

Exhibit No. _____ (MDF-3)
Docket UE-111190
Witness: Michael D. Foisy

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

Michael D. Foisy

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

*General Rate Case December 2010
General Wage Increase – Restating Adjustment
Adjustment 4.2*

January 6, 2012

PacifiCorp
Washington General Rate Case - December 2010
General Wage Increase - Restating Adjustment
Adjustment 4.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>Washington</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	RES	(1,029,792)	CAGE	0.000%	-	
Steam Operations	500	RES	(26)	CAGW	22.474%	(6)	
Steam Operations	500	RES	(134,848)	JBG	21.560%	(29,073)	
Steam Operations	500	RES	(597)	SG	8.141%	(49)	
Fuel Related - Non-NPC	501	RES	(28,730)	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	RES	(25,465)	CAGE	0.000%	-	
Fuel Related - Non-NPC	501	RES	26,263	JBE	21.416%	5,624	
Fuel Related - Non-NPC	501	RES	1,927	SE	7.687%	148	
Steam Maintenance	512	RES	(496,482)	CAGE	0.000%	-	
Steam Maintenance	512	RES	890	CAGW	22.474%	200	
Steam Maintenance	512	RES	(289,403)	JBG	21.560%	(62,394)	
Hydro Operations	535	RES	(104,151)	CAGE	0.000%	-	
Hydro Operations	535	RES	(132,213)	CAGW	22.474%	(29,714)	
Hydro Maintenance	545	RES	(17,685)	CAGE	0.000%	-	
Hydro Maintenance	545	RES	(34,672)	CAGW	22.474%	(7,792)	
Other Operations	548	RES	(79,924)	CAGE	0.000%	-	
Other Operations	548	RES	(27,028)	CAGW	22.474%	(6,074)	
Other Operations	548	RES	(19,514)	SG	8.141%	(1,589)	
Other Maintenance	553	RES	(29,803)	CAGE	0.000%	-	
Other Maintenance	553	RES	(7,932)	CAGW	22.474%	(1,783)	
Other Expenses	557	RES	(136,947)	CAGE	0.000%	-	
Other Expenses	557	RES	(2,174)	CAGW	22.474%	(489)	
Other Expenses	557	RES	(28,609)	JBG	21.560%	(6,168)	
Other Expenses	557	RES	(353,819)	SG	8.141%	(28,806)	
Transmission Operations	560	RES	(36,728)	CAGE	0.000%	-	
Transmission Operations	560	RES	(12,932)	CAGW	22.474%	(2,906)	
Transmission Operations	560	RES	(34)	JBG	21.560%	(7)	
Transmission Operations	560	RES	(176,926)	SG	8.141%	(14,404)	
Transmission Maintenance	571	RES	(26,279)	CAGE	0.000%	-	
Transmission Maintenance	571	RES	(43,594)	CAGW	22.474%	(9,797)	
Transmission Maintenance	571	RES	(461)	JBG	21.560%	(99)	
Transmission Maintenance	571	RES	(47,181)	SG	8.141%	(3,841)	
Distribution Operations	580	RES	(337,513)	WA	Situs	(23,786)	
Distribution Operations	580	RES	(475,413)	SNPD	6.550%	(31,138)	
Distribution Maintenance	593	RES	(796,432)	WA	Situs	(34,384)	
Distribution Maintenance	593	RES	(125,799)	SNPD	6.550%	(8,239)	
Customer Accounts	903	RES	(576,071)	CN	7.029%	(40,491)	
Customer Accounts	903	RES	(362,211)	WA	Situs	(38,024)	
Customer Services	908	RES	(51,504)	CN	7.029%	(3,620)	
Customer Services	908	RES	(600)	OTHER	0.000%	-	
Customer Services	908	RES	(73,042)	WA	Situs	-	
Administrative & General	920	RES	(45,264)	WA	Situs	(6,627)	
Administrative & General	920	RES	(1,688,784)	SO	7.204%	(121,666)	
Administrative & General	935	RES	(309)	WA	Situs	(34)	
Administrative & General	935	RES	(39,263)	SO	7.204%	(2,829)	
			<u>(7,867,078)</u>			<u>(509,857)</u>	4.3.1

The Company has several labor groups, each with different effective contract renewal dates. This restating 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 General Rate Case - December 2010
General Wage Increase - Pro Forma Adjustment
Adjustment 4.3**

			TOTAL			Washington	
ACCOUNT	Type	COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#	
Adjustment to Expense:							
Steam Operations	500	PRO	503	CAGE	0.000%	-	
Steam Operations	500	PRO	0	CAGW	22.474%	0	
Steam Operations	500	PRO	66	JBG	21.560%	14	
Steam Operations	500	PRO	0	SG	8.141%	0	
Fuel Related - Non-NPC	501	PRO	14	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	PRO	12	CAGE	0.000%	-	
Fuel Related - Non-NPC	501	PRO	(13)	JBE	21.416%	(3)	
Fuel Related - Non-NPC	501	PRO	(1)	SE	7.687%	(0)	
Steam Maintenance	512	PRO	243	CAGE	0.000%	-	
Steam Maintenance	512	PRO	(0)	CAGW	22.474%	(0)	
Steam Maintenance	512	PRO	141	JBG	21.560%	31	
Hydro Operations	535	PRO	51	CAGE	0.000%	-	
Hydro Operations	535	PRO	65	CAGW	22.474%	15	
Hydro Maintenance	545	PRO	9	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	17	CAGW	22.474%	4	
Other Operations	548	PRO	39	CAGE	0.000%	-	
Other Operations	548	PRO	13	CAGW	22.474%	3	
Other Operations	548	PRO	10	SG	8.141%	1	
Other Maintenance	553	PRO	15	CAGE	0.000%	-	
Other Maintenance	553	PRO	4	CAGW	22.474%	1	
Other Expenses	557	PRO	67	CAGE	0.000%	-	
Other Expenses	557	PRO	1	CAGW	22.474%	0	
Other Expenses	557	PRO	14	JBG	21.560%	3	
Other Expenses	557	PRO	173	SG	8.141%	14	
Transmission Operations	560	PRO	18	CAGE	0.000%	-	
Transmission Operations	560	PRO	6	CAGW	22.474%	1	
Transmission Operations	560	PRO	0	JBG	21.560%	0	
Transmission Operations	560	PRO	86	SG	8.141%	7	
Transmission Maintenance	571	PRO	13	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	21	CAGW	22.474%	5	
Transmission Maintenance	571	PRO	0	JBG	21.560%	0	
Transmission Maintenance	571	PRO	23	SG	8.141%	2	
Distribution Operations	580	PRO	165	WA	Situs	12	
Distribution Operations	580	PRO	232	SNPD	6.550%	15	
Distribution Maintenance	593	PRO	389	WA	Situs	17	
Distribution Maintenance	593	PRO	62	SNPD	6.550%	4	
Customer Accounts	903	PRO	282	CN	7.029%	20	
Customer Accounts	903	PRO	177	WA	Situs	19	
Customer Services	908	PRO	25	CN	7.029%	2	
Customer Services	908	PRO	0	OTHER	0.000%	-	
Customer Services	908	PRO	36	WA	Situs	-	
Administrative & General	920	PRO	22	WA	Situs	3	
Administrative & General	920	PRO	826	SO	7.204%	59	
Administrative & General	935	PRO	0	WA	Situs	0	
Administrative & General	935	PRO	19	SO	7.204%	1	
			<u>3,846</u>			<u>249</u>	4.3.1

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

PacifiCorp
Washington General Rate Case - December 2010
General Wage Increase Adjustment

Company Description

The unadjusted, restated (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.
2. Actual December 2010 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.3.
3. The restated 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 rates found on page 4.3.5. Non-union costs were escalated using the actual wage increases effective in January 2010 and January 2011. The December 2011 pro forma labor calculations can be found on page 4.3.4.
4. Payroll taxes have been updated as result of the labor calculations in parts 2 and 3 above. These payroll tax calculations can be found on page 4.3.6.
5. SERP related expenses are also removed from the test period through the restating portion of this adjustment as reflected on page 4.3.2.

PacifiCorp
Washington General Rate Case - December 2010
General Wage Increase Adjustment

Account	Description	12 Months Ended December 2010	Restatement		Pro Forma		Ref.
			12 Months Ended December 2010	Restating Adjustment	12 Months Ending December 2011	Pro Forma Adjustment	
5001XX	Regular Ordinary Time	414,975,436	408,677,063	(6,298,373)	408,681,541	4,478	4.3.3
5002XX	Overtime	55,849,018	55,001,358	(847,660)	55,001,961	603	4.3.3
5003XX	Premium Pay	6,931,756	6,826,548	(105,208)	6,826,623	75	4.3.3
	Subtotal for Escalation	477,756,209	470,504,969	(7,251,240)	470,510,125	5,156	4.3.3&4
580500	Payroll Tax Expense	35,894,843	35,374,609	(520,233)	35,374,978	369	4.3.6
580700	Payroll Tax Expense-Unemployment	3,865,704	3,865,704	-	3,865,704	-	
	Total Payroll Taxes	39,760,547	39,240,313	(520,233)	39,240,682	369	
501115	SERP Plan	3,528,224	-	(3,528,224)	-	-	
xxxxx	All Other Labor and Benefit Items	188,685,192	188,685,192	-	188,685,192	-	
	Other Items Not Adjusted For	192,213,416	188,685,192	(3,528,224)	188,685,192	-	
	Total Labor	709,730,172	698,430,474	(11,299,698)	698,435,999	5,524	4.3.7
	Non-Utility and Capitalized Labor	215,601,678	212,169,058	(3,432,620)	212,170,737	1,678	4.3.7
	Total Utility Labor	494,128,494	486,261,416	(7,867,078)	486,265,262	3,846	4.3.7

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PacifiCorp
Washington General Rate Case - December 2010
General Wage Increase 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		1.25%							1.50%			
9	IBEW 57 WY						1.50%						
11	IBEW 57 PD		2.25%										
12	IBEW 57 PS		2.25%										
13	PCCC Non-Exempt												
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												
4	IBEW 659												
5	UWUA 197					1.50%							
8	UWUA 127									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 labor increase
- (2) Actual labor increase supported by union contracts

**PacifiCorp
 Washington General Rate Case - December 2010
 General Wage Increase Adjustment
 Payroll Tax Adjustment Calculation**

FICA Calculated on December 2010 Restatement Labor		Reference
Annualized Wages Adjustment	(7,251,240)	4.3.2
Medicare Rate (no cap)	1.45%	
	<u>(105,143)</u>	
 Social Security Rate	 6.20%	
	<u>(449,577)</u>	
Percentage of Social Security Eligible Wages	92.33%	
	<u>(415,090)</u>	
 Total FICA Tax	 <u>(520,233)</u>	 4.3.2
FICA Calculated on December 2011 Pro Forma Labor		
Pro Forma Wages Adjustment	5,156	4.3.2
Medicare Rate (no cap)	1.45%	
	<u>75</u>	
 Social Security Rate	 6.20%	
	<u>320</u>	
Percentage of Social Security Eligible Wages	91.91%	
	<u>294</u>	
 Total FICA Tax	 <u>369</u>	 4.3.2

PacifiCorp
Washington General Rate Case - December 2010
General Wage Increase Adjustment
Adjustment by FERC Account - Total Company

Total Company Basis						
Indicator	Actual		Restating Adjustment	Restatement 12 Months Ended December 2010	Pro Forma Adjustment	Pro Forma 12 Months Ending December 2011
	12 Months Ended December 2010	% Of Total				
500CAGE	64,680,886	9.11%	(1,029,792)	63,651,094	503	63,651,597
500CAGW	1,619	0.00%	(26)	1,594	0	1,594
500JBG	8,469,748	1.19%	(134,848)	8,334,900	66	8,334,966
500SG	37,488	0.01%	(597)	36,891	0	36,892
501CAGE	1,804,520	0.25%	(28,730)	1,775,790	14	1,775,804
501CAEE	1,599,468	0.23%	(25,465)	1,574,003	12	1,574,015
501JBE	(1,649,574)	-0.23%	26,263	(1,623,311)	(13)	(1,623,324)
501SE	(121,025)	-0.02%	1,927	(119,099)	(1)	(119,100)
512CAGE	31,183,883	4.39%	(496,482)	30,687,401	243	30,687,644
512CAGW	(55,894)	-0.01%	890	(55,004)	(0)	(55,004)
512JBG	18,177,305	2.56%	(289,403)	17,887,902	141	17,888,044
535CAGE	6,541,693	0.92%	(104,151)	6,437,541	51	6,437,592
535CAGW	8,304,249	1.17%	(132,213)	8,172,036	65	8,172,101
545CAGE	1,110,792	0.16%	(17,685)	1,093,107	9	1,093,116
545CAGW	2,177,713	0.31%	(34,672)	2,143,041	17	2,143,058
548CAGE	5,020,009	0.71%	(79,924)	4,940,085	39	4,940,124
548CAGW	1,697,624	0.24%	(27,028)	1,670,596	13	1,670,609
548SG	1,225,691	0.17%	(19,514)	1,206,177	10	1,206,186
553CAGE	1,871,947	0.26%	(29,803)	1,842,143	15	1,842,158
553CAGW	498,206	0.07%	(7,932)	490,274	4	490,278
557CAGE	8,601,609	1.21%	(136,947)	8,464,662	67	8,464,729
557CAGW	136,537	0.02%	(2,174)	134,363	1	134,364
557JBG	1,796,917	0.25%	(28,609)	1,768,308	14	1,768,322
557SG	22,223,262	3.13%	(353,819)	21,869,443	173	21,869,616
560CAGE	2,306,898	0.33%	(36,728)	2,270,170	18	2,270,188
560CAGW	812,267	0.11%	(12,932)	799,335	6	799,341
560JBG	2,162	0.00%	(34)	2,127	0	2,127
560SG	11,112,654	1.57%	(176,926)	10,935,728	86	10,935,815
571CAGE	1,650,601	0.23%	(26,279)	1,624,321	13	1,624,334
571CAGW	2,738,098	0.39%	(43,594)	2,694,504	21	2,694,526
571JBG	28,941	0.00%	(461)	28,480	0	28,480
571SG	2,963,442	0.42%	(47,181)	2,916,260	23	2,916,283
580CA	1,042,869	0.15%	(16,604)	1,026,265	8	1,026,274
580IDU	804,294	0.11%	(12,805)	791,488	6	791,495
580OR	8,478,646	1.19%	(134,990)	8,343,657	66	8,343,723
580SNPD	29,860,557	4.21%	(475,413)	29,385,143	232	29,385,376
580UT	7,499,371	1.06%	(119,398)	7,379,972	58	7,380,031
580WA	1,494,001	0.21%	(23,786)	1,470,215	12	1,470,227
580WYP	1,740,798	0.25%	(27,715)	1,713,083	14	1,713,096
580WYU	139,103	0.02%	(2,215)	136,888	1	136,889
593CA	4,436,803	0.63%	(70,639)	4,366,164	35	4,366,199
593IDU	3,540,161	0.50%	(56,363)	3,483,798	28	3,483,826
593OR	15,360,309	2.16%	(244,553)	15,115,756	120	15,115,875
593SNPD	7,901,417	1.11%	(125,799)	7,775,617	62	7,775,679
593UT	20,083,987	2.83%	(319,760)	19,764,228	156	19,764,384
593WA	2,159,642	0.30%	(34,384)	2,125,258	17	2,125,275
593WYP	3,798,300	0.54%	(60,473)	3,737,827	30	3,737,857
593WYU	644,444	0.09%	(10,260)	634,184	5	634,189
903CA	907,981	0.13%	(14,456)	893,525	7	893,532
903CN	36,182,818	5.10%	(576,071)	35,606,747	282	35,607,029
903IDU	1,663,213	0.23%	(26,480)	1,636,733	13	1,636,746
903OR	9,485,907	1.34%	(151,026)	9,334,881	74	9,334,955
903UT	6,407,276	0.90%	(102,011)	6,305,265	50	6,305,315
903WA	2,388,306	0.34%	(38,024)	2,350,281	19	2,350,300
903WYP	1,603,145	0.23%	(25,524)	1,577,621	12	1,577,634
903WYU	294,492	0.04%	(4,689)	289,804	2	289,806
908CA	1,267	0.00%	(20)	1,247	0	1,247
908CN	3,234,962	0.46%	(51,504)	3,183,457	25	3,183,483
908IDU	432,706	0.06%	(6,889)	425,817	3	425,820
908OR	1,200,240	0.17%	(19,109)	1,181,131	9	1,181,140
908OTHER	37,716	0.01%	(600)	37,115	0	37,116
908UT	2,107,082	0.30%	(33,547)	2,073,535	16	2,073,551
908WYP	846,466	0.12%	(13,477)	832,989	7	832,996
920CA	204,104	0.03%	(3,250)	200,854	2	200,856
920IDU	604,415	0.09%	(9,623)	594,792	5	594,797
920OR	440,935	0.06%	(7,020)	433,915	3	433,918
920SO	106,071,940	14.95%	(1,688,784)	104,383,156	826	104,383,982
920UT	666,682	0.09%	(10,614)	656,068	5	656,073
920WA	416,229	0.06%	(6,627)	409,602	3	409,605
920WYP	510,623	0.07%	(8,130)	502,493	4	502,497
935OR	17,309	0.00%	(276)	17,033	0	17,033
935SO	2,466,115	0.35%	(39,263)	2,426,852	19	2,426,871
935WA	2,130	0.00%	(34)	2,096	0	2,096
Utility Labor	494,128,494	69.62%	(7,867,078)	486,261,416	3,846	486,265,263
Non-Utility/Capital	215,601,678	30.38%	(3,432,620)	212,169,058	1,678	212,170,737
Total	709,730,172	100.00%	(11,299,698)	698,430,475	5,524	698,435,999

PacifiCorp
Washington General Rate Case - December 2010
General Wage Increase Adjustment
Adjustment by FERC Account - WA Allocated

WA Allocated								
Indicator	WA %	Actual		Restating Adjustment	Restatement		Pro Forma	
		12 Months Ended December 2010	% Of Total		12 Months Ended December 2010	Pro Forma Adjustment	12 Months Ending December 2011	
500CAGE	0.0000%	-	0.00%	-	-	-	-	-
500CAGW	22.4742%	364	0.00%	(6)	358	0	358	
500JBG	21.5595%	1,826,036	5.70%	(29,073)	1,796,963	14	1,796,977	
500SG	8.1414%	3,052	0.01%	(49)	3,003	0	3,003	
501CAGE	0.0000%	-	0.00%	-	-	-	-	
501CAEE	0.0000%	-	0.00%	-	-	-	-	
501JBE	21.4158%	(353,270)	-1.10%	5,624	(347,646)	(3)	(347,649)	
501SE	7.6865%	(9,303)	-0.03%	148	(9,155)	(0)	(9,155)	
512CAGE	0.0000%	-	0.00%	-	-	-	-	
512CAGW	22.4742%	(12,562)	-0.04%	200	(12,362)	(0)	(12,362)	
512JBG	21.5595%	3,918,937	12.24%	(62,394)	3,856,543	31	3,856,573	
535CAGE	0.0000%	-	0.00%	-	-	-	-	
535CAGW	22.4742%	1,866,314	5.83%	(29,714)	1,836,600	15	1,836,614	
545CAGE	0.0000%	-	0.00%	-	-	-	-	
545CAGW	22.4742%	489,424	1.53%	(7,792)	481,631	4	481,635	
548CAGE	0.0000%	-	0.00%	-	-	-	-	
548CAGW	22.4742%	381,527	1.19%	(6,074)	375,453	3	375,456	
548SG	8.1414%	99,788	0.31%	(1,589)	98,199	1	98,200	
553CAGE	0.0000%	-	0.00%	-	-	-	-	
553CAGW	22.4742%	111,968	0.35%	(1,783)	110,185	1	110,186	
557CAGE	0.0000%	-	0.00%	-	-	-	-	
557CAGW	22.4742%	30,686	0.10%	(489)	30,197	0	30,197	
557JBG	21.5595%	387,406	1.21%	(6,168)	381,238	3	381,241	
557SG	8.1414%	1,809,279	5.65%	(28,806)	1,780,473	14	1,780,487	
560CAGE	0.0000%	-	0.00%	-	-	-	-	
560CAGW	22.4742%	182,551	0.57%	(2,906)	179,644	1	179,646	
560JBG	21.5595%	466	0.00%	(7)	459	0	459	
560SG	8.1414%	904,723	2.83%	(14,404)	890,319	7	890,326	
571CAGE	0.0000%	-	0.00%	-	-	-	-	
571CAGW	22.4742%	615,366	1.92%	(9,797)	605,568	5	605,573	
571JBG	21.5595%	6,239	0.02%	(99)	6,140	0	6,140	
571SG	8.1414%	241,265	0.75%	(3,841)	237,424	2	237,426	
580CA	0.0000%	-	0.00%	-	-	-	-	
580IDU	0.0000%	-	0.00%	-	-	-	-	
580OR	0.0000%	-	0.00%	-	-	-	-	
580SNPD	6.5496%	1,955,742	6.11%	(31,138)	1,924,605	15	1,924,620	
580UT	0.0000%	-	0.00%	-	-	-	-	
580WA	100.0000%	1,494,001	4.67%	(23,786)	1,470,215	12	1,470,227	
580WYP	0.0000%	-	0.00%	-	-	-	-	
580WYU	0.0000%	-	0.00%	-	-	-	-	
593CA	0.0000%	-	0.00%	-	-	-	-	
593IDU	0.0000%	-	0.00%	-	-	-	-	
593OR	0.0000%	-	0.00%	-	-	-	-	
593SNPD	6.5496%	517,510	1.62%	(8,239)	509,271	4	509,275	
593UT	0.0000%	-	0.00%	-	-	-	-	
593WA	100.0000%	2,159,642	6.74%	(34,384)	2,125,258	17	2,125,275	
593WYP	0.0000%	-	0.00%	-	-	-	-	
593WYU	0.0000%	-	0.00%	-	-	-	-	
903CA	0.0000%	-	0.00%	-	-	-	-	
903CN	7.0289%	2,543,257	7.94%	(40,491)	2,502,766	20	2,502,785	
903IDU	0.0000%	-	0.00%	-	-	-	-	
903OR	0.0000%	-	0.00%	-	-	-	-	
903UT	0.0000%	-	0.00%	-	-	-	-	
903WA	100.0000%	2,388,306	7.46%	(38,024)	2,350,281	19	2,350,300	
903WYP	0.0000%	-	0.00%	-	-	-	-	
903WYU	0.0000%	-	0.00%	-	-	-	-	
908CA	0.0000%	-	0.00%	-	-	-	-	
908CN	7.0289%	227,382	0.71%	(3,620)	223,762	2	223,764	
908IDU	0.0000%	-	0.00%	-	-	-	-	
908OR	0.0000%	-	0.00%	-	-	-	-	
908OTHER	0.0000%	-	0.00%	-	-	-	-	
908UT	0.0000%	-	0.00%	-	-	-	-	
908WYP	0.0000%	-	0.00%	-	-	-	-	
920CA	0.0000%	-	0.00%	-	-	-	-	
920IDU	0.0000%	-	0.00%	-	-	-	-	
920OR	0.0000%	-	0.00%	-	-	-	-	
920SO	7.2044%	7,641,817	23.86%	(121,666)	7,520,151	59	7,520,210	
920UT	0.0000%	-	0.00%	-	-	-	-	
920WA	100.0000%	416,229	1.30%	(6,627)	409,602	3	409,605	
920WYP	0.0000%	-	0.00%	-	-	-	-	
935OR	0.0000%	-	0.00%	-	-	-	-	
935SO	7.2044%	177,668	0.55%	(2,829)	174,839	1	174,841	
935WA	100.0000%	2,130	0.01%	(34)	2,096	0	2,096	
Utility Labor		32,023,939	100.00%	(509,857)	31,514,082	249	31,514,331	
Non-Utility/Capital		-	0.00%	-	-	-	-	
Total		32,023,939	100.00%	(509,857)	31,514,082	249	31,514,331	