WUTC DOCKET: UE-191024
EXHIBIT: MGW-2
ADMIT ☑ W/D ☐ REJECT ☐

Exh. MGW-2 Docket UE-19___ Witness: Michael G. Wilding

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, Complainant,	Docket UE-19
v.	
PACIFICORP dba PACIFIC POWER & LIGHT COMPANY	
Respondent	

PACIFICORP EXHIBIT OF MICHAEL G. WILDING

Washington Inter-Jurisdictional Allocation Methodology

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding

Introduction

PacifiCorp d/b/a Pacific Power and Light Company (PacifiCorp or Company), Staff of the Washington and Utilities and Transportation Commission (Staff), Public Counsel Unit of the Washington State Attorney General's Office (Public Counsel) and Packaging Corporation of America (PCA), have executed this agreement (the Parties or, individually, a Party) enter into this Memorandum of Understanding (Agreement) to acknowledge their support for certain adjustments to the West Control Area Inter-Jurisdictional Allocation Methodology (WCA).

Background

PacifiCorp is a multi-jurisdictional electric utility that provides services in six states (California, Idaho, Oregon, Utah, Wyoming, and Washington). Staff is participating in PacifiCorp's Multi-State Process (MSP), working towards the Company's goal of developing a common cost allocation methodology amongst these six states. Currently, Washington uses the WCA for determining which costs are eligible for recovery in rates from customers in Washington.¹

As approved by the Washington Utilities and Transportation Commission (Commission), the WCA isolates the costs and revenues associated with assets located in the Company's west "control area" or "PacifiCorp West Balancing Authority Area" (PACW), and allocates to Washington a proportionate share of the costs and revenues based primarily on Washington's relative contribution to demand and energy requirements. The WCA includes loads, generation and transmission assets, and wholesale contracts for facilities located in California, Oregon, and Washington. It also includes transmission and generation assets located outside of California, Oregon, and Washington that are electrically located in PACW. The WCA excludes all loads and assets located within PacifiCorp's East Balancing Authority Area (PACE).

In the context of inter-jurisdictional cost allocation, the Commission will consider a resource to be used and useful to Washington customers² if the resource "provides quantifiable direct or indirect benefits to Washington [ratepayers] commensurate with its costs." To modify the WCA methodology, "any changes should be considered in the context of an overall review of that methodology." Additionally, Parties must demonstrate that "any changes proposed more closely aligns with the allocation of costs based on causation[.]" Finally, "the party advocating for the change must make a detailed a persuasive showing demonstrating that the proposed change is appropriate."

¹ Prior to the WCA methodology being approved in Docket UE-061546, PacifiCorp proposed the Revised Protocol as its cost allocation methodology in Docket UE-050684. The Revised Protocol presented costs as an integrated six-state system. The Commission rejected the Revised Protocol because there was not sufficient evidence in the record that the methodology complied with the legal requirements in RCW 80.04.250. *See generally* UE-050684, Order 04. ² *See* RCW 80.04.250

³ Docket UE-050684, Order 04 ¶ 68.

⁴ Docket UE-130043, Order 05 ¶ 92-94.

⁵ *Id*.

⁶ Id.

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 2 of 7

Foundation for this Agreement

In this memorandum of understanding, the Parties agree to support certain modifications to the WCA in the Company's forthcoming rate case provided the Company can demonstrate that the modifications within this agreement provide beneficial resources to Washington customers that are *used and useful*. In particular, the Parties agree to support these modifications if PacifiCorp can demonstrate these modifications provide quantifiable direct or indirect benefits to Washington customers, and that these benefits are commensurate with their costs. The Parties agree to work collaboratively with PacifiCorp as they make this demonstration. However, as the party advocating for these changes, PacifiCorp bears the legal and factual burden to sufficiently demonstrate that these modifications better align the cost allocation methodology with the principles described above in its forthcoming general rate case.

This demonstration may include the following benefits:

- A diverse generation portfolio, including an increase in high capacity renewable generation.
- Over 170 interconnections with other BAAs and transmission operators providing access to market hubs for wholesale energy transactions (e.g., Mid-C, COB, Mona, Four-Corners and Palo Verde).
- Greater Energy Imbalance Market (EIM) benefits.
- Efficiencies, such as retail load characteristics and variable resource diversity, which
 minimize operational costs and reduce the need to build for reserves and blackstart
 capability for each state.
- Washington recently enacted Senate Bill 5116, the Clean Energy Transformation Act
 (CETA) which, among other things, requires the elimination of coal-fired resources from
 PacifiCorp's electric rates by December 31, 2025. PacifiCorp's proposed modification to
 the WCA will facilitate a reasonable path towards PacifiCorp's compliance with CETA.⁸

Based on this understanding, the Parties agree to the following:

Agreement

1. Implementation. This Agreement includes modifications to the WCA subject to approval by the Commission.

⁷ The Commission has stated that <u>one way</u> the Company can demonstrate this is "through <u>historical system operation or modeling of the system showing that Eastside plant costs added to Washington rates would be offset by reductions to other cost categories (e.g., power costs), such that overall costs to Washington ratepayers would be no more than without the Eastside resources." Docket UE-050684, Order 04 ¶ 69 (emphasis added).</u>

⁸ CETA also sets a policy of 100 percent clean energy by 2045. RCW 19.405.050. Additionally, CETA establishes an interim target of 100 percent greenhouse gas (GHG) neutral by 2030, and allows utilities to meet this requirement through 80 percent non-emitting energy and an alternative compliance option, including up to 20 percent unbundled renewable energy credits. RCW 19.405.040.

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 3 of 7

- 1.1. PacifiCorp will file a rate case that allows for rates to go into effect (after suspension) on or before January 1, 2021. This rate case will use this MOU as the basis for any proposed modifications to the WCA.
- 2. Prudence. The proposed allocation of a particular expense or investment under this Agreement is not intended to and will not prejudge, or prevent any party from taking a position on, the prudence of those costs or the extent to which any particular cost may be reflected in rates. Nothing in this Agreement is intended to abrogate the Commission's right or obligation to: (1) determine fair, just, and reasonable rates based upon applicable laws and the record established in rate proceedings conducted by the Commission; (2) consider the impact of changes in laws, regulations, or circumstances on interjurisdictional allocation policies and procedures when determining fair, just, and reasonable rates; or (3) establish different allocation policies and procedures for purposes of allocating costs and revenues to different customers or customer classes.
- **3. Quantification and Analytical Support.** The Parties agree to work collaboratively and in good faith to agree on the quantification and analytical support necessary for the Company to meet its legal and factual burden.
 - **3.1.** This analysis should be substantially completed before the filing of the general rate case referenced in section 1.1 and with enough time to reasonably allow parties to review the analysis.
 - **3.2.** Before the general rate case referenced in section 1.1 is filed, if a Party determines that the Company's quantification and analytical support does not demonstrate that the Company can meet its legal and factual burden, Parties have the option to withdraw their support from this agreement.
 - **3.3.** After the general rate case referenced in section 1.1 is filed, if a Party determines that this agreement does not result in fair, just and reasonable rates for Washington customers, a party may withdraw from this agreement. The withdrawing Party must provide testimony in the general rate case explaining why this agreement does not result in fair, just and reasonable rates for Washington Customers.
 - **3.4.** In the event of a Party's withdrawal, the remaining Parties may continue to support this Agreement for approval in any proceeding before the Commission.
- **4. System Transmission.** The Parties agree that all existing system transmission octs and benefits will be allocated using the System Generation (SG) factor as specified in Attachment 1.
 - **4.1. Rate Impacts:** To mitigate the immediate overall rate impact to Washington customers in the rate case referenced in Section 1.1, Parties agree to support the framework of the following phase-in approach:

⁹ Existing transmission includes any transmission asset that is in service as of December 31, 2019.

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 4 of 7

- **4.1.1.** An incremental allocation of one-third of existing transmission costs and benefits, which are not currently allocated to Washington under the current WCA methodology, will be included in the rate case referenced in Section 1.1.
- **4.1.2.** An incremental allocation of an additional one-third of existing transmission costs and benefits, which are not currently allocated to Washington, will be included in a separate tariff rider with a rate effective date on or before January 1, 2022.
- **4.1.3.** An incremental allocation of an additional one-third of existing transmission costs and benefits, which are not currently allocated to Washington, will be included in a general rate case or through an amendment to the separate tariff rider set forth in Section 4.1.2 with a rate effective date on or before January 1, 2023.
 - **4.1.3.1.** The incremental allocation in 4.1.3 will exclude the costs and benefits of all transmission-voltage, radial lines connecting resources not otherwise included in Washington rates to PacifiCorp's interconnected, network transmission system. If PacifiCorp is required to include a portion of a transmission line in its interconnected, network transmission system for open access transmission service due to a subsequent generation or load interconnection, PacifiCorp may request to include such portion of the assets in a subsequent rate case.
- **4.1.4.** The separate tariff rider described above will remain in place until the fully allocated cost of transmission costs as described in Section 4 is included in rates through a general rate case.
- **4.2. New Transmission.** Any new transmission¹⁰ incremental to the existing transmission described and included in Section 3, will be system-allocated using the SG factor as specified in Attachment 1.
 - **4.2.1.** Similar to the methodology outlined in 4.1.3.1, Transmission which can be demonstrated to be used primarily for the transmission of power from generation assets which are not assigned to Washington under the WCA, as modified by this Agreement, will be excluded from this and any other allocation to Washington.
- **4.3. Analytical Support.** As a part of the analytical support in Section 4, the Company will quantify the differences between total depreciation and ADIT balances using a WCA Allocation of transmission and the system allocation above.

¹⁰ "New" shall constitute assets used and useful for Washington customers after December 31, 2019.

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 5 of 7

- **5.** Non-Emitting Resources. The Parties agree that all existing and new non-emitting resources will be dynamically allocated using the SG Factor specified in Attachment 1.
 - **5.1. Assignment.** If by December 31, 2023, none of the Parties to this agreement have signed a new cost allocation methodology with the Company, then the Company agrees to engage in collaborative conversations with the Parties and other interested Washington stakeholders to explore the following:
 - 5.1.1. An Assignment method for new resources for the purposes of the WCA; and,
 - **5.1.2.** A methodology to allocate fixed shares of existing non-emitting resources.
- **6. Net Power Costs (NPC).** Forecasted NPC for ratemaking purposes will be consistent with Sections 1,4,5,6, and 7 of this agreement. Additionally, Washington customers will receive all direct and indirect benefits associated with their proportional system-allocated share of existing transmission, including Energy Imbalance Market benefits.
 - **6.1. Actual NPC.** Actual NPC for ratemaking purposes will include only the generation resources included in Washington rates and will be calculated using a spreadsheet.
 - **6.2. Qualifying Facilities.** The costs and benefits of Power Purchase Agreements for Qualifying Facilities (QF PPAs) will continue to be situs assigned to the state having jurisdiction over the QF PPA for cost responsibility, renewable energy credit assignment and resource planning.
- 7. Accelerated Depreciation. PacifiCorp and Staff agree to support a final depreciation date of December 31, 2023, for Bridger Units 1-4, Colstrip 4 and any transmission assets associated solely with the interconnection of these units to the transmission network. This date does not represent a date of estimated closure, changes in operations, or the end of the assignment to Washington of either benefits or costs associated with these plants. Public Counsel and PCA reserve the right to make a recommendation on the depreciation for Bridger Units 1-4, Colstrip, and any transmission assets associated solely with the interconnection of these units to the transmission network in PacifiCorp's forthcoming general rate case.
 - 7.1. Capital Investments. Washington will continue to be allocated a WCA share of ongoing capital investments expenses for these plants, excluding incremental capital investments that are made primarily for the purpose of extending the life of these plants. Incremental capital investments that are made primarily for the purpose of extending the life of these plants includes, but is not limited to, those associated with achieving compliance with environmental requirements or those necessitated by catastrophic failure.
 - **7.2. Deadline for Removal.** Consistent with RCW 19.405.030, PacifiCorp will remove from Washington rates all costs and benefits associated with Bridger units 1-4 and Colstrip unit 4 no later than December 31, 2025.

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 6 of 7

- **7.3. Resource Flexibility.** The dates articulated in this section are agreed upon by parties to facilitate the removal of coal from Washington Rates by 2025, and provide the flexibility that may allow for early compliance with CETA.
- **8. Decommissioning Cost.** Washington will continue to be allocated ongoing and expected decommissioning expenses for a WCA share of Jim Bridger Units 1-4 and Colstrip Unit 4.
 - **8.1.** Colstrip Engineering Study. The Company will provide by March 30, 2020, an independent engineering study of estimated decommissioning costs for Colstrip.
 - **8.2. Jim Bridger Engineering Study.** The Company will provide by January 15, 2020, an independent engineering study of estimated decommissioning costs for Jim Bridger.
 - **8.3.** Cost Assignment. To facilitate the allocation of decommissioning costs, Parties agree to support a system allocation of the costs associated with an independent engineering study in 8.1 and 8.2.
- 9. This agreement proposes modifications to the WCA, which serves as the basis for allocating costs in Washington. PacifiCorp will allocate costs based on the WCA consistent with the modifications in this Agreement for ratemaking purposes in Washington unless a different cost allocation method is approved by the Commission.
- 10. Each Party to this Agreement represents that they are signing this Agreement in good faith and that they intend to abide by the terms of this Agreement.
- 11. This Agreement may be executed in counterparts and each signed counterpart constitutes an original document.
- 12. Attachment 1 contains updated allocation factors consistent with this Agreement.
- 13. This Agreement is entered into by each Party on the date entered below such Party's signature.

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 7 of 7 $\,$

PACIFICORP	STAFF OF THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION		
By:	By:		
Date: November 22, 2019	Title:		
PUBLIC COUNSEL	PACKAGING CORPORATION OF AMERICA		
By:	Ву:		
Title:	Title:		
Date:	Date:		

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 7 of 7 $\,$

STAFF OF THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
By: Mark Viacay
Title: Dindo, Regulatory Survivo Date: Nov. 22, 2019
Date: Nov. 22, 2019
PACKAGING CORPORATION OF AMERICA
By:
Title:
Date:

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 7 of 7 $\,$

STAFF OF THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
Ву:
Title:
Date:
PACKAGING CORPORATION OF AMERICA
Ву:
Title: Attorney
Date: 11/22/19

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 7 of 7

PACIFICORP	STAFF OF THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION		
Ву:	By:		
Title:	Title:		
Date:	Date:		
PUBLIC COUNSEL	PACKAGING CORPORATION OF AMERICA		
Ву:	Ву:		
Title: _ Assistant Attorney General	Title:		
Date: 11/21/2019	Date:		

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
Sales to Ultimate Customers			
440	Residential Sales	S	s
442	Commercial & Industrial Sales	S	S
444	Public Street & Highway Lighting	S	S
445	Other Sales to Public Authority	S	S
448	Interdepartmental	S	S
447	Sales for Resale-Non NPC	S	S
447NPC	Sales for Resale-NPC	SG SE CAGW CAGE CAEW CAEE	SG SE CAGW CAGE CAEW CAEE
449	Provision for Rate Refund	S	s
Other Electric Operating Revenue 450	Forfeited Discounts & Interest	S 50	s so
451	Misc Electric Revenue	\$ \$0	S SO
453	Water Sales	CAGW CAGE JBG SG	SG SG JBG SG
454	Rent of Electric Property	S CAGW CAGE JBG SG SO	S CAGW CAGE JBG SG SO
456	Other Electric Revenue	S CAGE CAGW SO SG JBG WRG WRE CAEW SE	S CAGE CAGW SO SG JBG WRG WRG WRE CAEW SE
Miscellaneous Revenues 41160	Gain on Sale of Utility Plant - CR	S SG SO	S SG SO

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
41170	Loss on Sale of Utility Plant		
1		S	S
		CAGW	CAGW
		CAGE	CAGE
		CAGE	CAGE
4118	Gain from Emission Allowances		
4110	Gaill Hottl Ethission Allowances	s	s
		CAEW	CAEW
		CAEE	CAEE
		SE	SE
		SE	SE
****	0 1 6 81 11 6100/0 11		
41181	Gain from Disposition of NOX Credits	SF	SE
		3E	JC.
421	(Gain) / Loss on Sale of Utility Plant		
421	(Galli) / Loss on Sale of Oulity Flant	s	s
		CN	CN
		SO	SO
		CAGW	CAGW
		CAGE	CAGE
		CAGE	CAGE
MiII	 	1	
Miscellaneous Expenses	Total or Contained Days "		
4311	Interest on Customer Deposits	_	_
		S	S
Steem Berner Germani'en	 		
Steam Power Generation	Occupies Consolidate & F. C.		
500	Operation Supervision & Engineering		
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
	Geotherma		SG
		JBG	JBG
501	Fuel Related		
		SE	SE
		CAEW	CAEW
		CAEE	CAEE
		JBE	JBE
501NPC	Fuel Related		
		SE	SE
		CAEW	CAEW
		CAEE	CAEE
		JBE	JBE
502	Steam Expenses		
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geotherma	CAGE	SG
		<u> </u>	
503	Steam From Other Sources		
		SE	SE
		CAEW	CAEW
	Geotherma	CAEE	SE
		<u> </u>	
503NPC	Steam From Other Sources		
		SE	SE
		CAEW	CAEW
	Geotherma	CAEE	SE
505	Electric Expenses		
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geotherma	CAGE	SG
		<u> </u>	
506	Misc. Steam Expense		
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geotherma		SG
	Scoulcina		
	l .		

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
507	Rents		
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geothermal	CAGE	SG
	Geotnermai	CAGE	56
510	Maint Supervision & Engineering		
510	Plant Supervision & Engineering	SG	SG
		CAGW	CAGW
			CAGE
		CAGE JBG	JBG
	Geothermal	CAGE	SG
511			
511	Maintenance of Structures		
		SG CAGW	SG CAGW
		CAGE	CAGE
		JBG	JBG
	Geothermal	CAGE	SG
512	Maintenance of Boiler Plant		
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geothermal	CAGE	SG
	Scotlerman		
513	Maintenance of Electric Plant		
313	remember of Electric Func	SG	SG
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geothermal	CAGE	SG
514	Maintenance of Misc. Steam Plant		
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geothermal	CAGE	SG
Nuclear Power Generation			
517	Operation Super & Engineering		
		SG	SG
518	Nuclear Fuel Expense		
		SE	SE
			-
519	Coolants and Water		
		SG	SG
520	Steam Expenses		
I		SG	SG
			33
523	Electric Expenses		
22	Liectric Experises	SG	SG
		30	30
524	Misc. Nuclear Expenses		
324	misc. nuclear expenses	SG	SG
		56	56
500			
528	Maintenance Super & Engineering		
		SG	SG
529	Maintenance of Structures		
		SG	SG
530	Maintenance of Reactor Plant		
		SG	SG
531	Maintenance of Electric Plant		
		SG	SG
	<u> </u>		
532	Maintenance of Misc Nuclear		
		SG	SG
Hydraulic Power Generation			
535	Operation Super & Engineering		
		CAGW	SG
		CAGE	SG
I		CAGE	- 30

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
536	Water For Power	WCA FACTOR	Modified Factors
330	water for rower	CAGW	SG
		CAGE	SG
537	Hydraulic Expenses		
		CAGW	SG
		CAGE	SG
538	Electric Expenses	CAGW	SG
		CAGE	SG
		CAGE	30
539	Misc. Hydro Expenses		
		CAGW	SG
		CAGE	SG
540	Rents (Hydro Generation)		
		CAGW	SG
		CAGE	SG
E 44			
541	Maint Supervision & Engineering	CAGW	SG
		CAGE	SG
		CAGE	30
542	Maintenance of Structures		
		CAGW	SG
		CAGE	SG
543	Maintenance of Dams & Waterways		
		CAGW	SG
		CAGE	SG
544	Maintenance of Electric Plant	CAGW	SG
		CAGE	SG
		CAGE	30
545	Maintenance of Misc. Hydro Plant		
	7	CAGW	SG
		CAGE	SG
Other Power Generation			
546	Operation Super & Engineering		
		SG SE	SG SE
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
547	Fuel		
		SE	SE
		CAEW	CAEW
		CAEE	CAEE
EATHER	le Lanc		
547NPC	Fuel-NPC	SE	SE
		SE CAEW	SE CAEW
		CAEE	CAEW
		CAEE	CAEE
548	Generation Expense		
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
		S	S
	West Wind	CAGW	SG
	East Wind	CAGE	SG
510	Lucius au		
549	Miscellaneous Other	S	S
		SG	S SG
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
550	Maint Supervision & Engineering		
		S	S
		SG	SG
		CAGW	CAGW
		CAGE CAGW	CAGE
	West Wind East Wind	CAGW	SG SG
	East Wind	CAGE	50
L	l .		<u> </u>

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
551	Maint Supervision & Engineering		
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
552	Maintenance of Structures	SG	SG
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
	Edd Wild		
553	Maint of Generation & Electric Plant		
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
554	Maintenance of Misc. Other		
		SG	SG
		CAGW CAGE	CAGW CAGE
		CAGE	CAGE SG
	West Wind East Wind	CAGE	SG
	East Wind	CAGE	30
Other Power Supply			
555	Purchased Power		
		S	S
		CAGW	CAGW
		CAEW	CAEW
555NPC	Purchased Power-NPC		
		S	S
		SG	SG
		SE	SE
		CAGW	CAGW
		CAGE	CAGE
		CAEW	CAEW
		CAEE	CAEE
556	System Control & Load Dispatch		
550	System Control & Load Dispatch	SG	SG
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	West Wind	CAGW	SG
	East Wind	CAGE	SG
557	Other Expenses		
		S	S
		SG	SG
		SO	SO
		CAGE	CAGE
		TROJP CAGW	TROJP CAGW
		JBG	JBG
		JBG JBE	JBG JBE
	West Wind	CAGW	SG SG
	West Wind East Wind	CAGE	SG
	Last Wild		
Transmission Expense			
560	Operation Supervision & Engineering	_	
		SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW CAGE	SG SG
	New East Side Transmission	CAGE	56
561	Load Dispatching		
	code proporting	SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
562	Station Expense	ACTOR	riounica i actors
[- Spense	SG	SG
1	Existing Transmission	JBG	SG
1	Existing Transmission	CAGW	SG
	Existing Transmission Existing Transmission	CAGE	SG
1	New West Side Transmission	CAGW	SG
1	New East Side Transmission	CAGE	SG
	THEN EDGE SIDE THATSHISSION		
563	Overhead Line Expense		
		SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
564	Underground Line Expense	SG	SG
	Fulation Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	Existing Transmission	CAGE	
	New West Side Transmission New East Side Transmission	CAGE	SG
	New East Side Transmission	CAGE	SG
565	Transmission of Electricity by Others		
		SG	SG
		SE	SE
		CAGW	SG
		CAGE	SG
		CAEW	SE
		CAEE	SE
565NPC	Transmission of Electricity by Others-NPC		
		SG	SG
		SE	SE
		CAGW	SG
		CAGE	SG
		CAEW	SE
		CAEE	SE
nee .	hu =		
566	Misc. Transmission Expense	SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission Existing Transmission	CAGW	SG
	Existing Transmission Existing Transmission	CAGE	SG
	New West Side Transmission	CAGE	SG
	New West Side Transmission New East Side Transmission	CAGE	SG
	IVEW East Side Transmission	CAGE	30
567	Rents - Transmission		
		SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
568	Maint Cunondrian 9. Engines-1		
300	Maint Supervision & Engineering	SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission Existing Transmission	CAGW	SG
	Existing Transmission Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
569	Maintenance of Structures		
		SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
570	Maintenance of Station Equi		
570	Maintenance of Station Equipment	SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission Existing Transmission	CAGW	SG
	Existing Transmission Existing Transmission	CAGE	SG
	Existing Transmission New West Side Transmission	CAGE	SG
	New West Side Transmission New East Side Transmission	CAGE	SG
	New East Stud Transmission	CAGE	30
571	Maintenance of Overhead Lines		
	-	SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
1			

	I		
FERC ACCOUNT 572	DESCRIPTION Maintenance of Underground Lines	WCA FACTOR	Modified Factors
5/2	Maintenance of Underground Lines	SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
573	Maint of Misc. Transmission Plant		
		SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
Distribution Expense			
580	Operation Supervision & Engineering		
		S	S
		SNPD	SNPD
581	Load Dispatching		
		S	S
		SNPD	SNPD
582	Station Expense		
		S	S
		SNPD	SNPD
583	Overhead Line Expenses	S	s
		SNPD	SNPD
		SNED	SINFD
584	Underground Line Expense		
304	onderground time expense	S	S
		SNPD	SNPD
585	Street Lighting & Signal Systems		
		S	S
		SNPD	SNPD
586	Meter Expenses		
		S	S
		SNPD	SNPD
587	Customer Installation Expenses	S	S
		SNPD	SNPD
		SIVID	SIVID
588	Misc. Distribution Expenses		
		S	S
		SNPD	SNPD
589	Rents		
		S	S
		SNPD	SNPD
590	Maint Supervision & Engineering		
		S SNPD	S SNPD
		SINPD	SINPD
591	Maintenance of Structures		
	nancenance of Structures	S	S
		SNPD	SNPD
592	Maintenance of Station Equipment		
		S	S
		SNPD	SNPD
593	Maintenance of Overhead Lines		
		S	S
		SNPD	SNPD
594	Maintenance of Underground Lines		
	Maintenance of Underground Lines	S	S
		SNPD	SNPD
		20	2.3.0
595	Maintenance of Line Transformers		
		S	S
		SNPD	SNPD
596	Maint of Street Lighting & Signal Sys.		
		S	S
		SNPD	SNPD
503	lu		
597	Maintenance of Meters	S	S
		SNPD	SNPD
1		JITU	JINED

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
598	Maint of Misc. Distribution Plant		
		S	S
		SNPD	SNPD
Customer Accounts Expense			
901	Supervision		
		S	S
		CN	CN
902	Meter Reading Expense		
		S	S
		CN	CN
903	Contrary Desciate & Callegations		
903	Customer Receipts & Collections	S	S
		CN	CN
904	Uncollectible Accounts	ā	
		S CN	S CN
		u,	C.I.
905	Misc. Customer Accounts Expense		
		S	S
		CN CAGE	CN CAGE
		CAGW	CAGE
			SG
Customer Service Expense		-	
907	Supervision	S	S
		CN	CN
908	Customer Assistance		_
		S CN	S CN
		CN	CN
909	Informational & Instructional Adv		
		S	S
		CN	CN
		CAGE CAGW	CAGE CAGW
		CAGW	SG
910	Misc. Customer Service		
		S	S
		CN	CN
Sales Expense			
911	Supervision		
		S	S
		CN	CN
912	Demonstration & Selling Expense		
		S	S
		CN	CN
012	Advartising Evrence		
913	Advertising Expense	S	s
		CN	CN
916	Misc. Sales Expense		-
		S CN	S CN
		- CV	G/I
Administrative & General Expense			
920	Administrative & General Salaries		
		S CN	S CN
		SO	SO
921	Office Supplies & expenses		
		S	S
		CN SO	CN SO
		30	3.5
922	A&G Expenses Transferred		
		S	S
		CN	CN
		SO	SO
923	Outside Services		
		S	S
		CAGW	CAGW
		SO SC	SO SC
		SG JBG	SG JBG
		330	350
	•		

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
924	Property Insurance		
		S	S
		CAGW	CAGW
		SO JBG	SO JBG
		JBG	SG
005	K		
925	Injuries & Damages	S	s
		so	SO
926	Employee Pensions & Benefits		
		S	S
		CN SO	CN SO
		30	30
927	Franchise Requirements		
		S SO	S SO
928	Regulatory Commission Expense	S	s
		CN	CN
		SO	SO
		CAGW	CAGW
		CAGE SG	CAGE SG
		JBG	JBG
929	Duplicate Charges		
323	Duplicate Charges	S	S
		CAGW	CAGW
		CN JBG	CN JBG
		SG	SG
		SNPD	SNPD
		SO	SO
		JBG	JBG
930	Misc General Expenses		
		S	S
		CAGE SO	CAGE SO
		CN	CN
			SG
931	Rents		
		S	S
		SO	SO
935	Maintenance of General Plant		
		S	S
		CN SO	CN SO
<u>Depreciation Expense</u> 403SP	Steam Depreciation		
		CAGW	CAGW
		CAGE	CAGE
	Geothermal	JBG CAGE	JBG SG
403NP	Nuclear Depreciation	SG	SG
			-
403HP	Hydro Depreciation	CAGW	SG
		CAGE	SG
403OP	Other Production Depreciation		
10301	Other Production Depreciation	CAGW	CAGW
		CAGE	CAGE
	West Wind East Wind	CAGW CAGE	SG SG
	east wind	- 00	
403TP	Transmission Depreciation		
	Existing Transmission	CAGW	SG
	Existing Transmission Existing Transmission	CAGE JBG	SG SG
	Existing Transmission	SG	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
	l .		

	-	1		
200	FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
Section Expenses S S S S S S S S S			_	_
Section Sect				
Society Soci				
1946 Publis Trowns S S S				
255 Ont Conductors S S S				
Second S				
100				
258				
Section Sect				
Mean				
271				
Secret Lighting S S S				
General Depreciation S S S S S S S S S				
S S S S S S S S S S	373	Street Lighting	S	S
S S S S S S S S S S				
SE SE CH	403GP	General Depreciation		
City				
SG SG SG SG SG SG SG SG				
SO				
CAGW CAGE				
CAGE				
396 396				
39E				
CAEE CAEE				
Amort of LT Plant - Intangible Plant S S S S				
Maing Depreciation			CAEE	CAEE
Maing Depreciation	403GV0	General Vehicles		
Mining Depreciation CAEE CAEE	100010	General Vellicies	SG	SG
CAEE CAEE				
CAEE CAEE	403MP	Mining Depreciation		
Experimental Plant Depreciation SG SG		3	CAEE	CAEE
ARO Depreciation S S S				
AROD Depreciation S S S	403EP	Experimental Plant Depreciation		
Amort of LT Plant - Capital Lease Gen Amort of LT Plant - Capital Lease Gen S S S S S S S S S S S S S S S S S S S			SG	SG
Amort of LT Plant - Capital Lease Gen Amort of LT Plant - Capital Lease Gen S S S S S S S S S S S S S S S S S S S				
### Amort of LT Plant - Capital Lease Gen S	4031	ARO Depreciation		
Amort of LT Plant - Capital Lease Gen S			S	S
Amort of LT Plant - Capital Lease Gen S				
S S S S S S S S S S				
SG SG SG SG SG SG SG SG	404GP	Amort of LT Plant - Capital Lease Gen		
SO				
Ch CAGW CAGE				
Amort of LT Plant - Cap Lease Steam				
Amort of LT Plant - Cap Lesse Steam				
### Amort of LT Plant - Cap Lease Steam SG				
Amort of LT Plant - Intangible Plant S S S			CAGE	CAGE
Amort of LT Plant - Intangible Plant S S S				
CAGW CAGE	404SP	Amort of LT Plant - Cap Lease Steam	cc	
Amort of LT Plant - Intangible Plant S S S S S S S S S				
Amort of LT Plant - Intengible Plant S S S S S S S S S				
Amort of LT Plant - Intangible Plant S				
S S S S S S S S CN CN		Geothermai	CAGE	56
S S S S S S S S CN CN	404TP	Amort of LT Plant - Intangible Plant		
SO	40417	Amort of Er Plant - Intangible Plant	c	c
CN				
CAGW CAGE CAGE DIBG DIBG DIBG CAEW				
CAGE				
Amort of LT Plant - Mining Plant CAEE CAEE				
CAEW CAEW CAEW CAEE				
Amort of LT Plant - Mining Plant CAEE CAEE 404MP Amort of LT Plant - Mining Plant CAGE CAGE 404OP Amort of LT Plant - Other Plant CAGE CAGE 404HP Amortization of Other Electric Plant CAGW CAGE SG 405 Amortization of Other Electric Plant S S S CAGW CAGE CAGE SG 407 Amort of Prop Losses, Unrec Plant, etc S S S CAGW CAGE CAGE SG SG SS				
Amort of LT Plant - Mining Plant CAGE CAGE CAGE 4040P Amort of LT Plant - Other Plant CAGE CAGE CAGE CAGE 404HP Amortization of Other Electric Plant CAGW CAGE SG Amortization of Other Electric Plant S S Amortization of Plant Acquisition Adj S CAGW CAGE CAGE SG Amortization of Plant Acquisition Adj S CAGW CAGE CAGE SG 407 Amort of Prop Losses, Unrec Plant, etc S S S CAGW CAGE CAGE SG CAGW CAGE SG SG SS SS SS SS SS SS SS S				
Amort of LT Plant - Other Plant CAGE CAGE			- OLL	O.LL
Amort of LT Plant - Other Plant CAGE CAGE	404MP	Amort of LT Plant - Mining Plant		
CAGE CAGE			CAEE	CAEE
CAGE CAGE				
Amortization of Other Electric Plant	404OP	Amort of LT Plant - Other Plant		
CAGW CAGE SG			CAGE	CAGE
CAGW CAGE SG				
Amortization of Other Electric Plant S S 406 Amortization of Plant Acquisition Adj S CAGW CAGE CAGE SG Amort of Prop Losses, Unrec Plant, etc S S S CAGW CAGW CAGE SG Amort of Prop Losses, Unrec Plant, etc S S S S S S S S S S S S S	404HP	Amortization of Other Electric Plant		0.7
Amortization of Other Electric Plant S S				
S S			CAGE	SG
S S	405	Amoutivation of Other Electri- No-+		
406 Amortization of Plant Acquisition Adj S CAGW CAGE CAGE SG 407 Amort of Prop Losses, Unrec Plant, etc S S S S S S S S S CAGW CAGE SG S S S S S S S S S S S S S S S S S	403	AUTOLIZATION OF OTHER EJECTRIC Plant	c	c
S S CAGW CAGW CAGW CAGE SG			,	,
S S CAGW CAGW CAGW CAGE SG	406	Amortization of Plant Acquisition Arti		
### CAGW CAGW CAGE ### CAGW CAGE ### CAGW CAGE ### SG ### SG ### SG ### CAGW CAGW ### CAGW CAGW ### CAGE ### CAGW ### CAGE ### CAGE ### SG ### SG			S	s
Amort of Prop Losses, Unrec Plant, etc S S S SO SO SO SE SE CAGW CAGW CAGE SG SG SG SG SG SG				
SG SG				
407 Amort of Prop Losses, Unrec Plant, etc S S S S S S S S S S S S S S S S S S S				
S S SO SO SE SE CAGW CAGW CAGE CAGE SG SG				
S S SO SO SE SE CAGW CAGW CAGE CAGE SG SG	407	Amort of Prop Losses, Unrec Plant, etc		
SE SE CAGW CAGW CAGE CAGE SG SG				
CAGW CAGW CAGE CAGE SG SG				
CAGE CAGE SG SG				
SG SG				
TROJP TROJP				
			TROJP	TROJP

ERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
axes Other Than Income			
08	Taxes Other Than Income		
		S	S
		GPS	GPS
		SO	SO
		SE	SE
			SG
		SG	
		CAGE	CAGE
		EXCTAX	EXCTAX
		CAEW	CAEW
		CAEE	CAEE
		JBG	JBG
		CAGW	CAGW
		CAGW	CAGW
Deferred ITC			
1140	Deferred Investment Tax Credit - Fed		
		CAGE	CAGE
1141	Deferred Investment Tax Credit - Idaho		
1141	Deferred Investment rax credit - Idano	CAGE	CACE
		CAGE	CAGE
nterest Expense			
27	Interest on Long-Term Debt		
		S	S
		SNP	SNP
		SAL	SIRE
	<u> </u>	ļ	
28	Amortization of Debt Disc & Exp		
		SNP	SNP
29	Amortization of Premium on Debt		
		SNP	SNP
		SAT	5.41
21	Other Teterant Frances	<u> </u>	
31	Other Interest Expense	o=:	0.77
		OTH	OTH
		SNP	SNP
	<u>l</u>	<u> </u>	
32	AFUDC - Borrowed		
		SNP	SNP
		SAT	5.41
	Total Flor Total Co. C. C. C.		
	Total Elec. Interest Deductions for Tax		
	Non-Utility Portion of Interest		
		NUTIL	NUTIL
nterest & Dividends			
19	Interest & Dividends		
	ance est of Dividends	CNID	SNP
		SNP	SHP
		ļ	
Deferred Income Taxes			
1010	Deferred Income Tax - Federal-DR		
		S	S
		TROJD	TROJD
		CIAC	CIAC
		SO	SO
		SNP	SNP
		SE	SE
		SG	SG
		GPS	GPS
		BADDEBT	BADDEBT
		TAXDEPR	TAXDEPR
		CAEW	CAEW
		CN	CN
		JBE	JBE
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
		CAEE	CAEE
		SNPD	SNPD
1110	Deferred Income Tax - Federal-CR		
1110	Deferred Income Tax - Federal-CR	S	S
1110	Deferred Income Tax - Federal-CR		
1110	Deferred Income Tax - Federal-CR	CIAC	CIAC
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP	CIAC SCHMDEXP
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP	CIAC SCHMDEXP SNP
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP	CIAC SCHMDEXP SNP
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP SG	CIAC SCHMDEXP SNP SG
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP SG SNPD	CIAC SCHMDEXP SNP SG SNPD
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP SG SNPD SO	CIAC SCHMDEXP SNP SG SNPD SO
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR	CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP SG SNPD SO	CIAC SCHMDEXP SNP SG SNPD SO
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG	CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT	CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS	CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SOCT	CIAC SCHMIDEXP SMP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SOCT	CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE	CIAC SCHMDEXP SMP SG SNPD SO TAXDERR JBG BADDEBT GPS SGCT JBE
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW	CLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SCCT JBE CAGW CAGE	CLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SE	CLAC SCHMDEXP SNP SG SNPD SO TAMDER JBE GPS SGCT JBE CAGW CAGE SE
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SE CAEE	CLAC SOHMDEXP SNP SG SNPD SO TAXOEPR JBG BADDEBT GPS SSCT JBE CAGW CAGE SE CAEE
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SE CAEE	CLAC SOHMDEXP SNP SG SNPD SO TAXOEPR JBG BADDEBT GPS SSCT JBE CAGW CAGE SE CAEE
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SCCT JBE CAGW CAGE SE CAEE TROJD	CIAC SCHMDEXP SNP SG SNPD SO TAXDEER JBG BADDEBT GPS SGCT JBE CAGW CAGE SE CAEE TROID
1110	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SE CAEE	CLAC SOHMDEXP SNP SG SNPD SO TAXOEPR JBG BADDEBT GPS SSCT JBE CAGW CAGE SE CAEE
	Deferred Income Tax - Federal-CR	CIAC SCHMDEXP SNP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SCCT JBE CAGW CAGE SE CAEE TROJD	CIAC SCHMDEXP SNP SG SNPD SO TAXDEER JBG BADDEBT GPS SGCT JBE CAGW CAGE SE CAEE TROID
chedule M Additions		CIAC SCHMDEXP SNP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SCCT JBE CAGW CAGE SE CAEE TROJD	CIAC SCHMDEXP SNP SG SNPD SO TAXDEER JBG BADDEBT GPS SGCT JBE CAGW CAGE SE CAEE TROID
	Deferred Income Tax - Federal-CR Additions - Flow Through	CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SE CAEE TROJD CN	CLAC SOHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SE CAEE TROJD CN
chedule M Additions		CIAC SCHMDEXP SNP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SCCT JBE CAGW CAGE SE CAEE TROJD	CIAC SCHMDEXP SNP SG SNPD SO TAXDEER JBG BADDEBT GPS SGCT JBE CAGW CAGE SE CAEE TROID
chedule M. Additions		CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SE CAEE TROJD CN	CLAC SCHMDEXP SNP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SE CAEE TROJD CN

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
SCHMAP	Additions - Permanent	Wentheren	Produited Factors
		S	S
		BADDEBT	BADDEBT
		JBE SCHMDEXP	JBE SCHMDEXP
		CAEE	CAEE
		CAGW	CAGW
		CAGE	CAGE
		SNP	SNP
		SO	SO SG
			SE
SCHMAT	Additions - Temporary		
	,	S	S
		JBE CIAC	JBE CIAC
		SNP	SNP
		TROJD	TROJD
		CN	CN
		SE SG	SE SG
		GPS	GPS
		SO	SO
		SNPD	SNPD
		JBG	JBG
		BADDEBT CAGW	BADDEBT CAGW
		CAGE	CAGE
		CAEW	CAEW
		CAEE SCHMDEXP	CAEE SCHMDEXP
		SCHHIDEAP	SCHPIDEAP
Schedule M Deductions SCHMDF	Deductions - Flow Through		
56.11.15.	beddedoils from friedgi.	S	S
		CAGW	CAGW
		CAGE DGP	CAGE DGP
		DGU	DGU
			SG
SCHMDP	Deductions - Permanent		
		S SE	S SE
		CAEW	CAEW
		CAEE	CAEE
		SNP	SNP
		JBE SCHMDEXP	JBE SCHMDEXP
		SCHMDEXP	SCHMDEXP
SCHMDT	Deductions - Temporary	S	s
		BADDEBT	BADDEBT
		CN	CN
		SNP SNPD	SNP SNPD
		JBE	JBE
		SE	SE
		SG	
			SG
		GPS	GPS
		SO	GPS SO
			GPS SO TAXDEPR CAGW
		SO TAXDEPR CAGW CAGE	GPS SO TAXDEPR CAGW CAGE
		SO TAXDEPR CAGW CAGE JBG	GPS SO TAXDEPR CAGW CAGE JBG
		SO TAXDEPR CAGW CAGE	GPS SO TAXDEPR CAGW CAGE
40011	State Income Tayes	SO TAXDEPR CAGW CAGE JBG CAEE	GPS SO TAXDEPR CAGW CAGE JBG CAEE
49911	State Income Taxes	SO TAXDEPR CAGW CAGE JBG CAEE TROJD	GPS SO TAXDEPR CAGW CAGE JBG CAEE TROJD
40911	State Income Taxes	SO TAXDEPR CAGW CAGE JBG CAEE TROJD	GPS SO TAXDEPR CAGW CAGE JBG CAEE TROJD
40911	State Income Taxes	SO TAXDEPR CAGW CAGE JBG CAEE TROJD	GPS SO TAXDEPR CAGW CAGE JBG CAEE TROJD
	State Income Taxes	SO TAXDEPR CAGW CAGE JBG CAEE TROJD IBT IBT CAGE	GPS SO TAXDEPR CAGW CAGE JBG CAEE TROID IBT IBT CAGE
*No state income taxes are allocated to WA	State Income Taxes	SO TAXDEPR CAGW CAGE JBG CAEE TROJD IBT IBT CAGE	GPS SO TAXDEPR CAGW CAGE JBG CAEE TROID IBT IBT CAGE
Adjustments to Calculated Tax:	State Income Taxes	SO TAXDEPR CAGW CAGE JBG CAEE TROJD IBT IBT CAGE	GPS SO TAXDEPR CAGW CAGE JBG CAEE TROID IBT IBT CAGE
*No state income taxes are allocated to WA Adjustments to Calculated Tax: 40910	State Income Taxes	SO TAXDER CAGW CAGE JBG CAEE TROJD IBT IET CAGE IBT SE JBE	GPS SO TANDEPR CAGW CAGE JBG CAEE TROID IBT IBT CAGE IBT CAGE JBT
*No state income taxes are allocated to WA Adjustments to Calculated Tax: 40910 40910 40910	State Income Taxes	SO TAXDEPR CAGW CAGE JBG CAEE TROJD IBT IBT IBT CAGE IBT SE JBE SO	GPS SO TAXDEPR CAGW CAGE JBG CAEE TROJD IBT IBT IBT CAGE IBT SE JBE SO
*No state income taxes are allocated to WA Adjustments to Calculated Tax: 40910 40910 40910	State Income Taxes	SO TAXDEPR CAGW CAGE BG CAEE TROJD IBT IBT CAGE IBT SE JBE SO SG	GPS SO TANDEPR CAGW CAGE JBG CAEE TROJD IBT JBT CAGE JBT CAGE JBT SSE JBE SO SG
*No state income taxes are allocated to WA Adjustments to Calculated Tax: 40910 40910 40910 40910	State Income Taxes	SO TAXDEPR CAGW CAGE JBG CAEE TROJD IBT IBT IBT CAGE IBT SE JBE SO	GPS SO TAXDEPR CAGW CAGE JBG CAEE TROJD IBT IBT IBT CAGE IBT SE JBE SO
*No state income taxes are allocated to WA Adjustments to Calculated Tax: 40910 40910 40910 40910 40910	State Income Taxes	SO TAXOEPR CAGW CAGE JBG CAEE TROJD IBT IBT CAGE IBT SE JBE SO SG CAGW	GPS SO TAXDEPR CAGW CAGE JBG CAEE TROID IBT IBT CAGE JBT SE JBT SE JBE SO SG CAGW
*No state income taxes are allocated to WA Adjustments to Calculated Tax: 40910 40910 40910 40910 40910 5team Production Plant	State Income Taxes Land and Land Rights	SO TAXDER CAGW CAGE JBG CAEE TROJD IBT IET CAGE IBT SE JBE SO SG CAGW CAEE	GPS SO TANDEPR CAGW CAGE JBG CAEE TROJD IBT JBT CAGE JBT SSE JBE SO SG CAGW CAEE
*No state income taxes are allocated to WA Adjustments to Calculated Tax: 40910 40910 40910 40910 40910 5team Production Plant		SO TAXDEPR CAGW CAGE JBG CAEE TROJD IBT IBT CAGE IBT SE JBE SO SG CAGW CAEE	GPS SO TAXDEPR CAGW CAGE JBG CAEE TROID IBT IBT CAGE JBT SE JBE SO SG CAGW CAEE
*No state income taxes are allocated to WA Adjustments to Calculated Tax: 40910 40910 40910 40910 40910 5team Production Plant		SO TAXOPER CAGW CAGE JBG CAEE TROJD IET IET CAGE IBT SE JBE SO SG CAGW CAEE	GPS SO TANDEPR CAGW CAGE JBG CAEE TROJD IBT JBT CAGE JBT SSE JBE SO SG CAGW CAEE
*No state income taxes are allocated to WA Adjustments to Calculated Tax: 40910 40910 40910 40910 40910 5team Production Plant		SO TAXDEPR CAGW CAGE JBG CAEE TROJD IBT JBT CAGE JBT SE JBE SO SG CAGW CAEE	GPS SO TANDEPR CASW CASE JBG CAEE TROJD IBT JBT CAGE JBT CAGE JBT CAGE JBT CAGE CAGE CAGE CAGE CAGE CAGE CAGE CAGE
*No state income taxes are allocated to WA Adjustments to Calculated Tax: 40910 40910 40910 40910 40910 5team Production Plant	Land and Land Rights	SO TAXDEPR CAGW CAGE JBG CAEE TROJD IBT IBT CAGE IBT SE JBE SO SG CAGW CAEE CAGW CAGE JBG CAGW CAGE JBG CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE	GPS 50 TAXDEPR CAGW CAGE JBG CAEE TROJD IBT IBT CAGE IBT SE JBE SO SG CAGW CAEE
*No state income taxes are allocated to WA Adjustments to Calculated Tax: 40910 40910 40910 40910 40910 5team Production Plant	Land and Land Rights Geothermal	SO TAXDER CAGW CAGE JBG CAEE TROJD IBT IET CAGE IBT SE JBE SO SG CAGW CAEE CAGW CAEE CAGW CAGE JBG CAGE CAGW CAGE CAGE CAGW CAGW CAGE CAGW CAGE CAGW CAGW CAGE CAGW CAGW CAGE CAGW CAGE CAGW CAGW CAGW CAGE CAGW CAGW CAGW CAGW CAGE CAGW CAGW CAGW CAGW CAGW CAGW CAGW CAGW	GPS SO TANDEPR CAGW CAGE JBG CAEE TROJD IBT JBT CAGE JBT SS SG CAGW CAGE JBG SG CAGW CAGE JBG CAGW CAGW CAGE JBG CAGW CAGW CAGE JBG CAGW CAGW CAGW CAGG CAGW CAGW CAGG CAGW CAGW
*No state income taxes are allocated to WA Adjustments to Calculated Tax: 40910 40910 40910 40910 40910 5team Production Plant	Land and Land Rights Geothermal	SO TAXOPER CAGW CAGE JBG CAEE TROJD IBT IBT CAGE IBT SE JBE SO SG CAGW CAEE CAGW CAGE CAGE CAGW CAGE CAGE CAGW CAGE CAGW CAGE CAGW CAGE	GPS SO TANDEPR CAGW CAGE JBG CAEE TROID IBT IBT CAGE IBT SC JBE SO SG CAGW CAGE CAGW CAGE JBG CAGW CAGE
*No state income taxes are allocated to WA Adjustments to Calculated Tax: 40910 40910 40910 40910	Land and Land Rights Geothermal	SO TAXDER CAGW CAGE JBG CAEE TROJD IBT IET CAGE IBT SE JBE SO SG CAGW CAEE CAGW CAEE CAGW CAGE JBG CAGE CAGW CAGE CAGE CAGW CAGW CAGE CAGW CAGE CAGW CAGW CAGE CAGW CAGW CAGE CAGW CAGE CAGW CAGW CAGW CAGE CAGW CAGW CAGW CAGW CAGE CAGW CAGW CAGW CAGW CAGW CAGW CAGW CAGW	GPS SO TANDEPR CAGW CAGE JBG CAEE TROJD IBT JBT CAGE JBT SS SG CAGW CAGE JBG SG CAGW CAGE JBG CAGW CAGW CAGE JBG CAGW CAGW CAGE JBG CAGW CAGW CAGW CAGG CAGW CAGW CAGG CAGW CAGW

FERC ACCOUNT	DESCRIPTION Reiler Plant Equipment	WCA FACTOR	Modified Factors
312	Boiler Plant Equipment	CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	C	S CAGE	S SG
	Geothermal	CAGE	30
314	Turbogenerator Units		
314	Turbogenerator onits	CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geothermal	CAGE	SG
	Geodierman	CHOL	50
315	Accessory Electric Equipment		
313	recessory Electric Equipment	CAGW	CAGW
		JBG	JBG
		CAGE	CAGE
	Geothermal	CAGE	SG
316	Misc Power Plant Equipment		
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geothermal	CAGE	SG
317	Steam Plant ARO		
		S	S
SP	Unclassified Steam Plant - Account 300		
		CAGW	CAGW
		CAGE	CAGE
		SG	SG
Nuclear Production Plant			
320	Land and Land Rights		
		SG	SG
321	Structures and Improvements		
	·	SG	SG
322	Reactor Plant Equipment		
		SG	SG
323	Turbogenerator Units		
		SG	SG
324	Land and Land Rights		
	_	SG	SG
325	Misc. Power Plant Equipment		
		SG	SG
NP	Unclassified Nuclear Plant - Acct 300		
		SG	SG
Hydraulic Plant			
330	Land and Land Rights		
		CAGW	SG
		CAGE	SG
331	Structures and Improvements		
		CAGW	SG
		CAGE	SG
	<u> </u>		
332	Reservoirs, Dams & Waterways		0.7
		CAGW	SG
		CAGE	SG
222	Weter Wheel Today 0.C		
333	Water Wheel, Turbines, & Generators	CAGW	CC .
		CAGE	SG SG
		CAGE	30
334	Accessory Electric Equipment		
337	Accessory Electric Equipment	CAGW	SG
		CAGE	SG
335	Misc. Power Plant Equipment		
		CAGW	SG
		CAGE	SG
336	Roads, Railroads & Bridges		
	1	CAGW	SG
		CAGE	SG
337	Hydro Plant ARO		
		S	S
	<u> </u>		
HP	Unclassified Hydro Plant - Acct 300		
		CAGW	SG
		CAGE	SG
	<u> </u>		
Other Production Plant			
340	Land and Land Rights		
		S	S
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
Í	i		

FERC ACCOUNT 341	DESCRIPTION Structures and Improvements	WCA FACTOR	Modified Factors
341	Structures and Improvements	CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
342	Fuel Holders, Producers & Accessories		
372	r del Holders, Froducers & Accessories	CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
343	Prime Movers		
	Time Hovers	CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
344	Generators		
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW CAGE	SG SG
	East Wind	CAGE	30
345	Accessory Electric Plant		
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG SG
	East Wind	CAGE	36
346	Misc. Power Plant Equipment		
		CAGW	CAGW
		CAGE	CAGE
	West Wind East Wind	CAGW CAGE	SG SG
	East Wind	CAGE	- 30
347	Other Production ARO		
		S	S
00	Unclassified Other Prod Plant-Acct 300		
OP	Unclassified Other Prod Plant-Acct 300	SG	SG
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
Experimental Plant			
103	Experimental Plant		
		DGP	DGP
Transmission Plant			
350	Land and Land Rights		
	Existing Transmission	CAGW	SG SC
	Existing Transmission Existing Transmission	CAGE	SG
	Existing Transmission Existing Transmission Existing Transmission		
	Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE	SG SG SG SG
	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission	CAGE JBG CAGW	SG SG SG
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	CAGE JBG CAGW CAGE	SG SG SG SG
	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements	CAGE JBG CAGW CAGE	SG SG SG SG
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE	SG SG SG SG SG SG
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG	56 56 56 56 56 56
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG	56 56 56 56 56 56 56 56
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG	56 56 56 56 56 56
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6
350 352	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Station Equipment	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE	56 56 56 56 56 56 56 56 56 56
350 352	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Station Equipment Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE CAGW CAGE	56 56 56 56 56 56 56 56 56 56 56
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission New East Side Transmission Station Equipment Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JAGG CAGW CAGE CAGW CAGE	56 56 56 56 56 56 56 56 56 56
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Station Equipment Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE CAGW CAGE	56 56 56 56 56 56 56 56 56 56 56
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG CAGW CAGE CAGW CAGE CAGW CAGE CAGW	56 56 56 56 56 56 56 56 56 56 56 56
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Station Transmission Existing Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New West Side Transmission New East Side Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG CAGW CAGE CAGW CAGE CAGW CAGE CAGW	56 56 56 56 56 56 56 56 56 56 56 56
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG CAGW CAGE CAGW CAGE CAGW CAGE CAGW	56 56 56 56 56 56 56 56 56 56 56 56
352 353	Existing Transmission Risting Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Towers and Fixtures Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE CAGW CAGE JBG CAGW CAGE JBG CAGW CAGE JBG SG CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission Towers and Fixtures Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353	Existing Transmission Risting Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission Towers and Fixtures Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission Towers and Fixtures Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Towers and Fixtures Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Tran	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE	56 56 56 56 56 56 56 56 56 56
352 353 354	Existing Transmission Risting Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New Exist Side Transmission New Exist Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New Exist Side Transmission Existing Transmission New Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Risting Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New Exist Side Transmission New Exist Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New Exist Side Transmission Existing Transmission New Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG JBG SG CAGW CAGE JBG	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG SG CAGW CAGE JBG SG SG SG SG SG SG SG SG SG	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission Towers and Fixtures Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Risting Transmission New West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Risting Transmission New West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE SG	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Review Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission Existing Transmission Review Existing Transmission Review Existing Transmission New East Side Transmission New East Side Transmission Review Existing Transmission Existing Transmission Existing Transmission Review Existing Transmission New East Side Transmission Review Existing Transmission Review Existing Transmission Existing Transmission Existing Transmission Existing Transmission Review Existing Transmission Existing Transmission Review Existing Transmission Review Existing Transmission Review Existing Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE SG	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$

FERC ACCOUNT 357	DESCRIPTION Underground Conduit	WCA FACTOR	Modified Factors
537	Underground Conduit Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	Existing Transmission	JBG	SG
		SG	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
358	Underground Conductors		
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	Existing Transmission	JBG	SG
	New West Side Transmission	SG CAGW	SG SG
	New East Side Transmission	CAGE	SG
359	Roads and Trails	CAGW	
	Existing Transmission Existing Transmission	CAGE	SG SG
	Existing Transmission	JBG	SG
		SG	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
TP	Unclassified Trans Plant - Acct 300		
		SG	SG
		CAGW CAGE	SG SG
		CAGE	30
TS0	Unclassified Trans Sub Plant - Acct 300		
		SG	SG
Distribution Bloom			
Distribution Plant	Land and Land Bloke		
360	Land and Land Rights	S	S
		· -	-
361	Structures and Improvements		
		S	S
362	Station Equipment		
362	Station Equipment	S	S
		-	-
363	Storage Battery Equipment		
		S	S
364	Poles, Towers & Fixtures		
304	roles, Towers & Fixtures	S	S
365	Overhead Conductors		
		S	S
366	Underground Conduit		
300	onderground Conduit	S	S
367	Underground Conductors		_
		S	S
368	Line Transformers		
		S	S
369	Services	S	S
		3	3
370	Meters		
		S	S
274	Tankellaklara an Cork		
371	Installations on Customers' Premises	S	S
		3	3
372	Leased Property		
		S	S
272	Street Lights		
373	Street Lights	S	S
DP	Unclassified Dist Plant - Acct 300		
		S	S
	 		
DS0	Unclassified Dist Sub Plant - Acct 300		
		S	S
General Plant	Land and Land Dight-		
389	Land and Land Rights	S	S
		CN	CN
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
		SO JBG	SO JBG
		, ,,,,	330
390	Structures and Improvements		
		S	S
		CAEE	CAEE
		CN SG	CN SG
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
		SO	SO CE
			SE
	i	l	ı

		WCA FACTOR	Madified Pasters
FERC ACCOUNT 391	DESCRIPTION Office Furniture & Equipment	WCA FACTOR	Modified Factors
		S CN SG SE SO CAGW CAGE JBG JBE CAGE	S CN SG SE SO CAGW CAGE JBG JBE CAGE
392	Transportation Equipment	S SO SG CN SE CAGW CAGE JBG CAEW CAEE	S SO SG CN SE CAGW CAGE JBG CAEW CAEE
393	Stores Equipment	S SO SG CAGW CAGE JBG CAGE	S SO SG CAGW CAGE JBG CAGE
394	Tools, Shop & Garage Equipment	S SG SO SE CAGW CAGE JBG CAEW CAEE	S SG SO SE CAGW CAGE JBG CAEW CAEE
395	Laboratory Equipment	S SO SE SG CAGW CAGE JBG CAEW CAEE	S SO SE SG CAGW CAGE JBG CAEW CAEE
396	Power Operated Equipment	S SG SO SE CAGW CAGE JBG CAEW CAEE	S SG SO SE CAGW CAGE JBG CAEW CAEE
397	Communication Equipment	S SO CN SG SE CAGW CAGE JBG CAEW CAGE	S SO CN SG SE CAGW CAGE JBG CAEW CAGE
398	Misc. Equipment	S CN SO SE SG CAGW CAGE JBG CAEW CAEE CAGE	S CN SO SE SG CAGW CAGE JBG CAEW CAEE CAGE
399	Coal Mine	CAEE	CAEE
399L	WIDCO Capital Lease Remove Capital Leases	SE	SE
1011390	General Capital Leases Remove Capital Leases	CAGW CAGE	CAGW CAGE SG

FERC ACCOUNT 1011392	DESCRIPTION General Vehicles Capital Leases	WCA FACTOR	Modified Factors
1011392	Gericial Vericies Capital Leases	SO	SO
	Remove Capital Leases		
GP	Unclassified Gen Plant - Acct 300		
Gr	Uniclassified Geri Fidit - Acct 500	s	S
		SO	SO
		CN	CN
		SG CAGE	SG CAGE
		CAGW	CAGW
399G	Unclassified Gen Plant - Acct 300	S	S
		SO	so
		SG	SG
Intangible Plant			
301	Organization		
		S	S
302	Franchise & Consent		
302	Franchise & Consent	s	S
		SG	SG
		CAGW CAGE	CAGW CAGE
		CAGE	CAGE
303	Miscellaneous Intangible Plant		
		S	S
		SG SO	SG SO
		SE SE	SE SE
		CN	CN
		CAGW	CAGW
		JBG	JBG
		CAEW CAEE	CAEW CAEE
		CAGE	CAGE
202	Loss Non Hillity Dlant		
303	Less Non-Utility Plant	S	S
		-	-
IP	Unclassified Intangible Plant - Acct 300		
		S SG	S SG
		SO	SO
Rate Base Additions 105	Plant Held For Future Use		
103	Figure 1911 Future OSE	s	S
		SG	SG
		SE	SE
		CAGW CAGE	CAGW CAGE
		CAEE	CAEE
114	Electric Plant Acquisition Adjustments	S	S
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
115	Accum Provision for Asset Acquisition Adjustments		
	, , , , , , , , , , , , , , , , , , , ,	S	S
		SG	SG
		CAGW CAGE	CAGW CAGE
			. ==
120	Nuclear Fuel	CT.	C.F.
		SE	SE
124	Weatherization		
		S	S
		SO	SO
182W	Weatherization		
		S	S
186W	Weatherization		
		S	S
171	Evel Charle		
151	Fuel Stock	CAEW	CAEW
		JBE	JBE
		CAEE	CAEE
152	Fuel Stock - Undistributed		
		SE	SE
		CAEW	CAEW
		CAEE	CAEE
25316	DG&T Working Capital Deposit		
	3	CAEE	CAEE
aras a			
25317	DG&T Working Capital Deposit	CAEE	CAEE
25319	Provo Working Capital Deposit	0/	0
		CAEE	CAEE
	1	1	l

EEDC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
FERC ACCOUNT 154	DESCRIPTION Materials and Supplies	WCA FACTOR	Modified Factors
134	inaterials and Supplies	S	S
		SG	SG
		SE	SE
		SO	SO
		SNPPS SNPPH	SNPPS SNPPH
		SNPPH SNPD	SNPPH SNPD
		SNPT	SNPT
		JBE	JBE
		SNPP	SNPP
		CAGW	CAGW
		CAGE	CAGE
		JBG CAEW	JBG CAEW
		CAEE	CAEE
163	Stores Expense Undistributed		
		SO	SO
DENIG			
25318	Provo Working Capital Deposit	CAGE	CAGE
		CAGE	CAGE
165	Prepayments		
		S	S
		GPS	GPS
		SG	SG
		CAGW	CAGW
		CAGE CAEW	CAGE CAEW
	1	CAEE	CAEE
		SE	SE
		SO	SO
182M	Misc Regulatory Assets		
	1	S SG	S SG
		CAGE	CAGE
	1	CAGE	CAGE
		JBG	JBG
		SE	SE
		CAEW	CAEW
		CAEE	CAEE
		SO	SO
186M	Misc Deferred Debits		
2001	This beleffed besid	S	S
		CAEW	CAEW
		CAEE	CAEE
		SG	SG
		SO	SO
		SE	SE
		CAGW	CAGW
		CAGE JBE	CAGE JBE
		EXCTAX	EXCTAX
Working Capital			
cwc	Cash Working Capital	_	_
		S	S
OWC	Other Work. Cap.		
131	Cash	SNP	SNP
135	Working Funds	SG	SG
141	Other A/R	SO	SO
143	Other A/R	SO	SO
232	A/P	SE	SE
232	A/P	SO CAFE	SO CAFE
232 232	A/P A/P	CAEE CAGE	CAEE CAGE
232	A/P	S	S
2533	Other Msc. Df. Crd.	SE	SE
2533	Other Msc. Df. Crd.	CAEW	CAEW
2533	Other Msc. Df. Crd.	CAEE	CAEE
230	Asset Retir. Oblig.	SE	SE
230	Asset Retir. Oblig.	CAEW	CAEW
230	Asset Retir. Oblig.	CAEE	CAEE
230 254105	Asset Retir. Oblig. ARO Reg Liability	S S	S S
254105 254105	ARO Reg Liability ARO Reg Liability	S SE	S SE
254105	ARO Reg Liability ARO Reg Liability	CAGE	CAGE
254105	ARO Reg Liability	CAEE	CAEE
2533	Cholla Reclamation	CAEE	CAEE
Miscellaneous Rate Base			
18221	Unrec Plant & Reg Study Costs	S	S
		3	J
18222	Nuclear Plant - Trojan		
	1	S	S
		TROJP	TROJP
		TROJD	TROJD
TOTAL DATE DACE ADDITIONS			
TOTAL RATE BASE ADDITIONS 235	Customer Service Deposits		
	customer service pepusits	s	s
		CN	CN
2281	Prop Ins	SO	SO
2282	Inj & Dam	SO	SO
2283	Pen & Ben	SO .	so
2283	Pen & Ben	S SO	S SO
254	Ins Prov	SO	SO
	ı	l	l .

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
22841	Accum Misc Oper Provisions - Other		
		S	S
		CAGW	CAGW
			SG
	1		
22842	Prv-Trojan	TROJD	TROJD
230	ARO	TROJP	TROJP
254105	ARO	S	S
254 254	Regulatory Liability Regulatory Liability	CAEE SE	CAEE SE
254	Regulatory Elability	S	S
252	Customer Advances for Construction		
		S SG	S SG
		CAGE	CAGE
		CAGW	CAGW
		CN	CN
25398	SO2 Emissions	s	S
		3	5
25399	Other Deferred Credits		
		S	S
		GPS	GPS
		SO SAGRE	SO
	1	CAGW CAGE	CAGW CAGE
	1	SG	SG
	1	CAEW	CAEW
	1	CAEE	CAEE
	1	SE	SE
190	Accumulated Deferred Income Taxes		
	1	S CN	S CN
	1	SO	SO
		IBT	IBT
		BADDEBT	BADDEBT
		TROJD	TROJD
		SG	SG
		SE SNP	SE
		CAGW	SNP CAGW
		CAGE	CAGE
		CAEW	CAEW
		CAEE	CAEE
		JBE	JBE
		SNPD	SNPD
204			
281	Accumulated Deferred Income Taxes	S	s
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
		SNPT	SNPT
282	Accumulated Deferred Income Taxes		
202	Accumulated beleffed Income Taxes	S	S
		CIAC	CIAC
		DITBAL	DITBAL
		JBE	JBE
	1	SO SNRD	SO
	1	SNPD SNP	SNPD SNP
	1	CAGW	CAGW
	1	CAGE	CAGE
		SE	SE
	1	CAEE	CAEE
		CN	CN
	1	JBG SG	JBG SG
	1		
283	Accumulated Deferred Income Taxes		
	1	S	S
	1	SG	SG
	1	SE SO	SE SO
	1	SO GPS	GPS
	1	SNP	SNP
	1	TROJD	TROJD
	1	CAGW	CAGW
	1	CAGE	CAGE
	1	CAEW	CAEW
	1	CAEE JBE	CAEE JBE
	1	SGCT	SGCT
İ	Í		
	I		
255	Accumulated Investment Tax Credit		
255	Accumulated Investment Tax Credit	S	S
255	Accumulated Investment Tax Credit	ITC84	ITC84
255	Accumulated Investment Tax Credit	ITC84 ITC85	ITC84 ITC85
255	Accumulated Investment Tax Credit	ITC84 ITC85 ITC86	ITC84 ITC85 ITC86
255	Accumulated Investment Tax Credit	ITC84 ITC85	ITC84 ITC85
255	Accumulated Investment Tax Credit	ITC84 ITC85 ITC86 ITC88	ITC84 ITC85 ITC86 ITC88
255	Accumulated Investment Tax Credit	ITC84 ITC85 ITC86 ITC88 ITC89	ITC84 ITC85 ITC86 ITC88 ITC89

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
Production Plant Accumulated Depreciation			
108SP	Steam Prod Plant Accumulated Depr	CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geothermal	CAGE	SG
108NP	Nuclear Prod Plant Accumulated Depr		
IOSNP	Nuclear Prod Plant Accumulated Depr	SG	SG
108HP	Hydraulic Prod Plant Accum Depr		
	West Hydro	CAGW	SG
	East Hydro	CAGE	SG
108OP	Other Production Plant - Accum Depr		
1000	outer Frontaction Figure Account Sept	SG	SG
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW CAGE	SG SG
	East Wind	CAGE	56
108EP	Experimental Plant - Accum Depr		
		SG	SG
Transmission Plant Accumulated Depreciation			
108TP	Transmission Plant Accumulated Depr		
	1	CAGW	SG
		CAGE	SG
		JBG SG	SG
	New West Side Transmission	SG CAGW	SG SG
	New East Side Transmission	CAGE	SG
Distribution Plant Accumulated Depreciation			
108360	Land and Land Rights	c	c
		S	S
108361	Structures and Improvements		
		S	S
108362	Station Equipment	S	
		5	S
108363	Storage Battery Equipment		
	4.	S	S
108364	Poles, Towers & Fixtures	s	S
		5	5
108365	Overhead Conductors		
		S	S
108366	Underground Conduit	S	S
		3	,
108367	Underground Conductors		
		S	S
100000			
108368	Line Transformers	S	S
		J	
108369	Services		
		S	S
109270	Motors		
108370	Meters	s	s
		· -	Ī -
108371	Installations on Customers' Premises		
		S	S
108372	Leased Property		
2003, 2	Ecosod Floperty	s	s
108373	Street Lights		
		S	S
108D00	Unclassified Dist Plant - Acct 300		
	Oncedastrica Disc Figure * MCCC 300	s	s
108DS	Unclassified Dist Sub Plant - Acct 300		
		S	S
108DP	Unclassified Dist Sub Plant - Acct 300		
1	100.000	S	S
General Plant Accumulated Depreciation			
108GP	General Plant Accumulated Depr	S	s
		SG	SG
		CN	CN
		SO	SO
		SE	SE
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
108MP	Mining Plant Accumulated Depr.		
		CAEE	CAEE
108MP	Less Centralia Situs Depreciation		
		S	S
	I		l

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
1081390	Accum Depr - Capital Lease		
		SO	SO
1081399	Accum Depr - Capital Lease		
		S	S
	Remove Capital Leases		
Accumulated Provision for Amortization			
111SP	Accum Prov for Amort-Steam		
		CAGW	CAGW
		CAGE	CAGE
		SG	SG
	Geothermal	CAGE	SG
111GP	Accum Prov for Amort-General		
		S	S
		CN	CN
		SG	SG
		SO	SO
		CAGW	CAGW
		CAGE	CAGE
111HP	Accum Prov for Amort-Hydro		
	,	SG	SG
		CAGW	SG
		CAGE	SG
111IP	Accum Prov for Amort-Intangible Plant		
	_	S	S
		CAEE	CAEE
		SE	SE
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
		CN	CN
		JBG	JBG
		SO	SO
111IP	Less Non-Utility Plant		
		OTH	OTH
111390	Accum Amtr - Capital Lease		
	· · ·	S	S
		SG	SG
		CAGE	CAGE
		CAGW	CAGW
		SO	SO