

Exhibit No. _____ (KHB-7)
Docket UE-111190
Witness: Kathryn H. Breda

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**PACIFICORP d/b/a PACIFIC POWER
& LIGHT COMPANY,**

Respondent.

DOCKET UE-111190

EXHIBIT TO TESTIMONY OF

Kathryn H. Breda

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Adjustment 8.6 Miscellaneous Rate Base

January 6, 2012

PacifiCorp
Docket UE-111190
State of Washington
Adjustment 8.6 Miscellaneous Rate Base

	PacifiCorp Adjustment	Staff Adjustment	Difference
Operating Revenues:			
1 General Business Revenues			-
2 Interdepartmental			-
3 Special Sales			-
4 Other operating revenues			-
5 Total Operating Revenues	-	-	-
6			
Operating Expenses:			
7			
8 Steam Production			-
9 Nuclear Production			-
10 Hydro Production			-
11 Other Power Supply			-
12 Transmission			-
13 Distribution			-
14 Customer Accounting			-
15 Customer Service & Info			-
16 Sales			-
17 Administrative & General			-
18 Total O&M Expense	-	-	-
19 Depreciation			-
20 Amortization			-
21 Taxes Other than Income			-
22 Income Taxes: Federal	71,785	71,785	-
23 : State	-	-	-
24 Deferred Income Taxes	-	-	-
25 Investment Tax Credit Adj.			-
26 Misc. Revenue & Expense			-
27 Total Operating Expenses:	71,785	71,785	-
28			
29 Net Operating Income:	(71,785)	(71,785)	-
30			
Rate Base:			
31			
32 Electric Plant in Service			-
33 Plant Held for Future Use			-
34 Misc. Deferred Debits	(2,843,528)	(3,757,480)	(913,952)
35 Electric Plant Acq Adj			-
36 Nuclear Fuel			-
37 Prepayments	(2,240,510)	(2,240,510)	-
38 Fuel Stock	(4,907,986)	(4,907,986)	-
39 Material & Supplies	(7,435,681)	(7,435,681)	-
40 Working Capital	(3,098,081)	(3,098,081)	-
41 Weatherization Loans			-
42 Misc. Rate Base			-
43 Total Electric Plant:	(20,525,786)	(21,439,738)	(913,952)
44			
Deductions:			
45			
46 Accum. Prov. for Depreciation			-
47 Accum. Prov. for Amortization			-
48 Accum. Deferred Income Tax	0		-
49 Unamortized ITC			-
50 Customer Advances for Const.			-
51 Customer Service Deposits			-
52 Miscellaneous Deductions			-
53			-
54 Total Deductions:	0	-	-
55			
56 Total Rate Base:	(20,525,786)	(21,439,738)	(913,952)
57			
58 Revenue Requirement	(2,445,724)	(2,559,778)	(114,054)
59			
60 TAX CALCULATION			
61 Per Company			
62			
63 Operating Revenue	-	-	-
64 Other Deductions			-
65 Interest (AFUDC)			-
66 Interest			-
67 Schedule "M" additions	(148,467)	(148,467)	-
68 Schedule "M" deductions	(353,567)	(353,567)	-
69			
70 Income Before Tax	205,099	205,099	-
71 State Income Tax	-	-	-
72 Taxable Income	205,099	205,099	-
73 Adjustments to FIT			-
74 Federal Income Tax	71,785	71,785	-
Weighted Cost of Capital	7.740%	7.740%	7.740%
Conversion Factor	0.62023	0.62023	0.62023
Tax Rate	0.35	0.35	0.35

PacifiCorp
 UE-111190
Washington General Rate Case - December 2010
Adjustment 8.6 Miscellaneous Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WA ALLOCATED	REF#
Adjustment to Rate Base:							
Current Assets:							
Other A/R	OWC143	RES	(48,531,707)	SO	7.2044%	(3,496,405)	
Accounts Payable	OWC232	RES	4,386,790	SO	7.2044%	316,041	
Accounts Payable	OWC232	RES	2,202,647	CAEE	0.0000%	-	
Accounts Payable	OWC232	RES	146,335	CAGE	0.0000%	-	
Other Msc. Df. Crd.	OWC25330	RES	1,088,361	SE	7.6865%	83,657	
Other Msc. Df. Crd.	OWC25330	RES	5,152,538	CAEE	0.0000%	-	
Asset Retir. Oblig.	OWC230	RES	(17,875)	SE	7.6865%	(1,374)	
Asset Retir. Oblig.	OWC230	RES	2,546,394	CAEE	0.0000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.0000%	-	
ARO Reg Liability	OWC254105	RES	857,371	CAEE	0.0000%	-	
			<u>(32,149,344)</u>			<u>(3,098,081)</u>	8.6.3
Fuel Stock:							
Fuel Stock	151	RES	(161,522,497)	CAEE	0.0000%	-	
Fuel Stock	151	RES	(1,300,947)	CAEW	22.3245%	(290,429)	
Fuel Stock	151	RES	(21,560,483)	JBE	21.4158%	(4,617,360)	
Fuel Stock	151	RES	(2,559)	SE	7.6865%	(197)	
			<u>(184,386,486)</u>			<u>(4,907,986)</u>	8.6.3
Materials and Supplies:							
Materials & Supplies	154	RES	(80,740,463)	CAGE	0.0000%	-	
Materials & Supplies	154	RES	(9,343,783)	WYP	0.0000%	-	
Materials & Supplies	154	RES	(1,393,989)	WYU	0.0000%	-	
Materials & Supplies	154	RES	(7,359,393)	JBG	21.5595%	(1,586,648)	
Materials & Supplies	154	RES	(28,279,276)	OR	0.0000%	-	
Materials & Supplies	154	RES	(36,479,537)	UT	0.0000%	-	
Materials & Supplies	154	RES	(5,194,314)	CAGW	22.4742%	(1,167,381)	
Materials & Supplies	154	RES	(1,262,810)	CA	0.0000%	-	
Materials & Supplies	154	RES	(4,776,854)	WA	100.0000%	(4,776,854)	
Materials & Supplies	154	RES	(5,046,647)	IDU	0.0000%	-	
Materials & Supplies	154	RES	2,954,468	SNPD	6.5496%	193,505	
Materials & Supplies	154	RES	(83,468)	SO	7.2044%	(6,013)	
Materials & Supplies	154	RES	-	SNPPS	4.4873%	-	
Materials & Supplies	154	RES	(4,348,096)	CAEE	0.0000%	-	
Materials & Supplies	154	RES	(1,133,592)	SG	8.1414%	(92,290)	
			<u>(182,487,753)</u>			<u>(7,435,681)</u>	8.6.3
Prepayments:							
Prepaid Insurance	165	RES	(10,827,670)	SO	7.2044%	(780,066)	
Prepaid Taxes	165	RES	(3,942,316)	GPS	7.2044%	(284,019)	
Prepaid Taxes	165	RES	(354,385)	SO	7.2044%	(25,531)	
Prepayments - Coal	165	RES	(1,509,038)	CAEE	0.0000%	-	
Prepayments - Other	165	RES	(7,836,485)	SO	7.2044%	(564,570)	
Prepayments - Other	165	RES	(2,346,419)	SG	8.1414%	(191,031)	
Prepayments - Other	165	RES	(183,864)	GPS	7.2044%	(13,246)	
Prepayments - Other	165	RES	(322,505)	OTHER	0.0000%	-	
Prepayments - Other	165	RES	(1,891,994)	UT	0.0000%	-	
Prepayments - Other	165	RES	(135,986)	ID	0.0000%	-	
Prepayments - Other	165	RES	(1,049,262)	OR	0.0000%	-	
Prepayments - Other	165	RES	(73,089)	WY	0.0000%	-	
Prepayments - Other	165	RES	(422,434)	CAGE	0.0000%	-	
Prepayments - Other	165	RES	(3,208,260)	CAEE	0.0000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.3245%	(905)	
Prepayments - Other	165	RES	(1,695,912)	CAGW	22.4742%	(381,143)	
			<u>(35,803,672)</u>			<u>(2,240,510)</u>	8.6.3
Miscellaneous Deferred Debits							
Miscellaneous Deferred Debits	186M	RES	(24,896,147)	SG	8.1414%	(2,026,889)	
Miscellaneous Deferred Debits	186M	RES	(17,170)	SO	7.2044%	(1,237)	
Miscellaneous Deferred Debits	186M	RES	(11,466,482)	CAEE	0.0000%	-	
Miscellaneous Deferred Debits	186M	RES	(17,334,677)	CAGE	0.0000%	-	
Miscellaneous Deferred Debits	186M	RES	(15,568,214)	OTHER	0.0000%	-	
Miscellaneous Deferred Debits	186M	RES	(4,066,669)	CAGW	22.4742%	(913,952)	
			<u>(73,349,359)</u>			<u>(2,942,077)</u>	8.6.3
Miscellaneous Rate Base							
Miscellaneous Rate Base	182M	RES	(64,975)	CA	0.0000%	-	
Miscellaneous Rate Base	182M	RES	10,608,209	CAEE	0.0000%	-	
Miscellaneous Rate Base	182M	RES	(7,950,511)	CAGE	0.0000%	-	
Miscellaneous Rate Base	182M	RES	(50,084)	ID	0.0000%	-	
Miscellaneous Rate Base	182M	RES	381,176	OR	0.0000%	-	
Miscellaneous Rate Base	182M	RES	(56,343,797)	OTHER	0.0000%	-	
Miscellaneous Rate Base	182M	RES	(10,608,209)	SE	7.6865%	(815,402)	
Miscellaneous Rate Base	182M	RES	(940,867)	UT	0.0000%	-	
Miscellaneous Rate Base	182M	RES	96,511	WYP	0.0000%	-	
Miscellaneous Rate Base	18222	RES	39,640	OR	0.0000%	-	
			<u>(64,832,906)</u>			<u>(815,402)</u>	8.6.3
Provo Working Capital	25318	RES	(273,000)	CAGE	0.0000%	-	
Description of Adjustment:							

Staff's adjustment reduces the rate base for the Chehalis deferred maintenance not reflected by the Company. This is in addition to the Company's restating adjustment to remove prepayments and other miscellaneous rate base balances per books from results as directed by the Commission in UE-100749. The associated tax impacts related to these balances are also removed in this adjustment.

PacifiCorp
 UE-111190
 Washington General Rate Case - December 2010
 Adjustment 8.6 Miscellaneous Rate Base

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustments to Tax:							
Schedule M Add - Joseph Settlement	SCHMAT	RES	(137,381)	CAGW	22.4742%	(30,875)	8.6.4
Schedule M Add - Hermiston	SCHMAT	RES	(171,693)	CAGW	22.4742%	(38,587)	8.6.4
Schedule M Deduct - Prepaid Property taxes	SCHMDT	RES	(4,907,666)	GPS	7.2044%	(353,567)	8.6.4
Schedule M Deduct - Other Prepays	SCHMAT	RES	(1,096,630)	SO	7.2044%	(79,005)	8.6.4
Schedule M Add - TGS Buyout	SCHMAT	RES	(15,474)	CAGE	0.0000%	-	8.6.4

Description of Adjustment:

This restating adjustment removes the Chehalis Deferred Maintenance, prepayments and other miscellaneous rate base balances from the test period. The associated tax impacts related to these balances are also removed in this adjustment.

PacifiCorp
 UE-111190
 Washington General Rate Case - December 2010
 Adjustment 8.6 Miscellaneous 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				32,149,344	To 8.6
Fuel Stock:					
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	
Total Fuel Stock				184,386,486	To 8.6
Materials and Supplies:					
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	
Total Materials and Supplies				182,487,753	To 8.6
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				35,803,672	To 8.6
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	
Miscellaneous Deferred Debits	186M	CAGW		913,952	Transaction Detail - Chehalis Maintenance
Total Miscellaneous Deferred Debits				70,196,641	To 8.6
Miscellaneous Rate Base:					
Miscellaneous Rate Base	182M	CA		64,975	
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				64,832,906	To 8.6

PacifiCorp
 UE-111190
 Washington General Rate Case - December 2010
 Adjustment 8.6 Miscellaneous Rate Base
 Washington General Rate Case
 Miscellaneous Rate Base Detail
 Attachment WUTC Data Response 81-2

182M - Misc. Regulatory Assets

Description	FERC Sub-Account	GL/SAP Account	Total Company Unadjusted Balance*	Adjustments	Total Company Test Period Balance	Allocation Factor	Allocation %	Washington Allocated Test Period Balance (AMA)	Order/Docket	Adjustment Reference
Chehalis Regulatory Asset	182M	187921	16,500,000	(3,000,000)	13,500,000	WA	100.000%	13,500,000	UE-090205	8.8
Colstrip 3 Regulatory Asset	182M	187051	552,353	-	552,353	WA	100.000%	552,353	Cause No. U-83-57	B.16, page 11
Powerdale Decommissioning Reg. Asset	182M		-	3,819,551	3,819,551	CAGW	22.474%	858,414	UE-070624	8.7
Powerdale Decommissioning Offset Reg. Asset	182M		-	(483,520)	(483,520)	CAGW	22.474%	(108,667)	UE-070624	8.7
Third West Regulatory Asset	182M	102467	1,336,176	(12,101)	1,324,074	SO	7.204%	95,391	UE-031658	8.3
Subtotal 182M			18,388,528		18,712,458			14,897,490		

Ref. Page 2.35, line 2447 of Tab 2

186M - Misc. Deferred Debits

Description	FERC Sub-Account	GL/SAP Account	Total Company Unadjusted Balance*	Adjustments	Total Company Test Period Balance	Allocation Factor	Allocation %	Washington Allocated Test Period Balance (AMA)	Order/Docket	Adjustment Reference
Grid West	186M	185346	46,941	(41,073)	5,868	WA	100.000%	5,868	UE-060703	8.8
Chehalis Prepaid Maintenance	186M	185361	4,066,869	-	4,066,869	CAGW	22.474%	913,952	UE-100079	B.11, page 1 (1)
Jim Bridger Mine (Misc. Deferred Debits)	186M		-	1,766,473	1,766,473	JBE	21.416%	378,305	UE-032065	8.2 / 9.1
Subtotal 186M			4,113,610		5,839,010			1,298,124		

Ref. Page 2.35, line 2462 of Tab 2

* Reflects unadjusted balances for items included in the normalized test year

(1) The Company did not explicitly request to defer major Maintenance for Chehalis - This adjustment removes this amount from the rate base

UE-11190
PacifiCorp
Attachment WUTC 81-1

FERC Acct	FERC Acct Description	Account	Account Description	Dec-10			
				AMA	WA Factor	WA %	WA Allocated
1822700	UNRECOVER-POWERDALE	185821	Unrec Plnt-Powerdale	1,327,321	CAGW	22.474%	298,305
1823870	DEFERRED PENSION	187601	Cn Pn Reg MMT&CTG-WY	(2,483,636)	WY	0.000%	-
1823870	DEFERRED PENSION	187623	Rg Asset - MMT - WY	462,963	WY	0.000%	-
1823990	OTHR REG ASSET-N CST	186099	Rg Asst-DSM Bal Rcls	6,487,043	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	186100	CA Alt Rate for Ener	845,740	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	186502	Pwrdle Decom RA - ID	141,787	ID	0.000%	-
1823990	OTHR REG ASSET-N CST	186503	Pwrdle Decom RA - OR	576,986	OR	0.000%	-
1823990	OTHR REG ASSET-N CST	186504	Pwrdle Decom RA - WA	664,758	WA	100.000%	664,758
1823990	OTHR REG ASSET-N CST	186505	Pwrdle Decom RA - WY	121,930	WY	0.000%	-
1823990	OTHR REG ASSET-N CST	187050	Cholla Plnt Trans Co	7,950,511	CAGE	0.000%	-
1823990	OTHR REG ASSET-N CST	187051	WA Colstrip #3 Reg	552,353	WA	100.000%	552,353
1823990	OTHR REG ASSET-N CST	187082	RTO Grid W N/R - WY	30,674	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187090	Rg Asset-Fed Rpr(UT)	926,944	UT	0.000%	-
1823990	OTHR REG ASSET-N CST	187091	Rg Asset-Fed Rpr(WY)	185,506	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187095	Rg Asset-Tax Adj PR	7,776,625	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187096	Rg Asset-Tx Adj-WY	4,165	WY	0.000%	-
1823990	OTHR REG ASSET-N CST	187107	Glenrock - UT	42,082	UT	0.000%	-
1823990	OTHR REG ASSET-N CST	187203	Trans Cost - OR	1,012,728	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187211	Mar 2006 Tran Pln-WA	79,631	WA	100.000%	79,631
1823990	OTHR REG ASSET-N CST	187213	WY-2006 Tran Sev Cst	354,074	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187214	OR-MEHC Trn Sevr Cst	3,709,956	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187215	CA-MEHC Trn Sevr Cst	84,975	CA	0.000%	-
1823990	OTHR REG ASSET-N CST	187221	Rg Asset-Tx Adj-CA	111,834	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187222	Rg Asset-Tx Adj-ID	244,162	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187223	Rg Asset-Tx Adj-OR	1,304,229	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187224	Rg Asset-Tx Adj-UT	1,816,469	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187225	Rg Asset-Tx Adj-WA	328,589	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187226	Rg Asset-Tx Adj-WY	626,078	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm	501,540	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187350	ID - Def Ovbrdn Cost	231,058	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187351	WY - Def Ovbrdn Cost	405,817	WY	0.000%	-
1823990	OTHR REG ASSET-N CST	187359	Reg Asset-UT MPAddS	3,904,660	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187360	Reg Asset-WY Def Adv	28,274	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187370	Reg Asset - OR Solar	21,484	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187905	CA-Def Net Pwr Costs	1,333,802	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187906	OR UE116 Def Net Pwr	22,022	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187909	Def Net Pwr -WY 2008	1,468,794	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187911	Reg Asset - Lk Sd Dm	1,018,970	WY	0.000%	-
1823990	OTHR REG ASSET-N CST	187913	Rg Asst - Goodnoe Dm	499,375	WY	0.000%	-
1823990	OTHR REG ASSET-N CST	187920	OR-RAC Rev Reqmt	2,503,356	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187921	WA-Cheh Plnt Rev Req	16,500,000	WA	100.000%	16,500,000
1823990	OTHR REG ASSET-N CST	187930	OR SB 408 Reg Asset	3,964,177	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187936	SB 408 RgAst-EvnYr#1	(241,015)	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187937	SB 408 RgAst-OddYr#1	(99,993)	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187938	SB 408 RgAst-EvnYr#2	135,947	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187955	Defd UT Ind Eval Fee	(28,159)	UT	0.000%	-
1823990	OTHR REG ASSET-N CST	187957	Defd OR Ind Eval Fee	741,338	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187958	ID Def Interven Fund	52,587	ID	0.000%	-
1823990	OTHR REG ASSET-N CST	187970	Def Net Pwr -WY 2009	3,156,881	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187971	Def Net Pwr -WY 2010	6,559,454	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	(1,575,169)	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187980	Def Net Pwr -ID 2009	1,386,009	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187981	Def Net Pwr -ID 2010	6,786,478	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187982	Def Net Pwr -ID 2011	45,326	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187985	Utah ECAM Reg Asset	13,672,918	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187988	Def Net Pwr Costs-OR	146,920	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187992	Ctr Reg Asset-CA-NPC	(14,373)	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187993	Ctr Reg Asset-ID-NPC	(168,838)	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187994	Ctr Reg Asset-WY-NPC	(197,264)	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187995	Ctr Reg Asset-UT-NPC	(13,672,918)	OTHER	0.000%	-
1823990	OTHR REG ASSET-N CST	187999	Rg Asst-Def NPC Rcls	844,315	OTHER	0.000%	-
1823993	OTH REG ASSET-NON CO	187060	Cholla Plnt Trans Co	(381,176)	OR	0.000%	-
1823995	OTH REG ASSET-NON CO	187062	Cholla Plnt Trans Co	(233,561)	ID	0.000%	-
1861000	MS DEF DB-OTH WIP	185016	ERC Purchased	2,956,980	CAEE	0.000%	-
1861200	FINANCING COSTS DEFR	185025	Misc Def Charges	916	SO	7.204%	66
1861200	FINANCING COSTS DEFR	185026	Deferred S-3 Shelf R	16,254	SO	7.204%	1,171
1861200	FINANCING COSTS DEFR	185027	Unamortized Credit A	1,279,457	OTHER	0.000%	-
1861200	FINANCING COSTS DEFR	185028	Unamortized PCRB LOC	388,029	OTHER	0.000%	-
1861200	FINANCING COSTS DEFR	185029	Unamortized PCRB Mod	313,232	OTHER	0.000%	-
1861200	FINANCING COSTS DEFR	185030	Unam '94 Series Rstr	1,046,922	OTHER	0.000%	-
1865000	DEF COAL MINE COSTS	184200	Def Longwall Costs	782,462	CAEE	0.000%	-
1865000	DEF COAL MINE COSTS	184414	Def Coal Cost-Wyodak	4,189,773	CAEE	0.000%	-
1865000	DEF COAL MINE COSTS	184415	Def Coal Cost-Arch	1,030,342	CAEE	0.000%	-
1865000	DEF COAL MINE COSTS	184416	Def Coal Cost-Naughtn	2,446,496	CAEE	0.000%	-
1867000	MISC DF DR-BAL TRAN	134300	Oth Curr Def Charges	60,431	CAEE	0.000%	-
1868000	MISC DF DR-OTH-CST	134360	LS Maint Prepay-Curr	4,549,363	CAGE	0.000%	-
1868000	MISC DF DR-OTH-CST	134362	CC Maint Ppmt - Curr	1,069,044	CAGE	0.000%	-
1868000	MISC DF DR-OTH-CST	185306	TGS Buyout	148,288	SG	8.141%	12,073
1868000	MISC DF DR-OTH-CST	185311	Joseph Settlement	1,041,804	SG	8.141%	84,817
1868000	MISC DF DR-OTH-CST	185313	Mead-Phoenix-Avallab	13,945,640	SG	8.141%	1,135,387
1868000	MISC DF DR-OTH-CST	185335	Lacomb Irrigation	529,590	SG	8.141%	43,116
1868000	MISC DF DR-OTH-CST	185336	Bogus Creek	1,221,200	SG	8.141%	99,422
1868000	MISC DF DR-OTH-CST	185337	Pt to Pt Trans Reser	3,259,379	SG, CAGE	8.141%	263,323
1868000	MISC DF DR-OTH-CST	185342	Jim Boyd Hydro Buy	296,915	SG	8.141%	24,173
1868000	MISC DF DR-OTH-CST	185346	RTO Grid W NR w/o-WA	46,941	WA	100.000%	46,941
1868000	MISC DF DR-OTH-CST	185349	LGA LT Transm Prepd	3,167,312	OTHER	0.000%	-
1868000	MISC DF DR-OTH-CST	185351	BPA LT Transm Prepd	9,373,263	OTHER	0.000%	-
1868000	MISC DF DR-OTH-CST	185360	LT LS Maint. Prepay	7,560,185	CAGE	0.000%	-
1868000	MISC DF DR-OTH-CST	185361	LT Cheh CSA Maint.	4,066,669	CAGW	22.474%	913,952
1868000	MISC DF DR-OTH-CST	185362	LT CC CSA Maint Ppmt	2,749,358	CAGE	0.000%	-
1868200	MISC DEF COST MT GEN	184441	Def MT Colstrip Plnt	1,381,727	CAGE	0.000%	-
1869000	MISC DF DR-OTH-NC	185334	Hermiston Swap	4,478,331	SG	8.141%	364,598
1823910	ENVR CST UNDR AMORT	188010	Env Cst Undr Amrt	7,971,697	SO, CAEW	7.204%	557,336
1823910	ENVR CST UNDR AMORT	188990	Envrnmntl Costs-WA	(626,558)	WA	100.000%	(626,558)
1822600		187059	Trail Mtn Mine Unrecovered Inv.	(10,608,209)	CAEE	0.000%	-
1822600		187059	Trail Mtn Mine Unrecovered Inv.	10,608,209	SE	7.687%	815,402

165,126,851

21,830,245

PacifiCorp
UE-111190
Washington General Rate Case - December 2010
Adjustment 8.6 Miscellaneous Rate Base

FERC ACCT	DESCRIPTION	FACTOR	TOTAL CO. AMOUNT
4098300	TGS Buyout-SG	CAGE	\$15,474
4098300	Joseph Settlement-SG	CAGW	\$137,381
4098300	Hermiston Swap	CAGW	\$171,693
4099300	Prepaid Taxes-property taxes	GPS	\$4,907,666
4098300	OTHER PREPAIDS	SO	\$1,096,630