

Exhibit No. _____ (MDF-7)
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
Memberships and Subscriptions*

January 6, 2012

**PacifiCorp
 Washington General Rate Case - December 2010
 Memberships and Subscriptions**

	<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>
Adjustment to Expense:							
Remove Memberships As Booked	930	RES	(6,044,398)	SO	7.2044%	(435,461)	4.13.4
Remove Memberships As Booked	930	RES	(185)	CN	7.0289%	(13)	4.13.4
Remove Memberships As Booked	930	RES	(44,305)	OR	0.0000%	-	4.13.4
Remove Memberships As Booked	930	RES	(10,467)	WA	100.0000%	(10,467)	4.13.4
Remove Memberships As Booked	930	RES	(218,508)	UT	0.0000%	-	4.13.4
Remove Memberships As Booked	930	RES	(12,950)	ID	0.0000%	-	4.13.4
Remove Memberships As Booked	930	RES	(23,908)	WY-ALL	0.0000%	-	4.13.4
Total			<u>(6,354,722)</u>			<u>(445,941)</u>	4.13.4
Add Back Memberships on State Specific Factors	930	RES	5,749,057	SO	7.2044%	414,183	4.13.4
Add Back Memberships on State Specific Factors	930	RES	185	CN	7.0289%	13	4.13.4
Add Back Memberships on State Specific Factors	930	RES	6,705	CA	0.0000%	-	4.13.4
Add Back Memberships on State Specific Factors	930	RES	191,577	OR	0.0000%	-	4.13.4
Add Back Memberships on State Specific Factors	930	RES	22,912	WA	100.0000%	22,912	4.13.4
Add Back Memberships on State Specific Factors	930	RES	287,186	UT	0.0000%	-	4.13.4
Add Back Memberships on State Specific Factors	930	RES	16,114	ID	0.0000%	-	4.13.4
Add Back Memberships on State Specific Factors	930	RES	66,341	WY-ALL	0.0000%	-	4.13.4
Below-The-Line			14,645		0.0000%	-	
			<u>6,354,722</u>			<u>437,108</u>	4.13.4
Total			<u>-</u>			<u>(8,832)</u>	4.13.4

Description of Adjustment:

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, membership expenses should be situs assigned to specific states instead of system allocated.

PacifiCorp
 Washington General Rate Case - December 2010
 Memberships and Subscriptions

FERC Account	SAP Account	Description	Factor As Booked	Situs Reallocated	Amount
National and Regional Trade Memberships					
930.2	545550	NORTH DAVIS CHAMBER OF COMMERCE	SO	CA	3,275
930.2	545550	ALBANY-MILLERSBURG ECONOMIC	SO	CA	1,500
930.2	545550	BAY AREA CHAMBER OF COMMERCE	SO	CA	800
930.2	553110	CRESCENT CITY - DEL NORTE COUNTY	OR	CA	495
930.2	545550	YREKA CHAMBER OF COMMERCE	SO	CA	235
930.2	545550	MT SHASTA CHAMBER OF COMMERCE	SO	CA	145
930.2	545550	LINKVILLE KIWANIS CLUB	SO	CA	105
930.2	545550	WEED CHAMBER OF COMMERCE	SO	CA	100
930.2	545550	BUTTE COUNTY CHAMBER OF COMMERCE	SO	CA	50
930.2	545550	CALIFORNIA CLIMATE ACTION REGISTRY	SO	CA	-
930.2	545550	E SOURCE COMPANIES LLC	CA	CA	(0)
930.2	545550	ASSOCIATION OF ENERGY ENGINEERS	CN	CN	185
930.2	553110	IDAHO ECONOMIC DEVELOPMENT ASSOC	ID	ID	7,500
930.2	553110	BANNOCK DEVELOPMENT CORPORATION	ID	ID	1,500
930.2	553110	GROW IDAHO FALLS INC	ID	ID	1,250
930.2	553110	CITY OF REXBURG	ID	ID	1,000
930.2	553110	GROW IDAHO FALLS INC.	ID	ID	1,000
930.2	545550	ASSOCIATION OF IDAHO CITIES	SO	ID	550
930.2	545550	IDAHO ECONOMIC DEVELOPMENT ASSOC	ID	ID	500
930.2	545550	IDAHO ASSOCIATION OF COUNTIES	SO	ID	450
930.2	545550	GREATER IDAHO FALLS CHAMBER OF	SO	ID	448
930.2	545550	REXBURG CHAMBER OF COMMERCE	SO	ID	351
930.2	553110	FOUR COUNTY ALLIANCE OF SOUTHEASTERN IDAHO	ID	ID	200
930.2	545550	REXBURG ROTARY	SO	ID	140
930.2	545550	RIGBY CHAMBER OF COMMERCE	SO	ID	75
930.2	545550	THE CITY CLUB OF IDAHO FALLS	SO	ID	50
930.2	553110	ID TECHCONNECT	ID	ID	-
930.2	545550	PORTLAND BUSINESS ALLIANCE	SO	OR	39,400
930.2	545550	OREGON BUSINESS COUNCIL	SO	OR	33,228
930.2	545550	ASSOCIATED OREGON INDUSTRIES	SO	OR	28,000
930.2	545550	OREGON BUSINESS ASSOCIATION	SO	OR	11,000
930.2	553110	BEND 2030	OR	OR	10,000
930.2	553110	OREGON ECONOMIC DEVELOPMENT ASSOC	OR	OR	10,000
930.2	545550	OREGON SOLAR ENERGY INDSTRS ASSOC	SO	OR	5,000
930.2	545550	OREGON SPORTS AUTHORITY FOUNDATION	SO	OR	5,000
930.2	545550	CCD BUSINESS DEVELOPMENT CORP	SO	OR	5,000
930.2	545550	ARLINGTON CLUB	OR	OR	3,112
930.2	553110	ALBERTA MAIN STREET/NAO	OR	OR	2,500
930.2	553110	CONFEDERATED TRIBE OF THE UMATILLA	OR	OR	2,500
930.2	553110	OREGON ENTREPRENEURS NETWORK	OR	OR	2,500
930.2	553110	SOUTHERN OREGON REGIONAL ECONOMIC	OR	OR	2,000
930.2	553110	REDMOND ECONOMIC DEVELOPMENT	OR	OR	2,000
930.2	545550	CORVALLIS-BENTON CHAMBER	SO	OR	1,994
930.2	545550	ALBANY AREA CHAMBER OF COMMERCE	SO	OR	1,750
930.2	545550	SANDY AREA CHAMBER OF COMMERCE	SO	OR	1,500
930.2	553110	ECONOMIC DEVELOPMENT FOR CENTRA	OR	OR	1,500
930.2	553110	SOUTHERN OREGON REGIONAL ECONOMIC	OR	OR	1,150
930.2	545550	BEND CHAMBER OF COMMERCE	SO	OR	1,123
930.2	545550	SOUTH LINCOLN COUNTY ECONOMIC	SO	OR	1,000
930.2	545550	STAYTON/SUBLIMITY CHAMBER OF	SO	OR	950
930.2	545550	ROSEBURG AREA CHAMBER OF COMMERCE	SO	OR	865
930.2	545550	MONMOUTH-INDEPENDENCE CHAMBER	SO	OR	750
930.2	545550	DOUGLAS TIMBER OPERATORS INC	SO	OR	600
930.2	545550	ROTARY CLUB OF BEND	SO	OR	590
930.2	545550	HOOD RIVER COUNTY CHAMBER OF	SO	OR	555
930.2	545550	CENTRAL OREGON BUILDERS ASSN	SO	OR	515
930.2	545550	AFCOM	SO	OR	510
930.2	545550	CRATERIAN PERFORMANCES	SO	OR	500
930.2	545550	LEAGUE OF OREGON CITIES	SO	OR	500
930.2	545550	ROUND-UP CITY DEVELOPMENT CORP	SO	OR	500
930.2	545550	THE ROTARY CLUB OF POWELL	SO	OR	500
930.2	553110	CRESCENT CITY - DEL NORTE COUNTY	OR	OR	500
930.2	553110	OREGON EMPLOYER COUNCIL	OR	OR	500
930.2	553110	PENDLETON CHAMBER OF COMMERCE	OR	OR	500
930.2	545550	PORTLAND SIM	SO	OR	450
930.2	545550	GRANT'S PASS ROTARY	SO	OR	410
930.2	545550	NORTH SANTIAM CHAMBER OF COMMERCE	SO	OR	400
930.2	545550	REDMOND EXECUTIVE ASSOCIATION	SO	OR	400
930.2	545550	MADRAS-JEFFERSON COUNTY	SO	OR	385
930.2	545550	ROTARY CLUB OF KLAMATH FALLS	SO	OR	370
930.2	545550	ROTARY CLUB OF ALBINA	SO	OR	325
930.2	545550	PRINEVILLE CHAMBER OF COMMERCE	SO	OR	275
930.2	545550	SOUTHERN OREGON TIMBER INDUSTRIES	SO	OR	260
930.2	545550	DALLAS AREA CHAMBER OF COMMERCE	SO	OR	247
930.2	545550	REDMOND CHAMBER OF COMMERCE	SO	OR	210
930.2	545550	ALBANY ROTARY CLUB	SO	OR	203
930.2	553110	JOSEPHINE COUNTY OREGON EMPLOYER COUNCIL	OR	OR	200
930.2	545550	CITY CLUB OF CENTRAL OREGON	SO	OR	195
930.2	545550	MEDFORD ROGUE ROTARY	SO	OR	180
930.2	545550	ALBANY DOWNTOWN ASSN	SO	OR	175
930.2	545550	STAYTON AREA ROTARY	SO	OR	175
930.2	545550	HEART OF MEDFORD ASSOC	SO	OR	150
930.2	545550	WALLOWA COUNTY CHAMBER OF COMMERCE	SO	OR	150
930.2	545550	COQUILLE CHAMBER OF COMMERCE	SO	OR	145

PacifiCorp
Washington General Rate Case - December 2010
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FERC Account	SAP Account	Description	Factor As	Situs	Amount
			Booked	Reallocated	
930.2	545550	CROOKED RIVER RANCH CHAMBER OF	SO	OR	135
930.2	545550	WINSTON AREA COMMUNITY PARTNERSHIP	SO	OR	125
930.2	545550	ROSEBURG ROTARY INTERNATIONAL	SO	OR	110
930.2	545550	BLACK UNITED FUND OF OREGON INC	SO	OR	100
930.2	545550	LINCOLN CITY CHAMBER OF COMMERCE	SO	OR	100
930.2	545550	UMPQUA LIONS CLUB	SO	OR	65
930.2	545550	CANYONVILLE CHAMBER OF COMMERCE	SO	OR	50
930.2	545550	PILOT ROCK CHAMBER OF COMMERCE	SO	OR	50
930.2	545550	ROGUE RIVER CHAMBER OF COMMERCE	SO	OR	50
930.2	545550	OREGON FORESTRY INDUSTRIES COUNCIL	SO	OR	50
930.2	545550	CENTRAL LIONS CLUB OF MONMOUTH-INDEPENDENCE	SO	OR	35
930.2	545550	HOOD RIVER UNDERGROUND	OR	OR	35
930.2	545550	GREATER MEDFORD ROTARY	SO	OR	-
930.2	545550	LEBANON AREA CHAMBER OF COMMERCE	SO	OR	-
930.2	545550	LEBANON CHAMBER OF COMMERCE	SO	OR	-
930.2	545550	ALTA CLUB	SO	SO	-
930.2	545550	AMERICAS' SAP USER GROUP	SO	SO	5,000
930.2	545550	ASSOC OF THE UNITED STATES ARMY	SO	SO	150
930.2	545550	ASSOCIATED TAXPAYERS OF IDAHO INC	SO	ID	850
930.2	545550	BREAKFAST EXCHANGE CLUB	SO	SO	440
930.2	545550	CCD BUSINESS DEVELOPMENT CORP	OR	OR	2,500
930.2	545550	COLORADO RIVER WATER ASSOCIATION	SO	SO	60
930.2	545550	COLUMBIA CORRIDOR ASSN	SO	BTL	3,000
930.2	545550	CONSORTIUM FOR ENERGY EFFICIENCY	SO	SO	16,190
930.2	545550	DAYTON CHAMBER OF COMMERCE	SO	WA	375
930.2	545550	EAST LINN UTILITIES COORDINATING	OR	OR	250
930.2	545550	EDISON ELECTRIC INSTITUTE	SO	SO	726,784
930.2	545550	ELECTRIC POWER RESEARCH INSTITUTE	SO	SO	547,651
930.2	545550	EUCG INC	SO	SO	3,000
930.2	545550	FOUR COUNTY ECONOMIC DEVELOPMENT CORP	SO	SO	25,000
930.2	545550	HERTZ GOLD MEMBERSHIP	SO	SO	60
930.2	545550	IESNA	SO	SO	500
930.2	545550	ILLINOIS VALLEY CHAMBER OF COMMERCE	SO	SO	85
930.2	545550	INTERMOUNTAIN ELECTRICAL ASSOC	SO	UT	9,000
930.2	545550	INTERNATIONAL ACCOUNTS PAYABLE	SO	SO	175
930.2	545550	KIWANIS INTERNATIONAL INC	SO	SO	200
930.2	545550	LANE UTILITIES COORDINATING COUNCIL	SO	OR	200
930.2	545550	LINN-BENTON UTILITIES	OR	OR	175
930.2	545550	LLOYD DISTRICT COMMUNITY ASSOCIATION	SO	SO	300
930.2	545550	MARKETING EXECUTIVES CONFERENCE	SO	SO	950
930.2	545550	METROPOLITAN UTILITY COORDINATING	SO	SO	125
930.2	545550	MONTANA TAX FOUNDATION INC	SO	BTL	1,050
930.2	545550	NATIONAL AUTOMATED CLEARING HOUSE	SO	SO	4,500
930.2	545550	NATIONAL COAL TRANSPORTATION ASSOC	SO	SO	1,250
930.2	545550	NATIONAL ELECTRIC ENERGY TESTING RESEARCH AND APPLICATION C	SO	SO	23,750
930.2	545550	NATIONAL JOINT UTILITIES	SO	SO	6,750
930.2	545550	NATIONAL JOINT UTILITIES	SO	SO	2,250
930.2	545550	NORTHERN TIER TRANSMISSION GROUP	SO	SO	418,088
930.2	545550	NORTHWEST PUBLIC POWER ASSOCIATION	SO	SO	620
930.2	545550	NW GRASSROOTS & COMMUNICATIONS	SO	BTL	1,495
930.2	545550	OREGON RURAL ELECTRIC COOPERATIVE	SO	OR	750
930.2	545450	OTHER	SO	SO	2,611
930.2	545550	PACIFIC NW UTILITIES CONFERENCE	SO	SO	69,069
930.2	545550	POWER QUALITY SERVICE CENTER	SO	SO	-
930.2	545550	PROJECT MANAGEMENT INSTITUTE	SO	SO	432
930.2	545550	RED CARPET CLUB	SO	SO	400
930.2	545550	ROCKY MOUNTAIN ELECTRICAL LEAGUE	SO	SO	18,000
930.2	545550	SEDCOR	SO	OR	1,400
930.2	545550	Society for Human Resource Management	SO	SO	160
930.2	545550	SOCIETY FOR INFORMATION MANAGEMENT	SO	SO	225
930.2	545550	SOLAR ELECTRIC POWER ASSOCIATION	SO	SO	7,000
930.2	545550	THE CLIMATE REGISTRY	SO	SO	10,000
930.2	545550	THE EASTERN IDAHO WATER RIGHTS	SO	ID	250
930.2	545550	THE INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION	SO	SO	195
930.2	545550	UTAH TAXPAYERS ASSOCIATION	SO	UT	20,000
930.2	545550	UTAH WATER USERS ASSOCIATION	SO	UT	500
930.2	545550	UTILITY ECONOMIC DEVELOPMENT ASSOC	SO	SO	495
930.2	545550	WALLA WALLA AREA UTILITIES COORD	SO	WA	100
930.2	545550	WASHINGTON STATE WATER RESOURCE ASSOCIATION	SO	BTL	300
930.2	545550	WEST ASSOCIATES	SO	SO	28,511
930.2	545550	WESTERN ELECTRICITY COORDINATING COUNCIL	SO	SO	3,786,077
930.2	545550	WESTERN ENERGY INSTITUTE	SO	SO	42,004
930.2	545550	WESTERN LAMPAC	SO	BTL	2,000
930.2	545550	WYOMING TAXPAYERS ASSOCIATION	SO	WY-ALL	9,523
930.2	553110	ECONOMIC DEVELOPMENT CORP OF UTAH	UT	UT	91,481
930.2	545550	UTAH SPORTS COMMISSION	UT	UT	57,072
930.2	545200	SALT LAKE AREA CHAMBER OF COMMERCE	UT	UT	30,255
930.2	545550	UTAH FOUNDATION	SO	UT	20,000
930.2	553110	NEWSPAPER AGENCY CORP	UT	UT	10,000
930.2	553110	STATE OF UTAH	UT	UT	10,000
930.2	545550	UTAH MANUFACTURERS ASSOCIATION	SO	UT	6,000
930.2	553110	UINTAH COUNTY ECONOMIC DEVELOPMENT	UT	UT	5,500
930.2	545550	UTAH CENTER FOR RURAL LIFE	UT	UT	5,000
930.2	545550	UTAH HISPANIC CHAMBER OF COMMERCE	SO	UT	2,500
930.2	553110	BOX ELDER COUNTY TREASURER	UT	UT	2,500

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FERC Account	SAP Account	Description	Factor As Booked	Situs Reallocated	Amount
930.2	553110	SALT LAKE AREA CHAMBER OF COMMERCE	UT	UT	2,500
930.2	553110	CEDAR CITY/IRON COUNTY OFC OF ECONOMIC DEV	UT	UT	1,900
930.2	545550	EVANSTON CHAMBER OF COMMERCE	SO	UT	1,282
930.2	545550	UTAH ALLIANCE OF ECON DEVELOPMENT	UT	UT	1,000
930.2	545550	UTAH VALLEY CHAMBER OF COMMERCE	SO	UT	900
930.2	545550	SALT LAKE CONVENTION & VISITORS	SO	UT	710
930.2	545550	CHAMBERWEST	SO	UT	675
930.2	545550	TOOELE COUNTY CHAMBER OF COMMERCE &	SO	UT	650
930.2	545550	RIVERTON ROTARY CLUB	SO	UT	640
930.2	545550	WEST JORDAN CHAMBER OF COMMERCE	SO	UT	600
930.2	545550	CACHE CHAMBER OF COMMERCE	SO	UT	550
930.2	545550	ROTARY CLUB OF CEDAR CITY	SO	UT	528
930.2	545550	CEDAR CITY AREA CHAMBER OF COMMERCE	SO	UT	500
930.2	545550	MOAB CHAMBER OF COMMERCE	SO	UT	500
930.2	545550	UTAH ALLIANCE OF ECON DEVELOPMENT	UT	UT	500
930.2	545550	Idaho TechConnect	UT	UT	500
930.2	545550	DRAPER AREA CHAMBER OF COMMERCE	SO	UT	430
930.2	545550	SOUTH SALT LAKE CHAMBER OF COMMERCE	SO	UT	385
930.2	545550	ROTARY CLUB OF MT SHASTA	SO	UT	381
930.2	545550	BEAR RIVER VALLEY CHAMBER OF	SO	UT	350
930.2	545200	SIX COUNTY ASSOCIATION OF	UT	UT	300
930.2	545550	ROTARY CLUB OF AMERICAN FORK	SO	UT	288
930.2	545550	AMERICAN FORK CHAMBER OF COMMERCE	SO	UT	250
930.2	545550	RICHFIELD AREA CHAMBER OF COMMERCE	SO	UT	250
930.2	545550	PARK CITY CHAMBER OF COMMERCE	SO	UT	229
930.2	545550	KIWANIS CLUB OF SALT LAKE CITY	SO	UT	205
930.2	545550	VERNAL AREA CHAMBER OF COMMERCE	SO	UT	200
930.2	545550	SOUTHWEST VALLEY CHAMBER OF	SO	UT	125
930.2	545550	SALINA CHAMBER OF COMMERCE	SO	UT	50
930.2	545550	ASSOCIATION OF WASHINGTON BUSINESS	SO	BTL	4,000
930.2	545550	ASSOCIATION OF WASHINGTON CITIES	SO	BTL	1,000
930.2	545550	CENTRAL WASHINGTON HOMEBUILDERS INC	SO	WA	379
930.2	553110	DAYTON DEVELOPMENT TASK FORCE C/O PORT OF COLUMBIA	WA	WA	267
930.2	545550	GRANDVIEW CHAMBER OF COMMERCE	SO	WA	255
930.2	545550	LEWIS COUNTY ECONOMIC	SO	WA	500
930.2	545550	POMEROY CHAMBER OF COMMERCE	SO	WA	120
930.2	553110	PORT OF COLUMBIA	WA	WA	8,000
930.2	545550	ROTARY INTERNATIONAL YAKIMA	SO	WA	400
930.2	545550	SELAH CHAMBER OF COMMERCE	SO	WA	250
930.2	545550	SHOSHONI CHAMBER OF COMMERCE	SO	WA	50
930.2	545550	UMATILLA CHAMBER OF COMMERCE	SO	WA	170
930.2	545550	WALLA WALLA CHAMBER OF COMMERCE	SO	WA	603
930.2	545550	WALLA WALLA SUNRISE ROTARY CLUB	SO	WA	125
930.2	545550	WASHAKIE DEVELOPEMENT ASSN	SO	WA	500
930.2	545550	WASHINGTON ECONOMIC DEVELOPMENT	WA	WA	1,200
930.2	545550	WASHINGTON ECONOMIC DEVELOPMENT	WA	WA	1,000
930.2	545550	WASHINGTON PULP & PAPER FOUNDATION	SO	BTL	1,800
930.2	545550	WOODLAND CHAMBER OF COMMERCE	SO	WA	250
930.2	545550	YAKIMA COUNTY DEVELOPMENT	SO	WA	7,500
930.2	545550	YAKIMA VALLEY VISITORS &	SO	WA	868
930.2	545550	WATSON & RENNER	WY-ALL	WY-ALL	16,408
930.2	545550	WYOMING ECONOMIC DEVELOPMENT ASSN	SO	WY-ALL	7,000
930.2	545550	WYOMING BUSINESS ALLIANCE	SO	WY-ALL	5,000
930.2	553110	WYOMING BUSINESS COUNCIL	WY-ALL	WY-ALL	5,000
930.2	545550	CASPER CHAMBER OF COMMERCE	SO	WY-ALL	3,442
930.2	545550	ROCK SPRINGS CHAMBER OF COMMERCE	SO	WY-ALL	2,865
930.2	553110	CASPER AREA ECONOMIC DEVELOPMENT	WY-ALL	WY-ALL	2,500
930.2	545550	LARAMIE ECONOMIC DEVELOPMENT CORP	SO	WY-ALL	1,500
930.2	545550	RAWLINS-CARBON COUNTY	SO	WY-ALL	1,458
930.2	545550	BUFFALO CHAMBER OF COMMERCE	SO	WY-ALL	1,200
930.2	545550	LARAMIE AREA CHAMBER OF COMMERCE	SO	WY-ALL	1,000
930.2	545550	RIVERTON CHAMBER OF COMMERCE	SO	WY-ALL	840
930.2	545550	CONVERSE AREA NEW DEVELOPMENT ORG	SO	WY-ALL	750
930.2	545550	POWELL VALLEY CHAMBER OF	SO	WY-ALL	750
930.2	545550	LANDER AREA CHAMBER OF COMMERCE	SO	WY-ALL	686
930.2	545550	CARBON COUNTY CHAMBER OF COMMERCE	SO	WY-ALL	665
930.2	545550	CODY COUNTRY CHAMBER OF COMMERCE	SO	WY-ALL	625
930.2	545550	FIVE TRAILS ROTARY CLUB OF CASPER	SO	WY-ALL	622
930.2	545550	EVANSTON ROTARY CLUB	SO	WY-ALL	590
930.2	545550	RAWLINS ROTARY CLUB	SO	WY-ALL	500
930.2	545550	GREEN RIVER CHAMBER OF COMMERCE	SO	WY-ALL	489
930.2	545550	WORLAND-TEN SLEEP CHAMBER OF	SO	WY-ALL	470
930.2	553110	WYOMING ECONOMIC DEVELOPMENT ASSN	SO	WY-ALL	470
930.2	545550	ROTARY CLUB OF WORLAND INC	SO	WY-ALL	348
930.2	545550	WYOMING ASSOC OF MUNICIPALITIES	SO	WY-ALL	325
930.2	545550	LOVELL AREA CHAMBER OF COMMERCE	SO	WY-ALL	300
930.2	545550	SUBLETTIE COUNTY CHAMBER OF	SO	WY-ALL	275
930.2	545550	GREYBULL AREA CHAMBER OF COMMERCE	SO	WY-ALL	255
930.2	545550	DOUGLAS AREA CHAMBER OF COMMERCE	SO	WY-ALL	185
930.2	545550	JACKSONVILLE CHAMBER OF COMMERCE	SO	WY-ALL	150
930.2	545550	WYOMING HERITAGE FOUNDATION	SO	WY-ALL	150

6,354,722

PacifiCorp
 Washington General Rate Case - December 2010
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FERC Account	SAP Account	Description	Factor As Booked	Situs Reallocated	Amount	
<u>Subtotals - Memberships As Booked</u>						
		930.2		SO	6,044,398	Ref 4.13
		930.2		CN	185	Ref 4.13
		930.2		OR	44,305	Ref 4.13
		930.2		WA	10,467	Ref 4.13
		930.2		UT	218,508	Ref 4.13
		930.2		ID	12,950	Ref 4.13
		930.2		WY-ALL	23,908	Ref 4.13
					<u>6,354,722</u>	
<u>Subtotals - Reallocated Memberships with Situs Assignment by State</u>						
		930.2		SO	5,749,057	Ref 4.13
		930.2		CN	185	Ref 4.13
		930.2		CA	6,705	Ref 4.13
		930.2		OR	191,577	Ref 4.13
		930.2		WA	22,912	Ref 4.13
		930.2		UT	287,186	Ref 4.13
		930.2		ID	16,114	Ref 4.13
		930.2		WY-ALL	66,341	Ref 4.13
		Below-the-Line		BTL	14,645	DR 2
					<u>6,354,722</u>	