000
Sub Total	413	18	432	646,000	10,375,888	646,000	8,311	0	696,311	11,032,199	11,032,199	\$17,217,789	\$89,586	\$0	\$47,324	\$116,909	\$1,328,698
AGA	0	0	0	0	0	0	0	0	0	0	0	\$81	\$0	\$0	\$0	\$81	\$0
Chehalis	0	0	0	0	0	0	0	0	0	0	0	-\$30,000	\$30,000	\$0	\$0	\$30,000	\$0
Centria Refund	0	0	0	0	0	0	0	0	0	0	0	-\$23,544	\$23,544	\$0	\$0	\$23,544	\$0
Merger Credit	0	0	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled Sales	0	646,000	646,000	-646,000	0	-646,000	0	-646,000	0	-646,000	0	\$79,000	-\$79,000	\$0	\$0	-\$79,000	\$0
Total	413	18	432	0	11,022,888	0	8,311	11,032,199	0	8,311	11,032,199	\$1,237,336	\$44,729	\$0	\$47,324	\$91,453	\$1,320,789
Total	131,675	160	131,654	0	3,984,630,828	0	-5,970,130	4,038,482,835	0	-5,970,130	4,038,482,835	\$256,639,553	\$14,716,926	\$0	\$24,011,650	\$38,226,536	\$294,868,075

* Temperature normalization

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	8,263,145	WA	Situs	8,263,145	3.1.1
Commercial	442	RES	1,073,318	WA	Situs	1,073,318	3.1.1
Industrial ¹	442	RES	812,232	WA	Situs	812,232	3.1.1
Public Street & Highway	444	RES	44,129	WA	Situs	44,129	3.1.1
Total			<u>10,192,825</u>			<u>10,192,825</u>	
Adjustment to Tax:							
Schedule M Addition-WA Hydro Def NPC	SCHMAT	RES	(1,694,391)	WA	Situs	(1,694,391)	
Schedule M Addition-BPA NW Pwr WA	SCHMAT	RES	(579,420)	OTHER	0.000%	-	
Schedule M - WA Low Energy Program	SCHMAT	RES	(241,237)	WA	Situs	(241,237)	

¹ Includes Irrigation

Description of Adjustment

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	PRO	10,984,172	WA	Situs	10,984,172	3.1.1
Commercial	442	PRO	8,281,322	WA	Situs	8,281,322	3.1.1
Industrial ¹	442	PRO	4,698,783	WA	Situs	4,698,783	3.1.1
Public Street & Highway	444	PRO	47,324	WA	Situs	47,324	3.1.1
			24,011,600			24,011,600	

¹Includes Irrigation

Description of Adjustment

This pro forma adjustment normalizes retail revenues for known and measurable changes that will occur after Dec 2010. This adjustment adds approximately \$24 million of revenues for the rate increase ordered in Docket No. UE-100749 effective April 3, 2011. The increased rates from Docket No. UE-100749 have been prorated to reflect only nine months of the increase in this adjustment for months April through December 2011.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Operating Income:							
Remove 12 ME Dec 2010 Allowance Sales	4118	PRO	2,817,551	SE	7.716%	217,389	3.4.3
Add 12 ME Dec 2011 Amortization	4118	PRO	<u>(916,292)</u>	WA	Situs	<u>(916,292)</u>	3.4.3
			<u>1,901,260</u>			<u>(698,903)</u>	
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	PRO	(3,229,094)	WA	Situs	(3,229,094)	3.4.3
Adjustment to Tax:							
Accum Deferred Income Taxes	190	PRO	1,225,444	WA	Situs	1,225,444	3.4.3
Schedule M Additions	SCHMAT	PRO	18,474	WA	Situs	18,474	3.4.3
Schedule M Deduction	SCHMDT	PRO	916,292	WA	Situs	916,292	3.4.3
DIT Expense	41110	PRO	(7,011)	WA	Situs	(7,011)	3.4.3
DIT Expense	41010	PRO	347,742	WA	Situs	347,742	3.4.3

Description of Adjustment

This restating and pro forma adjustment removes the sales occurring in the twelve months ended December 2010, and includes amortization of sales over a 5 year period. This treatment was approved by the Commission in Docket UE – 100749. Washington’s allocation of the revenues is determined by the allowances provided by the Jim Bridger and Colstrip Unit 4 generating resources.

PacifiCorp		Beginning of the Period		Ending of the Period		Dec-10		Dec-11		Dec-10		Dec-11		Dec-10		Dec-11		Dec-10		Dec-11	
Results of Operations - December 2010		Ending of the Period		Ending of the Period		Dec-10		Dec-11		Dec-10		Dec-11		Dec-10		Dec-11		Dec-10		Dec-11	
SO2 Emission Allowance Sales		Ending of the Period		Ending of the Period		Dec-10		Dec-11		Dec-10		Dec-11		Dec-10		Dec-11		Dec-10		Dec-11	
Description	Date Booked	Ref.	Sales To Date	Accumulated Amortization	End Unamort Balance	Current Period Amortization	Beg Unamort Balance	Unrealized Gain SCHMAT	Realized Gain SCHMDT	D.I.T. Expense	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax								
			Dec-11	Dec-11	Dec-11	12 Months Ended	Dec-10	12 Months Ended	12 Months Ended	12 Months Ended	Dec-10	Dec-11	Dec-10								
Apr 1995 Sale	Apr-95	0	2,294,650	2,271,698	22,952	7,651	30,603	0	7,651	2,904	11,604	8,700									
May 1995 Sale	May-95	0	25,252	24,885	367	122	490	0	122	46	186	139									
Jun 1995 Sale	Jun-95	0	1,066,300	1,068,195	18,105	6,035	24,140	0	6,035	2,290	9,156	6,866									
Jul 1995 Sale	Jul-95	0	2,746,523	2,691,544	54,979	18,326	73,305	0	18,326	6,855	27,807	20,852									
Sep 1995 Sale	Sep-95	0	3,674	3,534	140	47	187	0	47	18	71	53									
Oct 1995 Sale	Oct-95	0	14,096	13,641	455	152	606	0	152	58	230	173									
Dec 1995 Sale	Dec-95	0	5,374	5,192	182	61	243	0	61	23	92	69									
Feb 1996 Sale	Feb-96	4	1,315,000	1,258,061	56,939	18,980	75,918	0	18,980	7,203	28,805	21,602									
Mar 1996 Sale	Mar-96	5	2,096,250	1,998,442	97,808	32,603	130,411	0	32,603	12,373	49,481	37,108									
Apr 1996 Sale	Apr-96	6	268,000	254,611	13,389	4,463	17,852	0	4,463	1,694	6,774	5,080									
Jun 1996 Sale	Jun-96	7	150,288	141,778	8,510	2,837	11,346	0	2,837	1,077	4,305	3,229									
Jul 1996 Sale	Jul-96	8	1,285,449	1,189,496	75,953	25,318	101,271	0	25,318	9,608	38,427	28,818									
Aug 1996 Sale	Aug-96	9	3,308	3,062	246	82	328	0	82	31	124	83									
Sep 1996 Sale	Sep-96	10	1,600,000	1,493,344	106,656	35,552	142,208	0	35,552	13,492	53,960	40,468									
Dec 1996 Sale	Dec-96	11	(927,450)	(856,393)	(71,057)	(23,686)	(94,743)	0	(23,686)	(8,989)	(35,951)	(26,962)									
Feb 1997 Sale	Feb-97	12	6,083,388	5,576,476	506,912	168,971	675,882	0	168,971	64,126	256,469	192,343									
Apr 1997 Sale	Apr-97	13	1,588,800	1,445,839	142,961	47,654	190,615	0	47,654	18,085	72,331	54,246									
May 1997 Sale	May-97	14	1,100,000	997,323	102,677	34,226	136,902	0	34,226	12,869	38,960	29,990									
Jun 1997 Sale	Jun-97	15	2,182,250	1,971,334	210,916	70,305	281,221	0	70,305	26,682	106,713	80,031									
Jul 1997 Sale	Jul-97	16	1,175,500	1,057,990	117,510	39,170	156,860	0	39,170	14,885	59,454	44,589									
Sep 1997 Sale	Sep-97	17	2,070,215	1,849,375	220,840	73,613	294,454	0	73,613	27,937	111,735	83,798									
Oct 1997 Sale	Oct-97	18	(225,898)	(201,050)	(24,848)	(8,283)	(33,130)	0	(8,283)	(3,143)	(12,572)	(9,429)									
Nov 1997 Sale	Nov-97	19	2,852,500	2,529,197	323,303	107,768	431,070	0	107,768	40,899	163,577	122,679									
Dec 1997 Sale	Dec-97	20	3,500,000	3,091,628	408,372	136,124	544,496	0	136,124	51,660	206,619	154,959									
Jan 1998 Sale	Jan-98	21	1,165,289	1,025,469	139,820	46,607	186,426	0	46,607	17,688	70,743	53,056									
Feb 1998 Sale	Feb-98	22	945,000	828,450	116,550	38,850	155,400	0	38,850	14,744	58,970	44,226									
Mar 1998 Sale	Mar-98	23	2,875,000	2,510,814	364,186	121,395	485,581	0	121,395	46,071	184,264	138,193									
Apr 1998 Sale	Apr-98	24	6,262,308	5,448,242	814,066	271,355	1,065,422	0	271,355	102,882	411,887	306,905									
May 1998 Sale	May-98	25	271,483	235,265	36,218	12,073	48,290	0	12,073	4,582	18,325	13,743									
Jul 1998 Sale	Jul-98	26	5,701	4,930	771	257	1,028	0	257	98	390	293									
Aug 1998 Sale	Aug-98	27	4,049	3,428	621	207	828	0	207	79	314	236									
Jun 1999 Sale	Jun-99	28	426,713	351,355	75,358	25,119	100,477	0	25,119	9,533	38,129	28,596									
Jul 1999 Sale	Jul-99	29	7,655	6,313	1,342	447	1,790	0	447	170	679	509									
Aug 1999 Sale	Aug-99	30	27,204	22,207	4,997	1,666	6,663	0	1,666	632	2,529	1,896									
Sep 1999 Sale	Sep-99	31	1,743	1,441	302	101	402	0	101	38	153	115									
Jun 2000 Sale	Jun-00	32	498,302	390,313	107,989	35,996	143,896	0	35,996	13,661	54,640	40,979									
Aug 2000 Sale	Aug-00	33	2,202,000	1,710,197	491,803	163,934	655,737	0	163,934	62,215	248,841	186,626									

PacifiCorp		Beginning of the Period		Ending of the Period		Dec-10		Dec-11		Dec-10		Dec-11		Dec-10		Dec-11	
Results of Operations - December 2010		Ending of the Period		Ending of the Period		Dec-10		Dec-11		Dec-10		Dec-11		Dec-10		Dec-11	
SO2 Emission Allowance Sales		Ending of the Period		Ending of the Period		Dec-10		Dec-11		Dec-10		Dec-11		Dec-10		Dec-11	
Description	Date Booked	Ref.	Sales To Date	Accumulated Amortization	End Unamort Balance	Current Period Amortization	Beg Unamort Balance	Unrealized Gain SCHMAT	Realized Gain SCHMDT	D.I.T. Expense	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax				
			Dec-11	Dec-11	Dec-11	12 Months Ended	Dec-10	12 Months Ended	12 Months Ended	12 Months Ended	Dec-10	Dec-11	Dec-10	Dec-11			
Sep 2000 Sale		34	2,268,500	1,755,058	514,442	171,481	685,923	0	171,481	65,079	260,296	195,217					
Oct 2000 Sale		35	2,341,624	1,803,049	538,575	179,525	718,100	0	179,525	68,132	272,507	204,375					
Nov 2000 Sale		36	2,178,932	1,670,503	508,429	189,476	677,906	0	169,476	64,318	257,254	192,936					
Dec 2000 Sale		37	1,329,249	1,014,679	314,570	104,857	419,427	0	104,857	39,794	159,166	119,371					
Jan 2001 Sale		38	5,065,500	3,849,802	1,215,698	405,233	1,620,931	0	405,233	153,790	615,117	461,327					
Mar 2001 Sale		39	2,400	1,787	613	204	818	0	204	78	310	233					
May 2001 Sale		40	602,638	449,970	152,668	50,889	203,557	0	50,889	19,313	77,247	57,934					
Jun 2001 Sale		41	32,161	23,927	8,234	2,745	10,979	0	2,745	1,042	4,166	3,125					
Jul 2001 Sale		42	43,171	31,966	11,215	3,738	14,953	0	3,738	1,419	5,674	4,256					
December 2001 Adjustment		43	(2,111,250)	(1,527,128)	(584,122)	(194,707)	(778,830)	0	(194,707)	(73,893)	(295,555)	(221,661)					
May 2002 Sale		44	10,485	7,398	3,089	1,030	4,119	0	1,030	391	1,563	1,172					
Jun 2002 Sale		45	519,013	365,017	153,996	51,332	205,328	0	51,332	19,481	77,919	58,438					
Jul 2002 Sale		46	28,130	19,676	8,454	2,818	11,272	0	2,818	1,069	4,278	3,208					
Nov 2002 Sale		47	9,132	6,284	2,848	949	3,797	0	949	360	1,441	1,081					
Jul 2003 Sale		48	575,605	379,909	195,697	65,232	260,929	0	65,232	24,756	99,025	74,269					
Oct 2003 Sale		49	9,431	6,113	3,319	1,106	4,425	0	1,106	420	1,679	1,260					
May 2004 Sale		50	827,812	518,764	309,048	103,016	412,064	0	103,016	39,096	156,383	117,287					
Jun 2004 Sale		51	80,369	50,077	30,292	10,097	40,389	0	10,097	3,832	15,328	11,496					
May 2005 Sale		52	2,065,357	1,211,669	853,688	284,563	1,138,250	0	284,563	107,994	431,977	323,983					
Jun 2005 Sale		53	200,914	117,193	83,720	27,907	111,627	0	27,907	10,591	42,364	31,773					
Dec 2005 Sale		54	13,958,500	7,863,282	6,095,218	2,031,739	8,126,958	0	2,031,739	771,065	3,084,262	2,313,196					
Feb 2006 Sale		55	12,995,000	7,233,871	5,761,129	1,920,376	7,681,506	0	1,920,376	728,802	2,915,208	2,186,408					
May 2006 Sale		56	2,392,408	1,307,846	1,084,563	361,521	1,446,083	0	361,521	137,201	548,803	411,602					
Jun 2006 Sale		57	232,244	126,180	106,065	35,355	141,419	0	35,355	13,418	53,670	40,253					
Mar 2007 Sale		58	2,322,500	1,192,221	1,130,279	376,760	1,507,038	0	376,760	142,894	571,936	428,952					
Apr 2007 Sale		59	3,727,548	1,901,057	1,826,491	608,830	2,435,321	0	608,830	231,057	924,229	693,171					
May 2007 Sale		60	2,897,500	1,468,062	1,428,438	476,479	1,905,917	0	476,479	180,829	723,314	542,486					
Oct 2007 Sale		61	2,872,500	1,407,520	1,464,980	488,327	1,953,307	0	488,327	185,325	741,300	555,975					
Dec 2007 Sale		62	2,843,450	1,374,335	1,469,115	489,705	1,958,820	0	489,705	185,848	743,392	557,544					
Apr 2008 Sale		63	1,192,027	602,248	631,779	210,593	842,372	0	210,593	79,922	319,689	239,767					
Oct 2008 Sale		64	148,500	67,279	82,221	27,407	109,628	0	27,407	10,401	41,605	31,204					
Nov 2008 Sale		65	1,393,500	622,433	771,067	257,022	1,028,090	0	257,022	97,543	390,170	292,628					
Dec 2008 Sale		66	2,154,000	954,943	1,199,057	399,686	1,598,743	0	399,686	151,685	606,739	455,054					
Jan 2009 Sale		67	194,500	85,583	108,917	36,306	145,222	0	36,306	13,778	55,113	41,335					
Apr 2009 Sale		68	173,141	74,451	98,690	32,897	131,586	0	32,897	12,485	49,938	37,454					
Jun 2009 Sale		69	1,017,500	430,743	586,757	195,586	762,343	0	195,586	74,227	296,907	222,680					
Aug 2009 Sale		70	1,455,000	533,498	921,502	276,451	1,197,953	0	276,451	104,916	454,635	346,719					
Sep 2009 Sale		71	950,750	356,796	593,954	182,755	776,710	0	182,755	69,357	294,769	225,412					
Feb 2010 Sale		72	402,500	154,292	248,208	80,500	328,708	0	80,500	30,551	124,748	94,188					

Description	Date Booked	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	Beg Unamort Balance	Unrealized Gain SCHMAT	Realized Gain SCHMDT	D.I.T. Expense	Accumulated Deferred Income Tax	
		Dec-11	Dec-10								Dec-10	Dec-11
Mar 2010 Sale	Mar-10	73	1,647,551	604,102	1,043,449	329,510	1,372,959	0	329,510	125,052	521,052	385,986
Apr 2010 Sale	Apr-10	74	372,500	130,375	242,125	74,500	316,625	0	74,500	28,273	120,162	91,889
Aug 2010 Sale	Aug-10	75	395,000	111,917	283,083	79,000	362,083	0	79,000	29,981	137,414	107,433
Feb 2011 Sale	Feb-11	78	78,000	14,300	63,700	14,300	78,000	0	14,300	(24,175)	0	24,175
Mar 2011 Sale	Mar-11	79	41,740	6,957	34,783	6,957	41,740	0	6,957	(13,201)	0	13,201
Forecast Sale	Apr-11	80	4,500	675	3,825	675	4,500	0	675	(1,452)	0	1,452
Forecast Sale	May-11	81	13,640	1,819	11,821	1,819	13,640	0	1,819	(4,486)	0	4,486
Forecast Sale	Jun-11	82	13,640	1,591	12,049	1,591	13,640	0	1,591	(4,573)	0	4,573
Forecast Sale	Jul-11	83	13,640	1,364	12,276	1,364	13,640	0	1,364	(4,659)	0	4,659
Forecast Sale	Aug-11	84	13,640	1,137	12,503	1,137	13,640	0	1,137	(4,745)	0	4,745
Forecast Sale	Sep-11	85	15,580	1,039	14,541	1,039	15,580	0	1,039	(5,519)	0	5,519
Forecast Sale	Oct-11	86	15,580	779	14,801	779	15,580	0	779	(5,617)	0	5,617
Forecast Sale	Nov-11	87	15,580	519	15,061	519	15,580	0	519	(5,716)	0	5,716
Forecast Sale	Dec-11	88	15,580	260	15,320	260	15,580	0	260	(5,814)	0	5,814
Totals			118,026,330	82,764,797	36,261,533	11,959,332	47,979,744	241,120	11,869,332	4,447,178	18,208,406	13,761,228
Actual Sales 12 ME Dec 2010			2,817,551	916,292	7,662%	916,292	47,979,744	18,474	916,292	340,731	7,662%	13,761,228
			Ref# 3.4			Ref# 3.4		Ref# 3.4	Ref# 3.4			Ref# 3.4

SO2 credit/Unamortized Balance		DIT Expense	
Total Co.	MA Portion	Beginning Balance	Washington Weighted % - 2010
47,979,744	3,676,078	4,538,686	7,662%
46,303,670	3,295,915	347,742	7,662%
46,066,296	3,229,628		
45,113,966	3,456,510		
44,122,321	3,380,532		
43,139,586	3,305,238		
42,156,628	3,229,926		
41,173,441	3,154,587		
40,190,027	3,079,251		
39,208,293	3,004,033		
38,226,289	2,928,795		
37,244,046	2,853,538		
36,261,533	2,778,260		
Average of Monthly Averages	3,229,094		
	Ref # 3.4		

DIT Unamort Balance		Beginning Balance	
Total Co.	MA Portion	Jan-11	Feb-11
18,208,406	1,395,079	17,831,145	1,339,499
17,831,145	1,366,174	17,482,982	1,311,750
17,482,982	1,339,499	17,129,814	1,282,916
17,129,814	1,311,750	16,744,475	1,254,341
16,744,475	1,282,916	16,371,516	1,225,760
16,371,516	1,254,341	15,996,475	1,197,172
15,996,475	1,225,760	15,625,346	1,168,577
15,625,346	1,197,172	15,252,130	1,140,031
15,252,130	1,168,577	14,879,552	1,111,477
14,879,552	1,140,031	14,506,876	1,082,916
14,506,876	1,111,477	14,134,101	1,054,348
14,134,101	1,082,916	13,761,228	1,025,444
13,761,228	1,054,348		
Average of Monthly Averages	15,994,354		
	Ref # 3.4		

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


 PacifiCorp

Results of Operations - December 2010

SO2 Emission Allowance Sales

SAP Account 301947 - Actuals for 12 Months Ended December 2010

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



	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Restating Adjustment:							
Remove 2010 Booked Rev (Including Accruals)	456	RES	(101,136,015)	SG	8.019%	(8,110,521)	3.5.1
Add 2010 Actual Rev from ECA Resources	456	RES	66,195,373	CAGE	0.000%	-	Below
Add 2010 Actual Rev from WCA Resources	456	RES	<u>34,940,642</u>	CAGW	22.211%	<u>7,760,702</u>	Below
			<u>101,136,015</u>			<u>7,760,702</u>	
Pro Forma Adjustment:							
Remove All REC Revenue From Results	456	PRO	(66,195,373)	CAGE	0.000%	-	
Remove All REC Revenue From Results	456	PRO	<u>(34,940,642)</u>	CAGW	22.211%	<u>(7,760,702)</u>	
			<u>(101,136,015)</u>			<u>(7,760,702)</u>	
Adjustment Detail:							
Total 2010 REC Revenues per Books (Including Accruals)			101,136,015				
2010 Actual Revenues from ECA Resources			65,362,694	65.45%			
2010 Actual Revenues from WCA Resources			<u>34,501,120</u>	<u>34.55%</u>			
			99,863,813	100.00%			
Variance in Revenues due to Accrual Based Accounting			1,272,202				
Variance attributable to ECA Resources			832,679	65.45%			
Variance attributable to the WCA Resources			<u>439,522</u>	<u>34.55%</u>			
			1,272,202				
Total 2010 REC Revenues from ECA Resources			66,195,373				Above
Total 2010 REC Revenues from WCA Resources			<u>34,940,642</u>				Above
			101,136,015				

Description of Adjustment

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

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	RES	200,609	WRG	5.907%	11,850	3.6.3
Other Electric Revenues	456	PRO	(477,466)	WRG	5.907%	(28,204)	3.6.3
Other Electric Revenues	456	PRO	2,090,000	WRE	5.959%	124,542	3.6.3
Total Wheeling Revenue Adjustment			<u>1,813,143</u>			<u>108,188</u>	3.6.3
Wheeling Imbalance Expense	566	RES	(800,275)	SG	8.019%	(64,177)	
Adjustment Detail:							
Actual Wheeling Revenues 12 ME Dec 2010			67,812,115				B1
Total Adjustments			1,813,143				3.6.3
Normalized Wheeling Revenues			69,625,258				3.6.3

Description of Adjustment

This adjustment reflects the level of wheeling revenues the Company expects in the 12 months ending December 31, 2011 by adjusting the actual revenues for the 12 months ended December 31, 2010 for normalizing, annualizing and pro forma changes. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results.

PacifiCorp
Results of Operations - December 2010
Wheeling Revenue Adjustment

Customer	Network 301912	Pt-to-Pt 302960	Legacy Contracts 301916	Legacy Contracts 301917	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Ancillary C&T Spin/Sup 301970	Ancillary Spin/Sup 302902	Delivery Distribution Metering 301966	Schedule 1 Scheduling 301967	Schedule 3 Regulation/ Trans. 301968	Schedule 3 Regulation/ C&T 301969	Penalties 505961	Penalties 505963	Total
Bonnaville Power Administration	(4,851,235)	-	(1,000)	-	-	-	(171)	-	-	-	-	-	-	-	-	(4,851,235.00)
WAPA Folsom	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,000.00)
Powder River Energy Corp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(171.05)
South Columbia Basin Irrigation District	-	-	-	-	(116,419)	(1,860)	-	-	-	(25,037)	-	(248)	(707)	-	-	(182,665.37)
Basin Electric Power Cooperative	(67,885)	-	-	-	(79,214)	(55,957)	-	-	-	-	-	-	-	(510)	-	(2,041,002.66)
Black Hills, Inc.	(680,832)	(1,215,000)	-	-	(6)	(1,401)	(1,171,506)	(64,608)	-	(191,631)	(25,200)	(7,905)	(118,296)	(8,096)	-	(3,860,589.32)
Bonnaville Power Administration	(483,013)	(777,600)	-	(971,338)	(1,343,784)	(65,225)	-	-	-	-	-	-	-	-	-	(1,409,008.61)
Carroll Power Markets, LLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Conoco	-	-	-	-	(79,597)	-	-	-	-	-	-	-	-	-	(3,965)	(123,081.01)
Constellation	(39,519)	-	-	-	(7,428)	-	-	-	-	-	-	-	-	-	-	(47,428.48)
Coral Power/Shell	-	-	-	(2,456,011)	-	(3,348)	(151,308)	(1,005,192)	(354,630)	(30,720)	(16,644)	(47,408)	(153,560)	-	-	(4,081,514.16)
Deseret Generation & Transmission Cooperativ	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(151,308.00)
Fall River Rural Electric Cooperative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fairhead Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Foot Creek III, LLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho Power Company	-	(756,740)	-	-	(159,196)	(708,750)	(36,182)	(196,105)	(68,902)	-	-	-	-	-	-	(96,182.04)
Morgan Stanley Capital Group, Inc.	-	-	-	-	(1,096,860)	(11,675)	(60,109)	-	-	-	-	-	-	-	-	(1,714,795.96)
Pacific Gas & Electric Company	-	-	-	-	(374)	-	(20,310,869)	-	-	-	-	-	-	-	-	(1,096,554.81)
Portland General Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(20,311,242.76)
Portland General Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Powerex Corporation	-	(1,944,000)	-	-	(2,553,107)	(6,325)	-	(1,154)	(406)	-	-	-	-	-	(1,203)	(4,508,195.77)
Iberdrola Renewables Inc.	(52,351)	(729,000)	-	-	(543,657)	-	-	(196,105)	(68,902)	-	-	-	-	-	(25,223)	(1,615,247.59)
Public Service Company of Colorado	-	-	-	-	(76,916)	(102,884)	-	-	-	-	-	-	-	-	-	(179,799.75)
Rainbow Energy Marketing	-	-	-	-	(76,916)	(83,464)	-	-	-	-	-	-	-	-	-	(170,089.84)
Rainbow Energy Marketing	-	-	-	-	(76,916)	(83,464)	-	-	-	-	-	-	-	-	-	(170,089.84)
Sempra Energy Trading Corp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sierra Pacific Power	-	(97,200)	-	-	(17,247)	(4,650)	(66,919)	-	-	-	-	-	-	-	-	(90,815.76)
State of South Dakota	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(97,200.00)
TransAlta Energy	-	-	-	-	(55,323)	-	-	-	-	-	-	-	-	-	-	(55,323.00)
Tri-State Generation and Trans.	(68,905)	-	(125,750)	(7,708,609)	(2,616)	(18,414)	-	(266,675)	(96,966)	(72,806)	(66,800)	(734)	(2,080)	(9,233)	-	(199,328.74)
UAMP	-	-	-	(2,163,630)	-	-	-	-	-	-	(36,000)	-	(192,480)	-	-	(8,422,749.40)
Utah Municipal Power Agency	-	-	-	-	-	-	(119,700)	-	-	-	-	-	(71,340)	-	-	(2,271,169.76)
Warm Springs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(119,700.00)
Western Area Power Administration	(20,469)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(62,254.98)
Western Area Power Administration	-	-	-	-	(690,703)	-	-	-	-	(41,786)	-	-	-	-	-	(63,571,567.74)
NextEra Energy Resources, LLC	(231,030)	(1,690,875)	-	(2,880,656)	(254,642)	-	-	(142,358)	(50,018)	-	-	-	-	(618,230)	-	(2,387,153.25)
San Diego Gas and Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Southern California Edison Com Direct	(750,870)	-	-	-	(98,761)	(30,987)	(310,669)	(3,999)	(1,391)	-	-	-	-	-	(50,838)	(1,247,695.50)
TPL Energy Plus, LLC	-	-	-	-	(64,971)	(191,160)	-	-	-	-	-	-	-	-	-	(64,151.29)
US Bureau of Reclamation	2,997	-	(12,433)	(25,612)	-	-	-	-	-	6,852	-	(52)	(148)	-	-	(26,394.69)
Moon Lake Electric Association	-	-	-	(19,600)	-	-	-	-	-	-	-	-	-	-	-	(19,600.00)
Seattle City Light	-	-	-	-	(1,460)	-	-	(18,311)	(6,433)	-	-	-	-	-	-	(652,951.41)
Eugene Water & Electric Board	-	-	-	-	(23,586)	-	-	-	-	-	-	-	-	-	-	(23,587.76)
Weyerhaeuser Company	(185,777)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(290,768.47)
Sempra Energy Solutions LLC	-	-	-	-	-	-	-	-	-	-	-	(5,136)	(14,617)	(55,239)	-	(50,625.00)
Enel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Integrus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bear Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Citigroup Energy	-	-	-	-	(6)	-	-	-	-	-	-	-	-	-	-	(5.84)
JPM Ventures Energy	(43)	-	-	-	(463,396)	-	-	-	-	-	-	-	-	(5,922)	-	(469,361.09)
Barclays Bank	-	-	-	-	(152)	-	-	-	-	-	-	-	-	-	-	(151.84)
Municipal Energy Agency of Nebraska	-	-	-	-	(12,474)	-	-	(26,233)	(9,217)	-	-	-	-	-	-	(12,474.24)
Raser Power Systems LLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(303,883.94)
Nevada	-	(267,300)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Highland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Colorado Springs Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Colorado Springs Utilities	-	-	-	-	(9,362)	-	-	-	-	-	-	-	-	-	-	(9,361.52)
Macquarie Energy, LLC	-	-	-	-	(1,168)	-	-	-	-	-	-	-	-	-	-	(1,168.00)
Enture Energy, LLC	-	-	-	-	(113,303)	-	-	-	-	-	-	-	-	-	-	(113,303.24)
Salt River Project	-	-	-	-	(3,291)	-	-	-	-	-	-	-	-	-	-	(3,291.24)
Gila River Power, LP	-	-	-	-	(514)	(584)	-	-	-	-	-	-	-	-	-	(1,097.92)
Black Hills/Colorado Electric Utility Company	-	-	-	-	(3,723)	-	-	-	-	-	-	-	-	-	-	(3,733.38)
Eagle Energy Partners	-	-	-	-	(483)	-	-	-	-	-	-	-	-	-	-	(484.72)
The Energy Authority	-	-	-	-	(213,028)	-	-	-	-	-	-	-	-	-	-	(213,028.13)
Los Angeles Dept Water & Power	-	-	-	-	-	-	(112,055)	-	-	-	-	-	-	-	-	(112,054.80)
Cowlitz County PUD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accruals and Adjustments	124,085	(32,400)	33,811	(56,359)	(9,284)	(99,040)	5,027	-	(8,050)	(12,628)	-	(847)	-	-	-	5,214
Actual Totals	(2,423,613)	(6,168,240)	(4,956,606)	(16,262,615)	(8,162,720)	(1,175,745)	(22,365,660)	(1,754,595)	(596,012)	(367,755)	(144,444)	(62,431)	(553,237)	(75,078)	(725,363)	(67,812,115)

PacificCorp
Results of Operations - December 2010
Wheeling Revenue Adjustment

Customer	Network 301912	Ph-to-Pt 302980	Legacy Contracts 301916	Legacy Contracts 301917	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Ancillary C&T Spin/Sup 301970	Ancillary Spin/Sup 302902	Delivery/ Distribution Metering 301966	Schedule 1 Scheduling 301967	Schedule 3 Regulation/ Trans. 301968	Schedule 3 Regulation/ C& 301969	Penalties 505961	Penalties 505963	Total
Incremental Adjustment:																
Adj. Type																
1	Remove network accruals as changes covered in adjustments to usage based on 2009 for forecasting to the test period.	(124,085)	-	-	-	-	-	-	-	-	-	-	-	-	-	(124,085)
1	Remove point-to-point accruals as changes covered in adjustments for the test period.	-	32,400	-	-	-	-	-	-	-	-	-	-	-	-	32,400
1	Reverse unreserved use charges.	39,520	-	-	-	-	-	-	-	-	-	-	-	-	-	39,520
1	Reverse unreserved use charges: Iberdrola	52,350	-	-	-	-	-	-	-	-	-	-	-	-	-	52,350
1	Reverse unreserved use charges: NextEra	231,030	-	-	-	-	-	-	-	-	-	-	-	-	-	231,030
1	Reverse unreserved use charges: Southern California Edison	750,870	-	-	-	-	-	-	-	-	-	-	-	-	-	750,870
1	Remove Basin load as network service for Sheridan and Decker load terminated	27,415	-	-	-	-	-	-	-	-	-	-	-	-	-	27,415
1	Reverse US Bureau of Reclamation refund	(7,480)	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,480)
1	Eliminate re-assignments-Idaho	(2,635)	-	-	-	2,635	-	-	-	-	-	-	-	-	-	-
1	Remove refunds to Bonneville Power Administration for primary delivery and distribution substitution charges	-	-	-	-	-	-	-	-	(143,406)	-	-	-	-	-	(143,406)
1	Reclamation for primary delivery and distribution substitution charges	-	-	-	-	-	-	-	-	(16,910)	-	-	-	-	-	(16,910)
1	Annualize revisions to Basin network, "load", based on 2009 usage.	1,400	-	-	-	-	-	-	-	-	-	-	-	-	-	1,400
1	Annualize revisions to Black Hills network, "load", based on 2009 usage	(25,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	(25,000)
1	Annualize revisions to Bonneville Power Administration, "BPA", network, "load", based on 2009 usage.	12,100	-	-	-	-	-	-	-	-	-	-	-	-	-	12,100
1	Annualize contract change with BPA to tariff pt-to-pt and eliminate prior contract amount	-	(1,020,600)	-	-	-	-	-	-	-	-	-	-	-	-	(786,393)
1	Annualize revisions to new Tri-State network, "load", based on projected contract usage	(222,670)	-	-	-	-	-	-	-	-	-	-	-	-	-	(222,670)
1	Annualize regulation and frequency response - Tri-State based on projected usage	-	-	-	-	-	-	-	-	-	-	(4,410)	(12,540)	-	-	(16,950)
1	Adjust Cowlitz revenue for transfers in account reporting	-	-	-	-	-	(4,800)	-	-	-	-	-	-	-	-	(4,800)
3	Estimated decrease in use of facilities charge for PG&E and SCE	-	-	-	-	-	33,400	-	-	-	-	-	-	-	-	33,400
3	Estimate non-firm transmission with SCE for new generation added October 2010	-	-	-	-	(1,700,000)	-	-	-	-	-	-	-	-	-	(1,700,000)
3	Non-Firm usage from Los Angeles Department of Water & Power for generation through Pac. Transmission - occurred Feb.	-	-	-	-	(390,000)	-	-	-	-	-	-	-	-	-	(390,000)
3	Estimated Erel accrual fee refund based on decrease of 40 MW from 60 MW deferral fee collected.	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	81,000
3	REP long-term pt-to-pt, 3 MW, starts June 2011, subject to capacity created from added transmission - forecasted December 2011.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Erel deferral fee: 25 MW agreement starts July 2011, but no longer competing request so contract revision for deferral to Nov 1. Customer will likely defer 25 MW again due to lack of generation facility.	(6,075)	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,075)
3	Columbia Energy Partners long-term point-to-point, estimated amount of 187 MW and starting June 1 with a high likelihood of	(50,625)	-	-	-	-	-	-	-	-	-	-	-	-	-	(50,625)
3	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers	(378,675)	-	-	-	-	-	-	-	-	-	-	-	-	-	(378,675)
Test Period Incremental Adjustments																
Accum Test Period Totals																
	735,450	(1,345,210)	234,207	(16,282,615)	(10,252,720)	(1,173,110)	28,600	(1,754,595)	(596,012)	(160,316)	(144,444)	(4,410)	(12,540)	73,078	725,363	(1,813,143)
	(1,688,163)	(9,513,450)	(4,722,399)	(4,722,399)	(10,252,720)	(1,173,110)	(22,337,060)	(1,754,595)	(596,012)	(528,071)	(144,444)	(66,841)	(565,777)	(73,078)	(725,363)	(69,525,253)
1	Type 1 adjustments (Normalize for out of period and one-time adj's)	735,450	(980,835)	234,207	-	2,635	(4,800)	-	-	(180,316)	-	(4,410)	(12,540)	-	-	(200,609)
3	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	-	(354,375)	-	-	-	33,400	-	-	-	-	-	-	73,078	725,363	(1,612,534)
Total	735,450	(1,345,210)	234,207	-	(2,090,000)	2,635	(28,600)	(1,754,595)	(596,012)	(160,316)	(144,444)	(4,410)	(12,540)	73,078	725,363	(1,813,143)

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense Adjustment	Wage & Employee Benefit Annualization Adjustment	Wage & Employee Benefit Pro Forma Adjustment	AMR Savings	Remove Non- Recurring Entries	Pension and Postretirement Curtailment and Date Change
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(8,855,002)	-	-	-	-	-
6 Total Operating Revenues	(8,855,002)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	224,773	-	8,327	170,683	-	45,763
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	93,917	-	3,655	74,909	-	15,353
12 Other Power Supply	(85,438)	-	4,366	89,492	-	(243,229)
13 Transmission	188,667	(15)	3,020	61,906	-	(133)
14 Distribution	492,083	(48)	9,617	197,135	-	(124)
15 Customer Accounting	(946,073)	(1,002)	7,741	158,675	(1,111,488)	-
16 Customer Service & Info	(8,846,457)	(2,797)	357	7,316	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	199,468	(3,108)	12,833	263,039	-	182,551
19 Total O&M Expenses	(8,679,061)	(6,969)	49,916	1,023,156	(1,111,488)	181
20 Depreciation	(47,774)	-	-	-	(47,774)	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(925,188)	2,439	(17,470)	(358,105)	146,537	(63)
24 State	-	-	-	-	-	1,485
25 Deferred Income Taxes	281,060	-	-	-	281,060	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(9,370,964)	(4,530)	32,445	665,051	(731,666)	118
29						
30 Operating Rev For Return:	515,962	4,530	(32,445)	(665,051)	731,666	(118)
31						
32 Rate Base:						
33 Electric Plant In Service	(1,535,040)	-	-	-	(1,535,040)	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(79,631)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(1,614,670)	-	-	-	(1,535,040)	-
45						
46 Deductions:						
47 Accum Prov For Deprec	8,908,667	-	-	-	8,908,667	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(1,216,385)	-	-	-	(129,106)	(1,087,280)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	7,692,281	-	-	-	8,779,561	(1,087,280)
56						
57 Total Rate Base:	6,077,611	-	-	-	7,244,521	(1,087,280)
58						
59						
60 Estimated ROE impact	0.050%	0.001%	-0.008%	-0.167%	0.088%	0.000%
61 Estimated Price Change	(55,818)	(7,305)	52,319	1,072,421	(254,619)	190
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(128,167)	6,969	(49,916)	(1,023,156)	1,159,262	(181)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(2,728,479)	-	-	-	-	-
71 Schedule "M" Deductions	(213,250)	-	-	-	740,586	-
72 Income Before Tax	(2,643,395)	6,969	(49,916)	(1,023,156)	418,676	(181)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,643,395)	6,969	(49,916)	(1,023,156)	418,676	(181)
77						
78 Federal Income Taxes	(925,188)	2,439	(17,470)	(358,105)	146,537	(63)

	4.7	4.8	4.9	4.10	4.11	0	0
	DSM Revenue and Expense Removal	Inverted Rates Advertising	MEHC Transition Cost Amortization	Affiliate Mgmt Fee Adj (MEHC Cross Charge)	Insurance Expense	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(8,855,002)	-	-	-	-	-	-
6 Total Operating Revenues	(8,855,002)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	63,933	-	-
13 Transmission	-	-	-	-	123,888	-	-
14 Distribution	-	-	-	-	285,502	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	(8,855,002)	3,669	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	26,501	14,298	(292,402)	-	-
19 Total O&M Expenses	(8,855,002)	3,669	26,501	14,298	180,921	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(708,341)	(1,284)	(120,759)	(5,004)	135,377	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(9,563,343)	2,385	(94,258)	9,293	316,298	-	-
29							
30 Operating Rev For Return:	708,341	(2,385)	94,258	(9,293)	(316,298)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	(79,631)	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	(79,631)	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	(79,631)	-	-	-	-
58							
59							
60 Estimated ROE impact	0.178%	-0.001%	0.025%	-0.002%	-0.080%	0.000%	0.000%
61 Estimated Price Change	(1,142,227)	3,846	(162,164)	14,986	510,043	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(3,669)	(26,501)	(14,298)	(180,921)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(2,023,831)	-	(318,524)	-	(386,123)	-	-
71 Schedule "M" Deductions	-	-	-	-	(953,836)	-	-
72 Income Before Tax	(2,023,831)	(3,669)	(345,025)	(14,298)	386,792	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,023,831)	(3,669)	(345,025)	(14,298)	386,792	-	-
77							
78 Federal Income Taxes	(708,341)	(1,284)	(120,759)	(5,004)	135,377	-	-

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense Adjustment	Wage & Employee Benefit Annualization Adjustment	Wage & Employee Benefit Pro Forma Adjustment	AMR Savings	Remove Non- Recurring Entries	Pension and Postretirement Curtailment and Date Change
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(8,855,002)	-	-	-	-	-
6 Total Operating Revenues	(8,855,002)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	54,090	-	8,327	-	45,763	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	19,008	-	3,655	-	15,353	-
12 Other Power Supply	(238,863)	-	4,366	-	(243,229)	-
13 Transmission	2,872	(15)	3,020	-	(133)	-
14 Distribution	9,445	(48)	9,617	-	(124)	-
15 Customer Accounting	6,739	(1,002)	7,741	-	-	-
16 Customer Service & Info	(8,853,773)	(2,797)	357	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	551,598	(3,108)	12,833	-	182,551	-
19 Total O&M Expenses	(8,448,883)	(6,969)	49,916	-	181	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(961,966)	2,439	(17,470)	-	(63)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(9,410,849)	(4,530)	32,445	-	118	-
29						
30 Operating Rev For Return:	555,847	4,530	(32,445)	-	(118)	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(1,087,280)	-	-	-	-	(1,087,280)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(1,087,280)	-	-	-	-	(1,087,280)
56						
57 Total Rate Base:	(1,087,280)	-	-	-	-	(1,087,280)
58						
59						
60 Estimated ROE impact	0.154%	0.001%	-0.008%	0.000%	0.000%	0.014%
61 Estimated Price Change	(1,035,185)	(7,305)	52,319	-	190	(138,860)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(406,119)	6,969	(49,916)	-	(181)	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(2,342,355)	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(2,748,474)	6,969	(49,916)	-	(181)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,748,474)	6,969	(49,916)	-	(181)	-
77						
78 Federal Income Taxes	(961,966)	2,439	(17,470)	-	(63)	-

	4.7	4.8	4.9	4.10	4.11	0	0
	DSM Revenue and Expense Removal	Inverted Rates Advertising	MEHC Transition Cost Amortization	Affiliate Mgmt Fee Adj (MEHC Cross Charge)	Insurance Expense	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(8,855,002)	-	-	-	-	-	-
6 Total Operating Revenues	(8,855,002)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	(8,855,002)	3,669	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	345,025	14,298	-	-	-
19 Total O&M Expenses	(8,855,002)	3,669	345,025	14,298	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(708,341)	(1,284)	(232,242)	(5,004)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(9,563,343)	2,385	112,783	9,293	-	-	-
29							
30 Operating Rev For Return:	708,341	(2,385)	(112,783)	(9,293)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.178%	-0.001%	-0.028%	-0.002%	0.000%	0.000%	0.000%
61 Estimated Price Change	(1,142,227)	3,846	181,866	14,986	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(3,669)	(345,025)	(14,298)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(2,023,831)	-	(318,524)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,023,831)	(3,669)	(663,549)	(14,298)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,023,831)	(3,669)	(663,549)	(14,298)	-	-	-
77							
78 Federal Income Taxes	(708,341)	(1,284)	(232,242)	(5,004)	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense Adjustment	Wage & Employee Benefit Annualization Adjustment	Wage & Employee Benefit Pro Forma Adjustment	AMR Savings	Remove Non- Recurring Entries	Pension and Postretirement Curtailment and Date Change
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	170,683	-	170,683	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	74,909	-	74,909	-	-	-
12 Other Power Supply	153,425	-	89,492	-	-	-
13 Transmission	185,794	-	61,906	-	-	-
14 Distribution	482,638	-	197,135	-	-	-
15 Customer Accounting	(952,813)	-	158,675	(1,111,488)	-	-
16 Customer Service & Info	7,316	-	7,316	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(352,131)	-	263,039	-	-	(4,244)
19 Total O&M Expenses	(230,178)	-	1,023,156	(1,111,488)	-	(4,244)
20 Depreciation	(47,774)	-	-	(47,774)	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	36,778	-	(358,105)	146,537	-	1,485
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	281,060	-	-	281,060	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	39,885	-	665,051	(731,666)	-	(2,759)
29						
30 Operating Rev For Return:	(39,885)	-	(665,051)	731,666	-	2,759
31						
32 Rate Base:						
33 Electric Plant In Service	(1,535,040)	-	-	(1,535,040)	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(79,631)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(1,614,670)	-	-	(1,535,040)	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	8,908,667	-	-	8,908,667	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(129,106)	-	-	(129,106)	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	8,779,561	-	-	8,779,561	-	-
56						
57 Total Rate Base:	7,164,890	-	-	7,244,521	-	-
58						
59						
60 Estimated ROE impact	-0.098%	0.000%	0.000%	-0.165%	0.092%	0.001%
61 Estimated Price Change	979,367	-	-	1,072,421	(254,619)	(4,448)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	277,952	-	(1,023,156)	1,159,262	-	4,244
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(386,123)	-	-	-	-	-
71 Schedule "M" Deductions	(213,250)	-	-	740,586	-	-
72 Income Before Tax	105,079	-	(1,023,156)	418,676	-	4,244
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	105,079	-	(1,023,156)	418,676	-	4,244
77						
78 Federal Income Taxes	36,778	-	(358,105)	146,537	-	1,485

	4.7	4.8	4.9	4.10	4.11	0	0
	DSM Revenue and Expense Removal	Inverted Rates Advertising	MEHC Transition Cost Amortization	Affiliate Mgmt Fee Adj (MEHC Cross Charge)	Insurance Expense	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	63,933	-	-
13 Transmission	-	-	-	-	123,888	-	-
14 Distribution	-	-	-	-	285,502	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	(318,524)	-	180,921	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	111,483	-	135,377	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	(207,040)	-	316,298	-	-
29							
30 Operating Rev For Return:	-	-	207,040	-	(316,298)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	(79,631)	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	(79,631)	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	(79,631)	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.052%	0.000%	-0.079%	0.000%	0.000%
61 Estimated Price Change	-	-	(344,031)	-	510,043	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	318,524	-	(180,921)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(386,123)	-	-
71 Schedule "M" Deductions	-	-	-	-	(953,836)	-	-
72 Income Before Tax	-	-	318,524	-	386,792	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	318,524	-	386,792	-	-
77							
78 Federal Income Taxes	-	-	111,483	-	135,377	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Non-utility Flights	921	RES	(3,260)	SO	7.147%	(233)	
Non-utility Flights	901	RES	(991)	CN	7.029%	(70)	
Non-utility Flights	560	RES	(185)	SG	8.019%	(15)	
Non-utility Flights	580	RES	(726)	SNPD	6.550%	(48)	
Customer Accounts	903	RES	(13,262)	CN	7.029%	(932)	
Advertising Expense	909	RES	(26,637)	CN	7.029%	(1,872)	
Advertising Expense	909	RES	3,571	ID	Situs	-	
Office Supplies & Exp	921	RES	(26,841)	SO	7.147%	(1,918)	
Outside Services	923	RES	(1,360)	SO	7.147%	(97)	
Miscellaneous General Expense	930	RES	(12,950)	ID	Situs	-	
Miscellaneous General Expense	930	RES	(38,850)	OR	Situs	-	
Miscellaneous General Expense	930	RES	(148,553)	UT	Situs	-	
Centennial Expenses	909	RES	(13,157)	CN	7.029%	(925)	
Centennial Expenses	921	RES	(11,443)	SO	7.147%	(818)	
Centennial Expenses	931	RES	(583)	SO	7.147%	(42)	
Total Miscellaneous General Expense Removal			<u>(295,227)</u>			<u>(6,969)</u>	4.1.1

Description of Adjustment

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts.

PacifiCorp
Results of Operations - December 2010
Miscellaneous General Expense

Description	FERC	Factor	Amt to Exclude
Non-utility Flights			
Office Supplies and Expenses	921	SO	3,260
Customer Accounts	901	CN	991
Transmission	560	SG	185
Distribution	580	SNPD	726
			<u>5,162</u>
FERC 903 - Customer Accounts			
Miscellaneous	903	CN	<u>13,262</u>
FERC 909 - Informational & Instructional Advertising			
Miscellaneous	909	CN	22,455
Miscellaneous	909	ID	(3,571)
Donations	909	CN	2,975
Blue Sky	909	CN	1,207
			<u>23,066</u>
FERC 921 - Office Supplies & Expenses			
Charitable Donations and Sponsorships	921	SO	19,781
Employee Expenses	921	SO	32
Legislative & Lobbyist	921	SO	4,450
DSM Costs	921	SO	2,578
			<u>26,841</u>
FERC 923 - Outside Services			
Blue Sky	923	SO	1,360
			<u>1,360</u>
FERC 930 - Misc General Expense			
Challenge Grant - Idaho	930	IDU	12,950
Challenge Grant - Oregon	930	OR	38,850
EDCU Rent Contribution	930	UT	84,981
Utah Sports Authority Rent Contribution	930	UT	57,072
EDCU Other Contribution	930	UT	6,500
			<u>200,353</u>
Centennial Celebration Expenses			
Advertising	909	CN	13,157
Office Supplies and Expenses	921	SO	11,443
Miscellaneous	931	SO	583
			<u>25,183</u>
TOTAL MISC GENERAL EXPENSE REMOVED			<u>295,227</u>
			Ref 4.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	RES	101,530	CAGE	0.000%	-	
Steam Operations	500	RES	3	CAGW	22.211%	1	
Steam Operations	500	RES	13,295	JBG	21.307%	2,833	
Steam Operations	500	RES	59	SG	8.019%	5	
Fuel Related - Non-NPC	501	RES	2,511	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	RES	2,833	CAGE	0.000%	-	
Fuel Related - Non-NPC	501	RES	(2,589)	JBE	21.495%	(557)	
Fuel Related - Non-NPC	501	RES	(190)	SE	7.716%	(15)	
Steam Maintenance	512	RES	48,950	CAGE	0.000%	-	
Steam Maintenance	512	RES	(88)	CAGW	22.211%	(19)	
Steam Maintenance	512	RES	28,533	JBG	21.307%	6,080	
Hydro Operations	535	RES	10,269	CAGE	0.000%	-	
Hydro Operations	535	RES	13,035	CAGW	22.211%	2,895	
Hydro Maintenance	545	RES	1,744	CAGE	0.000%	-	
Hydro Maintenance	545	RES	3,418	CAGW	22.211%	759	
Other Operations	548	RES	7,880	CAGE	0.000%	-	
Other Operations	548	RES	2,665	CAGW	22.211%	592	
Other Operations	548	RES	1,924	SG	8.019%	154	
Other Maintenance	553	RES	2,938	CAGE	0.000%	-	
Other Maintenance	553	RES	782	CAGW	22.211%	174	
Other Expenses	557	RES	13,502	CAGE	0.000%	-	
Other Expenses	557	RES	214	CAGW	22.211%	48	
Other Expenses	557	RES	2,821	JBG	21.307%	601	
Other Expenses	557	RES	34,884	SG	8.019%	2,797	
Transmission Operations	560	RES	3,621	CAGE	0.000%	-	
Transmission Operations	560	RES	1,275	CAGW	22.211%	283	
Transmission Operations	560	RES	3	JBG	21.307%	1	
Transmission Operations	560	RES	17,444	SG	8.019%	1,399	
Transmission Maintenance	571	RES	2,591	CAGE	0.000%	-	
Transmission Maintenance	571	RES	4,298	CAGW	22.211%	955	
Transmission Maintenance	571	RES	45	JBG	21.307%	10	
Transmission Maintenance	571	RES	4,652	SG	8.019%	373	
Distribution Operations	580	RES	33,276	WA	Situs	2,345	
Distribution Operations	580	RES	46,872	SNPD	6.550%	3,070	
Distribution Maintenance	593	RES	78,522	WA	Situs	3,390	
Distribution Maintenance	593	RES	12,403	SNPD	6.550%	812	
Customer Accounts	903	RES	56,796	CN	7.029%	3,992	
Customer Accounts	903	RES	35,711	WA	Situs	3,749	
Customer Services	908	RES	5,078	CN	7.029%	357	
Customer Services	908	RES	59	OTHER	0.000%	-	
Customer Services	908	RES	7,201	WA	Situs	-	
Administrative & General	920	RES	4,463	WA	Situs	653	
Administrative & General	920	RES	166,502	SO	7.147%	11,899	
Administrative & General	935	RES	31	WA	Situs	3	
Administrative & General	935	RES	3,871	SO	7.147%	277	
			<u>775,636</u>			<u>49,916</u>	4.3.1

Description of Adjustment:


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

PacifiCorp
 Washington Results of Operations - December 2010
 Wage & Employee Benefit Pro Forma Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	PRO	2,081,133	CAGE	0.000%	-	
Steam Operations	500	PRO	52	CAGW	22.211%	12	
Steam Operations	500	PRO	272,518	JBG	21.307%	58,066	
Steam Operations	500	PRO	1,206	SG	8.019%	97	
Fuel Related - Non-NPC	501	PRO	51,464	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	PRO	58,061	CAGE	0.000%	-	
Fuel Related - Non-NPC	501	PRO	(53,076)	JBE	21.495%	(11,409)	
Fuel Related - Non-NPC	501	PRO	(3,894)	SE	7.716%	(300)	
Steam Maintenance	512	PRO	1,003,354	CAGE	0.000%	-	
Steam Maintenance	512	PRO	(1,798)	CAGW	22.211%	(399)	
Steam Maintenance	512	PRO	584,862	JBG	21.307%	124,617	
Hydro Operations	535	PRO	210,482	CAGE	0.000%	-	
Hydro Operations	535	PRO	267,192	CAGW	22.211%	59,346	
Hydro Maintenance	545	PRO	35,740	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	70,069	CAGW	22.211%	15,563	
Other Operations	548	PRO	161,521	CAGE	0.000%	-	
Other Operations	548	PRO	54,622	CAGW	22.211%	12,132	
Other Operations	548	PRO	39,437	SG	8.019%	3,163	
Other Maintenance	553	PRO	60,231	CAGE	0.000%	-	
Other Maintenance	553	PRO	16,030	CAGW	22.211%	3,560	
Other Expenses	557	PRO	276,760	CAGE	0.000%	-	
Other Expenses	557	PRO	4,393	CAGW	22.211%	976	
Other Expenses	557	PRO	57,817	JBG	21.307%	12,319	
Other Expenses	557	PRO	715,042	SG	8.019%	57,342	
Transmission Operations	560	PRO	74,225	CAGE	0.000%	-	
Transmission Operations	560	PRO	26,135	CAGW	22.211%	5,805	
Transmission Operations	560	PRO	70	JBG	21.307%	15	
Transmission Operations	560	PRO	357,554	SG	8.019%	28,674	
Transmission Maintenance	571	PRO	53,109	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	88,099	CAGW	22.211%	19,568	
Transmission Maintenance	571	PRO	931	JBG	21.307%	198	
Transmission Maintenance	571	PRO	95,350	SG	8.019%	7,647	
Distribution Operations	580	PRO	682,089	WA	Situs	48,070	
Distribution Operations	580	PRO	960,775	SNPD	6.550%	62,927	
Distribution Maintenance	593	PRO	1,609,531	WA	Situs	69,487	
Distribution Maintenance	593	PRO	254,231	SNPD	6.550%	16,651	
Customer Accounts	903	PRO	1,164,196	CN	7.029%	81,830	
Customer Accounts	903	PRO	732,001	WA	Situs	76,845	
Customer Services	908	PRO	104,086	CN	7.029%	7,316	
Customer Services	908	PRO	1,214	OTHER	0.000%	-	
Customer Services	908	PRO	147,613	WA	Situs	-	
Administrative & General	920	PRO	91,474	WA	Situs	13,392	
Administrative & General	920	PRO	3,412,907	SO	7.147%	243,908	
Administrative & General	935	PRO	625	WA	Situs	69	
Administrative & General	935	PRO	79,348	SO	7.147%	5,671	
			<u>15,898,780</u>			<u>1,023,156</u>	4.3.1


Description of Adjustment

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



PacifiCorp
Results of Operations - December 2010
Wage and Employee Benefit Adjustment

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

1. Actual December 2010 total labor related expenses are identified on page 4.3.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
 2. Actual December 2010 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.3.3.
 3. The annualized December 2010 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2011 (see page 4.3.4). Union costs were escalated using the contractual and planned rates found on page 4.3.5. Non-union costs were escalated using the actual rates for 2011.
 4. Compensation related to the Annual Incentive Plan is included at 2011 target levels. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
 5. Pro forma December 2011 pension and employee benefit expenses are based on either December 2011 actuarial projections or are calculated by using actual data escalated to December 2011. These expenses can be found on page 4.3.7.
 6. Payroll tax calculations can be found on page 4.3.8.
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PacifiCorp
Results of Operations - December 2010
Wage and Employee Benefit Adjustment

Account	Description	12 Months Ended December 2010	Annualized		Pro forma		Ref.
			12 Months Ended December 2010	Adjustment	12 Months Ending December 2011	Adjustment	
5001XX	Regular Ordinary Time	414,975,436	415,875,743	900,308	422,488,925	6,613,182	4.3.3
5002XX	Overtime	55,849,018	55,970,185	121,167	56,860,213	890,028	4.3.3
5003XX	Premium Pay	6,931,756	6,946,795	15,039	7,057,261	110,467	4.3.3
	Subtotal for Escalation	477,756,209	478,792,723	1,036,513	486,406,399	7,613,677	4.3.3&4
5005XX	Unused Leave Accrual	2,660,645	2,666,417	5,772	2,708,818	42,401	4.3.6
500600	Temporary/Contract Labor	-	-	-	-	-	
500700	Severance/Redundancy (1)	235,337	235,337	-	235,337	-	
500850	Other Salary/Labor Costs	5,196,782	5,196,782	-	5,196,782	-	
50109X	JO Cutbacks	(1,288,739)	(1,291,535)	(2,796)	(1,312,073)	(20,538)	4.3.6
	Subtotal Bare Labor	484,560,233	485,599,723	1,039,490	493,235,263	7,635,540	
500410	Annual Incentive Plan	26,606,117	26,606,117	-	33,376,000	6,769,883	4.3.6
	Total Incentive	26,606,117	26,606,117	-	33,376,000	6,769,883	
500250	Overtime Meals	1,008,475	1,008,475	-	1,008,475	-	
500400	Bonus and Awards	738,091	738,091	-	738,091	-	4.3.6
501325	Physical Exam	831	831	-	831	-	
502300	Education Assistance	291,907	291,907	-	291,907	-	
580899	Mining Salary/Benefit Credit	(222,514)	(222,514)	-	(222,514)	-	
	Total Other Labor	1,816,789	1,816,789	-	1,816,789	-	
	Subtotal Labor and Incentive	512,983,139	514,022,629	1,039,490	528,428,051	14,405,422	
50110X	Pensions (2)	29,858,438	29,858,438	-	31,417,759	1,559,321	4.3.7
501115	SERP Plan	3,528,224	3,528,224	-	3,428,000	(100,224)	4.3.7
50115X	Post Retirement Benefits - FAS 106 (2)	15,236,246	15,236,246	-	15,713,233	476,987	4.3.7
501160	Post Employment Benefits - FAS 112	6,065,155	6,065,155	-	6,175,314	110,159	4.3.7
	Total Pensions	54,688,063	54,688,063	-	56,734,306	2,046,243	4.3.7
501102	Pension Administration	188,389	188,389	-	188,389	-	4.3.7
50112X	Medical	55,743,330	55,743,330	-	58,978,141	3,234,811	4.3.7
501175	Dental	1,875,056	1,875,056	-	2,260,682	385,626	4.3.7
501200	Vision	250,755	250,755	-	251,829	1,074	4.3.7
50122X	Life	835,042	835,042	-	849,805	14,764	4.3.7
501250	401(k)	19,446,818	19,446,818	-	19,947,167	500,349	4.3.7
501251	401(k) Administration	405,897	405,897	-	405,897	0	4.3.7
501252	401(k) Fixed	16,397,234	16,397,234	-	17,524,798	1,127,563	4.3.7
501275	Accidental Death & Disability	49,500	49,500	-	50,607	1,107	4.3.7
501300	Long-Term Disability	3,150,832	3,150,832	-	3,208,006	57,174	4.3.7
5016XX	Worker's Compensation	1,789,597	1,789,597	-	1,822,307	32,710	4.3.7
502900	Other Salary Overhead	2,165,973	2,165,973	-	2,165,973	-	4.3.7
	Total Benefits	102,298,424	102,298,424	-	107,653,602	5,355,178	4.3.7
	Subtotal Pensions and Benefits	156,986,486	156,986,486	-	164,387,907	7,401,421	4.3.7
580500	Payroll Tax Expense	35,894,843	35,969,420	74,578	36,998,426	1,029,006	4.3.8
580700	Payroll Tax Expense-Unemployment	3,865,704	3,865,704	-	3,865,704	-	
	Total Payroll Taxes	39,760,547	39,835,124	74,578	40,864,130	1,029,006	
	Total Labor	709,730,172	710,844,240	1,114,067	733,680,089	22,835,849	4.3.9
	Non-Utility and Capitalized Labor	215,601,678	215,940,109	338,431	222,877,179	6,937,069	4.3.9
	Total Utility Labor	494,128,494	494,904,130	775,636	510,802,910	15,898,780	4.3.9

Page 4.2

Page 4.3

Notes:

(1) MEHC Transition severance amortization accrual effects are not included.

(2) Pension Curtailment Gain and Pension and Post Retirement Measurement Date Change effects are not included.

Labor (12 months ended December 2010)

Acct.	Account Desc.	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
5001XX	Reg/Ordinary Time	32,794	31,993	37,488	35,164	33,319	35,053	34,897	34,673	35,298	33,213	34,542	36,541	414,975
5002XX	Overtime	4,938	2,946	4,534	5,074	4,487	4,863	4,481	4,487	4,266	4,765	4,926	4,801	55,649
5003XX	Premium Pay	419	353	404	686	333	630	705	730	590	468	749	644	6,932
Grand Total		38,151	35,295	42,426	40,924	38,338	40,546	40,083	40,170	41,154	38,466	40,217	41,986	477,756

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

Labor (12 months ended December 2010)

Group Code	Labor Group	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
2	Officer/Exempt	14,419	13,277	16,699	15,458	13,929	14,468	15,538	14,141	15,187	14,278	14,374	16,038	177,805
3	IBEW 125	3,117	2,750	3,037	3,007	3,232	3,232	3,012	3,275	3,105	2,620	3,208	3,382	37,221
4	IBEW 659	4,231	2,888	3,333	3,346	3,358	3,873	3,484	3,599	3,644	3,652	3,665	3,721	42,784
5	UMWA 197	227	147	177	168	170	170	179	161	205	188	197	194	2,188
8	UMWA 127	3,304	3,375	4,194	4,292	4,011	4,002	3,764	3,808	3,954	3,653	3,685	4,064	46,095
9	IBEW 57 WY	47	49	55	58	68	68	58	60	62	57	57	61	700
11	IBEW 57 PD	7,443	7,681	8,739	8,789	8,380	9,080	8,607	9,430	8,697	8,184	9,124	8,733	102,887
12	IBEW 57 PS	3,585	3,575	3,604	3,973	3,604	3,671	3,507	3,827	4,108	3,671	4,080	3,838	45,811
13	PCCC Non-Exempt	669	669	697	669	669	699	674	674	710	646	662	676	8,161
15	IBEW 57 CT	212	195	227	225	203	225	228	244	244	282	212	253	2,740
18	Non-Exempt	898	709	993	936	902	957	1,038	965	1,038	955	950	1,028	11,364
Grand Total		38,151	35,295	42,426	40,924	38,338	40,546	40,083	40,170	41,154	38,466	40,217	41,986	477,756

Annualization Increase

Group Code	Labor Group	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
2	Officer/Exempt	0.88%											
3	IBEW 125		2.80%										
4	IBEW 659		2.50%										
5	UMWA 197						1.50%						
8	UMWA 127							1.50%					
9	IBEW 57 WY												
11	IBEW 57 PD												
12	IBEW 57 PS												
13	PCCC Non-Exempt												
15	IBEW 57 CT						2.25%						
18	Non-Exempt	0.88%											

December 2010 Annualized Labor

Group Code	Labor Group	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
2	Officer/Exempt	14,419	13,277	16,699	15,458	13,929	14,468	15,538	14,141	15,187	14,278	14,374	16,038	177,805
3	IBEW 125	3,195	2,730	3,037	3,007	3,045	3,232	3,012	3,225	3,105	2,920	3,208	3,382	37,299
4	IBEW 659	4,337	2,888	3,333	3,346	3,358	3,873	3,484	3,599	3,644	3,632	3,665	3,721	42,890
5	UMWA 197	230	149	179	171	173	176	179	161	205	188	197	194	2,201
8	UMWA 127	3,396	3,426	4,257	4,356	4,071	4,062	3,810	3,865	4,014	3,653	3,685	4,064	46,657
9	IBEW 57 WY	48	49	56	59	69	69	58	60	62	57	57	61	705
11	IBEW 57 PD	7,651	7,681	8,739	8,789	8,380	9,080	8,607	9,430	8,697	8,184	9,124	8,733	103,055
12	IBEW 57 PS	3,686	3,575	3,604	3,973	3,604	3,671	3,507	3,827	4,108	3,671	4,080	3,838	45,892
13	PCCC Non-Exempt	669	669	697	669	669	699	674	674	710	646	662	676	8,161
15	IBEW 57 CT	216	199	233	230	207	225	228	244	244	282	212	253	2,784
18	Non-Exempt	898	709	993	936	902	957	1,038	965	1,038	955	950	1,028	11,364
Grand Total		38,663	35,353	42,456	40,957	38,466	40,607	40,139	40,227	41,213	38,466	40,217	41,986	478,793

Ref. 4.3.2

Pro Forma Increase to December 2011

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

December 2011 Pro Forma Labor

Group Code	Labor Group	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
2	Officer/Exempt	14,701	13,537	17,027	15,761	14,202	14,751	15,842	14,418	15,465	14,558	14,656	16,352	181,290
3	IBEW 125	3,195	2,778	3,090	3,060	3,098	3,289	3,065	3,282	3,363	2,971	3,295	3,441	37,896
4	IBEW 659	4,337	2,939	3,391	3,405	3,417	3,940	3,555	3,662	3,707	3,696	3,729	3,787	43,565
5	UWUA 197	230	149	179	171	173	178	181	164	208	191	200	197	2,221
8	UWUA 127	3,396	3,426	4,257	4,356	4,071	4,062	3,810	3,865	4,014	3,708	3,740	4,125	46,828
9	IBEW 57 WY	48	49	56	59	69	69	58	61	63	58	62	59	710
11	IBEW 57 PD	7,610	7,815	8,891	8,943	8,327	9,239	8,758	9,595	8,850	8,327	9,284	8,885	104,725
12	IBEW 57 PS	3,666	3,638	4,349	4,042	3,667	3,833	3,568	3,894	4,180	3,736	4,151	3,906	46,631
13	PCCC Non-Exempt	669	669	697	672	669	689	674	719	662	646	662	676	8,161
15	IBEW 57 CT	216	199	233	230	207	229	232	239	248	287	216	258	2,793
18	Non-Exempt	915	723	1,013	954	920	975	1,063	984	1,058	974	969	1,049	11,586
	Grand Total	38,963	35,922	43,184	41,653	39,019	41,265	40,797	40,882	41,885	39,150	40,932	42,734	486,406

Ref. 4.3.2

PacifiCorp
 Results of Operations - December 2010
 Wage and Employee Benefit Adjustment

Labor Increases - January 2010 through December 2011

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

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

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

- (1) Actual
- (2) Labor increases supported by union contracts
- (3) Projected labor increases supported by planning targets. Negotiations ongoing.

PacifiCorp
 Results of Operations - December 2010
 Wage and Employee Benefit Adjustment

Composite Labor Increases

				Ref.
Regular Time/Overtime/Premium Pay December 2010 - ACTUAL	477,756,209			4.3.2
Regular Time/Overtime/Premium Pay December 2010 - ANNUALIZED % Increase	478,792,723 0.22%			4.3.2
Regular Time/Overtime/Premium Pay December 2011 - PRO FORMA % Increase	486,406,399 1.59%			4.3.2

Miscellaneous Bare Labor Escalation

Description	Account	December 2010 Actual	Annual Increase	December 2010 Annualized	Annualization Adjustment	Pro Forma Increase	December 2011 Pro Forma	Pro Forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	2,660,645	0.22%	2,666,417	5,772	1.59%	2,708,818	42,401	4.3.2
JO Cutbacks	50109X	(1,288,739)	0.22%	(1,291,535)	(2,796)	1.59%	(1,312,073)	(20,538)	4.3.2
		1,371,905		1,374,882	2,976		1,396,745	21,863	

Annual Incentive Plan Escalation

Description	Account	December 2010 Actual	Included at the Target Level	December 2011 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	500410	26,606,117		33,376,000	6,769,883	4.3.2

PacifiCorp
 Results of Operations December 2010
 Wage and Employee Benefit Adjustment

Account	Description	A	B	C	D	D - A	Ref
		Actual December 2010 Net of Joint Venture	Actual December 2010 GROSS	December 2011 Projected GROSS	December 2011 Projected NET of Joint Venture	Pro Forma Adjustment	
50110X	Pensions - FAS 87	29,858,438	30,723,502	32,328,000	31,417,759	1,559,321	4.3.2
501115	SERP Plan	3,528,224	3,528,224	3,428,000	3,428,000	(100,224)	4.3.2
50115X	Post Retirement Benefits - FAS 106	15,236,246	15,715,024	16,207,000	15,713,233	476,987	4.3.2
501160	Post Employment Benefits - FAS 112	6,065,155	6,248,511	6,362,000	6,175,314	110,159	4.3.2
	Subtotal	54,688,063	56,215,261	58,325,000	56,734,306	2,046,243	4.3.2
501102	Pension Administration	188,389	189,449	189,449	188,389	-	4.3.2
50112X	Medical	55,743,330	57,443,526	60,777,000	58,978,141	3,234,811	4.3.2
501175	Dental	1,875,056	1,948,309	2,349,000	2,260,682	385,626	4.3.2
501200	Vision	250,755	260,883	262,000	251,829	1,074	4.3.2
50122X	Life	835,042	859,799	875,000	849,805	14,764	4.3.2
501250	401(k)	19,446,818	20,073,526	20,590,000	19,947,167	500,349	4.3.2
501251	401(k) Administration	405,897	417,071	417,071	405,897	-	4.3.2
501252	401(k) Fixed	16,397,234	17,041,157	18,213,000	17,524,798	1,127,563	4.3.2
501275	Accidental Death & Disability	49,500	49,884	51,000	50,607	1,107	4.3.2
501300	Long-Term Disability	3,150,832	3,246,098	3,305,000	3,208,006	57,174	4.3.2
5016XX	Worker's Compensation	1,789,597	1,841,345	1,875,000	1,822,307	32,710	4.3.2
502900	Other Salary Overhead	2,165,973	2,167,367	2,167,367	2,165,973	-	4.3.2
	Subtotal	102,298,424	105,538,412	111,070,887	107,653,602	5,355,178	4.3.2
	Grand Total	156,986,486	161,753,673	169,395,887	164,387,907	7,401,421	4.3.2
					Ref 4.3.2	Ref 4.3.2	

PacifiCorp
Results of Operations December 2010
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

FICA Calculated on December 2010 Annualized Labor		Reference
Annualized Wages Adjustment	1,039,490	4.3.2
Annualized Incentive Adjustment	-	4.3.2
	<u>1,039,490</u>	
Medicare Rate (no cap)	1.45%	
	<u>15,073</u>	
Social Security Rate	6.20%	
	<u>64,448</u>	
Percentage of Social Security Eligible Wages	92.33%	
	<u>59,505</u>	
Total FICA Tax	<u>74,578</u>	4.3.2
FICA Calculated on December 2011 Pro Forma Labor		
Pro Forma Wages Adjustment	7,635,540	4.3.2
Pro Forma Incentive Adjustment	6,769,883	4.3.2
	<u>14,405,422</u>	
Medicare Rate (no cap)	1.45%	
	<u>208,879</u>	
Social Security Rate	6.20%	
	<u>893,136</u>	
Percentage of Social Security Eligible Wages	91.83%	
	<u>820,127</u>	
Total FICA Tax	<u>1,029,006</u>	4.3.2

Results of Operations - December 2010

Wage and Employee Benefit Adjustment

Adjustment by FERC Account and West Control Area Factor

Indicator	Actual 12 Months Ended		Annualization Adjustment	Annualized 12 Months Ended December 2010		Pro Forma Adjustment	Pro Forma 12 Months Ending December 2011	
	December 2010	% Of Total						
500CAGE	64,680,886	9.11%	101,530	64,782,416	2,081,133	66,863,549		
500CAGW	1,619	0.00%	3	1,622	52	1,674		
500JBG	8,469,748	1.19%	13,295	8,483,043	272,518	8,755,561		
500SG	37,488	0.01%	59	37,547	1,206	38,753		
501CAGE	1,804,520	0.25%	2,833	1,807,352	58,061	1,865,414		
501CAEE	1,599,468	0.23%	2,511	1,601,979	51,464	1,653,442		
501JBE	(1,649,574)	-0.23%	(2,589)	(1,652,164)	(53,076)	(1,705,239)		
501SE	(121,025)	-0.02%	(190)	(121,215)	(3,894)	(125,109)		
512CAGE	31,183,883	4.39%	48,950	31,232,833	1,003,354	32,236,187		
512CAGW	(55,894)	-0.01%	(88)	(55,981)	(1,798)	(57,780)		
512JBG	18,177,305	2.56%	28,533	18,205,838	584,862	18,790,700		
535CAGE	6,541,693	0.92%	10,269	6,551,961	210,482	6,762,443		
535CAGW	8,304,249	1.17%	13,035	8,317,284	267,192	8,584,477		
545CAGE	1,110,792	0.16%	1,744	1,112,536	35,740	1,148,276		
545CAGW	2,177,713	0.31%	3,418	2,181,131	70,069	2,251,200		
548CAGE	5,020,009	0.71%	7,880	5,027,889	161,521	5,189,410		
548CAGW	1,697,624	0.24%	2,665	1,700,288	54,622	1,754,910		
548SG	1,225,691	0.17%	1,924	1,227,615	39,437	1,267,052		
553CAGE	1,871,947	0.26%	2,938	1,874,885	60,231	1,935,116		
553CAGW	498,206	0.07%	782	498,988	16,030	515,018		
557CAGE	8,601,609	1.21%	13,502	8,615,111	276,760	8,891,871		
557CAGW	136,537	0.02%	214	136,751	4,393	141,144		
557JBG	1,796,917	0.25%	2,821	1,799,737	57,817	1,857,554		
557SG	22,223,262	3.13%	34,884	22,258,146	715,042	22,973,188		
560CAGE	2,306,898	0.33%	3,621	2,310,519	74,225	2,384,745		
560CAGW	812,267	0.11%	1,275	813,542	26,135	839,677		
560JBG	2,162	0.00%	3	2,165	70	2,235		
560SG	11,112,654	1.57%	17,444	11,130,098	357,554	11,487,652		
571CAGE	1,650,601	0.23%	2,591	1,653,192	53,109	1,706,301		
571CAGW	2,738,098	0.39%	4,298	2,742,396	88,099	2,830,495		
571JBG	28,941	0.00%	45	28,986	931	29,917		
571SG	2,963,442	0.42%	4,652	2,968,093	95,350	3,063,443		
580CA	1,042,869	0.15%	1,637	1,044,506	33,555	1,078,061		
580IDU	804,294	0.11%	1,263	805,556	25,878	831,434		
580OR	8,478,646	1.19%	13,309	8,491,955	272,804	8,764,759		
580SNPD	29,860,557	4.21%	46,872	29,907,429	960,775	30,868,204		
580UT	7,499,371	1.06%	11,772	7,511,142	241,295	7,752,438		
580WA	1,494,001	0.21%	2,345	1,496,346	48,070	1,544,416		
580WYP	1,740,798	0.25%	2,733	1,743,531	56,011	1,799,542		
580WYU	139,103	0.02%	218	139,321	4,476	143,797		
593CA	4,436,803	0.63%	6,964	4,443,768	142,756	4,586,524		
593IDU	3,540,161	0.50%	5,557	3,545,718	113,906	3,659,624		
593OR	15,360,309	2.16%	24,111	15,384,420	494,224	15,878,644		
593SNPD	7,901,417	1.11%	12,403	7,913,820	254,231	8,168,051		
593UT	20,083,987	2.83%	31,526	20,115,513	646,210	20,761,724		
593WA	2,159,642	0.30%	3,390	2,163,032	69,487	2,232,520		
593WYP	3,798,300	0.54%	5,962	3,804,263	122,212	3,926,475		
593WYU	644,444	0.09%	1,012	645,455	20,735	666,191		
903CA	907,981	0.13%	1,425	909,406	29,215	938,620		
903CN	36,182,818	5.10%	56,796	36,239,615	1,164,196	37,403,811		
903IDU	1,663,213	0.23%	2,611	1,665,824	53,515	1,719,338		
903OR	9,485,907	1.34%	14,890	9,500,797	305,213	9,806,010		
903UT	6,407,276	0.90%	10,058	6,417,334	206,157	6,623,490		
903WA	2,388,306	0.34%	3,749	2,392,055	76,845	2,468,899		
903WYP	1,603,145	0.23%	2,516	1,605,662	51,582	1,657,244		
903WYU	294,492	0.04%	462	294,955	9,475	304,430		
908CA	1,267	0.00%	2	1,269	41	1,310		
908CN	3,234,962	0.46%	5,078	3,240,040	104,086	3,344,126		
908IDU	432,706	0.06%	679	433,385	13,922	447,308		
908OR	1,200,240	0.17%	1,884	1,202,124	38,618	1,240,742		
908OTHER	37,716	0.01%	59	37,775	1,214	38,989		
908UT	2,107,082	0.30%	3,307	2,110,389	67,796	2,178,186		
908WYP	846,466	0.12%	1,329	847,794	27,235	875,030		
920CA	204,104	0.03%	320	204,424	6,567	210,991		
920IDU	604,415	0.09%	949	605,364	19,447	624,811		
920OR	440,935	0.06%	692	441,627	14,187	455,814		
920SO	106,071,940	14.95%	166,502	106,238,442	3,412,907	109,651,348		
920UT	666,682	0.09%	1,046	667,728	21,451	689,179		
920WA	416,229	0.06%	653	416,882	13,392	430,275		
920WYP	510,623	0.07%	802	511,424	16,429	527,854		
935OR	17,309	0.00%	27	17,336	557	17,893		
935SO	2,466,115	0.35%	3,871	2,469,986	79,348	2,549,335		
935WA	2,130	0.00%	3	2,133	69	2,201		
Utility Labor	494,128,494	69.62%	775,636	494,904,130	15,898,780	510,802,910		
Non-Utility/Capital	215,601,678	30.38%	338,431	215,940,109	6,937,069	222,877,179		
Total	709,730,172	100.00%	1,114,067	710,844,240	22,835,849	733,680,089		

Ref. Page 4.3.2

Ref. Page 4.3.2

Ref. Page 4.3.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Meter Reading Expense	902	PRO	(1,111,488)	WA	Situs	(1,111,488)	4.4.1
Adjustment to Rate Base:							
Meter Additions - Distribution Plant	370	PRO	7,312,561	WA	Situs	7,312,561	
Meter Additions - General Plant	391	PRO	41,086	WA	Situs	41,086	
Meter Additions - General Plant	397	PRO	19,980	WA	Situs	19,980	
			<u>7,373,627</u>			<u>7,373,627</u>	4.4.1
Meter Retirements	370	PRO	(8,908,667)	WA	Situs	(8,908,667)	4.4.1
Accumulated Depreciation	108370	PRO	8,908,667	WA	Situs	8,908,667	
Depreciation Expense - Meters	403370	PRO	(49,791)	WA	Situs	(49,791)	4.4.1
Depreciation Expense - General Plant	403GP	PRO	2,016	WA	Situs	2,016	4.4.1
Tax Adjustments:							
Schedule M Adjustment	SCHMDT	PRO	740,586	WA	Situs	740,586	
Deferred Tax Expense	41010	PRO	281,060	WA	Situs	281,060	
AMA Accum Def Inc Tax	282	PRO	(129,106)	WA	Situs	(129,106)	

Description of Adjustment

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

PacifiCorp
 Results of Operations - December 2010
 Automated Meter Reading Savings
 O&M Savings

Walla Walla, Sunnyside & Yakima -

	Annualized Dec 2011 Savings*	Dec 2010 Actual Savings	Dec 2011 Remaining Savings
Salary/Overhead Savings	1,006,716	-	1,006,716
Vehicle & Other Expense Savings	70,800	-	70,800
TOTAL	1,077,516	-	1,077,516

Salary/OH Total	1,006,716
Remove Escalation Applied in WEBA Adjustment No. 4.2**	3.37% Below
Escalated Salary Total	1,040,688

Vehicle/Other Total	70,800
---------------------	--------

Incremental Meter Reading Savings in 12 ME December 2011 **1,111,488** Ref 4.4

Capital Additions

Description	FERC Account	Function	Location Description	AMA Dec 2010	AMA Dec 2011	Adjustment	Factor	Ref
Meter purchase, installation & base repairs	370	Distribution	Walla Walla, Sunnyside & Yakima	2,408,275	9,720,836	7,312,561	WA	Ref 4.4
Mobile Collector Unit(s)	391	General Plant	Walla Walla Op Cen	1,786	42,872	41,086	WA	Ref 4.4
Communications Line	397	General Plant	Walla Walla & Yakima Op Cen	869	20,849	19,980	WA	Ref 4.4
				2,410,930	9,784,557	7,373,627		
				Ref 4.4.2	Ref 4.4.2			

Meter Retirements

Description	FERC Account	Function	Location Description	AMA Dec 2010	AMA Dec 2011	Adjustment	Factor	Ref
Meter retirements	370	Distribution	Walla Walla, Sunnyside & Yakima	(418,226)	(9,326,893)	(8,908,667)	WA	Ref 4.4
				Ref 4.4.2	Ref 4.4.2			

Depreciation Expense

	FERC 370	FERC 391 FERC 397
Meter Additions	7,312,561	61,066
Meter Retirements	(8,908,667)	
	(1,596,106)	61,066
Depreciation Rate	3.120%	3.302%
Total Depreciation Expense	(49,791)	2,016
	Ref 4.4	Ref 4.4

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

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

December 2010 Total Utility Labor	494,128,494	Page 4.3.2
December 2011 Escalated Utility Labor	510,802,910	Page 4.3.2
Escalation Factor	3.37%	

Walla Walla, Sunnyside & Yakima -

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

Capital Additions

Month	Distribution		General Plant		Total PPIS	Month	Distribution		General Plant		Total PPIS
	FERC 370	FERC 391	FERC 397				FERC 370	FERC 391	FERC 397		
Dec-09	-	-	-	-	-	Dec-10	9,114,626	42,872	20,849	9,178,347	
Jan-10	-	-	-	-	-	Jan-11	9,114,626	42,872	20,849	9,178,347	
Feb-10	-	-	-	-	-	Feb-11	9,807,438	42,872	20,849	9,871,159	
Mar-10	-	-	-	-	-	Mar-11	9,807,438	42,872	20,849	9,871,159	
Apr-10	-	-	-	-	-	Apr-11	9,807,438	42,872	20,849	9,871,159	
May-10	-	-	-	-	-	May-11	9,807,438	42,872	20,849	9,871,159	
Jun-10	-	-	-	-	-	Jun-11	9,807,438	42,872	20,849	9,871,159	
Jul-10	-	-	-	-	-	Jul-11	9,807,438	42,872	20,849	9,871,159	
Aug-10	4,034,302	-	-	4,034,302	-	Aug-11	9,807,438	42,872	20,849	9,871,159	
Sep-10	6,027,511	-	-	6,027,511	-	Sep-11	9,807,438	42,872	20,849	9,871,159	
Oct-10	7,140,088	-	-	7,140,088	-	Oct-11	9,807,438	42,872	20,849	9,871,159	
Nov-10	7,140,088	-	-	7,140,088	-	Nov-11	9,807,438	42,872	20,849	9,871,159	
Dec-10	9,114,626	42,872	20,849	9,178,347	-	Dec-11	9,807,438	42,872	20,849	9,871,159	
AMA 2010 Bal	2,408,275	1,786	869	2,410,930		AMA 2011 Bal	9,720,836	42,872	20,849	9,784,557	

Ref 4.4.1

Ref 4.4.1

Meter Retirements

Meter Retirements - peak

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

Meter Retirements - non peak average

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

Estimated AMR Retirements

Nov-10	(355,264) (A-C)
Dec-10	(8,971,628) (B-C)
Total AMR Retirements	(9,326,893)

AMA Estimated Retirement Balances

Month	2010		2011	
	2010	2011	2010	2011
Dec-09	-	-	Dec-10	(9,326,893)
Jan-10	-	-	Jan-11	(9,326,893)
Feb-10	-	-	Feb-11	(9,326,893)
Mar-10	-	-	Mar-11	(9,326,893)
Apr-10	-	-	Apr-11	(9,326,893)
May-10	-	-	May-11	(9,326,893)
Jun-10	-	-	Jun-11	(9,326,893)
Jul-10	-	-	Jul-11	(9,326,893)
Aug-10	-	-	Aug-11	(9,326,893)
Sep-10	-	-	Sep-11	(9,326,893)
Oct-10	-	-	Oct-11	(9,326,893)
Nov-10	(355,264)	-	Nov-11	(9,326,893)
Dec-10	(9,326,893)	-	Dec-11	(9,326,893)
AMA Dec 2010	(418,226)		AMA Dec 2011	(9,326,893)

Ref 4.4.1

Ref 4.4.1

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
TransAlta Sale Liability	923	RES	1,281,524	SO	7.147%	91,586	4.5.1
Settlement Fees							
	506	RES	214,779	JBG	21.307%	45,763	4.5.1
	535	RES	69,125	CAGW	22.211%	15,353	4.5.1
	560	RES	(600)	CAGW	22.211%	(133)	4.5.1
	580	RES	(1,900)	SNPD	6.550%	(124)	4.5.1
Total Settlement Fees			<u>281,404</u>			<u>60,859</u>	
Set up CEMA Regulatory Asset	924	RES	1,230,000	SO	7.147%	87,903	4.5.1
Record Local 127 pension curtailment	920	RES	42,847	SO	7.147%	3,062	4.5.1
Jim Bridger Turbine Upgrade	557	RES	(3,033,000)	SG	8.019%	(243,229)	4.5.1
Total Non-Recurring Entries			<u>(197,225)</u>			<u>181</u>	
Tax Adjustments:							
Sch M Adj- CA January 2010 Storm Costs	SCHMDT	RES	(1,230,000)	OTHER	0.000%	-	

Description of Adjustment

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

**PacifiCorp
Results of Operations - December 2010
Remove Non-Recurring Entries**

No.	Postg Date	Text	FERC Acct	Amount as Booked	Reference
1	6/30/2010	TransAlta Sale Liability: Per the Centralia Mine sale agreement with TransAlta in May 2000, ten years from the date of the sale, PacifiCorp can release the liability it had set aside for future potential environmental remediation. In June 2010 an entry was made to reduce the regulatory liability with an offsetting credit to FERC Account 923.	923000	(1,281,524)	Ref 4.5
2	Various	Settlement Fees: A variety of accounting entries were made to expense accounts during the twelve months ended December 2010 for settlement fees involving possible compliance violations. These transactions are removed from results of operations to normalize the test period results.	Various	(281,404)	Ref 4.5
3	10/31/2010	California CEMA Regulatory Asset Set-Up: This entry credited expense to set up a regulatory asset in California. It needs to be removed from results.	9240000	(1,230,000)	Ref 4.5
4	1/31/2010	Pension Curtailment in FERC and OTHER Jurisdiction: In January, 2010 entries were made to record the pension curtailment of Local 127 in all jurisdictions. The FERC and OTHER jurisdiction portion was recorded on an SO factor and needs to be removed from results.	920000	(42,847)	Ref 4.5
5	10/26/2010	Jim Bridger Unit 2, 3 and 4 turbine upgrades: The contract with the vendor is being renegotiated due to certain portions of the Jim Bridger turbine upgrade projects being delayed, deferred and/or potentially cancelled due to project reconfiguration, scope and timing changes in the projects which result from transmission constraints and other issues. This should not impact results of operations.	5570000	3,033,000	Ref 4.5

Total 197,225 Ref 4.5

Settlement Fee Summary by Account/Factor:

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove amortization in unadjusted results	920	PRO	1,013,716	WA	Situs	1,013,716	4.6.1
Pro Forma amortization	920	PRO	(1,017,960)	WA	Situs	(1,017,960)	4.6.2
Adjustment to Tax:							
Accum Def Inc Tax Balance	283	RES	(1,087,280)	WA	Situs	(1,087,280)	

Description of Adjustment

The stipulation settling UE-090205 permits deferral and amortization of the Pension Curtailment Gain resulting from employee participation in the 401(k) retirement plan option. Amortization began on the books effective January 1, 2009, but under the stipulation cannot begin until January 1, 2010. This adjustment removes the actual amortization in the base period and replaces it with the 12 months ended December 2011 pro forma amortization.

PacifiCorp
Results of Operations - December 2010
Pension and Postretirement Curtailment and Date Change

**Pension and Postretirement Curtailment and Date Change Amortization -
12 Months Ended December 2010 included in Unadjusted Results**

Pension Curtailment and Date Change

Amortization (1,013,716) Ref 4.6

PacifiCorp

Results of Operations - December 2010

Pension and Postretirement Curtailment and Date Change

Deferral and Amortization of Pension Curtailment

	<u>Original Amount</u>	<u>Additional Local 127</u>	
Washington portion per Stipulation UE - 0901205	(2,901,000)	(148,633)	
Amortization Period	36 months	35 months	
	Pro Forma Amort =		(1,017,960) Ref 4.6
	<u>Beginning Balance</u>	<u>Amortization</u>	<u>Ending Balance</u>
2010 January	(2,901,000)	80,583	(2,820,417)
Add Local 127	(148,633)		
February	(2,969,050)	84,830	(2,884,220)
March	(2,884,220)	84,830	(2,799,390)
April	(2,799,390)	84,830	(2,714,560)
May	(2,714,560)	84,830	(2,629,730)
June	(2,629,730)	84,830	(2,544,900)
July	(2,544,900)	84,830	(2,460,070)
August	(2,460,070)	84,830	(2,375,240)
September	(2,375,240)	84,830	(2,290,410)
October	(2,290,410)	84,830	(2,205,580)
November	(2,205,580)	84,830	(2,120,750)
December	(2,120,750)	84,830	(2,035,920)
2011 January	(2,035,920)	84,830	(1,951,090)
February	(1,951,090)	84,830	(1,866,260)
March	(1,866,260)	84,830	(1,781,430)
April	(1,781,430)	84,830	(1,696,600)
May	(1,696,600)	84,830	(1,611,770)
June	(1,611,770)	84,830	(1,526,940)
July	(1,526,940)	84,830	(1,442,110)
August	(1,442,110)	84,830	(1,357,280)
September	(1,357,280)	84,830	(1,272,450)
October	(1,272,450)	84,830	(1,187,620)
November	(1,187,620)	84,830	(1,102,790)
December	(1,102,790)	84,830	(1,017,960)
2012 January	(1,017,960)	84,830	(933,130)
February	(933,130)	84,830	(848,300)
March	(848,300)	84,830	(763,470)
April	(763,470)	84,830	(678,640)
May	(678,640)	84,830	(593,810)
June	(593,810)	84,830	(508,980)
July	(508,980)	84,830	(424,150)
August	(424,150)	84,830	(339,320)
September	(339,320)	84,830	(254,490)
October	(254,490)	84,830	(169,660)
November	(169,660)	84,830	(84,830)
December	(84,830)	84,830	0

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Remove DSM Revenue	456	RES	(865,247)	CA	Situs	-	
	456	RES	(5,939,833)	ID	Situs	-	
	456	RES	(18,762,568)	OR	Situs	-	
	456	RES	(62,981,154)	UT	Situs	-	
	456	RES	(8,855,002)	WA	Situs	(8,855,002)	
	456	RES	(2,691,337)	WY-ALL	Situs	-	
			<u>(100,095,141)</u>			<u>(8,855,002)</u>	4.7.1
Adjustment to Expense:							
Remove DSM Amortization Expense	908	RES	(865,247)	CA	Situs	-	
	908	RES	(5,939,833)	ID	Situs	-	
	908	RES	(18,762,568)	OR	Situs	-	
	908	RES	(73,831,154)	UT	Situs	-	
	908	RES	(8,855,002)	WA	Situs	(8,855,002)	
	908	RES	(2,691,337)	WY-ALL	Situs	-	
			<u>(110,945,141)</u>			<u>(8,855,002)</u>	4.7.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	RES	(28,318,709)	SO	7.147%	(2,023,831)	
Schedule M Adjustment	SCHMAT	RES	(1,516,395)	OR	Situs	-	

Description of Adjustment

This adjustment removes DSM-related revenues and expenses from regulated results. DSM expenses are recovered through a separate tariff rider (sch. 191).

PacifiCorp
 Results of Operations - December 2010
 DSM Revenue & Expense Removal
 SAP Unadjusted January 2010 - December 2010

Remove DSM Revenue:

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

Ref 4.7

Remove DSM Amortization Expense:

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

Ref 4.7

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

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2010
Wyoming Inverted Rates Advertising

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove amortization exp from base period	920	PRO	(318,524)	WA	Situs	(318,524)	4.9.1
Remove exp credited from Reg Asset set up	920	RES	4,605,029	SO	7.147%	329,104	4.9.1
Remove exp credited fr CA Reg Asset set up	920	RES	222,772	SO	7.147%	15,921	4.9.1
Adjustment to Rate Base							
Remove rate base from base period	182M	PRO	(79,631)	WA	Situs	(79,631)	4.9.1
Adjustments to Tax							
Sch M Adj- MAR 2006 Trans Plan Costs-WA	SCHMAT	RES	(318,524)	WA	Situs	(318,524)	

Description of Adjustment

This adjustment removes Washington amortization of the MEHC Transaction Change In Control severance regulatory asset from the base period because on December 31, 2010 it will be fully amortized and there will be no amortization in the pro forma period, the 12 months ended December 2011. This adjustment also removes from unadjusted results the expense credited when the Oregon and California Transition Plan Regulatory Assets were set up .

PacifiCorp
Results of Operations - December 2010
MEHC Transition Amortization Schedule
Account 187211

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

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

PacifiCorp
 Results of Operations
 MEHC Transition Cost Amortization - Washington
 MEHC Severance Regulatory Asset Setup

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove SERP portion of Cross Charge	930	RES	200,062	SO	7.147%	14,298	Below

Adjustment Detail

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

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

Description of Adjustment

This restating adjustment complies with the Mid-American Energy Holdings Company ("MEHC") acquisition commitment WA 4 which states: "MEHC and PacifiCorp will hold customers harmless for increases in costs retained by PacifiCorp that were previously assigned to affiliates relating to management fees... This commitment is offsetable to the extent PacifiCorp demonstrates to the Commission's satisfaction, in the context of a general rate case the following:

i) Corporate allocations from MEHC to PacifiCorp included in PacifiCorp's rates are less than \$7.3 million..." (Order 07, Docket UE-051090). This adjustment limits the MEHC corporate charge to PacifiCorp to \$7.3 million. This commitment expires in December 2010.

PacifiCorp
Results of Operations - December 2010
MEHC Cross Charge
12 Months Ended December 31, 2010

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Remove Captive Liability Insurance Expense	925	PRO	(1,584,944)	SO	7.147%	(113,270)	4.11.1
<u>Include Liability Insurance Expense in Pro Forma Period:</u>							
Liability Insurance:							
January 2011 to March 21, 2011							
Captive Liability Insurance Premiums	925	PRO	347,385	SO	7.147%	24,826	4.11.1
March 22, 2011 to December 2011							
Self-insured Liability Expense	925	PRO	492,620	SO	7.147%	35,206	4.11.1
Total Liability Insurance Expense			<u>840,005</u>			<u>60,032</u>	
<u>Remove Property Insurance Expense from Base Period:</u>							
Property Insurance							
Captive Insurance Premiums	924	PRO	(5,560,493)	SO	7.147%	(397,387)	4.11.2
Self-Insured Property Damage Expense	924	PRO	(8,644,574)	SO	7.147%	(617,795)	4.11.2
Total Property Insurance Expense			<u>(14,205,067)</u>			<u>(1,015,183)</u>	
<u>Include Property Insurance Expense in Pro Forma Period:</u>							
Property Insurance:							
January 2011 to March 21, 2011							
Captive Property Insurance Premiums	924	PRO	1,218,738	SO	7.147%	87,099	4.11.2
Self-insured Property Damage Expense	924	PRO	1,894,701	SO	7.147%	135,407	4.11.2
March 22, 2011 to December 2011							
Property Insurance - Transmission	924	PRO	76,330	CAGW	22.211%	16,954	4.11.2
Property Insurance - WA Distribution	924	PRO	247,139	WA	Situs	247,139	4.11.2
Property Insurance - Non-T&D	924	PRO	1,303,044	CAGW	22.211%	289,420	4.11.2
Total Property Insurance Expense			<u>4,739,951</u>			<u>776,018</u>	
<u>Transfer Exp due to change in deductible</u>							
Transfer to System Trans Maintenance	571	PRO	557,776	CAGW	22.211%	123,888	4.11.3
Transfer to WA Distribution Maintenance	593	PRO	285,502	WA	Situs	285,502	4.11.3
Transfer to System Non-T&D Maintenance	553	PRO	287,842	CAGW	22.211%	63,933	4.11.3
			<u>1,131,120</u>			<u>473,323</u>	
Adjustment to Tax:							
Schedule M Adjustment	SCHMAP	PRO	(5,402,878)	SO	7.147%	(386,123)	
Schedule M Adjustment	SCHMDP	PRO	(13,237,110)	SO	7.147%	(946,006)	
Schedule M Adjustment	SCHMDT	PRO	(109,564)	SO	7.147%	(7,830)	

Description of Adjustment

This adjustment reflects the end of coverage by the captive insurance company on March 21, 2011. Prior to that date, the level of captive insurance expense allowed is limited to \$7.4 million, as agreed to by the Company as part of the MEHC transaction. Thereafter, the Company will replace the captive insurance with self-insurance accruals for liability and property insurance. Per event deductibles for property damage will be raised from \$25,000 to \$250,000 for distribution property and to \$1,000,000 for West Control Area transmission and non-T&D property. Costs previously covered by insurance will be covered by additional O&M.

PacifiCorp
 Results of Operations - December 2010
 Insurance Expense
 Liability Insurance Expense

Third Party Liability Insurance Expense - Captive portion

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

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

PacifiCorp
Results of Operations - December 2010
Insurance Expense
Property damage not covered by Commercial Insurance

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

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

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

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

**PacifiCorp
Results of Operations - December 2010
Insurance Expense
Transfer to O&M**

Annual Losses Above Deductible

Current Plan Structure:

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

New Plan Structure:

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

	5.1	5.1.1	5.2	5.3	5.4		
Total Normalized	Net Power Costs - Restating	Net Power Costs - Pro Forma	James River Royalty Offset	BPA Residential Exchange	Colstrip #3 Removal	0	
1 Operating Revenues:						0	
2 General Business Revenues	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	(35,461,458)	1,133,544	(36,595,002)	-	-	-	
5 Other Operating Revenues	1,206,208	-	-	1,206,208	-	-	
6 Total Operating Revenues	(34,255,251)	1,133,544	(36,595,002)	1,206,208	-	-	
7							
8 Operating Expenses:							
9 Steam Production	2,413,909	(1,520,878)	3,934,786	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	
12 Other Power Supply	(15,798,244)	540,956	(25,113,426)	-	8,774,226	-	
13 Transmission	351,503	-	351,503	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	-	-	-	-	-	-	
19 Total O&M Expenses	(13,032,832)	(979,922)	(20,827,136)	-	8,774,226	-	
20 Depreciation	(404,097)	-	-	-	-	(404,097)	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	(45,917)	-	-	-	-	(45,917)	
23 Income Taxes: Federal	(7,392,096)	739,713	(5,518,753)	422,173	(3,070,979)	35,751	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	112,214	-	-	-	-	112,214	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	
28 Total Operating Expenses:	(20,762,728)	(240,209)	(26,345,889)	422,173	5,703,247	(302,049)	
29							
30 Operating Rev For Return:	(13,492,523)	1,373,753	(10,249,113)	784,035	(5,703,247)	302,049	
31							
32 Rate Base:							
33 Electric Plant in Service	(26,603,305)	-	-	-	-	(26,603,305)	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	-	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	
39 Fuel Stock	-	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	
41 Working Capital	-	-	-	-	-	-	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	(26,603,305)	-	-	-	-	(26,603,305)	
45							
46 Deductions:							
47 Accum Prov For Deprec	16,504,916	-	-	-	-	16,504,916	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	1,467,551	-	-	-	-	1,467,551	
50 Unamortized ITC	103,982	-	-	-	-	103,982	
51 Customer Adv For Const	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	
53 Miscellaneous Deductions	-	-	-	-	-	-	
54							
55 Total Deductions:	18,076,450	-	-	-	-	18,076,450	
56							
57 Total Rate Base:	(8,526,856)	-	-	-	-	(8,526,856)	
58							
59							
60 Estimated ROE impact	-3.320%	0.346%	-2.579%	0.197%	-1.435%	0.190%	0.000%
61 Estimated Price Change	20,668,229	(2,215,230)	16,527,095	(1,264,287)	9,196,708	(1,576,058)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(20,772,404)	2,113,466	(15,767,866)	1,206,208	(8,774,226)	450,014	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	(52,188)	-	-	-	-	(52,188)	
71 Schedule "M" Deductions	295,681	-	-	-	-	295,681	
72 Income Before Tax	(21,120,274)	2,113,466	(15,767,866)	1,206,208	(8,774,226)	102,145	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	(21,120,274)	2,113,466	(15,767,866)	1,206,208	(8,774,226)	102,145	
77							
78 Federal Income Taxes	(7,392,096)	739,713	(5,518,753)	422,173	(3,070,979)	35,751	

	5.1	5.1.1	5.2	5.3	5.4	0
	Net Power Costs -	Net Power Costs -	James River	BPA Residential	Colstrip #3	
Total Normalized	Restating	Pro Forma	Royalty Offset	Exchange	Removal	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	1,133,544	1,133,544	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	1,133,544	1,133,544	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(1,520,878)	(1,520,878)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	9,315,181	540,956	-	8,774,226	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	7,794,304	(979,922)	-	8,774,226	-	-
20 Depreciation	(404,097)	-	-	-	(404,097)	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(45,917)	-	-	-	(45,917)	-
23 Income Taxes: Federal	(2,295,515)	739,713	-	(3,070,979)	35,751	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	112,214	-	-	-	112,214	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	5,160,988	(240,209)	-	5,703,247	(302,049)	-
29						
30 Operating Rev For Return:	(4,027,445)	1,373,753	-	(5,703,247)	302,049	-
31						
32 Rate Base:						
33 Electric Plant In Service	(26,603,305)	-	-	-	(26,603,305)	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(26,603,305)	-	-	-	(26,603,305)	-
45						
46 Deductions:						
47 Accum Prov For Deprec	16,504,916	-	-	-	16,504,916	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,467,551	-	-	-	1,467,551	-
50 Unamortized ITC	103,982	-	-	-	103,982	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	18,076,450	-	-	-	18,076,450	-
56						
57 Total Rate Base:	(8,526,856)	-	-	-	(8,526,856)	-
58						
59						
60 Estimated ROE impact	-0.912%	0.346%	0.000%	0.000%	-1.435%	0.190%
61 Estimated Price Change	5,405,421	(2,215,230)	-	-	9,196,708	(1,576,058)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(6,210,746)	2,113,466	-	(8,774,226)	450,014	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	-	(52,188)	-
71 Schedule "M" Deductions	295,681	-	-	-	295,681	-
72 Income Before Tax	(6,558,615)	2,113,466	-	(8,774,226)	102,145	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(6,558,615)	2,113,466	-	(8,774,226)	102,145	-
77						
78 Federal Income Taxes	(2,295,515)	739,713	-	(3,070,979)	35,751	-

	5.1	5.1.1	5.2	5.3	5.4	0
	Net Power Costs -	Net Power Costs -	James River	BPA Residential	Colstrip #3	
	Restating	Pro Forma	Royalty Offset	Exchange	Removal	
	Total Normalized					0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	(36,595,002)	(36,595,002)	-	-	-	-
5 Other Operating Revenues	1,206,208	-	1,206,208	-	-	-
6 Total Operating Revenues	(35,388,794)	(36,595,002)	1,206,208	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	3,934,786	3,934,786	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(25,113,426)	(25,113,426)	-	-	-	-
13 Transmission	351,503	351,503	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(20,827,136)	(20,827,136)	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(5,096,580)	(5,518,753)	422,173	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(25,923,716)	(26,345,889)	422,173	-	-	-
29						
30 Operating Rev For Return:	(9,465,078)	(10,249,113)	784,035	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-2.354%	0.000%	-2.549%	0.195%	0.000%	0.000%
61 Estimated Price Change	15,262,808	-	16,527,095	(1,264,287)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(14,561,659)	(15,767,866)	1,206,208	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(14,561,659)	(15,767,866)	1,206,208	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(14,561,659)	(15,767,866)	1,206,208	-	-	-
77						
78 Federal Income Taxes	(5,096,580)	(5,518,753)	422,173	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	RES	3,665,558	CAGW	22.211%	814,161	5.1.2
Post-Merger Firm Sales	447NPC	RES	1,437,943	CAGW	22.211%	319,383	5.1.2
Non-Firm Sales	447NPC	RES	-	CAEW	22.407%	-	5.1.2
Total Sales for Resale			<u>5,103,501</u>			<u>1,133,544</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	RES	1,072,663	CAGW	22.211%	238,250	5.1.2
Existing Firm Energy	555NPC	RES	2,502,881	CAEW	22.407%	560,814	5.1.2
WA Qualifying Facilities	555NPC	RES	-	WA	Situs	-	5.1.2
Post-Merger Firm Energy	555NPC	RES	5,321,090	CAGW	22.211%	1,181,873	5.1.2
Other Generation Expenses	555NPC	RES	912,563	CAGW	22.211%	202,690	5.1.2
Total Purchased Power			<u>9,809,197</u>			<u>2,183,628</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	RES	-	CAGW	22.211%	-	5.1.2
Post Merger Firm	565NPC	RES	-	CAGW	22.211%	-	5.1.2
Non Firm	565NPC	RES	-	CAEW	22.407%	-	5.1.2
Total Wheeling Expense			-			-	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	RES	(6,787,589)	CAEW	22.407%	(1,520,878)	5.1.2
Fuel Consumed - Natural Gas	547NPC	RES	(7,331,149)	CAEW	22.407%	(1,642,672)	5.1.2
Total Fuel and Other Expense			<u>(14,118,739)</u>			<u>(3,163,550)</u>	
Total Net Power Cost Adjustment - Restating			(9,413,043)			(2,113,466)	

Description of Adjustment

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	PRO	-	CAGW	22.211%	-	5.1.2
Post-Merger Firm Sales	447NPC	PRO	(164,759,954)	CAGW	22.211%	(36,595,002)	5.1.2
Non-Firm Sales	447NPC	PRO	-	CAEW	22.407%	-	5.1.2
Total Sales for Resale			<u>(164,759,954)</u>			<u>(36,595,002)</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	PRO	(24,134,917)	CAGW	22.211%	(5,360,631)	5.1.2
Existing Firm Energy	555NPC	PRO	(11,488,725)	CAEW	22.407%	(2,574,249)	5.1.2
WA Qualifying Facilities	555NPC	PRO	423,769	WA	Situs	423,769	5.1.2
Post-Merger Firm Energy	555NPC	PRO	(72,585,201)	CAGW	22.211%	(16,121,973)	5.1.2
Other Generation Expenses	555NPC	PRO	(10,021,175)	CAGW	22.211%	(2,225,814)	5.1.2
Total Purchased Power			<u>(117,806,248)</u>			<u>(25,858,897)</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	PRO	7,023,819	CAGW	22.211%	1,560,068	5.1.2
Post Merger Firm	565NPC	PRO	(8,365,018)	CAGW	22.211%	(1,857,963)	5.1.2
Non Firm	565NPC	PRO	2,898,228	CAEW	22.407%	649,398	5.1.2
Total Wheeling Expense			<u>1,557,029</u>			<u>351,503</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	PRO	17,560,725	CAEW	22.407%	3,934,786	5.1.2
Fuel Consumed - Natural Gas	547NPC	PRO	3,326,998	CAEW	22.407%	745,472	5.1.2
Total Fuel and Other Expense			<u>20,887,722</u>			<u>4,680,258</u>	
Total Net Power Cost Adjustment - Restating			<u>69,398,457</u>			<u>15,767,866</u>	

Description of Adjustment

The net power cost adjustment projects power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the 12 months ended December 2011.

PacificCorp
 Results of Operations - December 2010
 Net Power Costs - West Control Area

Description	FERC Account	(2)	(3)	(4)		(5)		(7)	(8)	(9)		(10)		(11)		(12)		(13)	
				UNADJUSTED / PER BOOKS NPC (1) 12 Months Ended Dec. 2010	WA Alloc. %	Total West Control Area	Washington Allocated			RESTATED NPC 12 Months Ended Dec. 2010	Total West Control Area	Washington Allocated	Restating Adjustment 12 Months Ended Dec. 2010	Total West Control Area	Washington Allocated	PROFORMA NPC 12 Months Ended Dec. 2010	Total West Control Area	Washington Allocated	Profoma Adjustment 12 Months Ended Dec. 2010
Sales for Resale (Account 447)																			
Existing Firm Sales - Pacific	447NPC	CAGW	22.2111%	9,296,242	2,065,464	2,879,625	814,161	3,665,558	1,072,663	238,250	12,964,800	2,879,625	171,892,579	38,179,237	9,598,739	24,134,917	1,560,068		
Post-Merger Firm Sales	447NPC	CAGW	22.2111%	322,249,789	71,575,231	71,894,614	319,383	1,437,943	2,502,881	560,814	158,927,779	35,298,612	171,892,579	35,298,612	2,953,869	(11,488,725)	(8,365,018)		
Non-Firm Sales	447NPC	CAEW	22.4067%	331,549,032	73,640,695	74,774,239	1,133,544	5,103,501	2,568,092	0	336,652,533	74,774,239	171,892,579	38,179,237	2,991,861	(72,685,201)	2,896,228		
Total Sales for Resale				662,798,063	147,271,520	149,559,370	1,447,089	9,202,002	5,073,544	0	673,400,616	149,559,370	348,714,248	73,477,476	5,590,600	(84,373,009)	1,557,029		
Purchased Power (Account 555)																			
Existing Firm Demand - Pacific	555NPC	CAGW	22.2111%	22,168,792	4,967,304	5,528,118	238,250	1,072,663	2,502,881	560,814	24,196,984	5,528,118	171,892,579	38,179,237	9,598,739	24,134,917	1,560,068		
Existing Firm Energy	555NPC	CAEW	22.4067%	2,568,092	2,568,092	2,568,092	0	2,568,092	2,568,092	0	5,136,184	2,568,092	171,892,579	38,179,237	2,991,861	(72,685,201)	2,896,228		
WA Qualifying Facilities	555NPC	WA	100.0000%	252,126,197	56,000,008	57,181,881	1,181,873	5,321,090	912,563	202,690	257,447,287	41,059,907	171,892,579	38,179,237	41,059,907	(16,121,973)	649,398		
Post-Merger Firm Energy	555NPC	CAGW	22.2111%	10,367,715	2,302,764	2,505,474	202,690	912,563	2,505,474	202,690	11,280,278	2,505,474	171,892,579	38,179,237	1,259,102	(10,021,175)	1,557,029		
Other Generation Expenses	555NPC	CAGW	22.2111%	353,509,000	80,559,307	82,742,935	2,183,628	9,805,197	9,805,197	2,183,628	363,318,198	82,742,935	171,892,579	38,179,237	245,511,950	(117,806,248)	1,557,029		
Total Purchased Power				662,798,063	147,271,520	149,559,370	1,447,089	9,202,002	5,073,544	0	673,400,616	149,559,370	348,714,248	73,477,476	5,590,600	(84,373,009)	1,557,029		
Wheeling (Account 565)																			
Existing Firm - Pacific	565NPC	CAGW	22.2111%	20,732,263	4,604,864	4,604,864	0	-	-	0	20,732,263	4,604,864	171,892,579	38,179,237	6,164,932	7,023,819	1,560,068		
Post-Merger Firm	565NPC	CAGW	22.2111%	85,819,161	19,061,382	19,061,382	0	-	-	0	85,819,161	19,061,382	171,892,579	38,179,237	17,203,419	(8,365,018)	(1,857,963)		
Non Firm	565NPC	CAEW	22.4067%	106,551,424	23,666,246	23,666,246	0	0	0	0	106,551,424	23,666,246	171,892,579	38,179,237	108,108,453	2,896,228	649,398		
Total Wheeling Expense				207,103,848	43,672,492	43,732,492	0	0	0	0	207,103,848	43,672,492	171,892,579	38,179,237	115,316,865	1,557,029	351,503		
Fuel Expense (Accounts 501 and 547)																			
Fuel Consumed - Coal	501NPC	CAEW	22.4067%	184,484,552	41,336,979	39,816,102	(1,520,878)	(6,787,589)	(7,331,149)	(1,520,878)	177,696,962	39,816,102	171,892,579	38,179,237	195,257,687	17,560,725	3,934,786		
Fuel Consumed - Natural Gas	547NPC	CAEW	22.4067%	167,116,297	37,445,319	35,802,647	(3,163,550)	(7,331,149)	(14,118,739)	(3,163,550)	159,785,148	36,548,119	171,892,579	38,179,237	163,112,145	3,326,988	745,472		
Total Fuel and Other Expense				351,600,849	78,782,299	75,618,749	(4,684,428)	(14,118,739)	(17,469,338)	(4,684,428)	337,482,110	76,364,221	171,892,579	38,179,237	358,389,832	20,887,722	4,680,258		
Total Net Power Cost				480,112,242	109,367,157	107,253,691	(2,113,466)	(9,413,043)	(9,413,043)	(2,113,466)	470,699,199	107,253,691	348,714,248	73,477,476	540,097,656	69,396,457	15,767,866		
				Ref. 5.13	Ref. 5.2	Ref. 5.14	Ref. 5.1	Ref. 5.1	Ref. 5.1	Ref. 5.1	Ref. 5.15	Ref. 5.15	Ref. 5.15	Ref. 5.15	Ref. 5.15	Ref. 5.15	Ref. 5.15		
				Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66		

UNADJUSTED* DECEMBER 2010

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
12 months ended December 2010

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

NORMALIZED DECEMBER 2010

Study Results

MERGED PEAK/ENERGY SPLIT

Period Ending Dec-10	(\$)				
	Merged 01/10-12/10	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	12,964,800	12,964,800			
Post Merger	323,687,733				323,687,733
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	336,652,533	12,964,800	-	-	323,687,733
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	57,615,000	57,615,000			
Pacific Capacity	-				
Mid Columbia	28,077,538	8,423,261	19,654,277		
Misc/Pacific	6,330,003	1,312,607	5,017,396		
Q.F. Contracts/PPL	2,568,092	-	-		2,568,092
Pacific Sub Total	94,590,633	67,350,869	24,671,673	-	2,568,092
BPA Reserve Purchase	195,074				195,074
Chehalis Station Service	235,657				235,657
Combine Hills Wind p160595	3,671,564				3,671,564
Georgia-Pacific Camas	7,006,604				7,006,604
Hermiston Purchase p99563	96,237,999				96,237,999
Morgan Stanley p189046	10,682,513				10,682,513
Roseburg Forest Products p312292	9,626,855				9,626,855
Small Purchases west	1,138				1,138
TransAlta p371343/s371344	(1,635,932)				(1,635,932)
Short Term Firm Purchases	131,425,816				131,425,816
New Firm Sub Total	257,447,287	-	-	-	257,447,287
Wind Integration Charge	11,280,278			11,280,278	
Non Firm Sub Total	-			-	
TOTAL PURCHASED PW & NET INT.	363,318,198	67,350,869	24,671,673	11,280,278	260,015,379
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	20,732,263	20,732,263			
Post Merger	85,819,161				85,819,161
Nonfirm Wheeling	-			-	
TOTAL WHEELING & U. OF F. EXPENSE	106,551,424	20,732,263	-	-	85,819,161
THERMAL FUEL BURN EXPENSE					
Colstrip	4,854,810			4,854,810	
Chehalis	100,283,052			100,283,052	
Hermiston	59,502,096			59,502,096	
Jim Bridger	172,842,152			172,842,152	
TOTAL FUEL BURN EXPENSE	337,482,110	0	0	337,482,110	0
NET POWER COST	470,699,199	75,118,331	24,671,673	348,762,388	22,146,808

PROFORMA DECEMBER 2010

Study Results

MERGED PEAK/ENERGY SPLIT

PacifiCorp

Period Ending

(\$)

Dec-11

	Merged 01/11-12/11	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	12,964,800	12,964,800			
Post Merger	158,927,779				158,927,779
TOTAL SPECIAL SALES	171,892,579	12,964,800	-	-	158,927,779
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	38,410,000	38,410,000			
Pacific Capacity	-	-	-		
Mid Columbia	11,654,350	3,496,305	8,158,045		
Misc/Pacific	6,315,728	1,309,647	5,006,081		
Q.F. Contracts/PPL	2,991,861	-	-		2,991,861
Small Purchases west	18,822		18,822		
Pacific Sub Total	59,390,761	43,215,952	13,182,948	-	2,991,861
BPA Reserve Purchase	239,962				239,962
Chehalis Station Service	32,222				32,222
Combine Hills Wind p160595	4,524,776				4,524,776
Georgia-Pacific Camas	7,408,226				7,408,226
Hermiston Purchase p99563	93,534,341				93,534,341
Roseburg Forest Products p312292	8,765,207				8,765,207
Short Term Firm Purchases	70,357,353				70,357,353
New Firm Sub Total	184,862,086	-	-	-	184,862,086
Wind Integration Charge	1,259,102				1,259,102
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	245,511,950	43,215,952	13,182,948	-	189,113,050
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilitie	27,756,081	27,756,081			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	77,454,144				77,454,144
Nonfirm Wheeling	2,898,228			2,898,228	
TOTAL WHEELING & U. OF F. EXPENSE	108,108,453	27,756,081	-	2,898,228	77,454,144
THERMAL FUEL BURN EXPENSE					
Colstrip	6,993,575			6,993,575	
Chehalis	90,678,059			90,678,059	
Hermiston	72,434,086			72,434,086	
Jim Bridger	188,264,112			188,264,112	
TOTAL FUEL BURN EXPENSE	358,369,832	-	-	358,369,832	-
NET POWER COST	540,097,656	58,007,233	13,182,948	361,268,060	107,639,414

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Other Electric Revenue	456	PRO	5,430,652	CAGW	22.211%	1,206,208	Below

Adjustment Detail:

	Calendar Year <u>2011</u>	
<u>James River Offset</u>		
Capital Recovery	4,890,370	
Major Maintenance Allowance	540,282	
Total Offset	<u>5,430,652</u>	Above

Description of Adjustment

On January 13, 1993, the Company executed a contract with James River Paper Company with respect to the Camas mill, later acquired by Georgia Pacific. Under the agreement, the Company built a steam turbine and is recovering the capital investment over the twenty-year operational term of the agreement as an offset to royalties paid to James River based on contract provisions. The contract costs of energy for the Camas unit are included in the Company's net power costs as purchased power expense, but GRID does not include an offsetting revenue credit for the capital and maintenance cost recovery. This pro forma adjustment adds the royalty offset to FERC account 456, other electric revenue, for the twelve-month period ending December 2011, the same period used in determining proforma net power costs in this filing.

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

Description of Adjustment

The Company receives a monthly purchase power credit from Bonneville Power Administration (BPA). This credit is treated as a 100% pass-through to eligible customers. Both a revenue credit and a purchase power expense credit is posted to unadjusted results which need to be removed for normalized results. This adjustment reverses the BPA purchase power expense credit recorded. The Revenue Normalizing adjustment No. 3.2 removes the revenue credit passed onto customers.

PacifiCorp
 Results of Operations - December 2010
 BPA Residential Exchange
 Account 505202
 Washington

12 months Ended December 31, 2010 expense

(8,774,226)

Ref 5.3

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pre-merger Depreciation Expense	403SP	RES	(1,676,302)	CAGW	22.211%	(372,325)	5.4.2
Post-merger Depreciation Expense	403SP	RES	(143,045)	CAGW	22.211%	(31,772)	5.4.2
Taxes Other	408	RES	(642,500)	GPS	7.147%	(45,917)	5.4.1
Net Depreciation Expense - Sch M	SCHMDT	RES	1,331,232	CAGW	22.211%	295,681	5.4.2
Deferred Income Tax Expense	41010	RES	505,216	CAGW	22.211%	112,214	5.4.2
Adjustment to Rate Base:							
Pre-merger Plant	310	RES	(110,283,000)	CAGW	22.211%	(24,495,070)	5.4.2
Post-merger Plant	310	RES	(9,491,809)	CAGW	22.211%	(2,108,235)	5.4.2
Pre-merger Depreciation Reserve	108SP	RES	72,731,344	CAGW	22.211%	16,154,433	5.4.2
Post-merger Depreciation Reserve	108SP	RES	1,577,962	CAGW	22.211%	350,483	5.4.2
Deferred Income Tax Balance	282	RES	6,607,287	CAGW	22.211%	1,467,551	Below
Deferred ITC	255	RES	733,302	ITC84	14.180%	103,982	5.4.2
Remove Base Data:							
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)	5.4.3

Calculation of Deferred Income Tax Balance

Beginning Balance	6,859,895	
Ending Balance	6,354,680	
Average Balance	<u>6,607,287</u>	Above

Description of Adjustment

This restating adjustment removes the Colstrip #3 plant investment and associated costs from results of operations. This treatment was authorized in Cause No. U-83-57.

PacifiCorp
Results of Operations - December 2010
Removal of Colstrip #3
Property Tax Calculation

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

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



PacifiCorp
Results of Operations - December 2010
Removal of Colstrip #3

5.4.2

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



PacifiCorp
 Results of Operations - December 2010
 Removal of Colstrip #3

FERC ACCT	SAP ACCT	DESCRIPTION	ALLOC FACTOR	TOTAL CO. AMT
4111000	415510	WA Disallowed Colstrip #3-Write-off	WA	52,188

	6.1	6.2	6.3	0	0	0
	Hydro	Depreciation /	Depreciation /			
Total Normalized	Decommissioning	Amortization	Amortization			
		Expense	Reserve	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	387,039	-	387,039	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(1,056,573)	(921,109)	(135,463)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	998,772	998,772	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	329,238	77,663	251,575	-	-	-
29						
30 Operating Rev For Return:	(329,238)	(77,663)	(251,575)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	388,729	656,472	-	(267,744)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(386,461)	(386,461)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	2,268	270,011	-	(267,744)	-	-
56						
57 Total Rate Base:	2,268	270,011	-	(267,744)	-	-
58						
59						
60 Estimated ROE impact	-0.063%	-0.023%	-0.063%	0.004%	0.000%	0.000%
61 Estimated Price Change	531,198	159,718	405,675	(34,194)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(387,039)	-	(387,039)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	2,631,741	2,631,741	-	-	-	-
72 Income Before Tax	(3,018,779)	(2,631,741)	(387,039)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(3,018,779)	(2,631,741)	(387,039)	-	-	-
77						
78 Federal Income Taxes	(1,056,573)	(921,109)	(135,463)	-	-	-

	6.1	6.2	6.3	0	0	0
	Hydro	Depreciation /	Depreciation /			
Total Normalized	Decommissioning	Amortization /	Amortization /	0	0	0
		Expense	Reserve			
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	208,202	-	208,202	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(72,871)	-	(72,871)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	135,332	-	135,332	-	-	-
29						
30 Operating Rev For Return:	(135,332)	-	(135,332)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(216,253)	(8,051)	-	(208,202)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(216,253)	(8,051)	-	(208,202)	-	-
56						
57 Total Rate Base:	(216,253)	(8,051)	-	(208,202)	-	-
58						
59						
60 Estimated ROE impact	-0.031%	0.000%	-0.034%	0.003%	0.000%	0.000%
61 Estimated Price Change	190,609	(1,028)	218,227	(26,590)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(208,202)	-	(208,202)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(208,202)	-	(208,202)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(208,202)	-	(208,202)	-	-	-
77						
78 Federal Income Taxes	(72,871)	-	(72,871)	-	-	-

	6.1	6.2	6.3	0	0	0
	Hydro	Depreciation /	Depreciation /			
Total Normalized	Decommissioning	Amortization /	Amortization /	0	0	0
		Expense	Reserve			
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	178,836	-	178,836	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(983,702)	(921,109)	(62,593)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	998,772	998,772	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	193,906	77,663	116,244	-	-	-
29						
30 Operating Rev For Return:	(193,906)	(77,663)	(116,244)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	604,982	664,523	-	(59,541)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(386,461)	(386,461)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	218,521	278,062	-	(59,541)	-	-
56						
57 Total Rate Base:	218,521	278,062	-	(59,541)	-	-
58						
59						
60 Estimated ROE impact	-0.051%	-0.023%	-0.029%	0.001%	0.000%	0.000%
61 Estimated Price Change	340,589	160,746	187,447	(7,604)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(178,836)	-	(178,836)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	2,631,741	2,631,741	-	-	-	-
72 Income Before Tax	(2,810,577)	(2,631,741)	(178,836)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,810,577)	(2,631,741)	(178,836)	-	-	-
77						
78 Federal Income Taxes	(983,702)	(921,109)	(62,593)	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Allocation Correction to Booked Reserve							
Depreciation Reserve	108HP	RES	(36,246)	CAGW	22.211%	(8,051)	6.1.2
Depreciation Reserve	108HP	RES	<u>36,246</u>	CAGE	0.000%	-	6.1.2
			<u>-</u>				
Adjustment to Reserve							
Depreciation Reserve	108HP	PRO	2,991,851	CAGW	22.211%	664,523	6.1.1
Depreciation Reserve	108HP	PRO	<u>(1,350,550)</u>	CAGE	0.000%	-	6.1.1
			<u>1,641,301</u>				6.1.1
Adjustment to Tax							
Schedule M Deduction	SCHMDT	PRO	11,848,763	CAGW	22.211%	2,631,741	6.1.3
Deferred Income Tax Expense	41010	PRO	4,496,724	CAGW	22.211%	998,772	6.1.3
ADIT Average Balance	282	PRO	<u>(1,739,945)</u>	CAGW	22.211%	<u>(386,461)</u>	6.1.3

Adjustment to Reserve for Projected Spend / Accrual Detail:

December 2010 AMA Reserve Balance	(14,384,680)	6.1.1
December 2011 AMA Reserve Balance	<u>(12,743,379)</u>	6.1.1
Total Adjustment to AMA Reserve	<u>1,641,301</u>	6.1.1

Description of Adjustment

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

PacifiCorp
 Results of Operations - December 2010
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

	Spend	Accruals	Balance
December-09	39,099	(185,352)	(15,916,430)
January-10	26,880	(185,352)	(16,074,903)
February-10	51,350	(185,352)	(16,208,905)
March-10	(4,904)	(185,352)	(16,399,161)
April-10	589	(185,352)	(16,583,915)
May-10	67,751	(185,352)	(16,701,516)
June-10	40,837	(185,352)	(16,846,031)
July-10	48,640	(185,352)	(16,982,743)
August-10	59,434	(185,352)	(17,108,662)
September-10	63,474	(284,687)	(17,329,876)
October-10	114,294	(180,352)	(17,395,934)
November-10	75,279	(185,352)	(17,506,005)
December-10	398,765	(185,352)	(17,292,595)
Dec-10 AMA Balance			(16,811,847)

	Spend	Accruals	Balance
January-11	314,550	(185,352)	(17,163,397)
February-11	524,213	(185,352)	(16,824,537)
March-11	510,000	(185,352)	(16,498,889)
April-11	900,000	(185,352)	(16,185,242)
May-11	900,000	(185,352)	(15,470,594)
June-11	900,000	(185,352)	(14,755,946)
July-11	1,500,000	(185,352)	(13,441,298)
August-11	1,200,000	(185,352)	(12,426,651)
September-11	1,200,000	(185,352)	(11,412,004)
October-11	1,200,000	(185,352)	(10,397,356)
November-11	1,800,000	(185,352)	(8,782,708)
December-11	1,300,000	(185,352)	(7,668,061)

West Side	Total Spend	Total Accruals	Dec 2011 AMA Balance
12 ME Dec 2011	11,848,763	(2,224,229)	(13,813,996)
			2,991,851
			Adjustment to Reserve

Ref 6.1

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

	Spend	Accruals	Balance
January-11	-	(112,546)	1,639,346
February-11	-	(112,546)	1,526,800
March-11	-	(112,546)	1,414,254
April-11	-	(112,546)	1,301,709
May-11	-	(112,546)	1,189,163
June-11	-	(112,546)	1,076,617
July-11	-	(112,546)	964,071
August-11	-	(112,546)	851,525
September-11	-	(112,546)	738,979
October-11	-	(112,546)	626,434
November-11	-	(112,546)	513,888
December-11	-	(112,546)	401,342

East Side	Total Spend	Total Accruals	Dec 2011 AMA Balance
12 ME Dec 2011	-	(1,350,550)	1,076,617
			(1,350,550)
			Adjustment to Reserve

Ref 6.1

Total Resources	Spend	Accruals	Balance
December-09	39,099	(297,898)	(12,813,989)
January-10	26,880	(297,898)	(13,085,007)
February-10	51,350	(297,898)	(13,331,555)
March-10	(4,904)	(297,898)	(13,634,357)
April-10	589	(297,898)	(13,931,656)
May-10	67,751	(297,898)	(14,161,803)
June-10	40,837	(297,898)	(14,418,864)
July-10	48,640	(297,898)	(14,688,122)
August-10	59,434	(297,898)	(14,906,587)
September-10	63,474	(397,233)	(15,240,346)
October-10	114,294	(292,898)	(15,418,951)
November-10	75,279	(297,898)	(15,641,570)
December-10	398,765	(297,898)	(15,540,703)
Dec-10 AMA Balance			(14,384,680)

Ref 6.1

Total Resources	Spend	Accruals	Balance
January-11	314,550	(297,898)	(15,524,051)
February-11	524,213	(297,898)	(15,297,737)
March-11	510,000	(297,898)	(15,085,635)
April-11	900,000	(297,898)	(14,883,533)
May-11	900,000	(297,898)	(14,281,431)
June-11	900,000	(297,898)	(13,679,329)
July-11	1,500,000	(297,898)	(12,477,228)
August-11	1,200,000	(297,898)	(11,575,126)
September-11	1,200,000	(297,898)	(10,673,024)
October-11	1,200,000	(297,898)	(9,770,922)
November-11	1,800,000	(297,898)	(8,268,821)
December-11	1,300,000	(297,898)	(7,266,719)

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

Ref 6.1

Ref 6.1

PacifiCorp
 Results of Operations - December 2010
 Hydro Decommissioning
 Corrections to Booked Data
 12 Months Ended December 2010

Accumulated Depreciation		Dec 2010 <u>Booked</u> AMA Balance	Page Ref.	Dec 2010 <u>Actual</u> AMA Balance	Adjustment to Dec 2010 AMA Balance	
108	SG-P	(16,775,601)	B17 pg 14	(16,811,847)	(36,246)	To 6.1
108	SG-U	2,390,920	B17 pg 14	2,427,167	36,246	To 6.1
					-	

PacifiCorp
 Results of Operations - December 2010
 Hydro Decommissioning
 Corrections to Booked Data

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

	West Side Spend Per 6.1.1	ADIT Bal
January-11	314,550	(119,375)
February-11	524,213	(318,319)
March-11	510,000	(511,869)
April-11	500,000	(701,624)
May-11	900,000	(1,043,183)
June-11	900,000	(1,384,742)
July-11	1,500,000	(1,954,007)
August-11	1,200,000	(2,409,419)
September-11	1,200,000	(2,864,831)
October-11	1,200,000	(3,320,243)
November-11	1,800,000	(4,003,361)
December-11	1,300,000	(4,496,724)

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Steam Production	403SP	RES	443,980	JBG	21.307%	94,599	
Hydro Production	403HP	RES	285,358	CAGW	22.211%	63,381	
Transmission	403TP	RES	226,112	CAGW	22.211%	50,222	
			<u>955,450</u>			<u>208,202</u>	8.10.1
Steam Production	403SP	PRO	277,577	JBG	21.307%	59,144	
Hydro Production	403HP	PRO	25,724	CAGW	22.211%	5,714	
Transmission	403TP	PRO	513,163	CAGW	22.211%	113,979	
			<u>816,463</u>			<u>178,836</u>	8.10.1

Description of Adjustment

This adjustment enters into the test period results depreciation and amortization expense for the major plant additions added to rate base in adjustment 8.10.



PacifiCorp
 Results of Operations - December 2010
 Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan10 to Dec10 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Jan11 to Dec11 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Total Depreciation Included in Adj
Steam Production Plant:									
Various	312	403SP	JBG	1.983%	22,387,389	443,980	13,996,609	277,577	721,557
Various	312	403SP	CAGE	2.188%	-	-	-	-	-
Total Steam Plant					22,387,389	443,980	13,996,609	277,577	721,557
Hydro Production Plant:									
Various	332	403HP	CAGW	1.965%	14,521,050	285,358	1,309,012	25,724	311,081
Various	332	403HP	CAGE	2.475%	-	-	-	-	-
Total Hydro Plant					14,521,050	285,358	1,309,012	25,724	311,081
Transmission Plant:									
Various	355	403TP	CAGW	1.989%	11,369,926	226,112	25,804,158	513,163	739,274
Total Transmission Plant					11,369,926	226,112	25,804,158	513,163	739,274
Total Electric Plant in Service									
					48,278,365	955,450	41,109,779	816,463	1,771,913
					Ref# 8.10.1		Ref# 8.10.1		
						955,450		816,463	1,771,913
						Ref# 6.2		Ref# 6.2	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Production	108SP	RES	(443,980)	JBG	21.307%	(94,599)	
Hydro Production	108HP	RES	(285,358)	CAGW	22.211%	(63,381)	
Transmission	108TP	RES	(226,112)	CAGW	22.211%	(50,222)	
			<u>(955,450)</u>			<u>(208,202)</u>	6.3.1
Steam Production	108SP	PRO	(81,046)	JBG	21.307%	(17,268)	
Hydro Production	108HP	PRO	(1,386)	CAGW	22.211%	(308)	
Transmission	108TP	PRO	(188,937)	CAGW	22.211%	(41,965)	
			<u>(271,368)</u>			<u>(59,541)</u>	6.3.1

Description of Adjustment

This adjustment enters into the test period results depreciation and amortization reserve for the major plant additions added to rate base in adjustment 8.10.

PacifiCorp
 Results of Operations - December 2010
 Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan10 to Dec10 Plant Additions Included in Adj	Jan10 to Dec10 Incremental Reserve on Plant Adds - AMA	Jan11 to Dec11 Plant Additions Included in Adj	Jan11 to Dec11 Incremental Reserve on Plant Adds - AMA	Total Reserve Added in Adj
Steam Production Plant:									
Various	312	108SP	JBG	1.963%	22,387,389	(443,980)	13,996,609	(81,046)	(525,026)
Various	312	108SP	CAGE	2.188%	<u>22,387,389</u>	<u>(443,980)</u>	<u>13,996,609</u>	<u>(81,046)</u>	<u>(525,026)</u>
Total Steam Plant									
Hydro Production Plant:									
Various	332	108HP	CAGW	1.965%	14,521,050	(285,358)	1,309,012	(1,386)	(286,743)
Various	332	108HP	CAGE	2.475%	<u>14,521,050</u>	<u>(285,358)</u>	<u>1,309,012</u>	<u>(1,386)</u>	<u>(286,743)</u>
Total Hydro Plant									
Transmission Plant:									
Various	355	108TP	CAGW	1.969%	11,369,926	(226,112)	25,804,158	(188,937)	(415,048)
Total Transmission Plant					<u>11,369,926</u>	<u>(226,112)</u>	<u>25,804,158</u>	<u>(188,937)</u>	<u>(415,048)</u>
					<u>48,278,365</u>	<u>(955,450)</u>	<u>41,109,779</u>	<u>(271,368)</u>	<u>(1,226,818)</u>
					Ref# 8.10.1	Ref# 6.3	Ref# 8.10.1	Ref# 6.3	

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense Adjustment	Renewable Energy Tax Credit Adjustment	Malin Midpoint Adjustment	WA Low Income Tax Credit	AFUDC Equity
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	2,470,873	-	943,752	-	-	(60,835)	-
23 Income Taxes: Federal	(1,643,110)	510,964	(330,313)	(1,206,240)	-	21,292	(83,028)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,967,810)	-	-	414,256	(293,304)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,140,046)	510,964	613,439	(791,984)	(293,304)	(39,542)	(83,028)
29							
30 Operating Rev For Return:	1,140,046	(510,964)	(613,439)	791,984	293,304	39,542	83,028
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(23,000,825)	-	-	-	(219,979)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(23,000,825)	-	-	-	(219,979)	-	-
56							
57 Total Rate Base:	(23,000,825)	-	-	-	(219,979)	-	-
58							
59							
60 Estimated ROE impact	0.606%	-0.129%	-0.154%	0.199%	0.077%	0.010%	0.021%
61 Estimated Price Change	(4,775,876)	823,949	989,194	(1,277,106)	(501,059)	(63,764)	(133,885)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,470,873)	-	(943,752)	-	-	60,835	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	237,222	-	-	-	-	-	237,222
69 Interest	(1,459,896)	(1,459,896)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,248,199)	1,459,896	(943,752)	-	-	60,835	(237,222)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,248,199)	1,459,896	(943,752)	-	-	60,835	(237,222)
77							
78 Federal Income Tax - Calculated	(436,870)	510,964	(330,313)	-	-	21,292	(83,028)
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(1,206,240)	-	-	(1,206,240)	-	-	-
81 Federal Income Taxes	(1,643,110)	510,964	(330,313)	(1,206,240)	-	21,292	(83,028)

	7.7	7.7.1	7.8	7.9	7.10	0	0
	WA Flow-Through Adjustment	(cont.) WA Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	ADIT Balance Adjustment	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	1,587,956	-	-	-
23 Income Taxes: Federal	-	-	-	(555,785)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	392,425	(2,502,099)	-	20,913	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	392,425	(2,502,099)	1,032,172	20,913	-	-
29							
30 Operating Rev For Return:	-	(392,425)	2,502,099	(1,032,172)	(20,913)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,077,018)	-	1,251,050	-	(21,954,879)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,077,018)	-	1,251,050	-	(21,954,879)	-	-
56							
57 Total Rate Base:	(2,077,018)	-	1,251,050	-	(21,954,879)	-	-
58							
59							
60 Estimated ROE impact	0.027%	-0.099%	0.612%	-0.260%	0.291%	0.000%	0.000%
61 Estimated Price Change	(265,262)	632,801	(3,874,957)	1,664,417	(2,770,203)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	(1,587,956)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	(1,587,956)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	(1,587,956)	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	(555,785)	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	(555,785)	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense Adjustment	Renewable Energy Tax Credit Adjustment	Malin Midpoint Adjustment	WA Low Income Tax Credit	AFUDC Equity
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(905,971)	383,297	-	(1,206,240)	-	-	(83,028)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,988,723)	-	-	414,256	(293,304)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(2,894,693)	383,297	-	(791,984)	(293,304)	-	(83,028)
29							
30 Operating Rev For Return:	2,894,693	(383,297)	-	791,984	293,304	-	83,028
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(1,045,946)	-	-	-	(219,979)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,045,946)	-	-	-	(219,979)	-	-
56							
57 Total Rate Base:	(1,045,946)	-	-	-	(219,979)	-	-
58							
59							
60 Estimated ROE impact	0.743%	-0.096%	0.000%	0.199%	0.077%	0.000%	0.021%
61 Estimated Price Change	(4,801,387)	618,082	-	(1,277,106)	(501,059)	-	(133,885)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	237,222	-	-	-	-	-	237,222
69 Interest	(1,095,135)	(1,095,135)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	857,913	1,095,135	-	-	-	-	(237,222)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	857,913	1,095,135	-	-	-	-	(237,222)
77							
78 Federal Income Tax - Calculated	300,270	383,297	-	-	-	-	(83,028)
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(1,206,240)	-	-	(1,206,240)	-	-	-
81 Federal Income Taxes	(905,971)	383,297	-	(1,206,240)	-	-	(83,028)

	7.7	7.7.1	7.8	7.9	7.10	0	0
	WA Flow-Through Adjustment	(cont.) WA Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	ADIT Balance Adjustment	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	392,425	(2,502,099)	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	392,425	(2,502,099)	-	-	-	-
29							
30 Operating Rev For Return:	-	(392,425)	2,502,099	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,077,018)	-	1,251,050	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,077,018)	-	1,251,050	-	-	-	-
56							
57 Total Rate Base:	(2,077,018)	-	1,251,050	-	-	-	-
58							
59							
60 Estimated ROE impact	0.027%	-0.099%	0.612%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(265,262)	632,801	(3,874,957)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense Adjustment	Renewable Energy Tax Credit Adjustment	Malin Midpoint Adjustment	WA Low Income Tax Credit	AFUDC Equity
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	2,470,873	-	943,752	-	-	(60,835)	-
23 Income Taxes: Federal	(737,139)	127,666	(330,313)	-	-	21,292	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	20,913	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,754,647	127,666	613,439	-	-	(39,542)	-
29							
30 Operating Rev For Return:	(1,754,647)	(127,666)	(613,439)	-	-	39,542	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(21,954,879)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(21,954,879)	-	-	-	-	-	-
56							
57 Total Rate Base:	(21,954,879)	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.095%	-0.032%	-0.153%	0.000%	0.000%	0.010%	0.000%
61 Estimated Price Change	25,511	205,867	989,194	-	-	(63,764)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,470,873)	-	(943,752)	-	-	60,835	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(364,761)	(364,761)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,106,112)	364,761	(943,752)	-	-	60,835	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,106,112)	364,761	(943,752)	-	-	60,835	-
77							
78 Federal Income Tax - Calculated	(737,139)	127,666	(330,313)	-	-	21,292	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	(737,139)	127,666	(330,313)	-	-	21,292	-

	7.7	7.7.1	7.8	7.9	7.10	0	0
	WA Flow-Through Adjustment	(cont.) WA Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	ADIT Balance Adjustment	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	1,587,956	-	-	-
23 Income Taxes: Federal	-	-	-	(555,785)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	20,913	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	1,032,172	20,913	-	-
29							
30 Operating Rev For Return:	-	-	-	(1,032,172)	(20,913)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	(21,954,879)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	(21,954,879)	-	-
56							
57 Total Rate Base:	-	-	-	-	(21,954,879)	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	-0.257%	0.349%	0.000%	0.000%
61 Estimated Price Change	-	-	-	1,664,417	(2,770,203)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	(1,587,956)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	(1,587,956)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	(1,587,956)	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	(555,785)	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	(555,785)	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Restating	427	RES	(1,095,135)	WA	Situs	(1,095,135)	Below
Other Interest Expense - Proforma	427	PRO	(364,761)	WA	Situs	(364,761)	Below
			<u>(1,459,896)</u>			<u>(1,459,896)</u>	2.20
Adjustment Detail:							
Restating:							
Jurisdiction Specific Adjusted Rate Base						773,215,047	1.1
Weighted Cost of Debt:						<u>2.803%</u>	2.1
Trued-up Interest Expense						21,673,826	1.1
Unadjusted Interest Expense						22,768,961	2.20
Restating Interest True-up Adjustment						<u>(1,095,135)</u>	1.1
Proforma:							
Jurisdiction Specific Adjusted Rate Base						760,202,175	2.2
Weighted Cost of Debt:						<u>2.803%</u>	2.1
Trued-up Interest Expense						21,309,065	2.20
Restated Interest Expense						<u>21,673,826</u>	1.1
Total Proforma Interest True-up Adjustment						<u>(364,761)</u>	1.1

Description of Adjustment

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Taxes Other Than Income	408	PRO	13,205,560	GPS	7.1466%	943,752	7.2.1

Description of Adjustment

This adjustment normalizes the difference between actual accrued property tax expense and forecasted property tax expense resulting from pro forma capital additions.

PacifiCorp
Results of Operations - December 2010
Property Tax Adjustment Summary

<u>FERC Account</u>	<u>G/L Account</u>	<u>Co. Code</u>	<u>Factor</u>	<u>Total</u>	<u>Ref</u>
408.15	579000	1000	GPS	<u>100,361,440</u>	
Total Accrued Property Tax - 12 Months End. December 2010				<u><u>100,361,440</u></u>	
Projected Property Tax Exp. for the Twelve Months Ending Dec 2011				113,567,000	
Less Accrued Property Tax - 12 Months Ended December 31, 2010				<u>(100,361,440)</u>	
Incremental Adjustment to Property Taxes				<u><u>13,205,560</u></u>	Ref 7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
FED Renewable Energy Tax Credit	40910	RES	(25,456,391)	CAGW	22.2111%	(5,654,145)	7.3.1
Remove from Base Period:							
FED Renewable Energy Tax Credit	40910	RES	55,464,174	SG	8.0194%	4,447,905	
OR Business Energy Tax Credit	41110	RES	1,839,771	CAGW	22.2111%	408,633	
OR Business Energy Tax Credit	41110	RES	25,313	CAGW	22.2111%	5,622	

Description of Adjustment

This adjustment normalizes federal/ state renewable energy income tax credits and state tax credits the Company is entitled to take as a result of placing qualified generating plants into service. The federal PTC tax credit is based on the generation of the plant, and the credit can be taken for ten years on qualifying property. The Oregon BETC booked deferred expense is removed since it is a state tax credit and Washington receives no state income tax expense.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Deferred Income Tax - Federal	41110	RES	(1,320,531)	CAGW	22.2111%	(293,304)	7.4.2
Adjustment to Rate Base:							
Accumulated DIT	282	RES	(990,400)	CAGW	22.2111%	(219,979)	7.4.2

Description of Adjustment

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

PacifiCorp

Results of Operations - December 2010

Main Line Amortization

Unamortized Balance of Gain

Transmission Line Gain

Year	A	B	C	D
	\$39,615,936/30yrs	sum of A (1yr)	A + C(PY)	
	Annual Amortization	Annual Amortization	Unamortized Balance	AMA Balance
			(39,615,936)	
1982	1,320,531		(38,295,405)	
1983	1,320,531		(36,974,874)	
1984	1,320,531		(35,654,343)	
1985	1,320,531		(34,333,811)	
1986	1,320,531		(33,013,280)	
1987	1,320,531		(31,692,749)	
1988	1,320,531		(30,372,218)	
1989	1,320,531		(29,051,687)	
1990	1,320,531		(27,731,155)	
1991	1,320,531		(26,410,624)	
1992	1,320,531		(25,090,093)	
1993	1,320,531		(23,769,562)	
1994	1,320,531		(22,449,031)	
1995	1,320,531		(21,128,499)	
1996	1,320,531		(19,807,968)	
1997	1,320,531		(18,487,437)	
1998	1,320,531		(17,166,906)	
1999	1,320,531		(15,846,375)	
2000	1,320,531		(14,525,843)	
2001	1,320,531		(13,205,312)	
2002	1,320,531		(11,884,781)	
2003	1,320,531		(10,564,250)	
2004	1,320,531		(9,243,719)	
Mar-2005	1,320,531		(7,923,187)	
Oct-2005	770,310		(7,152,878)	
Nov-2005	110,044		(7,042,833)	
Dec-2005	110,044		(6,932,789)	
Jan-2006	110,044		(6,822,745)	
Feb-2006	110,044		(6,712,701)	
Mar-2006	110,044		(6,602,656)	
Apr-2006	110,044		(6,492,612)	
May-2006	110,044		(6,382,568)	
Jun-2006	110,044		(6,272,524)	
Jul-2006	110,044		(6,162,479)	
Aug-2006	110,044		(6,052,435)	
Sep-2006	110,044		(5,942,391)	
Oct-2006	110,044	1,320,531	(5,832,347)	(6,492,612)
Nov-2006	110,044	1,320,531	(5,722,302)	(6,382,568)
Dec-2006	110,044	1,320,531	(5,612,258)	(6,272,524)
Jan-2007	110,044	1,320,531	(5,502,214)	(6,162,479)
Feb-2007	110,044	1,320,531	(5,392,170)	(6,052,435)
Mar-2007	110,044	1,320,531	(5,282,125)	(5,942,391)
Apr-2007	110,044	1,320,531	(5,172,081)	(5,832,347)
May-2007	110,044	1,320,531	(5,062,037)	(5,722,302)
Jun-2007	110,044	1,320,531	(4,951,993)	(5,612,258)
Jul-2007	110,044	1,320,531	(4,841,948)	(5,502,214)
Aug-2007	110,044	1,320,531	(4,731,904)	(5,392,170)
Sep-2007	110,044	1,320,531	(4,621,860)	(5,282,125)

Results of Operations - December 2010
 Malin Line Amortization
 Unamortized Balance of Gain

Transmission Line Gain

Year	A	B	C	D
	\$39,615,936/30yrs	sum of A (1yr)	A + C(PY)	
	Amortization	Annual Amortization	Unamortized Balance	AMA Balance
Oct-2007	110,044	1,320,531	(4,511,816)	(5,172,081)
Nov-2007	110,044	1,320,531	(4,401,771)	(5,062,037)
Dec-2007	110,044	1,320,531	(4,291,727)	(4,951,993)
Jan-2008	110,044	1,320,531	(4,181,683)	(4,841,948)
Feb-2008	110,044	1,320,531	(4,071,639)	(4,731,904)
Mar-2008	110,044	1,320,531	(3,961,594)	(4,621,860)
Apr-2008	110,044	1,320,531	(3,851,550)	(4,511,816)
May-2008	110,044	1,320,531	(3,741,506)	(4,401,771)
Jun-2008	110,044	1,320,531	(3,631,462)	(4,291,727)
Jul-2008	110,044	1,320,531	(3,521,417)	(4,181,683)
Aug-2008	110,044	1,320,531	(3,411,373)	(4,071,639)
Sep-2008	110,044	1,320,531	(3,301,329)	(3,961,594)
Oct-2008	110,044	1,320,531	(3,191,285)	(3,851,550)
Nov-2008	110,044	1,320,531	(3,081,240)	(3,741,506)
Dec-2008	110,044	1,320,531	(2,971,196)	(3,631,462)
Jan-2009	110,044	1,320,531	(2,861,152)	(3,521,417)
Feb-2009	110,044	1,320,531	(2,751,108)	(3,411,373)
Mar-2009	110,044	1,320,531	(2,641,063)	(3,301,329)
Apr-2009	110,044	1,320,531	(2,531,019)	(3,191,285)
May-2009	110,044	1,320,531	(2,420,975)	(3,081,240)
Jun-2009	110,044	1,320,531	(2,310,931)	(2,971,196)
Jul-2009	110,044	1,320,531	(2,200,886)	(2,861,152)
Aug-2009	110,044	1,320,531	(2,090,842)	(2,751,108)
Sep-2009	110,044	1,320,531	(1,980,798)	(2,641,063)
Oct-2009	110,044	1,320,531	(1,870,754)	(2,531,019)
Nov-2009	110,044	1,320,531	(1,760,709)	(2,420,975)
Dec-2009	110,044	1,320,531	(1,650,665)	(2,310,931)
Jan-2010	110,044	1,320,531	(1,540,621)	(2,200,886)
Feb-2010	110,044	1,320,531	(1,430,577)	(2,090,842)
Mar-2010	110,044	1,320,531	(1,320,532)	(1,980,798)
Apr-2010	110,044	1,320,531	(1,210,488)	(1,870,754)
May-2010	110,044	1,320,531	(1,100,444)	(1,760,709)
Jun-2010	110,044	1,320,531	(990,400)	(1,650,665)
Jul-2010	110,044	1,320,531	(880,355)	(1,540,621)
Aug-2010	110,044	1,320,531	(770,311)	(1,430,577)
Sep-2010	110,044	1,320,531	(660,267)	(1,320,532)
Oct-2010	110,044	1,320,531	(550,223)	(1,210,488)
Nov-2010	110,044	1,320,531	(440,178)	(1,100,444)
Dec-2010	110,044	1,320,531 to 7.4	(330,134)	(990,400) to 7.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Taxes - Other	408	PRO	(60,835)	WA	Situs	(60,835)	7.5.1

Description of Adjustment

This pro forma adjustment reflects the known and measurable change to the Public Utility Tax Credit for Low Income Home Energy Assistance Program (LIHEAP) for the 2011 authorized credit amount, per a July 29, 2010 letter from the Washington Department of Revenue.

Results of Operations - December 2010
WA Low Income Tax Credit

		Ref #
July to June FY Ending 2011	168,673.28	
July to June FY Ending 2012	-	
2011 Credit Utilized by December 2010	(107,838.73)	
Change in Credit:	<u>60,834.55</u>	7.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax: AFUDC - Equity	419	RES	3,511,169	SNP	6.7562%	237,222	7.6.1

Description of Adjustment

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

PacifiCorp
 Results of Operations - December 2010
 AFUDC - Equity

			Equity	Debt	Total	Allocation Factor
Dec-10 12 months	Account 419/Account 432	Per SAP	SAP A/C 382XXX (79,298,240)	SAP A/C 5858XX (44,618,431)	(123,916,671)	SNP
Dec-10 12 months	AFUDC-Equity SCHMDT	Per BW Data	(75,787,071)	(42,642,676)	(118,429,747)	SNP
Dec-10 12 months	AFUDC-Intangible Basis	Per BW Data	-			SO
	Total		<u>(75,787,071)</u>	<u>(42,642,676)</u>	<u>(118,429,747)</u>	
Adjustment to Account 419			<u>3,511,169</u>			

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Tax:							
Accum Def Inc Tax Balance	190	RES	(3,365,927)	BADDEBT	12.4518%	(419,118)	
Accum Def Inc Tax Balance	190	RES	(1,479,051)	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(262,659)	CAEW	22.4067%	(58,853)	
Accum Def Inc Tax Balance	190	RES	(708,916)	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(1,816,118)	CAGW	22.2111%	(403,380)	
Accum Def Inc Tax Balance	190	RES	(64,727)	CN	7.0289%	(4,550)	
Accum Def Inc Tax Balance	190	RES	(5,082,417)	JBE	21.4948%	(1,092,455)	
Accum Def Inc Tax Balance	190	RES	(3,775,885)	SE	7.7155%	(291,329)	
Accum Def Inc Tax Balance	190	RES	(936,878)	SG	8.0194%	(75,132)	
Accum Def Inc Tax Balance	190	RES	(748,913)	SNPD	6.5496%	(49,051)	
Accum Def Inc Tax Balance	190	RES	(65,495,655)	SO	7.1466%	(4,680,727)	
Accum Def Inc Tax Balance	190	RES	(1,286,008)	TROJD	22.2461%	(286,086)	
Accum Def Inc Tax Balance	190	RES	(25,546)	CA	Situs	-	
Accum Def Inc Tax Balance	190	RES	(401,083)	OR	Situs	-	
Accum Def Inc Tax Balance	190	RES	(8,414,174)	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(779)	UT	Situs	-	
Accum Def Inc Tax Balance	190	RES	(203,555)	WA	Situs	(203,555)	
Total Account 190			<u>(94,068,291)</u>			<u>(7,564,236)</u>	7.7.2
Accum Def Inc Tax Balance	282	RES	6,005,798	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	6,609,782	SO	7.1466%	472,376	
Total Account 282			<u>12,615,580</u>			<u>472,376</u>	7.7.3
Accum Def Inc Tax Balance	283	RES	1,769,191	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	3,029,070	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	2,148,708	CAGW	22.2111%	477,252	
Accum Def Inc Tax Balance	283	RES	5,684,422	GPS	7.1466%	406,244	
Accum Def Inc Tax Balance	283	RES	3,579,941	SE	7.7155%	276,211	
Accum Def Inc Tax Balance	283	RES	4,264,594	SG	8.0194%	341,996	
Accum Def Inc Tax Balance	283	RES	5,192,049	SNP	6.7562%	350,785	
Accum Def Inc Tax Balance	283	RES	14,562,939	SO	7.1466%	1,040,758	
Accum Def Inc Tax Balance	283	RES	285,286	CA	Situs	-	
Accum Def Inc Tax Balance	283	RES	1,061,061	ID	Situs	-	
Accum Def Inc Tax Balance	283	RES	283,318	OR	Situs	-	
Accum Def Inc Tax Balance	283	RES	23,609,789	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	(1,274,643)	UT	Situs	-	
Accum Def Inc Tax Balance	283	RES	2,121,596	WA	Situs	2,121,596	
Accum Def Inc Tax Balance	283	RES	83,234	WY-All	Situs	-	
Total Account 283			<u>66,400,555</u>			<u>5,014,842</u>	7.7.3
Net Change to Rate Base Tax Accounts			<u>(15,052,156)</u>			<u>(2,077,018)</u>	

Description of Adjustment

This restating adjustment reflects the removal of the December 2010 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Deferred Income Tax Expense	41010	RES	(18,276)	CN	7.0289%	(1,285)	
Deferred Income Tax Expense	41010	RES	(4,222,535)	CAEE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(116,738)	CAGE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(495,198)	CAGW	22.2111%	(109,989)	
Deferred Income Tax Expense	41010	RES	(1,862,508)	GPS	7.1466%	(133,106)	
Deferred Income Tax Expense	41010	RES	(2,729,531)	JBE	21.4948%	(586,707)	
Deferred Income Tax Expense	41010	RES	(5,821,753)	SO	7.1466%	(416,059)	
Deferred Income Tax Expense	41010	RES	(1,813,323)	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	(138,023)	ID	Situs	-	
Deferred Income Tax Expense	41010	RES	(339,759)	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	(24,223,488)	OTHER	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(79,884)	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	(144,335)	WA	Situs	(144,335)	
Deferred Income Tax Expense	41010	RES	(823,732)	WY-All	Situs	-	
Total 41010			<u>(42,829,083)</u>			<u>(1,391,481)</u>	7.7.4
Deferred Income Tax Expense	41110	RES	499,023	BADDEBT	12.4518%	62,137	
Deferred Income Tax Expense	41110	RES	2,944,468	CAEE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	431,845	CAGE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	117,296	CAGW	22.2111%	26,053	
Deferred Income Tax Expense	41110	RES	2,728,161	JBE	21.4948%	586,412	
Deferred Income Tax Expense	41110	RES	159,335	SG	8.0194%	12,778	
Deferred Income Tax Expense	41110	RES	884,760	SNP	6.7562%	59,776	
Deferred Income Tax Expense	41110	RES	1,097,796	SNPD	6.5496%	71,901	
Deferred Income Tax Expense	41110	RES	721,757	TROJD	22.2461%	160,563	
Deferred Income Tax Expense	41110	RES	12,462,510	SO	7.1466%	890,649	
Deferred Income Tax Expense	41110	RES	433,623	CA	Situs	-	
Deferred Income Tax Expense	41110	RES	248,555	ID	Situs	-	
Deferred Income Tax Expense	41110	RES	4,436,858	OR	Situs	-	
Deferred Income Tax Expense	41110	RES	11,655,614	OTHER	0.0000%	-	
Deferred Income Tax Expense	41110	RES	385,382	UT	Situs	-	
Deferred Income Tax Expense	41110	RES	(86,363)	WA	Situs	(86,363)	
Deferred Income Tax Expense	41110	RES	573,730	WY-All	Situs	-	
Total 41110			<u>39,694,350</u>			<u>1,783,906</u>	7.7.4
Net Deferred Tax Expense Change			<u>(3,134,733)</u>			<u>392,425</u>	

Description of Adjustment

This restating adjustment reflects the removal of the December 2010 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

PacifiCorp
Results of Operations - December 2010
Flow-Through Deferred Taxes

	Factor		Total Company	
			Unadjusted	Flow-Through Adj.
190	CA	190CA	25,546	(25,546)
	FERC	190FERC	0	0
	IDU	190IDU	0	0
	OR	190OR	401,083	(401,083)
	OTHER	190OTHER	8,414,174	(8,414,174)
	UT	190UT	779	(779)
	WA	190WA	203,555	(203,555)
	WYP	190WYP	0	0
	WYU	190WYU	0	0
	S	S	9,045,137	(9,045,137)
	BADDEBT	190BADDEBT	3,365,927	(3,365,927)
	CAEE	190CAEE	1,479,051	(1,479,051)
	CAEW	190CAEW	262,659	(262,659)
	CAGE	190CAGE	36,647,423	(708,916)
	CAGW	190CAGW	1,816,118	(1,816,118)
	CIAC	190CIAC	0	0
	CN	190CN	64,727	(64,727)
	DITBAL	190DITBAL	0	0
	GPS	190GPS	0	0
	JBE	190JBE	(22,358,487)	(5,082,417)
	NUTIL	190NUTIL	0	0
	SCHMDEXP	190SCHMDEXP	0	0
	SE	190SE	3,775,885	(3,775,885)
	SG	190SG	936,878	(936,878)
	SGCT	190SGCT	0	0
	SNP	190SNP	0	0
	SNPD	190SNPD	748,913	(748,913)
	SO	190SO	65,495,655	(65,495,655)
	SSGCH	190SSGCH	0	0
	TAXDEPR	190TAXDEPR	0	0
	TROJD	190TROJD	1,286,008	(1,286,008)
			102,565,894	(94,068,291)
				Ref 7.7
281	CA	281CA	0	0
	FERC	281FERC	0	0
	IDU	281IDU	0	0
	OR	281OR	0	0
	OTHER	281OTHER	0	0
	UT	281UT	0	0
	WA	281WA	0	0
	WYP	281WYP	0	0
	WYU	281WYU	0	0
	S	S	0	0
	BADDEBT	281BADDEBT	0	0
	CAEE	281CAEE	0	0
	CAEW	281CAEW	0	0
	CAGE	281CAGE	0	0
	CAGW	281CAGW	0	0
	CIAC	281CIAC	0	0
	CN	281CN	0	0
	DITBAL	281DITBAL	0	0
	GPS	281GPS	0	0
	JBE	281JBE	0	0
	NUTIL	281NUTIL	0	0
	SCHMDEXP	281SCHMDEXP	0	0
	SE	281SE	0	0
	SG	281SG	(6,147,781)	0
	SGCT	281SGCT	0	0
	SNP	281SNP	0	0
SNPD	281SNPD	0	0	
SO	281SO	0	0	
SSGCH	281SSGCH	0	0	
TAXDEPR	281TAXDEPR	0	0	
TROJD	281TROJD	0	0	
		(6,147,781)	0	
CA	282CA	0	0	
FERC	282FERC	0	0	
IDU	282IDU	0	0	
OR	282OR	0	0	
OTHER	282OTHER	0	0	
UT	282UT	0	0	
WA	282WA	0	0	
WYP	282WYP	0	0	
WYU	282WYU	0	0	
S	S	0	0	

PacifiCorp
Results of Operations - December 2010
Flow-Through Deferred Taxes

	Factor		Total Company	
			Unadjusted	Flow-Through Adj.
282	BADDEBT	282BADDEBT	0	0
	CAEE	282CAEE	(6,005,798)	6,005,798
	CAEW	282CAEW	0	0
	CAGE	282CAGE	(5,483,627)	0
	CAGW	282CAGW	0	0
	CIAC	282CIAC	0	0
	CN	282CN	0	0
	DITBAL	282DITBAL	(2,482,309,547)	0
	GPS	282GPS	0	0
	JBE	282JBE	0	0
	NUTIL	282NUTIL	0	0
	SCHMDEXP	282SCHMDEXP	0	0
	SE	282SE	0	0
	SG	282SG	0	0
	SGCT	282SGCT	0	0
	SNP	282SNP	0	0
	SNPD	282SNPD	0	0
	SO	282SO	1,999,606	6,609,782
	SSGCH	282SSGCH	0	0
	TAXDEPR	282TAXDEPR	0	0
TROJD	282TROJD	0	0	
		(2,491,799,366)	12,615,580	
			Ref 7.7	
283	CA	283CA	(285,286)	285,286
	FERC	283FERC	0	0
	IDU	283IDU	(1,061,061)	1,061,061
	OR	283OR	(283,318)	283,318
	OTHER	283OTHER	(23,609,789)	23,609,789
	UT	283UT	1,274,643	(1,274,643)
	WA	283WA	(7,631,974)	2,121,596
	WYP	283WYP	(83,234)	83,234
	WYU	283WYU	0	0
	S	S	(31,680,019)	26,169,641
	BADDEBT	283BADDEBT	0	0
	CAEE	283CAEE	(1,769,191)	1,769,191
	CAEW	283CAEW	0	0
	CAGE	283CAGE	(3,029,070)	3,029,070
	CAGW	283CAGW	(2,922,050)	2,148,708
	CIAC	283CIAC	0	0
	CN	283CN	0	0
	DITBAL	283DITBAL	0	0
	GPS	283GPS	(5,684,422)	5,684,422
	JBE	283JBE	0	0
NUTIL	283NUTIL	0	0	
SCHMDEXP	283SCHMDEXP	0	0	
SE	283SE	(3,579,941)	3,579,941	
SG	283SG	(3,835,094)	4,264,594	
SGCT	283SGCT	0	0	
SNP	283SNP	(5,192,049)	5,192,049	
SNPD	283SNPD	0	0	
SO	283SO	(14,562,939)	14,562,939	
SSGCH	283SSGCH	0	0	
TAXDEPR	283TAXDEPR	0	0	
TROJD	283TROJD	0	0	
		(72,254,775)	66,400,555	
			Ref 7.7	
		(2,467,636,028)	(15,052,156)	
255	ITC84	255ITC84	(1,502,887)	0
	ITC85	255ITC85	(2,761,437)	0
	ITC86	255ITC86	(1,376,999)	0
	ITC88	255ITC88	(209,901)	0
	ITC89	255ITC89	(462,227)	0
	ITC90	255ITC90	(303,916)	0
		(6,617,367)	0	

PacifiCorp
Results of Operations - December 2010
Flow-Through Deferred Taxes

Factor		Total Company		
		Unadjusted	Flow-Through Adj.	
Debits	CA	41010CA	1,813,323	(1,813,323)
	FERC	41010FERC	0	0
	IDU	41010IDU	138,023	(138,023)
	OR	41010OR	339,759	(339,759)
	OTHER	41010OTHER	24,223,488	(24,223,488)
	UT	41010UT	79,884	(79,884)
	WA	41010WA	467,597	(144,335)
	WYP	41010WYP	823,732	(823,732)
	WYU	41010WYU	0	0
	S	S	27,885,806	(27,562,544)
	BADDEBT	41010BADDEBT	0	0
	CAEE	41010CAEE	4,618,126	(4,222,535)
	CAGE	41010CAGE	148,062	(116,738)
	CAGW	41010CAGW	495,198	(495,198)
	CIAC	41010CIAC	0	0
	CN	41010CN	18,276	(18,276)
	GPS	41010GPS	24,704,090	(1,862,508)
	JBE	41010JBE	13,220,417	(2,729,531)
	NUTIL	41010NUTIL	0	0
	SCHMDEXP	41010SCHMDEXP	0	0
	SE	41010SE	407,411	0
	SG	41010SG	41,922,935	0
	SGCT	41010SGCT	0	0
	SNP	41010SNP	44,945,273	0
	SNPD	41010SNPD	0	0
	SO	41010SO	8,859,456	(5,821,753)
	SSGCH	41010SSGCH	0	0
	TAXDEPR	41010TAXDEPR	934,697,178	0
	TROJD	41010TROJD	0	0
		1,101,922,228	(42,829,083)	
			Ref 7.7.1	
Credits	CA	41110CA	(647,192)	433,623
	FERC	41110FERC	(32,676)	0
	IDU	41110IDU	(2,012,367)	248,555
	OR	41110OR	(6,772,878)	4,436,858
	OTHER	41110OTHER	(11,666,870)	11,655,614
	UT	41110UT	(11,154,035)	385,382
	WA	41110WA	(153,060)	(86,363)
	WYP	41110WYP	(2,057,525)	573,730
	WYU	41110WYU	0	0
	S	S	(34,496,603)	17,647,399
	BADDEBT	41110BADDEBT	(499,023)	499,023
	CAEE	41110CAEE	(2,944,468)	2,944,468
	CAGE	41110CAGE	(970,213)	431,845
	CAGW	41110CAGW	(2,021,840)	117,296
	CIAC	41110CIAC	(17,775,106)	0
	CN	41110CN	0	0
	GPS	41110GPS	0	0
	JBE	41110JBE	(9,489,000)	2,728,161
	NUTIL	41110NUTIL	0	0
	SCHMDEXP	41110SCHMDEXP	(214,973,756)	0
	SE	41110SE	0	0
	SG	41110SG	(6,562,546)	159,335
	SGCT	41110SGCT	0	0
	SNP	41110SNP	(28,801,933)	884,760
	SNPD	41110SNPD	(3,638,499)	1,097,796
	SO	41110SO	(17,583,311)	12,462,510
	SSGCH	41110SSGCH	0	0
	TAXDEPR	41110TAXDEPR	0	0
	TROJD	41110TROJD	(721,757)	721,757
		(340,478,055)	39,694,350	
			Ref 7.7.1	
		761,444,173	(3,134,733)	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Def Inc Tax Expense	41110	RES	(2,502,099)	WA	Situs	(2,502,099)	
ADIT Balance	283	RES	1,251,050	WA	Situs	1,251,050	

Description of Adjustment

This adjustment removes the deferred state income tax expense and associated balances from results since state income tax expense is excluded under the WCA allocation methodology.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	PRO	1,587,956	WA	Situs	1,587,956	Below

Calculation:

Base period WA Public Utility Tax						9,832,285	Tab B5
Normalized Revenues from Page 3.1.1			294,868,079				
WA Public Utility Tax Rate			3.873%				
Normalized WA Public Utility Tax			<u>11,420,241</u>			11,420,241	
Normalized Adjustment to bring WA Public Utility Tax in line with Normalized Revenues						<u>1,587,956</u>	

Description of Adjustment

This adjustment steps forward the base period expense into the proforma period for the WA Public Utility Tax based on the normalized revenues included in the proforma period.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
ADIT Balance	282	PRO	2,482,309,543	DITBAL	5.9953%	148,822,784	7.10.1
Cholla SHL	190	PRO	(35,938,507)	CAGE	0.0000%	-	7.10.1
Accel Amort of Pollution Cntrl Facilities	281	PRO	6,147,781	SG	8.0194%	493,016	7.10.1
California	282	PRO	(61,689,886)	CA	Situs	-	7.10.2
Idaho	282	PRO	(151,300,746)	ID	Situs	-	7.10.2
FERC	282	PRO	(3,677,603)	FERC	Situs	-	7.10.2
Other	282	PRO	(19,136,094)	OTHER	0.0000%	-	7.10.2
Oregon	282	PRO	(724,283,894)	OR	Situs	-	7.10.2
Utah	282	PRO	(1,114,366,198)	UT	Situs	-	7.10.2
Washington	282	PRO	(170,525,804)	WA	Situs	(170,525,804)	7.10.2
Wyoming	282	PRO	(347,563,758)	WY-All	Situs	-	7.10.2
			<u>(140,025,164)</u>			<u>(21,210,003)</u>	
Repair Deduction Beg/End Avg Bal	282	PRO	(9,288,395)	SG	8.0194%	(744,875)	7.10.3
Adjustment to Deferred Tax Expense:							
Depreciation Flow-Through - CA	41110	PRO	156,731	CA	Situs	-	7.10.4
Depreciation Flow-Through - ID	41110	PRO	105,926	ID	Situs	-	7.10.4
Depreciation Flow-Through - FERC	41110	PRO	9,837	FERC	Situs	-	7.10.4
Depreciation Flow-Through - OTHER	41110	PRO	24,189	OTHER	0.0000%	-	7.10.4
Depreciation Flow-Through - OR	41110	PRO	(95,704)	OR	Situs	-	7.10.4
Depreciation Flow-Through - UT	41110	PRO	1,171,363	UT	Situs	-	7.10.4
Depreciation Flow-Through - WA	41110	PRO	20,913	WA	Situs	20,913	7.10.4
Depreciation Flow-Through - WY	41110	PRO	(79,076)	WY-All	Situs	-	7.10.4
			<u>1,314,179</u>			<u>20,913</u>	

Description of Adjustment

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

PacifiCorp
 Results of Operations - December 2010
 ADIT Balance Adjustment
 PowerTax Balance in December 2010 BW ADIT Report

WCA/AMA Balance

	FERC ACCT	SAP ACCT	DESCRIPTION	FACTOR	TOTAL CO. AMT	
2821000		287605	DTL PP&E Powertax	DITBAL	(2,482,309,543)	Ref. 7.10
1901000		287479	DTA 105.221 Saf Har	CAGE	35,938,507	Ref. 7.10
2811000		287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	(6,147,781)	Ref. 7.10

PacifiCorp
 Results of Operations - December 2010
 ADIT Balance Adjustment

	PowerTax Case #525 12/31/2009 End Bal	PowerTax Case #600 12/31/2010 End Bal	Beginning/Ending Average	
California	56,470,338	66,909,433	61,689,886	Ref. 7.10
Idaho	138,219,734	164,381,757	151,300,746	Ref. 7.10
FERC	1,032,376	6,322,829	3,677,603	Ref. 7.10
Other	5,252,421	33,019,766	19,136,094	Ref. 7.10
Oregon	648,426,881	800,140,907	724,283,894	Ref. 7.10
Utah	986,586,568	1,242,145,828	1,114,366,198	Ref. 7.10
Washington	159,148,238	181,903,370	170,525,804	Ref. 7.10
Wyoming	300,795,308	394,332,207	347,563,758	Ref. 7.10
Total	2,295,931,864	2,889,156,097	2,592,543,981	

PacifiCorp
Results of Operations - December 2010
ADIT Balance Adjustment

Tax Repair Deduction Balance for December 2010 Per Tax Return

Beginning Balance at Dec 2009	(6,192,263)	
Ending Balance at Dec 2010 per Tax Return	(12,384,526)	
Beg/End Avg Balance at Dec 2010	<u>(9,288,395)</u>	Ref. 7.10

PacifiCorp
Results of Operations - December 2010
ADIT Balance Adjustment

PowerTax Case #600 (2010 Tax Return) vs #587 (2010 Q4 Provision)

	Provision Case 587	Tax Return Case 600	Idaho Normalization Adjustment	Total Tax Return After Adj	Adjustment Difference	
Report 166						
Flow-through						
California	(213,569)	(56,838)	0	(56,838)	156,731	Ref. 7.10
Idaho	(1,763,812)	(2,011,364)	353,478	(1,657,886)	105,926	Ref. 7.10
FERC	(32,676)	(22,839)	0	(22,839)	9,837	Ref. 7.10
Other	(11,254)	12,935	0	12,935	24,189	Ref. 7.10
Oregon	(2,336,020)	(2,431,724)	0	(2,431,724)	(95,704)	Ref. 7.10
Utah	(10,768,653)	(9,597,290)	0	(9,597,290)	1,171,363	Ref. 7.10
Washington	939,038	959,951	0	959,951	20,913	Ref. 7.10
Wyoming	(1,483,795)	(1,562,871)	0	(1,562,871)	(79,076)	Ref. 7.10
Total	<u>(15,670,741)</u>	<u>(14,710,040)</u>	<u>353,478</u>	<u>(14,356,562)</u>	<u>1,314,179</u>	

(1) Idaho moved to full normalization except for AFUDC Equity as of January 1, 2011. This adjustment normalizes the 2010 vintage only differences except for AFUDC equity.

	8.1	8.2	8.3	8.4	8.5	8.6
	Customer Service	Jim Bridger Mine	Environmental	Customer	Removal of	Miscellaneous
Total Normalized	Deposits	Rate Base	Remediation	Advances for	Colstrip #4	Rate Base
		Adjustment	Adjustment	Construction	AFUDC	
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(3,000,000)	-	-	-	-	-
6 Total Operating Revenues	(3,000,000)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(14,854)	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	(23,470)	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	76,157	-	76,157	-	-	-
19 Total O&M Expenses	37,833	-	76,157	-	-	-
20 Depreciation	(17,991)	-	-	-	(17,991)	-
21 Amortization	(584,324)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(7,372,437)	(3,526)	129,383	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	7,262,478	-	12,795	-	-	-
26 Investment Tax Credit Adj	-	-	-	-	-	-
27 Misc Revenue & Expense	10,074	10,074	-	-	-	-
28 Total Operating Expenses:	(664,366)	6,548	218,336	-	(17,991)	-
29						
30 Operating Rev For Return:	(2,335,634)	(6,548)	(218,336)	-	17,991	-
31						
32 Rate Base:						
33 Electric Plant In Service	82,241,983	-	63,139,814	-	(423,016)	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(5,712,272)	-	306,824	168,609	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(2,219,824)	-	-	-	-	(1,842,235)
39 Fuel Stock	(4,926,077)	-	-	-	-	(4,926,077)
40 Material & Supplies	(7,402,009)	-	-	-	-	(7,402,009)
41 Working Capital	(3,072,277)	-	-	-	-	(3,072,277)
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	(100,063)	-	-	-	-	-
44 Total Electric Plant:	58,809,460	-	63,446,639	168,609	(423,016)	(17,242,599)
45						
46 Deductions:						
47 Accum Prov For Deprac	(30,650,809)	-	(30,650,809)	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(2,478,829)	-	-	(261,444)	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(294,011)	-	-	-	(294,011)	-
52 Customer Service Deposits	(3,291,206)	(3,291,206)	-	-	-	-
53 Miscellaneous Deductions	1,169,865	-	-	-	-	-
54						
55 Total Deductions:	(35,544,990)	(3,291,206)	(30,650,809)	(261,444)	(294,011)	-
56						
57 Total Rate Base:	23,264,470	(3,291,206)	32,795,830	(92,834)	(294,011)	(17,242,599)
58						
59						
60 Estimated ROE impact	-0.866%	0.042%	-0.412%	-0.054%	0.004%	0.010%
61 Estimated Price Change	6,737,478	(409,771)	4,188,457	340,219	(37,549)	(83,035)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,445,593)	(10,074)	-	(76,157)	-	17,991
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(439,008)	-	-	(33,714)	-	-
71 Schedule "M" Deductions	18,179,507	-	-	(479,537)	-	17,991
72 Income Before Tax	(21,064,107)	(10,074)	-	369,665	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(21,064,107)	(10,074)	-	369,665	-	-
77						
78 Federal Income Taxes	(7,372,437)	(3,526)	-	129,383	-	-

	8.6.1 (Cont.) Miscellaneous Rate Base	8.6.2 (Cont. 3) Miscellaneous Rate Base	8.7 Powderdale Hydro Removal	8.8 Reg Asset Amortization Adjustment	8.9 Trojan Removal Adjustment	8.10 Major Plant Additions	0
1 Operating Revenues:							0
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	(3,000,000)	-	-	-
6 Total Operating Revenues	-	-	-	(3,000,000)	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	(14,854)	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	(23,470)	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	(14,854)	(23,470)	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	(413,821)	-	(170,502)	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	71,299	514,059	(1,050,000)	8,116	(7,041,768)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	(394,715)	8,908	-	7,635,490	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	71,299	(309,331)	(1,064,563)	(162,386)	593,722	-
29							
30 Operating Rev For Return:	-	(71,299)	309,331	(1,935,437)	162,386	(593,722)	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	19,525,184	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(2,895,862)	-	(250,770)	(3,041,073)	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(377,589)	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	(100,063)	-	-
44 Total Electric Plant:	(3,273,451)	-	(250,770)	(3,041,073)	(100,063)	19,525,184	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	(83,760)	1,684,120	-	(3,817,745)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	1,169,865	-	-
54							
55 Total Deductions:	-	-	(83,760)	1,684,120	1,169,865	(3,817,745)	-
56							
57 Total Rate Base:	(3,273,451)	-	(334,530)	(1,356,953)	1,069,802	15,707,439	-
58							
59							
60 Estimated ROE impact	0.043%	-0.018%	0.082%	-0.470%	0.027%	-0.348%	0.000%
61 Estimated Price Change	(418,063)	114,973	(541,533)	2,947,668	(125,227)	2,963,445	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	428,675	(2,976,530)	170,502	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	(147,021)	188,276	(23,471)	(423,079)	-	-
71 Schedule "M" Deductions	-	(350,732)	(851,788)	-	(275,765)	20,119,338	-
72 Income Before Tax	-	203,712	1,468,740	(3,000,000)	23,189	(20,119,338)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	203,712	1,468,740	(3,000,000)	23,189	(20,119,338)	-
77							
78 Federal Income Taxes	-	71,299	514,059	(1,050,000)	8,116	(7,041,768)	-

	8.1	8.2	8.3	8.4	8.5	8.6
	Customer Service	Jim Bridger Mine	Environmental	Customer	Removal of	Miscellaneous
Total Normalized	Deposits	Rate Base	Remediation	Advances for	Colstrip #4	Rate Base
		Adjustment	Adjustment	Construction	AFUDC	
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	76,157	-	76,157	-	-	-
19 Total O&M Expenses	76,157	-	76,157	-	-	-
20 Depreciation	(17,991)	-	-	-	(17,991)	-
21 Amortization	(170,502)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	188,843	(3,526)	129,383	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	30,610	-	12,795	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	10,074	10,074	-	-	-	-
28 Total Operating Expenses:	117,192	6,548	218,336	-	(17,991)	-
29						
30 Operating Rev For Return:	(117,192)	(6,548)	(218,336)	-	17,991	-
31						
32 Rate Base:						
33 Electric Plant In Service	69,304,252	-	59,206,491	-	(423,016)	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(2,340,798)	-	386,455	168,609	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(2,219,824)	-	-	-	-	(1,842,235)
39 Fuel Stock	(4,926,077)	-	-	-	-	(4,926,077)
40 Material & Supplies	(7,402,009)	-	-	-	-	(7,402,009)
41 Working Capital	(3,072,277)	-	-	-	-	(3,072,277)
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	(100,063)	-	-	-	-	-
44 Total Electric Plant:	49,243,203	-	59,592,946	168,609	(423,016)	(17,242,599)
45						
46 Deductions:						
47 Accum Prov For Deprec	(26,890,162)	-	(26,890,162)	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(235,465)	-	-	(261,444)	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(294,011)	-	-	(294,011)	-	-
52 Customer Service Deposits	(3,291,206)	(3,291,206)	-	-	-	-
53 Miscellaneous Deductions	1,169,865	-	-	-	-	-
54						
55 Total Deductions:	(29,540,980)	(3,291,206)	(26,890,162)	(261,444)	(294,011)	-
56						
57 Total Rate Base:	19,702,224	(3,291,206)	32,702,783	(92,834)	(294,011)	(17,242,599)
58						
59						
60 Estimated ROE impact	-0.280%	0.042%	-0.411%	-0.054%	0.004%	0.231%
61 Estimated Price Change	2,705,208	(409,771)	4,176,574	340,219	(37,549)	(2,202,106)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	102,261	(10,074)	-	(76,157)	17,991	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(650,755)	-	-	(33,714)	-	-
71 Schedule "M" Deductions	(1,088,044)	-	-	(479,537)	17,991	-
72 Income Before Tax	539,551	(10,074)	-	369,665	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	539,551	(10,074)	-	369,665	-	-
77						
78 Federal Income Taxes	188,843	(3,526)	-	129,383	-	-

	8.6.1 (Cont.) Miscellaneous Rate Base	8.6.2 (Cont. 3) Miscellaneous Rate Base	8.7 Powerdale Hydro Removal	8.8 Reg Asset Amortization Adjustment	8.9 Trojan Removal Adjustment	8.10 Major Plant Additions	0 0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	(170,502)	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	71,299	-	(16,429)	8,116	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	17,815	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	71,299	-	1,386	(162,386)	-	-
29							
30 Operating Rev For Return:	-	(71,299)	-	(1,386)	162,386	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	10,520,777	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(2,895,862)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(377,589)	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	(100,063)	-	-
44 Total Electric Plant:	(3,273,451)	-	-	-	(100,063)	10,520,777	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	25,979	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	1,169,865	-	-
54							
55 Total Deductions:	-	-	-	25,979	1,169,865	-	-
56							
57 Total Rate Base:	(3,273,451)	-	-	25,979	1,069,802	10,520,777	-
58							
59							
60 Estimated ROE impact	0.043%	-0.018%	0.000%	-0.001%	0.027%	-0.136%	0.000%
61 Estimated Price Change	(418,063)	114,973	-	5,552	(125,227)	1,343,641	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	170,502	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	(147,021)	-	(46,941)	(423,079)	-	-
71 Schedule "M" Deductions	-	(350,732)	-	-	(275,765)	-	-
72 Income Before Tax	-	203,712	-	(46,941)	23,189	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	203,712	-	(46,941)	23,189	-	-
77							
78 Federal Income Taxes	-	71,299	-	(16,429)	8,116	-	-

	8.1	8.2	8.3	8.4	8.5	8.6
	Customer Service	Jim Bridger Mine	Environmental	Customer	Removal of	Miscellaneous
Total Normalized	Deposits	Rate Base	Remediation	Advances for	Colstrip #4	Rate Base
		Adjustment	Adjustment	Construction	AFUDC	
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(3,000,000)	-	-	-	-	-
6 Total Operating Revenues	(3,000,000)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(14,854)	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	(23,470)	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(38,325)	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	(413,821)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(7,561,280)	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	7,231,868	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(781,558)	-	-	-	-	-
29						
30 Operating Rev For Return:	(2,218,442)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	12,937,731	3,933,324	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(3,371,474)	(79,631)	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	9,566,257	3,853,693	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(3,760,646)	(3,760,646)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(2,243,364)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(6,004,011)	(3,760,646)	-	-	-	-
56						
57 Total Rate Base:	3,562,246	93,047	-	-	-	-
58						
59						
60 Estimated ROE Impact	-0.593%	0.000%	-0.001%	0.000%	0.000%	0.000%
61 Estimated Price Change	4,032,270	-	11,883	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,547,854)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	211,747	-	-	-	-	-
71 Schedule "M" Deductions	19,267,550	-	-	-	-	-
72 Income Before Tax	(21,603,658)	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(21,603,658)	-	-	-	-	-
77						
78 Federal Income Taxes	(7,561,280)	-	-	-	-	-

	8.6.1 (Cont.) Miscellaneous Rate Base	8.6.2 (Cont. 3) Miscellaneous Rate Base	8.7 Powderdale Hydro Removal	8.8 Reg Asset Amorization Adjustment	8.9 Trojan Removal Adjustment	8.10 Major Plant Additions	0	0
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	(3,000,000)	-	-	-	-
6 Total Operating Revenues	-	-	-	(3,000,000)	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	(14,854)	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	(23,470)	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	(14,854)	(23,470)	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	(413,821)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	514,059	(1,033,571)	-	(7,041,768)	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	(394,715)	(8,907)	-	7,635,490	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	(309,331)	(1,065,948)	-	593,722	-	-
29								
30 Operating Rev For Return:	-	-	309,331	(1,934,052)	-	(593,722)	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	9,004,407	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	(250,770)	(3,041,073)	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	(250,770)	(3,041,073)	-	9,004,407	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	(83,760)	1,658,141	-	(3,817,745)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	(83,760)	1,658,141	-	(3,817,745)	-	-
56								
57 Total Rate Base:	-	-	(334,530)	(1,382,932)	-	5,186,662	-	-
58								
59								
60 Estimated ROE impact	0.000%	0.000%	0.081%	-0.465%	0.000%	-0.210%	0.000%	
61 Estimated Price Change	-	-	(541,533)	2,942,115	-	1,619,804	-	
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	-	-	428,675	(2,976,530)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	188,276	23,470	-	-	-	-
71 Schedule "M" Deductions	-	-	(851,788)	-	-	20,119,338	-	-
72 Income Before Tax	-	-	1,468,740	(2,953,059)	-	(20,119,338)	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	-	-	1,468,740	(2,953,059)	-	(20,119,338)	-	-
77								
78 Federal Income Taxes	-	-	514,059	(1,033,571)	-	(7,041,768)	-	-

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

Description of Adjustment

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

PacifiCorp
 Results of Operation - December 2010
 WA Customer Service Deposits
 12 Months Ended December 2010

8.1.1

Interest Expense on CSS Customer Deposits (Normalized)
 GL 585100

Month

Amount

Jan-10	935
Feb-10	1,033
Mar-10	543
Apr-10	863
May-10	837
Jun-10	603
Jul-10	846
Aug-10	746
Sep-10	1,392
Oct-10	741
Nov-10	694
Dec-10	12,614
	<u>10,074</u> Ref # 8.1

GL Accounts 230140, 115050

Month

Balance

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Coal Mine	399	RES	275,445,793	JBE	21.495%	59,206,491	8.2.1
Misc. Deferred Debits	186M	RES	1,797,901	JBE	21.495%	386,455	8.2.1
Mining Plant Accumulated Depr.	108MP	RES	<u>(125,100,847)</u>	JBE	21.495%	<u>(26,890,162)</u>	8.2.1
Dec 2010 AMA Balance			<u>152,142,847</u>			<u>32,702,783</u>	
Adjustment to Dec 2011 AMA Balance:							
Coal Mine	399	PRO	18,298,964	JBE	21.495%	3,933,324	Below
Misc. Deferred Debits	186M	PRO	(370,465)	JBE	21.495%	(79,631)	Below
Mining Plant Accumulated Depr.	108MP	PRO	<u>(17,495,620)</u>	JBE	21.495%	<u>(3,760,646)</u>	Below
			<u>432,880</u>			<u>93,047</u>	
Dec 2011 AMA Balance:							
Coal Mine			293,744,757				
Misc. Deferred Debits			1,427,436				
Mining Plant Accumulated Depr.			<u>(142,596,466)</u>				
			<u>152,575,727</u>				

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2010
Bridger Mine Rate Base
WCA Average of Monthly Averages
(000's)

Bridger Total	FERC Account	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	PacifiCorp Share (66.67%) AMA
		Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10						
Structure, Equipment, Mine Dev.	399	390,747	395,131	395,713	415,704	416,338	417,173	417,072	418,156	417,813	417,433	420,395	424,697	275,446						
Deferred Long Wall Costs	186M	1,445	2,232	3,827	3,900	3,704	3,373	3,016	2,608	2,337	2,056	1,698	1,653	1,798						
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-						
Accumulated Depreciation	108MP	(176,428)	(178,456)	(179,918)	(182,230)	(184,570)	(186,930)	(188,480)	(188,838)	(190,844)	(192,248)	(196,908)	(199,235)	(125,101)						
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-						
TOTAL RATE BASE		215,764	218,907	219,623	237,375	235,472	233,616	231,608	231,926	229,307	227,241	225,184	227,116	152,143						
PacifiCorp Share (66.67%)		143,843	145,938	146,415	158,250	156,981	155,744	154,406	154,618	152,871	151,494	150,123	151,411							

Bridger Total	FERC Account	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	PacifiCorp Share (66.67%) AMA
		Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11						
Structure, Equipment, Mine Dev.	399	424,697	425,817	430,372	430,865	434,993	437,361	438,986	440,056	442,551	449,842	458,125	462,023	293,745						
Deferred Long Wall Costs	186M	1,653	1,681	2,738	4,021	3,569	3,102	2,636	2,168	1,914	1,463	544	94	1,427						
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-						
Accumulated Depreciation	108MP	(199,235)	(201,475)	(203,754)	(206,169)	(208,703)	(211,248)	(213,817)	(216,388)	(218,833)	(221,411)	(226,641)	(229,272)	(142,596)						
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-						
TOTAL RATE BASE		227,116	226,022	229,356	228,717	229,859	229,215	227,804	225,836	225,632	229,893	232,028	232,845	152,576						
PacifiCorp Share (66.67%)		151,411	150,682	152,904	152,478	153,239	152,810	151,869	150,557	150,422	153,262	154,686	155,230							

Dec 2009 - 2010 AMA Balance	152,143	Ref 8.2
Dec 2010-2011 AMA Balance	152,576	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Environmental Cost Amort	925	RES	(1,559,524)	SO	7.147%	(111,453)	8.3.1
Add back Third West Amort	925	RES	343,657	SO	7.147%	24,560	8.3.1
Add Minor Remediation Projects Cost	925	RES	2,281,510	SO	7.147%	163,051	8.3.1
Total			<u>1,065,643</u>			<u>76,157</u>	8.3.1
Adjustment to Rate Base:							
Remove Environmental Regulatory Asset	182M	RES	(8,083,961)	SO	7.147%	(577,730)	8.3.1
Remove Environmental Regulatory Asset	182M	RES	626,558	WA	Situs	626,558	8.3.1
Remove Environmental Regulatory Asset	182M	RES	112,263	CAEW	22.407%	25,155	8.3.1
Add Third West Regulatory Asset	182M	RES	1,324,074	SO	7.147%	94,627	8.3.1
			<u>(6,021,065)</u>			<u>168,609</u>	
Adjustment to Tax							
Schedule M Addition	SCHMDT	RES	(6,709,980)	SO	7.147%	(479,537)	8.3.4
Schedule M Addition	SCHMAT	RES	(58,274)	WA	Situs	(58,274)	
Def Inc Tax Expense	41110	RES	22,116	WA	Situs	22,116	
ADIT Balance	283	RES	(225,532)	WA	Situs	(225,532)	8.3.4
Schedule M Addition	SCHMAT	RES	343,657	SO	7.147%	24,560	
Def Inc Tax Expense	41110	RES	(130,421)	SO	7.147%	(9,321)	
ADIT Balance	283	RES	(502,499)	SO	7.147%	(35,912)	

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2010
Environmental Remediation

Page 8.3.1

Detail of Adjustment to Amortization Expense:

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

Detail of Adjustment to Rate Base:

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

PacifiCorp
 Results of Operations - December 2010
 Environmental Remediation

Amortization 12ME December 2010

343,657 Ref 8.3

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

PacifiCorp
Results of Operations - December 2010
Environmental Remediation

Amortization 12ME December 2010

343,657 Ref 8.3

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

PacifiCorp
 Results of Operations - December 2010
 Environmental Remediation WA
 Adjustment to Taxes Detail

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

PacifiCorp
 Results of Operations - December 2010
 Environmental Remediation

Non-PERCO	Internal Order	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Total Environmental Expense		227,591	305,615	56,645	218,763	(1,186,122)	1,737,541	331,437	196,623	50,753	175,818	79,527	87,318
Detail By Project:													
Astoria Youngs Bay Cleanup	405762	4,456	13,472	32,716	45,692	17,125	22,710	10,007	17,804	20,651	10,373	8,056	4,790
Silver Bell Tailings Cost Increase	406192	1,656	25,256	6,767	18,390	11,008	10,373	20,819	11,924	2,040	2,975	23,133	18,574
**spill cleanup -- Pacific Power	406240	213,533	233,702	(43,886)	98,924	47,649	136,639	12,193	52,249	(10,349)	127,016	35,743	43,761
**spill cleanup -- Rocky Mountain	406241	11,429	33,183	60,657	55,758	90,275	199,138	137,986	113,910	18,344	24,546	10,308	16,278
Orcemite Shu clean-up	406501	(3,483)											
Utah Metals East	406560			390		(1,352,794)	1,352,794	1,053	736	20,067	10,908	2,288	3,916
Centrelia Mine Remediation	406802					616	15,888	148,378					
Bend Hydro Clean-up	406840												
Total		227,591	305,615	56,645	218,763	(1,186,122)	1,737,541	331,437	196,623	50,753	175,818	79,527	87,318

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

Total CY 2010
 2,281,510
 To 8.3.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	RES	(6,786)	CA	Situs	-	
Customer Advances	252	RES	(59,053)	ID	Situs	-	
Customer Advances	252	RES	655,056	OR	Situs	-	
Customer Advances	252	RES	(269,430)	UT	Situs	-	
Customer Advances	252	RES	(295,536)	WA	Situs	(295,536)	
Customer Advances	252	RES	(1,607,273)	WY-ALL	Situs	-	
Customer Advances	252	RES	3,309,810	WY-ALL	Situs	-	
Customer Advances	252	RES	(40)	CAGW	22.211%	(9)	
Customer Advances	252	RES	(1,745,867)	CAGE	0.000%	-	
Customer Advances	252	RES	19,119	SG	8.019%	1,533	
			<u>(0)</u>			<u>(294,011)</u>	8.4.1

Description of Adjustment

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

Average of Monthly Averages Basis:

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Depreciation	403GP	RES	(17,991)	WA	Situs	(17,991)	8.5.2
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	RES	17,991	WA	Situs	17,991	8.5.2
Adjustment to Rate Base:							
Remove Unamortized AMA Balance	310	RES	(423,016)	WA	Situs	(423,016)	8.5.2

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2010
Depreciation Schedule - Colstrip #4 AFUDC

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

WA Balance (1,183,589)

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

PacifiCorp
Results of Operations - December 2010
Depreciation Schedule - Colstrip #4 AFUDC

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

WA Balance (1,183,589)

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Current Assets:							
Other A/R	OWC143	RES	(48,531,707)	SO	7.147%	(3,468,378)	
Accounts Payable	OWC232	RES	4,386,790	SO	7.147%	313,507	
Accounts Payable	OWC232	RES	2,202,647	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	146,335	CAGE	0.000%	-	
Other Msc. Df. Crd.	OWC25330	RES	1,088,361	SE	7.716%	83,973	
Other Msc. Df. Crd.	OWC25330	RES	5,152,538	CAEE	0.000%	-	
Asset Retir. Oblig.	OWC230	RES	(17,875)	SE	7.716%	(1,379)	
Asset Retir. Oblig.	OWC230	RES	2,546,394	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
ARO Reg Liability	OWC254105	RES	857,371	CAEE	0.000%	-	
			<u>(32,149,344)</u>			<u>(3,072,277)</u>	8.6.3
Materials and Supplies:							
Fuel Stock	151	RES	(161,522,497)	CAEE	0.000%	-	
Fuel Stock	151	RES	(1,300,947)	CAEW	22.407%	(291,500)	
Fuel Stock	151	RES	(21,560,483)	JBE	21.495%	(4,634,380)	
Fuel Stock	151	RES	(2,559)	SE	7.716%	(197)	
			<u>(184,386,486)</u>				8.6.3
Materials & Supplies	154	RES	(80,740,463)	CAGE	0.000%	-	
Materials & Supplies	154	RES	(9,343,783)	WY-All	Situs	-	
Materials & Supplies	154	RES	(1,393,989)	WY-All	Situs	-	
Materials & Supplies	154	RES	(7,359,393)	JBG	21.307%	(1,568,074)	
Materials & Supplies	154	RES	(28,279,276)	OR	Situs	-	
Materials & Supplies	154	RES	(36,479,537)	UT	Situs	-	
Materials & Supplies	154	RES	(5,194,314)	CAGW	22.211%	(1,153,714)	
Materials & Supplies	154	RES	(1,262,810)	CA	Situs	-	
Materials & Supplies	154	RES	(4,776,854)	WA	Situs	(4,776,854)	
Materials & Supplies	154	RES	(5,046,647)	ID	Situs	-	
Materials & Supplies	154	RES	2,954,468	SNPD	6.550%	193,505	
Materials & Supplies	154	RES	(83,468)	SO	7.147%	(5,965)	
Materials & Supplies	154	RES	(4,348,096)	CAEE	0.000%	-	
Materials & Supplies	154	RES	(1,133,592)	SG	8.019%	(90,907)	
			<u>(182,487,753)</u>			<u>(7,402,009)</u>	8.6.3
Prepayments:							
Prepaid Insurance	165	RES	(10,827,670)	SO	7.147%	(773,813)	
Prepaid Taxes	165	RES	(3,942,316)	GPS	7.147%	(281,742)	
Prepaid Taxes	165	RES	(354,385)	SO	7.147%	(25,327)	
Prepayments - Coal	165	RES	(1,509,038)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(7,836,485)	SO	7.147%	(560,044)	
Prepayments - Other	165	RES	(2,346,419)	SG	8.019%	(188,169)	
Prepayments - Other	165	RES	(183,864)	GPS	7.147%	(13,140)	
Prepayments - Other	165	RES	(322,505)	OTHER	0.000%	-	
Prepayments - Other	165	RES	(1,891,994)	UT	Situs	-	

Description of Adjustment

This restating adjustment removes cash, fuel stock, materials and supplies, prepayments, and other miscellaneous rate base balances from results for calendar year 2010.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base (cont.)							
Prepayments - Other	165	RES	(135,986)	ID	Situs	-	
Prepayments - Other	165	RES	(1,049,262)	OR	Situs	-	
Prepayments - Other	165	RES	(73,089)	WY-All	Situs	-	
Prepayments - Other	165	RES	(422,434)	CAGE	0.000%	-	
Prepayments - Other	165	RES	(3,208,260)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.407%	(909)	
Prepayments - Other	165	RES	(1,695,912)	CAGW	22.211%	(376,681)	
			<u>(35,803,672)</u>			<u>(2,219,824)</u>	8.6.3
Miscellaneous Deferred Debits							
Miscellaneous Deferred Debits	186M	RES	(24,896,147)	SG	8.019%	(1,996,527)	
Miscellaneous Deferred Debits	186M	RES	(17,170)	SO	7.147%	(1,227)	
Miscellaneous Deferred Debits	186M	RES	(11,466,482)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(17,334,677)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(15,568,214)	OTHER	0.000%	-	
			<u>(69,282,690)</u>			<u>(1,997,754)</u>	8.6.3
Miscellaneous Rate Base							
Miscellaneous Rate Base	182M	RES	(64,975)	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	(79,631)	WA	Situs	(79,631)	
Miscellaneous Rate Base	182M	RES	10,608,209	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(7,950,511)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(50,084)	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	381,176	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	(56,343,797)	OTHER	0.000%	-	
Miscellaneous Rate Base	182M	RES	(10,608,209)	SE	7.716%	(818,478)	
Miscellaneous Rate Base	182M	RES	(940,867)	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	96,511	WY-All	Situs	-	
Miscellaneous Rate Base	18222	RES	39,640	OR	Situs	-	
			<u>(99,682,932)</u>			<u>(2,077,385)</u>	8.6.3
Provo Working Capital	25318	RES	(273,000)	CAGE	0.000%	-	

Description of Adjustment

This restating adjustment removes cash, fuel stock, materials and supplies, prepayments, and other miscellaneous rate base balances from results for calendar year 2010.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustments to Tax:							
Schedule M Add - Joseph Settlement	SCHMAT	RES	(137,381)	CAGW	22.211%	(30,514)	
Schedule M Add - Hermiston	SCHMAT	RES	(171,693)	CAGW	22.211%	(38,135)	
Schedule M Deduct - Prepaid Property taxes	SCHMDT	RES	(4,907,666)	GPS	7.147%	(350,732)	
Schedule M Deduct - Other Prepays	SCHMAT	RES	(1,096,630)	SO	7.147%	(78,372)	
Schedule M Add - TGS Buyout	SCHMAT	RES	(15,474)	CAGE	0.000%	-	

Description of Adjustment

This restating adjustment removes cash, fuel stock, materials and supplies, prepayments, and other miscellaneous rate base balances from results for calendar year 2010.

PacifiCorp
Results of Operations - December 2010
Removal of Cash, Prepayments, and Misc. Rate Base

Description	Account	Factor	Booked	Ref.
			Dec 2010 AMA Balance	
Current Assets:				
Other A/R	143	SO	48,531,707	
Accounts Payable	232	SO	(4,386,790)	
Accounts Payable	232	CAEE	(2,202,647)	
Accounts Payable	232	CAGE	(146,335)	
Other Msc. Df. Crd.	2533	SE	(1,088,361)	
Other Msc. Df. Crd.	2533	CAEE	(5,152,538)	
Asset Retir. Oblig.	230	SE	17,875	
Asset Retir. Oblig.	230	CAEE	(2,546,394)	
ARO Reg Liability	254105	CAGE	(19,803)	
ARO Reg Liability	254105	CAEE	(857,371)	
Total Current Assets			<u>32,149,344</u>	To 8.6
Materials and Supplies				
Fuel Stock	151	CAEE	161,522,497	
Fuel Stock	151	CAEW	1,300,947	
Fuel Stock	151	JBE	21,560,483	
Fuel Stock	151	SE	2,559	
			<u>184,386,486</u>	To 8.6
Materials and Supplies	154	CAGE	80,740,463	
Materials and Supplies	154	WYP	9,343,783	
Materials and Supplies	154	WYU	1,393,989	
Materials and Supplies	154	JBG	7,359,393	
Materials and Supplies	154	OR	28,279,276	
Materials and Supplies	154	UT	36,479,537	
Materials and Supplies	154	CAGW	5,194,314	
Materials and Supplies	154	CA	1,262,810	
Materials and Supplies	154	WA	4,776,854	
Materials and Supplies	154	IDU	5,046,647	
Materials and Supplies	154	SNPD	(2,954,468)	
Materials and Supplies	154	SO	83,468	
Materials and Supplies	154	CAEE	4,348,096	
Materials and Supplies	154	SG	1,133,592	
			<u>182,487,753</u>	To 8.6

PacifiCorp
 Results of Operations - December 2010
 Removal of Cash, Prepayments, and Misc. Rate Base

Description	Account	Factor	Booked	Ref.
			Dec 2010 AMA Balance	
Prepayments:				
Prepaid Insurance	165	SO	10,827,670	
Prepaid Taxes	165	GPS	3,942,316	
Prepaid Taxes	165	SO	354,385	
Prepayments - Coal	165	CAEE	1,509,038	
Prepayments - Other	165	SO	7,836,485	
Prepayments - Other	165	SG	2,346,419	
Prepayments - Other	165	GPS	183,864	
Prepayments - Other	165	OTHER	322,505	
Prepayments - Other	165	UT	1,891,994	
Prepayments - Other	165	ID	135,986	
Prepayments - Other	165	OR	1,049,262	
Prepayments - Other	165	WY	73,089	
Prepayments - Other	165	CAGE	422,434	
Prepayments - Other	165	CAEE	3,208,260	
Prepayments - Other	165	CAEW	4,055	
Prepayments - Other	165	CAGW	1,695,912	
Total Prepayments			<u><u>35,803,672</u></u>	To 8.6.1
Miscellaneous Deferred Debits:				
Miscellaneous Deferred Debits	186M	SG	24,896,147	
Miscellaneous Deferred Debits	186M	SO	17,170	
Miscellaneous Deferred Debits	186M	CAEE	11,466,482	
Miscellaneous Deferred Debits	186M	CAGE	17,334,677	
Miscellaneous Deferred Debits	186M	OTHER	15,568,214	
Total Miscellaneous Deferred Debits			<u><u>69,282,690</u></u>	To 8.6.1
Miscellaneous Rate Base:				
Miscellaneous Rate Base	182M	CA	64,975	
Miscellaneous Rate Base	182M	WA	79,631	
Miscellaneous Rate Base	182M	CAEE	(10,608,209)	
Miscellaneous Rate Base	182M	CAGE	7,950,511	
Miscellaneous Rate Base	182M	ID	50,084	
Miscellaneous Rate Base	182M	OR	(381,176)	
Miscellaneous Rate Base	182M	OTHER	56,343,797	
Miscellaneous Rate Base	182M	SE	10,608,209	
Miscellaneous Rate Base	182M	UT	940,867	
Miscellaneous Rate Base	182M	WYP	(96,511)	
Miscellaneous Rate Base	18222	OR	(39,640)	
Total Miscellaneous Rate Base			<u><u>64,912,537</u></u>	To 8.6.1

PacifiCorp
Results of Operations - December 2010
Actual Tax Data for CY 2010 December 2010

FERC Account	Tax M-1 #	Description	Allocation Factor	Total Co. Amount	Balance Type	
4099300	210130	Prepaid Taxes-ID PUC	IDU	25,946		Ref. 8.6.2
4101000	210130	283ID PUC Prepaid Taxes	IDU	9,847		Ref. 8.6.2
2831000	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(62,656)	AMA	Ref. 8.6.2
4098300	210100	Prepaid Taxes-OR PUC	OR	354,528		Ref. 8.6.2
4111000	210100	283OR PUC Prepaid Taxes	OR	(134,547)		Ref. 8.6.2
2831000	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(298,850)	AMA	Ref. 8.6.2
4098300	210120	Prepaid Taxes-UT PUC	UT	288,268		Ref. 8.6.2
4111000	210120	283UT PUC Prepaid Taxes	UT	(109,401)		Ref. 8.6.2
2831000	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(742,394)	AMA	Ref. 8.6.2
4098300	425250	TGS Buyout-SG	CAGE	15,474		Ref. 8.6.2
4111000	425250	283TGS BUYOUT-SG	CAGE	(5,873)		Ref. 8.6.2
2831000	287653	DTL 425.250 TGS Buyout	CAGE	(58,968)	AMA	Ref. 8.6.2
4098300	425280	Joseph Settlement-SG	CAGW	137,381		Ref. 8.6.2
4111000	425280	283JOSEPH SETTLEMENT-SG	CAGW	(52,137)		Ref. 8.6.2
2831000	287656	DTL 425.280 Joseph Settlement	CAGW	(419,272)	AMA	Ref. 8.6.2
4098300	425360	Hermiston Swap	CAGW	171,693		Ref. 8.6.2
4111000	425360	190Hermiston Swap	CAGW	(65,159)		Ref. 8.6.2
2831000	287661	DTL 425.360 Hermiston Swap	CAGW	(1,729,436)	AMA	Ref. 8.6.2
4099300	210200	Prepaid Taxes-property taxes	GPS	4,907,666		Ref. 8.6.2
4101000	210200	283Prepaid Taxes-Property Taxes	GPS	1,862,508		Ref. 8.6.2
2831000	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(5,684,422)	AMA	Ref. 8.6.2
4098300	210180	OTHER PREPAIDS	SO	1,096,630		Ref. 8.6.2
4111000	210180	283Prepaid Membership Fees-EEI WSCC	SO	(416,182)		Ref. 8.6.2
2831000	287669	DTL 210.180 PRE MEM	SO	(1,830,562)	AMA	Ref. 8.6.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove O&M Expense	535	PRO	(6,385)	CAGW	22.211%	(1,418)	
	537	PRO	(10,783)	CAGW	22.211%	(2,395)	
	539	PRO	(41,983)	CAGW	22.211%	(9,325)	
	542	PRO	(688)	CAGW	22.211%	(153)	
	543	PRO	(249)	CAGW	22.211%	(55)	
	545	PRO	(6,790)	CAGW	22.211%	(1,508)	
			<u>(66,877)</u>			<u>(14,854)</u>	8.7.1
Remove Booked Amortization	407	PRO	(2,860,972)	CAGW	22.211%	(635,453)	8.7.1
Unrecovered Plant Regulatory Asset:							
Remove Reg Dec 2010 AMA Asset	182M	PRO	(1,327,321)	CAGW	22.211%	(294,813)	B-16, Pg 2
Decommissioning Reg Asset:							
Decomm Reg Asset Amortization	407	PRO	997,844	CAGW	22.211%	221,632	8.7.4
Powerdale Decomm Reg Asset	182M	PRO	3,617,183	CAGW	22.211%	803,416	8.7.4
Regulatory Offset	182M	PRO	(425,980)	CAGW	22.211%	(94,615)	8.7.3
Remove Booked Regulatory Asset	182M	PRO	(664,758)	WA	Situs	(664,758)	B-16, Pg 2
Schedule M Deduction	SCHMAT	PRO	951,644	CAGW	22.211%	211,371	
Deferred Inc Tax Expense	41110	PRO	(361,158)	CAGW	22.211%	(80,217)	
Accum Def Inc Tax Balance	283	PRO	(1,211,093)	CAGW	22.211%	(268,997)	
Schedule M - Decommissioning	SCHMAT	PRO	(103,976)	CAGW	22.211%	(23,094)	
Deferred Inc Tax Expense	41110	PRO	39,460	CAGW	22.211%	8,765	
Accum Def Inc Tax Balance	283	PRO	773,342	CAGW	22.211%	171,768	
Schedule M - Decommissioning	SCHMDT	PRO	(851,788)	WA	Situs	(851,788)	
Deferred Inc Tax Expense	41010	PRO	(323,262)	WA	Situs	(323,262)	
Accum Def Inc Tax Balance	283	PRO	13,469	WA	Situs	13,469	

Description of Adjustment

Powerdale is a hydroelectric generating facility located on the Hood River in Oregon. This facility was scheduled to be decommissioned in 2010; however, in 2006 a flash flood washed out a major section of the flow line. The Company determined that the cost to repair this facility was not economical and determined it was in the customers' best interest to cease operation of the facility. During 2007, the net book value (including an offset for insurance proceeds) of the assets to be retired was transferred to the unrecovered plant regulatory asset as approved in Docket UE-070624. In addition, decommissioning costs are deferred in a regulatory asset, offset by a credit reflecting the pro forma amounts not yet incurred through December 2011. The decommissioning of the plant began in April 2010 and was substantially complete by November 2010. The amortization of the decommissioning costs will begin in April 2011 in accordance with the Company's last general rate case Docket No. UE-100749.

PacifiCorp
 Results of Operations - December 2010
 Powerdale Removal
 Washington

Operation & Maintenance Expense

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

Unrecovered Plant Amortization Expense

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

PacifiCorp
 Results of Operations - December 2010
 Powerdale Removal

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

	Amort	Balance
May-07	104,017	8,692,044
Jun-07	104,017	8,588,027
Jul-07	104,017	8,484,010
Aug-07	104,017	8,379,993
Sep-07	104,017	8,275,976
Oct-07	104,017	8,171,959
Nov-07	104,017	8,067,942
Dec-07	104,017	7,963,925
Jan-08	221,220	7,742,705
Feb-08	221,220	7,521,485
Mar-08	221,220	7,300,265
Apr-08	221,220	7,079,044
May-08	221,220	6,857,824
Jun-08	221,220	6,636,604
Jul-08	221,220	6,415,384
Aug-08	221,220	6,194,164
Sep-08	221,220	5,972,944
Oct-08	221,220	5,751,724
Nov-08	221,220	5,530,503
Dec-08	221,220	5,309,283
Jan-09	221,220	5,088,063
Feb-09	221,220	4,866,843
Mar-09	221,220	4,645,623
Apr-09	221,220	4,424,403
May-09	221,220	4,203,183
Jun-09	221,220	3,981,963
Jul-09	221,220	3,760,742
Aug-09	221,220	3,539,522
Sep-09	221,220	3,318,302
Oct-09	221,220	3,097,082
Nov-09	221,220	2,875,862
Dec-09	221,220	2,654,642
Jan-10	221,220	2,433,422
Feb-10	221,220	2,212,201
Mar-10	221,220	1,990,981
Apr-10	221,220	1,769,761
May-10	221,220	1,548,541
Jun-10	221,220	1,327,321
Jul-10	221,220	1,106,101
Aug-10	221,220	884,881
Sep-10	221,220	663,660
Oct-10	221,220	442,440
Nov-10	221,220	221,220
Dec-10	<u>221,220</u>	(0)
	8,796,061	

PacifiCorp
Results of Operations - December 2010
Regulatory Treatment of Decommissioning Costs
Washington

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

	Total	Ref
Dec 31, 2011 AMA Balance	3,617,183	Ref 8.7.4

<i>Cash Spend</i>	Annual	Accumulated
12 ME Dec 2007	38,236	38,236
12 ME Dec 2008	360,854	399,090
12 ME Dec 2009	651,264	1,050,354
12 ME Dec 2010	2,491,940	3,542,294
12 ME Dec 2011	46,200	3,588,494
12 ME Dec 2012	399,100	3,987,594
12 ME Dec 2013	3,780	3,991,374

Regulatory offset for decommissioning costs not yet incurred

Date	Monthly Cash Spend	Accumulated Cash Spend	Regulatory Offset Balance	Average	Ref
12/31/2010	207,662	3,542,294	(449,080)	(447,155)	
1/31/2011	3,850	3,546,144	(445,230)	(443,305)	
2/28/2011	3,850	3,549,994	(441,380)	(439,455)	
3/31/2011	3,850	3,553,844	(437,530)	(435,605)	
4/30/2011	3,850	3,557,694	(433,680)	(431,755)	
5/31/2011	3,850	3,561,544	(429,830)	(427,905)	
6/30/2011	3,850	3,565,394	(425,980)	(424,055)	
7/31/2011	3,850	3,569,244	(422,130)	(420,205)	
8/31/2011	3,850	3,573,094	(418,280)	(416,355)	
9/30/2011	3,850	3,576,944	(414,430)	(412,505)	
10/31/2011	3,850	3,580,794	(410,580)	(408,655)	
11/30/2011	3,850	3,584,644	(406,730)	(404,805)	
12/31/2011	3,850	3,588,494	(402,880)		
December 31, 2011 Average of the Monthly Averages				(425,980)	Ref 8.7

PacifiCorp
Results of Operations - December 2010
 Regulatory Treatment of Decommissioning Costs
 Amortization Schedule - Washington

Decommissioning Expense Estimate 6,323,966

	TOTAL		Cumm Bal
	Amort Exp	Revised Estimate	
Jan-10	-		6,323,966
Feb-10	-		6,323,966
Mar-10	-	(1,900,960)	4,423,006
Apr-10	-		4,423,006
May-10	-		4,423,006
Jun-10	-		4,423,006
Jul-10	-		4,423,006
Aug-10	-		4,423,006
Sep-10	-		4,423,006
Oct-10	-		4,423,006
Nov-10	-		4,423,006
Dec-10	-	(431,632)	3,991,374
Jan-11	-		3,991,374
Feb-11	-		3,991,374
Mar-11	-		3,991,374
Apr-11	110,872		3,880,503
May-11	110,872		3,769,631
Jun-11	110,872		3,658,760
Jul-11	110,872		3,547,888
Aug-11	110,872		3,437,017
Sep-11	110,872		3,326,145
Oct-11	110,872		3,215,274
Nov-11	110,872		3,104,402
Dec-11	110,872		2,993,531
Jan-12	110,872		2,882,659
Feb-12	110,872		2,771,788
Mar-12	110,872		2,660,916
Apr-12	110,872		2,550,045
May-12	110,872		2,439,173
Jun-12	110,872		2,328,302
Jul-12	110,872		2,217,430
Aug-12	110,872		2,106,559
Sep-12	110,872		1,995,687
Oct-12	110,872		1,884,816
Nov-12	110,872		1,773,944
Dec-12	110,872		1,663,073
Jan-13	110,872		1,552,201
Feb-13	110,872		1,441,330

CY 2011 Amortization = 997,844
Ref 8.7

Reg Asset AMA Dec 2011 = 3,617,183
Ref 8.7.3

PacifiCorp
Results of Operations - December 2010
Powerdale Removal
Tax Data Detail

FERC Account	Tax M-1 #	Description	Allocation Factor	Total Co. Amount	Balance Type
4098300	415850	UNRECOVERED PLANT-POWERDALE	CAGW	4,070.159	
4111000	415850	Unrecovered Plant-Powerdale	CAGW	(1,544.666)	
2831000	287779	DTL 415.850 Unrec Plt	CAGW	(1,482.958)	AMA
				Ref. 8.7	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Chehalis amortization	456	PRO	(3,000,000)	WA	Situs	(3,000,000)	8.8.1
Adjust Grid West - WA amortization	904	PRO	(23,470)	WA	Situs	(23,470)	8.8.2
Adjustment to Rate Base:							
Adjust Chehalis rate base	186M	PRO	(3,000,000)	WA	Situs	(3,000,000)	8.8.1
Adjust Grid West - WA	186M	PRO	(41,073)	WA	Situs	(41,073)	8.8.2
Adjustment to Tax:							
Accumulated Deferred Tax Balance	283	PRO	1,660,365	WA	Situs	1,660,365	
Schedule M Deduction	SCHMAT	RES	(46,941)	WA	Situs	(46,941)	
Deferred Tax Expense	41110	RES	17,815	WA	Situs	17,815	
Accumulated Deferred Tax Balance	283	RES	25,979	WA	Situs	25,979	
Schedule M Deduction	SCHMAT	PRO	23,470	WA	Situs	23,470	
Deferred Tax Expense	41110	PRO	(8,907)	WA	Situs	(8,907)	
Accumulated Deferred Tax Balance	283	PRO	(2,224)	WA	Situs	(2,224)	

Description of Adjustment

The Chehalis Regulatory Asset - WA was set up in December 2009 in accordance with UE-090205. The General Business Revenues charged when the Regulatory asset was amortized were removed from unadjusted results in Revenue adjustment 3.2. This adjustment recognizes the amortization of the Regulatory Asset in the pro forma period, 12 months ended December 2011. This adjustment also replaces the Chehalis Regulatory Asset amounts in unadjusted results with the pro forma amount for the 12 months ended December 2011. In WUTC Docket UE-060703, Order 01, the Company was authorized to establish a regulatory asset for the Washington portion of the expenses incurred in connection with GRID WEST. This adjustment replaces the amortization of the GRID WEST regulatory asset in unadjusted results with that in the pro forma period.

PacifiCorp
 Results of Operations - December 2010
 Regulatory Asset Amortization
 Chehalis - WA
 Account 187921

Pro Forma Amount (below)	<u>13,500,000</u>
Base Period Amount (below)	<u>16,500,000</u>
Adjustment	<u>(3,000,000)</u>
	Ref 8.8

<u>Month</u>	<u>Beg Balance</u>	<u>Amortization</u>	<u>End Balance</u>	<u>AMA Rate Base</u>
Dec-09			18,000,000	
Jan-10	18,000,000	(250,000)	17,750,000	
Feb-10	17,750,000	(250,000)	17,500,000	
Mar-10	17,500,000	(250,000)	17,250,000	
Apr-10	17,250,000	(250,000)	17,000,000	
May-10	17,000,000	(250,000)	16,750,000	
Jun-10	16,750,000	(250,000)	16,500,000	
Jul-10	16,500,000	(250,000)	16,250,000	
Aug-10	16,250,000	(250,000)	16,000,000	
Sep-10	16,000,000	(250,000)	15,750,000	
Oct-10	15,750,000	(250,000)	15,500,000	
Nov-10	15,500,000	(250,000)	15,250,000	
Dec-10	15,250,000	(250,000)	15,000,000	16,500,000
Jan-11	15,000,000	(250,000)	14,750,000	
Feb-11	14,750,000	(250,000)	14,500,000	
Mar-11	14,500,000	(250,000)	14,250,000	
Apr-11	14,250,000	(250,000)	14,000,000	
May-11	14,000,000	(250,000)	13,750,000	
Jun-11	13,750,000	(250,000)	13,500,000	
Jul-11	13,500,000	(250,000)	13,250,000	
Aug-11	13,250,000	(250,000)	13,000,000	
Sep-11	13,000,000	(250,000)	12,750,000	
Oct-11	12,750,000	(250,000)	12,500,000	
Nov-11	12,500,000	(250,000)	12,250,000	
Dec-11	12,250,000	(250,000)	12,000,000	13,500,000
Pro Forma Revenue Reduction =		(3,000,000)		

Ref 8.8

PacifiCorp
 Results of Operations - December 2010
 Regulatory Asset Amortization
 Grid West - Washington
 Account 185346

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

Month	Beg Balance	Amortization	End Balance	AMA Rate Base
Jan-10	70,411	(3,912)	66,500	
Feb-10	66,500	(3,912)	62,588	
Mar-10	62,588	(3,912)	58,676	
Apr-10	58,676	(3,912)	54,764	
May-10	54,764	(3,912)	50,853	
Jun-10	50,853	(3,912)	46,941	
Jul-10	46,941	(3,912)	43,029	
Aug-10	43,029	(3,912)	39,117	
Sep-10	39,117	(3,912)	35,206	
Oct-10	35,206	(3,912)	31,294	
Nov-10	31,294	(3,912)	27,382	
Dec-10	27,382	(3,912)	23,470	46,941
Base period Amort =		(46,941)		
Jan-11	23,470	(3,912)	19,559	
Feb-11	19,559	(3,912)	15,647	
Mar-11	15,647	(3,912)	11,735	
Apr-11	11,735	(3,912)	7,823	
May-11	7,823	(3,912)	3,912	
Jun-11	3,912	(3,912)	-	
Jul-11	-		-	
Aug-11	-		-	
Sep-11	-		-	
Oct-11	-		-	
Nov-11	-		-	
Dec-11	-		-	5,868
Pro Forma Amort =		(23,470)		

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Trojan Amortization	407	RES	(2,006,526)	TROJP	22.241%	(446,268)	8.9.1
Trojan Amortization	407	RES	<u>275,765</u>	WA	Situs	<u>275,765</u>	
Total Adjustment to Expense			<u>(1,730,761)</u>			<u>(170,502)</u>	
Adjustment to Rate Base:							
Trojan Unrecovered Plant	18222	RES	160,864	WA	Situs	160,864	8.9.1
Trojan Decommissioning Costs	18222	RES	(697,992)	TROJD	22.246%	(155,276)	8.9.1
Trojan Unrecovered Plant	18222	RES	(475,031)	TROJP	22.241%	(105,651)	8.9.1
Accum Prov for Decommissioning	22842	RES	-	TROJD	22.246%	-	8.9.1
Asset Retirement Obligations	230	RES	1,691,133	TROJP	22.241%	376,122	8.9.1
FAS 143 ARO Regulatory Liability	254105	RES	<u>3,568,856</u>	TROJP	22.241%	<u>793,743</u>	8.9.1
Total Adjustment to Rate Base			<u>4,247,830</u>			<u>1,069,802</u>	
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	RES	(1,901,813)	TROJD	22.246%	(423,079)	
Schedule M Adjustment	SCHMDT	RES	(275,765)	WA	Situs	(275,765)	
Schedule M Adjustment	SCHMDT	RES	(67,953)	OR	Situs	-	

Description of Adjustment

This adjustment removes the Trojan amortization expense and the unamortized balance from results as ordered by the WUTC in Docket No. UE-991832, item #15.

PacifiCorp
 Results of Operations - December 2010
 Trojan Removal Adjustment
 Adjustment Summary

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	312	RES	22,387,389	JBG	21.307%	4,770,106	
Hydro Production	332	RES	14,521,050	CAGW	22.211%	3,225,285	
Transmission	355	RES	11,369,926	CAGW	22.211%	2,525,386	
			<u>48,278,365</u>			<u>10,520,777</u>	8.10.1
Steam Production	312	PRO	13,996,609	JBG	21.307%	2,982,273	
Hydro Production	332	PRO	1,309,012	CAGW	22.211%	290,746	
Transmission	355	PRO	25,804,158	CAGW	22.211%	5,731,388	
			<u>41,109,779</u>			<u>9,004,407</u>	8.10.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	PRO	23,939,427	JBG	21.307%	5,100,800	
Schedule M Adjustment	SCHMDT	PRO	67,617,257	CAGW	22.211%	15,018,538	
Deferred Income Tax Expense	41010	PRO	9,085,252	JBG	21.307%	1,935,805	
Deferred Income Tax Expense	41010	PRO	25,661,425	CAGW	22.211%	5,699,685	
ADIT Balance	282	PRO	(4,542,626)	JBG	21.307%	(967,902)	
ADIT Balance	282	PRO	(12,830,713)	CAGW	22.211%	(2,849,843)	

Description of Adjustment

The restating aspect of this adjustment annualizes major plant additions for the steam, hydro, and transmission functions greater than \$2 million for CY 2010.

The pro forma portion of this adjustment reflects planned major capital additions greater than \$2 million for CY 2011 on an AMA basis.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2 and 6.3.

PacifiCorp
 Results of Operations - December 2010
 Major Plant Addition Summary

Description	Factor	Jan10 to Dec10 Plant Additions	AMA Plant Adds Included in Adj	Jan11 to Dec11 Plant Additions	AMA Plant Adds Included in Adj	Total Plant Adds Included in Adj
Steam Production Plant:						
Various	JBG	52,439,863	22,387,389	24,660,984	13,996,609	36,383,998
Various	CAGE	-	-	-	-	-
Total Steam Plant		<u>52,439,863</u>	<u>22,387,389</u>	<u>24,660,984</u>	<u>13,996,609</u>	<u>36,383,998</u>
Hydro Production Plant:						
Various	CAGW	17,782,411	14,521,050	22,214,581	1,309,012	15,830,062
Various	CAGE	-	-	-	-	-
Total Hydro Plant		<u>17,782,411</u>	<u>14,521,050</u>	<u>22,214,581</u>	<u>1,309,012</u>	<u>15,830,062</u>
Transmission Plant:						
Various	CAGW	22,768,242	11,369,926	46,453,033	25,804,158	37,174,084
Total Transmission Plant		<u>22,768,242</u>	<u>11,369,926</u>	<u>46,453,033</u>	<u>25,804,158</u>	<u>37,174,084</u>
Total Electric Plant in Service		<u>92,990,517</u>	<u>48,278,365</u>	<u>93,328,598</u>	<u>41,109,779</u>	<u>89,388,144</u>
		Ref# 8.10.2	Ref# 8.10	Ref# 8.10.3	Ref# 8.10	

PacifiCorp
Results of Operations - December 2010
Major Plant Addition Detail - January to December 2010

Project Description	Account	Factor	In-Service Date	Jan10 to Dec10 Plant Additions
Steam Production				
Jim Bridger U1 S02 & PM Em Cntrl Upgrades	312	JBG	CY 2010	14,552,546
Jim Bridger U1 Turbine Upgrade HP/IP/LP	312	JBG	CY 2010	8,900,685
Jim Bridger U1 Reheater Replacement 10	312	JBG	CY 2010	8,016,379
Jim Bridger U1 Generator Rewind	312	JBG	CY 2010	5,829,505
Jim Bridger U1 Clean Air - NOx	312	JBG	CY 2010	5,649,009
Jim Bridger U1 Excitation Control Replacement	312	JBG	CY 2010	2,800,061
Jim Bridger U1 Coutant Slope Replacement 10	312	JBG	CY 2010	2,485,401
Jim Bridger NERC CIP Compliance Work	312	JBG	CY 2010	2,122,032
Jim Bridger U1 APH Baskets 10	312	JBG	CY 2010	2,084,244
Steam Production Total				52,439,863
Hydro Production				
North Umpqua Implementation	332	CAGW	CY 2010	6,077,776
Lewis River Implementation	332	CAGW	CY 2010	5,096,298
Lewis River Implementation	332	CAGW	CY 2010	4,316,579
North Umpqua Implementation	332	CAGW	CY 2010	2,291,758
Hydro Production Total				17,782,411
Transmission				
Line 37 Conv to 115kV Bld Nickel Mt Sub	355	CAGW	CY 2010	9,583,766
Parrish Gap Const Nw 230-69kV Sub	355	CAGW	CY 2010	9,571,199
Oregon Transmission Line Modifications	355	CAGW	CY 2010	3,613,278
Transmission Total				22,768,242
				92,990,517
				Ref# 8.10.1

PacifiCorp
 Results of Operations - December 2010
 Major Plant Addition Detail - January to December 2011

Project Description	Account	Factor	In-Service Date	Jan11 to Dec11 Plant Additions
Steam Production				
Jim Bridger U3 S02 & PM Em Cntrl Upgrades	312	JBG	May-11	17,151,525
Jim Bridger U3 Reheater Outlet Terminal Tubes 11	312	JBG	Jun-11	4,276,025
Jim Bridger U3 Excitation Control Replacement	312	JBG	Aug-11	3,233,434
Steam Production Total				24,660,984
Hydro Production				
INU 6.1 Lemolo 2 Reroute to Toketee	332	CAGW	Dec-11	8,979,199
INU 4.1.1 (f)/6.9 Slide Tailrace Barrier	332	CAGW	Dec-11	8,603,272
ILR 8.7 Lewis River Hatchery Pond 16 Mod	332	CAGW	Nov-11	2,336,477
Swift 1 Station Service/Generator Breaker	332	CAGW	Nov-11	2,295,634
Hydro Production Total				22,214,581
Transmission				
Malin 500 kV series cap replacement	355	CAGW	Feb-11	18,700,000
California-Oregon Intertie Upgrade 4800MW Rating	355	CAGW	Jul-11	6,157,000
Line 37 Conv to 115kV Bld Nickel Mt Sub - Trans Riddle	355	CAGW	Oct-11	3,629,981
Tom McCall Ind Park 115kV Del Proj Vitesse	355	CAGW	Apr-11	3,316,052
Line 3 Convert to 115kV - Phase 1A	355	CAGW	Oct-11	3,300,000
Union Gap- North Park 115 kV reconductor	355	CAGW	Nov-11	3,250,000
Meridian Substation Install Capacitor Bank	355	CAGW	May-11	3,200,000
Lone Pine to Baldy 115kV Reconductor	355	CAGW	Nov-11	2,600,000
Cove Cove Tap 69kV Const 1 9 Mile Ln	355	CAGW	Dec-11	2,300,000
Transmission Total				46,453,033
				93,328,598
				Ref# 8.10.1

PacifiCorp
WA Results of Operations December 2010
Historical Factors

PacifiCorp
WA Results of Operations December 2010

West Control Area		California	Oregon	Washington	Montana	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Ref #
DESCRIPTION	FACTOR											
Situs	S											Situs
System Generation	SG	1.6907%	26.2026%	8.0194%	0.0000%	41.8431%	5.7570%	16.1009%	0.3862%			10.7
System Capacity	SC	1.7077%	26.5773%	8.1207%	0.0000%	42.0479%	5.5824%	15.5874%	0.3967%			10.7
System Energy	SE	1.6399%	25.0785%	7.7155%	0.0000%	41.2289%	6.3410%	17.6413%	0.3549%			10.9
Control Area Energy - West	CAEW	4.7624%	72.8309%	22.4067%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			10.9
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	0.0000%	62.8814%	9.6712%	26.9061%	0.5412%			10.9
System Overhead	SO	2.2086%	25.5648%	7.1466%	0.0000%	43.9908%	5.7407%	15.0657%	0.2827%			10.14
Gross Plant-System	GPS	2.0663%	25.5648%	7.1466%	0.0000%	43.9908%	5.7407%	15.0657%	0.2827%			10.14
System Net Plant	SNP	2.0063%	24.0906%	6.7562%	0.0000%	45.8474%	5.7392%	15.2657%	0.2946%			10.14
Division Net Plant Distribution	SNPD	3.4853%	28.1424%	6.5496%	0.0000%	47.5024%	4.6095%	9.7108%	0.0000%			10.12
Control Area Generation - West	CAGW	4.7147%	73.0742%	22.2111%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			10.5
Control Area Generation - East	CAGE	0.0000%	0.0000%	0.0000%	0.0000%	65.6149%	8.7774%	25.0105%	0.5972%			10.5
Jim Bridger Generation	JBG	4.5228%	70.1001%	21.3071%	0.0000%	2.6705%	0.3572%	1.0179%	0.0243%			10.21
Jim Bridger Energy	JBE	4.5686%	69.8666%	21.4948%	0.0000%	2.5593%	0.3936%	1.0951%	0.0220%			10.21
Wheeling Revenue - Generation	WRG	1.2538%	19.4337%	5.9069%	0.0000%	48.1650%	6.4431%	18.3591%	0.4384%			10.21
Wheeling Revenue - Energy	WRE	1.2665%	19.3690%	5.9589%	0.0000%	46.1585%	7.0992%	19.7506%	0.3973%			10.21
Customer - System	CN	2.5246%	30.7702%	7.0289%	0.0000%	48.2696%	3.8648%	7.5419%	0.0000%			10.17
C/JAC	CIAC	3.4853%	28.1424%	6.5496%	0.0000%	47.5024%	4.6095%	9.7108%	0.0000%			10.17
Bad Debt Expense	BADDEBT	4.8806%	56.3568%	15.2688%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			10.17
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	0.0000%	10.9460%	0.6110%			Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	0.0000%	11.6100%	1.9200%			Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	0.0000%	15.5000%	1.9770%			Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	0.0000%	16.7100%	2.8600%			Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3568%	15.2688%	0.0000%	0.0000%	0.0000%	20.6776%	2.8172%			Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	0.0000%	46.9355%	13.9815%	17.3435%	0.3860%			Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Situs
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Situs
System Net Transmission Plant	SNPT	1.2538%	19.4335%	5.9071%	0.0000%	48.1639%	6.4438%	18.3595%	0.4384%			10.12
Trojan Plant Allocator	TROJP	4.7219%	73.0373%	22.2403%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			10.18
Trojan Decommissioning Allocator	TROJD	4.7232%	73.0307%	22.2461%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			10.18
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	0.0000%	41.7699%	4.9355%	14.7688%	0.3225%			10.15
DIT Balance	DITBAL	2.2833%	27.9486%	5.9853%	0.0000%	42.9019%	5.4448%	13.5622%	0.2756%			10.16
Tax Depreciation	TAXDEPR	1.9855%	27.5462%	3.7250%	0.0000%	42.2138%	5.1015%	14.3143%	0.3019%			10.19
SCHMAT Depreciation Expense	SCHMDEXP	1.5055%	26.6218%	7.6394%	0.0000%	43.1001%	5.6427%	15.2165%	0.2741%			10.19

PacifiCorp
 WA Results of Operations December 2010
 CP ALLOCATION FACTOR

75.00% Demand Percentage
 25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	TOTAL
Jan-00	124.2	2,053.6	724.6	0.0	1,092.1	3,279.2	470.1	241.2	28.4	8,013.4
Jan-00	153.7	2,345.9	689.3	0.0	1,073.8	3,050.8	444.1	240.4	25.4	8,023.3
Jan-00	141.4	2,168.8	594.3	0.0	975.3	2,975.3	428.0	223.9	24.9	7,531.8
Jan-00	142.8	2,231.3	623.6	0.0	979.4	2,629.4	330.9	224.7	27.1	7,189.0
Jan-00	124.1	1,895.3	504.9	0.0	1,131.4	2,969.7	508.4	214.0	29.4	7,377.1
Jan-00	135.0	1,929.1	636.6	0.0	1,044.9	4,049.9	518.8	227.5	42.1	8,583.9
Jan-00	164.9	2,191.7	680.2	0.0	1,044.9	4,203.5	632.6	206.5	42.5	9,166.9
Jan-00	141.7	2,346.0	758.5	0.0	1,037.9	4,124.5	378.5	213.1	43.6	9,043.9
Jan-00	127.8	2,144.4	614.4	0.0	1,012.2	3,658.8	460.0	191.4	35.0	8,244.0
Jan-00	110.7	1,823.7	565.4	0.0	970.9	3,332.6	375.5	228.2	31.2	7,438.1
Jan-00	159.9	2,568.5	839.6	0.0	1,066.3	3,381.8	451.4	241.3	28.1	8,736.8
Jan-00	141.4	2,251.7	697.7	0.0	1,096.6	3,399.9	432.9	241.9	29.5	8,291.5
Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1,667.4	25,950.0	7,929.1	0.0	12,525.5	41,055.5	5,431.1	2,694.0	387.3	97,639.9

System Capacity Factor 1.7077% 26.5773% 8.1207% 0.0000% 12.8283% 42.0479% 5.5624% 2.7591% 0.3967% 100.0000%

PacifiCorp
 WA Results of Operations December 2010
 ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	TOTAL
Jan-09	87,616	1,394,049	448,928	0	733,803	2,059,829	298,410	171,345	17,052	5,211,033
Feb-09	74,027	1,201,104	367,426	0	657,857	1,867,013	261,555	148,919	14,649	4,592,549
Mar-09	76,324	1,238,532	363,369	0	703,228	1,852,087	272,025	161,025	16,261	4,682,851
Apr-09	72,935	1,128,795	331,686	0	653,553	1,740,252	258,025	149,943	15,761	4,350,951
May-09	75,706	1,101,325	328,233	0	658,188	1,855,683	317,876	157,387	15,587	4,509,984
Jun-09	79,937	1,084,560	317,897	0	653,279	2,022,737	338,863	158,752	17,698	4,673,722
Jul-09	89,194	1,244,957	387,239	0	710,998	2,359,365	507,942	159,565	21,595	5,480,855
Aug-09	85,754	1,239,147	383,375	0	716,808	2,310,586	368,820	153,372	21,225	5,279,087
Sep-09	70,854	1,106,646	346,188	0	680,329	1,940,602	280,652	147,984	17,422	4,590,674
Oct-09	69,243	1,150,881	364,427	0	701,512	1,863,683	244,045	171,666	15,602	4,581,059
Nov-09	78,170	1,243,694	390,113	0	707,600	1,951,687	251,806	166,959	15,854	4,805,884
Dec-09	93,376	1,442,496	455,551	0	761,620	2,139,652	285,527	167,841	17,550	5,363,614
Load Curtailment	0	0	0	0	0	0	0	0	0	0
Total	953,136	14,576,188	4,484,430	0	8,338,774	23,963,176	3,685,546	1,914,757	206,256	58,122,263
System Energy Factor	1.6399%	25.0785%	7.7155%	0.0000%	14.3470%	41.2269%	6.3410%	3.2944%	0.3549%	100.0000%
System Generation (75% SC, 25% SE)	1.6907%	26.2026%	8.0194%	0.0000%	13.2080%	41.8431%	5.7570%	2.8929%	0.3862%	100.0000%
Control Area Factors										
Control Area Energy - West										
CAEW	4.7624%	72.8309%	22.4067%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Control Area Energy - East										
CAEE	0.0000%	0.0000%	0.0000%	0.0000%	21.8817%	62.8814%	9.6712%	5.0245%	0.5412%	100.0000%

PacifiCorp
 WA Results of Operations December 2010
 COINCIDENTAL PEAKS (Normalized)

MONTH	CALIFORNIA	OREGON	WASHINGTON	WCA	WYOMING	UTAH	IDAHO	WYOMING	FERC	ECA
Jan-00	129	2,122	769	3,020	1,092	3,279	470	241	28	5,111
Jan-00	154	2,346	689	3,189	1,051	3,264	438	239	25	5,018
Jan-00	155	2,377	638	3,170	1,015	3,007	421	232	25	4,699
Jan-00	143	2,231	624	2,998	974	2,858	402	189	27	4,449
Jan-00	141	2,113	522	2,776	1,131	2,970	508	214	29	4,853
Jan-00	130	1,938	635	2,704	1,031	4,009	422	226	42	5,730
Jan-00	145	2,340	712	3,197	1,051	4,360	633	218	43	6,306
Jan-00	147	2,450	758	3,355	1,063	4,144	409	227	44	5,887
Jan-00	128	2,144	614	2,887	1,031	3,715	409	233	35	5,423
Jan-00	144	2,094	601	2,839	971	3,333	375	228	31	4,938
Jan-00	163	2,542	893	3,598	1,094	3,497	412	240	28	5,270
Jan-00	164	2,406	749	3,320	1,097	3,400	433	242	29	5,201
Total Coin. Peak	1,740.9	27,104.7	8,205.3	37,050.9	12,602.2	41,834.7	5,332.3	2,728.2	387.3	62,884.7

West. Contrl CP Factor
 East. Contrl CP Factor

West. Contrl CP Factor	4.6987%	73.1554%	22.1459%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
East. Contrl CP Factor	0.0000%	0.0000%	0.0000%	0.0000%	20.0402%	66.5260%	8.4795%	4.3384%	0.6159%	100.0000%

Control Area Generation Factors
Control Area Generation - West
CAGW

Control Area Generation - West	4.7147%	73.0742%	22.2111%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
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Control Area Generation - East
CAGE

Control Area Generation - East	0.0000%	0.0000%	0.0000%	0.0000%	20.5005%	65.6149%	8.7774%	4.5099%	0.5972%	100.0000%
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PacifiCorp
 Washington Results of Operations - December 2010
 JAM INPUT TEMPLATE
 SYSTEM COINCIDENTAL PEAKS

WCA		METERED LOADS (CP)								FERC			
Month	Day	Time	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	NET UT	Total	
Jan-10	7	8	123	2,129	735	1,092	3,359	470	244	28	3,330	8,152	
Feb-10	22	8	151	2,359	689	1,072	3,049	442	240	25	3,024	8,002	
Mar-10	9	8	141	2,171	592	983	3,036	428	223	25	3,011	7,574	
Apr-10	1	8	144	2,231	621	980	2,717	331	225	27	2,690	7,248	
May-10	6	8	113	1,688	520	930	3,005	452	214	29	2,976	6,922	
Jun-10	28	16	135	1,986	660	1,022	4,135	660	226	42	4,093	8,824	
Jul-10	9	16	165	2,200	697	1,057	4,241	628	206	43	4,198	9,194	
Aug-10	16	17	140	2,345	766	1,035	4,362	520	212	44	4,319	9,382	
Sep-10	3	17	131	2,144	614	1,009	3,609	469	191	35	3,574	8,168	
Oct-10	27	8	107	1,689	599	965	3,465	384	227	31	3,434	7,426	
Nov-10	24	8	157	2,513	809	1,068	3,354	448	243	28	3,326	8,592	
Dec-10	17	8	144	2,267	702	1,092	3,498	432	241	29	3,469	8,377	
			1,652	25,724	7,994	12,307	41,830	5,663	2,692	387	41,443	97,861	

- (less)

WCA		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)								FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-10	7	8					(53)				(53)	(53)	
Feb-10	22	8					-				-	-	
Mar-10	9	8					-				-	-	
Apr-10	1	8					-				-	-	
May-10	6	8					-				-	-	
Jun-10	28	16					(150)	(142)			(150)	(292)	
Jul-10	9	16					-				-	-	
Aug-10	16	17					(147)	(147)			(147)	(294)	
Sep-10	3	17					-				-	-	
Oct-10	27	8					-				-	-	
Nov-10	24	8					-				-	-	
Dec-10	17	8					(49)				(49)	(49)	
			-	-	-	-	(399)	(289)	-	-	(399)	(688)	

= equals

WCA		COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES								FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-10	7	8	123	2,129	735	1,092	3,306	470	244	28	3,278	8,099	
Feb-10	22	8	151	2,359	689	1,072	3,049	442	240	25	3,024	8,002	
Mar-10	9	8	141	2,171	592	983	3,036	428	223	25	3,011	7,574	
Apr-10	1	8	144	2,231	621	980	2,717	331	225	27	2,690	7,248	
May-10	6	8	113	1,688	520	930	3,005	452	214	29	2,976	6,922	
Jun-10	28	16	135	1,986	660	1,022	3,984	518	226	42	3,942	8,532	
Jul-10	9	16	165	2,200	697	1,057	4,241	628	206	43	4,198	9,194	
Aug-10	16	17	140	2,345	766	1,035	4,215	373	212	44	4,172	9,088	
Sep-10	3	17	131	2,144	614	1,009	3,609	469	191	35	3,574	8,168	
Oct-10	27	8	107	1,689	599	965	3,465	384	227	31	3,434	7,426	
Nov-10	24	8	157	2,513	809	1,068	3,354	448	243	28	3,326	8,592	
Dec-10	17	8	144	2,267	702	1,092	3,449	432	241	29	3,420	8,328	
			1,652	25,724	7,994	12,307	41,431	5,374	2,692	387	41,044	97,173	

+ plus

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

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PacifiCorp
 Washington Results of Operations - December 2010
 JAM INPUT TEMPLATE
 SYSTEM COINCIDENTAL PEAKS

LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment												
Month	Day	Time	Non-FERC						FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-10	7	8	123	2,129	735	1,092	3,306	470	244	28	3,278	8,099
Feb-10	22	8	151	2,359	689	1,072	3,049	442	240	25	3,024	8,002
Mar-10	9	8	141	2,171	592	983	3,036	428	223	25	3,011	7,574
Apr-10	1	8	144	2,231	621	980	2,717	331	225	27	2,690	7,248
May-10	6	8	113	1,688	520	930	3,005	452	214	29	2,976	6,922
Jun-10	28	16	135	1,986	660	1,022	3,984	518	226	42	3,942	8,532
Jul-10	9	16	165	2,200	697	1,057	4,241	628	206	43	4,198	9,194
Aug-10	16	17	140	2,345	766	1,035	4,215	373	212	44	4,172	9,088
Sep-10	3	17	131	2,144	614	1,009	3,609	469	191	35	3,574	8,168
Oct-10	27	8	107	1,689	589	965	3,465	384	227	31	3,434	7,426
Nov-10	24	8	157	2,513	809	1,068	3,354	448	243	28	3,326	8,592
Dec-10	17	8	144	2,267	702	1,092	3,449	432	241	29	3,420	8,328
			1,652	25,724	7,994	12,307	41,431	5,374	2,692	387	41,044	97,173

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Adjustment for Coincidental System Peaks Temperature Adjustment												
Month	Day	Time	Non-FERC						FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-10	7	8	1	(76)	(10)	-	2	0	(3)		2	(86)
Feb-10	22	8	3	(13)	-	1	27	2	1		27	22
Mar-10	9	8	(0)	(2)	2	(8)	(36)	(0)	1		(36)	(42)
Apr-10	1	8	(1)	-	3	(1)	(60)	-	(0)		(60)	(59)
May-10	6	8	11	207	(15)	201	(6)	56	(0)		(6)	455
Jun-10	28	16	0	(57)	(23)	23	108	1	1		108	52
Jul-10	9	16	(0)	(9)	(17)	(12)	5	5	0		5	(27)
Aug-10	16	17	1	1	(8)	2	(47)	5	1		(47)	(44)
Sep-10	3	17	(4)	-	-	3	85	(9)	1		85	76
Oct-10	27	8	4	135	(23)	6	(102)	(8)	1		(102)	12
Nov-10	24	8	3	56	30	(2)	55	4	(2)		55	144
Dec-10	17	8	(3)	(16)	(5)	4	(20)	1	1		(20)	(36)
			15	226	(65)	219	12	57	2	-	12	467

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)												
Month	Day	Time	Non-FERC						FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-10	7	8	124	2,054	725	1,092	3,308	470	241	28	3,279	8,013
Feb-10	22	8	154	2,346	689	1,074	3,076	444	240	25	3,051	8,023
Mar-10	9	8	141	2,169	594	975	3,000	428	224	25	2,975	7,532
Apr-10	1	8	143	2,231	624	979	2,656	331	225	27	2,629	7,189
May-10	6	8	124	1,895	505	1,131	2,999	508	214	29	2,970	7,377
Jun-10	28	16	135	1,929	637	1,045	4,092	519	227	42	4,050	8,584
Jul-10	9	16	165	2,192	680	1,045	4,246	633	207	43	4,204	9,167
Aug-10	16	17	142	2,346	758	1,038	4,168	378	213	44	4,125	9,044
Sep-10	3	17	128	2,144	614	1,012	3,694	460	191	35	3,659	8,244
Oct-10	27	8	111	1,824	565	971	3,364	375	228	31	3,333	7,438
Nov-10	24	8	160	2,568	840	1,066	3,410	451	241	28	3,382	8,737
Dec-10	17	8	141	2,252	698	1,097	3,429	433	242	29	3,400	8,291
			1,667.4	25,950.0	7,929.1	12,525.5	41,442.8	5,431.1	2,694.0	387.3	41,055.5	97,639.9

SC	1.7077%	26.5773%	8.1207%	12.8283%	42.4446%	5.5624%	2.7591%	0.3967%	42.0479%	100.0000%
SG	1.6907%	26.2026%	8.0194%	13.2080%	42.2294%	5.7570%	2.8929%	0.3862%	41.8431%	100.0000%

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

		METERED LOADS (MWH)									
		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
Jan	2010	80,851	1,305,544	422,795	732,263	2,095,412	295,955	171,058	17,052	2,078,360	5,103,878
Feb	2010	71,589	1,156,228	345,538	661,560	1,869,991	263,287	149,608	14,649	1,855,342	4,517,802
Mar	2010	76,428	1,234,791	354,934	700,441	1,870,967	272,177	160,493	16,261	1,854,707	4,670,231
Apr	2010	74,482	1,149,866	329,525	655,182	1,763,537	259,025	150,196	15,761	1,747,776	4,381,813
May	2010	75,909	1,106,767	325,368	661,838	1,789,517	297,306	158,055	15,587	1,773,930	4,414,761
Jun	2010	79,250	1,061,006	310,849	650,320	2,004,349	332,472	158,565	17,698	1,986,651	4,596,811
Jul	2010	89,602	1,246,481	394,267	709,183	2,401,054	501,026	159,457	21,595	2,379,459	5,501,070
Aug	2010	85,603	1,226,650	384,810	719,078	2,310,919	362,204	153,502	21,225	2,289,693	5,242,765
Sep	2010	70,467	1,088,771	341,096	675,913	1,972,427	281,539	147,499	17,422	1,955,005	4,577,712
Oct	2010	68,238	1,135,089	358,467	694,977	1,873,734	246,550	170,489	15,602	1,858,132	4,547,544
Nov	2010	79,115	1,268,375	402,477	711,023	1,984,787	253,603	167,627	15,854	1,968,933	4,867,007
Dec	2010	89,228	1,399,049	445,341	759,014	2,139,002	280,752	167,350	17,550	2,121,452	5,279,736
		940,763	14,378,617	4,415,467	8,330,792	24,075,697	3,645,897	1,913,898	206,256	23,869,441	57,701,130

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		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)									
		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan	2010					(5,612)	-	-		(5,612)	(5,612)
Feb	2010					-	-	-		-	-
Mar	2010					-	-	-		-	-
Apr	2010					-	-	-		-	-
May	2010					-	-	-		-	-
Jun	2010					(2,357)	-	-		(2,357)	(2,357)
Jul	2010					(5,777)	-	-		(5,777)	(5,777)
Aug	2010					(3,495)	-	-		(3,495)	(3,495)
Sep	2010					(4,113)	-	-		(4,113)	(4,113)
Oct	2010					-	-	-		-	-
Nov	2010					-	-	-		-	-
Dec	2010					(7,103)	-	-		(7,103)	(7,103)
						(28,456)	-	-		(28,456)	(28,456)

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		LOADS SERVED FROM COMPANY RESOURCES (NPC)									
		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
Jan	2010	80,851	1,305,544	422,795	732,263	2,089,801	295,955	171,058	17,052	2,072,749	5,098,266
Feb	2010	71,589	1,156,228	345,538	661,560	1,869,991	263,287	149,608	14,649	1,855,342	4,517,802
Mar	2010	76,428	1,234,791	354,934	700,441	1,870,967	272,177	160,493	16,261	1,854,707	4,670,231
Apr	2010	74,482	1,149,866	329,525	655,182	1,763,537	259,025	150,196	15,761	1,747,776	4,381,813
May	2010	75,909	1,106,767	325,368	661,838	1,789,517	297,306	158,055	15,587	1,773,930	4,414,761
Jun	2010	79,250	1,061,006	310,849	650,320	2,001,992	332,472	158,565	17,698	1,984,294	4,594,454
Jul	2010	89,602	1,246,481	394,267	709,183	2,395,277	501,026	159,457	21,595	2,373,682	5,495,293
Aug	2010	85,603	1,226,650	384,810	719,078	2,307,424	362,204	153,502	21,225	2,286,198	5,239,270
Sep	2010	70,467	1,088,771	341,096	675,913	1,968,314	281,539	147,499	17,422	1,950,892	4,573,600
Oct	2010	68,238	1,135,089	358,467	694,977	1,873,734	246,550	170,489	15,602	1,858,132	4,547,544
Nov	2010	79,115	1,268,375	402,477	711,023	1,984,787	253,603	167,627	15,854	1,968,933	4,867,007
Dec	2010	89,228	1,399,049	445,341	759,014	2,131,899	280,752	167,350	17,550	2,114,349	5,272,633
		940,763	14,378,617	4,415,467	8,330,792	24,047,241	3,645,897	1,913,898	206,256	23,840,985	57,672,674

+ plus

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

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NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment											
Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	
Jan	2010	80,851	1,305,544	422,795	732,263	2,089,909	296,152	171,058	17,052	2,072,857	5,098,572
Feb	2010	71,589	1,156,228	345,538	661,560	1,870,116	263,287	149,608	14,649	1,855,467	4,517,926
Mar	2010	76,428	1,234,791	354,934	700,441	1,871,160	272,673	160,493	16,261	1,854,899	4,670,920
Apr	2010	74,482	1,149,866	329,525	655,182	1,763,566	259,147	150,196	15,761	1,747,804	4,381,963
May	2010	75,909	1,106,767	325,368	661,838	1,790,070	297,655	158,055	15,587	1,774,482	4,415,661
Jun	2010	79,250	1,061,006	310,849	650,320	2,002,177	332,580	158,565	17,698	1,984,479	4,594,746
Jul	2010	89,602	1,246,481	394,267	709,183	2,396,076	503,460	159,457	21,595	2,374,481	5,498,526
Aug	2010	85,603	1,226,650	384,810	719,078	2,307,848	364,222	153,502	21,225	2,286,623	5,241,713
Sep	2010	70,467	1,088,771	341,096	675,913	1,968,418	281,743	147,499	17,422	1,950,996	4,573,908
Oct	2010	68,238	1,135,089	358,467	694,977	1,873,979	246,590	170,489	15,602	1,858,377	4,547,828
Nov	2010	79,115	1,268,375	402,477	711,023	1,985,629	254,156	167,627	15,854	1,969,775	4,868,403
Dec	2010	89,228	1,399,049	445,341	759,014	2,131,988	280,755	167,350	17,550	2,114,438	5,272,725
		940,763	14,378,617	4,415,467	8,330,792	24,050,935	3,652,420	1,913,898	206,256	23,844,679	57,682,891

- less

Temperature Adjustment for Energy

Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	
Jan	2010	6,765	88,506	26,133	1,540	(13,029)	2,258	287		(13,029)	112,461
Feb	2010	2,438	44,876	21,888	(3,703)	11,546	(1,732)	(689)		11,546	74,623
Mar	2010	(103)	3,742	8,435	2,786	(2,812)	(649)	532		(2,812)	11,931
Apr	2010	(1,547)	(21,071)	2,161	(1,629)	(7,553)	(1,122)	(253)		(7,553)	(31,013)
May	2010	(204)	(5,442)	2,866	(3,650)	81,200	20,222	(668)		81,200	94,323
Jun	2010	687	23,554	7,048	2,959	38,258	6,284	187		38,258	78,976
Jul	2010	(409)	(1,523)	(7,029)	1,815	(15,116)	4,482	109		(15,116)	(17,671)
Aug	2010	151	12,497	(1,435)	(2,270)	23,964	4,598	(131)		23,964	37,374
Sep	2010	387	17,875	5,092	4,415	(10,395)	(1,091)	485		(10,395)	16,767
Oct	2010	1,005	15,792	5,960	6,535	5,306	(2,545)	1,177		5,306	33,230
Nov	2010	(945)	(24,681)	(12,364)	(3,422)	(18,088)	(2,350)	(668)		(18,088)	(62,519)
Dec	2010	4,148	43,448	10,210	2,606	25,215	4,771	491		25,215	90,889
		12,373	197,571	68,964	7,982	118,497	33,126	858		118,497	439,372

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)											
Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	
Jan	2010	87,616	1,394,049	448,928	733,803	2,076,881	298,410	171,345	17,052	2,059,829	5,211,033
Feb	2010	74,027	1,201,104	367,426	657,857	1,881,662	261,555	148,919	14,649	1,867,013	4,592,549
Mar	2010	76,324	1,238,532	363,369	703,228	1,868,348	272,025	161,025	16,261	1,852,087	4,662,851
Apr	2010	72,935	1,128,795	331,686	653,553	1,756,013	258,025	149,943	15,761	1,740,252	4,350,951
May	2010	75,706	1,101,325	328,233	658,188	1,871,270	317,876	157,387	15,587	1,855,683	4,509,984
Jun	2010	79,937	1,084,560	317,897	653,279	2,040,434	338,863	158,752	17,698	2,022,737	4,673,722
Jul	2010	89,194	1,244,957	387,239	710,998	2,380,960	507,942	159,565	21,595	2,359,365	5,480,855
Aug	2010	85,754	1,239,147	383,375	716,808	2,331,812	368,820	153,372	21,225	2,310,586	5,279,087
Sep	2010	70,854	1,106,646	346,188	680,329	1,958,023	280,652	147,984	17,422	1,940,602	4,590,674
Oct	2010	69,243	1,150,881	364,427	701,512	1,879,285	244,045	171,666	15,602	1,863,683	4,581,059
Nov	2010	78,170	1,243,694	390,113	707,600	1,967,541	251,806	166,959	15,854	1,951,687	4,805,884
Dec	2010	93,376	1,442,496	455,551	761,620	2,157,202	285,527	167,841	17,550	2,139,652	5,363,614
		953,136	14,576,186	4,484,430	8,338,774	24,169,431	3,685,546	1,914,757	206,256	23,963,176	58,122,263

CAEW	4.7624%	72.8309%	22.4067%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE	0.0000%	0.0000%	0.0000%	21.8817%	63.4227%	9.6712%	5.0245%	0.5412%	62.8814%	100.0000%
SE	1.6399%	25.0785%	7.7155%	14.3470%	41.5838%	6.3410%	3.2944%	0.3549%	41.2289%	100.0000%

PacifiCorp
 Washington Results of Operations - December 2010
 JAM INPUT TEMPLATE
 WEST CONTROL AREA COINCIDENTAL PEAKS

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

(less)

			Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)									
Month	Day	Time	Non-FERC					FERC		NET UT	Total	
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-10	7	8					(53)				(53)	(53)
Feb-10	22	8									-	-
Mar-10	9	8									-	-
Apr-10	1	8									-	-
May-10	6	8									-	-
Jun-10	28	16					(150)	(142)			(150)	(292)
Jul-10	9	16									-	-
Aug-10	16	17					(147)	(147)			(147)	(294)
Sep-10	3	17									-	-
Oct-10	27	8									-	-
Nov-10	24	8									-	-
Dec-10	17	8					(49)				(49)	(49)
							(399)	(289)			(399)	(688)

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES									
Month	Day	Time	Non-FERC					FERC		NET UT	Total	
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-10	7	8	125	2,122	769	1,092	3,306	470	244	28	3,278	8,128
Feb-10	22	8	151	2,359	689	1,051	3,290	436	238	25	3,264	8,213
Mar-10	9	8	155	2,377	637	1,019	3,033	421	229	25	3,008	7,871
Apr-10	1	8	144	2,231	621	909	2,885	379	189	27	2,858	7,357
May-10	6	8	140	2,105	586	930	3,005	452	214	29	2,976	7,432
Jun-10	28	16	129	2,003	658	1,030	4,059	423	225	42	4,017	8,528
Jul-10	9	16	146	2,331	746	1,065	4,357	630	218	43	4,315	9,494
Aug-10	16	17	147	2,450	759	1,063	4,224	410	227	44	4,180	9,279
Sep-10	3	17	131	2,144	614	1,029	3,646	404	232	35	3,611	8,200
Oct-10	27	8	144	2,140	601	965	3,465	384	227	31	3,434	7,926
Nov-10	24	8	163	2,542	893	1,095	3,525	415	241	28	3,497	8,874
Dec-10	17	8	160	2,406	730	1,092	3,449	432	241	29	3,420	8,511
			1,735	27,210	8,304	12,340	42,245	5,256	2,725	387	41,858	99,814

+ plus

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

= equals

PacifiCorp
 Washington Results of Operations - December 2010
 JAM INPUT TEMPLATE
 WEST CONTROL AREA COINCIDENTAL PEAKS

LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment												
		Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-10	7	8	125	2,122	769	1,092	3,306	470	244	28	3,278	8,128
Feb-10	22	8	151	2,359	689	1,051	3,290	436	238	25	3,264	8,213
Mar-10	9	8	155	2,377	637	1,019	3,033	421	229	25	3,008	7,871
Apr-10	1	8	144	2,231	621	909	2,885	379	189	27	2,858	7,357
May-10	6	8	140	2,105	586	930	3,005	452	214	29	2,976	7,432
Jun-10	28	16	129	2,003	658	1,030	4,059	423	225	42	4,017	8,528
Jul-10	9	16	146	2,331	746	1,065	4,357	630	218	43	4,315	9,494
Aug-10	16	17	147	2,450	759	1,063	4,224	410	227	44	4,180	9,279
Sep-10	3	17	131	2,144	614	1,029	3,646	404	232	35	3,611	8,200
Oct-10	27	8	144	2,140	601	965	3,465	384	227	31	3,434	7,926
Nov-10	24	8	163	2,542	893	1,095	3,525	415	241	28	3,497	8,874
Dec-10	17	8	160	2,406	730	1,092	3,449	432	241	29	3,420	8,511
			1,735	27,210	8,304	12,340	42,245	5,256	2,725	387	41,858	99,814

- less

Adjustment for Coincidental System Peaks Temperature Adjustment												
		Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-10	7	8	4	0	-	-	2	0	(3)		2	3
Feb-10	22	8	3	(13)	-	0	-	2	1		-	(7)
Mar-10	9	8	-	-	1	(3)	(2)	0	3		(2)	(2)
Apr-10	1	8	(1)	-	3	65	-	23	(0)		-	90
May-10	6	8	1	9	(64)	201	(6)	56	(0)		(6)	196
Jun-10	28	16	0	(64)	(23)	1	(8)	(1)	0		(8)	(94)
Jul-10	9	16	(1)	9	(34)	(14)	45	3	0		45	9
Aug-10	16	17	-	-	(1)	(0)	(36)	(0)	0		(36)	(37)
Sep-10	3	17	(4)	-	-	3	104	5	2		104	109
Oct-10	27	8	(0)	(46)	-	6	(102)	(8)	1		(102)	(149)
Nov-10	24	8	-	-	-	(1)	-	(4)	(1)		-	(6)
Dec-10	17	8	4	0	19	4	(20)	1	1		(20)	9
			6	(105)	(99)	262	(23)	76	3	-	(23)	121

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)												
		Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-10	7	8	129	2,122	769	1,092	3,308	470	241	28	3,279	8,131
Feb-10	22	8	154	2,346	689	1,051	3,290	438	239	25	3,264	8,206
Mar-10	9	8	155	2,377	638	1,015	3,031	421	232	25	3,007	7,870
Apr-10	1	8	143	2,231	624	974	2,885	402	189	27	2,858	7,447
May-10	6	8	141	2,113	522	1,131	2,999	508	214	29	2,970	7,629
Jun-10	28	16	130	1,938	635	1,031	4,051	422	226	42	4,009	8,434
Jul-10	9	16	145	2,340	712	1,051	4,402	633	218	43	4,360	9,503
Aug-10	16	17	147	2,450	758	1,063	4,188	409	227	44	4,144	9,242
Sep-10	3	17	128	2,144	614	1,031	3,750	409	233	35	3,715	8,309
Oct-10	27	8	144	2,094	601	971	3,364	375	228	31	3,333	7,777
Nov-10	24	8	163	2,542	893	1,094	3,525	412	240	28	3,497	8,868
Dec-10	17	8	164	2,406	749	1,097	3,429	433	242	29	3,400	8,520
			1,740.9	27,104.7	8,205.3	12,602.2	42,222.0	5,332.3	2,728.2	387.3	41,834.7	99,935.7
CAGW			4.7147%	73.0742%	22.2111%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAGE			0.0000%	0.0000%	0.0000%	20.5005%		8.7774%	4.5099%	0.5972%	65.6149%	100.0000%
CACW			4.6987%	73.1554%	22.1459%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CACE			0.0000%	0.0000%	0.0000%	20.0402%		8.4795%	4.3384%	0.6159%	66.5260%	100.0000%

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

PacificCorp
 Washington Results of Operations - December 2010
 AVERAGE OF MONTHLY AVERAGE FACTORS
 CALCULATION OF INTERNAL FACTORS

	California	Oregon	Washington	Montana	Wyvo-PP&L	Utah	Idaho-UP&L	Wyvo-UP&L	FERC
TRANSMISSION ;									
TRANSMISSION PLANT									
JEG	48,307,683	33,863,884	10,293,014	0	403,067	1,290,075	172,575	86,671	11,743
DGU	0	0	0	0	0	0	0	0	0
CAGW	1,087,022,740	754,338,616	241,438,734	0	519,266,671	1,639,867,181	219,367,591	112,713,420	14,926,370
CAGE	2,499,200,186	366,050,000	5,517,380	0	2,381,150	8,810,751	1,212,236	693,148	81,325
SG	23,633,430	833,714,882	253,421,369	0	515,533,881	1,649,868,013	220,752,242	113,411,247	15,019,446
3,655,977,446									
LESS ACCUMULATED DEPRECIATION									
DGP	0	0	0	0	0	0	0	0	0
JEG	(49,872,251)	(2,280,130)	(10,647,643)	0	(416,954)	(1,334,522)	(178,521)	(91,726)	(12,147)
CAGW	(424,851,204)	(30,020,847)	(94,319,714)	0	(137,468,225)	(440,076,218)	(58,868,874)	(30,247,872)	(4,005,653)
CAGE	(670,895,642)	(97,863,594)	(3,073,756)	0	(1,444,833)	(3,310,062)	(455,138)	(228,847)	(30,553)
SG	(7,219,555)	(139,171)	(634,389)	0	(138,858,014)	(444,723,833)	(59,503,665)	(30,568,449)	(4,048,358)
(1,150,229,742)									
TOTAL NET TRANSMISSION PLANT	2,502,387,700	31,375,931	147,818,622	0	376,381,877	1,205,247,210	161,248,737	82,842,797	10,971,090
SNPT	100.0000%	1.2538%	5.8071%	0.0000%	15.0489%	48.1639%	6.4439%	3.3106%	0.4384%
SYSTEM NET PLANT TRANSMISSION									
DISTRIBUTION ;									
DISTRIBUTION PLANT - PACIFIC									
S	2,752,688,145	1,684,472,800	395,436,832	0	457,806,442	0	0	0	0
LESS ACCUMULATED DEPRECIATION	(1,193,380,953)	(738,803,594)	(175,351,085)	0	(181,360,193)	0	0	0	0
1,559,307,192									
DMPDP	100.0000%	7.5107%	14.1142%	0.0000%	17.7287%	0.0000%	0.0000%	0.0000%	0.0000%
DIVISION NET PLANT DISTRIBUTION PACIFIC									
DISTRIBUTION PLANT - UTAH									
S	2,657,715,920	0	0	0	0	2,302,132,371	268,917,495	86,666,054	0
LESS ACCUMULATED DEPRECIATION	(856,732,345)	0	0	0	0	(705,909,960)	(114,022,583)	(36,759,422)	0
1,800,983,575									
DMPDU	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.6306%	8.6006%	2.7685%	0.0000%
DIVISION NET PLANT DISTRIBUTION UTAH									
TOTAL NET DISTRIBUTION PLANT	3,380,300,767	117,115,801	220,095,747	0	278,448,249	1,596,222,412	154,894,512	49,886,652	0
DMPD & SNPD	100.0000%	3.4853%	6.5498%	0.0000%	8.2289%	47.5024%	4.6095%	1.4840%	0.0000%
SYSTEM NET PLANT DISTRIBUTION									

PacificCorp
 Washington Results of Operations - December 2010
 AVERAGE OF MONTHLY AVERAGE FACTORS
 CALCULATION OF INTERNAL FACTORS

GENERAL -
 GENERAL PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
S	490,300,326	12,849,527	155,432,684	42,281,252	0	57,384,907	178,070,791	32,111,616	12,169,539	0
JBG	15,000,893	705,593	10,936,245	3,324,100	0	130,169	416,626	55,733	28,636	3,792
JRE	4,864	228	3,482	1,071	0	0	128	20	10	1
SE	0	0	0	0	0	0	0	0	0	0
CAEW	138,684	2,345	36,339	11,122	0	18,917	58,033	7,684	4,011	539
CAEE	244,829,886	5,437,465	63,893,274	17,487,025	0	30,284,467	107,702,720	14,024,858	6,500,927	682,116
SSGCH	24,874,486	687,862	7,658,918	1,748,405	0	1,659,864	12,006,814	961,359	217,133	0
DEU	0	0	0	0	0	0	0	0	0	0
CAGW	46,673,510	2,200,496	34,106,313	10,368,701	0	32,036,620	102,537,759	13,716,632	7,047,755	933,318
CAEW	156,272,085	0	0	0	0	151,696	435,928	67,046	34,832	3,752
CAEE	683,254	0	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
Remove Capital Lease	(48,600,602)	(469,351)	(12,437,310)	(1,913,447)	0	(5,903,856)	(25,429,210)	(1,816,435)	(895,027)	(1,029,928)
	530,168,114	21,289,835	258,321,814	73,318,272	0	116,261,190	375,769,565	59,158,913	25,106,818	1,523,586
	(189,596,365)	(5,178,638)	(54,178,830)	(17,689,823)	0	(23,486,124)	(54,563,304)	(10,388,651)	(4,111,014)	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SE	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
CAGW	(81,704,799)	(1,804,659)	(20,867,655)	(5,839,124)	0	(10,139,929)	(35,842,625)	(4,890,430)	(2,169,494)	(230,973)
CAEW	(15,070,671)	(710,530)	(11,012,779)	(3,347,362)	0	(9,741,858)	(31,180,202)	(4,171,023)	(2,143,117)	(283,808)
CAEE	(47,500,009)	0	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
CAEW	(342,837)	(240,371)	(2,926,617)	(689,220)	0	(75,046)	(215,046)	(33,169)	(17,231)	(1,856)
CAEE	(9,520,967)	(205,568)	(3,186,197)	(968,453)	0	(634,947)	(4,955,733)	(587,970)	(68,110)	0
JBG	(4,545,208)	0	0	0	0	(31,924)	(121,367)	(16,347)	(6,347)	(1,100)
SSGCH	0	0	0	0	0	0	0	0	0	0
	(328,300,978)	(8,138,671)	(62,185,076)	(25,513,962)	0	(44,115,819)	(126,618,868)	(19,667,478)	(8,532,369)	(617,742)
TOTAL NET GENERAL PLANT	602,487,136	13,160,164	166,126,837	44,802,281	0	72,145,371	249,180,695	39,491,434	16,574,509	1,005,844
SNPG	100,000%	2,1643%	27,5735%	7,4362%	0,0000%	11,9746%	41,3587%	6,5547%	2,7510%	0,1689%
SYSTEM NET GENERAL PLANT										

MINING -
 GENERAL MINING PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
JRE	0	0	0	0	0	0	0	0	0	0
CAEW	269,058,747	0	0	0	0	0	169,187,992	26,021,183	13,518,820	1,456,233
CAEE	289,058,747	0	0	0	0	0	169,187,992	26,021,183	13,518,820	1,456,233
SE	0	0	0	0	0	0	0	0	0	0
CAEW	(163,846,789)	0	0	0	0	0	(103,029,207)	(15,845,935)	(8,232,439)	(886,792)
CAEE	(163,846,789)	0	0	0	0	0	(103,029,207)	(15,845,935)	(8,232,439)	(886,792)
TOTAL NET MINING PLANT	105,211,958	0	0	0	0	0	66,158,785	10,175,249	5,286,380	598,441
SNPM	100,000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	62,8814%	9,6712%	5,0245%	0,5412%
SYSTEM NET PLANT MINING UTAH										

LESS ACCUMULATED DEPRECIATION

GENERAL MINING PLANT

SE	0	0	0	0	0	0	0	0	0	0
CAEW	0	0	0	0	0	0	0	0	0	0
CAEE	0	0	0	0	0	0	0	0	0	0

PacificCorp
 Washington Results of Operations - December 2010
 AVERAGE OF MONTHLY AVERAGE FACTORS
 CALCULATION OF INTERNAL FACTORS

INTANGIBLE PLANT	TOTAL	California	Oregon	Washington	Montana	Wyco-PP&L	Utah	Idaho-UP&L	Wyco-UP&L	FERC
S	7,874,251	98,162	1,686,187	579,711	0	1,269,901	2,765,745	1,424,545	0	0
JBG	46,472	2,102	32,577	8,902	0	388	1,241	168	85	11
DGU	0	0	0	0	0	0	0	0	0	0
SE	0	0	0	0	0	0	0	0	0	0
CN	119,639,469	3,020,471	36,810,251	8,408,347	0	7,976,680	57,749,465	4,623,872	1,044,350	0
CAGW	69,074,962	7,966,172	123,306,398	37,540,571	0	10,287,636	32,927,682	4,404,786	2,263,227	298,714
CAEW	56,163,246	0	0	0	0	0	0	0	0	0
CAREW	0	0	0	0	0	0	0	0	0	0
CAEE	3,442,667	0	0	0	0	0	0	0	0	0
S.G	1,582,463	26,755	414,647	128,904	0	703,311	2,164,788	332,847	172,976	18,633
SO	366,587,281	8,096,595	93,717,246	26,198,610	0	209,011	662,152	91,103	45,779	6,112
SSGCT	0	0	0	0	0	0	161,294,812	21,044,688	9,733,930	1,036,314
SSGCH	0	0	0	0	0	0	0	0	0	0
	718,370,729	18,212,547	256,170,256	72,864,545	0	66,024,223	257,555,917	31,922,169	13,260,348	1,360,784

LESS ACCUMULATED AMORTIZATION

S	(851,652)	0	(43,454)	(1,687)	0	(137,469)	(22,619)	(746,432)	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
CAEW	0	0	0	0	0	0	0	0	0	0
CAEE	(1,150,892)	0	0	0	0	(251,856)	(723,760)	(111,315)	(57,851)	(6,230)
SE	0	0	0	0	0	0	0	0	0	0
CN	(92,230,267)	(2,328,294)	(38,376,372)	(6,482,077)	0	(6,150,111)	(44,514,353)	(3,554,165)	(895,004)	0
CAGW	(262,182)	(4,063,254)	(1,249,576)	(1,249,576)	0	(2,948,167)	(6,488,642)	(892,746)	(448,605)	(59,892)
CAEW	(34,296,594)	(1,614,137)	(25,018,124)	(7,604,323)	0	0	0	0	0	0
CAGE	(11,387,953)	0	0	0	0	(2,334,598)	(7,472,213)	(969,599)	(613,590)	(66,013)
SO	(256,148,851)	(6,657,400)	(66,483,903)	(18,306,963)	0	(31,789,201)	(112,682,027)	(14,704,746)	(6,807,478)	(724,113)
JBG	(12,034)	(544)	(8,436)	(2,564)	0	(100)	(321)	(49)	(22)	(3)
SSGCH	0	0	0	0	0	0	0	0	0	0
	(411,615,445)	(9,862,498)	(122,963,465)	(35,640,221)	0	(42,711,503)	(171,963,965)	(21,019,016)	(8,626,525)	(669,251)

TOTAL NET INTANGIBLE PLANT
 SNP
 SYSTEM NET INTANGIBLE PLANT

	306,755,284	9,350,049	133,176,793	38,224,324	0	23,912,720	85,651,962	10,903,692	4,633,619	502,533
	100.0000%	3.0480%	43.4147%	12.7668%	0.0000%	7.5988%	27.9219%	3.5543%	1.5106%	0.1636%

GROSS PLANT:
 PRODUCTION PLANT
 TRANSMISSION PLANT
 DISTRIBUTION PLANT
 GENERAL PLANT
 INTANGIBLE PLANT

TOTAL	California	Oregon	Washington	Montana	Wyco-PP&L	Utah	Idaho-UP&L	Wyco-UP&L	FERC
9,522,951,226	2,468,608	2,468,608	1,326,572,704	0	1,326,572,704	4,183,852,536	659,576,141	237,515,920	38,075,137
1,153,229,742	53,390,255	183,714,863	253,421,969	0	515,539,842	1,649,968,013	220,752,342	113,411,247	15,019,446
4,410,414,085	214,981,690	1,694,472,890	396,436,932	0	457,936,442	2,302,132,371	298,917,455	86,666,054	0
1,199,846,861	21,289,635	256,321,914	73,316,272	0	175,135,709	544,887,577	86,190,096	38,625,638	2,879,820
718,370,729	19,212,547	256,170,256	72,864,545	0	66,024,223	257,555,917	31,922,169	13,260,348	1,360,784

TOTAL GROSS PLANT
 GPS
 GROSS PLANT SYSTEM FACTOR

	20,317,200,335	448,733,352	5,194,048,349	1,451,983,675	0	2,521,453,969	8,837,705,415	1,166,350,182	539,479,207	57,455,188
	100.0000%	2.2086%	25.5648%	7.1468%	0.0000%	12.4104%	43.9908%	5.7407%	2.6553%	0.2827%

ACCUMULATED DEPRECIATION AND AMORTIZATION

(3,089,059,463)	(47,238,504)	(731,702,367)	(222,402,811)	0	(427,696,324)	(1,389,869,485)	(183,249,629)	(84,155,604)	(12,466,809)
(1,153,229,742)	(22,414,724)	(347,414,046)	(105,661,744)	0	(138,998,014)	(444,730,803)	(59,593,605)	(30,958,449)	(4,046,306)
(2,050,113,298)	(97,866,079)	(736,803,594)	(175,351,095)	0	(181,590,193)	(705,909,960)	(114,022,963)	(68,799,402)	0
(492,147,788)	(18,139,671)	(92,195,078)	(26,513,992)	0	(79,995,216)	(236,846,661)	(36,819,131)	(16,546,624)	(1,464,521)
(411,615,445)	(9,862,498)	(122,963,653)	(35,365,521)	0	(18,306,963)	(112,682,027)	(18,626,525)	(8,626,525)	(669,251)
(7,195,161,717)	(180,461,476)	(2,633,106,358)	(686,398,654)	0	(670,846,230)	(2,922,052,280)	(413,308,548)	(186,914,753)	(18,779,920)

NET PLANT
 SNP
 SYSTEM NET PLANT FACTOR (SNP)

	13,121,038,618	263,241,876	3,160,939,750	886,483,821	0	1,650,457,719	6,015,654,125	759,041,636	352,564,453	38,695,237
	100.0000%	2.0083%	24.0906%	6.7952%	0.0000%	12.5767%	45.8474%	5.7392%	2.6870%	0.2946%

NON-UTILITY RELATED INTEREST PERCENTAGE

0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
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INTEREST FACTOR SNP - NON-UTILITY

	19,705,763,158	435,239,361	5,037,740,693	1,408,297,995	0	2,445,874,407	8,686,798,683	1,131,250,556	523,244,348	55,705,757
	100.0000%	2.2086%	25.5648%	7.1468%	0.0000%	12.4104%	43.9908%	5.7407%	2.6553%	0.2827%

TOTAL GROSS PLANT (LESS SO FACTOR)

	18,550,600,465	8,914,817	10,156,988,657	3,280,491,826	0	1,634,463,712	7,868,955,238	1,047,091,080	341,298,105	56,094,411
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SYSTEM OVERHEAD FACTOR (SO)

	100.0000%	0.0481%	54.5343%	15.2443%	0.0000%	9.4581%	33.1343%	4.1634%	1.3824%	0.1000%
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CALCULATION OF INTERNAL FACTORS

IBT	INCOME BEFORE TAXES	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
	INCOME BEFORE STATE TAXES	(632,899,475)	(17,876,344)	(395,871,822)	0	88,996	(48,950,597)	7,496,914	(1,895,594)	(2,869,445)	(40,334,557)	(118,512,029)
	Interest Synchronization	21,650,161	859,470	1,345,931	0	1,374,699	7,825,090	37,359	317,454	37,359	0	0
		(611,369,314)	(17,016,874)	(375,618,941)	0	1,463,695	(41,125,507)	8,235,367	(1,578,140)	(2,832,086)	(40,334,557)	(118,512,029)
	100.0000%	2.862%	63.9179%	0.0000%	0.0000%	-0.2481%	7.0682%	-1.4116%	0.2695%	0.4819%	6.8638%	20.1668%

INCOME BEFORE TAXES (FACTORS)
See Calculation of EXCTAX

DITEXP	Pre-Merger - PPL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
	Prod / Hydro	(60,295)	(417,111)	(228,745)	(260,185)	0	(90,098)	0	0	0	0	0
	Transmission	(699,861)	(376,521)	(1,02,071)	(28,900)	0	(164,842)	0	0	0	0	0
	Distribution	(3,922,740)	(2,577,335)	(305,880)	(765,750)	0	6,984	6	0	17	0	0
	General	54,047	34,498	57	12,227	0	290	41	21	0	0	0
	Mining	721	187	0	0	0	0	0	0	0	0	3,387,251
	Main	0	0	0	0	0	0	0	0	0	0	0
	Non-Utility	(358)	(39)	(349)	0	0	0	0	0	0	0	0
	Total PPL	(2,237,372)	(3,336,323)	(666,903)	0	(1,178,449)	(112,575)	47	181	19	0	3,387,251
	Pre-Merger - UPPL	(4,823,168)	0	0	0	0	(3,707,693)	(609,239)	(270,040)	(96,226)	0	0
	Prod / Hydro	(2,983,110)	0	0	0	0	(1,708,967)	(267,929)	(100,350)	(12,644)	0	0
	Transmission	(5,487,960)	15	0	38	0	(4,195,513)	(59,929)	(349,273)	349	0	0
	Distribution	(69,061)	(636)	(1,689)	(624)	0	(89,207)	21,820	8,908	0	0	0
	General	1,318	496	152	269	0	791	1,095	63	7	0	0
	Mining	0	0	0	0	0	0	0	0	0	0	0
	Total UPPL	(12,421,360)	(492)	(1,466)	0	(25)	(10,186,954)	(1,590,928)	(693,289)	(48,517)	0	0

Post-Merger (Winings beginning 2006 and forward except for WCA which is 2007 and forward)

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Prod / Other Prod	372,693	6,013,246	1,919,172	0	2,795,679	9,108,628	1,157,713	650,019	80,692	0	0
Cholla Unit 4	3,422,708	973,127	0	0	1,161,718	1,858,227	1,511,718	100,392	12,175	0	284,538
Geology Unit 4, 5 & 6	23,610	31,725	0	0	155,202	685,807	65,388	27,891	6,637	0	127,356
Hydro-PP&L	653	3,732	9,340	0	3,093	9,102	4,933	4,933	673	0	0
Pre-Merger - PPL	399,559	85,691	26,009	0	38,973	128,143	15,616	8,580	1,133	0	0
Transmission	13,008,951	3,876,777	1,096,791	0	1,709,461	5,212,884	566,921	343,357	48,697	0	196
Distribution	87,154,330	24,981,969	5,928,589	0	6,356,775	41,301,473	4,318,893	1,511,961	0	0	(1,809)
General	3,104,242	857,050	26,411	0	537,549	1,313,022	203,418	112,813	16,198	0	0
Mining	(879,619)	(362,296)	(52,229)	0	(172,141)	(540,948)	(18,372)	(25,571)	(6,475)	0	0
WCA - CAEE 2007+	7,795,227	2,028,465	0	0	37,359	37,359	37,359	37,359	37,359	0	0
WCA - CAGW 2007+	564,417,269	163,668,672	0	0	70,104,915	224,459,239	28,187,249	15,689,571	2,071,777	0	48,700,037
WCA - CAGW 2007+ - Minecap	56,474,434	13,963,087	11,222,466	0	6,374,172	20,989,748	2,595,361	1,409,898	186,894	0	(7,125,002)
WCA - CAGW 2007+ - Goodfide	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	23,000,572	7,091,086	2,028,698	0	2,795,159	8,726,628	1,289,523	546,788	32,115	0	54,232
WCA - JBG 2007+	16,198,410	4,501,126	3,398,413	0	2,654,780	6,826,260	817,511	466,101	60,206	0	(2,205,942)
Oregon Extra Book Depreciation	(4,112,460)	0	0	0	0	0	0	0	0	0	0
Non-Utility	26,426	0	0	0	0	0	0	0	0	0	26,426
Total Post Merger	787,405,056	15,103,064	215,054,452	25,493,720	94,819,956	333,078,941	39,729,977	21,077,837	2,540,410	0	40,512,699
Total Deferred Taxes	772,750,304	14,791,952	211,718,410	24,895,331	93,847,462	322,777,412	38,139,056	20,484,759	2,491,912	0	43,899,950

Percentage of Total (DITEXP)

100.0000%	1.9142%	27.3980%	3.2100%	0.0000%	12.1179%	41.7695%	4.9355%	2.6509%	0.3225%	0.0000%	5.0810%
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	TOTAL	California	Oregon	Washington	Montana	Wyo-FP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
DITBAL:												
Pre-Merger - PPL	53,042,965	1,844,461	23,164,032	7,287,889	0	12,577,860	2,168,643	0	0	0	0	0
Prof / Hydro	21,442,648	816,278	11,844,759	3,186,499	0	4,652,488	842,544	0	0	0	0	0
Transmission	41,203,085	3,567,289	24,510,273	5,673,774	0	7,451,769	0	0	0	0	0	0
Distribution	(655,223)	232	(381,441)	314	0	(130,251)	(62,342)	16	0	(168)	(168)	0
General	2,445	40	194	343	0	1,005	0	0	0	0	0	0
Mining	(861)	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	8,688	0	867	7,789	0	0	0	0	0	0	0	(865,091)
TOTAL	114,259,495	6,228,380	64,959,183	16,156,469	0	24,752,209	3,048,853	155	(1,482)	(181)	0	(865,091)
Pre-Merger - UPL												
Prof / Hydro	51,106,782	0	0	0	0	0	70,351,742	13,913,860	4,642,460	529,578	0	0
Transmission	45,165,742	0	0	0	0	0	36,144,849	6,441,095	2,854,258	271,654	0	0
Distribution	(765,161)	893	(87,488)	2,717	(33,308)	(33,308)	(84,267)	(391,836)	(185,577)	(6,165)	0	0
General	6,489	107	1,682	515	0	912	2,679	369	213	22	0	0
TOTAL UPL	184,942,052	970	(86,806)	3,232	0	(32,396)	149,316,600	26,005,203	8,839,100	865,089	0	0
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)												
Prof / Other Prod	485,863,001	9,035,935	142,489,044	38,888,787	0	61,389,644	105,991,460	25,951,274	10,889,613	1,726,807	0	0
Other Prod	2,468,201	(243,716)	(5,478,281)	0	0	(1,633,126)	(4,862,265)	(897,954)	(3,699)	(53,846)	0	1,465,953
Gen - Utah 4, 5 & 6	37,842,542	748,114	11,589,972	3,124,289	0	281,484	1,232,964	120,239	50,975	11,998	0	225,734
Hydro-UPL	10,074,265	220,553	3,152,781	899,246	0	1,216,300	3,675,975	483,175	188,779	17,851	0	0
Transmission	289,026,072	4,811,550	71,160,120	19,261,340	0	29,276,112	96,450,185	12,752,628	4,743,333	27,456	0	0
Distribution	598,485,104	22,301,509	161,959,286	34,303,047	0	39,054,636	262,600,813	50,037,540	8,233,169	749,804	0	0
General/Intangibles	137,636,495	3,335,209	44,598,519	10,254,022	0	16,797,895	51,985,331	7,779,671	2,837,577	293,467	0	6,104
Mining	13,216,767	208,953	4,000,136	939,508	0	1,176,716	3,189,228	411,111	1,111,111	60,131	0	10,814
WCA - CASE 2007+	929,522,318	16,254,792	257,986,024	257,986,024	0	3,189,228	6,507,042	750,331	539,830	60,131	0	1,986,107
WCA - CASW 2007+	210,789,221	3,680,733	60,527,245	44,046,956	0	117,414,798	383,258,542	46,069,390	25,658,153	3,459,822	0	79,423,807
WCA CASW 2007+ -Marengo	0	0	0	0	0	27,240,088	87,562,617	11,100,376	5,552,165	820,806	0	(29,907,985)
WCA CASW 2007+ -Goodhue	69,805,984	1,577,847	22,968,204	4,873,953	0	0	0	0	0	0	0	0
WCA - General 2007+	44,759,319	800,102	12,708,102	9,126,281	0	5,788,270	25,807,527	3,655,141	1,700,784	105,611	0	160,978
WCA - JBG 2007+	(11,865,726)	0	(11,865,726)	0	0	0	18,694,677	2,224,260	1,265,940	170,362	0	(6,008,615)
OREGON EXTRA BOOK DEPR	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	(233,961)	0	0	0	0	0	0	0	0	0	0	(233,961)
Total Post Merger	2,734,442,379	63,037,049	782,987,952	185,717,429	0	315,932,021	1,149,125,689	142,203,202	62,638,187	7,486,714	0	46,039,936
Total Deferred Taxes	3,033,843,906	69,266,369	847,861,329	161,877,130	0	340,051,834	1,301,462,342	168,208,620	71,376,805	6,361,622	0	45,147,945
Percentage of Total (DITBAL)	100.0000%	2.2833%	27.9489%	5.9653%	0.0000%	11.2094%	42.9019%	5.5448%	2.3528%	0.2756%	0.0000%	1.4862%

OPRV-WY

Total Sales to Ultimate Customers
Less: Uncollectibles (net)
Total Interstate Revenues

OPRV-ID

Total Sales to Ultimate Customers
Less: Interstate Sales for Resale
Montana Power
Idaho Electric
Pacifi Sound Power & Light
Washington Water Power Co.
Less: Uncollectibles (net)
Total Interstate Revenues

Pacific Division	Utah Division	Combined Total
0	0	0
0	0	0
0	0	0
0.0000%	0.0000%	0.0000%

Pacific Division	Utah Division	Combined Total
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0.0000%	0.0000%	0.0000%

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BADDEBT

Account 904 Balance	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER
12,590,656	588,634	4,791,897	1,567,761	0	921,779	4,057,896	681,853	835	0	0
100.0000%	4.5183%	38.0552%	12.4618%	0.0000%	7.3211%	32.2294%	5.4155%	0.0665%	0.0000%	0.0000%

Customer Factors 1

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Total Electric Billings	47,295	576,430	131,675	0	124,932	504,254	72,402	16,353	0	0	0
CN	2,5246%	30.7702%	7.0258%	0.0000%	6.6885%	48.2686%	3.8646%	0.8723%	0.0000%	0.0000%	0.0000%
Customer System factor - CN											
Pacific Division Billings	47,295	576,430	131,675	0	124,932	0	0	0	0	0	0
CNP	5.37%	85.48%	14.58%	0.00%	14.19%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Customer Service Pacific factor - CNP											
Utah Division Billings	0	0	0	0	0	504,254	72,402	16,353	0	0	0
CNU	0.00%	0.00%	0.00%	0.00%	0.00%	81.06%	7.22%	1.65%	0.00%	0.00%	0.00%
Customer Service Utah factor - CNU											

1) The CN factor is calculated based off number of billings not customers

CIAC

Contributions in Aid of Construction	Customer Adv Received	Electric %
Oregon	28.1	28.147%
Washington - Other	6.5	6.5496%
Washington - SWIFT	-	0.0000%
Idaho - PPL	4.8	4.8095%
Idaho - UPL	6.2	6.2098%
Montana	1.5	1.5048%
Wyoming PPL	3.5	3.5096%
Wyoming UPL	47.5	47.5024%
California	110	110.0000%
Utah		
Total		

IDSIT

Payroll	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Idaho State Income Tax Allocation	0	0	0	0	0	0	0	0	0	0	0
Property	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0
Average	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Idaho - PPL Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Idaho - UPL Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Company	0	0	0	0	0	0	0	0	0	0	0

EXCTAX

Excise Tax (Superfund)	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Excise Tax (Superfund)	(17,064,758)	(368,353,241)	(24,634,997)	0	84,956	(46,346,400)	7,118,370	(1,809,534)	(2,738,173)	(38,503,369)	(113,131,583)
Total Taxable Income	(605,082,678)	(368,353,241)	(24,634,997)	0	84,956	(46,346,400)	7,118,370	(1,809,534)	(2,738,173)	(38,503,369)	(113,131,583)
Less Other Electric Items	0	0	0	0	0	0	0	0	0	0	0
419 OTH	0	0	0	0	0	0	0	0	0	0	0
432 OTH	0	0	0	0	0	0	0	0	0	0	0
4810 OTH	0	0	0	0	0	0	0	0	0	0	0
SCHMDT OTH	0	0	0	0	0	0	0	0	0	0	0
SCHMDT (Steam) OTH	0	0	0	0	0	0	0	0	0	0	0
Total Taxable Income Excluding Other	(17,064,758)	(368,353,241)	(24,634,997)	0	84,956	(46,346,400)	7,118,370	(1,809,534)	(2,738,173)	(38,503,369)	(113,131,583)
Excise Tax (Superfund) Factor - EXCTAX	2.8202%	60.8765%	4.0713%	0.0000%	-0.0140%	7.6585%	-1.1764%	0.2891%	0.4527%	6.3633%	18.6969%

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Trojan Allocators	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
TOTAL											
Pre-merger	16,518,976										
Dec 1991 Plant	17,094,202										
Dec 1992 Plant	17,006,589	601,802	12,427,436	3,777,351							
Average	(7,851,432)										
Dec 1991 Reserve	(6,234,030)										
Dec 1992 Reserve	(6,142,731)	(5,560,238)	(1,808,590)								
Average	(383,902)										
Post-merger	4,284,960										
Dec 1991 Plant	3,485,613										
Dec 1992 Plant	3,895,287	2,839,144	862,965								
Average	(128,394)										
Dec 1991 Reserve	(185,002)										
Dec 1992 Reserve	(8,722)	(135,186)	(41,091)								
Average	592,356	9,181,152	2,790,635								
Net Plant	12,564,143										
Division Net Plant Nuclear Pacific	100.0000%	4.7147%	73.0742%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Division Net Plant Nuclear Utah	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	100.0000%	4.7147%	73.0742%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Account 182.22											
Pre-merger	17,094,202	805,933	12,481,468	3,796,511							
(108) CAGW	(16,830)	(38,625)	(1,744,931)	(1,744,931)							
(101) Post-merger	1,665,000	2,547,985	774,183								
(108) CAGW	(240,698)	(11,344)	(175,823)	(53,442)							
(107) CAGW	1,776,549	83,952	1,269,661	395,035							
(120) CAEW	1,975,759	84,094	1,438,962	442,703							
(228) CAGW	7,220,849	340,438	5,276,981	1,603,630							
(228) CAGW	1,472,376	69,417	1,075,928	327,031							
(228) SNNP	3,531,000	1,289,480	2,800,220	890,292							
(228) CAEW	1,745,025	593,540	1,020,220	310,580							
Total Acct 182.22	25,026,734	1,395,574	21,046,468	6,587,760							
Revised Study	112,680	82,340	25,027								
December 1993 Adj	841,659	696,030	211,060								
Adjusted Acct 182.22	1,054,630	50,172	768,370	236,088							
TROUP Trojan Plant Allocator	30,981,364	1,448,746	22,498,630	6,623,787							
Account 228.42	100.0000%	4.7219%	73.0373%	22.2408%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Plant - Premerger	7,220,849	340,438	5,276,981	1,603,630							
CAGW	1,472,376	69,417	1,075,928	327,031							
CAEW	1,745,025	593,540	1,020,220	310,580							
Transition Costs	3,531,000	1,289,480	2,800,220	890,292							
Total Acct 228.42	13,967,250	659,540	10,202,220	3,105,680							
Plant - Premerger	112,680	5,312	82,340	25,027							
SNNP	841,950	44,859	696,030	211,060							
CAEW	1,054,630	50,172	768,370	236,088							
Adjusted Acct 228.42	15,021,860	709,512	10,970,590	3,341,778							
TROUP Trojan Decommissioning Allocator	100.0000%	4.7232%	73.0307%	22.2461%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHIMA											
Amortization Expense	34,892,511	1,012,010	11,431,900	3,154,579							
Amortization of Limited Term Plant	0	0	0	0							
Amortization of Other Electric Plant	5,519,393	0	0	0							
Amortization of Plant Acquisitions	4,465,043	229,631	3,488,192	805,956							
Amort of Prop. Losses, Unrecovered Plant, etc.	44,875,846	1,241,641	14,920,092	3,960,534							
Total Amortization Expense	100.0000%	2.7607%	33.1735%	8.6059%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Schedule M Amortization Factor											

PacifiCorp
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 CALCULATION OF INTERNAL FACTORS

SCHMD	California	Oregon	Washington	Montana	Wyoming	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Depreciation Expense:											
Steam	1,151,157	17,844,220	5,423,188	0	19,465,950	62,396,561	8,347,284	4,288,526	987,973	0	0
Acct 403.1	0	0	0	0	0	0	0	0	0	0	0
Nuclear	528,061	8,194,621	2,487,737	0	590,431	3,041,989	476,932	205,086	27,689	0	0
Acct 403.2	2,001,635	31,024,098	9,429,854	0	13,407,089	55,193,329	4,303,374	2,205,174	329,616	0	0
Other	1,178,696	18,620,562	4,913,403	0	10,568,430	26,161,241	3,943,910	2,028,350	262,568	0	0
Acct 403.4	1,381,888	48,016,888	12,352,388	0	13,055,107	57,454,047	6,907,280	2,533,819	329,616	0	0
Transmission	663,282	9,231,787	2,623,955	0	4,630,289	13,953,586	2,039,646	979,686	88,822	0	0
Acct 403.5	0	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0	0
Acct 403.7	0	0	0	0	0	0	0	0	0	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0
Acct 403.9	0	0	0	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0	0	0	0
Acct 403.4	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step 1 Adjustment	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense:	7,401,850	130,884,343	37,558,469	0	61,641,054	211,899,878	27,741,807	13,169,830	1,347,639	0	0
Schedule M Depreciation Factor	1.9325%	26.9218%	7.6294%	0.0000%	12.5377%	43.1001%	5.6427%	2.6787%	0.2741%	0.0000%	0.0000%

TAXDEPR	California	Oregon	Washington	Montana	Wyoming	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Total	48,900,097	678,435,695	91,743,531	0	288,480,627	1,039,696,179	125,643,975	64,057,778	7,435,365	0	118,512,029
100.0000%	1.9855%	27.5462%	3.7250%	0.0000%	11.7134%	42.2138%	5.1015%	2.6009%	0.3019%	0.0000%	4.8119%
JBG	45,920,927	711,745,742	219,336,938	0	8,471,607	27,114,584	3,627,159	1,863,674	246,802	0	0
SG	37,013	573,624	175,560	0	289,147	916,025	126,032	63,331	8,455	0	0
CAGW	11,881,515	184,156,081	59,974,712	0	884,877,823	2,832,177,289	378,864,671	194,684,796	25,779,009	0	0
CAGE	0	0	0	0	0	0	0	0	0	0	0
SSGCH	57,839,455	896,475,447	272,467,210	0	893,638,578	2,860,207,908	382,817,852	196,597,801	26,034,266	0	0
LESS ACCUMULATED DEPRECIATION	(492,004,685)	(344,896,011)	(104,832,025)	0	(4,105,151)	(13,138,119)	(1,757,840)	(903,056)	(118,655)	0	0
SG	0	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0	0
CAGW	(137,612,593)	(100,705,506)	(36,609,696)	0	(392,465,556)	(1,224,231,416)	(163,767,301)	(84,145,424)	(11,143,194)	0	0
CAGE	(1,865,782,881)	(1,865,782,881)	(1,865,782,881)	0	(1,865,782,881)	(1,865,782,881)	(1,865,782,881)	(1,865,782,881)	(1,865,782,881)	0	0
SSGCH	(28,749,641)	(445,601,618)	(135,441,721)	0	(386,600,707)	(1,237,370,535)	(165,524,941)	(85,046,518)	(11,262,779)	0	0
TOTAL NET STEAM PLANT	29,089,814	459,873,530	137,045,469	0	507,037,871	1,622,837,973	217,082,921	111,543,283	14,771,487	0	0
SNPPS	0.9413%	14.5900%	4.4341%	0.0000%	16.4074%	52.5140%	7.0250%	3.6056%	0.4780%	0.0000%	0.0000%
SYSTEM NET PLANT PRODUCTION STEAM	29,089,814	459,873,530	137,045,469	0	507,037,871	1,622,837,973	217,082,921	111,543,283	14,771,487	0	0
100.0000%	0.9413%	14.5900%	4.4341%	0.0000%	16.4074%	52.5140%	7.0250%	3.6056%	0.4780%	0.0000%	0.0000%

NUCLEAR:	California	Oregon	Washington	Montana	Wyoming	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
DGP	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0	0
TOTAL NUCLEAR PLANT	0	0	0	0	0	0	0	0	0	0	0
SNPPN	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SYSTEM NET PLANT PRODUCTION NUCLEAR	0	0	0	0	0	0	0	0	0	0	0
0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

PacificCorp
 Washington Results of Operations - December 2010
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 CALCULATION OF INTERNAL FACTORS

HYDRO:
 HYDRO PRODUCTION PLANT

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
CAGW	23,984,025	386,777,643	111,483,003	0	27,308,991	87,405,308	11,692,475	6,007,721	765,589
CAGE	133,211,069	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0
TOTAL	23,984,025	386,777,643	111,483,003	0	27,308,991	87,405,308	11,692,475	6,007,721	765,589

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
CAEW	(8,907,024)	(153,552,702)	(46,672,737)	0	0	0	0	0	0
CAEE	(47,359,527)	0	0	0	(9,708,959)	(31,074,902)	(4,156,937)	(2,135,860)	(282,850)
SG	0	0	0	0	0	0	0	0	0
TOTAL NET HYDRO PRODUCTION PLANT	(57,266,551)	(153,552,702)	(46,672,737)	0	(9,708,959)	(31,074,902)	(4,156,937)	(2,135,860)	(282,850)

SNPP
 SYSTEM NET PLANT PRODUCTION HYDRO

100.0000%	3.6425%	56.4616%	17.1617%	0.0000%	4.6605%	14.9165%	1.8954%	1.0253%	0.1958%
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OTHER:
 OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0
CAGW	1,229,045,015	898,115,315	272,984,446	0	386,000,135	1,235,448,321	165,267,894	84,916,388	11,245,282
CAGE	1,882,877,940	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0
TOTAL	3,111,922,955	898,115,315	272,984,446	0	386,000,135	1,235,448,321	165,267,894	84,916,388	11,245,282

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0
CAGW	(181,388,359)	(132,548,166)	(40,288,354)	0	(31,886,659)	(101,424,098)	(13,567,651)	(6,971,207)	(923,181)
CAGE	(154,574,755)	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0
TOTAL	(335,963,113)	(132,548,166)	(40,288,354)	0	(31,886,659)	(101,424,098)	(13,567,651)	(6,971,207)	(923,181)

SNPP
 SYSTEM NET PLANT PRODUCTION OTHER

100.0000%	1.7793%	27.5785%	8.3825%	0.0000%	12.7636%	40.8516%	5.4648%	2.8079%	0.3718%
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PRODUCTION:
 TOTAL PRODUCTION PLANT

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
JBG	1,015,327,434	711,745,742	216,396,908	0	8,471,607	27,114,584	3,627,189	1,863,674	248,802
DGU	0	0	0	0	0	0	0	0	0
SG	2,188,189	573,624	175,560	0	283,147	916,025	126,032	63,331	8,455
CAGW	1,982,981,894	1,449,049,039	440,442,161	0	1,238,186,949	4,155,031,927	556,824,949	285,588,915	37,819,860
CAGE	6,332,452,620	0	0	0	0	0	0	0	0
S	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0
TOTAL	9,332,957,236	2,161,368,406	656,954,659	0	1,306,947,704	4,183,062,536	559,578,141	287,515,920	38,075,137

LESS ACCUMULATED DEPRECIATION

S	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0
CAGW	(529,333,416)	(386,806,375)	(117,570,787)	0	(423,895,173)	(1,356,730,376)	(181,481,889)	(93,252,510)	(12,346,214)
CAGE	(2,067,717,163)	0	0	0	0	0	0	0	0
JBG	(462,004,865)	(344,896,011)	(104,832,029)	0	(4,105,151)	(13,135,118)	(1,757,640)	(900,065)	(115,396)
SSGCT	0	0	0	0	0	0	0	0	0
TOTAL	(3,060,055,463)	(751,702,387)	(222,402,811)	0	(4,277,956,324)	(1,369,868,489)	(183,239,529)	(94,155,624)	(12,461,610)

SNPP
 SYSTEM NET PRODUCTION PLANT

100.0000%	1.4773%	22.8970%	6.9586%	0.0000%	14.0769%	45.0551%	6.0271%	3.0969%	0.4101%
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PacificCorp
 Washington Results of Operations - December 2010
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 CALCULATION OF INTERNAL FACTORS

Jim Bridger Plant Allocation
 West Central Area
 East Central Area

95.9300%
 4.0700%

	CALIFORNIA	OREGON	WASHINGTON	WCA	WYOMING	UTAH	IDAHO	WYOMING	FERC	ECA
CABW	4.7624%	72.8369%	22.4067%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000% Ref 10.4
CAEE	0.0000%	0.0000%	0.0000%	0.0000%	21.8817%	62.8814%	8.6712%	5.0245%	0.5412%	100.0000% Ref 10.4
CAGW	4.7147%	73.0742%	22.2111%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000% Ref 10.5
CAGE	0.0000%	0.0000%	0.0000%	0.0000%	20.5005%	66.6148%	8.7774%	4.5095%	0.5972%	100.0000% Ref 10.5
	CALIFORNIA		WASHINGTON		WYOMING		IDAHO		TOTAL	
Jim Bridger Energy - JBE	4.5885%	69.8666%	21.4848%	0.0000%	0.8906%	2.5693%	0.3696%	0.2045%	0.0220%	100.0000%
Jim Bridger Generation - JBG	4.5228%	70.1001%	21.3071%	0.0000%	0.8906%	2.5693%	0.3696%	0.2045%	0.0220%	100.0000%
	1.2638%	18.4335%	5.8071%	0.0000%	15.0489%	48.1639%	6.4438%	3.3106%	0.4384%	100.0000% Ref 10.12
SYSTEM NET PLANT TRANSMISSION - SNPT	1.2538%	18.4337%	5.8069%	0.0000%	15.0485%	48.1650%	6.4431%	3.3105%	0.4384%	100.0000%
Wheeling Revenue - Generation - WRG	1.2665%	19.3680%	5.6569%	0.0000%	16.0624%	46.1895%	7.0982%	3.6883%	0.3973%	100.0000%
Wheeling Revenue - Energy - WRE										



PACIFICORP

A MIDAMERICAN ENERGY HOLDINGS COMPANY

Electric Operations Revenue (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4117000													
4117000 Total	CAGW												
4118000													
4118000 Total	SE												
4211000													
4211000 Total	CA												
4211000													
4211000 Total	CAGW												
4211000													
4211000 Total	OR												
4211000													
4211000 Total	SO												
4211000													
4211000 Total	UT												
4212000													
4212000 Total	CAGE												
4212000													
4212000 Total	CN												
4212000													
4212000 Total	OR												
4212000													
4212000 Total	SO												
4212000													
4212000 Total	WA												
4212000													
4212000 Total	WYP												
4212000													
4212000 Total	WYU												
4401000													
4401000 Total	CA												
4401000													
4401000 Total	IDU												
4401000													
4401000 Total	OR												
4401000													
4401000 Total	WA												
4401000													
4401000 Total	WYP												
4401000													
4401000 Total	WYU												
4403000													
4403000 Total	IDU												
4403000													
4403000 Total	OR												
4403000													
4403000 Total	WA												
4403000													
4403000 Total	WYP												
4403000													
4403000 Total	WYU												
4421000													
4421000 Total	CA												
4421000													
4421000 Total	IDU												
4421000													
4421000 Total	OR												
4421000													
4421000 Total	WA												
4421000													
4421000 Total	WYP												
4421000													
4421000 Total	WYU												
4421000													
4421000 Total	IDU												
4421000													
4421000 Total	OR												
4421000													
4421000 Total	WA												
4421000													
4421000 Total	WYP												
4421000													
4421000 Total	WYU												
4421000													
4421000 Total	IDU												
4421000													
4421000 Total	OR												
4421000													
4421000 Total	WA												
4421000													
4421000 Total	WYP												
4421000													
4421000 Total	WYU												



Electric Operations Revenue (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4421500	IDU	\$97	\$97								\$97		
4421500	OR	-\$1,264		-\$1,264									
4421500	WA	-\$573			-\$573								
4421500 Total		-\$1,740		-\$1,264	-\$573						\$97		
4422000	CA	\$3,603	\$3,603										
4422000	IDU	\$76,465								\$76,465			
4422000	OR	\$120,692		\$120,692									
4422000	UT	\$366,604							\$366,604				
4422000	WA	\$41,895		\$41,895									
4422000	WYP	\$264,270						\$264,270					
4422000	WYU	\$70,236									\$70,236		
4422000 Total		\$943,764	\$3,603	\$120,692	\$41,895			\$264,270	\$366,604	\$76,465	\$70,236		
4423000	CA	\$9,335	\$9,335										
4423000	IDU	\$40,905								\$40,905			
4423000	OR	\$13,261		\$13,261									
4423000	UT	\$12,962							\$12,962				
4423000	WA	\$10,697			\$10,697								
4423000	WYP	\$1,345						\$1,345					
4423000	WYU	\$264										\$264	
4423000 Total		\$88,770	\$9,335	\$13,261	\$10,697			\$1,345	\$12,962	\$40,905	\$264		
4441000	CA	\$366	\$366										
4441000	IDU	\$471								\$471			
4441000	OR	\$5,689		\$5,689									
4441000	UT	\$10,912							\$10,912				
4441000	WA	\$1,237			\$1,237								
4441000	WYP	\$1,581						\$1,581					
4441000	WYU	\$355										\$355	
4441000 Total		\$20,610	\$366	\$5,689	\$1,237			\$1,581	\$10,912	\$471	\$355		
4451000	UT	\$19,770							\$19,770				
4451000 Total		\$19,770							\$19,770				
4471000	FERC	\$6,601										\$6,601	
4471000	OR	\$1,025		\$1,025									
4471000	WYP	\$28						\$28					
4471000 Total		\$7,654		\$1,025				\$28				\$6,601	
4479000	FERC	\$1,381										\$1,381	
4479000	WYP	\$6						\$6					
4479000 Total		\$1,387						\$6				\$1,381	
447NPC*	CAGW	\$331,549	\$15,631	\$242,277	\$73,641								
447NPC* Total		\$331,549	\$15,631	\$242,277	\$73,641								
4501000	CA	\$174	\$174										
4501000	IDU	\$180								\$180			
4501000	OR	\$2,145		\$2,145									
4501000	UT	\$2,128							\$2,128				
4501000	WA	\$417			\$417								
4501000	WYP	\$352						\$352					
4501000	WYU	\$46										\$46	



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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mort	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4501000 Total			\$5,442	\$174	\$2,145	\$417	\$	\$	\$352	\$2,128	\$180	\$46	\$
4502000	CA	\$65	\$65	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4502000	IDU	\$31	\$	\$	\$	\$	\$	\$	\$	\$	\$31	\$	\$
4502000	OR	\$439	\$	\$439	\$	\$	\$	\$	\$	\$	\$	\$	\$
4502000	UT	\$601	\$	\$	\$	\$	\$	\$	\$601	\$	\$	\$	\$
4502000	WA	\$96	\$	\$	\$96	\$	\$	\$	\$	\$	\$	\$	\$
4502000	WYP	\$108	\$	\$	\$	\$	\$	\$108	\$	\$	\$	\$	\$
4502000	WYU	\$18	\$	\$	\$	\$	\$	\$	\$	\$	\$18	\$	\$
4502000 Total		\$1,358	\$65	\$439	\$96	\$96	\$	\$108	\$601	\$31	\$18	\$18	\$
4503000	CA	\$15	\$15	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4503000	IDU	\$197	\$	\$	\$	\$	\$	\$	\$	\$	\$197	\$	\$
4503000	OR	\$91	\$	\$91	\$	\$	\$	\$	\$	\$	\$	\$	\$
4503000	UT	\$154	\$	\$	\$	\$	\$	\$	\$154	\$	\$	\$	\$
4503000	WA	\$31	\$	\$	\$31	\$	\$	\$	\$	\$	\$	\$	\$
4503000	WYP	\$21	\$	\$	\$	\$	\$	\$21	\$	\$	\$	\$	\$
4503000	WYU	\$6	\$	\$	\$	\$	\$	\$	\$	\$	\$6	\$	\$
4503000 Total		\$516	\$15	\$91	\$31	\$31	\$	\$21	\$154	\$197	\$6	\$6	\$
4504000	CA	\$1	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4504000	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4504000	OR	\$7	\$	\$7	\$	\$	\$	\$	\$	\$	\$	\$	\$
4504000	UT	\$74	\$	\$	\$	\$	\$	\$	\$74	\$	\$	\$	\$
4504000	WA	\$12	\$	\$	\$12	\$	\$	\$	\$	\$	\$	\$	\$
4504000	WYP	\$3	\$	\$	\$	\$	\$	\$3	\$	\$	\$	\$	\$
4504000	WYU	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4504000 Total		\$96	\$1	\$7	\$12	\$12	\$	\$3	\$74	\$	\$	\$	\$
4511000	CA	\$41	\$41	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4511000	IDU	\$93	\$	\$	\$	\$	\$	\$	\$	\$	\$93	\$	\$
4511000	OR	\$696	\$	\$696	\$	\$	\$	\$	\$	\$	\$	\$	\$
4511000	UT	\$2,920	\$	\$	\$	\$	\$	\$	\$2,920	\$	\$	\$	\$
4511000	WA	\$133	\$	\$	\$133	\$	\$	\$	\$	\$	\$	\$	\$
4511000	WYP	\$160	\$	\$	\$	\$	\$	\$160	\$	\$	\$	\$	\$
4511000	WYU	\$26	\$	\$	\$	\$	\$	\$	\$	\$	\$26	\$	\$
4511000 Total		\$4,070	\$41	\$696	\$133	\$133	\$	\$160	\$2,920	\$93	\$26	\$26	\$
4512000	CA	\$1	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4512000	IDU	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$1	\$	\$
4512000	OR	\$26	\$	\$26	\$	\$	\$	\$	\$	\$	\$	\$	\$
4512000	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4512000	UT	\$24	\$	\$	\$	\$	\$	\$	\$24	\$	\$	\$	\$
4512000	WA	\$7	\$	\$	\$7	\$	\$	\$	\$	\$	\$	\$	\$
4512000	WYP	\$2	\$	\$	\$	\$	\$	\$2	\$	\$	\$	\$	\$
4512000	WYU	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4512000 Total		\$61	\$1	\$26	\$7	\$7	\$	\$2	\$24	\$1	\$	\$	\$
4513000	CA	\$27	\$27	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4513000	IDU	\$6	\$	\$	\$	\$	\$	\$	\$	\$	\$6	\$	\$
4513000	OR	\$392	\$	\$392	\$	\$	\$	\$	\$	\$	\$	\$	\$
4513000	SO	\$15	\$15	\$	\$	\$	\$	\$	\$	\$	\$	\$2	\$
4513000	UT	\$719	\$719	\$	\$	\$	\$	\$	\$719	\$	\$	\$	\$



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4513000	WA	\$4	\$4	\$	\$	\$4	\$	\$	\$	\$	\$	\$	\$
4513000	OTHER	\$331	\$331	\$	\$	\$	\$	\$331	\$	\$	\$	\$	\$
4513000	WYP	\$220	\$220	\$	\$	\$	\$	\$	\$	\$	\$220	\$	\$
4513000	WYU	\$1,756	\$28	\$407	\$8	\$8	\$	\$338	\$744	\$9	\$222	\$	\$
4513000 Total		\$1,756	\$28	\$407	\$8	\$8	\$	\$338	\$744	\$9	\$222	\$	\$
4513500	WEATHERIZ 12% 12MO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4513500 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4514100	ENERGY FINANSWER	\$24	\$24	\$	\$	\$	\$	\$	\$24	\$	\$	\$	\$
4514100	ENERGY FINANSWER	\$3	\$3	\$	\$	\$3	\$	\$	\$	\$	\$	\$	\$
4514100 Total		\$26	\$26	\$	\$	\$3	\$	\$	\$24	\$	\$	\$	\$
4514400	ENERGY FINANSWER LGHT	\$1	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4514400	ENERGY FINANSWER LGHT	\$3	\$3	\$	\$	\$3	\$	\$	\$	\$	\$	\$	\$
4514400 Total		\$4	\$4	\$	\$	\$3	\$	\$	\$	\$	\$	\$	\$
4514900	ENERGY FINANSWR 12000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4514900	ENERGY FINANSWR 12000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4514900 Total		\$1	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4530000	SLS WATER & W PWR	\$3	\$3	\$	\$	\$	\$	\$1	\$2	\$2	\$	\$	\$
4530000 Total		\$3	\$3	\$	\$	\$	\$	\$1	\$2	\$2	\$	\$	\$
4541000	RENTS - COMMON	\$533	\$533	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4541000	CAGE	\$419	\$419	\$	\$	\$	\$	\$86	\$275	\$37	\$19	\$2	\$
4541000	RENTS - COMMON	\$702	\$702	\$513	\$156	\$	\$	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	\$209	\$209	\$	\$	\$	\$	\$	\$	\$209	\$	\$	\$
4541000	RENTS - COMMON	\$3	\$3	\$2	\$1	\$	\$	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	\$5,094	\$5,094	\$5,094	\$	\$	\$	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	\$944	\$944	\$16	\$247	\$76	\$	\$125	\$395	\$64	\$27	\$4	\$
4541000	RENTS - COMMON	\$3,480	\$77	\$890	\$249	\$249	\$	\$432	\$1,531	\$200	\$92	\$10	\$
4541000	RENTS - COMMON	\$3,406	\$	\$	\$	\$	\$	\$	\$3,406	\$	\$	\$	\$
4541000	RENTS - COMMON	\$1,052	\$	\$	\$1,032	\$	\$	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	\$347	\$347	\$	\$	\$	\$	\$347	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	\$32	\$32	\$	\$	\$	\$	\$	\$	\$	\$32	\$	\$
4541000 Total		\$16,200	\$659	\$6,746	\$1,573	\$	\$	\$89	\$5,607	\$500	\$171	\$16	\$
4542000	RENTS - NON COMMON	\$6	\$6	\$1	\$	\$	\$	\$	\$1	\$2	\$	\$	\$
4542000	RENTS - NON COMMON	\$4	\$4	\$	\$	\$	\$	\$	\$	\$4	\$	\$	\$
4542000 Total		\$9	\$9	\$1	\$	\$	\$	\$	\$6	\$6	\$	\$	\$
4543000	MCI FOGWIRE REVENUES	\$3,350	\$3,350	\$	\$	\$	\$	\$	\$687	\$2,198	\$294	\$151	\$20
4543000 Total		\$3,350	\$3,350	\$	\$	\$	\$	\$	\$687	\$2,198	\$294	\$151	\$20
4561100	Other Wheeling Rev	\$26,643	\$334	\$5,178	\$1,574	\$1,574	\$	\$4,009	\$12,832	\$1,717	\$882	\$117	\$
4561100 Total		\$26,643	\$334	\$5,178	\$1,574	\$1,574	\$	\$4,009	\$12,832	\$1,717	\$882	\$117	\$
4561910	S/T FIRM WHEEL REV	\$1,176	\$15	\$228	\$69	\$69	\$	\$	\$177	\$566	\$39	\$5	\$
4561910 Total		\$1,176	\$15	\$228	\$69	\$69	\$	\$	\$177	\$566	\$39	\$5	\$
4561920	LT FIRM WHEEL REV	\$31,831	\$399	\$6,186	\$1,880	\$	\$	\$4,790	\$15,331	\$2,051	\$1,054	\$140	\$
4561920 Total		\$31,831	\$399	\$6,186	\$1,880	\$	\$	\$4,790	\$15,331	\$2,051	\$1,054	\$140	\$
4561930	NON-FIRM WHEEL REV	\$8,163	\$103	\$1,581	\$486	\$	\$	\$1,311	\$3,768	\$579	\$301	\$32	\$
4561930 Total		\$8,163	\$103	\$1,581	\$486	\$	\$	\$1,311	\$3,768	\$579	\$301	\$32	\$
4562100	USE OF FACIL REV	\$27	\$27	\$7	\$2	\$2	\$	\$4	\$11	\$2	\$	\$	\$
4562100 Total		\$27	\$27	\$7	\$2	\$2	\$	\$4	\$11	\$2	\$	\$	\$
4562200	DSM REVENUES	\$865	\$865	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$



Electric Operations Revenue (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idratio	Wy-UPL	FERC	Other
4562200	DSM REVENUES	\$5,940	\$	\$	\$	\$	\$	\$	\$	\$5,940	\$	\$	\$
4562200	DSM REVENUES	\$18,763	\$	\$18,763	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562200	DSM REVENUES	\$236	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$236
4562200	OTHER	\$62,981	\$	\$	\$	\$	\$	\$	\$62,981	\$	\$	\$	\$
4562200	UT	\$8,855	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562200	WA	\$2,043	\$	\$	\$	\$	\$	\$	\$2,043	\$	\$	\$	\$
4562200	WYP	\$648	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562200	WYU	\$100,332	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562200 Total		\$7,802	\$	\$18,763	\$8,855	\$	\$	\$2,043	\$2,043	\$5,940	\$648	\$	\$236
4562300	MISC OTHER REV	\$1,532	\$72	\$	\$	\$	\$	\$1,599	\$5,119	\$685	\$352	\$47	\$
4562300	CAGW	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562300	MISC OTHER REV	\$908	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562300	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562300	JBG	\$	\$41	\$637	\$194	\$	\$	\$8	\$24	\$3	\$2	\$	\$
4562300	MISC OTHER REV	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562300	OR	\$16,594	\$281	\$4,348	\$1,331	\$	\$	\$2,192	\$6,943	\$955	\$480	\$64	\$
4562300	SG	\$11	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562300	MISC OTHER REV	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562300	UT	\$240	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562300	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562300	MISC OTHER REV	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562300	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562300	MISC OTHER REV	\$27,034	\$394	\$6,104	\$1,812	\$	\$	\$4,038	\$12,098	\$1,643	\$834	\$111	\$
4562300 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562400	M&S INVENTORY SALES	\$474	\$10	\$121	\$34	\$	\$	\$59	\$209	\$27	\$13	\$1	\$
4562400	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562400 Total		\$474	\$10	\$121	\$34	\$	\$	\$59	\$209	\$27	\$13	\$1	\$
4562500	M&S INV COST OF SALE	\$431	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562500	UT	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562500 Total		\$431	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562700	RNW ENERGY CRDT SALES	\$101,136	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562700	OTHER	\$7,375	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562700	RNW ENERGY CRDT SALES	\$93,761	\$1,710	\$26,500	\$8,111	\$	\$	\$13,358	\$42,318	\$5,822	\$2,926	\$391	\$
4562700 Total		\$93,761	\$1,710	\$26,500	\$8,111	\$	\$	\$13,358	\$42,318	\$5,822	\$2,926	\$391	\$
4569500	BLUE SKY REVENUE	\$4,167	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$4,167



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id+PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5000000	OPER SUPV & ENG		\$2,877						\$590	\$1,888	\$253	\$130	\$17	
5000000	OPER SUPV & ENG		\$22	\$1	\$16	\$5			\$136	\$435	\$58	\$30	\$4	
5000000	OPER SUPV & ENG		\$16,295	\$737	\$11,423	\$3,472			\$4	\$13	\$2	\$161	\$21	
5000000	OPER SUPV & ENG		\$30	\$1	\$8	\$2			\$730	\$2,335	\$312	\$36	\$5	
5000000 Total			\$19,225	\$739	\$11,447	\$3,479			\$162	\$518	\$69	\$36	\$21	
5001000	OPER SUPV & ENG		\$789						\$1	\$2	\$	\$	\$	
5001000	OPER SUPV & ENG		\$93	\$4	\$65	\$20			\$	\$	\$	\$	\$	
5001000	OPER SUPV & ENG		\$1	\$4	\$65	\$20			\$	\$	\$	\$	\$	
5001000 Total			\$882	\$4	\$65	\$20			\$163	\$520	\$70	\$36	\$5	
5010000	FUEL CONSUMED		\$125						\$27	\$78	\$12	\$6	\$1	
5010000 Total			\$125						\$27	\$78	\$12	\$6	\$1	
5012000	FUEL HAND-COAL		\$7,774						\$1,701	\$4,889	\$752	\$391	\$42	
5012000	FUEL HAND-COAL		\$1,640	\$77	\$1,198	\$364			\$9	\$26	\$4	\$2	\$	
5012000	FUEL HAND-COAL		\$1,032	-\$47	-\$721	-\$222			-\$9	-\$26	-\$4	-\$2	\$	
5012000	FUEL HAND-COAL		-\$84	-\$1	-\$21	-\$6			-\$12	-\$35	-\$5	-\$3	\$	
5012000 Total			\$8,298	\$29	\$456	\$136			\$1,680	\$4,827	\$742	\$386	\$42	
5013000	START UP FUEL - GAS		\$367						\$80	\$231	\$35	\$18	\$2	
5013000 Total			\$367						\$80	\$231	\$35	\$18	\$2	
5014000	FUEL CONSUMED-DIESEL		\$3						\$1	\$2	\$	\$	\$	
5014000 Total			\$3						\$1	\$2	\$	\$	\$	
5014500	START UP FUEL-DIESEL		\$7,439						\$1,628	\$4,678	\$719	\$374	\$40	
5014500	START UP FUEL-DIESEL		\$89	\$4	\$65	\$20			\$15	\$42	\$7	\$3	\$	
5014500	START UP FUEL-DIESEL		\$1,658	\$76	\$1,158	\$356			\$15	\$42	\$7	\$3	\$	
5014500 Total			\$9,186	\$80	\$1,223	\$376			\$1,643	\$4,720	\$726	\$377	\$41	
5015000	FUEL CONS-RES DISP		\$39						\$9	\$25	\$4	\$2	\$	
5015000	FUEL CONS-RES DISP		\$376	\$17	\$263	\$81			\$3	\$10	\$1	\$1	\$	
5015000 Total			\$416	\$17	\$263	\$81			\$12	\$34	\$5	\$3	\$	
5015700	ASH & ASH BYPRD SALE		\$						\$	\$	\$	\$	\$	
5015700 Total			\$						\$	\$	\$	\$	\$	
501NPC	NET POWER COST		\$184,485	\$8,786	\$134,362	\$41,337			\$	\$	\$	\$	\$	
501NPC Total			\$184,485	\$8,786	\$134,362	\$41,337			\$	\$	\$	\$	\$	
5020000	STEAM EXPENSES		\$15,138						\$3,103	\$9,933	\$1,329	\$683	\$90	
5020000	STEAM EXPENSES		\$916	\$43	\$670	\$204			\$35	\$112	\$15	\$8	\$1	
5020000	STEAM EXPENSES		\$4,210	\$190	\$2,951	\$897			\$3,138	\$10,045	\$1,344	\$690	\$91	
5020000 Total			\$20,264	\$234	\$3,621	\$1,101			\$202	\$646	\$86	\$44	\$6	
5022000	STM EXP - FLYASH		\$984						\$202	\$646	\$86	\$44	\$6	
5022000 Total			\$984						\$202	\$646	\$86	\$44	\$6	
5024000	STM EXP SCRUBBER		\$3,088						\$633	\$2,026	\$271	\$139	\$18	
5024000 Total			\$3,088						\$633	\$2,026	\$271	\$139	\$18	
5029000	STM EXP - OTHER		\$14,136						\$2,898	\$9,276	\$1,241	\$638	\$84	
5029000 Total			\$14,136						\$2,898	\$9,276	\$1,241	\$638	\$84	
5050000	ELECTRIC EXPENSES		\$4,221						\$865	\$2,769	\$370	\$190	\$25	
5050000	ELECTRIC EXPENSES		\$31	\$1	\$22	\$7			\$	\$	\$	\$	\$	
5050000 Total			\$4,251	\$1	\$22	\$7			\$	\$	\$	\$	\$	
5051000	ELEC EXP GENERAL		\$28						\$865	\$2,769	\$370	\$190	\$25	
5051000 Total			\$28						\$865	\$2,769	\$370	\$190	\$25	
5051000	ELEC EXP GENERAL		\$6		\$4	\$1			\$5	\$18	\$2	\$1	\$	
5051000 Total			\$34		\$4	\$1			\$6	\$18	\$2	\$1	\$	
5060000	MISC STEAM PWR EXP		\$9,912						\$12,282	\$39,311	\$5,259	\$2,702	\$358	
5060000	MISC STEAM PWR EXP		\$2,095	\$99	\$1,531	\$465			\$53	\$169	\$23	\$12	\$2	
5060000	MISC STEAM PWR EXP		\$6,337	\$287	\$4,442	\$1,350			\$6	\$15	\$2	\$1	\$	
5060000	MISC STEAM PWR EXP		\$36	\$1	\$10	\$3			\$5	\$6	\$2	\$1	\$	
5060000 Total			\$88,381	\$386	\$5,983	\$1,818			\$12,340	\$39,496	\$5,283	\$2,715	\$360	



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Mutil
5061000	CAGE	\$1,020							\$209	\$669	\$90	\$46	\$6	
5061000	MISC STM EXP - CON	\$126		\$6	\$88	\$27			\$1	\$3	\$	\$	\$	
5061000	MISC STM EXP - CON	\$1,146		\$6	\$88	\$27			\$210	\$673	\$90	\$46	\$6	
5061100	CAGE	\$113							\$23	\$74	\$10	\$5	\$1	
5061100	MISC STM EXP PLCLU	\$1,088		\$49	\$762	\$232			\$9	\$29	\$4	\$2	\$	
5061100	MISC STM EXP PLCLU	\$1,200		\$49	\$762	\$232			\$32	\$103	\$14	\$7	\$1	
5061200	CAGE	\$												
5061200	MISC STM EXP UNMTG	\$												
5061300	CAGE	\$322							\$66	\$211	\$28	\$15	\$2	
5061300	MISC STM EXP COMPT	\$604		\$27	\$423	\$129			\$5	\$16	\$2	\$1	\$	
5061300	MISC STM EXP COMPT	\$926		\$27	\$423	\$129			\$71	\$228	\$30	\$16	\$2	
5061400	CAGE	\$1,396							\$286	\$916	\$122	\$63	\$8	
5061400	MISC STM EXP OFFIC													
5061400	MISC STM EXP OFFIC	1395		0	0	0	0	0	286	915	122	63	8	0
5061500	CAGE	\$267							\$55	\$175	\$23	\$12	\$2	
5061500	MISC STM EXP COMM	\$267							\$55	\$175	\$23	\$12	\$2	
5061600	CAGE	\$1												
5061600	MISC STM EXP FIRE	\$21		\$1	\$15	\$4								
5061600	MISC STM EXP FIRE	\$21		\$1	\$15	\$4								
5062000	CAGE	\$1,474							\$302	\$967	\$129	\$66	\$9	
5062000	MISC STM - ENVRMNT	\$25		\$1	\$18	\$5								
5062000	MISC STM - ENVRMNT	\$		\$1	\$18	\$5								
5062000	MISC STM - ENVRMNT	\$1,499		\$1	\$18	\$5			\$302	\$968	\$129	\$67	\$9	
5063000	CAGE	\$11,040							\$2,263	\$7,244	\$969	\$498	\$66	
5063000	MISC STEAM JVA CR	\$21		\$1	\$15	\$4								
5063000	MISC STEAM JVA CR	\$21		\$1	\$15	\$4								
5063000	MISC STEAM JVA CR	\$1,973		\$994	\$15,403	\$4,682			\$183	\$587	\$78	\$40	\$5	
5063000	MISC STEAM JVA CR	\$33,013		\$994	\$15,403	\$4,682			\$183	\$587	\$78	\$40	\$5	
5064000	CAGE	\$13							\$3	\$8	\$1	\$1	\$	
5064000	MISC STM EXP RCRT	\$13							\$3	\$8	\$1	\$1	\$	
5065000	CAGE	\$351							\$72	\$231	\$31	\$16	\$2	
5065000	MISC STM EXP - SEC	\$84		\$4	\$59	\$18			\$1	\$2	\$	\$	\$	
5065000	MISC STM EXP - SEC	\$435		\$4	\$59	\$18			\$233	\$233	\$31	\$16	\$2	
5066000	CAGE	\$996							\$204	\$654	\$87	\$45	\$6	
5066000	MISC STM EXP - SFTY	\$62		\$3	\$43	\$13			\$1	\$2	\$	\$	\$	
5066000	MISC STM EXP - SFTY	\$1,058		\$3	\$43	\$13			\$205	\$655	\$88	\$45	\$6	
5067000	CAGE	\$1,191							\$244	\$781	\$105	\$54	\$7	
5067000	MISC STM EXP TRNG	\$698		\$32	\$489	\$149			\$6	\$19	\$2	\$1	\$	
5067000	MISC STM EXP TRNG	\$1,889		\$32	\$489	\$149			\$250	\$800	\$107	\$55	\$7	
5068000	CAGE	\$3							\$1	\$2	\$	\$	\$	
5068000	MISC STM EXP TRAVL	\$3							\$1	\$2	\$	\$	\$	
5069000	CAGE	\$174							\$36	\$114	\$15	\$8	\$1	
5069000	MISC STM EXP WTSFY	\$174							\$36	\$114	\$15	\$8	\$1	
5069500	CAGE	\$2,649							\$543	\$1,738	\$233	\$119	\$16	
5069500	MISC STM EXP MISC	\$2,649							\$543	\$1,738	\$233	\$119	\$16	
5070000	CAGE	\$64							\$13	\$42	\$6	\$3	\$	
5070000	RENTS (STEAM GEN)	\$12		\$1	\$8	\$3								
5070000	RENTS (STEAM GEN)	\$263		\$12	\$185	\$56			\$2	\$7	\$1	\$	\$	
5070000	RENTS (STEAM GEN)	\$339		\$12	\$193	\$59			\$15	\$49	\$7	\$3	\$	
5100000	CAGE	\$2,820							\$578	\$1,850	\$248	\$127	\$17	
5100000	MNT SUPERV & ENG	\$244		\$12	\$178	\$54								
5100000	MNT SUPERV & ENG	\$540		\$24	\$378	\$115			\$5	\$14	\$2	\$1	\$	
5100000	MNT SUPERV & ENG	\$3,604		\$36	\$557	\$169			\$563	\$1,865	\$249	\$128	\$17	



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2010
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 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5101000	MNTNCE SUPVSN & ENG													
5101000 Total	CAGE	\$2,858							\$566	\$1,875	\$251	\$129	\$17	\$
5110000	MNT OF STRUCTURES	\$2,858							\$596	\$1,875	\$251	\$129	\$17	\$
5110000 Total	CAGE	\$1,799							\$369	\$1,181	\$158	\$81	\$11	\$
5110000	MNT OF STRUCTURES	\$337		\$16	\$246	\$75								
5110000 Total	CAGW	\$603		\$27	\$423	\$128			\$5	\$16	\$2	\$1	\$	\$
5110000	MNT OF STRUCTURES	\$2,740		\$43	\$669	\$203			\$374	\$1,197	\$160	\$82	\$11	\$
5110000 Total	JBG	\$6,551		\$15	\$232	\$71			\$1,343	\$4,299	\$575	\$295	\$39	\$
5111000	MNT OF STRUCTURES	\$331		\$15	\$232	\$71			\$3	\$9	\$1	\$	\$	\$
5111000 Total	JBG	\$6,882		\$15	\$232	\$71			\$1,346	\$4,307	\$576	\$296	\$39	\$
5111100	MNT STRCT PMP PLNT	\$793							\$163	\$520	\$70	\$36	\$5	\$
5111100 Total	JBG	\$670		\$30	\$470	\$143			\$6	\$18	\$2	\$1	\$	\$
5111100 Total	JBG	\$1,464		\$30	\$470	\$143			\$168	\$558	\$72	\$37	\$5	\$
5111200	MNT STRCT WASTE WT	\$857							\$176	\$562	\$75	\$39	\$5	\$
5111200 Total	JBG	\$295		\$13	\$206	\$63			\$2	\$8	\$1	\$	\$	\$
5112000 Total	JBG	\$1,151		\$13	\$206	\$63			\$178	\$570	\$76	\$39	\$5	\$
5112000	STRUCTURAL SYSTEMS	\$3,573							\$732	\$2,344	\$314	\$161	\$21	\$
5112000	STRUCTURAL SYSTEMS	\$5,199		\$235	\$3,644	\$1,108			\$43	\$139	\$19	\$10	\$1	\$
5112000 Total	JBG	\$8,772		\$235	\$3,644	\$1,108			\$776	\$2,483	\$332	\$171	\$23	\$
5114000	MNT OF STRCT CATH	\$17							\$3	\$11	\$1	\$	\$	\$
5114000 Total	CAGE	\$17							\$3	\$11	\$1	\$	\$	\$
5116000	MNT STRCT DAM RIVR	\$56							\$11	\$37	\$5	\$3	\$	\$
5116000 Total	CAGE	\$56							\$11	\$37	\$5	\$3	\$	\$
5117000	MNT STRCT FIRE PRT	\$772							\$158	\$507	\$68	\$35	\$5	\$
5117000	MNT STRCT FIRE PRT	\$513		\$23	\$360	\$109			\$4	\$14	\$2	\$1	\$	\$
5117000 Total	JBG	\$1,285		\$23	\$360	\$109			\$163	\$520	\$70	\$36	\$5	\$
5118000	MNT STRCT-GROUNDS	\$883							\$181	\$579	\$77	\$40	\$5	\$
5118000	MNT STRCT-GROUNDS	\$565		\$26	\$396	\$120			\$5	\$15	\$2	\$1	\$	\$
5118000 Total	JBG	\$1,448		\$26	\$396	\$120			\$186	\$594	\$79	\$41	\$5	\$
5119000	MNT OF STRCT-HVAC	\$1,209							\$248	\$793	\$106	\$55	\$7	\$
5119000	MNT OF STRCT-HVAC	\$358		\$16	\$251	\$76			\$3	\$10	\$1	\$1	\$	\$
5119000 Total	JBG	\$1,587		\$16	\$251	\$76			\$251	\$803	\$107	\$55	\$7	\$
5119900	MNT OF STRCT-MISC	\$99							\$20	\$65	\$9	\$4	\$1	\$
5119900 Total	CAGE	\$99							\$20	\$65	\$9	\$4	\$1	\$
5120000	MANT OF BOILR PLNT	\$15,338							\$3,144	\$10,064	\$1,346	\$692	\$92	\$
5120000	MANT OF BOILR PLNT	\$2,011		\$95	\$1,470	\$447								\$
5120000	MANT OF BOILR PLNT	\$960		\$43	\$673	\$205			\$8	\$26	\$3	\$2	\$	\$
5120000 Total	JBG	\$18,310		\$138	\$2,143	\$651			\$3,152	\$10,090	\$1,350	\$694	\$92	\$
5121000	MNT BOILR-AIR HTR	\$16,613							\$3,406	\$10,900	\$1,458	\$749	\$99	\$
5121000	MNT BOILR-AIR HTR	\$2,086		\$94	\$1,462	\$445			\$17	\$56	\$7	\$4	\$1	\$
5121000 Total	JBG	\$18,699		\$94	\$1,462	\$445			\$3,423	\$10,956	\$1,466	\$753	\$100	\$
5121100	MNT BOILR-CHEM FD	\$138							\$28	\$90	\$12	\$6	\$1	\$
5121100	MNT BOILR-CHEM FD	\$29		\$1	\$20	\$6								\$
5121100 Total	JBG	\$166		\$1	\$20	\$6			\$28	\$91	\$12	\$6	\$1	\$
5121200	MNT BOILR-CL HANDL	\$4,537							\$930	\$2,977	\$398	\$205	\$27	\$
5121200	MNT BOILR-CL HANDL	\$2,385		\$108	\$1,672	\$508			\$20	\$64	\$9	\$4	\$1	\$
5121200 Total	JBG	\$6,923		\$108	\$1,672	\$508			\$950	\$3,041	\$407	\$209	\$28	\$
5121400	MNT BOIL-DEMNERLZ	\$512							\$105	\$336	\$45	\$23	\$3	\$
5121400	MNT BOIL-DEMNERLZ	\$216		\$10	\$152	\$46			\$2	\$6	\$1	\$	\$	\$
5121400 Total	JBG	\$728		\$10	\$152	\$46			\$107	\$341	\$46	\$23	\$3	\$
5121500	MNT BOIL-EXTRC STM	\$270							\$55	\$177	\$24	\$12	\$2	\$
5121500	MNT BOIL-EXTRC STM	\$110		\$5	\$77	\$23			\$1	\$3	\$	\$	\$	\$
5121500 Total	JBG	\$381		\$5	\$77	\$23			\$56	\$180	\$24	\$12	\$2	\$



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(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wyr-PPL	Utah	Idaho	Wyr-UPL	FERC	Other	Nutil
5121600	MNT BOILR-FLYASH	\$1,433						\$294	\$940	\$126	\$65	\$9		
5121600	MNT BOILR-FLYASH	\$1,206		\$846	\$257			\$10	\$32	\$4	\$2			
5121600 Total	JBG	\$2,639		\$846	\$257			\$304	\$973	\$130	\$67	\$9		
5121700	MNT BOIL-FUEL OIL	\$170						\$35	\$111	\$15	\$8			
5121700	MNT BOIL-FUEL OIL	\$206		\$144	\$44			\$2	\$5	\$1	\$			
5121700 Total	JBG	\$375		\$144	\$44			\$36	\$117	\$16	\$8			
5121800	MNT BOIL-FEEDWATR	\$3,409						\$699	\$2,237	\$299	\$154	\$20		
5121800	MNT BOIL-FEEDWATR	\$1,378		\$966	\$294			\$11	\$37	\$5	\$3			
5121800 Total	JBG	\$4,787		\$966	\$294			\$710	\$2,274	\$304	\$156	\$21		
5121900	MNT BOIL-FRZ PRTEC	\$67						\$14	\$44	\$6	\$3			
5121900 Total	CAGE	\$67						\$14	\$44	\$6	\$3			
5122000	MNT BOILR-AUX SYST	\$1,947						\$399	\$1,278	\$171	\$86	\$12		
5122000	MNT BOILR-AUX SYST	\$55		\$39	\$12			\$	\$1	\$	\$			
5122000 Total	JBG	\$2,003		\$39	\$12			\$400	\$1,279	\$171	\$86	\$12		
5122100	MNT BOILR-MAIN STM	\$1,860						\$381	\$1,221	\$163	\$84	\$11		
5122100	MNT BOILR-MAIN STM	\$735		\$515	\$157			\$6	\$20	\$3	\$1			
5122100 Total	JBG	\$2,595		\$515	\$157			\$387	\$1,240	\$166	\$85	\$11		
5122200	MNT BOIL-PLVRZD CL	\$6,986						\$1,432	\$4,584	\$613	\$315	\$42		
5122200	MNT BOIL-PLVRZD CL	\$2,389		\$1,682	\$511			\$20	\$64	\$9	\$4	\$1		
5122200 Total	JBG	\$9,385		\$1,682	\$511			\$1,452	\$4,648	\$622	\$319	\$42		
5122300	MNT BOIL-PRECIPTAT	\$2,004						\$411	\$1,315	\$176	\$90	\$12		
5122300	MNT BOIL-PRECIPTAT	\$1,638		\$74	\$349			\$14	\$44	\$6	\$3			
5122300 Total	JBG	\$3,643		\$74	\$349			\$425	\$1,359	\$182	\$93	\$12		
5122400	MNT BOIL-PRTRT WTR	\$642						\$132	\$421	\$56	\$29	\$4		
5122400	MNT BOIL-PRTRT WTR	\$80		\$4	\$17			\$	\$2	\$	\$			
5122400 Total	JBG	\$722		\$4	\$17			\$132	\$423	\$57	\$29	\$4		
5122500	MNT BOIL-RV OSMSIS	\$83						\$17	\$55	\$7	\$4			
5122500	MNT BOIL-RV OSMSIS	\$145		\$7	\$31			\$	\$4	\$	\$			
5122500 Total	JBG	\$229		\$7	\$31			\$18	\$59	\$8	\$4			
5122600	MNT BOIL-RHEAT ST	\$631						\$129	\$414	\$55	\$28	\$4		
5122600	MNT BOIL-RHEAT ST	\$79		\$4	\$17			\$	\$2	\$	\$			
5122600 Total	JBG	\$710		\$4	\$17			\$130	\$416	\$56	\$29	\$4		
5122800	MNT BOIL-SOOTBLWG	\$1,473						\$302	\$967	\$129	\$66	\$9		
5122800	MNT BOIL-SOOTBLWG	\$1,123		\$51	\$239			\$9	\$30	\$4	\$2			
5122800 Total	JBG	\$2,596		\$51	\$239			\$311	\$997	\$133	\$69	\$9		
5122900	MNT BOILR-SCRUBBER	\$9,056						\$1,857	\$5,942	\$786	\$408	\$54		
5122900	MNT BOILR-SCRUBBER	\$2,034		\$2	\$433			\$17	\$54	\$7	\$4			
5122900 Total	JBG	\$11,090		\$2	\$433			\$1,874	\$5,997	\$802	\$412	\$55		
5123000	MNT BOILR-BOTM ASH	\$5,218						\$1,070	\$3,424	\$458	\$235	\$31		
5123000	MNT BOILR-BOTM ASH	\$1,542		\$70	\$329			\$13	\$41	\$6	\$3			
5123000 Total	JBG	\$6,760		\$70	\$329			\$1,083	\$3,465	\$464	\$238	\$32		
5123100	MNT BOIL-WTR TRTMT	\$660						\$135	\$433	\$58	\$30	\$4		
5123100 Total	CAGE	\$660						\$135	\$433	\$58	\$30	\$4		
5123200	MNT BOIL-CNTL SUPT	\$343						\$70	\$225	\$30	\$15	\$2		
5123200	MNT BOIL-CNTL SUPT	\$384		\$17	\$82			\$3	\$3	\$1	\$			
5123200 Total	JBG	\$727		\$17	\$82			\$74	\$235	\$31	\$16	\$2		
5123300	MAINT GEO GATH SYS	\$113						\$	\$23	\$74	\$10	\$5		
5123300 Total	CAGE	\$113						\$	\$23	\$74	\$10	\$5		
5123400	MAINT OF BOILERS	\$600						\$338	\$1,083	\$145	\$74	\$10		
5123400	MAINT OF BOILERS	\$27		\$420	\$128			\$5	\$16	\$2	\$1			
5123400 Total	JBG	\$2,250		\$420	\$128			\$343	\$1,099	\$147	\$76	\$10		



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(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5124000	MNT BOILR-CONTROLS		\$718						\$147	\$471	\$63	\$32	\$4	
5124000	MNT BOILR-CONTROLS		\$248	\$11	\$174	\$53		\$1	\$2	\$7	\$1	\$	\$	\$
5124000 Total			\$966	\$11	\$174	\$53	\$	\$	\$149	\$478	\$64	\$33	\$4	\$
5125000	MNT BOILER-DRAFT		\$4,325						\$887	\$2,838	\$380	\$195	\$26	
5125000	MNT BOILER-DRAFT		\$955	\$43	\$669	\$203		\$	\$8	\$26	\$3	\$2	\$	\$
5125000 Total			\$5,280	\$43	\$669	\$203	\$	\$	\$895	\$2,864	\$383	\$197	\$26	\$
5126000	MNT BOILR-FIRESIDE		\$1,230						\$252	\$807	\$108	\$55	\$7	
5126000	MNT BOILR-FIRESIDE		\$89	\$4	\$70	\$21		\$	\$1	\$3	\$	\$	\$	\$
5126000 Total			\$1,329	\$4	\$70	\$21	\$	\$	\$253	\$810	\$108	\$56	\$7	\$
5127000	MNT BLR-BEARNG WTR		\$144						\$30	\$95	\$13	\$7	\$1	
5127000	MNT BLR-BEARNG WTR		\$64	\$3	\$45	\$14		\$	\$1	\$2	\$	\$	\$	\$
5127000 Total			\$209	\$3	\$45	\$14	\$	\$	\$30	\$97	\$13	\$7	\$1	\$
5128000	MNT BOILR WTR/STMD		\$3,154						\$647	\$2,070	\$277	\$142	\$19	
5128000	MNT BOILR WTR/STMD		\$3,191	\$144	\$2,237	\$680		\$	\$27	\$85	\$11	\$6	\$1	\$
5128000 Total			\$6,345	\$144	\$2,237	\$680	\$	\$	\$673	\$2,155	\$288	\$148	\$20	\$
5129000	MNT BOIL-COMP AIR		\$692						\$142	\$454	\$61	\$31	\$4	
5129000 Total			\$1,530	\$	\$	\$	\$	\$	\$314	\$1,004	\$134	\$69	\$9	\$
5129000	MAINT BOILER-MISC		\$13	\$1	\$9	\$3		\$	\$	\$	\$	\$	\$	\$
5129000 Total			\$1,544	\$1	\$9	\$3	\$	\$	\$314	\$1,004	\$134	\$69	\$9	\$
5130000	MAINT ELEC PLANT		\$2,561						\$525	\$1,680	\$225	\$115	\$15	
5130000	MAINT ELEC PLANT		\$222	\$10	\$162	\$49		\$	\$3	\$11	\$1	\$1	\$	\$
5130000	MAINT ELEC PLANT		\$401	\$18	\$281	\$85		\$	\$528	\$1,691	\$226	\$116	\$15	\$
5130000 Total			\$3,184	\$29	\$443	\$135	\$	\$	\$3,375	\$10,802	\$1,445	\$742	\$98	\$
5131000	MAINT ELEC AC		\$16,463						\$31	\$89	\$13	\$7	\$1	\$
5131000	MAINT ELEC AC		\$3,692	\$167	\$2,588	\$787		\$	\$3,406	\$10,901	\$1,458	\$749	\$99	\$
5131000 Total			\$20,155	\$167	\$2,588	\$787	\$	\$	\$92	\$294	\$39	\$20	\$3	\$
5131100	MAINT/LUBE-OIL SYS		\$447						\$2	\$7	\$1	\$	\$	\$
5131100	MAINT/LUBE-OIL SYS		\$256	\$12	\$180	\$55		\$	\$94	\$300	\$40	\$21	\$3	\$
5131100 Total			\$704	\$12	\$180	\$55	\$	\$	\$94	\$300	\$40	\$21	\$3	\$
5131400	MAINT/MAIN TURBINE		\$4,803						\$985	\$3,152	\$422	\$217	\$29	
5131400	MAINT/MAIN TURBINE		\$1,736	\$79	\$1,217	\$370		\$	\$14	\$46	\$6	\$3	\$	\$
5131400 Total			\$6,539	\$79	\$1,217	\$370	\$	\$	\$999	\$3,198	\$428	\$220	\$29	\$
5132000	MAINT ALARMS/INFO		\$1,698						\$348	\$1,114	\$149	\$77	\$10	
5132000	MAINT ALARMS/INFO		\$294	\$13	\$206	\$63		\$	\$2	\$8	\$1	\$1	\$	\$
5132000 Total			\$1,992	\$13	\$206	\$63	\$	\$	\$351	\$1,122	\$150	\$77	\$10	\$
5133000	MAINT/AIR-COOL CON		\$357						\$73	\$234	\$31	\$16	\$2	
5133000 Total			\$357	\$	\$	\$	\$	\$	\$73	\$234	\$31	\$16	\$2	\$
5134000	MAINT/COMPNT COOL		\$115						\$24	\$76	\$10	\$5	\$1	
5134000	MAINT/COMPNT COOL		\$49	\$2	\$34	\$10		\$	\$	\$1	\$	\$	\$	\$
5134000 Total			\$164	\$2	\$34	\$10	\$	\$	\$24	\$77	\$10	\$5	\$1	\$
5135000	MAINT/COMPNT AUXIL		\$978						\$200	\$641	\$86	\$44	\$6	
5135000	MAINT/COMPNT AUXIL		\$218	\$10	\$153	\$46		\$	\$2	\$6	\$1	\$	\$	\$
5135000 Total			\$1,195	\$10	\$153	\$46	\$	\$	\$202	\$647	\$87	\$44	\$6	\$
5137000	MAINT-COOLING TOWR		\$1,509						\$309	\$990	\$132	\$68	\$9	
5137000	MAINT-COOLING TOWR		\$565	\$26	\$396	\$120		\$	\$5	\$15	\$15	\$1	\$	\$
5137000 Total			\$2,075	\$26	\$396	\$120	\$	\$	\$314	\$1,005	\$135	\$69	\$9	\$
5138000	MAINT-CIRCUL WATER		\$1,815						\$372	\$1,191	\$159	\$82	\$11	
5138000	MAINT-CIRCUL WATER		\$477	\$22	\$334	\$102		\$	\$4	\$13	\$2	\$1	\$	\$
5138000 Total			\$2,291	\$22	\$334	\$102	\$	\$	\$376	\$1,203	\$161	\$83	\$11	\$
5139000	MAINT-ELECT - DC		\$121						\$25	\$80	\$11	\$5	\$1	
5139000 Total			\$130	\$6	\$91	\$28	\$	\$	\$1	\$3	\$	\$	\$	\$



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 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id+PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Util
5139000 Total			\$251	\$6	\$91	\$28	\$	\$	\$26	\$83	\$11	\$6	\$1	\$
5139900	CAGE		\$27	\$	\$	\$	\$	\$	\$6	\$18	\$2	\$1	\$	\$
5139900 Total			\$27	\$	\$	\$	\$	\$	\$6	\$18	\$2	\$1	\$	\$
5140000	MNT ELEC PLT-MISC								\$747	\$2,392	\$320	\$164	\$22	
5140000	MAINT MISC STM PLN		\$3,646			\$79			\$8	\$27	\$4	\$2	\$	
5140000	MAINT MISC STM PLN		\$357		\$261				\$8	\$27	\$4	\$2	\$	
5140000	MAINT MISC STM PLN		\$997		\$699	\$212			\$756	\$2,419	\$324	\$166	\$22	\$
5140000 Total			\$5,000	\$62	\$960	\$292	\$	\$	\$462	\$1,477	\$198	\$102	\$13	\$
5141000	MISC STM-COMP AIR		\$2,252			\$54			\$2	\$7	\$1	\$	\$	
5141000	MISC STM-COMP AIR		\$252		\$177	\$54			\$464	\$1,484	\$199	\$102	\$14	\$
5141000 Total			\$2,504	\$11	\$177	\$54	\$	\$	\$464	\$1,484	\$199	\$102	\$14	\$
5142000	MISC STM PLT-CONSU		\$6						\$1	\$4	\$	\$	\$	\$
5142000 Total			\$6						\$1	\$4	\$	\$	\$	\$
5144000	MISC STM PLNT-LAB		\$139						\$28	\$91	\$12	\$6	\$1	
5144000	MISC STM PLNT-LAB		\$172	\$8	\$120	\$37			\$1	\$5	\$1	\$	\$	
5144000 Total			\$311	\$8	\$120	\$37	\$	\$	\$30	\$96	\$13	\$7	\$1	\$
5145000	MAINT MISC-SM TOOL		\$286						\$59	\$188	\$25	\$13	\$2	
5145000	MAINT MISC-SM TOOL		\$79	\$4	\$55	\$17			\$1	\$2	\$	\$	\$	
5145000 Total			\$365	\$4	\$55	\$17	\$	\$	\$59	\$190	\$25	\$13	\$2	\$
5146000	MAINT/PAGING SYS		\$145						\$30	\$95	\$13	\$7	\$1	
5146000	MAINT/PAGING SYS		\$51	\$2	\$36	\$11			\$	\$1	\$	\$	\$	
5146000 Total			\$196	\$2	\$36	\$11	\$	\$	\$30	\$97	\$13	\$7	\$1	\$
5147000	MAINT/PLANT EQUIP		\$1,620						\$332	\$1,063	\$142	\$73	\$10	
5147000	MAINT/PLANT EQUIP		\$897	\$41	\$629	\$191			\$7	\$24	\$3	\$2	\$	
5147000 Total			\$2,517	\$41	\$629	\$191	\$	\$	\$340	\$1,087	\$145	\$75	\$10	\$
5148000	MAINT/PLT-VEHICLES		\$814						\$167	\$534	\$71	\$37	\$5	
5148000	MAINT/PLT-VEHICLES		\$266	\$12	\$187	\$57			\$2	\$7	\$1	\$	\$	
5148000 Total			\$1,080	\$12	\$187	\$57	\$	\$	\$169	\$541	\$72	\$37	\$5	\$
5149000	MAINT MISC-OTHER		\$132						\$27	\$87	\$12	\$6	\$1	
5149000	MAINT MISC-OTHER		\$44	\$2	\$31	\$9			\$	\$1	\$	\$	\$	
5149000 Total			\$88	\$2	\$31	\$9	\$	\$	\$27	\$86	\$11	\$6	\$1	\$
5350000	OPER SUPERV & ENG		\$-753						\$	\$-494	\$-66	\$-34	\$-4	\$
5350000	OPER SUPERV & ENG		\$4,578	\$216	\$3,346	\$1,017			\$-154	\$	\$	\$	\$	\$
5350000 Total			\$3,826	\$216	\$3,346	\$1,017	\$	\$	\$-154	\$-494	\$-66	\$-34	\$-4	\$
5360000	WATER FOR POWER		\$4						\$1	\$3	\$	\$	\$	
5360000	WATER FOR POWER		\$209	\$10	\$152	\$46			\$	\$3	\$	\$	\$	\$
5360000 Total			\$212	\$10	\$152	\$46	\$	\$	\$	\$3	\$	\$	\$	\$
5370000	HYDRAULIC EXPENSES		\$-35						\$-7	\$-23	\$-3	\$-2	\$	\$
5370000	HYDRAULIC EXPENSES		\$2,098	\$99	\$1,533	\$466			\$	\$	\$	\$	\$	\$
5370000 Total			\$2,063	\$99	\$1,533	\$466	\$	\$	\$-7	\$-23	\$-3	\$-2	\$	\$
5371000	HYDRO/FISH & WILD		\$104						\$21	\$68	\$9	\$5	\$1	
5371000	HYDRO/FISH & WILD		\$28	\$1	\$21	\$6			\$21	\$68	\$9	\$5	\$1	\$
5371000 Total			\$132	\$1	\$21	\$6	\$	\$	\$21	\$68	\$9	\$5	\$1	\$
5372000	HYDRO/HATCHERY EXP		\$35						\$	\$	\$	\$	\$	\$
5372000	HYDRO/HATCHERY EXP		\$35	\$2	\$25	\$8			\$	\$	\$	\$	\$	\$
5372000 Total			\$35	\$2	\$25	\$8	\$	\$	\$	\$	\$	\$	\$	\$
5374000	HYDRO/OTH REC FAC		\$25						\$5	\$16	\$2	\$1	\$	
5374000	HYDRO/OTH REC FAC		\$294	\$14	\$215	\$65			\$5	\$16	\$2	\$1	\$	\$
5374000 Total			\$319	\$14	\$215	\$65	\$	\$	\$5	\$16	\$2	\$1	\$	\$
5379000	HYDRO EXPENSE-OTH		\$124						\$25	\$81	\$11	\$6	\$1	
5379000	HYDRO EXPENSE-OTH		\$776	\$37	\$567	\$172			\$25	\$81	\$11	\$6	\$1	\$
5379000 Total			\$900	\$37	\$567	\$172	\$	\$	\$25	\$81	\$11	\$6	\$1	\$
5390000	MISC HYD PWR GEN EX		\$7,656	\$	\$	\$			\$1,570	\$5,024	\$672	\$345	\$46	\$
5390000	MISC HYD PWR GEN EX		\$17,540	\$827	\$12,617	\$3,896			\$	\$	\$	\$	\$	\$



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2010
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 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5390000 Total		\$25,196	\$827	\$12,817	\$3,896	\$1,570	\$5,024	\$672	\$345	\$46				
5400000	CAGE	\$1												
5400000	RENTS (HYDRO GEN)	\$117	\$5	\$85	\$26									
5400000	CAGW	\$117	\$5	\$85	\$26									
5400000 Total														
5410000	CAGW													
5410000 Total														
5420000	CAGE	\$114												
5420000	MAINT OF STRUCTURE	\$1,317	\$62	\$962	\$292									
5420000	CAGW	\$1,430	\$62	\$962	\$292									
5420000 Total														
5430000	CAGE	\$654												
5430000	MNT DAMS & WTR SYS	\$1,306	\$62	\$954	\$290									
5430000	CAGW	\$1,960	\$62	\$954	\$290									
5430000 Total														
5440000	CAGE	\$154												
5440000	MAINT OF ELEC PLNT	\$88												
5441000	CAGE	\$740	\$35	\$541	\$164									
5441000	PRIME MOVERS & GEN	\$828	\$35	\$541	\$164									
5441000 Total														
5442000	CAGE	\$156												
5442000	ACCESS ELEC EQUIP	\$497	\$23	\$363	\$110									
5442000	CAGW	\$653	\$23	\$363	\$110									
5442000 Total														
5450000	CAGE	\$8												
5450000	MNT MISC HYDRO PLT	\$16	\$1	\$11	\$3									
5450000	CAGW	\$8	\$1	\$11	\$3									
5450000 Total														
5451000	CAGW	\$260	\$12	\$190	\$58									
5451000	MNT-FISH/WILDLIFE	\$260	\$12	\$190	\$58									
5451000 Total														
5454000	CAGE	\$25	\$1	\$18	\$5									
5454000	MAINT-OTH REC FAC	\$25	\$1	\$18	\$5									
5454000 Total														
5455000	CAGE	\$397												
5455000	MAINT-RDS/TRAIL/BR	\$525	\$25	\$384	\$117									
5455000	CAGW	\$923	\$25	\$384	\$117									
5455000 Total														
5459000	CAGE	\$426												
5459000	MAINT HYDRO-OTHER	\$1,014	\$48	\$741	\$225									
5459000	CAGW	\$1,440	\$48	\$741	\$225									
5459000 Total														
5460000	CAGE	\$168												
5460000	OPER SUPERV & ENG	\$191	\$9	\$140	\$42									
5460000	CAGW	\$359	\$9	\$140	\$42									
5460000 Total														
547NPC	CAEW	\$167,116	\$7,959	\$121,712	\$37,445									
547NPC	NET POWER COST	\$167,116	\$7,959	\$121,712	\$37,445									
547NPC Total														
5480000	CAGE	\$6,440												
5480000	GENERATION EXP	\$8,198	\$386	\$5,990	\$1,821									
5480000	CAGW	14638,00248	386,4909956	5990,369588	1820,788156									
5480000 Total														
5490000	CAGE	\$7,977												
5490000	MIS OTH PWR GEN EX	\$9,352	\$441	\$6,834	\$2,077									
5490000	CAGW	\$1,373	\$23	\$360	\$110									
5490000	SG	\$18,702	\$464	\$7,194	\$2,187									
5490000 Total														
5500000	CAGE	\$1,388												
5500000	RENTS (OTHER GEN)	\$2,166	\$102	\$1,583	\$481									
5500000	CAGW	\$5	\$	\$1	\$									
5500000	SG	\$3,559	\$102	\$1,584	\$482									
5500000 Total														
5520000	CAGE	\$1,238												
5520000	MAINT OF STRUCTURE													



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(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id+PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5520000	MAINT OF STRUCTURE		\$3	\$	\$2	\$1	\$	\$	\$254	\$812	\$109	\$56	\$7	\$
5520000 Total			\$1,241	\$	\$2	\$1	\$	\$	\$1,594	\$5,102	\$683	\$351	\$46	\$
5530000	MNT GEN & ELEC PLT		\$7,776											
5530000	MNT GEN & ELEC PLT		\$1,221	\$58	\$892	\$271	\$	\$	\$1,594	\$5,102	\$683	\$351	\$46	\$
5530000 Total			\$8,996	\$58	\$892	\$271	\$	\$	\$2,09	\$6,69	\$89	\$46	\$6	\$
5540000	MNT MSC OTH PWR GN		\$1,019											
5540000	MNT MSC OTH PWR GN		\$1,177	\$55	\$860	\$261	\$	\$	\$2,09	\$6,69	\$89	\$46	\$6	\$
5540000 Total			\$2,197	\$55	\$860	\$261	\$	\$	\$	\$	\$	\$	\$	\$
5546000	MISC PLANT EQUIP		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5546000 Total			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5551100	REG BILL OR (PACF)		-\$28,650	-\$28,650										
5551100 Total			-\$28,650	-\$28,650										
5551200	REG BILL-WA (PACF)		-\$8,774											
5551200 Total			-\$8,774											
5551330	REG BILL-ID (UTAH)		\$607											
5551330 Total			\$607											
555NPC	NET POWER COST		\$22,169	\$1,056	\$16,146	\$4,967								
555NPC	NET POWER COST		\$328,772	\$15,500	\$240,248	\$73,024								
555NPC	NET POWER COST		\$2,568	\$	\$	\$2,568								
555NPC Total			\$333,509	\$16,556	\$256,393	\$80,559								
5560000	SYS CTRL & LD DISP		\$877	\$15	\$230	\$70	\$	\$	\$116	\$367	\$51	\$25	\$3	\$
5560000 Total			\$877	\$15	\$230	\$70	\$	\$	\$116	\$367	\$51	\$25	\$3	\$
5570000	OTHER EXPENSES		\$16,351											
5570000	OTHER EXPENSES		\$160	\$8	\$117	\$36								
5570000	OTHER EXPENSES		\$2,258	\$102	\$1,583	\$481			\$19	\$60	\$8	\$4	\$1	
5570000	OTHER EXPENSES		\$39,852	\$674	\$10,442	\$3,196			\$5,264	\$16,675	\$2,294	\$1,153	\$154	
5570000 Total			\$58,621	\$783	\$12,142	\$3,713			\$9,634	\$27,464	\$3,737	\$1,894	\$252	\$
5578000	OTH EXP-CHOLLA REG		\$1,122						\$230	\$736	\$99	\$51	\$7	
5578000	OTH EXP-CHOLLA REG		-\$33											
5578000	OTH EXP-CHOLLA REG		-\$4											
5578000	OTH EXP-CHOLLA REG		-\$97											
5578000 Total			\$939						\$230	\$736	\$66	\$51	\$7	\$
5600000	OPER SUPERV & ENG		\$823						\$169	\$540	\$72	\$37	\$5	
5600000	OPER SUPERV & ENG		\$739	\$35	\$540	\$164								
5600000	OPER SUPERV & ENG		\$3,479	\$59	\$912	\$279			\$459	\$1,456	\$200	\$101	\$13	
5600000 Total			\$5,041	\$94	\$1,452	\$443			\$628	\$1,996	\$273	\$138	\$18	\$
5610000	LOAD DISPATCHING		\$650	\$11	\$170	\$52			\$86	\$272	\$37	\$19	\$3	
5610000 Total			\$650	\$11	\$170	\$52			\$86	\$272	\$37	\$19	\$3	
5612000	LD - MONITOR & OPER		\$19	\$1	\$14	\$4								
5612000	LD - MONITOR & OPER		\$7,828	\$132	\$2,051	\$628			\$1,034	\$3,275	\$451	\$226	\$30	
5612000 Total			\$7,847	\$133	\$2,065	\$632			\$1,034	\$3,275	\$451	\$226	\$30	
5615000	REL PLAN & STDS DEV		\$817						\$167	\$536	\$72	\$37	\$5	
5615000 Total			\$817						\$167	\$536	\$72	\$37	\$5	
5616000	TRANS SVC STUDIES		\$63	\$1	\$22	\$7			\$11	\$35	\$5	\$2	\$	
5616000 Total			\$63	\$1	\$22	\$7			\$11	\$35	\$5	\$2	\$	
5617000	GEN INTERNGT STUD		\$939	\$16	\$246	\$75			\$124	\$393	\$54	\$27	\$4	
5617000 Total			\$939	\$16	\$246	\$75			\$124	\$393	\$54	\$27	\$4	
5620000	STATION EXP(TRANS)		\$1,099						\$225	\$721	\$96	\$50	\$7	
5620000	STATION EXP(TRANS)		\$412	\$19	\$301	\$91								
5620000	STATION EXP(TRANS)		\$1	\$1	\$17	\$5								
5620000	STATION EXP(TRANS)		\$560	\$10	\$155	\$47			\$78	\$247	\$34	\$17	\$2	
5620000 Total			\$2,125	\$30	\$472	\$144			\$303	\$969	\$131	\$67	\$9	



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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5630000	CAGE	\$111	\$111						\$23	\$73	\$10	\$5	\$1	
5630000	CAGW	\$9	\$9	\$7	\$2				\$23	\$73	\$10	\$5	\$1	
5630000 Total		\$120	\$120	\$7	\$2				\$23	\$73	\$10	\$5	\$1	
565NPC	CAGW	\$106,551	\$5,024	\$7,862	\$23,666									
565NPC Total		\$106,551	\$5,024	\$7,862	\$23,666									
5660000	CAGE	\$295							\$61	\$194	\$26	\$13	\$2	
5660000	CAGW	\$335	\$16	\$245	\$74				\$479	\$1,518	\$209	\$105	\$14	
5660000	SG	\$3,627	\$61	\$950	\$291				\$540	\$1,711	\$235	\$118	\$16	
5660000 Total		\$4,258	\$77	\$1,196	\$365				\$1,55	\$497	\$67	\$34	\$5	
5670000	CAGE	\$758												
5670000	CAGW	\$555	\$26	\$406	\$123									
5670000	SG	\$1	\$1	\$	\$				\$	\$	\$	\$	\$	
5670000 Total		\$1,312	\$26	\$406	\$123				\$1,55	\$497	\$66	\$34	\$5	
5680000	CAGE	\$444							\$91	\$291	\$39	\$20	\$3	
5680000	CAGW	\$490	\$23	\$358	\$109									
5680000	SG	\$400	\$7	\$105	\$32				\$53	\$168	\$23	\$12	\$2	
5680000 Total		\$1,334	\$30	\$463	\$141				\$144	\$459	\$62	\$32	\$4	
5690000	CAGW	\$	\$	\$	\$									
5690000 Total		\$	\$	\$	\$				\$	\$	\$	\$	\$	\$
5691000	SG	\$36	\$1	\$10	\$3				\$5	\$15	\$2	\$1	\$	
5691000 Total		\$36	\$1	\$10	\$3				\$5	\$15	\$2	\$1	\$	
5692000	SG	\$1,066	\$18	\$279	\$85				\$141	\$446	\$61	\$31	\$4	
5692000 Total		\$1,066	\$18	\$279	\$85				\$141	\$446	\$61	\$31	\$4	
5693000	CAGE	\$29							\$6	\$19	\$3	\$1	\$	
5693000	SG	\$3,539	\$60	\$927	\$284				\$467	\$1,481	\$204	\$102	\$14	
5693000 Total		\$3,567	\$60	\$927	\$284				\$473	\$1,499	\$206	\$104	\$14	
5700000	CAGE	\$6,429							\$1,318	\$4,219	\$564	\$290	\$38	
5700000	CAGW	\$3,554	\$168	\$2,597	\$789									
5700000	JBG	\$53	\$2	\$37	\$11				\$	\$1	\$	\$	\$	
5700000	SG	\$56	\$1	\$15	\$5				\$7	\$24	\$3	\$2	\$	
5700000 Total		\$10,092	\$171	\$2,649	\$805				\$1,326	\$4,244	\$568	\$292	\$39	
5710000	CAGE	\$10,604							\$2,174	\$6,958	\$931	\$478	\$63	
5710000	CAGW	\$8,686	\$410	\$6,347	\$1,929									
5710000	JBG		\$2	\$31	\$9									
5710000	SG	\$117	\$408	\$6,317	\$1,920				\$-15	\$-49	\$-7	\$-3	\$	
5710000 Total		\$19,174	\$408	\$6,317	\$1,920				\$2,159	\$6,909	\$924	\$475	\$63	
5720000	CAGE	\$25							\$5	\$16	\$2	\$1	\$	
5720000	CAGW	\$12	\$1	\$9	\$3									
5720000	SG													
5720000 Total		\$36,881	0.555318197	8.607086002	2.616145802				16.4710438	2.2033956617	1.132108634	0.1499	0	0
5730000	SG	\$273	\$5	\$72	\$22				\$36	\$114	\$16	\$8	\$1	
5730000 Total		\$273	\$5	\$72	\$22				\$36	\$114	\$16	\$8	\$1	
5800000	CA	\$35												
5800000	IDU	\$36												
5800000	SNPD	\$15,572	\$543	\$4,382	\$1,020				\$1,281	\$7,397	\$718	\$231		
5800000	UT	\$36												
5800000	WA	\$18			\$18									
5800000	WYP	\$												
5800000	WYU	\$												
5800000 Total		15,625.45091	577.284973	4382.455909	1037.93722				7433.132574	682.1017328	231.0938963	0	0	0
5810000	SNPD	\$13,735	\$479	\$3,865	\$900				\$1,130	\$6,525	\$633	\$204		
5810000 Total		\$13,735	\$479	\$3,865	\$900				\$1,130	\$6,525	\$633	\$204	\$	\$



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(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5820000	STATION EXP(DIST)	CA	\$133	\$133										
5820000	STATION EXP(DIST)	IDU	\$240								\$240			
5820000	STATION EXP(DIST)	OR	\$917	\$917										
5820000	STATION EXP(DIST)	SNPD	\$24	\$1	\$7	\$2	\$2	\$2	\$2	\$11	\$1	\$		
5820000	STATION EXP(DIST)	UT	\$1,726						\$1,726					
5820000	STATION EXP(DIST)	WA	\$266			\$266								
5820000	STATION EXP(DIST)	WYP	\$507				\$507							
5820000 Total			\$3,813	\$923		\$267	\$	\$	\$509	\$1,738	\$241	\$	\$	\$
5830000	OVHD LINE EXPENSES	CA	\$345	\$345										
5830000	OVHD LINE EXPENSES	IDU	\$193								\$193			
5830000	OVHD LINE EXPENSES	OR	\$2,864	\$2,864										
5830000	OVHD LINE EXPENSES	SNPD	\$36	\$1	\$10	\$2	\$3	\$3	\$3	\$17	\$2	\$1		
5830000	OVHD LINE EXPENSES	UT	\$1,558						\$1,558					
5830000	OVHD LINE EXPENSES	WA	\$340			\$340								
5830000	OVHD LINE EXPENSES	WYP	\$327				\$327							
5830000	OVHD LINE EXPENSES	WYU	\$98									\$98		
5830000 Total			\$5,762	\$2,875		\$343	\$	\$	\$330	\$1,576	\$195	\$98	\$98	\$
5840000	UDRGRND LINE EXP	IDU	\$	\$							\$			
5840000	UDRGRND LINE EXP	SNPD	\$	\$							\$			
5840000	UDRGRND LINE EXP	UT	\$	\$							\$			
5840000 Total			\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
5850000	STRT LGHT-SGNL SYS	SNPD	\$209	\$7	\$59	\$14	\$	\$	\$	\$99	\$10	\$3	\$	\$
5850000 Total			\$209	\$7	\$59	\$14	\$	\$	\$17	\$99	\$10	\$3	\$	\$
5860000	METER EXPENSES	CA	\$212	\$212										
5860000	METER EXPENSES	IDU	\$275								\$275			
5860000	METER EXPENSES	OR	\$2,540	\$2,540										
5860000	METER EXPENSES	SNPD	\$186	\$41	\$334	\$78	\$98	\$98	\$98	\$564	\$55	\$18		
5860000	METER EXPENSES	UT	\$1,394						\$1,394					
5860000	METER EXPENSES	WA	\$349			\$349								
5860000	METER EXPENSES	WYP	\$546				\$546							
5860000	METER EXPENSES	WYU	\$62									\$62		
5860000 Total			\$6,564	\$254	\$2,873	\$427	\$	\$	\$644	\$1,958	\$330	\$80	\$80	\$
5870000	CUST INSTL EXPENSE	CA	\$607	\$607										
5870000	CUST INSTL EXPENSE	IDU	\$399								\$399			
5870000	CUST INSTL EXPENSE	OR	\$4,466	\$4,466										
5870000	CUST INSTL EXPENSE	UT	\$5,167						\$5,167					
5870000	CUST INSTL EXPENSE	WA	\$973			\$973								
5870000	CUST INSTL EXPENSE	WYP	\$960				\$960							
5870000	CUST INSTL EXPENSE	WYU	\$62									\$62		
5870000 Total			\$12,635	\$607	\$4,466	\$973	\$	\$	\$960	\$5,167	\$399	\$62	\$62	\$
5880000	MSC DISTR EXPENSES	CA	\$22	\$22										
5880000	MSC DISTR EXPENSES	IDU	\$2								\$2			
5880000	MSC DISTR EXPENSES	OR	\$411	\$411										
5880000	MSC DISTR EXPENSES	SNPD	\$4,576	\$160	\$1,268	\$300	\$376	\$376	\$376	\$2,174	\$211	\$68		
5880000	MSC DISTR EXPENSES	UT	\$808						\$808					
5880000	MSC DISTR EXPENSES	WA	\$93			\$93								
5880000	MSC DISTR EXPENSES	WYP	\$6				-\$6							
5880000	MSC DISTR EXPENSES	WYU	-\$19									-\$19		
5880000 Total			\$5,887	\$162	\$1,699	\$392	\$	\$	\$370	\$2,982	\$213	\$49	\$49	\$
5890000	RENTS-DISTRIBUTION	CA	\$89	\$89										
5890000	RENTS-DISTRIBUTION	IDU	\$13								\$13			
5890000	RENTS-DISTRIBUTION	OR	\$1,864	\$1,864										
5890000	RENTS-DISTRIBUTION	SNPD	\$66	\$2	\$19	\$4			\$5	\$31	\$3			



Operations & Maintenance Expense (Actuals)

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

Table with columns: Primary Account, Alloc, Total, Calif, Oregon, Wash, Id-PPL, Mont, Wy-PPL, Utah, Idaho, Wy-UPL, FERC, Other, Nutil. Rows include various maintenance categories like RENTS-DISTRIBUTION, MAINT SUPERV & ENG, MAINT OF STRUCTURE, MAINT STAT EQUIP, MAINT OVHD LINES, MAINT UDGRND LINES.



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5940000	WA	\$1,080			\$1,080									
5940000	MAINT UDGRND LINES	\$2,136						\$2,136						
5940000	WYP	\$287										\$287		
5940000	MAINT UDGRND LINES	\$2,136												
5940000 Total		\$2,786			\$1,080			\$2,136				\$287		
5950000	SNPD	\$883		\$465	\$249	\$58				\$420	\$41	\$13		
5950000	MAINT LINE TRANSFRM	\$883		\$249	\$58					\$420	\$41	\$13		
5950000 Total		\$883		\$249	\$58					\$420	\$41	\$13		
5960000	CA	\$130									\$157			
5960000	MNT STR LGHT-SIG S	\$130									\$157			
5960000	IDU	\$157												
5960000	MNT STR LGHT-SIG S	\$157												
5960000	OR	\$1,066		\$1,066										
5960000	MNT STR LGHT-SIG S	\$1,066		\$1,066										
5960000	UT	\$2,021							\$2,021					
5960000	MNT STR LGHT-SIG S	\$2,021							\$2,021					
5960000	WA	\$168			\$168									
5960000	MNT STR LGHT-SIG S	\$168			\$168									
5960000	WYP	\$452						\$452						
5960000	MNT STR LGHT-SIG S	\$452						\$452						
5960000	WYU	\$91										\$91		
5960000	MNT STR LGHT-SIG S	\$91										\$91		
5960000 Total		\$4,095		\$1,300	\$1,066	\$168		\$452	\$2,021	\$157		\$91		
5970000	CA	\$63												
5970000	MNT OF METERS	\$63												
5970000	IDU	\$302								\$302				
5970000	MNT OF METERS	\$302								\$302				
5970000	OR	\$1,055		\$1,055										
5970000	MNT OF METERS	\$1,055		\$1,055										
5970000	SNPD	\$71			\$71			\$90		\$517	\$50	\$16		
5970000	MNT OF METERS	\$71			\$71			\$90		\$517	\$50	\$16		
5970000	UT	\$2,267							\$2,267					
5970000	MNT OF METERS	\$2,267							\$2,267					
5970000	WA	\$468			\$468									
5970000	MNT OF METERS	\$468			\$468									
5970000	WYP	\$551						\$551						
5970000	MNT OF METERS	\$551						\$551						
5970000	WYU	\$97										\$97		
5970000	MNT OF METERS	\$97										\$97		
5970000 Total		\$5,891		\$1,361	\$539			\$640	\$2,784	\$352		\$113		
5980000	CA	\$92												
5980000	MNT MISC DIST PLNT	\$92												
5980000	IDU	\$45									\$45			
5980000	MNT MISC DIST PLNT	\$45									\$45			
5980000	OR	\$493		\$493										
5980000	MNT MISC DIST PLNT	\$493		\$493										
5980000	SNPD	\$689			\$689									
5980000	MNT MISC DIST PLNT	\$689			\$689									
5980000	UT	\$1,111							\$1,111					
5980000	MNT MISC DIST PLNT	\$1,111							\$1,111					
5980000	WA	\$6			\$6									
5980000	MNT MISC DIST PLNT	\$6			\$6									
5980000	WYP	\$308						\$308						
5980000	MNT MISC DIST PLNT	\$308						\$308						
5980000	WYU	\$1										\$1		
5980000	MNT MISC DIST PLNT	\$1										\$1		
5980000 Total		\$2,745		\$116	\$687	\$51		\$364	\$1,439	\$77		\$12		
7071000	OTHER													
7071000	LBR CLR - RMP													
7071000 Total		0		0	0	0	0	0	0	0	0	0	0	0
7072000	OTHER													
7072000	LBR CLR - PACPWR													
7072000 Total		0		0	0	0	0	0	0	0	0	0	0	0
9010000	CN	\$2,496		\$63	\$175			\$166		\$1,205	\$96			
9010000	SUPRV (CUST ACCT)	\$2,496		\$63	\$175			\$166		\$1,205	\$96			
9010000	OR	\$1			\$1									
9010000	SUPRV (CUST ACCT)	\$1			\$1									
9010000 Total		\$2,497		\$63	\$176			\$167		\$1,205	\$96			
9020000	CA	\$876												
9020000	METER READING EXP	\$876												
9020000	CN	\$1,920		\$591	\$135			\$128		\$927	\$74			
9020000	METER READING EXP	\$1,920		\$591	\$135			\$128		\$927	\$74			
9020000	IDU	\$1,685									\$1,685			
9020000	METER READING EXP	\$1,685									\$1,685			
9020000	OR	\$9,284		\$9,284										
9020000	METER READING EXP	\$9,284		\$9,284										
9020000	WA	\$4,548							\$4,548					
9020000	METER READING EXP	\$4,548							\$4,548					
9020000	UT	\$2,218			\$2,218									
9020000	METER READING EXP	\$2,218			\$2,218									
9020000	WYU	\$1,747						\$1,747						
9020000	METER READING EXP	\$1,747						\$1,747						
9020000	WYU	\$277										\$277		
9020000	METER READING EXP	\$277										\$277		
9020000 Total		\$22,553		\$924	\$9,874	\$2,353		\$1,875	\$5,474	\$329	\$1,759	\$294	\$7	
9030000	CN	\$827		\$24	\$58									
9030000	CUST RCRD/COLL EXP	\$827		\$24	\$58									
9030000	OR	\$		\$	\$									
9030000	CUST RCRD/COLL EXP	\$		\$	\$									
9030000	UT	\$4								\$4				
9030000	CUST RCRD/COLL EXP	\$4								\$4				



Operations & Maintenance Expense (Actuals)

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

Table with columns: Primary Account, Alloc, Total, Calif, Oregon, Wash, Id-PPL, Mont, WY-PPL, Utah, Idaho, WY-UPL, FERC, Other, Util. Rows include various account types like CUST RCRD/CUST SYS, UNCOLLECT ACCOUNTS, and SUPRV (CUST SERV) across different states.



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nucl
9080000	CN	\$1,981	\$50	\$610	\$139	\$956	\$77	\$17						
9080000	IDU	\$2					\$2							
9080000	OR	\$3												
9080000	UT	\$8												
9080000	WA	\$1												
9080000	WYP	\$2												
9080000 Total		\$1,997	\$50	\$613	\$140	\$964	\$78	\$17						
9081000	CN	\$14		\$4	\$1	\$7	\$1							
9081000	UT	\$306				\$306								
9081000 Total		\$320		\$4	\$1	\$313	\$1							
9084000	CA	\$50												
9084000	CN	\$341	\$9	\$105	\$24	\$164	\$13							
9084000	IDU	\$72					\$72							
9084000	OTHER	\$68												\$68
9084000	UT	\$146												
9084000	WA	\$70												
9084000	WYP	\$65												
9084000 Total		\$812	\$59	\$105	\$94	\$311	\$85	\$3					\$68	
9085000	IDU	\$340												
9085000	UT	\$205				\$205								
9085000	WYP	\$48												
9085000 Total		\$594				\$205								
9085100	CA	\$865												
9085100	IDU	\$5,940												
9085100	OR	\$18,763		\$18,763										
9085100	UT	\$73,831												
9085100	WA	\$8,855												
9085100	WYP	\$2,691												
9085100 Total		\$110,945	\$865	\$18,763	\$8,855	\$73,831	\$5,940							
9086000	CA	\$213												
9086000	CN	\$458	\$12	\$141	\$32	\$221	\$18							
9086000	IDU	\$449												
9086000	OR	\$1,239		\$1,239										
9086000	UT	\$2,112												
9086000	WA	\$850												
9086000	WYP	\$224		\$1,380	\$32	\$860	\$467							
9086000 Total		\$5,921	\$224	\$1,380	\$32	\$2,333	\$467							
9089500	OTHER	\$4,167												
9089500 Total		\$4,167												
9090000	CA	\$52												
9090000	CN	\$3,790	\$96	\$1,166	\$266	\$1,829	\$146							
9090000	IDU	\$60												
9090000	OR	\$263		\$263										
9090000	UT	\$67												
9090000	WA	\$26												
9090000	WYP	\$136												
9090000	WYU	\$21												
9090000 Total		\$4,435	\$148	\$1,430	\$292	\$1,916	\$207							
9100000	CN	\$58	\$1	\$18	\$4	\$28	\$2							
9100000 Total		\$58	\$1	\$18	\$4	\$28	\$2							
9101000	CN	\$32	\$1	\$10	\$2	\$15	\$1							
9101000 Total		\$32	\$1	\$10	\$2	\$15	\$1							



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
9200000	CA	-73	-73											
9200000	IDU	\$494	\$494								\$494			
9200000	OR	\$678		\$678										
9200000	SO	\$1,583	\$1,583	\$18,327	\$5,123			\$8,897	\$31,537	\$4,115	\$1,904	\$203		
9200000	UT	\$5,353												
9200000	WA	\$695												
9200000	WYP	\$281												
9200000	WYP	\$66,459	\$1,510	\$19,005	\$4,428			\$8,616	\$26,184	\$4,609	\$1,904	\$203		
9210000	CA	\$19	\$19											
9210000	IDU	\$49									\$49			
9210000	OR	\$277		\$277										
9210000	SO	\$2,362	\$2,362					\$1,146	\$4,064	\$530	\$245	\$26		
9210000	UT	\$204												
9210000	WA	\$52												
9210000	WYP	\$118												
9210000	WYP	\$16												
9210000	WYU	\$9,974												
9210000	SO	\$223	\$223	\$2,639	\$712			\$1,265	\$4,268	\$580	\$261	\$26		
9220000	CA	\$8	\$8											
9220000	IDU	\$208	\$208	\$2,402	\$672			\$1,166	\$4,133	\$539	\$249	\$27		
9230000	OR	\$208	\$208	\$2,402	\$672			\$1,166	\$4,133	\$539	\$249	\$27		
9230000	SO	\$9,396	\$9,396	\$208	\$672			\$1,166	\$4,133	\$539	\$249	\$27		
9230000	SO	\$9,404	\$9,404	\$208	\$672			\$1,166	\$4,133	\$539	\$249	\$27		
9240000	CA	\$8	\$8											
9240000	IDU	\$23,341	\$23,341	\$5,967	\$1,668			\$2,897	\$10,268	\$1,340	\$620	\$66		
9240000	OR	\$23,341	\$23,341	\$5,967	\$1,668			\$2,897	\$10,268	\$1,340	\$620	\$66		
9240000	SO	\$8,493	\$8,493	\$188	\$607			\$1,054	\$3,736	\$488	\$226	\$24		
9250000	CA	\$725	\$725											
9250000	IDU	\$628	\$628											
9250000	OR	\$1,345	\$1,345	\$393	\$110			\$191	\$677	\$88	\$41	\$4		
9250000	SO	\$34	\$34											
9250000	UT	\$1,349	\$1,349											
9250000	WA	\$646	\$646											
9250000	WYP	\$1,029	\$1,029											
9250000	WYP	\$7,460	\$7,460	\$1,738	\$756			\$1,220	\$2,025	\$916	\$41	\$4		
9260000	CA	\$1	\$1											
9260000	IDU	\$372	\$372											
9260000	OR	\$2,145	\$2,145											
9260000	UT	\$3,648	\$3,648											
9260000	WA	\$576	\$576											
9260000	WYP	\$1,210	\$1,210	\$2,145	\$576			\$1,210	\$3,648	\$372	\$2	\$		
9260000	WYP	\$7,953	\$7,953	\$1	\$576			\$1,210	\$3,648	\$372	\$2	\$		
9280000	CAGE	\$41	\$41											
9280000	CAGW	\$553	\$553	\$404	\$123									
9280000	SG	\$1,920	\$1,920	\$603	\$154			\$254	\$803	\$111	\$56	\$7		
9280000	SO	\$2,514	\$2,514	\$907	\$277			\$262	\$830	\$114	\$57	\$8		
9290000	CA	\$6,131	\$6,131	\$135	\$438			\$761	\$2,697	\$352	\$163	\$17		
9290000	OR	\$6,131	\$6,131	\$135	\$438			\$761	\$2,697	\$352	\$163	\$17		
9290000	SO	\$20	\$20	\$5	\$1			\$3	\$9	\$1	\$1	\$		
9290000	UT	\$20	\$20	\$5	\$1			\$3	\$9	\$1	\$1	\$		
9290000	WA	\$2	\$2											
9290000	WYP	\$2	\$2											
9301000	CA	\$2	\$2											
9301000	CN	\$2	\$2											
9301000	IDU	\$13	\$13											



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
9302000	OR	\$2,335	\$2,335	\$2,335										
9302000	MISC GEN EXP-OTHER	\$13,572	\$300	\$3,470	\$970			\$1,684	\$5,970	\$779	\$360	\$38		
9302000	MISC GEN EXP-OTHER	\$299	\$9						\$299					
9302000	MISC GEN EXP-OTHER	\$64	\$64											
9302000	MISC GEN EXP-OTHER	\$16,292	\$298	\$5,805	\$979			\$1,748	\$6,270	\$792	\$360	\$38		
9302000 Total			\$992	\$992										
9310000	RENTS (A&G)	\$5,345	\$118	\$1,356	\$382			\$663	\$2,351	\$307	\$142	\$15		
9310000	RENTS (A&G)	\$2	\$2											
9310000 Total			\$118	\$1,358	\$382			\$663	\$2,353	\$307	\$142	\$15		
9350000	MAINT GENERAL PLNT	\$22,312	\$483	\$5,704	\$1,595			\$2,769	\$9,815	\$1,281	\$592	\$63		
9350000	MAINT GENERAL PLNT	\$3	\$3											
9350000 Total			\$493	\$5,724	\$1,597			\$2,769	\$9,815	\$1,281	\$592	\$63		
Grand Total		\$1,886,054	\$63,246	\$837,679	\$247,713			\$124,705	\$515,088	\$66,064	\$24,668	\$2,655	\$4,235	



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PP	Utah	Idaho	Wy-JPL	FERC
4030000	DEPN EXPENSE-ELECT	3102000	\$857	\$	\$	\$2	\$1	\$176	\$562	\$75	\$39
4030000	DEPN EXPENSE-ELECT	3102000	\$4	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3110000	\$12,621	\$	\$	\$2	\$	\$2,587	\$8,281	\$1,108	\$599
4030000	DEPN EXPENSE-ELECT	3110000	\$1,100	\$52	\$52	\$904	\$244	\$18	\$59	\$5	\$4
4030000	DEPN EXPENSE-ELECT	3110000	\$2,206	\$100	\$100	\$1,548	\$470	\$12,147	\$8,878	\$5,201	\$2,672
4030000	DEPN EXPENSE-ELECT	3120000	\$59,252	\$85	\$85	\$1,468	\$448	\$109	\$448	\$47	\$3
4030000	DEPN EXPENSE-ELECT	3120000	\$2,007	\$852	\$852	\$8,173	\$2,788	\$3,168	\$10,140	\$1,556	\$697
4030000	DEPN EXPENSE-ELECT	3120000	\$12,456	\$12,456	\$12,456	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3140000	\$1,621	\$176	\$176	\$1,185	\$360	\$104	\$104	\$14	\$7
4030000	DEPN EXPENSE-ELECT	3140000	\$5,342	\$16	\$16	\$2,725	\$228	\$1,095	\$3,505	\$469	\$32
4030000	DEPN EXPENSE-ELECT	3150000	\$860	\$39	\$39	\$249	\$76	\$7	\$23	\$3	\$
4030000	DEPN EXPENSE-ELECT	3150000	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3157000	\$1	\$	\$	\$1	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3160000	\$730	\$41	\$41	\$30	\$9	\$150	\$479	\$64	\$33
4030000	DEPN EXPENSE-ELECT	3160000	\$172	\$3	\$3	\$51	\$15	\$1	\$2	\$	\$
4030000	DEPN EXPENSE-ELECT	3302000	\$90	\$4	\$4	\$96	\$20	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3302000	\$2	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3304000	\$2	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3304000	\$3	\$	\$	\$3	\$1	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3305000	\$3	\$	\$	\$2	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3310000	\$18	\$	\$	\$	\$	\$38	\$120	\$16	\$8
4030000	DEPN EXPENSE-ELECT	3311000	\$92	\$	\$	\$	\$	\$19	\$60	\$8	\$4
4030000	DEPN EXPENSE-ELECT	3311000	\$699	\$42	\$42	\$657	\$200	\$2	\$7	\$1	\$
4030000	DEPN EXPENSE-ELECT	3312000	\$10	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3313000	\$444	\$21	\$21	\$325	\$99	\$14	\$44	\$6	\$3
4030000	DEPN EXPENSE-ELECT	3313000	\$67	\$10	\$10	\$156	\$48	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3320000	\$580	\$3	\$3	\$50	\$15	\$185	\$592	\$79	\$41
4030000	DEPN EXPENSE-ELECT	3320000	\$803	\$193	\$193	\$2,987	\$908	\$3	\$11	\$1	\$
4030000	DEPN EXPENSE-ELECT	3321000	\$4,088	\$10	\$10	\$153	\$46	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3322000	\$209	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3323000	\$2	\$	\$	\$2	\$1	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3324000	\$1,041	\$	\$	\$	\$	\$215	\$687	\$82	\$47
4030000	DEPN EXPENSE-ELECT	3330000	\$1,425	\$67	\$67	\$1,041	\$316	\$87	\$214	\$29	\$15
4030000	DEPN EXPENSE-ELECT	3340000	\$11,136	\$54	\$54	\$830	\$252	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3347000	\$64	\$3	\$3	\$47	\$14	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3350000	\$5	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3351000	\$41	\$2	\$2	\$30	\$9	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3352000	\$1	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3353000	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3360000	\$44	\$14	\$14	\$210	\$64	\$9	\$29	\$4	\$2
4030000	DEPN EXPENSE-ELECT	3360000	\$288	\$83	\$83	\$1,286	\$391	\$802	\$1,028	\$258	\$133
4030000	DEPN EXPENSE-ELECT	3410000	\$203	\$83	\$83	\$2	\$9	\$54	\$173	\$23	\$12
4030000	DEPN EXPENSE-ELECT	3420000	\$51,411	\$2	\$2	\$30	\$8	\$10,456	\$33,464	\$4,477	\$2,300
4030000	DEPN EXPENSE-ELECT	3430000	\$3,828	\$1,595	\$1,595	\$24,719	\$7,513	\$1,265	\$4,047	\$541	\$37
4030000	DEPN EXPENSE-ELECT	3440000	\$3,955	\$187	\$187	\$2,887	\$881	\$973	\$3,115	\$417	\$28
4030000	DEPN EXPENSE-ELECT	3450000	\$2,731	\$129	\$129	\$1,996	\$607	\$47	\$151	\$20	\$10
4030000	DEPN EXPENSE-ELECT	3460000	\$230	\$6	\$6	\$86	\$26	\$168	\$538	\$72	\$37
4030000	DEPN EXPENSE-ELECT	3502000	\$920	\$15	\$15	\$235	\$71	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3502000	\$321	\$1	\$1	\$10	\$3	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3502000	\$1	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3502000	\$914	\$16	\$16	\$243	\$74	\$187	\$600	\$80	\$41
4030000	DEPN EXPENSE-ELECT	3520000	\$332	\$16	\$16	\$11	\$3	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3520000	\$16	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$15,338	\$	\$	\$	\$	\$3,144	\$10,064	\$1,348	\$692



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

Primary Account	Secondary Account	Alloca	Total	Calif	Oregon	Wash	Wy-PPPL	Utah	Idaho	Wy-UPL	FERC
4030000	DEPN EXPENSE-ELECT	3530000	\$5,844	\$266	\$4,124	\$1,254	\$2	\$7	\$1	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$12	\$180	\$55	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$1	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$1,209	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$182	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$455	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$219	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$706	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$5,784	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$229	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$9,859	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$5,270	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$10	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$10,456	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$6,138	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$5	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$107	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$2	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$3	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$118	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$5	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$67	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$93	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$21	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$18	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$131	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$35	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$52	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$38	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$23	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$277	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$67	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$36	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$157	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$525	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$594	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$3,974	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$6,830	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$937	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$2,119	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$138	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$15	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$121	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$418	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$36	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$2	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$4	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$2,371	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$12,408	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$10,457	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$2,985	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$594	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$1,003	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$989	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$6,832	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$6,301	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$1,680	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3530000	\$2,154	\$	\$	\$	\$	\$	\$	\$	\$



PACIFICORP

A NUCLEAR-CORP ENERGY HOLDINGS COMPANY

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC
4030000	DEPN EXPENSE-ELECT	WYU	\$286								\$286
4030000	DEPN EXPENSE-ELECT	CA	\$521								
4030000	DEPN EXPENSE-ELECT	IDU	\$162							\$162	
4030000	DEPN EXPENSE-ELECT	OR	\$2,132		\$2,132						
4030000	DEPN EXPENSE-ELECT	UT	\$3,668					\$3,668			
4030000	DEPN EXPENSE-ELECT	WA	\$679			\$679					
4030000	DEPN EXPENSE-ELECT	WYP	\$478				\$478				
4030000	DEPN EXPENSE-ELECT	WYU	\$144								\$144
4030000	DEPN EXPENSE-ELECT	CA	\$844								
4030000	DEPN EXPENSE-ELECT	IDU	\$1,702						\$462		
4030000	DEPN EXPENSE-ELECT	OR	\$3,701		\$3,701						
4030000	DEPN EXPENSE-ELECT	UT	\$10,560					\$10,560			
4030000	DEPN EXPENSE-ELECT	WA	\$619			\$619					
4030000	DEPN EXPENSE-ELECT	WYP	\$1,034				\$1,034				
4030000	DEPN EXPENSE-ELECT	WYU	\$561								\$561
4030000	DEPN EXPENSE-ELECT	CA	\$1,459								
4030000	DEPN EXPENSE-ELECT	IDU	\$1,465						\$1,465		
4030000	DEPN EXPENSE-ELECT	OR	\$10,968		\$10,968						
4030000	DEPN EXPENSE-ELECT	UT	\$6,437					\$6,437			
4030000	DEPN EXPENSE-ELECT	WA	\$2,732			\$2,732					
4030000	DEPN EXPENSE-ELECT	WYP	\$371				\$371				
4030000	DEPN EXPENSE-ELECT	WYU	\$343								\$343
4030000	DEPN EXPENSE-ELECT	CA	\$1,271								
4030000	DEPN EXPENSE-ELECT	IDU	\$1,331							\$1,331	
4030000	DEPN EXPENSE-ELECT	OR	\$1,501								
4030000	DEPN EXPENSE-ELECT	UT	\$1,593						\$1,593		
4030000	DEPN EXPENSE-ELECT	WA	\$242			\$242					
4030000	DEPN EXPENSE-ELECT	WYP	\$36								\$36
4030000	DEPN EXPENSE-ELECT	WYU	\$488								\$488
4030000	DEPN EXPENSE-ELECT	CA	\$420								\$420
4030000	DEPN EXPENSE-ELECT	IDU	\$3,102								
4030000	DEPN EXPENSE-ELECT	OR	\$2,602		\$2,602						
4030000	DEPN EXPENSE-ELECT	UT	\$680								
4030000	DEPN EXPENSE-ELECT	WA	\$680			\$680					
4030000	DEPN EXPENSE-ELECT	WYP	\$210					\$210			
4030000	DEPN EXPENSE-ELECT	WYU	\$180								\$180
4030000	DEPN EXPENSE-ELECT	CA	\$446								\$446
4030000	DEPN EXPENSE-ELECT	IDU	\$2,162								\$2,162
4030000	DEPN EXPENSE-ELECT	OR	\$2,593								\$2,593
4030000	DEPN EXPENSE-ELECT	UT	\$529								\$529
4030000	DEPN EXPENSE-ELECT	WA	\$529			\$529					
4030000	DEPN EXPENSE-ELECT	WYP	\$94								\$94
4030000	DEPN EXPENSE-ELECT	WYU	\$24								\$24
4030000	DEPN EXPENSE-ELECT	CA	\$8								\$8
4030000	DEPN EXPENSE-ELECT	IDU	\$118			\$118					
4030000	DEPN EXPENSE-ELECT	OR	\$272								\$272
4030000	DEPN EXPENSE-ELECT	UT	\$46								\$46
4030000	DEPN EXPENSE-ELECT	WA	\$19			\$19					
4030000	DEPN EXPENSE-ELECT	WYP	\$46								\$46
4030000	DEPN EXPENSE-ELECT	WYU	\$9								\$9
4030000	DEPN EXPENSE-ELECT	CA	\$38								\$38
4030000	DEPN EXPENSE-ELECT	IDU	\$29								\$29
4030000	DEPN EXPENSE-ELECT	OR	\$664								\$664
4030000	DEPN EXPENSE-ELECT	UT	\$1,085								\$1,085
4030000	DEPN EXPENSE-ELECT	WA	\$724			\$724					
4030000	DEPN EXPENSE-ELECT	WYP	\$208					\$208			
4030000	DEPN EXPENSE-ELECT	WYU	\$62								\$62
4030000	DEPN EXPENSE-ELECT	CA	\$1								\$1
4030000	DEPN EXPENSE-ELECT	IDU	\$1								\$1
4030000	DEPN EXPENSE-ELECT	OR	\$1								\$1
4030000	DEPN EXPENSE-ELECT	UT	\$1								\$1
4030000	DEPN EXPENSE-ELECT	WA	\$36								\$36
4030000	DEPN EXPENSE-ELECT	WYP	\$46								\$46
4030000	DEPN EXPENSE-ELECT	WYU	\$2								\$2
4030000	DEPN EXPENSE-ELECT	CA	\$174								\$174
4030000	DEPN EXPENSE-ELECT	IDU	\$208								\$208
4030000	DEPN EXPENSE-ELECT	JRG	\$1								\$1
4030000	DEPN EXPENSE-ELECT	OR	\$554								\$554
4030000	DEPN EXPENSE-ELECT	SO	\$1,679								\$1,679
4030000	DEPN EXPENSE-ELECT	UT	\$37								\$37
4030000	DEPN EXPENSE-ELECT	WA	\$603								\$603
4030000	DEPN EXPENSE-ELECT	WYP	\$414								\$414
4030000	DEPN EXPENSE-ELECT	WYU	\$83								\$83
4030000	DEPN EXPENSE-ELECT	CA	\$36								\$36
4030000	DEPN EXPENSE-ELECT	CAGE	\$46								\$46
4030000	DEPN EXPENSE-ELECT	CA	\$2								\$2
4030000	DEPN EXPENSE-ELECT	CA	\$18								\$18
4030000	DEPN EXPENSE-ELECT	CA	\$57								\$57
4030000	DEPN EXPENSE-ELECT	CA	\$33								\$33
4030000	DEPN EXPENSE-ELECT	CA	\$54								\$54
4030000	DEPN EXPENSE-ELECT	CA	\$12								\$12
4030000	DEPN EXPENSE-ELECT	CA	\$84								\$84
4030000	DEPN EXPENSE-ELECT	CA	\$208								\$208
4030000	DEPN EXPENSE-ELECT	CA	\$1								\$1
4030000	DEPN EXPENSE-ELECT	CA	\$554								\$554
4030000	DEPN EXPENSE-ELECT	CA	\$1,679								\$1,679
4030000	DEPN EXPENSE-ELECT	CA	\$37								\$37
4030000	DEPN EXPENSE-ELECT	CA	\$603								\$603
4030000	DEPN EXPENSE-ELECT	CA	\$414								\$414
4030000	DEPN EXPENSE-ELECT	CA	\$83								\$83



PACIFICORP
A WASHINGTON ENERGY HOLDINGS COMPANY

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

Primary Account	Secondary Account	CA	Wash	WY-PPL	Utah	Idaho	WY-LPL	FERC
4030000	DEPN EXPENSE-ELECT	\$6	\$6					
4030000	DEPN EXPENSE-ELECT	\$2	\$2					
4030000	DEPN EXPENSE-ELECT	\$1	\$1					
4030000	DEPN EXPENSE-ELECT	\$82	\$2	\$4	\$30		\$2	\$1
4030000	DEPN EXPENSE-ELECT	\$26	\$26					\$2
4030000	DEPN EXPENSE-ELECT	\$17	\$17					\$2
4030000	DEPN EXPENSE-ELECT	\$11	\$11					\$2
4030000	DEPN EXPENSE-ELECT	\$13	\$13					\$2
4030000	DEPN EXPENSE-ELECT	\$2	\$2					\$2
4030000	DEPN EXPENSE-ELECT	\$125	\$125					\$1
4030000	DEPN EXPENSE-ELECT	\$14	\$14					\$1
4030000	DEPN EXPENSE-ELECT	\$101	\$3	\$3	\$7	\$49	\$4	\$1
4030000	DEPN EXPENSE-ELECT	\$8	\$8					\$
4030000	DEPN EXPENSE-ELECT	\$25	\$17	\$5	\$	\$1	\$	\$
4030000	DEPN EXPENSE-ELECT	\$119	\$119					\$2
4030000	DEPN EXPENSE-ELECT	\$755	\$16	\$53	\$91	\$233	\$42	\$2
4030000	DEPN EXPENSE-ELECT	\$43	\$43					\$2
4030000	DEPN EXPENSE-ELECT	\$31	\$31					\$3
4030000	DEPN EXPENSE-ELECT	\$51	\$51					\$3
4030000	DEPN EXPENSE-ELECT	\$21	\$21					\$14
4030000	DEPN EXPENSE-ELECT	\$21	\$21					\$
4030000	DEPN EXPENSE-ELECT	\$16	\$16					\$1
4030000	DEPN EXPENSE-ELECT	\$2711	\$2711					\$1
4030000	DEPN EXPENSE-ELECT	\$67	\$3	\$15	\$83	\$697	\$48	\$11
4030000	DEPN EXPENSE-ELECT	\$1,238	\$31	\$97	\$83	\$697	\$48	\$11
4030000	DEPN EXPENSE-ELECT	\$130	\$130				\$130	\$
4030000	DEPN EXPENSE-ELECT	\$1	\$1					\$
4030000	DEPN EXPENSE-ELECT	\$290	\$290					\$
4030000	DEPN EXPENSE-ELECT	\$2,284	\$161	\$521	\$905	\$3,209	\$419	\$21
4030000	DEPN EXPENSE-ELECT	\$359	\$359					\$
4030000	DEPN EXPENSE-ELECT	\$495	\$495					\$
4030000	DEPN EXPENSE-ELECT	\$65	\$65					\$
4030000	DEPN EXPENSE-ELECT	\$2	\$2					\$
4030000	DEPN EXPENSE-ELECT	\$2	\$2					\$
4030000	DEPN EXPENSE-ELECT	\$19	\$19					\$
4030000	DEPN EXPENSE-ELECT	\$3	\$3					\$
4030000	DEPN EXPENSE-ELECT	\$	\$					\$
4030000	DEPN EXPENSE-ELECT	\$2	\$2					\$
4030000	DEPN EXPENSE-ELECT	\$5	\$5					\$
4030000	DEPN EXPENSE-ELECT	\$170	\$170					\$
4030000	DEPN EXPENSE-ELECT	\$23	\$23					\$
4030000	DEPN EXPENSE-ELECT	\$26	\$26					\$
4030000	DEPN EXPENSE-ELECT	\$130	\$130					\$
4030000	DEPN EXPENSE-ELECT	\$167	\$167					\$
4030000	DEPN EXPENSE-ELECT	\$6	\$6					\$
4030000	DEPN EXPENSE-ELECT	\$22	\$22					\$
4030000	DEPN EXPENSE-ELECT	\$1,035	\$1,035					\$
4030000	DEPN EXPENSE-ELECT	\$90	\$4	\$20	\$212	\$679	\$91	\$6
4030000	DEPN EXPENSE-ELECT	\$79	\$79					\$
4030000	DEPN EXPENSE-ELECT	\$169	\$6	\$36	\$119	\$5	\$1	\$
4030000	DEPN EXPENSE-ELECT	\$461	\$461					\$
4030000	DEPN EXPENSE-ELECT	\$4	\$4					\$
4030000	DEPN EXPENSE-ELECT	\$570	\$570					\$
4030000	DEPN EXPENSE-ELECT	\$93	\$93					\$
4030000	DEPN EXPENSE-ELECT	\$184	\$184					\$
4030000	DEPN EXPENSE-ELECT	\$27	\$27					\$
4030000	DEPN EXPENSE-ELECT	\$15	\$15					\$
4030000	DEPN EXPENSE-ELECT	\$261	\$261					\$
4030000	DEPN EXPENSE-ELECT	\$74	\$74					\$
4030000	DEPN EXPENSE-ELECT	\$54	\$54					\$
4030000	DEPN EXPENSE-ELECT	\$3	\$3					\$
4030000	DEPN EXPENSE-ELECT	\$10	\$10					\$



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oreghon	Wash.	WV-PP-L	Utah	Idaho	WV-JPL	FERC
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$71						\$71	
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$29		\$20	\$6	\$1			\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$657	\$1	\$657					\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$314	\$7	\$80	\$22	\$39	\$138	\$18	\$8
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$386			\$100		\$386		\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$191				\$181			\$38
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$10							\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$10							\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$110							\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$5							\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$2,898							\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$1,237	\$58	\$904	\$275	\$564	\$1,901	\$254	\$131
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$114	\$3	\$35	\$8	\$8	\$55	\$4	\$1
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$208	\$4	\$55	\$17	\$1	\$2	\$208	\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$79	\$4	\$1,468					\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$1,468	\$	\$					\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$2	\$45	\$521	\$146	\$253	\$896	\$117	\$54
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$2,037	\$						\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$1,291	\$				\$1,291		\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$454	\$						\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$831	\$						\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$190	\$3						\$190
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$3	\$3						\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$29	\$	\$6	\$2	\$6	\$19	\$3	\$1
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$10	\$	\$1	\$	\$	\$2	\$	\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$10	\$	\$1	\$	\$	\$2	\$	\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$45	\$	\$45	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$15	\$	\$4	\$1	\$2	\$7	\$1	\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$121	\$		\$26		\$121		\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$26	\$		\$37				\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$3	\$		\$3				\$3
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$2	\$		\$				\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$	\$		\$				\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$19	\$1	\$14	\$4	\$15	\$48	\$6	\$3
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$11	\$	\$3	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$3	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$5	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$37	\$	\$37	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$197	\$4	\$50	\$14	\$24	\$87	\$11	\$5
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$20	\$		\$7		\$20		\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$9	\$		\$		\$9		\$
4030000	DEPN EXPENSE-ELECT	LABORATORY EQUIPMENT	3950000	\$1	\$		\$		\$1		\$
4030000 Total			489,945	13,301	129,047	36,938	80,564	208,528	27,284	12,954	1,319
4032000	DEPR - STEAM	DEPR - PROD STEAM NOT CLASSIFIED	565131	\$24	\$	\$	\$	\$	\$16	\$2	\$
4032000	DEPR - STEAM	DEPR - PROD STEAM NOT CLASSIFIED	565131	\$1	\$	\$4	\$1	\$	\$	\$	\$
4033000	DEPR - HYDRO	DEPR - PROD HYDRO NOT CLASSIFIED	565133	\$1,351	\$105	\$1,626	\$494	\$277	\$867	\$119	\$61
4033000	DEPR - HYDRO	DEPR - PROD HYDRO NOT CLASSIFIED	565133	\$3,577	105	1,626	494	277	887	119	61
4034000	DEPR - OTHER	DEPR - PROD OTHER NOT CLASSIFIED	565134	\$5	\$	\$4	\$1	\$2	\$7	\$1	\$
4034000	DEPR - OTHER	DEPR - PROD OTHER NOT CLASSIFIED	565134	\$16	\$	\$4	\$1	\$2	\$7	\$1	\$
4035000	DEPR - TRANSMISSION	DEPR - TRANS ASSETS NOT CLASSIFIED	565141	\$3,352	\$4	\$45	\$17	\$687	\$2,200	\$294	\$151
4035000	DEPR - TRANSMISSION	DEPR - TRANS ASSETS NOT CLASSIFIED	565141	\$76	\$	\$	\$	\$	\$	\$	\$
4036000	DEPR - DISTRIBUTION	DEPR - DIST ASSETS NOT CLASSIFIED	565161	\$3,428	\$4	\$5	\$17	\$687	\$2,200	\$294	\$151
4036000	DEPR - DISTRIBUTION	DEPR - DIST ASSETS NOT CLASSIFIED	565161	\$6,009	\$	\$	\$	\$	\$	\$	\$
4036000	DEPR - DISTRIBUTION	DEPR - DIST ASSETS NOT CLASSIFIED	565161	\$29	\$	\$	\$	\$	\$	\$	\$
4036000	DEPR - DISTRIBUTION	DEPR - DIST ASSETS NOT CLASSIFIED	565161	\$141	\$	\$	\$	\$	\$	\$	\$
4036000	DEPR - DISTRIBUTION	DEPR - DIST ASSETS NOT CLASSIFIED	565161	\$105	\$	\$	\$	\$	\$	\$	\$
4036000	DEPR - DISTRIBUTION	DEPR - DIST ASSETS NOT CLASSIFIED	565161	\$38	\$	\$	\$	\$	\$	\$	\$
4036000	DEPR - DISTRIBUTION	DEPR - DIST ASSETS NOT CLASSIFIED	565161	\$141	\$	\$	\$	\$	\$	\$	\$
4037000	DEPR - GENERAL	DEPR - GEN ASSETS NOT CLASSIFIED	565201	\$40	\$	\$	\$	\$	\$	\$	\$
4037000	DEPR - GENERAL	DEPR - GEN ASSETS NOT CLASSIFIED	565201	\$39	\$	\$	\$	\$	\$	\$	\$
4037000	DEPR - GENERAL	DEPR - GEN ASSETS NOT CLASSIFIED	565201	\$49	\$	\$	\$	\$	\$	\$	\$
Grand Total			491,644	7,402	130,884	37,556	61,641	211,698	27,742	13,170	1,346



PACIFICORP

A AMERICAN ENERGY HOLDINGS COMPANY

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

Primary Account	Secondary Account	Allec	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4040000	AMOR LTD TRM PLNT		\$405								\$18	\$2
4040000	AMOR LTD TRM PLNT	CAGE	\$3,009	\$142	\$2,199	\$668		\$83	\$266	\$36		
4040000	AMOR LTD TRM PLNT	CAGW	\$20							\$20		
4040000	AMOR LTD TRM PLNT	IDU	\$126						\$83	\$11		\$1
4040000	AMOR LTD TRM PLNT	CAGE	\$205	\$10	\$160	\$46		\$26	\$63			\$1
4040000	AMOR LTD TRM PLNT	CAGW	\$12									
4040000	AMOR LTD TRM PLNT	OR	\$341	\$8	\$67	\$24		\$42	\$150	\$20		\$1
4040000	AMOR LTD TRM PLNT	SO	\$9	\$	\$2	\$1		\$1	\$4	\$1		\$
4040000	AMOR LTD TRM PLNT	SO	\$435	\$10	\$111	\$31		\$54	\$191	\$25		\$1
4040000	AMOR LTD TRM PLNT	SO	\$23	\$1	\$6	\$2		\$3	\$10	\$1		\$
4040000	AMOR LTD TRM PLNT	CN	\$4,268	\$107	\$1,310	\$299		\$284	\$2,055	\$165		\$37
4040000	AMOR LTD TRM PLNT	SO	\$5,065	\$112	\$1,300	\$663		\$631	\$2,237	\$292		\$14
4040000	AMOR LTD TRM PLNT	SO	\$79	\$2	\$20	\$6		\$10	\$35	\$3		\$
4040000	AMOR LTD TRM PLNT	SO	\$280	\$6	\$72	\$20		\$35	\$123	\$16		\$1
4040000	AMOR LTD TRM PLNT	SO	\$73	\$2	\$19	\$5		\$9	\$32	\$4		\$
4040000	AMOR LTD TRM PLNT	SO	\$144	\$3	\$37	\$10		\$18	\$63	\$5		\$
4040000	AMOR LTD TRM PLNT	SO	\$29	\$1	\$7	\$2		\$4	\$13	\$2		\$
4040000	AMOR LTD TRM PLNT	SO	\$56	\$1	\$14	\$4		\$7	\$25	\$3		\$
4040000	AMOR LTD TRM PLNT	SO	\$324	\$7	\$83	\$23		\$40	\$143	\$19		\$1
4040000	AMOR LTD TRM PLNT	SO	\$32	\$1	\$8	\$2		\$4	\$14	\$2		\$
4040000	AMOR LTD TRM PLNT	CAGW	\$6	\$	\$4	\$1		\$	\$	\$		\$
4040000	AMOR LTD TRM PLNT	CAGW	\$707	\$33	\$516	\$157		\$45	\$144	\$19		\$1
4040000	AMOR LTD TRM PLNT	CAGE	\$220	\$4	\$67	\$20		\$				
4040000	AMOR LTD TRM PLNT	CAGW	\$92	\$20	\$315	\$96		\$				
4040000	AMOR LTD TRM PLNT	CAGW	\$432	\$15	\$11	\$3		\$				
4040000	AMOR LTD TRM PLNT	CAGE	\$7	\$9	\$108	\$30		\$1	\$5	\$1		\$
4040000	AMOR LTD TRM PLNT	SO	\$424	\$9	\$	\$		\$8	\$25	\$3		\$
4040000	AMOR LTD TRM PLNT	CAGE	\$38	\$	\$	\$		\$	\$	\$		\$
4040000	AMOR LTD TRM PLNT	JBG	\$	\$	\$1	\$		\$	\$	\$		\$
4040000	AMOR LTD TRM PLNT	SO	\$26	\$12	\$135	\$38		\$65	\$232	\$30		\$1
4040000	AMOR LTD TRM PLNT	CAGE	\$884	\$	\$	\$		\$181	\$580	\$78		\$5
4040000	AMOR LTD TRM PLNT	CAGW	\$377	\$18	\$276	\$84		\$4	\$14	\$2		\$
4040000	AMOR LTD TRM PLNT	CAGE	\$22	\$	\$	\$		\$	\$	\$		\$
4040000	AMOR LTD TRM PLNT	SO	\$3,882	\$86	\$992	\$277		\$482	\$1,708	\$223		\$11
4040000	AMOR LTD TRM PLNT	WYP	\$69					\$34	\$250	\$20		\$
4040000	AMOR LTD TRM PLNT	CN	\$517	\$13	\$159	\$36		\$60	\$178	\$23		\$1
4040000	AMOR LTD TRM PLNT	SO	\$405	\$9	\$104	\$29		\$36	\$257	\$21		\$5
4040000	AMOR LTD TRM PLNT	CN	\$533	\$13	\$164	\$37		\$15	\$105	\$8		\$2
4040000	AMOR LTD TRM PLNT	CN	\$218	\$5	\$67	\$15		\$70	\$249	\$33		\$2
4040000	AMOR LTD TRM PLNT	SO	\$566	\$13	\$145	\$40		\$106	\$376	\$49		\$2
4040000	AMOR LTD TRM PLNT	SO	\$854	\$19	\$218	\$61		\$30	\$108	\$14		\$1
4040000	AMOR LTD TRM PLNT	SO	\$245	\$5	\$63	\$17		\$3	\$8	\$1		\$
4040000	AMOR LTD TRM PLNT	CAEE	\$12					\$29	\$92	\$12		\$1
4040000	AMOR LTD TRM PLNT	CAGW	\$29	\$1	\$21	\$6		\$	\$	\$		\$
4040000	AMOR LTD TRM PLNT	CN	\$7	\$	\$2	\$1		\$	\$	\$		\$
4040000	AMOR LTD TRM PLNT	IDU	\$	\$	\$	\$		\$	\$	\$		\$
4040000	AMOR LTD TRM PLNT	JBG	\$2	\$	\$3	\$		\$	\$	\$		\$
4040000	AMOR LTD TRM PLNT	OR	\$3	\$	\$3	\$		\$	\$	\$		\$
4040000	AMOR LTD TRM PLNT	SG	\$5,321	\$90	\$1,394	\$427		\$703	\$2,226	\$306		\$21
4040000	AMOR LTD TRM PLNT	SO	\$437	\$10	\$112	\$31		\$54	\$192	\$25		\$1
4040000	AMOR LTD TRM PLNT	UT	\$13					\$13				
4040000	AMOR LTD TRM PLNT	WA	\$	\$		\$		\$				
4040000	AMOR LTD TRM PLNT	WYP	\$66					\$4	\$12	\$2		\$
4040000	AMOR LTD TRM PLNT	CAGE	\$18	\$6	\$90	\$27		\$6	\$18	\$2		\$
4040000	AMOR LTD TRM PLNT	CAGW	\$123	\$6	\$	\$		\$	\$	\$		\$
4040000	AMOR LTD TRM PLNT	CAGE	\$28	\$199	\$65	\$19		\$18	\$133	\$11		\$2
4040000	AMOR LTD TRM PLNT	CA	\$199	\$7	\$642	\$7		\$18	\$11	\$2		\$
4040000	AMOR LTD TRM PLNT	CN	\$276	\$7	\$642	\$7		\$18	\$11	\$2		\$
4040000	AMOR LTD TRM PLNT	OR	\$642	\$26	\$298	\$83		\$145	\$513	\$67		\$3
4040000	AMOR LTD TRM PLNT	SO	\$1,167	\$	\$	\$		\$	\$	\$		\$
4040000	AMOR LTD TRM PLNT	UT	\$1	\$1	\$	\$		\$	\$	\$		\$



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4040000 Total		\$ 35,107	\$ 1,012	\$ 11,432	\$ 3,155	\$ 4,054	\$ 13,073	\$ 1,603	\$ 703	\$ -	\$ -	\$ -
4049000	AMR LTD TRM PLNT-OTH	(215)							(141)	(19)	(10)	(1)
4049000 Total	AMORTIZATION OTHER INTANGIBLE	(215)							(141)	(19)	(10)	(1)
4061000	EL PLNT ACQ ADJ-CM	5,518					1,131	3,621	484	249	33	
4061000 Total	AMORT ELEC PLANT ACQ ADJ	5,518					1,131	3,621	484	249	33	
4070000	AMRT PRP LOSS/REGST	2,861		135	2,091	635						
4070000 Total	AMORTIZATION OF UNREC PLNT-POWERDALE	2,861		135	2,091	635						
4071500	AMOR UNRECOV-TROJN	(68)			(68)							
4071500	AMOR UNRECOV-TROJN	2,007		95	1,465	446						
4071500	AMOR UNRECOV-TROJN	(276)			(276)							
4071600 Total	AMORT OF UNREC PLANT - TROJAN	1,663		95	1,388	171						
4073000	REGULATORY DEBITS	41										
4073000 Total	AMORT OF SB1149 REGUL ASSETS	41										
Grand Total		\$ 44,976	\$ 1,242	\$ 14,920	\$ 3,961	\$ 5,141	\$ 16,563	\$ 2,069	\$ 942	\$ 107	\$ 41	\$ 41



PACIFICORP
A WASHINGTON ENERGY HOLDINGS COMPANY

Taxes Other Than Income (Actuals)

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyo-PPL	Utah	Idaho	Wy-UPL	FERC
4081000	TAX OTH INC-U O P I	SO	\$ -392								
4081000	TAX OTH INC-U O P I	SO	\$ -392								
4081000 Total	Taxes Other Non-Income - Credit	SO	\$ -392								
4081500	PROPERTY TAXES	GFS	100,361	2,217	25,657	7,172	12,455	44,150	5,761	2,665	284
4081500 Total	PROPERTY TAX	GFS	100,361	2,217	25,657	7,172	12,455	44,150	5,761	2,665	284
4081800	FRANCHISE TAXES	CA	1,150								
4081800	FRANCHISE TAXES	OR	22,210								
4081800	FRANCHISE TAXES	WA	91								
4081800	FRANCHISE TAXES	WYP	1,568								
4081800 Total	FRANCHISE & OCCUPATION TAXES	WYP	25,019	1,150	22,210	91	1,568				
4081990	MISC TAXES - OTHER	WA	9,832								
4081990	MISC TAXES - OTHER	OR	723								
4081990	MISC TAXES - OTHER	UT	1								
4081990	MISC TAXES - OTHER	SE	269								
4081990	MISC TAXES - OTHER	WA	31								
4081990	MISC TAXES - OTHER	SE	27								
4081990	MISC TAXES - OTHER	WYP	56								
4081990	MISC TAXES - OTHER	SE	192								
4081990	MISC TAXES - OTHER	UT	1								
4081990	MISC TAXES - OTHER	CAEE	392								
4081990 Total	PUBLIC UTILITY TAX	CAEE	11,523	8	845	9,901	212	246	38	20	2
Grand Total	OREGON ENERGY RESOURCE SUPPLIER TAX		136,513	3,366	48,672	17,137	14,187	44,426	5,808	2,690	286



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

FERC Account	FERC Sector	Alloc	Total	Caiff	Oregon	Wash	Id-PP-L	Mont	WV-PP-L	Utah	Idaho	WV-UP-L	FERC	Other	Nullif
SCHMAP	105105	SO	\$895	\$18	\$206	\$58			\$100	\$354	\$46	\$21			
SCHMAP	105127	SCHMIDEXP	\$235	\$4	\$29	\$18			\$29	\$101	\$6	\$6			
SCHMAP	130100	PMN-Deductible Exp	\$1,760	\$23	\$269	\$75			\$130	\$482	\$60	\$28			
SCHMAP	130550	MEHC Insurance Services-Premium	\$1,782	\$154	\$1,782	\$496			\$865	\$3,096	\$400	\$185			
SCHMAP	610109	PMI/Reg Fee Cr	\$31	\$1	\$12	\$4			\$10	\$28	\$4	\$2			
SCHMAP	701051	PMI Dividend Gross-Up for Foreign Tax Cr	\$30												\$30
SCHMAP	620145	Contrib Medicare Subsidy	\$550	\$122	\$1,411	\$394			\$685	\$2,428	\$317	\$147			
SCHMAP	105106	PMI Mining Rescue Training Credit Adddc	\$1	\$1	\$1	\$1									
SCHMAP	105106	Capitalized Labor Costs	\$14,238	\$316	\$3,842	\$1,019			\$1,761	\$6,239	\$815	\$377			\$30
SCHMAP	105120	Book Depreciation	\$1,433	\$238	\$238	\$5,936			\$1,675	\$5,936	\$775	\$358			\$38
SCHMAP	105121	Plant/Equip Depreciation	\$8,652	\$858	\$150,799	\$43,271			\$71,020	\$244,141	\$31,993	\$15,174			\$1,553
SCHMAP	105123	State 181a Adj - Repair Deduction	\$1,811	\$824	\$12,476	\$5,829			\$1,159	\$456	\$70	\$36			\$4
SCHMAP	105130	UAC	\$16,316	\$276	\$4,275	\$1,308			\$2,155	\$6,827	\$939	\$472			\$63
SCHMAP	105140	Highway relocation	\$48,897	\$1,622	\$1,181	\$3,098			\$3,853	\$22,249	\$2,159	\$695			
SCHMAP	105142	Amortized Costs	\$6,895	\$273	\$1,884	\$438			\$551	\$3,180	\$309	\$99			
SCHMAP	105146	Capitalization of Test Energy	\$7,556	\$1436	\$17,721	\$4,920			\$9,253	\$33,726	\$4,222	\$1,977			\$217
SCHMAP	110100	Book Cost Depreciation	\$2,163	\$9	\$146	\$45			\$73	\$233	\$32	\$16			
SCHMAP	145030	Disposition O&M Amount of Writeoff	\$2,872	\$100	\$808	\$188			\$471	\$1,354	\$208	\$108			\$12
SCHMAP	205025	Plant Cost Adjustment	\$3,007	\$127	\$2,101	\$646			\$236	\$1,364	\$132	\$43			
SCHMAP	205110	Plant Inventory Adjustment	\$3,742	\$819	\$819				\$819	\$2,353	\$362	\$188			\$20
SCHMAP	210100	Plant Taxes-UT PUC	\$125	\$6	\$85	\$26			\$1	\$3	\$	\$			
SCHMAP	210180	Plant Property	\$288		\$355										
SCHMAP	220100	Bad Debts Allowance - Cash Basis	\$1,097	\$24	\$280	\$78			\$136	\$482	\$63	\$29			\$3
SCHMAP	320115	Miss Reg Assets/Reg Lin Total	\$1,315	\$59	\$500	\$164			\$96	\$424	\$71	\$			\$
SCHMAP	320240	Clear Transition Plan Costs-OR	\$	\$	\$2,270										
SCHMAP	415110	Dir Reg Asset Trf	\$112	\$7	\$110	\$34			\$55	\$175	\$24	\$12			\$2
SCHMAP	415120	Chubb Pnt Trans Costs-APS Amort	\$419	\$58	\$58				\$230	\$736	\$99	\$51			\$7
SCHMAP	415500	Reg Liability BPA Billing accounts-OR	\$52												
SCHMAP	415702	Reg Asset Dam OR Independent Evalua	\$766												
SCHMAP	415703	Reg Liability BPA Billing accounts-OR	\$21						\$28						
SCHMAP	415704	Reg Liability Tax-Reserve Adjustment -	\$49						\$21						
SCHMAP	415802	PTO G&H West NP Rec-Adjustment	\$47							\$49					
SCHMAP	415805	ID PTO G&H West NP Rec-Adjustment	\$266		\$296				\$92						
SCHMAP	415822	Reg Asset Pntion MMT-UT	\$27									\$27			
SCHMAP	415823	Reg Asset Pntion MMT-WY	\$283						\$309		\$283				
SCHMAP	415824	Reg Asset Pntion MMT-UT	\$279							\$279					
SCHMAP	415840	UNRECOVERED PLANT-POWERDALE	\$503												\$503
SCHMAP	415872	Deferred Excess Net Power Costs - WY 08	\$104												\$9,971
SCHMAP	415875	Deferred Excess Net Power Costs - WA Hyd	\$9,971	\$5	\$76	\$23									\$9,971
SCHMAP	415885	Deferred UT Independent Evaluation Fee	\$1,694		\$1,694										
SCHMAP	415890	ID MEHC 2008 Transition Costs	\$610							\$4					
SCHMAP	415891	WY 2006 Transition Shared Costs	\$1,062						\$1,062			\$610			
SCHMAP	415895	OR RCAC Snet Dec 07 defered	\$4,567		\$4,567										
SCHMAP	415896	WA - Chubb's Pntion Revenue Requirement	\$3,000												
SCHMAP	415900	OR SB 08 Revenue Requirement	\$8,675		\$3,000										\$8,675
SCHMAP	425100	Deferred Regulatory Expense	\$18												
SCHMAP	425125	Deferred Cost Arch	\$1,650												
SCHMAP	425215	Unrecovered Joint Use Pole Contract Revenue	\$20	\$1	\$6	\$1			\$361	\$1,038	\$18	\$83			\$9
SCHMAP	425250	TGS Buyout SG	\$1,620						\$2	\$2	\$1	\$1			\$
SCHMAP	425280	Joseph Settlement-SG	\$137						\$3	\$10	\$1	\$1			\$
SCHMAP	425280	Hampton Settlement-SG	\$137	\$6	\$100	\$31			\$100						\$80
SCHMAP	430111	Customer Service / Weatherization	\$72	\$8	\$125	\$38									\$68
SCHMAP	430112	Reg Asset - SB 1149 Balance Release	\$68												\$68
SCHMAP	430112	Reg Asset - Other Balance Release	\$39												\$39
SCHMAP	505110	PMI/Reg Fee Cr	\$2,604												\$2,604
SCHMAP	505110	PMI/Reg Fee Cr	\$17												\$17
SCHMAP	505510	Sick Leave Vacation & Personal Time	\$816	\$1	\$12	\$4			\$	\$	\$	\$			\$
SCHMAP	605100	Trojan Decommissioning Costs	\$1,902	\$90	\$1,388	\$423			\$101	\$359	\$47	\$22			\$2



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Schedule M (Actuals)

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

SCHMAT	605710	Reverse Accrued Final Reclamation	CAGE	\$214	\$8	\$117	\$36	\$47	\$135	\$21	\$1	\$1
SCHMAT	610111	PM/BCC Gain/Loss on Assets Disposed	JBE	\$167	\$41	\$634	\$195	\$1	\$4	\$1	\$1	\$1
SCHMAT	610114	PM/LTE Pre-Startup Costs	WA	\$907	\$241	\$634	\$195	\$8	\$23	\$4	\$2	\$2
SCHMAT	610145	Reg Liability - WA Low Energy Program	WA	\$241								
SCHMAT	610146	Reg Liability - WA Low Energy Program	OR	\$2,626								
SCHMAT	610146	OR Reg Asset Liability - Consolidation	OR	\$61								
SCHMAT	705240	CA-Alt Reg Rate on Energy Program(C)	CA	\$1,143								
SCHMAT	705261	March 2006 Reg Rate on Energy Program	WA	\$316			\$319					\$3,922
SCHMAT	705261	Reg Liability - Sale of Intangible Energy	OR	\$3,822								
SCHMAT	705261	Reg Liability - OR Energy Conservation Charge	OR	\$1,516								
SCHMAT	705337	Reg Liability - Sale of Renewable	OTHER	\$3,594								
SCHMAT	715105	MCI FOG West Area	SC	\$91								
SCHMAT	715170	NW Power Assets	OTHER	\$579								\$579
SCHMAT	720200	Deferred Comp Plan Benefits-PPL	SO	\$15		\$4	\$1	\$2	\$7	\$1	\$1	\$1
SCHMAT	740100	Post Merger Loss-Rate-Required Debt	SNP	\$2,331	\$47	\$562	\$158	\$293	\$1,069	\$134	\$63	\$7
SCHMAT	910510	Losses and Damages Reserve	SO	\$1,011	\$22	\$258	\$72	\$125	\$445	\$27	\$3	\$3
SCHMAT	910910	PM/BCC Pre-Startup Costs	JBE	\$1,071	\$49	\$748	\$230	\$17	\$27	\$4	\$4	\$4
SCHMAT	920110	PM/BCC Pre-Startup Costs (Adj)	JBE	\$1,897	\$87	\$1,326	\$408	\$17	\$49	\$7	\$4	\$4
SCHMAT	920150	PM/BCC Pre-Startup Costs	SO	\$1,581	\$25	\$404	\$133	\$196	\$695	\$91	\$42	\$4
SCHMAT	920150	FAS 112 Book Reserve	SO	\$15,706	\$231,688	\$231,688	\$68,259	\$37,004	\$341,060	\$44,249	\$20,273	\$2,028
SCHMAT	920150	TAX PERCENTAGE DEPLETION - DEDUCTION	CAGE	\$852,061	\$15,706	\$231,688	\$68,259	\$37,004	\$341,060	\$44,249	\$20,273	\$2,028
SCHMAT	102051	Preferred Dividend - PPL	SNP	\$496	\$8	\$82	\$26	\$48	\$281	\$43	\$22	\$2
SCHMAT	120100	Medicare Services- Receivable	SO	\$16,312	\$780	\$4,170	\$1,166	\$2,024	\$7,176	\$936	\$433	\$46
SCHMAT	130666	MEDICARE SUBSIDY	SO	\$3,123	\$179	\$2,077	\$581	\$1,008	\$3,573	\$466	\$23	\$23
SCHMAT	910918	PM Overriding Royalty	JBE	\$14	\$1	\$10	\$1	\$	\$	\$	\$	\$
SCHMAT	920106	PM Overriding Royalty	JBE	\$26	\$1	\$18	\$6	\$	\$1	\$	\$	\$
SCHMAT	920106	PM Dividend Received Deduction	JBE	\$160	\$9	\$133	\$41	\$2	\$5	\$1	\$	\$
SCHMAT	105125	Repair Deduction	SC	\$25,482	\$558	\$6,499	\$1,821	\$3,180	\$11,210	\$1,469	\$682	\$73
SCHMAT	105126	Tax Depreciation	SNP	\$110,466	\$1,868	\$28,945	\$8,859	\$14,500	\$46,222	\$6,360	\$3,196	\$427
SCHMAT	105136	PM Tax Depreciation	JBE	\$2,467,905	\$48,900	\$678,438	\$97,744	\$288,491	\$1,038,686	\$125,644	\$64,058	\$7,435
SCHMAT	105137	Capitalized Depreciation	JBE	\$27,643	\$19,313	\$5,442	\$246	\$246	\$707	\$109	\$57	\$6
SCHMAT	105141	AFUDC - Equity	SNP	\$5,038	\$11	\$1,288	\$360	\$625	\$2,216	\$134	\$14	\$14
SCHMAT	105141	AFUDC - Equity	SNP	\$118,430	\$2,376	\$28,530	\$8,001	\$14,897	\$54,297	\$6,797	\$3,182	\$349
SCHMAT	105143	Base Intangible Difference	SO	\$5,490	\$121	\$1,403	\$392	\$681	\$2,415	\$315	\$146	\$16
SCHMAT	105147	Wes 101 Intangible Exchange	SO	\$15	\$1	\$4	\$1	\$2	\$7	\$1	\$	\$
SCHMAT	105148	Mine Safety Sec. 179E Election - PM	CAGE	\$1,042	\$	\$	\$	\$28	\$655	\$101	\$52	\$6
SCHMAT	105148	Mine Safety Sec. 179E Election - PM	JBE	\$8	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	105152	Coal Mine Prop Dispositions	GPS	\$13,920	\$307	\$3,559	\$985	\$1,728	\$6,124	\$799	\$370	\$39
SCHMAT	105162	Coal Mine Development Int.	SE	\$422	\$7	\$106	\$33	\$61	\$174	\$27	\$14	\$1
SCHMAT	105165	Coal Mine Development Int.	SE	\$652	\$11	\$163	\$50	\$84	\$269	\$41	\$21	\$2
SCHMAT	105171	PM Coal Mine Reforesting Faces (Extension)	JBE	\$3,952	\$181	\$2,161	\$849	\$3,365	\$10,101	\$16	\$8	\$1
SCHMAT	105175	Renewal Cost Recovery (AB)	GPS	\$42,333	\$955	\$11,052	\$3,090	\$5,385	\$18,018	\$2,482	\$1,148	\$122
SCHMAT	105203	Chellis SH-NOPA (Lease Authorization)	CAGE	\$83	\$83	\$76	\$217	\$17	\$54	\$7	\$4	\$
SCHMAT	105470	Book Gain/Loss on Asset Sale	CAGE	\$3,034	\$67	\$776	\$217	\$377	\$1,335	\$174	\$91	\$9
SCHMAT	110200	Depletion - Tax Percentage Deduction	CAGE	\$513	\$170	\$112	\$322	\$112	\$322	\$50	\$26	\$3
SCHMAT	110205	Tax Percentage Deduction	CAGE	\$170				\$35	\$112	\$15	\$8	\$1
SCHMAT	120102	Willow Mine/Arboretum White-Off	WA	\$8								
SCHMAT	205200	Coal MAS Inventory Write-Off	CAGE	\$169				\$37	\$106	\$16	\$8	\$1
SCHMAT	210130	Prepaid Taxes-Property Taxes	IDU	\$26				\$609	\$2,159	\$282	\$130	\$14
SCHMAT	210200	Regulatory Liabilities-Interim Provis	GPS	\$4,908	\$108	\$1,255	\$351					
SCHMAT	287596	Regulatory Assets - Interim Provisions	OTHER									
SCHMAT	320115	Misc - Reg Liab	OTHER									
SCHMAT	320115	Misc - REG LIAB	OTHER									
SCHMAT	320115	Research & Eval. Sec. 174 Amort	SO	\$2,951	\$65	\$754	\$211	\$366	\$1,298	\$169	\$78	\$8
SCHMAT	415120	DEFERRED REG ASSET - FOOTE CREEK CONTR	CAGE	\$138				\$28	\$90	\$12	\$6	\$1
SCHMAT	415200	Hazardous Waste Clean-up Costs	SO	\$6,710	\$148	\$1,715	\$480	\$633	\$2,952	\$395	\$178	\$19
SCHMAT	415301	Chellis Pitt Transit Costs-APS Amort -I	IDU	\$33								
SCHMAT	415301	Chellis Pitt Transit Costs-APS Amort -I	OR	\$54								
SCHMAT	415302	Chellis Pitt Transit Costs-APS Amort -W	WA	\$97								
SCHMAT	415680	Deferred Intangible Funding Grants-OR	OR	\$212								
SCHMAT	415705	Reg Liability - Tax Revenue Adjustment	WYP	\$100				\$100				
SCHMAT	415821	Control Pension Reg Asset MMT & CTC	WYP	\$1,370				\$1,370				
SCHMAT	415852	Powerdate Decommissioning Reg Asset -ID	IDU	\$205								
SCHMAT	415852	Powerdate Decommissioning Reg Asset -OR	OR	\$693								
SCHMAT	415852	Powerdate Decommissioning Reg Asset -WA	WA	\$852								
SCHMAT	415852	Ca. - January 2010 Storm Costs	OTHER	\$1,230								
SCHMAT	415852	Powerdate Decommissioning Reg Asset -WY	WYP	\$34				\$34				



A MIDAMERICAN ENERGY HOLDINGS COMPANY

Interest Expense & Renewable Energy Tax Credits (Actuals)

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

FERC Account	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	WY-All	FERC
4091000	INC TX UTIL OP INC	-\$45									
4091000	INC TX UTIL OP INC	-\$28	-\$1	-\$19	-\$6	-\$10		-\$28	-\$2	-\$12	\$
4091000	INC TX UTIL OP INC	-\$17		-\$4	-\$1	-\$2		-\$1		-\$3	\$
4091000	INC TX UTIL OP INC	-\$55,535	-\$939	-\$14,552	-\$4,454	-\$7,335		-\$23,238	-\$3,197	-\$9,942	-\$214
4091000	INC TX UTIL OP INC	-\$30	-\$1	-\$8	-\$2	-\$4		-\$13	-\$2	-\$4	\$
4091000 Total		-\$55,654	-\$941	-\$14,583	-\$4,463	-\$7,351		-\$23,286	-\$3,204	-\$8,961	-\$215
4091100	STATE INC TAX-ELEC	-\$297				-\$61		-\$195	-\$26	-\$74	-\$2
4091100 Total		-\$297	0	0	0	-\$61		-\$195	-\$26	-\$74	-\$2
4191000	AFUDC - OTHER	-\$79,298	-\$1,591	-\$19,103	-\$5,358	-\$9,975		-\$36,356	-\$4,551	-\$12,105	-\$234
4191000 Total		-\$79,298	-\$1,591	-\$19,103	-\$5,358	-\$9,975		-\$36,356	-\$4,551	-\$12,105	-\$234
4270000	INT ON LNG-TRM DBT	\$363,203	\$7,287	\$87,498	\$24,539	\$45,686		\$166,519	\$20,845	\$55,446	\$1,070
4270000 Total		\$363,203	\$7,287	\$87,498	\$24,539	\$45,686		\$166,519	\$20,845	\$55,446	\$1,070
4280000	AMT DBT DISC & EXP	\$3,728	\$75	\$898	\$252	\$469		\$1,709	\$214	\$569	\$11
4280000 Total		\$3,728	\$75	\$898	\$252	\$469		\$1,709	\$214	\$569	\$11
4281000	AMORTZN OF LOSS	\$2,331	\$47	\$562	\$158	\$293		\$1,069	\$134	\$356	\$7
4281000 Total		\$2,331	\$47	\$562	\$158	\$293		\$1,069	\$134	\$356	\$7
4290000	AMT PREM ON DEBT	-\$3		-\$1				-\$1			
4290000 Total		-\$3		-\$1				-\$1			
4310000	OTHER INTEREST EXP	\$11,737	\$235	\$2,828	\$793	\$1,476		\$5,381	\$674	\$1,792	\$35
4310000 Total		\$11,737	\$235	\$2,828	\$793	\$1,476		\$5,381	\$674	\$1,792	\$35
4313000	INT EXP ON REG LIAB	\$630	\$13	\$152	\$43	\$79		\$289	\$36	\$96	\$2
4313000 Total		\$630	\$13	\$152	\$43	\$79		\$289	\$36	\$96	\$2
4320000	AFUDC - BORROWED	-\$44,618	-\$895	-\$10,749	-\$3,015	-\$5,612		-\$20,456	-\$2,561	-\$6,811	-\$131
4320000 Total		-\$44,618	-\$895	-\$10,749	-\$3,015	-\$5,612		-\$20,456	-\$2,561	-\$6,811	-\$131
Grand Total		\$201,759	\$4,229	\$12,948	\$12,948	\$25,005		\$94,672	\$11,560	\$30,306	\$543



Deferred Income Tax Expense (Actuals)

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

Table with columns: FERC Account, FERC Section, Description, Alloc, Total, Calif, Oregon, Wash, Utah, Idaho, WY-All, FERC, Other, Nutil. Rows include various tax accounts like 190FAS 109 DEF TAX LIAB WA-NUTIL, Repair Deduction, Tax Depreciation, etc.



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Table with columns for account number, description, CA, and various financial values. Includes sub-totals for Result and Total.



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

4111000	105121	282DIT PMIDepreciation-Book	JBE	-\$6,761	-\$309	-\$4,724	-\$1,453	-\$173	-\$27	-\$74	-\$1	
4111000	105122	Repair Deduction	SG							0		
4111000	105123	Sec 481a Adj. Repair Deduction	SG	-\$6,192	-\$105	-\$1,623	-\$497	-\$2,591	-\$356	-\$997	-\$24	
4111000	105128	Accel Pollution Control Facilities Depr	TAXDEPR							0		
4111000	105130	CIAC	CIAC	-\$17,775	-\$620	-\$5,002	-\$1,164	-\$8,444	-\$819	-\$1,726		
4111000	105140	Highway Relocation	SNPD	-\$27,541	-\$89	-\$715	-\$166	-\$1,207	-\$117	-\$247		
4111000	105142	Avoided Costs	SNP	-\$27,917	-\$560	-\$6,725	-\$1,886	-\$12,799	-\$1,602	-\$4,262	-\$82	
4111000	105143	282Basis Intangible Difference	SO							0		
4111000	105146	Capitalization of Test Energy	SG	-\$211	-\$4	-\$55	-\$17	-\$88	-\$12	-\$34	-\$1	
4111000	105152	Gain / (Loss) on Prop. Disposition	GFS							0		
4111000	105165	Coal Mine Development	SE							0		
4111000	105170	Coal Mine Extension	SE							0		
4111000	105220	282CHOLLA TAX LEASE	CAGE	-\$538				-\$353	-\$47	-\$135	-\$3	
4111000	1052203	Cholla SHL NOPA (Lease Amortization)	CAGE									
4111000	110100	283BOOK COST DEPLETION ADDBACK	CAEE	-\$817				-\$514	-\$79	-\$220	-\$4	
4111000	145030	PMI - Fuel Cost Adjustment	SNPD	-\$1,090	-\$38	-\$307	-\$71	-\$518	-\$50	-\$106		
4111000	205025	190Distribution O&M	JBE	-\$1,141	-\$52	-\$797	-\$245	-\$29	-\$4	-\$12		
4111000	205100	190COAL PILE INVENTORY	CAEE	-\$1,420				-\$893	-\$137	-\$382	-\$8	
4111000	205411	190PMI Sec263A	JBE	-\$46	-\$2	-\$135	-\$10	-\$1		0		
4111000	210100	283OR PUC Prepaid Taxes	OR	-\$135						0		
4111000	210120	283UT PUC Prepaid Taxes	UT	-\$109				-\$109		0		
4111000	210180	190 Other - Pension(Prepaid)	SO	-\$416	-\$9	-\$106	-\$30	-\$183	-\$24	-\$63	-\$1	
4111000	220100	190Bad Debt Allowance	BADDEBT	-\$499	-\$23	-\$190	-\$62	-\$161	-\$27	-\$37		
4111000	287281	CA AMT Credit	OTHER									
4111000	287396	Regulatory Liabilities - Interim Provisi	OTHER									
4111000	287605	POLLUTION CNTRL FACILITIES DEPR RECLA	TAXDEPR									
4111000	320115	283INTERIM PROVISION TOTAL REG ASSET	OTHER									
4111000	320140	283May 2000 Transition Plan Costs-OR	OR	-\$861		-\$861				0		
4111000	320220	283GLENROCK EXCLUDING RECLAMATION-L	UT	-\$43				-\$43		0		
4111000	415110	283Def Reg Asset-Transm Svc Deposit	SG	-\$159	-\$3	-\$42	-\$13	-\$67	-\$9	-\$26	-\$1	
4111000	415301	190Hazardous Waste/Environmental-WA	WA	-\$22			-\$22			0		
4111000	415500	283Cholla Pkt Trans-APS Amort	CAGE	-\$426				-\$280	-\$37	-\$107	-\$3	
4111000	415501	283Cholla Pkt Trans-APS Amort-ID	IDU									
4111000	415502	283Cholla Pkt Trans-APS Amort-OR	OR									
4111000	415503	283Cholla Pkt Trans-APS Amort-WA	WA									
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-O	WA	-\$20			-\$20			0		
4111000	415700	190Reg Assets BPA balancing accounts-OR	OTHER	-\$287						0		
4111000	415702	REG ASSET - LAKE SIDE LIO - WY	WYP	-\$10						-\$10,485		
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	-\$8						-\$8,065		
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	-\$19				-\$19		0		
4111000	415803	RTO Grid West N/R Writeoff WA	WA	-\$18						0		
4111000	415804	RTO Grid West Notes Receivable-OR	OR	-\$112						0		
4111000	415805	RTO Grid West Notes Receivable - WY	WYP	-\$35						0		
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	-\$10						0		
4111000	415822	Reg Asset - Pension MMT - UT	UT	-\$107				-\$107		0		
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	-\$117						0		
4111000	415829	Reg Asset - Post - Ret MMT - UT	UT	-\$106				-\$106		0		
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	-\$91						0		
4111000	415850	Unrecovered Plant-Powerdale	CAGW	-\$39						0		
4111000	415872	Deferred Excess Net Power Costs - WY 08	OTHER	-\$3,784						0		
4111000	415873	Deferred Excess Net Power Costs - WA Hyd	WA	-\$643						0		
4111000	415880	Deferred UT Independent Evaluation Fee	UT	-\$1						0		
4111000	415890	ID MEHC 2006 Transition Costs	IDU	-\$232					-\$232	0		



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Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc.	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3020000	CAGE	\$13,522	\$5,112	\$79,234	\$24,083	\$2,772	\$8,872	\$1,187	\$610	\$81
1010000	3020000	CAGE	\$108,429								
1010000	3020000	IDU	\$1,000						\$1,000		
1010000	3031040	CAGE	\$11,560				\$2,370	\$7,586	\$1,015	\$521	\$69
1010000	3031040	CAGE	\$1,684	\$79	\$1,230	\$374					
1010000	3031040	OR	\$531								
1010000	3031050	SO	\$10,909	\$241	\$2,789	\$780	\$1,354	\$4,799	\$626	\$290	\$31
1010000	3031080	SO	\$3,293	\$73	\$842	\$235	\$409	\$1,448	\$189	\$87	\$9
1010000	3031230	SO	\$4,410	\$97	\$1,127	\$315	\$547	\$1,940	\$253	\$117	\$12
1010000	3031470	CAEE	\$3,381				\$740	\$2,126	\$327	\$170	\$18
1010000	3031680	SO	\$13,072	\$289	\$3,342	\$634	\$1,622	\$5,751	\$750	\$347	\$37
1010000	3031760	SO	\$291	\$6	\$74	\$21	\$36	\$128	\$17	\$6	\$1
1010000	3031780	SO	\$3,498	\$71	\$894	\$250	\$434	\$1,539	\$201	\$93	\$10
1010000	3031830	CN	\$10,653	\$2,794	\$34,048	\$7,778	\$7,379	\$53,412	\$4,277	\$966	\$10
1010000	3032040	SO	\$165,509	\$3,655	\$42,312	\$11,828	\$20,540	\$72,809	\$9,501	\$4,395	\$468
1010000	3032090	SO	\$9,974	\$220	\$2,550	\$713	\$1,238	\$4,387	\$573	\$265	\$28
1010000	3032220	SO	\$1,660	\$37	\$424	\$119	\$206	\$730	\$95	\$44	\$5
1010000	3032260	SO	\$1,158	\$26	\$296	\$83	\$26	\$509	\$66	\$31	\$3
1010000	3032270	SO	\$5,759	\$127	\$1,472	\$412	\$715	\$2,533	\$331	\$153	\$16
1010000	3032330	SO	\$2,908	\$64	\$743	\$208	\$361	\$1,278	\$167	\$77	\$8
1010000	3032340	SO	\$1,905	\$42	\$487	\$136	\$236	\$858	\$109	\$51	\$5
1010000	3032360	SO	\$6,933	\$197	\$2,284	\$638	\$1,109	\$3,930	\$513	\$237	\$25
1010000	3032390	SO	\$735	\$16	\$188	\$52	\$91	\$323	\$42	\$20	\$2
1010000	3032400	SO	\$5,266	\$117	\$1,351	\$378	\$656	\$2,325	\$303	\$140	\$15
1010000	3032450	SO	\$12,489	\$276	\$3,193	\$893	\$1,550	\$5,494	\$717	\$332	\$35
1010000	3032480	CN	\$1,981	\$50	\$610	\$139	\$132	\$956	\$77	\$17	\$1
1010000	3032510	SO	\$10,347	\$229	\$2,645	\$739	\$1,284	\$4,552	\$594	\$275	\$29
1010000	3032530	SO	\$1,892	\$42	\$484	\$135	\$235	\$832	\$109	\$50	\$5
1010000	3032590	SO	\$2,299	\$51	\$588	\$164	\$285	\$1,011	\$132	\$61	\$6
1010000	3032600	SO	\$9,035	\$200	\$2,310	\$646	\$1,121	\$3,975	\$519	\$240	\$26
1010000	3032670	SO	\$3,874	\$86	\$990	\$277	\$481	\$1,704	\$222	\$103	\$11
1010000	3032680	SG	\$1,581	\$35	\$406	\$113	\$197	\$698	\$91	\$42	\$4
1010000	3032710	CAGW	\$196	\$9	\$143	\$43	\$209	\$662	\$91	\$46	\$6
1010000	3032730	CAGW	\$13,873	\$654	\$10,138	\$3,081	\$14	\$44	\$6	\$3	\$
1010000	3032760	CAGW	\$1,383	\$65	\$1,010	\$307	\$307				
1010000	3032770	CAGW	\$23,200	\$1,084	\$16,953	\$5,153	\$5,153				
1010000	3032780	CAGW	\$434	\$20	\$317	\$96					
1010000	3032830	SO	\$2,179	\$48	\$557	\$156	\$24	\$78	\$10	\$5	\$1
1010000	3032860	SO	\$4,683	\$103	\$1,197	\$335	\$581	\$2,060	\$269	\$124	\$13
1010000	3032900	CAGE	\$647				\$133	\$424	\$57	\$29	\$4
1010000	3032910	JBG	\$36	\$2	\$25	\$8	\$	\$1	\$	\$	\$
1010000	3032920	WYP	\$469				\$469				
1010000	3032930	IDU	\$423						\$423		
1010000	3032980	UT	\$2,720					\$2,720			
1010000	3032990	SO	\$3,913	\$86	\$1,000	\$280	\$486	\$1,720	\$225	\$104	\$11
1010000	3033090	CAGE	\$20,420				\$4,186	\$13,398	\$1,792	\$921	\$122
1010000	3033090	CAGW	\$15,399	\$726	\$11,252	\$3,420					
1010000	3033120	CAGE	\$141				\$29	\$92	\$12	\$6	\$1
1010000	3033120	SO	\$37,400	\$826	\$9,561	\$2,673	\$4,642	\$16,453	\$2,147	\$993	\$106
1010000	3033120	WYP	\$443				\$443				
1010000	3033140	SO	\$1,417	\$31	\$362	\$101	\$176	\$623	\$81	\$38	\$4



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Electric Plant In Service with Unclassified Plant

Average of Monthly Averages Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	WV-UPL	FERC
1010000	3033150	CAGE	\$2,943	\$2,943				\$603	\$1,931	\$258	\$133
1010000	3033170	CN	\$3,368	\$3,368	\$85	\$1,036	\$237	\$258	\$1,626	\$130	\$29
1010000	3033180	SO	\$1,948	\$1,948	\$43	\$498	\$139	\$242	\$857	\$112	\$6
1010000	3033190	CN	\$2,510	\$2,510	\$63	\$772	\$176	\$167	\$1,211	\$97	\$22
1010000	3033300	CN	\$1,085	\$1,085	\$63	\$334	\$76	\$72	\$524	\$42	\$9
1010000	3033310	SO	\$2,830	\$2,830	\$63	\$724	\$202	\$351	\$1,245	\$162	\$75
1010000	3033320	CAGW	\$4,272	\$4,272	\$201	\$3,122	\$949				
1010000	3033330	OR	\$1,141	\$1,141		\$1,141					
1010000	3033340	WA	\$577	\$577							
1010000	3033350	CA	\$98	\$98							
1010000	3033360	SO	\$1,224	\$1,224	\$27	\$313	\$87	\$152	\$538	\$70	\$32
1010000	3033370	WYP	\$27	\$27				\$27			
1010000	3034900	CAEE	\$81	\$81				\$13	\$39	\$6	\$3
1010000	3034900	CAGE	\$766	\$766				\$157	\$503	\$67	\$35
1010000	3034900	CAGW	\$146	\$146	\$7	\$107	\$32				
1010000	3034900	CN	\$42	\$42	\$1	\$13	\$3		\$20	\$2	\$
1010000	3034900	IDU	\$2	\$2							
1010000	3034900	JBG	\$10	\$10	\$	\$7	\$2				
1010000	3034900	OR	\$14	\$14							
1010000	3034900	SG	\$1	\$1	\$	\$	\$				
1010000	3034900	SO	\$30,172	\$30,172	\$666	\$7,713	\$2,156	\$3,745	\$13,273	\$1,732	\$801
1010000	3034900	UT	\$66	\$66					\$66		
1010000	3034900	WA	\$2	\$2							
1010000	3034900	WYP	\$331	\$331				\$331			
1010000	3100000	CAGE	\$1,306	\$1,306				\$268	\$857	\$115	\$59
1010000	3101000	CAGE	\$9,789	\$9,789				\$2,007	\$6,423	\$659	\$441
1010000	3101000	CAGW	\$1,356	\$1,356	\$64	\$991	\$301				
1010000	3101000	JBG	\$710	\$710	\$32	\$497	\$151				
1010000	3102000	CAGE	\$42,710	\$42,710	\$13	\$197	\$60	\$6	\$19	\$3	\$1
1010000	3102000	JBG	\$281	\$281				\$8,756	\$28,024	\$3,749	\$1,926
1010000	3103000	CAGE	\$39,528	\$39,528	\$8	\$120	\$36	\$8	\$24	\$3	\$2
1010000	3103000	JBG	\$171	\$171							
1010000	3108000	CAGE	\$37	\$37				\$8	\$24	\$3	\$2
1010000	3110000	CAGE	\$666,493	\$666,493	\$3,017	\$46,762	\$14,213	\$136,635	\$437,319	\$58,501	\$3,981
1010000	3110000	CAGW	\$63,992	\$63,992	\$3,017	\$46,762	\$14,213	\$1,164	\$3,726	\$498	\$256
1010000	3120000	JBG	\$139,511	\$139,511	\$6,310	\$97,797	\$29,726	\$525,544	\$1,682,079	\$225,014	\$15,311
1010000	3120000	CAGE	\$2,563,564	\$2,563,564							
1010000	3120000	CAGW	\$119,318	\$119,318	\$5,625	\$87,191	\$26,502				
1010000	3120000	JBG	\$647,716	\$647,716	\$29,295	\$454,049	\$138,009	\$5,404	\$17,297	\$2,314	\$1,189
1010000	3140000	CAGE	\$645,183	\$645,183				\$132,266	\$423,356	\$56,650	\$3,853
1010000	3140000	CAGW	\$52,163	\$52,163	\$2,459	\$38,118	\$11,586				
1010000	3140000	JBG	\$165,142	\$165,142	\$7,469	\$115,765	\$35,187				
1010000	3150000	CAGE	\$322,812	\$322,812				\$66,178	\$211,813	\$28,335	\$1,928
1010000	3150000	CAGW	\$13,217	\$13,217	\$623	\$9,658	\$2,936				
1010000	3150000	JBG	\$58,049	\$58,049	\$2,625	\$40,693	\$12,369	\$464	\$1,550	\$207	\$14
1010000	3157000	CAGE	\$13	\$13				\$3	\$9	\$1	\$
1010000	3157000	JBG	\$50	\$50	\$2	\$35	\$11		\$1	\$	\$
1010000	3160000	CAGE	\$24,133	\$24,133				\$5,152	\$16,491	\$2,206	\$1,133
1010000	3160000	CAGW	\$2,202	\$2,202	\$104	\$1,609	\$489				
1010000	3160000	JBG	\$3,698	\$3,698	\$167	\$2,592	\$788	\$31	\$99	\$13	\$7
1010000	3300000	CAGE	\$119	\$119				\$24	\$78	\$10	\$5
1010000	3301000	CAGE	\$5,534	\$5,534				\$1,135	\$3,631	\$486	\$250
1010000	3301000	CAGW	\$5,903	\$5,903							
1010000	3302000	CAGE	\$65	\$65	\$278	\$4,313	\$1,311	\$13	\$42	\$6	\$3



Electric Plant In Service with Unclassified Plant

Average of Monthly Averages Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3302000	CAGW	\$8,035	\$379	\$5,872	\$1,785		\$29	\$92	\$12	\$6
1010000	3303000	CAGW	\$140				\$19	\$60	\$60	\$8	\$1
1010000	3304000	CAGW	\$91								
1010000	3305000	CAGW	\$260	\$12	\$190	\$58					
1010000	3310000	CAGW	\$310	\$15	\$226	\$69					
1010000	3311000	CAGW	\$7,493				\$1,536	\$4,917	\$658	\$338	\$45
1010000	3312000	CAGW	\$7		\$5	\$2					
1010000	3313000	CAGW	\$3,678				\$754	\$2,414	\$323	\$166	\$22
1010000	3314000	CAGW	\$49,174	\$2,318	\$35,934	\$10,922					
1010000	3315000	CAGW	\$364				\$75	\$239	\$32	\$16	\$2
1010000	3316000	CAGW	\$24,485	\$1,154	\$17,892	\$5,438					
1010000	3317000	CAGW	\$2,179				\$447	\$1,430	\$191	\$98	\$13
1010000	3318000	CAGW	\$12,492	\$589	\$9,129	\$2,775					
1010000	3319000	CAGW	\$185				\$38	\$121	\$16	\$8	\$1
1010000	3320000	CAGW	\$5,977	\$282	\$4,368	\$1,328					
1010000	3321000	CAGW	\$25,608				\$5,250	\$16,803	\$2,248	\$1,155	\$153
1010000	3322000	CAGW	\$5,000	\$236	\$3,654	\$1,111					
1010000	3323000	CAGW	\$36,114				\$7,404	\$23,696	\$3,170	\$1,629	\$216
1010000	3324000	CAGW	\$240,698	\$11,348	\$175,888	\$53,462					
1010000	3325000	CAGW	\$634				\$130	\$416	\$56	\$29	\$4
1010000	3326000	CAGW	\$9,100	\$429	\$6,650	\$2,021					
1010000	3327000	CAGE	\$66				\$14	\$43	\$6	\$3	\$
1010000	3328000	CAGW	\$423	\$20	\$309	\$94					
1010000	3329000	CAGE	\$529				\$108	\$347	\$46	\$24	\$3
1010000	3330000	CAGE	\$37,446				\$1,677	\$24,570	\$3,287	\$1,689	\$224
1010000	3331000	CAGW	\$75,004	\$3,556	\$54,809	\$16,669					
1010000	3332000	CAGE	\$11,024				\$2,260	\$7,233	\$968	\$497	\$66
1010000	3333000	CAGW	\$45,131	\$2,128	\$32,979	\$10,024					
1010000	3334000	CAGE	\$46				\$9	\$30	\$4	\$2	\$
1010000	3335000	CAGW	\$3,277	\$154	\$2,394	\$728					
1010000	3336000	CAGE	\$169				\$39	\$124	\$17	\$9	\$1
1010000	3337000	CAGW	\$2,130	\$100	\$1,567	\$473					
1010000	3338000	CAGW	\$49	\$2	\$36	\$11					
1010000	3339000	CAGW	\$9								
1010000	3340000	CAGE	\$1,707				\$350	\$1,120	\$150	\$77	\$10
1010000	3341000	CAGW	\$14,461	\$682	\$10,567	\$3,212					
1010000	3342000	CAGE	\$4,422				\$906	\$2,901	\$388	\$199	\$26
1010000	3343000	CAGW	\$2,816	\$133	\$2,058	\$625					
1010000	3344000	CAGE	\$17,420				\$3,571	\$11,430	\$1,529	\$786	\$104
1010000	3345000	CAGE	\$9,010				\$20,298	\$64,965	\$6,690	\$4,465	\$591
1010000	3346000	CAGW	\$56,614	\$2,669	\$41,370	\$12,575					
1010000	3347000	CAGE	\$9,189				\$1,884	\$6,029	\$807	\$414	\$55
1010000	3348000	CAGE	\$1,623	\$77	\$1,186	\$360					
1010000	3349000	CAGE	\$1,389,798				\$284,916	\$911,915	\$121,988	\$62,679	\$8,300
1010000	3350000	CAGW	\$936,175	\$44,137	\$684,103	\$207,935					
1010000	3351000	CAGE	\$204,220				\$41,866	\$133,989	\$17,925	\$9,210	\$1,220
1010000	3352000	CAGW	\$142,165	\$6,703	\$103,886	\$31,576					
1010000	3353000	CAGE	\$149,118				\$30,570	\$97,844	\$13,089	\$6,725	\$891
1010000	3354000	CAGW	\$85,348	\$4,024	\$62,367	\$18,957					
1010000	3355000	CAGE	\$7,877				\$1,615	\$5,169	\$691	\$355	\$47
1010000	3356000	CAGW	\$4,304	\$203	\$3,145	\$956					
1010000	3357000	CAGE	\$841				\$173	\$552	\$74	\$38	\$5
1010000	3358000	CAGW	\$35,368				\$7,251	\$23,207	\$3,104	\$1,595	\$211
1010000	3359000	CAGW	\$5,065	\$239	\$3,701	\$1,125					



PACIFICORP
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Electric Plant In Service with Unclassified Plant

Average of Monthly Averages Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3501000	SG	\$5	\$	\$1	\$	\$	\$1	\$2	\$	\$
1010000	3502000	CAGE	\$56,534	\$	\$	\$	\$11,590	\$37,095	\$4,962	\$2,560	\$536
1010000	3502000	CAGW	\$23,471	\$1,107	\$17,152	\$5,213	\$	\$	\$	\$	\$
1010000	3502000	JBG	\$1,061	\$48	\$1,061	\$226	\$9	\$28	\$4	\$2	\$
1010000	3502000	SG	\$96	\$2	\$25	\$8	\$13	\$40	\$6	\$3	\$
1010000	3520000	CAGE	\$69,194	\$1,201	\$18,614	\$5,658	\$14,185	\$45,402	\$6,073	\$3,121	\$413
1010000	3520000	CAGW	\$25,473	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3520000	JBG	\$1,270	\$57	\$890	\$271	\$11	\$34	\$5	\$2	\$
1010000	3520000	SG	\$3	\$	\$1	\$	\$	\$	\$	\$	\$
1010000	3530000	CAGE	\$874,265	\$	\$	\$	\$179,229	\$573,648	\$76,738	\$39,429	\$5,221
1010000	3530000	CAGW	\$323,761	\$15,264	\$236,586	\$71,911	\$	\$	\$	\$	\$
1010000	3530000	JBG	\$17,030	\$770	\$11,938	\$3,629	\$142	\$455	\$61	\$31	\$4
1010000	3530000	SG	\$32	\$1	\$8	\$3	\$4	\$14	\$2	\$1	\$
1010000	3534000	CAGE	\$70,230	\$1,990	\$30,840	\$9,374	\$14,397	\$46,081	\$6,164	\$3,167	\$419
1010000	3534000	CAGW	\$42,204	\$1,990	\$30,840	\$9,374	\$	\$	\$	\$	\$
1010000	3534000	JBG	\$9,257	\$419	\$6,489	\$1,972	\$77	\$247	\$33	\$17	\$2
1010000	3537000	CAGE	\$12,042	\$273	\$4,237	\$1,288	\$2,469	\$7,901	\$1,057	\$543	\$72
1010000	3537000	CAGW	\$5,798	\$9	\$145	\$44	\$2	\$6	\$1	\$	\$
1010000	3537000	JBG	\$207	\$316	\$4,692	\$1,497	\$2,466	\$7,812	\$1,075	\$540	\$72
1010000	3537000	SG	\$18,671	\$316	\$4,692	\$1,497	\$2,466	\$7,812	\$1,075	\$540	\$72
1010000	3540000	CAGE	\$371,042	\$7,785	\$120,665	\$36,676	\$76,066	\$243,459	\$32,568	\$16,734	\$2,216
1010000	3540000	CAGW	\$165,126	\$7,785	\$120,665	\$36,676	\$64	\$205	\$27	\$14	\$2
1010000	3540000	JBG	\$7,676	\$347	\$5,381	\$1,636	\$16	\$52	\$7	\$4	\$
1010000	3540000	SG	\$124	\$2	\$32	\$10	\$76,598	\$245,166	\$32,796	\$16,851	\$2,232
1010000	3550000	CAGE	\$373,645	\$9,486	\$147,028	\$44,690	\$	\$	\$	\$	\$
1010000	3550000	CAGW	\$201,204	\$10	\$152	\$46	\$77	\$243	\$33	\$17	\$2
1010000	3550000	JBG	\$580	\$10	\$152	\$46	\$93,996	\$300,849	\$40,245	\$20,678	\$2,738
1010000	3560000	SG	\$458,507	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3560000	CAGE	\$276,913	\$13,055	\$202,352	\$61,505	\$	\$	\$	\$	\$
1010000	3560000	CAGW	\$11,688	\$529	\$8,200	\$2,493	\$88	\$312	\$42	\$21	\$3
1010000	3562000	SG	\$1,424	\$24	\$373	\$114	\$186	\$596	\$82	\$41	\$5
1010000	3562000	CAGE	\$4,098	\$	\$	\$	\$840	\$2,698	\$360	\$185	\$24
1010000	3562000	CAGW	\$7,641	\$360	\$5,583	\$1,697	\$	\$	\$	\$	\$
1010000	3562000	JBG	\$109	\$5	\$76	\$23	\$1	\$3	\$	\$	\$
1010000	3570000	CAGE	\$3,099	\$7	\$112	\$34	\$635	\$2,033	\$272	\$140	\$19
1010000	3570000	CAGW	\$154	\$7	\$112	\$34	\$	\$	\$	\$	\$
1010000	3580000	CAGE	\$7,220	\$14	\$218	\$66	\$1,480	\$4,737	\$634	\$326	\$43
1010000	3590000	CAGE	\$299	\$14	\$218	\$66	\$	\$	\$	\$	\$
1010000	3590000	CAGW	\$4,852	\$316	\$4,891	\$1,487	\$995	\$3,183	\$426	\$219	\$29
1010000	3590000	JBG	\$6,693	\$	\$4	\$1	\$2	\$7	\$1	\$	\$
1010000	3590000	SG	\$16	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3600000	IDU	\$1	\$	\$8	\$	\$	\$	\$	\$	\$
1010000	3600000	OR	\$8	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3600000	UT	\$168	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3600000	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3600000	WYP	\$4	\$	\$	\$	\$4	\$	\$	\$	\$
1010000	3600000	WYU	\$2	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3601000	CA	\$721	\$721	\$	\$	\$	\$	\$	\$	\$
1010000	3601000	IDU	\$297	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3601000	OR	\$6,426	\$8,426	\$	\$	\$	\$	\$	\$	\$
1010000	3601000	UT	\$23,963	\$	\$	\$	\$	\$23,963	\$	\$	\$
1010000	3601000	WA	\$1,258	\$1,258	\$	\$	\$	\$	\$	\$	\$
1010000	3601000	WYP	\$594	\$594	\$	\$	\$	\$	\$	\$	\$
1010000	3601000	WYU	\$48	\$48	\$	\$	\$	\$	\$	\$	\$



Electric Plant In Service with Unclassified Plant

Average of Monthly Averages Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3602000	LAND RIGHTS	CA	\$929								
1010000	3602000	LAND RIGHTS	IDU	\$1,047						\$1,047		
1010000	3602000	LAND RIGHTS	OR	\$3,921								
1010000	3602000	LAND RIGHTS	UT	\$7,054					\$7,054			
1010000	3602000	LAND RIGHTS	WA	\$246				\$246				
1010000	3602000	LAND RIGHTS	WYP	\$1,969					\$1,969			
1010000	3602000	LAND RIGHTS	WYU	\$1,771							\$1,771	
1010000	3610000	STRUCTURES & IMPROVEMENTS	CA	\$2,850								
1010000	3610000	STRUCTURES & IMPROVEMENTS	IDU	\$1,494						\$1,494		
1010000	3610000	STRUCTURES & IMPROVEMENTS	OR	\$17,512								
1010000	3610000	STRUCTURES & IMPROVEMENTS	UT	\$36,851					\$36,851			
1010000	3610000	STRUCTURES & IMPROVEMENTS	WA	\$2,239				\$2,239				
1010000	3610000	STRUCTURES & IMPROVEMENTS	WYP	\$8,453					\$8,453			
1010000	3610000	STRUCTURES & IMPROVEMENTS	WYU	\$171							\$171	
1010000	3620000	STATION EQUIPMENT	CA	\$22,030								
1010000	3620000	STATION EQUIPMENT	IDU	\$26,966						\$26,966		
1010000	3620000	STATION EQUIPMENT	OR	\$193,097								
1010000	3620000	STATION EQUIPMENT	UT	\$391,614					\$391,614			
1010000	3620000	STATION EQUIPMENT	WA	\$46,230				\$46,230				
1010000	3620000	STATION EQUIPMENT	WYP	\$99,917					\$99,917			
1010000	3620000	STATION EQUIPMENT	WYU	\$6,523							\$6,523	
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	\$218								
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	\$389						\$389		
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	\$3,023								
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	\$11,969					\$11,969			
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	\$857				\$857				
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	\$2,068					\$2,068			
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	\$61							\$61	
1010000	3630000	STORAGE BATTERY EQUIPMENT	UT	\$406						\$406		
1010000	3637000	STORAGE BATTERY EQUIPMENT - SUPERVISORY	UT	\$62						\$62		
1010000	3640000	"POLES, TOWERS AND FIXTURES"	CA	\$50,168								
1010000	3640000	"POLES, TOWERS AND FIXTURES"	IDU	\$62,438						\$62,438		
1010000	3640000	"POLES, TOWERS AND FIXTURES"	OR	\$314,159								
1010000	3640000	"POLES, TOWERS AND FIXTURES"	UT	\$296,006					\$296,006			
1010000	3640000	"POLES, TOWERS AND FIXTURES"	WA	\$88,170				\$88,170				
1010000	3640000	"POLES, TOWERS AND FIXTURES"	WYP	\$90,187					\$90,187			
1010000	3640000	"POLES, TOWERS AND FIXTURES"	WYU	\$17,666							\$17,666	
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	\$32,176						\$32,176		
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	\$34,076						\$34,076		
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	\$226,516								
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	\$199,954					\$199,954			
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	\$56,818								
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	\$79,446					\$79,446			
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	\$10,550							\$10,550	
1010000	3660000	UNDERGROUND CONDUIT	CA	\$15,236								
1010000	3660000	UNDERGROUND CONDUIT	IDU	\$7,446						\$7,446		
1010000	3660000	UNDERGROUND CONDUIT	OR	\$81,696								
1010000	3660000	UNDERGROUND CONDUIT	UT	\$159,398								
1010000	3660000	UNDERGROUND CONDUIT	WA	\$15,372								
1010000	3660000	UNDERGROUND CONDUIT	WYP	\$12,401					\$12,401			
1010000	3660000	UNDERGROUND CONDUIT	WYU	\$3,739								
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$16,679								
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$23,796						\$23,796		
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$151,398								



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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3670000	UT	\$448,456					\$448,456			
		UNDERGROUND CONDUCTORS & DEVICES									
1010000	3670000	WA	\$20,978			\$20,978					
		UNDERGROUND CONDUCTORS & DEVICES									
1010000	3670000	WYP	\$29,705				\$29,705				
		UNDERGROUND CONDUCTORS & DEVICES									
1010000	3680000	WYU	\$16,113							\$16,113	
		LINE TRANSFORMERS									
1010000	3680000	CA	\$46,302	\$46,302							
		LINE TRANSFORMERS									
1010000	3680000	IDU	\$66,750						\$66,750		
		LINE TRANSFORMERS									
1010000	3680000	OR	\$379,965		\$379,965						
		LINE TRANSFORMERS									
1010000	3680000	UT	\$398,919			\$93,939		\$398,919			
		LINE TRANSFORMERS									
1010000	3680000	WA	\$93,939								
		LINE TRANSFORMERS									
1010000	3680000	WYP	\$76,079				\$76,079				
		LINE TRANSFORMERS									
1010000	3680000	WYU	\$12,315							\$12,315	
		LINE TRANSFORMERS									
1010000	3691000	CA	\$8,248	\$8,248							
		SERVICES - OVERHEAD									
1010000	3691000	IDU	\$6,370						\$6,370		
		SERVICES - OVERHEAD									
1010000	3691000	OR	\$70,862		\$70,862						
		SERVICES - OVERHEAD									
1010000	3691000	UT	\$68,036			\$17,374		\$68,036			
		SERVICES - OVERHEAD									
1010000	3691000	WA	\$17,374								
		SERVICES - OVERHEAD									
1010000	3691000	WYP	\$13,093				\$13,093				
		SERVICES - OVERHEAD									
1010000	3692000	WYU	\$2,085							\$2,085	
		SERVICES - UNDERGROUND									
1010000	3692000	CA	\$14,120	\$14,120							
		SERVICES - UNDERGROUND									
1010000	3692000	IDU	\$22,067						\$22,067		
		SERVICES - UNDERGROUND									
1010000	3692000	OR	\$145,005		\$145,005						
		SERVICES - UNDERGROUND									
1010000	3692000	UT	\$142,386			\$30,967		\$142,386			
		SERVICES - UNDERGROUND									
1010000	3692000	WA	\$30,967								
		SERVICES - UNDERGROUND									
1010000	3692000	WYP	\$23,106				\$23,106				
		SERVICES - UNDERGROUND									
1010000	3692000	WYU	\$7,147							\$7,147	
		SERVICES - UNDERGROUND									
1010000	3700000	CA	\$3,926	\$3,926							
		METERS									
1010000	3700000	IDU	\$13,869						\$13,869		
		METERS									
1010000	3700000	OR	\$59,993		\$59,993						
		METERS									
1010000	3700000	UT	\$79,720					\$79,720			
		METERS									
1010000	3700000	WA	\$13,795			\$13,795					
		METERS									
1010000	3700000	WYP	\$12,561				\$12,561				
		METERS									
1010000	3700000	WYU	\$2,635							\$2,635	
		METERS									
1010000	3710000	CA	\$271	\$271							
		INSTALL ON CUSTOMERS PREMISES									
1010000	3710000	IDU	\$167							\$167	
		INSTALL ON CUSTOMERS PREMISES									
1010000	3710000	OR	\$2,450		\$2,450						
		INSTALL ON CUSTOMERS PREMISES									
1010000	3710000	UT	\$4,470					\$4,470			
		INSTALL ON CUSTOMERS PREMISES									
1010000	3710000	WA	\$524			\$524					
		INSTALL ON CUSTOMERS PREMISES									
1010000	3710000	WYP	\$774				\$774				
		INSTALL ON CUSTOMERS PREMISES									
1010000	3710000	WYU	\$146							\$146	
		INSTALL ON CUSTOMERS PREMISES									
1010000	3730000	CA	\$662	\$662							
		STREET LIGHTING & SIGNAL SYSTEMS									
1010000	3730000	IDU	\$611						\$611		
		STREET LIGHTING & SIGNAL SYSTEMS									
1010000	3730000	OR	\$21,745		\$21,745						
		STREET LIGHTING & SIGNAL SYSTEMS									
1010000	3730000	UT	\$25,008					\$25,008			
		STREET LIGHTING & SIGNAL SYSTEMS									
1010000	3730000	WA	\$3,921			\$3,921					
		STREET LIGHTING & SIGNAL SYSTEMS									
1010000	3730000	WYP	\$7,450			\$3,921	\$7,450				
		STREET LIGHTING & SIGNAL SYSTEMS									
1010000	3730000	WYU	\$2,208							\$2,208	
		STREET LIGHTING & SIGNAL SYSTEMS									
1010000	3890000	IDU	\$93							\$93	
		LAND AND LAND RIGHTS									
1010000	3890000	OR	\$228		\$228						
		LAND AND LAND RIGHTS									
1010000	3890000	UT	\$1,441					\$1,441			
		LAND AND LAND RIGHTS									
1010000	3890000	WYU	\$434							\$434	
		LAND AND LAND RIGHTS									
1010000	3891000	CA	\$218	\$218							
		LAND OWNED IN FEE									
1010000	3891000	CAGE	\$	\$						\$	
		LAND OWNED IN FEE									
1010000	3891000	CN	\$1,129		\$347	\$79	\$75	\$545	\$44	\$	\$
		LAND OWNED IN FEE									
1010000	3891000	IDU	\$100	\$100					\$100		
		LAND OWNED IN FEE									



Electric Plant In Service with Unclassified Plant

Average of Monthly Averages Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wv-UPL	FERC
1010000	3891000	OR	\$2,818			\$2,818					
1010000	3891000	SO	\$5,598		\$124	\$1,431	\$400	\$695	\$2,463	\$149	\$16
1010000	3891000	UT	\$2,543						\$2,543		
1010000	3891000	WA	\$1,099			\$1,099					
1010000	3891000	WY	\$313					\$313			
1010000	3891000	WYU	\$72							\$72	
1010000	3892000	CAGE	\$1						\$1		
1010000	3892000	IDU	\$5						\$5		
1010000	3892000	UT	\$34					\$34			
1010000	3892000	WYP	\$52					\$52			
1010000	3892000	WYU	\$22							\$22	
1010000	3900000	CA	\$1,502		\$1,502						
1010000	3900000	CAGE	\$3,764					\$772	\$2,470	\$330	\$22
1010000	3900000	CAGW	\$2,042		\$96	\$1,492	\$454				
1010000	3900000	CN	\$7,975		\$201	\$2,454	\$561	\$532	\$3,850	\$308	\$70
1010000	3900000	IDU	\$9,821						\$9,821		
1010000	3900000	JBG	\$19		\$1	\$13	\$4		\$1		
1010000	3900000	OR	\$25,022			\$25,022					
1010000	3900000	SO	\$76,343		\$1,666	\$19,517	\$5,456	\$9,474	\$33,584	\$4,383	\$216
1010000	3900000	UT	\$36,733						\$36,733		
1010000	3900000	WA	\$10,891				\$10,891				
1010000	3900000	WYP	\$3,308					\$3,308			\$2,338
1010000	3900000	WYU	\$2,338								
1010000	3901000	CA	\$1,315		\$1,315						
1010000	3901000	CN	\$3,405		\$66	\$1,048	\$239	\$227	\$1,644	\$132	\$30
1010000	3901000	OR	\$9,908			\$8,908					
1010000	3901000	SO	\$16,388		\$362	\$4,184	\$1,170	\$2,031	\$7,200	\$940	\$46
1010000	3901000	UT	\$19						\$19		
1010000	3901000	WA	\$2,842				\$2,842				
1010000	3901000	WYP	\$5,081					\$8,081			\$48
1010000	3901000	WYU	\$48								
1010000	3903000	CA	\$84		\$84						
1010000	3903000	CAGE	\$31		\$2	\$33	\$10	\$6	\$20	\$3	\$1
1010000	3903000	CAGW	\$46		\$24	\$288	\$66	\$62	\$452	\$36	\$8
1010000	3903000	CN	\$936							\$13	
1010000	3903000	IDU	\$13								
1010000	3903000	OR	\$395			\$395					
1010000	3903000	SO	\$10,212		\$226	\$2,611	\$730	\$1,267	\$4,492	\$586	\$29
1010000	3903000	UT	\$172						\$172		
1010000	3903000	WA	\$16				\$16				
1010000	3903000	WYP	\$236					\$236			
1010000	3903000	WYU	\$7							\$7	
1010000	3910000	CA	\$72		\$72						
1010000	3910000	CAGE	\$1								
1010000	3910000	CAGW	\$2,182		\$10	\$155	\$47	\$447	\$1,432	\$98	\$13
1010000	3910000	CN	\$212		\$60	\$612	\$140	\$133	\$960	\$77	\$17
1010000	3910000	IDU	\$1,989		\$24	\$424	\$94	\$4	\$12	\$2	\$1
1010000	3910000	JBG	\$441		\$20	\$309	\$81	\$4	\$12	\$2	\$1
1010000	3910000	OR	\$1,733		\$272	\$3,152	\$881	\$1,530	\$5,423	\$708	\$35
1010000	3910000	SO	\$12,328								
1010000	3910000	UT	\$681						\$681		
1010000	3910000	WA	\$549				\$549				
1010000	3910000	WYP	\$486					\$486			



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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3910000	WYU	\$54								
1010000	3911000	SO	\$2,603	\$57	\$665	\$186	\$186	\$323	\$1,145	\$149	\$54
1010000	3912000	CA	\$159	\$159				\$18	\$50	\$8	\$69
1010000	3912000	CAEE	\$80					\$222	\$712	\$95	\$4
1010000	3912000	CAGE	\$1,085								\$6
1010000	3912000	CAGW	\$333	\$16	\$243	\$74	\$74	\$427	\$3,084	\$248	\$66
1010000	3912000	CN	\$6,409	\$162	\$1,972	\$451	\$451			\$664	
1010000	3912000	IDU	\$664								
1010000	3912000	JBE	\$5	\$	\$3	\$1	\$1				
1010000	3912000	JBG	\$60	\$3	\$42	\$13	\$13	\$1	\$2		
1010000	3912000	OR	\$1,488		\$1,488						
1010000	3912000	OR	\$35,837	\$792	\$9,162	\$2,561	\$2,561	\$4,448	\$15,765	\$2,057	\$101
1010000	3912000	SO	\$1,843						\$1,843		
1010000	3912000	UT	\$705								
1010000	3912000	WYA	\$2,054					\$2,054			
1010000	3912000	WYU	\$64								
1010000	3913000	CAGE	\$532					\$109	\$349	\$47	\$64
1010000	3913000	CAGW	\$17	\$1	\$12	\$4	\$4				\$24
1010000	3913000	CN	\$16	\$	\$5	\$1	\$1	\$1	\$8	\$1	\$
1010000	3913000	OR	\$23		\$23						
1010000	3913000	SO	\$158	\$3	\$40	\$11	\$11	\$20	\$70	\$9	\$4
1010000	3913000	UT	\$25					\$25			
1010000	3913000	WA	\$3								
1010000	3913000	WYP	\$18					\$18			
1010000	3920100	CA	\$68								
1010000	3920100	CAGE	\$505					\$104	\$331	\$44	\$23
1010000	3920100	CAGW	\$54	\$3	\$39	\$12	\$12				
1010000	3920100	IDU	\$389						\$389		
1010000	3920100	JBG	\$58	\$3	\$41	\$12	\$12	\$	\$2	\$	\$
1010000	3920100	OR	\$2,041		\$2,041	\$86	\$86	\$150	\$531	\$69	\$32
1010000	3920100	SO	\$1,208	\$27	\$309	\$27	\$27	\$150	\$2,693		\$3
1010000	3920100	UT	\$2,693								
1010000	3920100	WA	\$435					\$527			
1010000	3920100	WYP	\$527								
1010000	3920100	WYU	\$28					\$9	\$28	\$4	\$2
1010000	3920200	CAGE	\$42								
1010000	3920200	IDU	\$33							\$33	
1010000	3920200	JBG	\$11	\$1	\$8	\$2	\$2	\$	\$	\$	\$
1010000	3920200	OR	\$425	\$7	\$85	\$24	\$24	\$41	\$146	\$19	\$1
1010000	3920200	SO	\$332						\$415		
1010000	3920200	UT	\$415								
1010000	3920200	WA	\$73					\$110			
1010000	3920200	WYA	\$110								
1010000	3920200	WYU	\$567								
1010000	3920400	CA	\$147					\$32	\$92	\$14	\$7
1010000	3920400	CAEE	\$4,628					\$949	\$3,037	\$406	\$28
1010000	3920400	CAGE	\$1,325								
1010000	3920400	CAGW	\$1,296	\$62	\$968	\$294	\$294				
1010000	3920400	IDU	\$1,296								
1010000	3920400	JBG	\$635	\$29	\$445	\$135	\$135	\$5	\$17	\$2	\$
1010000	3920400	OR	\$6,310		\$6,310						
1010000	3920400	OR	\$1,070	\$24	\$273	\$76	\$76	\$133	\$471	\$61	\$28
1010000	3920400	SO	\$7,942						\$7,942		
1010000	3920400	UT	\$1,254								
1010000	3920400	WA	\$1,961					\$1,961			
1010000	3920400	WYA	\$1,961								



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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wv-UPL	FERC
1010000	3920400	WYU	\$399							\$399	
1010000	3920500	CA	\$767								
1010000	3920500	CAEE	\$399							\$399	
1010000	3920500	CAGE	\$206							\$206	
1010000	3920500	CAGW	\$3,514						\$129	\$10	\$1
1010000	3920500	IDU	\$1,442						\$2,306	\$168	\$21
1010000	3920500	JBG	\$2,515								
1010000	3920500	OR	\$2,847						\$2,515		
1010000	3920500	SO	\$5,985								
1010000	3920500	UT	\$710								
1010000	3920500	WA	\$14,849								
1010000	3920500	WYP	\$2,444								
1010000	3920500	WYU	\$3,122								
1010000	3920600	CAEE	\$4								
1010000	3920600	CAGE	\$2,381								
1010000	3920600	CAGW	\$499								
1010000	3920600	JBG	\$400								
1010000	3920600	OR	\$76								
1010000	3920600	UT	\$125								
1010000	3920900	CA	\$350								
1010000	3920900	CAEE	\$49								
1010000	3920900	CAGE	\$1,832								
1010000	3920900	CAGW	\$241								
1010000	3920900	IDU	\$779								
1010000	3920900	JBG	\$100								
1010000	3920900	OR	\$2,738								
1010000	3920900	SO	\$528								
1010000	3920900	UT	\$4,380								
1010000	3920900	WA	\$583								
1010000	3920900	WYP	\$1,863								
1010000	3920900	WYU	\$296								
1010000	3921400	CA	\$25								
1010000	3921400	CAGE	\$195								
1010000	3921400	CAGW	\$17								
1010000	3921400	IDU	\$50								
1010000	3921400	OR	\$225								
1010000	3921400	SO	\$16								
1010000	3921400	UT	\$188								
1010000	3921400	WA	\$51								
1010000	3921400	WYP	\$103								
1010000	3921400	WYU	\$16								
1010000	3921900	CAGE	\$273								
1010000	3921900	JBG	\$101								
1010000	3921900	OR	\$170								
1010000	3921900	SO	\$381								
1010000	3921900	UT	\$860								
1010000	3921900	WA	\$170								
1010000	3921900	WYP	\$86								
1010000	3923000	SO	\$3,643								
1010000	3930000	CA	\$183								
1010000	3930000	CAGE	\$3,779								
1010000	3930000	CAGW	\$225								
1010000	3930000	IDU	\$491								
1010000	3930000	JBG	\$27								



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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3930000	OR	\$2,588			\$2,588					
1010000	3930000	SO	\$389		\$9	\$100	\$28	\$48	\$171	\$22	\$1
1010000	3930000	UT	\$3,610						\$3,610		
1010000	3930000	WA	\$565				\$565				
1010000	3930000	WYP	\$1,067				\$1,067				
1010000	3930000	WYU	\$114							\$114	
1010000	3940000	CA	\$714								
1010000	3940000	CAEE	\$7					\$2	\$4	\$1	\$
1010000	3940000	CAGE	\$20,078				\$492	\$4,116	\$13,174	\$1,762	\$120
1010000	3940000	CAGW	\$2,213		\$104						
1010000	3940000	IDU	\$1,740						\$1,740		
1010000	3940000	JBG	\$3,457		\$156		\$737	\$29	\$92	\$12	\$1
1010000	3940000	OR	\$10,122			\$10,122					
1010000	3940000	SO	\$3,943		\$87		\$282	\$489	\$1,735	\$226	\$11
1010000	3940000	UT	\$12,045						\$12,045		
1010000	3940000	WA	\$2,602				\$2,602				
1010000	3940000	WYP	\$3,711				\$3,711				
1010000	3940000	WYU	\$569								\$569
1010000	3950000	CA	\$417								
1010000	3950000	CAEE	\$8								
1010000	3950000	CAGE	\$4,742					\$2	\$5	\$1	\$
1010000	3950000	CAGW	\$1,358		\$64		\$302	\$972	\$3,111	\$416	\$28
1010000	3950000	IDU	\$1,278						\$1,278		
1010000	3950000	JBG	\$298		\$19		\$91	\$4	\$11	\$2	\$
1010000	3950000	OR	\$9,973			\$9,973					
1010000	3950000	SO	\$5,018		\$111		\$359	\$623	\$2,207	\$288	\$14
1010000	3950000	UT	\$7,087						\$7,087		
1010000	3950000	WA	\$1,989				\$1,989				
1010000	3950000	WYP	\$3,175					\$3,175			
1010000	3950000	WYU	\$616							\$616	
1010000	3960300	CA	\$1,016								
1010000	3960300	CAGE	\$301					\$62	\$197	\$26	\$2
1010000	3960300	CAGW	\$155		\$7		\$34				
1010000	3960300	IDU	\$1,410						\$1,410		
1010000	3960300	OR	\$4,710			\$4,710					
1010000	3960300	UT	\$4,059						\$4,059		
1010000	3960300	WA	\$1,170				\$1,170				
1010000	3960300	WYP	\$1,951								
1010000	3960300	WYU	\$563					\$1,951			\$563
1010000	3960700	CA	\$173								
1010000	3960700	CAGE	\$124		\$173			\$25	\$82	\$11	\$1
1010000	3960700	IDU	\$171						\$171		
1010000	3960700	OR	\$876			\$876					
1010000	3960700	UT	\$1,740						\$1,740		
1010000	3960700	WA	\$205					\$205			
1010000	3960700	WYP	\$210								\$210
1010000	3960800	CA	\$1,399								
1010000	3960800	CAGE	\$1,103								
1010000	3960800	CAGW	\$67		\$3		\$15	\$226	\$724	\$97	\$7
1010000	3960800	IDU	\$2,470						\$2,470		
1010000	3960800	OR	\$11,737			\$11,737					
1010000	3960800	UT	\$13,602						\$13,602		
1010000	3960800	WA	\$3,246				\$3,246				
1010000	3960800	WYP	\$3,806					\$3,806			



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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3960800	WYU	\$967							\$967	
1010000	3961000	CAGE	\$2,598					\$533	\$1,704	\$228	\$16
1010000	3961000	CAGW	\$368		\$17	\$269	\$82				
1010000	3961000	JBG	\$516	\$23	\$362	\$110	\$110	\$4	\$14	\$2	\$
1010000	3961000	OR	\$162		\$162						
1010000	3961000	SO	\$43	\$1	\$11	\$3	\$3	\$5	\$19	\$2	\$
1010000	3961000	UT	\$3								
1010000	3961100	CAEE	\$35					\$8	\$22	\$3	\$
1010000	3961100	CAGE	\$18,333				\$3,758	\$12,029	\$1,609	\$827	\$109
1010000	3961100	CAGW	\$543		\$26	\$397	\$121				
1010000	3961100	JBG	\$5,476	\$248	\$3,839	\$1,167	\$46	\$46	\$146	\$20	\$1
1010000	3961100	OR	\$356	\$20	\$231	\$65	\$112	\$397	\$52	\$24	\$3
1010000	3961100	SO	\$1,028					\$1,028			
1010000	3961100	UT	\$105								
1010000	3961200	CA	\$689								
1010000	3961200	CAGE	\$11					\$2	\$7	\$1	\$
1010000	3961200	CAGW	\$143	\$7	\$104	\$32					
1010000	3961200	IDU	\$1,957						\$1,957		
1010000	3961200	OR	\$8,826		\$8,826	\$20	\$35	\$125	\$16	\$8	\$1
1010000	3961200	SO	\$284	\$6	\$73	\$20					
1010000	3961200	UT	\$11,564			\$1,964		\$11,564			
1010000	3961200	WA	\$3,236				\$3,236				
1010000	3961200	WYP	\$507							\$507	
1010000	3961300	CA	\$388								
1010000	3961300	CAEE	\$39					\$8	\$24	\$4	\$
1010000	3961300	CAGE	\$3,175				\$651	\$2,083	\$279	\$143	\$19
1010000	3961300	CAGW	\$998		\$47	\$222					
1010000	3961300	IDU	\$1,082		\$129	\$178	\$7	\$22	\$1,062	\$2	\$
1010000	3961300	JBG	\$835	\$38	\$585	\$145	\$8	\$13	\$47	\$6	\$
1010000	3961300	OR	\$1,415	\$2	\$27	\$8		\$3,469			
1010000	3961300	SO	\$3,469								
1010000	3961300	UT	\$578			\$578					
1010000	3961300	WA	\$1,046				\$1,046				
1010000	3961300	WYP	\$581							\$581	
1010000	3970000	CA	\$2,676		\$2,676						
1010000	3970000	CAEE	\$118					\$26	\$74	\$11	\$1
1010000	3970000	CAGE	\$66,940				\$13,723	\$43,923	\$5,876	\$3,019	\$400
1010000	3970000	CAGW	\$23,406	\$1,386	\$21,489	\$6,531	\$197	\$187	\$1,351	\$108	\$24
1010000	3970000	CN	\$2,800	\$71	\$861	\$197					
1010000	3970000	IDU	\$5,469								
1010000	3970000	JBG	\$2,123	\$96	\$1,489	\$452	\$452	\$18	\$57	\$8	\$4
1010000	3970000	OR	\$36,075		\$36,075						
1010000	3970000	SG	\$139	\$2	\$36	\$11	\$11	\$18	\$58	\$8	\$4
1010000	3970000	SO	\$50,176	\$1,108	\$12,827	\$3,586	\$6,227	\$22,073	\$2,880	\$1,332	\$142
1010000	3970000	UT	\$31,526					\$31,526			
1010000	3970000	WA	\$8,634			\$8,634					
1010000	3970000	WYP	\$14,805			\$14,805					
1010000	3970000	WYU	\$3,488			\$3,488				\$3,488	
1010000	3972000	CA	\$28	\$28							
1010000	3972000	CAGE	\$293	\$4	\$64	\$20	\$60	\$192	\$26	\$13	\$2
1010000	3972000	CAGW	\$88								



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	WV-UPL	FERC
1010000	3972000	MOBILE RADIO EQUIPMENT	\$10	\$	\$3	\$1	\$5	\$	\$	\$	\$
1010000	3972000	MOBILE RADIO EQUIPMENT	\$117	\$	\$	\$	\$117	\$	\$	\$	\$
1010000	3972000	MOBILE RADIO EQUIPMENT	\$1	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3972000	MOBILE RADIO EQUIPMENT	\$498	\$	\$498	\$	\$	\$	\$	\$	\$
1010000	3972000	MOBILE RADIO EQUIPMENT	\$123	\$3	\$32	\$9	\$15	\$54	\$7	\$3	\$
1010000	3972000	MOBILE RADIO EQUIPMENT	\$1,316	\$	\$	\$296	\$	\$1,316	\$	\$	\$
1010000	3972000	MOBILE RADIO EQUIPMENT	\$296	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3972000	MOBILE RADIO EQUIPMENT	\$399	\$	\$	\$399	\$	\$	\$	\$	\$
1010000	3972000	MOBILE RADIO EQUIPMENT	\$38	\$38	\$	\$	\$	\$	\$	\$	\$
1010000	3980000	MISCELLANEOUS EQUIPMENT	\$2	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3980000	MISCELLANEOUS EQUIPMENT	\$1,420	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3980000	MISCELLANEOUS EQUIPMENT	\$348	\$16	\$254	\$77	\$291	\$932	\$125	\$64	\$8
1010000	3980000	MISCELLANEOUS EQUIPMENT	\$205	\$5	\$63	\$14	\$14	\$99	\$64	\$2	\$
1010000	3980000	MISCELLANEOUS EQUIPMENT	\$64	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3980000	MISCELLANEOUS EQUIPMENT	\$104	\$5	\$73	\$22	\$1	\$3	\$	\$	\$
1010000	3980000	MISCELLANEOUS EQUIPMENT	\$626	\$	\$626	\$	\$	\$	\$	\$	\$
1010000	3980000	MISCELLANEOUS EQUIPMENT	\$3,270	\$72	\$836	\$234	\$406	\$1,438	\$188	\$87	\$9
1010000	3980000	MISCELLANEOUS EQUIPMENT	\$123	\$	\$	\$123	\$	\$	\$	\$	\$
1010000	3980000	MISCELLANEOUS EQUIPMENT	\$172	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3980000	MISCELLANEOUS EQUIPMENT	\$19	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3992100	LAND OWNED IN FEE	\$2,635	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3992200	LAND RIGHTS	\$52,551	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	\$40,641	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3994100	SURFACE - PLANT EQUIPMENT	\$12,129	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3994400	SURFACE - ELECTRIC POWER FACILITIES	\$3,425	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3994500	UNDERGROUND - COAL MINE EQUIPMENT	\$70,914	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3994600	LONGWALL SHIELDS	\$10,274	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3994700	LONGWALL EQUIPMENT	\$7,222	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3994800	MAINLINE EXTENSION	\$18,351	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3994900	SECTION EXTENSION	\$3,974	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3995100	VEHICLES	\$1,257	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3995200	HEAVY CONSTRUCTION EQUIPMENT	\$5,165	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	\$2,211	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3996100	COMPUTERS - MAINFRAME	\$968	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	\$37,742	\$	\$	\$	\$	\$	\$	\$	\$
1010000 Total			\$20,131,242	\$448,094	\$5,186,424	\$1,448,360	\$2,488,297	\$8,823,878	\$1,151,019	\$528,700	\$56,470
1019000	140139	PRODUCTION PLANT-NON-RECONCILED	\$-205	\$	\$	\$	\$	\$	\$	\$	\$
1019000	140139	PRODUCTION PLANT-NON-RECONCILED	\$-235	\$-11	\$-172	\$-52	\$-42	\$-135	\$-18	\$-9	\$-1
1019000	140149	TRANS PLANT NON-RECONCILED	\$3,196	\$	\$	\$	\$	\$	\$	\$	\$
1019000	140149	TRANS PLANT NON-RECONCILED	\$-409	\$-19	\$-299	\$-91	\$-655	\$-2,087	\$-280	\$-144	\$-19
1019000	140169	DISTRIB- NON-RECONCILED	\$1	\$-1	\$	\$	\$	\$	\$	\$	\$
1019000	140169	DISTRIB- NON-RECONCILED	\$-3	\$	\$	\$	\$	\$	\$	\$	\$
1019000	140169	DISTRIB- NON-RECONCILED	\$82	\$	\$82	\$	\$	\$	\$	\$	\$
1019000	140169	DISTRIB- NON-RECONCILED	\$-1,499	\$	\$	\$	\$	\$	\$	\$	\$
1019000	140169	DISTRIB- NON-RECONCILED	\$-568	\$	\$	\$-568	\$	\$	\$	\$	\$
1019000	140169	DISTRIB- NON-RECONCILED	\$-13	\$	\$	\$	\$	\$	\$	\$	\$
1019000	140189	MOTOR VEHICLE PLANT - IN SERVICE-NON-	\$-7	\$0	\$-5	\$-2	\$-40	\$-142	\$-19	\$-9	\$-1
1019000	140189	MOTOR VEHICLE PLANT - IN SERVICE-NON-	\$-324	\$-7	\$-883	\$-23	\$-40	\$-142	\$-19	\$-9	\$-1
1019000	140209	ELECTRIC PLANT IN SERVICE - OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1019000	141209	OTHER INTANGIBLE NON-RECONCILED	\$	\$	\$	\$	\$	\$	\$	\$	\$
1019000 Total			\$6,542	\$-99	\$-641	\$-736	\$-737	\$-3,873	\$-320	\$-175	\$-21
1020000	0	ELECTRIC PLANT PURCHASED OR SOLD	\$1,822	\$	\$	\$	\$373	\$1,195	\$160	\$82	\$11



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Electric Plant In Service with Unclassified Plant

Average of Monthly Averages Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1020000 Total		\$1,822	\$0	\$0	\$0	\$0	\$0	\$1,195	\$160	\$82	\$11
1060000	SAPERROR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000 Total		\$0	\$0	\$448					\$1,133		
1061000	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	\$448									
1061000	IDU	\$1,133									
1061000	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	\$4,781		\$4,781							
1061000	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	\$5,190									
1061000	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	\$3,314				\$3,314					
1061000	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	\$3,499								\$3,499	
1061000 Total		\$22,366	\$448	\$4,781	\$3,314	\$3,314	\$0	\$9,190	\$1,133	\$3,499	\$0
1062000	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	\$161,488					\$33,106	\$105,960	\$14,174	\$7,283	\$964
1062000	CAGW	\$3,632		\$2,654	\$807						
1062000	SG	\$107		\$28	\$9		\$14	\$45	\$6	\$3	\$0
1062000 Total		\$165,227	\$173	\$2,682	\$815	\$815	\$33,120	\$106,005	\$14,181	\$7,286	\$965
1063000	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	\$2,189		\$37	\$574	\$176	\$289	\$916	\$126	\$63	\$8
1063000 Total		\$2,189	\$37	\$574	\$176	\$176	\$289	\$916	\$126	\$63	\$8
1064000	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	\$897		\$20	\$229	\$64		\$394	\$51	\$24	\$3
1064000 Total		\$897	\$20	\$229	\$64	\$64		\$394	\$51	\$24	\$3
Grand Total		\$20,317,200	\$448,733	\$5,194,048	\$1,451,994	\$1,451,994	\$2,521,454	\$8,937,706	\$1,166,350	\$539,479	\$57,435



Capital Lease (Actuals)

Average of Monthly Averages Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1011000	PRPTY UND CPTL LSS										
	3908000	CAGE	\$12,412				\$2,544	\$8,144	\$1,069	\$560	\$74
1011000	PRPTY UND CPTL LSS	CAGW	\$4,540	\$214	\$3,318	\$1,008					
1011000	PRPTY UND CPTL LSS	OR	\$5,882		\$5,882						
1011000	PRPTY UND CPTL LSS	SO	\$12,664	\$280	\$3,238	\$905	\$1,572	\$5,571	\$727	\$336	\$36
1011000	PRPTY UND CPTL LSS	UT	\$11,714					\$11,714			
1011000	PRPTY UND CPTL LSS	WYP	\$1,388				\$1,388				
1011000 Total			\$ 48,600	\$ 494	\$ 12,437	\$ 1,913	\$ 5,504	\$ 25,429	\$ 1,816	\$ 896	\$ 110
1110000	AC PR AMR EL PT SR	CAGE	\$ (1,475)								
1110000	AC PR AMR EL PT SR	CAGW	\$ (83)	\$ (4)	\$ (61)	\$ (18)					
1110000	AC PR AMR EL PT SR	OR	\$ (1,536)		\$ (1,536)						
1110000	AC PR AMR EL PT SR	SO	\$ 1,606	\$ 35	\$ 410	\$ 115	\$ 199	\$ 706	\$ 92	\$ 43	\$ 5
1110000	AC PR AMR EL PT SR	UT	\$ (3,426)					\$ (3,426)			
1110000	AC PR AMR EL PT SR	WYP	\$ (632)								
1110000 Total			\$ (5,547)	\$ 32	\$ (1,186)	\$ 96	\$ (735)	\$ (3,688)	\$ (37)	\$ (24)	\$ (4)
Grand Total			\$ 43,053	\$ 525	\$ 11,251	\$ 2,010	\$ 4,769	\$ 21,741	\$ 1,779	\$ 872	\$ 106



Plant Held for Future Use (Actuals)

Average of Monthly Averages Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1050000	EL PLT HLD FTR USE	LAND AND LAND RIGHTS	\$ 8,923				\$ 1,829	\$ 5,855	\$ 783	\$ 402	\$ 53
1050000	EL PLT HLD FTR USE	LAND AND LAND RIGHTS	\$ 156				\$ 32	\$ 102	\$ 14	\$ 7	\$ 1
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	\$ 169	\$ 8	\$ 123	\$ 38					
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	\$ 314				\$ 64	\$ 206	\$ 28	\$ 14	\$ 2
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	\$ 2,354		\$ 2,354			\$ 2,265			
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	\$ 2,265					\$ 2,265			
1050000	EL PLT HLD FTR USE	LAND RIGHTS	\$ 953				\$ 209	\$ 599	\$ 92	\$ 48	\$ 5
1050000 Total			\$ 15,134	\$ 8	\$ 2,477	\$ 38	\$ 2,134	\$ 9,027	\$ 917	\$ 471	\$ 61



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1861000	MS DEF DB-OTH WIP											
1861000 Total	185016											
1861200	FINANCING COSTS DEFERRED	CAEE	\$ 2,957	\$ -	\$ -	\$ -	\$ 647	\$ 1,859	\$ 286	\$ 149	\$ 16	\$ -
1861200	FINANCING COSTS DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1861200	FINANCING COSTS DEFERRED - UNAMORTIZED CREDIT AGREEMENT COSTS	SO	\$ 16	\$ 0	\$ 4	\$ 1	\$ 2	\$ 7	\$ 1	\$ 0	\$ 0	\$ 1,278
1861200	FINANCING COSTS DEFERRED - UNAMORTIZED PCRB LOS/BBPA COSTS	OTHER	\$ 1,278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 368
1861200	FINANCING COSTS DEFERRED - UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	\$ 388	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313
1861200	FINANCING COSTS DEFERRED - UNAMORTIZED 94 SERIES RESTRUCTURING COS	OTHER	\$ 313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,047
1861200 Total	185030		\$ 3,045	\$ 0	\$ 4	\$ 1	\$ 2	\$ 8	\$ 1	\$ 0	\$ 0	\$ 3,028
1861310	DEF N PD PRJ SPC WST	SG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1861310 Total	184690		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1863500	ENVIRONMENTAL DEFERRED	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1863500 Total	188488		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1865000	DEF COAL MINE COSTS	CAEE	\$ 782	\$ -	\$ -	\$ -	\$ 171	\$ 492	\$ 76	\$ 39	\$ 4	\$ -
1865000	DEF COAL MINE COSTS - CMC DEFERRED STRIPPING/INPIT INVENTORY	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1865000	DEF COAL MINE COSTS - CMC DEFERRED STRIPPING/INPIT INVENTORY	CAEW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1865000	DEF COAL MINE COSTS - CMC PACIFIC DEFERRED STRIPPING	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1865000	DEF COAL MINE COSTS - D J MINE GLENROCK COAL - OVERBURDEN	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1865000	DEF COAL MINE COSTS - TRAIL MOUNTAIN - DRILLING	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1865000	DEF COAL MINE COSTS - BRIDGER DEFERRED BILLINGS	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1865000	DEF COAL MINE COSTS - CHOLLA CONTRACT REVIEW	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1865000	DEF COAL MINE COSTS - GLENROCK LOADOUT CHARGES	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1865000	DEF COAL MINE COSTS - CMC DEFERRED BOX CUT - KOPIAH	CAEE	\$ 4,190	\$ -	\$ -	\$ -	\$ 917	\$ 2,635	\$ 405	\$ 211	\$ 23	\$ -
1865000	DEF COAL MINE COSTS - DEFERRED COAL COSTS - WYODAK SETTLEMENT	CAEE	\$ 1,030	\$ -	\$ -	\$ -	\$ 225	\$ 648	\$ 100	\$ 52	\$ 6	\$ -
1865000	DEF COAL MINE COSTS - DEFERRED COAL COSTS ARCH SETTLEMENT	CAEE	\$ 2,445	\$ -	\$ -	\$ -	\$ 535	\$ 1,538	\$ 237	\$ 123	\$ 13	\$ -
1865000	DEF COAL MINE COSTS - Deferred Coal Costs - Naughton Contract	CAEE	\$ 8,449	\$ -	\$ -	\$ -	\$ 1,849	\$ 5,313	\$ 817	\$ 425	\$ 46	\$ -
1865000 Total	184416		\$ 60	\$ -	\$ -	\$ -	\$ 13	\$ 38	\$ 6	\$ 3	\$ 0	\$ -
1867000	MISC DF DR-BAL TRAN	CAEW	\$ 60	\$ -	\$ -	\$ -	\$ 13	\$ 38	\$ 6	\$ 3	\$ 0	\$ -
1867000 Total	134300		\$ 60	\$ -	\$ -	\$ -	\$ 13	\$ 38	\$ 6	\$ 3	\$ 0	\$ -
1868000	MISC DF DR-OTH-CST	CAGE	\$ 4,549	\$ -	\$ -	\$ -	\$ 933	\$ 2,965	\$ 399	\$ 205	\$ 27	\$ -
1868000	MISC DF DR-OTH-CST - LAKE SIDE MAINT - PREPAYMENT - CURRENT	CAGW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - PREPAID OUTAGE MAINTENANCE	CAGW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - Current Creek Maint Prepayment - Current	SG	\$ 1,069	\$ -	\$ -	\$ -	\$ 219	\$ 701	\$ 94	\$ 48	\$ 6	\$ -
1868000	MISC DF DR-OTH-CST - HAYDEN FUEL CONTRACT NEGOTIATION COSTS	SG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - MILL FORK COAL LEASE	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - HPT OPTION	SG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - TGS BUYOUT	SG	\$ 148	\$ 3	\$ 39	\$ 12	\$ 20	\$ 62	\$ 9	\$ 4	\$ 1	\$ -
1868000	MISC DF DR-OTH-CST - LAKEVIEW BUYOUT	SG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - BUFFALO SETTLEMENT	SG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - JOSEPH SETTLEMENT	SG	\$ 1,042	\$ 18	\$ 273	\$ 84	\$ 138	\$ 436	\$ 60	\$ 30	\$ 4	\$ -
1868000	MISC DF DR-OTH-CST - TRI-STATE FIRM WHEELING	SG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	\$ 13,946	\$ 236	\$ 3,654	\$ 1,118	\$ 1,842	\$ 5,835	\$ 803	\$ 403	\$ 54	\$ -
1868000	MISC DF DR-OTH-CST - CLARK FIRM TRANSMISSION	SG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - BIOMASS ONE POST COD PREPAYMENT	SG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - BOGUS CREEK SETTLEMENT	SG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - LACOMB IRRIGATION	SG	\$ 530	\$ 9	\$ 139	\$ 42	\$ 70	\$ 222	\$ 30	\$ 15	\$ 2	\$ -
1868000	MISC DF DR-OTH-CST - BOGUS CREEK	SG	\$ 1,221	\$ 21	\$ 320	\$ 98	\$ 161	\$ 511	\$ 70	\$ 35	\$ 5	\$ -
1868000	MISC DF DR-OTH-CST - POINT-TO-POINT TRANS RESERVATIONS	CAGE	\$ 25	\$ -	\$ -	\$ -	\$ 5	\$ 16	\$ 2	\$ 1	\$ 0	\$ -
1868000	MISC DF DR-OTH-CST - POINT-TO-POINT TRANS RESERVATIONS	SG	\$ 3,234	\$ 55	\$ 847	\$ 259	\$ 427	\$ 1,353	\$ 186	\$ 94	\$ 12	\$ -
1868000	MISC DF DR-OTH-CST - TRANSITION COSTS - WASHINGTON STATE	WA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - JIM BOYD HYDRO BUYOUT	WA	\$ 297	\$ 5	\$ 78	\$ 24	\$ 39	\$ 124	\$ 17	\$ 9	\$ 1	\$ -
1868000	MISC DF DR-OTH-CST - RTO Grid West N/W - WA	WA	\$ 47	\$ -	\$ -	\$ -	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - BPA LT Transmission Prepaid	OTHER	\$ 3,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,167
1868000	MISC DF DR-OTH-CST - BPA LT TRANSMISSION PREPAID	OTHER	\$ 9,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,373
1868000	MISC DF DR-OTH-CST - LT LAKE SIDE MAINT PREPAYMENT	CAGW	\$ 7,560	\$ -	\$ -	\$ -	\$ 1,550	\$ 4,961	\$ 664	\$ 341	\$ 45	\$ -
1868000	MISC DF DR-OTH-CST - LT CHEHALIS CSA MAINT - PREPAYMENT	CAGW	\$ 4,057	\$ 192	\$ 2,972	\$ 903	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000	MISC DF DR-OTH-CST - LT Current Creek CSA Maint Prepayment	CAGE	\$ 2,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868000 Total	185362		\$ 53,025	\$ 537	\$ 8,322	\$ 2,588	\$ 5,967	\$ 19,011	\$ 2,576	\$ 1,310	\$ 174	\$ 12,541
1868200	MISC DEF COST MT GEN	CAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1868200 Total	184441		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1869000	MISC DF DR-OTH-NC	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1869000	MISC DF DR-OTH-NC - BETC SUPER GOOD CENTS	OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1869000	MISC DF DR-OTH-NC - BETC WAZ CREDIT LOAN PROGRAM	OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1869000	MISC DF DR-OTH-NC	OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



A WASHINGTON ENERGY HOLDINGS COMPANY

Deferred Debits (Actuals)

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1869000	MISC DF DR-OTH-NC	135036										
1869000	MISC DF DR-OTH-NC	135037	BETC ENERGY FINANSWER									
1869000	MISC DF DR-OTH-NC	135038	BETC INDUSTRIAL FINANSWER									
1869000	MISC DF DR-OTH-NC	135039	BETC CASH REBATE/INCENTIVE									
1869000	MISC DF DR-OTH-NC	135049	BETC - COMMERCIAL RETROFIT									
1869000	MISC DF DR-OTH-NC	135051	BETC - COMMERCIAL SMALL RETROFIT									
1869000	MISC DF DR-OTH-NC	135052	BETC-INDUSTRIAL SMALL RETRO FIT									
1869000	MISC DF DR-OTH-NC	185321	PREPAID CMC PENSION COSTS									
1869000	MISC DF DR-OTH-NC	185322	UNAM COSTS-COVE HYDRO PROJECT									
1869000	MISC DF DR-OTH-NC	185327	STRATEGIC PLANNING SOLAR II PROJECT									
1869000	MISC DF DR-OTH-NC	185328	FIRTH COGENERATION BUYOUT									
1869000	MISC DF DR-OTH-NC	185329	Firth Cogeneration Buyout-CA									
1869000	MISC DF DR-OTH-NC	185333	Firth Cogeneration Buyout-MT									
1869000	MISC DF DR-OTH-NC	185334	OPTION PURCHASES									
1869000	MISC DF DR-OTH-NC	185345	HERMISTON SWAP									
1869000	MISC DF DR-OTH-NC	185345	YAKIMA HYDRO - TRANSACTION COSTS									
Grand Total				\$ 4,473	\$ 76	\$ 1,173	\$ 359	\$ 591	\$ 1,874	\$ 258	\$ 130	\$ 17
				\$ 73,396	\$ 613	\$ 9,500	\$ 2,948	\$ 9,353	\$ 29,009	\$ 4,065	\$ 2,079	\$ 262
												\$ 15,568



Material & Supplies (Actuals)

Average of Monthly Averages Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	WY-UPL	FERC
1511100	COAL INVENTORY-CARBON	CAEE	\$ 1,843	\$ -	\$ -	\$ -	\$ 403	\$ 1,159	\$ 178	\$ 93	\$ 10
1511100 Total			\$ 1,843	\$ -	\$ -	\$ -	\$ 403	\$ 1,159	\$ 178	\$ 93	\$ 10
1511120	COAL INVENTORY-HUNTER	CAEE	\$ 53,981	\$ -	\$ -	\$ -	\$ 11,812	\$ 33,944	\$ 5,221	\$ 2,712	\$ 292
1511120 Total			\$ 53,981	\$ -	\$ -	\$ -	\$ 11,812	\$ 33,944	\$ 5,221	\$ 2,712	\$ 292
1511130	COAL INVENTORY-HTG	CAEE	\$ 22,506	\$ -	\$ -	\$ -	\$ 4,925	\$ 14,152	\$ 2,177	\$ 1,131	\$ 122
1511130 Total			\$ 22,506	\$ -	\$ -	\$ -	\$ 4,925	\$ 14,152	\$ 2,177	\$ 1,131	\$ 122
1511140	COAL INVENTORY-JB	JBE	\$ 20,350	\$ 930	\$ 14,218	\$ 4,374	\$ 181	\$ 521	\$ 80	\$ 42	\$ 4
1511140 Total			\$ 20,350	\$ 930	\$ 14,218	\$ 4,374	\$ 181	\$ 521	\$ 80	\$ 42	\$ 4
1511160	COAL INVENTORY-NAU	CAEE	\$ 11,657	\$ -	\$ -	\$ -	\$ 2,551	\$ 7,330	\$ 1,127	\$ 586	\$ 63
1511160 Total			\$ 11,657	\$ -	\$ -	\$ -	\$ 2,551	\$ 7,330	\$ 1,127	\$ 586	\$ 63
1511180	COAL INVENTORY-WYODAK	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1511180 Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1511190	COAL INV-TERRA/HEADW	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1511190 Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1511200	COAL INVENTORY-CHOLLA	CAEE	\$ 10,992	\$ -	\$ -	\$ -	\$ 2,405	\$ 6,912	\$ 1,063	\$ 552	\$ 59
1511200 Total			\$ 10,992	\$ -	\$ -	\$ -	\$ 2,405	\$ 6,912	\$ 1,063	\$ 552	\$ 59
1511300	COAL INVENTORY-COLSTRI	CAEW	\$ 611	\$ 29	\$ 445	\$ 137	\$ -	\$ -	\$ -	\$ -	\$ -
1511300 Total			\$ 611	\$ 29	\$ 445	\$ 137	\$ -	\$ -	\$ -	\$ -	\$ -
1511400	COAL INVENTORY-CRAIG	CAEE	\$ 3,884	\$ -	\$ -	\$ -	\$ 850	\$ 2,442	\$ 376	\$ 195	\$ 21
1511400 Total			\$ 3,884	\$ -	\$ -	\$ -	\$ 850	\$ 2,442	\$ 376	\$ 195	\$ 21
1511500	COAL INV- DEER CREEK	CAEE	\$ 23,941	\$ -	\$ -	\$ -	\$ 5,239	\$ 15,054	\$ 2,315	\$ 1,203	\$ 130
1511500 Total			\$ 23,941	\$ -	\$ -	\$ -	\$ 5,239	\$ 15,054	\$ 2,315	\$ 1,203	\$ 130
1511600	COAL INVENTORY-DJ	CAEE	\$ 5,444	\$ -	\$ -	\$ -	\$ 1,191	\$ 3,423	\$ 526	\$ 274	\$ 29
1511600 Total			\$ 5,444	\$ -	\$ -	\$ -	\$ 1,191	\$ 3,423	\$ 526	\$ 274	\$ 29
1511700	COAL INVENTORY-RG	CAEE	\$ 20,707	\$ -	\$ -	\$ -	\$ 4,531	\$ 13,021	\$ 2,003	\$ 1,040	\$ 112
1511700 Total			\$ 20,707	\$ -	\$ -	\$ -	\$ 4,531	\$ 13,021	\$ 2,003	\$ 1,040	\$ 112
1511800	COAL INVENTORY	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1511800 Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1511900	COAL INVENTORY-HAYDEN	CAEE	\$ 1,569	\$ -	\$ -	\$ -	\$ 343	\$ 986	\$ 152	\$ 79	\$ 8
1511900 Total			\$ 1,569	\$ -	\$ -	\$ -	\$ 343	\$ 986	\$ 152	\$ 79	\$ 8
1512000	NATURAL GAS	CAEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1512000	NATURAL GAS	CAEW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1512000 Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1512110	NATURAL GAS-HRMSTN	CAEW	\$ 134	\$ 6	\$ 98	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
1512110 Total			\$ 134	\$ 6	\$ 98	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
1512150	NATURAL GAS-LTTL MT	CAEE	\$ 6	\$ -	\$ -	\$ -	\$ 1	\$ 4	\$ 1	\$ 0	\$ 0
1512150 Total			\$ 6	\$ -	\$ -	\$ -	\$ 1	\$ 4	\$ 1	\$ 0	\$ 0
1512160	NATURAL GAS-NAU	CAEE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1512160 Total			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1512170	NATURAL GAS-WV	CAEE	\$ 0	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1512170 Total			\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1512180	NATURAL GAS-CLAY BAS	CAEE	\$ 3,054	\$ -	\$ -	\$ -	\$ 668	\$ 1,920	\$ 295	\$ 153	\$ 17
1512180 Total			\$ 3,054	\$ -	\$ -	\$ -	\$ 668	\$ 1,920	\$ 295	\$ 153	\$ 17



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

1541000	PLNT M&S STK CNTRL	1570	CAGE	\$	2,354	\$	99	\$	1,541	\$	469	\$	483	\$	1,544	\$	207	\$	106	\$	14	
1541000	PLNT M&S STK CNTRL	1580	CAGW	\$	2,109	\$		\$		\$		\$		\$		\$			\$		\$	
1541000	PLNT M&S STK CNTRL	1605	CAGW	\$		\$		\$		\$		\$		\$		\$			\$		\$	
1541000	PLNT M&S STK CNTRL	1650	CAGW	\$		\$		\$		\$		\$		\$		\$			\$		\$	
1541000	PLNT M&S STK CNTRL	1675	CAGE	\$		\$		\$		\$		\$		\$		\$			\$		\$	
1541000	PLNT M&S STK CNTRL	1680	CAGE	\$		\$		\$		\$		\$		\$		\$			\$		\$	
1541000	PLNT M&S STK CNTRL	1700	CAGW	\$	792	\$	37	\$	579	\$	176	\$		\$		\$			\$		\$	
1541000	PLNT M&S STK CNTRL	1705	CAGW	\$	238	\$	11	\$	174	\$	53	\$		\$		\$			\$		\$	
1541000	PLNT M&S STK CNTRL	1715	CAGW	\$	341	\$	16	\$	249	\$	76	\$		\$		\$			\$		\$	
1541000	PLNT M&S STK CNTRL	1725	CAGE	\$	1,041	\$		\$		\$		\$	213	\$	683	\$	91	\$	47	\$	6	
1541000	PLNT M&S STK CNTRL	1730	CAGE	\$	509	\$		\$		\$		\$	104	\$	334	\$	45	\$	23	\$	3	
1541000	PLNT M&S STK CNTRL	1740	CAGE	\$	210	\$		\$		\$		\$	43	\$	138	\$	18	\$	9	\$	1	
1541000	PLNT M&S STK CNTRL	1745	CAGE	\$	7	\$		\$		\$		\$	2	\$	5	\$	1	\$	0	\$	0	
1541000	PLNT M&S STK CNTRL	1799	CAGE	\$	0	\$		\$		\$		\$	0	\$	0	\$	0	\$	0	\$	0	
1541000	PLNT M&S STK CNTRL	2005	WYP	\$	478	\$		\$		\$		\$	478	\$		\$			\$		\$	
1541000	PLNT M&S STK CNTRL	2010	WYP	\$	175	\$		\$		\$		\$	175	\$		\$			\$		\$	
1541000	PLNT M&S STK CNTRL	2015	WYP	\$	251	\$		\$		\$		\$	251	\$		\$			\$		\$	
1541000	PLNT M&S STK CNTRL	2020	WYP	\$	721	\$		\$		\$		\$	721	\$		\$			\$		\$	
1541000	PLNT M&S STK CNTRL	2030	WYP	\$	962	\$		\$		\$		\$	962	\$		\$			\$		\$	
1541000	PLNT M&S STK CNTRL	2035	WYP	\$	318	\$		\$		\$		\$	318	\$		\$			\$		\$	
1541000	PLNT M&S STK CNTRL	2040	WYU	\$	714	\$		\$		\$		\$		\$		\$			\$	714	\$	
1541000	PLNT M&S STK CNTRL	2045	WYU	\$	9	\$		\$		\$		\$		\$		\$			\$	9	\$	
1541000	PLNT M&S STK CNTRL	2050	WYU	\$	672	\$		\$		\$		\$		\$		\$			\$		\$	
1541000	PLNT M&S STK CNTRL	2060	WYP	\$	1,347	\$		\$		\$		\$	1,347	\$		\$			\$		\$	
1541000	PLNT M&S STK CNTRL	2065	WYP	\$	657	\$		\$		\$		\$	657	\$		\$			\$		\$	
1541000	PLNT M&S STK CNTRL	2070	WYP	\$	346	\$		\$		\$		\$	346	\$		\$			\$		\$	
1541000	PLNT M&S STK CNTRL	2075	IDU	\$	978	\$		\$		\$		\$		\$		\$			\$	978	\$	
1541000	PLNT M&S STK CNTRL	2080	IDU	\$	10	\$		\$		\$		\$		\$		\$			\$	10	\$	
1541000	PLNT M&S STK CNTRL	2085	IDU	\$	693	\$		\$		\$		\$		\$		\$			\$	693	\$	
1541000	PLNT M&S STK CNTRL	2090	IDU	\$	103	\$		\$		\$		\$		\$		\$			\$	103	\$	
1541000	PLNT M&S STK CNTRL	2095	IDU	\$	168	\$		\$		\$		\$		\$		\$			\$	168	\$	
1541000	PLNT M&S STK CNTRL	2100	IDU	\$	203	\$		\$		\$		\$		\$		\$			\$	203	\$	
1541000	PLNT M&S STK CNTRL	2110	UT	\$	414	\$		\$		\$		\$		\$		\$			\$	414	\$	
1541000	PLNT M&S STK CNTRL	2205	UT	\$	269	\$		\$		\$		\$		\$		\$			\$	269	\$	
1541000	PLNT M&S STK CNTRL	2210	UT	\$	1,398	\$		\$		\$		\$		\$		\$			\$	1,398	\$	
1541000	PLNT M&S STK CNTRL	2215	UT	\$	488	\$		\$		\$		\$		\$		\$			\$	488	\$	
1541000	PLNT M&S STK CNTRL	2220	UT	\$	8,249	\$		\$		\$		\$		\$		\$			\$	8,249	\$	
1541000	PLNT M&S STK CNTRL	2225	UT	\$	207	\$		\$		\$		\$		\$		\$			\$	207	\$	
1541000	PLNT M&S STK CNTRL	2230	UT	\$	1,311	\$		\$		\$		\$		\$		\$			\$	1,311	\$	
1541000	PLNT M&S STK CNTRL	2235	UT	\$	590	\$		\$		\$		\$		\$		\$			\$	590	\$	
1541000	PLNT M&S STK CNTRL	2240	UT	\$	519	\$		\$		\$		\$		\$		\$			\$	519	\$	
1541000	PLNT M&S STK CNTRL	2245	UT	\$	491	\$		\$		\$		\$		\$		\$			\$	491	\$	
1541000	PLNT M&S STK CNTRL	2405	UT	\$	1,196	\$		\$		\$		\$		\$		\$			\$	1,196	\$	
1541000	PLNT M&S STK CNTRL	2410	UT	\$	360	\$		\$		\$		\$		\$		\$			\$	360	\$	
1541000	PLNT M&S STK CNTRL	2415	UT	\$	266	\$		\$		\$		\$		\$		\$			\$	266	\$	
1541000	PLNT M&S STK CNTRL	2420	UT	\$	527	\$		\$		\$		\$		\$		\$			\$	527	\$	
1541000	PLNT M&S STK CNTRL	2425	UT	\$	574	\$		\$		\$		\$		\$		\$			\$	574	\$	



Cash Working Capital (Actuals)

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	WY-UPL	FERC
1430000	OTHER ACCOUNTS RECEIVABLE	SO	\$ 3	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0
1430000 Total		SO	\$ 3	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0
1431000	EMPLOYEE RECEIVABLES	SO	\$ 4,636	\$ 102	\$ 1,185	\$ 331	\$ 575	\$ 2,040	\$ 2,040	\$ 266	\$ 123
1431000 Total		SO	\$ 4,636	\$ 102	\$ 1,185	\$ 331	\$ 575	\$ 2,040	\$ 2,040	\$ 266	\$ 123
1431200	MISC OTHER LOANS	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1431200 Total		SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1432600	PC LOANS - EMPLOYEE	SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1432600 Total		SO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1433000	JOINT OWNER RECEIVABLE	SO	\$ 17,054	\$ 377	\$ 4,360	\$ 1,219	\$ 2,116	\$ 7,502	\$ 7,502	\$ 979	\$ 453
1433000 Total		SO	\$ 17,054	\$ 377	\$ 4,360	\$ 1,219	\$ 2,116	\$ 7,502	\$ 7,502	\$ 979	\$ 453
1436000	OTHER ACCOUNTS RECEIVABLE	SO	\$ 25,403	\$ 561	\$ 6,494	\$ 1,815	\$ 3,153	\$ 11,175	\$ 11,175	\$ 1,458	\$ 675
1436000 Total		SO	\$ 25,403	\$ 561	\$ 6,494	\$ 1,815	\$ 3,153	\$ 11,175	\$ 11,175	\$ 1,458	\$ 675
1437000	CSS OAR BILLINGS	SO	\$ 2,440	\$ 54	\$ 624	\$ 174	\$ 303	\$ 1,074	\$ 1,074	\$ 140	\$ 65
1437000 Total		SO	\$ 2,440	\$ 54	\$ 624	\$ 174	\$ 303	\$ 1,074	\$ 1,074	\$ 140	\$ 65
1437100	OTHER ACCT REC CCS	SO	\$ (1,005)	\$ (22)	\$ (257)	\$ (72)	\$ (125)	\$ (442)	\$ (442)	\$ (58)	\$ (27)
1437100 Total		SO	\$ (1,005)	\$ (22)	\$ (257)	\$ (72)	\$ (125)	\$ (442)	\$ (442)	\$ (58)	\$ (27)
2300000	ARO LIAB - DEER CREEK MINE RECLAMATION	CAEE	\$ (2,529)	\$ 0	\$ 4	\$ 1	\$ (557)	\$ (1,601)	\$ (246)	\$ (128)	\$ (14)
2300000 Total		SE	\$ (2,529)	\$ 0	\$ 4	\$ 1	\$ (555)	\$ (1,594)	\$ (245)	\$ (127)	\$ (14)
2320000	Marengo Wind Proj Accrual	SO	\$ (2,159)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000 Total		CAEE	\$ (2,159)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	Minority Plant Accrual-Idaho Power (T&D)	CAGE	\$ (146)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000 Total		CAEE	\$ (146)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	Spring Creek Coal - Centraalia Purchases	CAEE	\$ (44)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000 Total		CAEE	\$ (44)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	Foidel Creek/Cypress Coal Purchase	CAEE	\$ (44)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000 Total		CAEE	\$ (44)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	MEDICAL INSURANCE WITHHOLDING	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000 Total		SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	Dental Insurance Withholding	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000 Total		SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	LIFE INSURANCE WITHHOLDING	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000 Total		SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	Spouse Life Insurance Withholding	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000 Total		SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	Stock/401(k) Withholding	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000 Total		SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	MUTUAL AID WITHHOLDING	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000 Total		SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000 Total		SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	MET PAY HOME & AUTO WITHHOLDINGS	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000 Total		SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	SAVINGS BONDS WITHHOLDINGS	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000 Total		SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000 Total		SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000 Total		SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	Accidental Death & Disability Liability	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000 Total		SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	OTHER PAYROLL LIABILITY	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000 Total		SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	\$ (467)	\$ (10)	\$ (119)	\$ (33)	\$ (58)	\$ (205)	\$ (205)	\$ (27)	\$ (12)
2320000 Total		SO	\$ (467)	\$ (10)	\$ (119)	\$ (33)	\$ (58)	\$ (205)	\$ (205)	\$ (27)	\$ (12)
2320000	K-Plus Employer Contributions - Fixed	SO	\$ (1,108)	\$ (24)	\$ (283)	\$ (79)	\$ (137)	\$ (487)	\$ (487)	\$ (64)	\$ (29)
2320000 Total		SO	\$ (1,108)	\$ (24)	\$ (283)	\$ (79)	\$ (137)	\$ (487)	\$ (487)	\$ (64)	\$ (29)
2320000	METLIFE MEDICAL INSURANCE	SO	\$ (2,384)	\$ (53)	\$ (609)	\$ (170)	\$ (296)	\$ (1,049)	\$ (1,049)	\$ (137)	\$ (63)
2320000 Total		SO	\$ (2,384)	\$ (53)	\$ (609)	\$ (170)	\$ (296)	\$ (1,049)	\$ (1,049)	\$ (137)	\$ (63)
2320000	OTHER EMPLOYEE BENEFITS	SO	\$ (80)	\$ (2)	\$ (20)	\$ (6)	\$ (10)	\$ (35)	\$ (35)	\$ (5)	\$ (2)
2320000 Total		SO	\$ (80)	\$ (2)	\$ (20)	\$ (6)	\$ (10)	\$ (35)	\$ (35)	\$ (5)	\$ (2)
2320000	METLIFE DENTAL INSURANCE	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000 Total		SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	LUMENOS HEALTH PLAN	SO	\$ (2)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (0)	\$ (0)
2320000 Total		SO	\$ (2)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (0)	\$ (0)
2320000	DELTA DENTAL	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000 Total		SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)



Cash Working Capital (Actuals)

Twelve Month Average Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

2320000	215112	Minnesota Life Insurance	SO	\$	(22)	\$	(0)	\$	(6)	\$	(2)	\$	(3)	\$	(10)	\$	(1)	\$	(0)
2320000	215116	IBEW 57 MEDICAL INSURANCE	SO	\$	(27)	\$	(1)	\$	(7)	\$	(2)	\$	(3)	\$	(12)	\$	(2)	\$	(0)
2320000	215130	Bridger Depend Care Reimbursement	SO																
2320000	215136	ESOP ACCRUAL	SO																
2320000	215198	WEST VALLEY CITY STORM DRAINS FEE	SO	\$	(213)	\$	(5)	\$	(54)	\$	(15)	\$	(26)	\$	(94)	\$	(12)	\$	(1)
2320000	215211	DRAPER CITY STORM DRAIN	SO																
2320000	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	\$	(4)	\$	(0)	\$	(1)	\$	(0)	\$	(1)	\$	(2)	\$	(0)	\$	(0)
2320000	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	\$	(0)	\$	(0)	\$	(0)	\$	(0)	\$	(0)	\$	(0)	\$	(0)	\$	(0)
2320000	215352	IBEW57 HEALTH REIMBURSEMENT - PRIOR YR	SO																
2320000	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	\$	40	\$	1	\$	10	\$	3	\$	5	\$	18	\$	2	\$	1
2320000	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	\$	(66)	\$	(1)	\$	(17)	\$	(5)	\$	(8)	\$	(29)	\$	(4)	\$	(0)
2320000	215469	Mine Closure Review	CAEE																
2320000	215660	659 Training Trust-Comp Match	SO																
2320000	215725	Medicare Subsidies Payable to FAS 106 Tr	SO																
2320000	215901	FLATHEAD ELECTRIC CO-OP LIABILITY	SE																
2320000	235502	Payroll Reconciliation	SO																
2320000	235504	Sales Incentive Accrual	SO																
2320000	235511	Officer Vehicle Allowance	SO																
2320000	235513	Incentive Plan - Power Supply	SO																
2320000	235516	Incentive Plan - V&T	SO																
2320000	235529	GUL Cash Fund (Met Life)	SO																
2320000	235545	Met Pay	SO																
2320000	235554	IBEW Universal Life	SO																
2320000	235561	Continuation Pay	SO																
2320000	235561	International Assign Adj	SO																
2320000	235599	Safety Award	SO																
2320000	240330	PROVISION FOR WORKERS' COMPENSATION	SO	\$	(113)	\$	(2)	\$	(29)	\$	(8)	\$	(14)	\$	(50)	\$	(6)	\$	(3)
2320000	249995	Accrued Severance - Reclass to Long-Term	SO	\$	66	\$	1	\$	17	\$	5	\$	8	\$	29	\$	4	\$	2
2320000 Total				\$	(6,736)	\$	(97)	\$	(1,121)	\$	(314)	\$	(1,056)	\$	(3,411)	\$	(478)	\$	(234)
2533000	288307	TRAIL MTN MINE RECLAMATION	SE	\$	(1,088)	\$	(18)	\$	(273)	\$	(84)	\$	(156)	\$	(449)	\$	(69)	\$	(36)
2533000	289511	DESERET MINE RECLAMATION	CAEE	\$	(534)														(4)
2533000	289514	FINAL & INTERIM RECLAMATION - DJ MINE	CAEE																(3)
2533000 Total		TRAPPER MINE FINAL RECLAMATION	CAEE	\$	(4,619)	\$	(18)	\$	(273)	\$	(84)	\$	(1,011)	\$	(2,904)	\$	(447)	\$	(232)
2541050	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	CAGE	\$	(20)														(25)
2541050	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	CAEE	\$	20														(32)
2541050	288503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	CAEE	\$	(877)														(1)
2541050 Total				\$	(877)	\$	-	\$	-	\$	-	\$	(192)	\$	(552)	\$	(85)	\$	(44)
Grand Total				\$	32,149	\$	957	\$	11,017	\$	3,072	\$	2,937	\$	12,104	\$	1,411	\$	589



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wv-UPL	FERC	Other
1242000	0	OTHER	\$1,734									\$1,734
1242000	0	WA	\$9									
1242000 Total			\$1,743	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$1,734
1242100	0	OTHER	\$0									\$0
1242100 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	0	CA										
1242300	0	IDU	\$15						\$15			
1242300	0	OTHER										
1242300	0	UT										
1242300	0	WYP										
1242300 Total			\$15	\$0	\$0	\$0	\$0	\$0	\$15	\$0	\$0	\$0
1243200	0	OR	\$0									\$0
1243200	0	OTHER	\$3									\$3
1243200	0	WA	\$0									\$0
1243200 Total			\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1243300	0	OR	\$0									\$0
1243300	0	OTHER	\$0									\$0
1243300 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243400	0	OTHER	\$0									\$0
1243400 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	0	CA										
1244100	0	ENERGY FINANSWER										
1244100	0	IDU										
1244100	0	OTHER	\$191									\$191
1244100	0	SO	\$0						\$0			\$0
1244100	0	UT	\$379						\$379			\$379
1244100	0	WA	\$42									\$42
1244100	0	WYP										
1244100 Total			\$612	\$0	\$0	\$0	\$42	\$0	\$379	\$0	\$0	\$191
1244200	0	OR	\$0									\$0
1244200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244300	0	OTHER										
1244300	0	UT										
1244300	0	WA										
1244300 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	0	CA	\$15									\$15
1244500	0	OTHER	\$7									\$7
1244500	0	SO	-\$4						-\$2			-\$2
1244500	0	WA	\$51									\$51
1244500	0	WYP										
1244500 Total			\$69	\$15	-\$1	-\$1	\$51	-\$1	-\$2	\$0	\$0	\$27
1244900	0	OTHER	\$27									\$27
1244900	0	UT	\$6						\$6			\$6
1244900	0	WYU	\$5									\$5
1244900 Total			\$38	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$5	\$27
1245300	0	CA	\$20									\$20
1245300	0	OTHER	\$20									\$20
1245300 Total			\$40	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
1245400	0	OTHER	\$13									\$13
1245400	0	UT	-\$4						-\$4			-\$4
1245400 Total			\$9	\$0	\$0	\$0	\$0	\$0	-\$4	\$0	\$0	\$13
1247000	0	CA	\$362									\$362
1247000	0	IDU	\$19									\$19
1247000	0	OTHER	-\$6,992									-\$6,992
1247000	0	UT	\$4,606						\$4,606			\$4,606
1247000	0	WA	\$1,915									\$1,915
1247000	0	WYP	\$117									\$117
1247000 Total			\$117	\$117	\$1,915	\$0	\$0	\$0	\$0	\$0	\$0	\$13



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Average of Monthly Averages Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	ELI/GAWL SYSTEM	Alloc	Total	CA	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other
1247000	0	ELI/GAWL SYSTEM	WYU	\$5										
1247000 Total				\$2		\$362		\$0	\$1,915	\$117	\$4,606	\$19	\$5	-\$9,992
1247100	0	CSS/ELI SYSTEM	OTHER	-\$30										-\$30
1247100 Total				-\$30		\$0		\$0	\$0	\$0	\$0	\$0	\$0	-\$30
1249000	0	ESC - RESERVE	CA	\$0										
1249000	0	ESC - RESERVE	IDU	-\$8										
1249000	0	ESC - RESERVE	OTHER	-\$67										-\$67
1249000	0	ESC - RESERVE	SO											
1249000	0	ESC - RESERVE	UT	-\$13										
1249000	0	ESC - RESERVE	WA	-\$7										
1249000	0	ESC - RESERVE	WYU	-\$95										
1249000 Total				-\$95		\$0		\$0	-\$7	-\$13	-\$8	\$0	\$0	-\$67
1822200	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP											
1822200	185801	UNRECOVERED PLANT - TROJAN-DR	TROJP	\$15,212		\$718	\$11,110	\$3,383						
1822200	185802	UNRECOVERED PLANT - TROJAN-CR-DEPN	TROJP	-\$14,737		-\$686	-\$10,763	-\$3,278						
1822200	185803	UNRECOVERED PLANT - TROJAN-DECOM-DR	TROJD	\$17,981		\$849	\$13,131	\$4,000						
1822200	185804	UNRECOVERED PLANT - TROJAN-DECOM-CR	TROJD	-\$17,283		-\$816	-\$12,622	-\$3,845						
1822200	185805	UNRECOVERED PLANT - TROJAN-WESTHOUSE	TROJP											
1822200 Total				\$1,173		\$55	\$857	\$261	\$0	\$0	\$0	\$0	\$0	\$0
1822230	185808	UNREC PLANT TROJAN - WA	WA	-\$161										
1822230 Total				-\$161		\$0	\$0	-\$161	\$0	\$0	\$0	\$0	\$0	\$0
1822240	185809	UNREC PLANT TROJAN - OR	OR	-\$40										
1822240 Total				-\$40		\$0	-\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	111614	REG ASSET - TRAIL MTN MINE UNRECOVERD INVEST	CAEE											
1822600	187068	Trail Mountain Mine Closure Costs	CAEE	-\$10,608										
1822600	187059	TRAIL MTN MINE UNRECOVERED INVEST	CAEE	\$10,608		\$174	\$2,660	\$818						
1822600	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	\$0		\$174	\$2,660	\$818						
1822600 Total				\$0		\$174	\$2,660	\$818	-\$799	-\$2,297	-\$353	\$0	-\$184	\$0
1822700	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	CAGW	\$1,327		\$63	\$970	\$295						
1822700 Total				\$1,327		\$63	\$970	\$295	\$0	\$0	\$0	\$0	\$0	\$0
1823000	101218	ENERGY FINANSWER - UT 1996	UT	\$37										
1823000 Total				\$37		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823020	187001	IDAL COSTS - NO. CA DIRECT ACCESS	CA	\$0										
1823020 Total				\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187002	OREGON DIRECT ACCESS	OTHER											
1823040	187111	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	-\$39										
1823040	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER											
1823040	187744	SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER											
1823040	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER											
1823040	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER											
1823040	187766	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER											
1823040	187767	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER											
1823040	187768	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER											
1823040	187769	Reg Asset - SB 1149 Balance Redclass	OTHER	\$39										
1823040	187799	Reg Asset - SB 1149 Balance Redclass	OTHER	\$0										
1823040 Total				\$39		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39
1823600	187040	PIITTSBERG - MIDWAY ARBITRATION	CAEE	\$0										
1823600 Total				\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823870	187104	FAS 87/88 PENSION UT	UT											
1823870	187601	Contra Pension Reg Asset MMT & CTG - WY	WYP	-\$2,484										
1823870	187623	Reg Asset - Post-Ret MMT - WY	WYP	\$463										
1823870 Total				-\$2,021		\$0	\$0	\$0	-\$2,021	\$0	\$0	\$0	\$0	\$0
1823910	101866	DSM THEA FOSS WATERWAY CLEANUP	SO	\$0										
1823910	101867	DS-M RETAIL MINOR SITES	SO	\$0										
1823910	101911	PRINCEVILLE SERVICE CENTER CLEANUP	SO	\$0										



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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other
1823910	101912	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102026	SO	\$17	\$17	\$4	\$1	\$0	\$2	\$8	\$1	\$0	\$0
1823910	102027	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102041	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102103	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102104	SO	\$22	\$22	\$6	\$2	\$0	\$3	\$10	\$1	\$1	\$0
1823910	102105	SO	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102191	SO	\$99	\$99	\$25	\$7	\$12	\$44	\$6	\$6	\$3	\$0
1823910	102193	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102194	SO	\$53	\$53	\$14	\$4	\$7	\$23	\$3	\$3	\$1	\$0
1823910	102324	SO	\$59	\$59	\$15	\$4	\$7	\$26	\$3	\$3	\$2	\$0
1823910	102325	SO	\$34	\$34	\$1	\$2	\$4	\$15	\$2	\$2	\$1	\$0
1823910	102326	SO	\$9	\$9	\$0	\$2	\$1	\$4	\$1	\$1	\$0	\$0
1823910	102463	SO	\$88	\$88	\$2	\$2	\$6	\$39	\$5	\$2	\$2	\$0
1823910	102464	SO	\$17	\$17	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0
1823910	102467	SO	\$1,336	\$1,336	\$30	\$95	\$166	\$588	\$77	\$35	\$4	\$0
1823910	102477	SO	\$14	\$14	\$0	\$4	\$2	\$6	\$1	\$0	\$0	\$0
1823910	102570	SO	\$4,705	\$4,705	\$104	\$1,203	\$336	\$984	\$2,070	\$125	\$13	\$0
1823910	102571	SO	\$3	\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0
1823910	102584	WA	-\$627	-\$627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102661	SO	\$481	\$481	\$11	\$123	\$60	\$212	\$28	\$13	\$1	\$0
1823910	102771	SO	\$1,144	\$1,144	\$25	\$292	\$142	\$503	\$66	\$30	\$3	\$0
1823910	103126	CAEW	-\$1,112	-\$1,112	-\$5	-\$82	-\$25	-\$25	-\$25	-\$25	-\$25	-\$25
1823910 Total			\$7,345	\$1,985	\$173	-\$74	\$1,003	\$3,656	\$464	\$215	\$23	\$0
1823920	101184	UT	\$11	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0
1823920	101185	UT	\$15	\$15	\$0	\$0	\$0	\$15	\$0	\$0	\$0	\$0
1823920	101188	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101190	UT	\$2	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	101216	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101217	UT	\$21	\$21	\$0	\$0	\$0	\$21	\$0	\$0	\$0	\$0
1823920	101225	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101902	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101944	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101945	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101946	WYP	\$1	\$1	\$0	\$0	\$1	\$1	\$0	\$0	\$0	\$0
1823920	101947	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101948	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101949	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102030	OTHER	\$4,073	\$4,073	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,073
1823920	102032	OTHER	\$19,356	\$19,356	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,356
1823920	102033	OTHER	\$6,460	\$6,460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,460
1823920	102034	OTHER	\$14	\$14	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$14
1823920	102036	OTHER	\$788	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$788
1823920	102037	OTHER	\$13	\$13	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$13
1823920	102038	OTHER	\$624	\$624	\$0	\$0	\$0	\$624	\$0	\$0	\$0	\$624
1823920	102039	OTHER	\$88	\$88	\$0	\$0	\$0	\$88	\$0	\$0	\$0	\$88
1823920	102040	OTHER	\$4,166	\$4,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,166
1823920	102043	OTHER	\$2	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$2
1823920	102044	OTHER	\$157	\$157	\$0	\$0	\$0	\$157	\$0	\$0	\$0	\$157
1823920	102045	OTHER	\$22	\$22	\$0	\$0	\$0	\$22	\$0	\$0	\$0	\$22
1823920	102046	OTHER	\$41	\$41	\$0	\$0	\$0	\$41	\$0	\$0	\$0	\$41
1823920	102067	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102068	WYP	\$6	\$6	\$0	\$0	\$6	\$6	\$0	\$0	\$0	\$0
1823920	102069	WYP	\$16	\$16	\$0	\$0	\$16	\$16	\$0	\$0	\$0	\$0
1823920	102070	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102071	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	WV-PPL	Utah	Idaho	WV-UPL	FERC	Other
1823920	102072	OTHER	\$1,183									\$1,183
1823920	102127	COMPACT FLUORESCENT LAMPS - WASHINGTON										\$24
1823920	102128	RESIDENTIAL PROGRAM RESEARCH - WA	\$24									\$24
1823920	102131	WA REVENUE RECOVERY - SBC OFFSET	-\$49,618									-\$49,618
1823920	102133	ENERGY FINANSWER - UTAH 2001/2002	\$1,280									\$1,280
1823920	102136	INDUSTRIAL FINANSWER - UTAH 2001/2002	\$1,353									\$1,353
1823920	102147	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	\$4,202									\$4,202
1823920	102148	COMMERCIAL SMALL RETROFIT - UT 2001/2002	\$848									\$848
1823920	102149	INDUSTRIAL SMALL RETROFIT - UT 2001/2002	\$0									\$0
1823920	102150	COMMERCIAL RETROFIT LIGHTING - UT 2001/2002	\$498									\$498
1823920	102158	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2002	\$82									\$82
1823920	102159	ENERGY FINANSWER - WYP - 2002	\$3				\$3					\$3
1823920	102160	INDUSTRIAL FINANSWER - WYP - 2002	\$11				\$11					\$11
1823920	102161	SELF AUDIT - WYU - 2002	\$0				\$0					\$0
1823920	102165	WEB AUDIT PILOT - WA	\$0				\$0					\$0
1823920	102186	APPLIANCE REBATE - WA	\$527									\$527
1823920	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	\$18									\$18
1823920	102196	POWER FORWARD UT 2002	\$71									\$71
1823920	102205	AC LOAD CONTROL PGM - RESIDENTIAL - UT	\$115									\$115
1823920	102206	SCHOOL ENERGY EDUCATION - WA	\$28									\$28
1823920	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	\$2,538									\$2,538
1823920	102209	AIR CONDITIONING - UT 2002	\$1				\$1					\$1
1823920	102210	HASSELLFREE EFFICIENCY - IDU 2003	\$24							\$1		\$24
1823920	102213	REFRIGERATOR RECYCLING PGM - UT 2003	\$1,509									\$1,509
1823920	102214	REFRIGERATOR RECYCLING PGM - WA	\$2,376									\$2,376
1823920	102215	REFRIGERATOR RECYCLING - WYP 2003	\$2									\$2
1823920	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	\$460									\$460
1823920	102225	AIR CONDITIONING - UT 2003	\$2,564									\$2,564
1823920	102226	COMMERCIAL SMALL RETROFIT - UT 2003	\$1,187									\$1,187
1823920	102227	COMMERCIAL SMALL RETROFIT - UT 2003	\$895									\$895
1823920	102228	COMPACT FLUORESCENT LAMP (CFL) - UT 2002	\$13									\$13
1823920	102229	ENERGY FINANSWER - UT 2003	\$1,542									\$1,542
1823920	102230	INDUSTRIAL FINANSWER - UT 2003	\$1,658									\$1,658
1823920	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	\$191									\$191
1823920	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	\$14									\$14
1823920	102233	POWER FORWARD - UT 2003	-\$27									-\$27
1823920	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	\$1				\$1					\$1
1823920	102237	ENERGY FINANSWER - WYP 2003	\$0				\$0					\$0
1823920	102238	INDUSTRIAL FINANSWER - WYP 2003	\$15									\$15
1823920	102239	SELF AUDIT - WYOMING - PPL 2003	\$0									\$0
1823920	102245	CA REVENUE RECOVERY - BALANCING ACCT	-\$2,769									-\$2,769
1823920	102327	COMMERCIAL SELF-DIRECT UT 2003	\$4									\$4
1823920	102328	INDUSTRIAL SELF-DIRECT UT 2003	\$7									\$7
1823920	102336	LOW INCOME - UTAH - 2004	\$22									\$22
1823920	102337	REFRIGERATOR RECYCLING PGM - UT 2004	\$3,581									\$3,581
1823920	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	\$2,910									\$2,910
1823920	102339	AIR CONDITIONING - UT 2004	\$3,026									\$3,026
1823920	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	\$1,547									\$1,547
1823920	102341	COMMERCIAL SMALL RETROFIT - UT 2004	\$285									\$285
1823920	102342	COMPACT FLUORESCENT LAMPS (CFL) UT 2004	-\$1									-\$1
1823920	102343	ENERGY FINANSWER - UT 2004	\$1,227									\$1,227
1823920	102344	INDUSTRIAL FINANSWER - UT 2004	\$2,562									\$2,562
1823920	102345	INDUSTRIAL RETROFIT - UT 2004	\$230									\$230
1823920	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	\$51									\$51
1823920	102347	POWER FORWARD - UT 2004	\$54									\$54
1823920	102348	COMMERCIAL SELF-DIRECT - UT 2004	\$89									\$89
1823920	102349	INDUSTRIAL SELF-DIRECT - UT 2004	\$129									\$129



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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823920	102351	IDU	\$4						\$4			
1823920	102360	WYP	\$1					\$1				
1823920	102362	WYP	\$8					\$8				
1823920	102363	WYP	\$20					\$20				
1823920	102364	WYP	\$0					\$0				
1823920	102443	OTHER	\$555									\$555
1823920	102444	OTHER	\$76									\$76
1823920	102458	OTHER	\$3,082									\$3,082
1823920	102459	OTHER	\$1,131									\$1,131
1823920	102460	OTHER	\$446									\$446
1823920	102461	OTHER	\$146									\$146
1823920	102462	OTHER	\$209,265									\$209,265
1823920	102502	OTHER	\$2									\$2
1823920	102503	OTHER	\$23									\$23
1823920	102504	IDU	\$1						\$1			
1823920	102506	IDU	\$3						\$3			
1823920	102507	IDU	\$3						\$3			
1823920	102508	IDU	\$3						\$3			
1823920	102518	IDU	\$11						\$11			
1823920	102525	IDU	\$3						\$3			
1823920	102528	IDU	\$2						\$2			
1823920	102529	IDU	\$2						\$2			
1823920	102530	IDU	\$24						\$24			
1823920	102532	OTHER	\$48									\$48
1823920	102533	OTHER	\$3,306									\$3,306
1823920	102534	OTHER	\$3,060									\$3,060
1823920	102535	OTHER	\$2,347									\$2,347
1823920	102536	OTHER	\$65									\$65
1823920	102537	OTHER	\$223									\$223
1823920	102539	OTHER	\$1,476									\$1,476
1823920	102540	OTHER	\$3,485									\$3,485
1823920	102541	OTHER	\$60									\$60
1823920	102543	OTHER	\$50									\$50
1823920	102544	OTHER	\$67									\$67
1823920	102545	OTHER	\$103									\$103
1823920	102546	OTHER	\$944									\$944
1823920	102547	OTHER	\$1,967									\$1,967
1823920	102548	OTHER	\$421									\$421
1823920	102549	OTHER	\$105									\$105
1823920	102550	OTHER	\$36									\$36
1823920	102552	WYP	\$4				\$4					
1823920	102553	WYP	\$14				\$14					
1823920	102554	WYP	\$0				\$0					
1823920	102555	WYP	\$0				\$0					
1823920	102556	OTHER	\$0									\$0
1823920	102562	OTHER	\$53									\$53
1823920	102586	OTHER	\$3									\$3
1823920	102702	WYP	\$2				\$2					
1823920	102703	WYP	\$3				\$3					
1823920	102706	OTHER	\$119									\$119
1823920	102707	OTHER	\$3,752									\$3,752
1823920	102708	OTHER	\$8,624									\$8,624
1823920	102709	OTHER	\$1,499									\$1,499
1823920	102712	OTHER	\$2,187									\$2,187
1823920	102713	OTHER	\$2,748									\$2,748
1823920	102717	OTHER	\$65									\$65
1823920	102718	OTHER	\$122									\$122



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Average of Monthly Averages Ending - December 2010

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823920	102719	OTHER	\$1,848									\$1,848
1823920	102720	OTHER	\$2,469									\$2,469
1823920	102721	OTHER	\$536									\$536
1823920	102722	OTHER	\$211									\$211
1823920	102723	OTHER	\$8									\$8
1823920	102725	OTHER	\$0									\$0
1823920	102759	OTHER	\$241									\$241
1823920	102760	OTHER	\$3,263									\$3,263
1823920	102761	WYP	\$9					\$9				
1823920	102767	OTHER	\$15,391									\$15,391
1823920	102788	WYP	\$0					\$0				
1823920	102789	WYP	\$4					\$4				
1823920	102790	WYP	\$2					\$2				
1823920	102791	WYP	\$3					\$3				
1823920	102792	WYP	\$3					\$3				
1823920	102796	OTHER	\$0									\$0
1823920	102798	WYP	\$1					\$1				
1823920	102799	WYP	\$2					\$2				
1823920	102802	WYP	\$7					\$7				
1823920	102803	WYP	\$4					\$4				
1823920	102804	WYP	\$3					\$3				
1823920	102805	WYP	\$1					\$1				
1823920	102806	WYP	\$1					\$1				
1823920	102807	WYP	\$1					\$1				
1823920	102819	OTHER	\$5,982									\$5,982
1823920	102820	OTHER	\$883									\$883
1823920	102821	OTHER	\$1,952									\$1,952
1823920	102822	OTHER	\$3,369									\$3,369
1823920	102823	OTHER	\$117									\$117
1823920	102824	OTHER	\$50									\$50
1823920	102825	OTHER	\$3,399									\$3,399
1823920	102826	OTHER	\$61									\$61
1823920	102827	OTHER	\$108									\$108
1823920	102828	OTHER	\$1,936									\$1,936
1823920	102829	OTHER	\$3,277									\$3,277
1823920	102830	OTHER	\$968									\$968
1823920	102831	OTHER	\$187									\$187
1823920	102833	OTHER	\$277									\$277
1823920	102834	OTHER	\$3,034									\$3,034
1823920	102863	CA	\$0									\$0
1823920	102885	WYP	\$4					\$4				
1823920	102886	WYP	\$5					\$5				
1823920	102888	WYP	\$1					\$1				
1823920	102889	WYP	\$5					\$5				
1823920	102890	WYP	\$2					\$2				
1823920	102891	WYP	\$2					\$2				
1823920	102892	WYP	\$0					\$0				
1823920	102893	WYP	\$2					\$2				
1823920	102894	WYP	\$3					\$3				
1823920	102906	OTHER	\$7,175									\$7,175
1823920	102907	OTHER	\$526									\$526
1823920	102908	OTHER	\$3,466									\$3,466
1823920	102909	OTHER	\$4,289									\$4,289
1823920	102910	OTHER	\$127									\$127
1823920	102911	OTHER	\$50									\$50
1823920	102912	OTHER	\$2,570									\$2,570
1823920	102913	OTHER	\$83									\$83



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc.	Total	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other
1823920	102914	OTHER	\$126									\$126
1823920	102915	INDUSTRIAL SELF DIRECT - UTAH - 2008	\$1,664									\$1,664
1823920	102916	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	\$3,791									\$3,791
1823920	102917	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	\$1,133									\$1,133
1823920	102918	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	\$1,053									\$1,053
1823920	102919	RETROFIT COMMISSIONING PROGRAM - UTAH -	\$4									\$4
1823920	102920	C&I LIGHTING LOAD CONTROL - UTAH - 2008	\$762									\$762
1823920	102921	IRRIGATION LOAD CONTROL - UTAH	\$7,817									\$7,817
1823920	102922	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	\$0									\$0
1823920	102964	CALIFORNIA DSM EXPENSE - 2009	\$0									\$0
1823920	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	\$9,817									\$9,817
1823920	102977	OTHER	\$500									\$500
1823920	102978	AIR CONDITIONING - UTAH - 2009	\$2,532									\$2,532
1823920	102979	ENERGY FINANSWER - UTAH - 2009	\$5,215									\$5,215
1823920	102980	INDUSTRIAL FINANSWER - UTAH - 2009	\$162									\$162
1823920	102981	LOW INCOME - UTAH - 2009	\$50									\$50
1823920	102982	POWER FORWARD - UTAH - 2009	\$2,339									\$2,339
1823920	102983	REFRIGERATOR RECYCLING PGM- UTAH - 2009	\$53									\$53
1823920	102984	COMMERCIAL SELF-DIRECT - UTAH - 2009	\$72									\$72
1823920	102985	INDUSTRIAL SELF-DIRECT - UTAH - 2009	\$1,446									\$1,446
1823920	102986	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$3,258									\$3,258
1823920	102987	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$776									\$776
1823920	102988	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$947									\$947
1823920	102989	RETROFIT COMMISSIONING PROGRAM - UTAH -	\$2,732									\$2,732
1823920	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	\$25,439									\$25,439
1823920	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	\$21									\$21
1823920	102992	ENERGY FINANSWER - WYOMING PPL - 2009	\$96									\$96
1823920	102993	INDUSTRIAL FINANSWER - WYOMING PPL 2009	\$140									\$140
1823920	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	\$439									\$439
1823920	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	\$86									\$86
1823920	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	\$139									\$139
1823920	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	\$59									\$59
1823920	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	\$5									\$5
1823920	103000	SELF DIRECT - COMMERCIAL - WY - 2009	\$12									\$12
1823920	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	\$2									\$2
1823920	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	\$2									\$2
1823920	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	\$236									\$236
1823920	103005	COMMERCIAL FINANSWER EXPRESS Cat 2 - WY -	\$34									\$34
1823920	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2 - WY -	\$40									\$40
1823920	103007	ENERGY FINANSWER Cat 2 - WY 2009	\$34									\$34
1823920	103008	INDUSTRIAL FINANSWER Cat 2 - WY 2009	\$2,601									\$2,601
1823920	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	-\$1,638									-\$1,638
1823920	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	-\$2,001									-\$2,001
1823920	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	\$571									\$571
1823920	103031	OUTREACH and COMMUNICATIONS - UT 2009	\$0									\$0
1823920	103069	CALIFORNIA DSM EXPENSE - 2010	\$1,580									\$1,580
1823920	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	\$616									\$616
1823920	103072	AIR CONDITIONING - UTAH - 2010	\$1,166									\$1,166
1823920	103073	ENERGY FINANSWER - UTAH - 2010	\$1,972									\$1,972
1823920	103074	INDUSTRIAL FINANSWER - UTAH - 2010	\$115									\$115
1823920	103075	LOW INCOME - UTAH - 2010	\$23									\$23
1823920	103076	POWER FORWARD - UTAH # 2010	\$962									\$962
1823920	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	\$80									\$80
1823920	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	\$141									\$141
1823920	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	\$975									\$975
1823920	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$2,024									\$2,024
1823920	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$494									\$494
1823920	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$448									\$448
1823920	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -										



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Primary Account	Secondary Account	Allocation	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other
1823920	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	\$830								\$830
1823920	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	\$6,111								\$6,111
1823920	103087	OUTREACH and COMMUNICATIONS - UT 2010	\$757								\$757
1823920	103089	ENERGY FINANSWER-WY-2010 CAT3	\$4								\$4
1823920	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	\$188								\$188
1823920	103092	REFRIGERATOR RECYCLING-WY-2010 CAT1	\$60								\$60
1823920	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	\$299								\$299
1823920	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	\$19								\$19
1823920	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	\$30								\$30
1823920	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	\$55								\$55
1823920	103097	SELF DIRECT - COMMERCIAL - WY-2010 CAT3	\$1								\$1
1823920	103098	SELF DIRECT - INDUSTRIAL - WY-2010 CAT3	\$5								\$5
1823920	103099	COMMERCIAL FINANSWER EXP - WY-2010 CAT2	\$235								\$235
1823920	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	\$27								\$27
1823920	103101	ENERGY FINANSWER - WY 2010 CAT2	\$64								\$64
1823920	103102	INDUSTRIAL FINANSWER - WY 2010 CAT2	\$39								\$39
1823920	103103	Check Disp-WiresACH in Clearing - BT	\$0								\$0
1823920	103104	Check Disp-WiresACH Out Clearing - BT	\$1								\$1
1823920	103107	Company Initiatives DEI Study - Washington	\$8								\$8
1823920 Total			-\$16,518	\$0	\$0	\$0	\$174	\$49	\$56	\$0	-\$16,796
1823930	101303	SUPER GOOD CENT 91		IDU							
1823930	101308	LOW INCOME ID 92		IDU							
1823930	101315	CASH GRANT ID 91		IDU							
1823930	101323	"WEATHER LOANS, IDAHO - U 1998"	\$0	IDU				\$0			
1823930	101328	IRRIGATION ID 95		IDU							
1823930	101329	SELF AUDIT - IDAHO-UT 1998	\$0	IDU				\$0			
1823930	101333	REG MOBILE HOME 96		IDU							
1823930	101342	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	\$0	IDU				\$0			
1823930	101349	"ENERGY FINANSWER, ID-UT 1997"		IDU							
1823930	101350	"ENERGY FINANSWER, ID-UT 1998"	\$0	IDU				\$0			
1823930	101356	"INDUSTRIAL FINANSWER, ID-UT 1998"	\$0	IDU				\$0			
1823930	101358	FINANSWER 12000 92		IDU							
1823930	101362	MANF ACQUISITION92		IDU							
1823930	101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1997		IDU							
1823930	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	\$7	IDU				\$7			
1823930	101371	REG ENERGY MNGT 93		IDU							
1823930	101373	LOAD STUDIES 93		IDU							
1823930	101376	SUPER GOOD CENT95		IDU							
1823930	101378	"SUPER GOOD CENTIS, ID-UT 1997"		IDU							
1823930	101379	"SUPER GOOD CENTIS, ID-UT 1998"	\$0	IDU				\$0			
1823930	101382	IRRIGATION 93		IDU							
1823930	101384	DSM OTHER PROGS 95		IDU							
1823930	101387	MARKET RESEARCH 95		IDU							
1823930	101881	HASSLE FREE EFFICIENCY IDAHO-UT 1999	\$1	IDU				\$1			
1823930	101883	LOW INCOME WEATHER - 1999	\$1	IDU				\$1			
1823930	101884	SELF AUDIT - 1999	\$0	IDU				\$0			
1823930	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	\$0	IDU				\$0			
1823930	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	\$0	IDU				\$0			
1823930	101914	NEEA - IDAHO UTAH 1999	\$48	IDU				\$48			
1823930	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	\$3	IDU				\$3			
1823930	101920	LOW INCOME BID WZ - IDU 1999	\$0	IDU				\$0			
1823930	101926	ENERGY FINANSWER - IDAHO-UT 2000	\$1	IDU				\$1			
1823930	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	\$2	IDU				\$2			
1823930	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	\$2	IDU				\$2			
1823930	101929	LOW INCOME WZ - IDAHO-UT 2000	\$7	IDU				\$7			
1823930	101930	SELF AUDIT - IDAHO-UT 2000	\$0	IDU				\$0			



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other
1823930	101950	IDU	\$1	\$1						\$1		
1823930	101955	IDU	\$65	\$65						\$65		
1823930	102062	IDU	\$12	\$12						\$12		
1823930	102063	IDU	\$1	\$1						\$1		
1823930	102064	IDU	\$5	\$5						\$5		
1823930	102065	IDU	\$17	\$17						\$17		
1823930	102066	IDU	\$1	\$1						\$1		
1823930	102079	IDU	\$79	\$79						\$79		
1823930	102180	IDU	\$0	\$0						\$0		
1823930	102181	IDU	\$0	\$0						\$0		
1823930	102182	IDU	\$1	\$1						\$1		
1823930	102183	IDU	\$0	\$0						\$0		
1823930	102184	IDU	\$95	\$95						\$95		
1823930	102204	IDU	\$2	\$2						\$2		
1823930	102216	IDU	\$4	\$4						\$4		
1823930	102217	IDU	\$6	\$6						\$6		
1823930	102218	IDU	\$0	\$0						\$0		
1823930	102219	IDU	\$87	\$87						\$87		
1823930	102220	IDU	\$6	\$6						\$6		
1823930	102221	IDU	\$195	\$195						\$195		
1823930	102222	IDU	\$0	\$0						\$0		
1823930	102263	IDU	\$133	\$133						\$133		
1823930	102352	IDU	\$54	\$54						\$54		
1823930	102353	IDU	\$25	\$25						\$25		
1823930	102354	IDU	\$112	\$112						\$112		
1823930	102355	IDU	\$0	\$0						\$0		
1823930	102356	IDU	\$161	\$161						\$161		
1823930	102358	IDU	\$3	\$3						\$3		
1823930	102519	IDU	\$32	\$32						\$32		
1823930	102520	IDU	\$37	\$37						\$37		
1823930	102521	IDU	\$162	\$162						\$162		
1823930	102522	IDU	\$0	\$0						\$0		
1823930	102523	IDU	\$238	\$238						\$238		
1823930	102524	IDU	\$2	\$2						\$2		
1823930	102573	IDU	\$0	\$0						\$0		
1823930	102574	IDU	\$3	\$3						\$3		
1823930	102575	IDU	\$144	\$144						\$144		
1823930	102576	IDU	\$359	\$359						\$359		
1823930	102577	IDU	\$361	\$361						\$361		
1823930	102578	IDU	\$2	\$2						\$2		
1823930	102579	IDU	\$143	\$143						\$143		
1823930	102580	IDU	\$117	\$117						\$117		
1823930	102581	IDU	\$47	\$47						\$47		
1823930	102582	IDU	\$246	\$246						\$246		
1823930	102588	IDU	\$103	\$103						\$103		
1823930	102808	OTHER	\$0	\$0						\$0		
1823930	102809	OTHER	\$4	\$4						\$4		
1823930	102810	OTHER	\$0	\$0						\$0		
1823930	102811	OTHER	\$846	\$846						\$846		
1823930	102812	OTHER	\$101	\$101						\$101		
1823930	102813	OTHER	\$361	\$361						\$361		
1823930	102814	OTHER	\$123	\$123						\$123		
1823930	102815	OTHER	\$61	\$61						\$61		
1823930	102816	OTHER	\$120	\$120						\$120		
1823930	102817	OTHER	\$275	\$275						\$275		
1823930	102818	OTHER	\$229	\$229						\$229		
1823930	102896	OTHER	\$19	\$19						\$19		



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wv-JPL	FERC	Other
1823930	102897	OTHER	\$102								\$102
1823930	102898	INDUSTRIAL FINANSWER - ID-UT 2008	\$3,127								\$3,127
1823930	102899	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	\$165								\$165
1823930	102900	LOW INCOME WEATHERIZATION - IDAHO 2008	\$317								\$317
1823930	102901	NEEA - IDAHO - 2008	\$113								\$113
1823930	102902	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	\$108								\$108
1823930	102903	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	\$58								\$58
1823930	102904	INDUSTRIAL FINANSWER - IDAHO - 2008	\$268								\$268
1823930	102905	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	\$490								\$490
1823930	102906	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	\$17								\$17
1823930	102957	CATEGORY 1 - WYOMING - 2008	\$9								\$9
1823930	102958	CATEGORY 2 - WYOMING - 2008	\$33								\$33
1823930	102959	CATEGORY 3 - WYOMING - 2008	\$50								\$50
1823930	102966	ENERGY FINANSWER - ID-UT 2009	\$309								\$309
1823930	102967	INDUSTRIAL FINANSWER - ID-UT 2009	\$3,816								\$3,816
1823930	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	\$198								\$198
1823930	102969	LOW INCOME WZ - ID-UT 2009	\$287								\$287
1823930	102970	NEEA - IDAHO - UTAH 2009	\$108								\$108
1823930	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	\$190								\$190
1823930	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	\$74								\$74
1823930	102973	INDUS TRIAL FINANSWER EXPR - ID-UT 2009	\$807								\$807
1823930	102974	IRRIGATION EFFICIENCY PRGM - ID-UT 2009	\$594								\$594
1823930	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	\$28								\$28
1823930	103061	ENERGY FINANSWER - ID-UT 2010	\$139								\$139
1823930	103062	INDUSTRIAL FINANSWER - ID-UT 2010	\$1,965								\$1,965
1823930	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	\$54								\$54
1823930	103064	LOW INCOME WZ - ID-UT 2010	\$0								\$0
1823930	103065	NEEA - IDAHO - UTAH 2010	\$73								\$73
1823930	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	\$254								\$254
1823930	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	\$58								\$58
1823930	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	\$279								\$279
1823930	103069	IRRIGATION EFFICIENCY PRGM - ID-UT 2010	\$752								\$752
1823930	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	\$20,117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,983
1823940	101391	DSR CARRY CHG ID-U									
1823940	101470	ENERGY FINANSWER95	\$0								\$0
1823940	101471	ENERGY FINANSWER96	\$2								\$2
1823940	101473	IND FINANSWER 95	\$0								\$0
1823940	101474	IND FINANSWER 96	\$1								\$1
1823940	102146	IND FINANSWER 96	\$1								\$1
1823940	102188	UT CARRYING CHARGE - 2001/2002	\$4,733								\$4,733
1823940	102766	WA REVENUE RECOVERY - CARRYING CHG PENAL	-\$679								-\$679
1823940	103140	DSR CARRYING CHARGES	\$125								\$125
1823940	103141	Wy DSM - Cat1 - Carrying Charges	-\$9								-\$9
1823940	103141	Wy DSM - Cat2 - Carrying Charges	-\$6								-\$6
1823940	103142	Wy DSM - Cat3 - Carrying Charges	-\$8								-\$8
1823940 Total			\$4,168	\$0	\$0	\$0	\$0	\$2	\$125	\$0	\$4,031
1823960	101663	NET LOST REVN COMM	\$10								\$10
1823960	101664	UTAH NET LOST REV - COMM FINANSWER 1996	\$16								\$16
1823960	101674	NET LOST REVN 12000	\$1								\$1
1823960	101675	NET LOST REVN 12000	\$1								\$1
1823960	101682	NET LOST REVN COMM	\$3								\$3
1823960	101683	NET LOST REVN COMM	\$32								\$32
1823960	101684	NET LOST REVN COMM	\$7								\$7
1823960	101685	NET LOST REVN IND									
1823960	101686	NET LOST REVN IND	\$1								\$1
1823960	101687	NET LOST REVN IND	\$4								\$4
1823960	101688	NET LOST REVN IND	\$1								\$1



PACIFICORP

A MIDAMERICAN ENERGY HOLDINGS COMPANY

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

Average of Monthly Averages Ending - December 2010

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other
1823960	101691	UT	\$9	\$9					\$9			
1823960	101692	UT	\$7	\$7					\$7			
1823960	101695	UT	\$15	\$15					\$15			
1823960	101696	UT	\$22	\$22					\$22			
1823960	101697	UT	\$0	\$0					\$0			
1823960	101698	UT	\$1	\$1					\$1			
1823960	101699	UT	\$1	\$1					\$1			
1823960	101700	UT	\$14	\$14					\$14			
1823960 Total			\$145	\$145	\$0	\$0	\$0	\$0	\$145	\$0	\$0	\$0
1823960	186099	OTHER	\$6,487	\$6,487								\$6,487
1823960	186100	OTHER	\$846	\$846								\$846
1823960	186502	IDU	\$142	\$142					\$142			
1823960	186503	OR	\$577	\$577								
1823960	186504	WA	\$665	\$665								
1823960	186505	WYU	\$122	\$122						\$122		
1823960	187003	OTHER										
1823960	187005	OTHER										
1823960	187006	OTHER										
1823960	187007	OTHER										
1823960	187028	SO										
1823960	187041	CAEE										
1823960	187050	CAGE	\$7,951	\$7,951								
1823960	187051	CAEE	\$552	\$552								
1823960	187058	CAEE										
1823960	187059	WA										
1823960	187070	CAEE										
1823960	187082	CAEE										
1823960	187090	UT	\$31	\$31								\$31
1823960	187091	UT	\$927	\$927					\$927			
1823960	187091	OTHER	\$186	\$186								\$186
1823960	187095	OTHER	\$7,777	\$7,777								\$7,777
1823960	187096	WYU	\$4	\$4						\$4		
1823960	187106	UT										
1823960	187107	UT	\$42	\$42					\$42			
1823960	187109	UT										
1823960	187110	UT										
1823960	187111	UT										
1823960	187112	UT										
1823960	187114	OTHER										
1823960	187201	CA										
1823960	187202	IDU										
1823960	187203	OTHER	\$1,013	\$1,013								\$1,013
1823960	187204	UT										
1823960	187205	WYP										
1823960	187206	WYU	\$80	\$80								\$80
1823960	187211	WA	\$80	\$80								\$80
1823960	187213	OTHER	\$354	\$354								\$354
1823960	187214	OTHER	\$3,710	\$3,710								\$3,710
1823960	187215	CA	\$65	\$65								\$65
1823960	187221	OTHER	\$112	\$112								\$112
1823960	187222	OTHER	\$244	\$244								\$244
1823960	187223	OTHER	\$1,304	\$1,304								\$1,304
1823960	187224	OTHER	\$1,816	\$1,816								\$1,816
1823960	187225	OTHER	\$329	\$329								\$329
1823960	187226	OTHER	\$626	\$626								\$626
1823960	187300	OTHER	\$502	\$502								\$502



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

Primary Account	Secondary Account	Alloc.	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823990	187350	OTHER	\$231	\$231								\$231
1823990	187351	WYP	\$406	\$406			\$406					
1823990	187358	OTHER	\$3,905	\$3,905								\$3,905
1823990	187359	OTHER	\$28	\$28								\$28
1823990	187360	OTHER	\$21	\$21								\$21
1823990	187370	OTHER										
1823990	187764	OTHER										
1823990	187766	OTHER										
1823990	187769	OTHER										
1823990	187902	OTHER										
1823990	187903	OTHER										
1823990	187904	OTHER										
1823990	187905	OTHER	\$1,334	\$1,334								\$1,334
1823990	187906	OTHER	\$22	\$22								\$22
1823990	187908	OTHER	\$1,469	\$1,469								\$1,469
1823990	187909	OTHER	\$1,019	\$1,019			\$1,019					
1823990	187911	WYP	\$499	\$499								
1823990	187912	CA										
1823990	187913	OTHER	\$2,503	\$2,503								\$2,503
1823990	187920	OTHER	\$16,500	\$16,500		\$16,500						\$16,500
1823990	187921	WA	\$3,964	\$3,964								\$3,964
1823990	187936	OTHER	\$241	\$241								\$241
1823990	187937	OTHER	\$100	\$100								\$100
1823990	187938	OTHER	\$136	\$136								\$136
1823990	187951	OR										
1823990	187953	CA										
1823990	187955	UT	\$28	\$28					\$28			
1823990	187957	OTHER	\$741	\$741								\$741
1823990	187958	IDU	\$53	\$53					\$53			
1823990	187970	OTHER	\$3,157	\$3,157								\$3,157
1823990	187971	OTHER	\$6,559	\$6,559								\$6,559
1823990	187975	OTHER	\$1,575	\$1,575								\$1,575
1823990	187980	OTHER	\$1,386	\$1,386								\$1,386
1823990	187981	OTHER	\$6,786	\$6,786								\$6,786
1823990	187982	OTHER	\$45	\$45								\$45
1823990	187985	OTHER	\$13,673	\$13,673								\$13,673
1823990	187988	OTHER	\$147	\$147								\$147
1823990	187992	OTHER	\$14	\$14								\$14
1823990	187993	OTHER	\$169	\$169								\$169
1823990	187994	OTHER	\$197	\$197								\$197
1823990	187995	OTHER	\$13,673	\$13,673								\$13,673
1823990	187999	OTHER	\$644	\$644								\$644
1823990	189000	JBG	\$85,694	\$85,694	\$65	\$577	\$17,797	\$3,554	\$6,158	\$892	\$485	\$56,119
1823993	187060	OR	\$381	\$381								\$381
1823995	187062	IDU	\$234	\$234						\$234		
1823999	186001	OTHER	\$7,816	\$7,816								\$7,816
1823999 Total			\$110,865	\$927	\$6,627	\$20,947	\$2,028	\$12,622	\$4,112	\$625	\$51	\$63,018
Grand Total			\$110,865	\$927	\$6,627	\$20,947	\$2,028	\$12,622	\$4,112	\$625	\$51	\$63,018



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Ww-PPL	Utah	Idaho	Wv-LPL	FERC
1080000	AC PR DRR EL PL SR	3534000	\$14,922	\$-192	\$-292	\$4,525	\$-1,375	\$-3,791	\$-1,310	\$-673	\$89
1080000	AC PR DRR EL PL SR	3534000	\$6,192	\$-123	\$-123	\$-4,525	\$-72	\$-72	\$-10	\$-5	\$-1
1080000	AC PR DRR EL PL SR	3534000	\$2,709	\$-4,669	\$-1,935	\$-2,088	\$-635	\$-314	\$-2,927	\$-201	\$-27
1080000	AC PR DRR EL PL SR	3537000	\$2,658	\$-1,716	\$-1,935	\$-2,088	\$-635	\$-314	\$-2,927	\$-201	\$-27
1080000	AC PR DRR EL PL SR	3537000	\$1,716	\$-1,716	\$-1,935	\$-2,088	\$-635	\$-314	\$-2,927	\$-201	\$-27
1080000	AC PR DRR EL PL SR	3540000	\$7,027	\$-17,889	\$-17,889	\$-17,889	\$-17,889	\$-17,889	\$-17,889	\$-17,889	\$-17,889
1080000	AC PR DRR EL PL SR	3540000	\$17,889	\$-17,889	\$-17,889	\$-17,889	\$-17,889	\$-17,889	\$-17,889	\$-17,889	\$-17,889
1080000	AC PR DRR EL PL SR	3540000	\$81	\$-81	\$-81	\$-81	\$-81	\$-81	\$-81	\$-81	\$-81
1080000	AC PR DRR EL PL SR	3550000	\$169,990	\$-385,448	\$-4,047	\$-2,733	\$-19,088	\$-34,864	\$-110,948	\$-7,626	\$-1,010
1080000	AC PR DRR EL PL SR	3550000	\$1,068	\$-1,068	\$-1,068	\$-1,068	\$-1,068	\$-1,068	\$-1,068	\$-1,068	\$-1,068
1080000	AC PR DRR EL PL SR	3550000	\$1,068	\$-1,068	\$-1,068	\$-1,068	\$-1,068	\$-1,068	\$-1,068	\$-1,068	\$-1,068
1080000	AC PR DRR EL PL SR	3560000	\$203,566	\$-203,566	\$-5	\$-5	\$-5	\$-5	\$-5	\$-5	\$-5
1080000	AC PR DRR EL PL SR	3560000	\$157,861	\$-157,861	\$-14,971	\$-14,971	\$-14,971	\$-14,971	\$-14,971	\$-14,971	\$-14,971
1080000	AC PR DRR EL PL SR	3560000	\$21,432	\$-21,432	\$-969	\$-969	\$-969	\$-969	\$-969	\$-969	\$-969
1080000	AC PR DRR EL PL SR	3560000	\$2,555	\$-2,555	\$-4	\$-4	\$-4	\$-4	\$-4	\$-4	\$-4
1080000	AC PR DRR EL PL SR	3562000	\$1,983	\$-1,983	\$-192	\$-192	\$-192	\$-192	\$-192	\$-192	\$-192
1080000	AC PR DRR EL PL SR	3562000	\$3,729	\$-3,729	\$-5	\$-5	\$-5	\$-5	\$-5	\$-5	\$-5
1080000	AC PR DRR EL PL SR	3562000	\$415	\$-415	\$-1	\$-1	\$-1	\$-1	\$-1	\$-1	\$-1
1080000	AC PR DRR EL PL SR	3580000	\$1,360	\$-1,360	\$-1	\$-1	\$-1	\$-1	\$-1	\$-1	\$-1
1080000	AC PR DRR EL PL SR	3580000	\$31	\$-31	\$-1	\$-1	\$-1	\$-1	\$-1	\$-1	\$-1
1080000	AC PR DRR EL PL SR	3580000	\$1,265	\$-1,265	\$-87	\$-87	\$-87	\$-87	\$-87	\$-87	\$-87
1080000	AC PR DRR EL PL SR	3590000	\$2,053	\$-2,053	\$-1,500	\$-1,500	\$-1,500	\$-1,500	\$-1,500	\$-1,500	\$-1,500
1080000	AC PR DRR EL PL SR	3590000	\$12	\$-12	\$-3	\$-3	\$-3	\$-3	\$-3	\$-3	\$-3
1080000	AC PR DRR EL PL SR	3600000	\$275	\$-275	\$-468	\$-468	\$-468	\$-468	\$-468	\$-468	\$-468
1080000	AC PR DRR EL PL SR	3620000	\$1,747	\$-1,747	\$-1,747	\$-1,747	\$-1,747	\$-1,747	\$-1,747	\$-1,747	\$-1,747
1080000	AC PR DRR EL PL SR	3620000	\$1,784	\$-1,784	\$-1,784	\$-1,784	\$-1,784	\$-1,784	\$-1,784	\$-1,784	\$-1,784
1080000	AC PR DRR EL PL SR	3620000	\$136	\$-136	\$-117	\$-117	\$-117	\$-117	\$-117	\$-117	\$-117
1080000	AC PR DRR EL PL SR	3620000	\$1,117	\$-1,117	\$-541	\$-541	\$-541	\$-541	\$-541	\$-541	\$-541
1080000	AC PR DRR EL PL SR	3620000	\$398	\$-398	\$-521	\$-521	\$-521	\$-521	\$-521	\$-521	\$-521
1080000	AC PR DRR EL PL SR	3610000	\$541	\$-541	\$-521	\$-521	\$-521	\$-521	\$-521	\$-521	\$-521
1080000	AC PR DRR EL PL SR	3610000	\$3,322	\$-3,322	\$-6,854	\$-6,854	\$-6,854	\$-6,854	\$-6,854	\$-6,854	\$-6,854
1080000	AC PR DRR EL PL SR	3610000	\$600	\$-600	\$-600	\$-600	\$-600	\$-600	\$-600	\$-600	\$-600
1080000	AC PR DRR EL PL SR	3610000	\$2,145	\$-2,145	\$-68	\$-68	\$-68	\$-68	\$-68	\$-68	\$-68
1080000	AC PR DRR EL PL SR	3610000	\$68	\$-68	\$-161	\$-161	\$-161	\$-161	\$-161	\$-161	\$-161
1080000	AC PR DRR EL PL SR	3620000	\$4,046	\$-4,046	\$-4,046	\$-4,046	\$-4,046	\$-4,046	\$-4,046	\$-4,046	\$-4,046
1080000	AC PR DRR EL PL SR	3620000	\$9,950	\$-9,950	\$-53,819	\$-53,819	\$-53,819	\$-53,819	\$-53,819	\$-53,819	\$-53,819
1080000	AC PR DRR EL PL SR	3620000	\$14,145	\$-14,145	\$-36,735	\$-36,735	\$-36,735	\$-36,735	\$-36,735	\$-36,735	\$-36,735
1080000	AC PR DRR EL PL SR	3620000	\$2,349	\$-2,349	\$-161	\$-161	\$-161	\$-161	\$-161	\$-161	\$-161
1080000	AC PR DRR EL PL SR	3620000	\$161	\$-161	\$-270	\$-270	\$-270	\$-270	\$-270	\$-270	\$-270
1080000	AC PR DRR EL PL SR	3627000	\$1,818	\$-1,818	\$-1,818	\$-1,818	\$-1,818	\$-1,818	\$-1,818	\$-1,818	\$-1,818
1080000	AC PR DRR EL PL SR	3627000	\$1,775	\$-1,775	\$-598	\$-598	\$-598	\$-598	\$-598	\$-598	\$-598
1080000	AC PR DRR EL PL SR	3630000	\$13	\$-13	\$-225	\$-225	\$-225	\$-225	\$-225	\$-225	\$-225
1080000	AC PR DRR EL PL SR	3630000	\$377	\$-377	\$-25,866	\$-25,866	\$-25,866	\$-25,866	\$-25,866	\$-25,866	\$-25,866
1080000	AC PR DRR EL PL SR	3640000	\$522	\$-522	\$-199,657	\$-199,657	\$-199,657	\$-199,657	\$-199,657	\$-199,657	\$-199,657
1080000	AC PR DRR EL PL SR	3640000	\$46,033	\$-46,033	\$-35,188	\$-35,188	\$-35,188	\$-35,188	\$-35,188	\$-35,188	\$-35,188
1080000	AC PR DRR EL PL SR	3640000	\$5,208	\$-5,208	\$-12,406	\$-12,406	\$-12,406	\$-12,406	\$-12,406	\$-12,406	\$-12,406
1080000	AC PR DRR EL PL SR	3650000	\$863	\$-863	\$-10,963	\$-10,963	\$-10,963	\$-10,963	\$-10,963	\$-10,963	\$-10,963
1080000	AC PR DRR EL PL SR	3650000	\$122,177	\$-122,177	\$-54,812	\$-54,812	\$-54,812	\$-54,812	\$-54,812	\$-54,812	\$-54,812
1080000	AC PR DRR EL PL SR	3650000	\$612	\$-612	\$-54,812	\$-54,812	\$-54,812	\$-54,812	\$-54,812	\$-54,812	\$-54,812
1080000	AC PR DRR EL PL SR	3650000	\$3,221	\$-3,221	\$-3,221	\$-3,221	\$-3,221	\$-3,221	\$-3,221	\$-3,221	\$-3,221
1080000	AC PR DRR EL PL SR	3660000	\$7,640	\$-7,640	\$-33,310	\$-33,310	\$-33,310	\$-33,310	\$-33,310	\$-33,310	\$-33,310
1080000	AC PR DRR EL PL SR	3660000	\$33,858	\$-33,858	\$-59,059	\$-59,059	\$-59,059	\$-59,059	\$-59,059	\$-59,059	\$-59,059
1080000	AC PR DRR EL PL SR	3660000	\$9,938	\$-9,938	\$-6,714	\$-6,714	\$-6,714	\$-6,714	\$-6,714	\$-6,714	\$-6,714
1080000	AC PR DRR EL PL SR	3660000	\$6,714	\$-6,714	\$-6,714	\$-6,714	\$-6,714	\$-6,714	\$-6,714	\$-6,714	\$-6,714



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	WV-PPL	Utah	Idaho	Wv-UPL	FERC
1080000	AC PR DPR EL PL SR	3660000	\$2,449								
1080000	AC PR DPR EL PL SR	3670000	\$13,668								
1080000	AC PR DPR EL PL SR	3670000	\$10,900								
1080000	AC PR DPR EL PL SR	3670000	\$55,722								
1080000	AC PR DPR EL PL SR	3670000	\$195,801								
1080000	AC PR DPR EL PL SR	3670000	\$16,557								
1080000	AC PR DPR EL PL SR	3670000	\$12,182								
1080000	AC PR DPR EL PL SR	3680000	\$21,734								
1080000	AC PR DPR EL PL SR	3680000	\$23,663								
1080000	AC PR DPR EL PL SR	3680000	\$180,669								
1080000	AC PR DPR EL PL SR	3680000	\$89,951								
1080000	AC PR DPR EL PL SR	3680000	\$41,679								
1080000	AC PR DPR EL PL SR	3690000	\$4,411								
1080000	AC PR DPR EL PL SR	3690000	\$3,352								
1080000	AC PR DPR EL PL SR	3691000	\$3,546								
1080000	AC PR DPR EL PL SR	3691000	\$21,667								
1080000	AC PR DPR EL PL SR	3691000	\$24,304								
1080000	AC PR DPR EL PL SR	3691000	\$6,553								
1080000	AC PR DPR EL PL SR	3691000	\$3,523								
1080000	AC PR DPR EL PL SR	3692000	\$5,397								
1080000	AC PR DPR EL PL SR	3692000	\$7,086								
1080000	AC PR DPR EL PL SR	3692000	\$41,463								
1080000	AC PR DPR EL PL SR	3692000	\$10,019								
1080000	AC PR DPR EL PL SR	3692000	\$30,640								
1080000	AC PR DPR EL PL SR	3692000	\$8,855								
1080000	AC PR DPR EL PL SR	3700000	\$1,923								
1080000	AC PR DPR EL PL SR	3700000	\$1,800								
1080000	AC PR DPR EL PL SR	3700000	\$32,213								
1080000	AC PR DPR EL PL SR	3700000	\$28,655								
1080000	AC PR DPR EL PL SR	3700000	\$7,684								
1080000	AC PR DPR EL PL SR	3700000	\$4,297								
1080000	AC PR DPR EL PL SR	3700000	\$1,453								
1080000	AC PR DPR EL PL SR	3710000	\$218								
1080000	AC PR DPR EL PL SR	3710000	\$218								
1080000	AC PR DPR EL PL SR	3710000	\$4,463								
1080000	AC PR DPR EL PL SR	3710000	\$3,643								
1080000	AC PR DPR EL PL SR	3710000	\$283								
1080000	AC PR DPR EL PL SR	3710000	\$832								
1080000	AC PR DPR EL PL SR	3710000	\$151								
1080000	AC PR DPR EL PL SR	3730000	\$568								
1080000	AC PR DPR EL PL SR	3730000	\$8,246								
1080000	AC PR DPR EL PL SR	3730000	\$486								
1080000	AC PR DPR EL PL SR	3730000	\$2,106								
1080000	AC PR DPR EL PL SR	3730000	\$2,472								
1080000	AC PR DPR EL PL SR	3730000	\$807								
1080000	AC PR DPR EL PL SR	3820000	\$1								
1080000	AC PR DPR EL PL SR	3820000	\$8								
1080000	AC PR DPR EL PL SR	3820000	\$4								
1080000	AC PR DPR EL PL SR	3820000	\$597								
1080000	AC PR DPR EL PL SR	3820000	\$1,332								
1080000	AC PR DPR EL PL SR	3820000	\$575								
1080000	AC PR DPR EL PL SR	3820000	\$1,628								
1080000	AC PR DPR EL PL SR	3820000	\$3,701								
1080000	AC PR DPR EL PL SR	3820000	\$8								
1080000	AC PR DPR EL PL SR	3820000	\$5,905								
1080000	AC PR DPR EL PL SR	3820000	\$10,866								
1080000	AC PR DPR EL PL SR	3820000	\$4,730								
1080000	AC PR DPR EL PL SR	3820000	\$1,097								
1080000	AC PR DPR EL PL SR	3820000	\$1,039								
1080000	AC PR DPR EL PL SR	3820000	\$26								
1080000	AC PR DPR EL PL SR	3820000	\$7								
1080000	AC PR DPR EL PL SR	3820000	\$9								
1080000	AC PR DPR EL PL SR	3820000	\$15								
1080000	AC PR DPR EL PL SR	3820000	\$4								
1080000	AC PR DPR EL PL SR	3820000	\$158								
1080000	AC PR DPR EL PL SR	3820000	\$5,903								
1080000	AC PR DPR EL PL SR	3820000	\$72								
1080000	AC PR DPR EL PL SR	3820000	\$7								
1080000	AC PR DPR EL PL SR	3820000	\$118								
1080000	AC PR DPR EL PL SR	3820000	\$2								
1080000	AC PR DPR EL PL SR	3820000	\$55								
1080000	AC PR DPR EL PL SR	3910000	\$1								



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	WV-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	AC PR DPR EL PL SR	3920600	\$-76	\$-76					\$76		
1080000	AC PR DPR EL PL SR	3920600	\$103	\$103							
1080000	AC PR DPR EL PL SR	3920900	\$41					\$9	\$26	\$4	\$2
1080000	AC PR DPR EL PL SR	3920900	\$84					\$116	\$70	\$49	\$25
1080000	AC PR DPR EL PL SR	3920900	\$22							\$222	
1080000	AC PR DPR EL PL SR	3920900	\$20								
1080000	AC PR DPR EL PL SR	3920900	\$610								
1080000	AC PR DPR EL PL SR	3920900	\$5					\$26	\$100	\$13	\$6
1080000	AC PR DPR EL PL SR	3920900	\$131					\$821	\$1,358		
1080000	AC PR DPR EL PL SR	3920900	\$17								\$112
1080000	AC PR DPR EL PL SR	3921400	\$92					\$19	\$60	\$8	\$4
1080000	AC PR DPR EL PL SR	3921400	\$14							\$14	
1080000	AC PR DPR EL PL SR	3921400	\$71					\$2	\$5	\$1	\$
1080000	AC PR DPR EL PL SR	3921400	\$72								
1080000	AC PR DPR EL PL SR	3921400	\$13					\$33			
1080000	AC PR DPR EL PL SR	3921400	\$4					\$29	\$94	\$13	\$6
1080000	AC PR DPR EL PL SR	3921900	\$143								
1080000	AC PR DPR EL PL SR	3921900	\$27								
1080000	AC PR DPR EL PL SR	3921900	\$151					\$19	\$67	\$9	\$4
1080000	AC PR DPR EL PL SR	3921900	\$86								
1080000	AC PR DPR EL PL SR	3921900	\$40					\$38	\$238	\$31	\$14
1080000	AC PR DPR EL PL SR	3930000	\$113								
1080000	AC PR DPR EL PL SR	3930000	\$129					\$268	\$526	\$110	\$57
1080000	AC PR DPR EL PL SR	3930000	\$59								
1080000	AC PR DPR EL PL SR	3930000	\$188					\$1	\$5	\$188	\$
1080000	AC PR DPR EL PL SR	3930000	\$177								
1080000	AC PR DPR EL PL SR	3930000	\$105								
1080000	AC PR DPR EL PL SR	3930000	\$46					\$27	\$97	\$13	\$6
1080000	AC PR DPR EL PL SR	3930000	\$212					\$212	\$1,546		
1080000	AC PR DPR EL PL SR	3930000	\$95					\$497			\$95
1080000	AC PR DPR EL PL SR	3940000	\$365								
1080000	AC PR DPR EL PL SR	3940000	\$916					\$1	\$3	\$	\$
1080000	AC PR DPR EL PL SR	3940000	\$16					\$1,807	\$5,785	\$774	\$568
1080000	AC PR DPR EL PL SR	3940000	\$16								
1080000	AC PR DPR EL PL SR	3940000	\$197					\$248		\$506	
1080000	AC PR DPR EL PL SR	3940000	\$149					\$12	\$40	\$5	\$3
1080000	AC PR DPR EL PL SR	3940000	\$397					\$144	\$887	\$116	\$54
1080000	AC PR DPR EL PL SR	3940000	\$217					\$250			
1080000	AC PR DPR EL PL SR	3940000	\$262					\$1,282	\$4,561		
1080000	AC PR DPR EL PL SR	3940000	\$272								
1080000	AC PR DPR EL PL SR	3940000	\$6								
1080000	AC PR DPR EL PL SR	3950000	\$2,088					\$1	\$4	\$1	\$
1080000	AC PR DPR EL PL SR	3950000	\$683					\$428	\$1,369	\$183	\$94
1080000	AC PR DPR EL PL SR	3950000	\$253								
1080000	AC PR DPR EL PL SR	3950000	\$374					\$2	\$7	\$1	\$
1080000	AC PR DPR EL PL SR	3950000	\$738					\$198	\$1,795	\$157	\$73
1080000	AC PR DPR EL PL SR	3950000	\$172					\$1,172	\$3,280		
1080000	AC PR DPR EL PL SR	3950000	\$183								
1080000	AC PR DPR EL PL SR	3950000	\$324					\$1,863			\$393
1080000	AC PR DPR EL PL SR	3960300	\$324								
1080000	AC PR DPR EL PL SR	3960300	\$215					\$44	\$141	\$19	\$10
1080000	AC PR DPR EL PL SR	3960300	\$95								
1080000	AC PR DPR EL PL SR	3960300	\$712								
1080000	AC PR DPR EL PL SR	3960300	\$163								
1080000	AC PR DPR EL PL SR	3960300	\$1,863					\$683	\$1,863		
1080000	AC PR DPR EL PL SR	3960300	\$769								
1080000	AC PR DPR EL PL SR	3960300	\$215								
1080000	AC PR DPR EL PL SR	3960700	\$64								
1080000	AC PR DPR EL PL SR	3960700	\$95								
1080000	AC PR DPR EL PL SR	3960700	\$47					\$13	\$43	\$6	\$3
1080000	AC PR DPR EL PL SR	3960700	\$253								



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wv-LIPL	FERC
1060000	AC PR DRR EL PL SR	3967000	\$-253						\$-253		
1060000	AC PR DRR EL PL SR	3967000	\$-64							\$-64	
1060000	AC PR DRR EL PL SR	3967000	\$-70								\$-70
1060000	AC PR DRR EL PL SR	3967000	\$-52								\$-52
1060000	AC PR DRR EL PL SR	3967000	\$-43								\$-43
1060000	AC PR DRR EL PL SR	3967000	\$-41								\$-41
1060000	AC PR DRR EL PL SR	3967000	\$-167								\$-167
1060000	AC PR DRR EL PL SR	3967000	\$-319								\$-319
1060000	AC PR DRR EL PL SR	3967000	\$-688								\$-688
1060000	AC PR DRR EL PL SR	3967000	\$-209								\$-209
1060000	AC PR DRR EL PL SR	3967000	\$-172								\$-172
1060000	AC PR DRR EL PL SR	3967000	\$-132								\$-132
1060000	AC PR DRR EL PL SR	3967000	\$-56								\$-56
1060000	AC PR DRR EL PL SR	3967000	\$-26								\$-26
1060000	AC PR DRR EL PL SR	3967000	\$-1								\$-1
1060000	AC PR DRR EL PL SR	3967000	\$-271								\$-271
1060000	AC PR DRR EL PL SR	3967000	\$-4,710								\$-4,710
1060000	AC PR DRR EL PL SR	3967000	\$-962								\$-962
1060000	AC PR DRR EL PL SR	3967000	\$-890								\$-890
1060000	AC PR DRR EL PL SR	3967000	\$-138								\$-138
1060000	AC PR DRR EL PL SR	3967000	\$-339								\$-339
1060000	AC PR DRR EL PL SR	3967000	\$-554								\$-554
1060000	AC PR DRR EL PL SR	3967000	\$-325								\$-325
1060000	AC PR DRR EL PL SR	3967000	\$-7								\$-7
1060000	AC PR DRR EL PL SR	3967000	\$-51								\$-51
1060000	AC PR DRR EL PL SR	3967000	\$-272								\$-272
1060000	AC PR DRR EL PL SR	3967000	\$-151								\$-151
1060000	AC PR DRR EL PL SR	3967000	\$-3,927								\$-3,927
1060000	AC PR DRR EL PL SR	3967000	\$-614								\$-614
1060000	AC PR DRR EL PL SR	3967000	\$-532								\$-532
1060000	AC PR DRR EL PL SR	3967000	\$-78								\$-78
1060000	AC PR DRR EL PL SR	3967000	\$-152								\$-152
1060000	AC PR DRR EL PL SR	3967000	\$-28								\$-28
1060000	AC PR DRR EL PL SR	3967000	\$-134								\$-134
1060000	AC PR DRR EL PL SR	3967000	\$-192								\$-192
1060000	AC PR DRR EL PL SR	3967000	\$-164								\$-164
1060000	AC PR DRR EL PL SR	3967000	\$-50								\$-50
1060000	AC PR DRR EL PL SR	3967000	\$-1,083								\$-1,083
1060000	AC PR DRR EL PL SR	3967000	\$-227								\$-227
1060000	AC PR DRR EL PL SR	3967000	\$-155								\$-155
1060000	AC PR DRR EL PL SR	3967000	\$-1,040								\$-1,040
1060000	AC PR DRR EL PL SR	3967000	\$-21								\$-21
1060000	AC PR DRR EL PL SR	3967000	\$-18,559								\$-18,559
1060000	AC PR DRR EL PL SR	3967000	\$-10,404								\$-10,404
1060000	AC PR DRR EL PL SR	3967000	\$-512								\$-512
1060000	AC PR DRR EL PL SR	3967000	\$-1,313								\$-1,313
1060000	AC PR DRR EL PL SR	3967000	\$-28								\$-28
1060000	AC PR DRR EL PL SR	3967000	\$-111								\$-111
1060000	AC PR DRR EL PL SR	3967000	\$-12,077								\$-12,077
1060000	AC PR DRR EL PL SR	3967000	\$-505								\$-505
1060000	AC PR DRR EL PL SR	3967000	\$-3,719								\$-3,719
1060000	AC PR DRR EL PL SR	3967000	\$-5,455								\$-5,455
1060000	AC PR DRR EL PL SR	3967000	\$-10								\$-10
1060000	AC PR DRR EL PL SR	3967000	\$-10								\$-10
1060000	AC PR DRR EL PL SR	3967000	\$-6								\$-6
1060000	AC PR DRR EL PL SR	3967000	\$-28								\$-28
1060000	AC PR DRR EL PL SR	3967000	\$-8								\$-8
1060000	AC PR DRR EL PL SR	3967000	\$-21								\$-21
1060000	AC PR DRR EL PL SR	3967000	\$-53								\$-53
1060000	AC PR DRR EL PL SR	3967000	\$-197								\$-197
1060000	AC PR DRR EL PL SR	3967000	\$-197								\$-197
1060000	AC PR DRR EL PL SR	3967000	\$-2								\$-2
1060000	AC PR DRR EL PL SR	3967000	\$-150								\$-150
1060000	AC PR DRR EL PL SR	3967000	\$-25								\$-25
1060000	AC PR DRR EL PL SR	3967000	\$-12								\$-12
1060000	AC PR DRR EL PL SR	3967000	\$-1								\$-1
1060000	AC PR DRR EL PL SR	3967000	\$-447								\$-447
1060000	AC PR DRR EL PL SR	3967000	\$-127								\$-127
1060000	AC PR DRR EL PL SR	3967000	\$-106								\$-106
1060000	AC PR DRR EL PL SR	3967000	\$-30								\$-30



Investment Tax Credit Balance (Actuals)

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	WV-PPL	Utah	Idaho	Wv-UPL	Nutil
2551000	ACC DEF ITC - FED	ITC84	\$ (1,503)	\$ (49)	\$ (1,067)	\$ (213)	\$ (165)				\$ (9)
2551000	ACC DEF ITC - FED	ITC85	\$ (1,252)	\$ (68)	\$ (848)	\$ (167)	\$ (145)				\$ (24)
2551000	ACC DEF ITC - FED	ITC86	\$ (1,509)	\$ (82)	\$ (1,022)	\$ (202)	\$ (175)				\$ (29)
2551000	ACC DEF ITC - FED	ITC87	\$ (1,377)	\$ (66)	\$ (890)	\$ (181)	\$ (213)				\$ (27)
2551000	ACC DEF ITC - FED	ITC88	\$ (210)	\$ (9)	\$ (128)	\$ (31)	\$ (35)				\$ (6)
2551000	ACC DEF ITC - FED	ITC89	\$ (462)	\$ (23)	\$ (260)	\$ (71)	\$ (96)				\$ (13)
2551000	ACC DEF ITC - FED	ITC90	\$ (304)	\$ (5)	\$ (48)	\$ (12)	\$ (12)	\$ (143)	\$ (42)	\$ (41)	\$ (1)
2551000 Total		SG	(\$6,617)	(\$301)	(\$4,263)	(\$877)	(\$841)	(\$143)	(\$42)	(\$41)	(\$110)



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

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
2520000	CUST ADV CONSTRUCT	CAGE								
2520000	CUST ADV CONSTRUCT	CN								
2520000	CUST ADV CONSTRUCT	OR								
2520000	CUST ADV CONSTRUCT	UT								
2520000	CUST ADV CONSTRUCT	WA								
2520000	CUST ADV CONSTRUCT	WYP								
2520000	CUST ADV CONSTRUCT	WYU								
2520000	CUST ADV CONSTRUCT	CA	-\$6							
2520000	CUST ADV CONSTRUCT	CAGE	\$1,746			\$358	\$1,146	\$153	\$79	\$10
2520000	CUST ADV CONSTRUCT	CAGW	\$			\$				
2520000	CUST ADV CONSTRUCT	IDU	-\$167					-\$167		
2520000	CUST ADV CONSTRUCT	OR	-\$2,190							
2520000	CUST ADV CONSTRUCT	SG	-\$19			-\$2	-\$8	-\$1	-\$1	
2520000	CUST ADV CONSTRUCT	UT	-\$2,732				-\$2,732			
2520000	CUST ADV CONSTRUCT	WA	-\$18							
2520000	CUST ADV CONSTRUCT	WYP	-\$2,721							
2520000	CUST ADV CONSTRUCT	WYU	-\$3,310						-\$3,310	
2520000	CUST ADV CONSTRUCT	CAGE	-\$999							
2520000	CUST ADV CONSTRUCT	CAGW	-\$655						-\$45	-\$6
2520000	CUST ADV CONSTRUCT	CAGE	-\$12,110			-\$2,483	-\$7,946	-\$1,063	-\$546	-\$72
2520000	CUST ADV CONSTRUCT	SG	\$227			\$18	\$95	\$13	\$7	\$1
2520000	CUST ADV CONSTRUCT	SG	(\$22,298)	(\$3)	(\$2,135)	(\$1)	(\$10,101)	(\$1,153)	(\$3,816)	(\$67)
2520000 Total	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CN								
2521000	CUST ADV CONSTRUCT	UT								
2521000 Total	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521100	CUS ADV CONT REFUND	CN								
2521100	CUS ADV CONT REFUND	CN								
2521100 Total	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	CUST ADV-REFD-CSS	CN								
2523990	CUST ADV-REFD-CSS	UT								
2523990	CUST ADV-REFD-CSS	WYP								
2523990 Total	CUSTOMER ADV-POTENT REFUND - CSS	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2524000	CUST ADV REIMB-CSS	CN								
2524000 Total	CUSTOMER ADV-POTENT REFUND - CSS	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2529000	UNDT PAY NONREFUND	CN								
2529000 Total	CUSTOMER ADV-POTENT REFUND - CSS	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total			(\$22,298)	(\$3)	(\$2,135)	(\$1)	(\$5,023)	(\$10,101)	(\$1,153)	(\$3,816)

