

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	MARCH 2003
FILE:	JAM March 2003
PREPARED BY:	Revenue Requirement Department
DATE:	July 27, 2004
TIME:	11:59:23 AM
TYPE OF AVG:	13 MONTH AVG
METHODOLOGY:	
FACTOR:	MSP Protocol
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.693
MERGED EFFECTIVE TAXRATE	37.951%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	51.51%	6.51%	3.352%
PREFERRED	1.41%	6.72%	0.095%
COMMON	47.08%	11.25%	5.297%
	<u>100.00%</u>		<u>8.743%</u>

OTHER INFORMATION

In computing revenue requirement, the gross-up factor would need to be adjusted for revenue related taxes.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues		2,297,194,970	2,113,529,150	183,665,820	14,923,279	198,589,099
3 Interdepartmental		2,206	2,206	0	0	0
4 Special Sales		1,051,969,613	960,320,053	91,649,561	4,382,826	96,032,387
5 Other Operating Revenues		136,148,535	120,234,600	15,913,935	(7,637,680)	8,276,256
6 Total Operating Revenues	2.4	3,485,315,324	3,194,086,008	291,229,316	11,668,425	302,897,741
7						
8 Operating Expenses:						
9 Steam Production	2.6	645,351,017	589,777,959	55,573,058	2,997,692	58,570,749
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.8	25,002,679	22,808,859	2,193,820	899,091	3,092,911
12 Other Power Supply		1,155,095,096	1,073,329,999	81,765,097	13,211,822	94,976,919
13 Transmission	2.11	98,626,444	89,976,356	8,650,088	(625,459)	8,024,629
14 Distribution	2.13	95,045,376	88,075,824	6,969,552	(22,260)	6,947,292
15 Customer Accounts	2.13	95,086,970	87,138,063	7,948,906	(1,351,828)	6,597,079
16 Customer Service	2.14	8,789,970	8,576,544	213,426	774	214,200
17 Sales	2.14	656,559	606,351	50,208	0	50,208
18 Administrative & General	2.15	300,087,872	275,562,755	24,525,118	494,480	25,019,598
19						
20 Total O & M Expenses	2.15	2,423,741,983	2,235,852,710	187,889,273	15,604,313	203,493,586
21						
22 Depreciation	2.16	374,500,986	342,736,478	31,764,508	(1,762,202)	30,002,306
23 Amortization Expense	2.17	59,595,819	54,944,746	4,651,073	(172,412)	4,478,661
24 Taxes Other Than Income	2.18	122,671,115	113,895,727	8,775,388	154,021	8,929,410
25 Income Taxes - Federal	2.21	54,222,854	35,564,489	18,658,364	(9,907,891)	8,750,473
26 Income Taxes - State	2.21	9,388,926	6,251,083	3,137,843	(1,478,548)	1,659,295
27 Income Taxes - Def Net	2.19	57,365,502	62,307,875	(4,942,373)	12,808,136	7,865,763
28 Investment Tax Credit Adj.	2.18	(5,940,093)	(5,940,093)	0	0	0
29 Misc Revenue & Expense	2.5	(744,871)	(473,194)	(271,678)	(328,445)	(600,123)
30						
31 Total Operating Expenses	2.21	3,094,802,220	2,845,139,821	249,662,400	14,916,971	264,579,371
32						
33 Operating Revenue for Return		390,513,104	348,946,188	41,566,916	(3,248,546)	38,318,370
34						
35						
36 Rate Base:						
37 Electric Plant in Service	2.30	12,581,942,826	11,517,777,561	1,064,165,265	(823,912)	1,063,341,353
38 Plant Held for Future Use	2.31	2,842,419	2,655,493	186,926	(87,309)	99,617
39 Misc Deferred Debits	2.32	568,799,317	548,914,344	19,884,973	(4,921,922)	14,963,051
40 Elec Plant Acq Adj	2.31	100,592,230	91,765,926	8,826,303	0	8,826,303
41 Nuclear Fuel	2.31	0	0	0	0	0
42 Prepayments	2.32	18,804,909	17,458,583	1,346,326	0	1,346,326
43 Fuel Stock	2.31	58,864,480	53,839,926	5,024,555	(171)	5,024,383
44 Material & Supplies	2.32	89,281,599	82,071,043	7,210,556	0	7,210,556
45 Working Capital	2.32	78,850,679	72,533,863	6,316,816	(2,179,017)	4,137,799
46 Weatherization Loans	2.31	57,132,363	54,488,437	2,643,926	0	2,643,926
47 Miscellaneous Rate Base	2.33	17,173,092	15,673,646	1,499,446	(1,469,297)	30,149
48						
49 Total Electric Plant		13,574,283,913	12,457,178,821	1,117,105,091	(9,481,627)	1,107,623,464
50						
51 Rate Base Deductions:						
52 Accum Prov For Depr	2.37	(4,910,520,959)	(4,486,714,347)	(423,806,612)	6,336,586	(417,470,026)
53 Accum Prov For Amort	2.38	(253,862,371)	(233,255,854)	(20,606,518)	0	(20,606,518)
54 Accum Def Income Taxes	2.34	(975,382,762)	(910,959,243)	(64,423,519)	7,170,311	(57,253,208)
55 Unamortized ITC	2.35	(19,290,178)	(16,694,886)	(2,595,292)	(39,284)	(2,634,576)
56 Customer Adv for Const	2.34	(6,912,216)	(6,873,575)	(38,641)	0	(38,641)
57 Customer Service Deposits	2.34	0	0	0	(1,029,605)	(1,029,605)
58 Misc. Rate Base Deductions	2.34	(129,361,699)	(118,486,177)	(10,875,522)	(2,680,835)	(13,556,357)
59						
60 Total Rate Base Deductions		(6,295,330,186)	(5,772,984,081)	(522,346,105)	9,757,174	(512,588,931)
61						
62 Total Rate Base		7,278,953,727	6,684,194,740	594,758,986	275,546	595,034,533
63						
64						
65 Return on Rate Base		5.365%		6.989%		6.440%
66						
67 Return on Equity		4.075%		7.524%		6.358%
68						
69 100 Basis Points in Equity:		34,269,314.14		2,800,125.31		2,801,422.58
70 Revenue Requirement Impact		55,229,438		4,512,765		4,514,855
71 Rate Base Decrease		(587,229,464)		(37,536,866)		(40,538,706)
72						

ELECTRIC REVENUES

75	FERC	BUSINESS	JURIS.			UNADJUSTED RESULTS		WASHINGTON		
76	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
77	Sales to Ultimate Customers									
78	440	Residential Sales								
79			0	S		822,925,384	761,132,657	61,792,727	18,765,556	80,558,283
80										
81					B1.1	822,925,384	761,132,657	61,792,727	18,765,556	80,558,283
82										
83	442	Commercial & Industrial Sales								
84			0	S		1,353,416,649	1,240,025,073	113,391,577	3,749,658	117,141,235
85			P	SE		89,425,158	81,812,462	7,612,696	(7,612,696)	0
86			PT	SG		-	-	-	-	-
87										
88										
89					B1.2	1,442,841,808	1,321,837,535	121,004,273	(3,863,038)	117,141,235
90										
91	444	Public Street & Highway Lighting								
92			0	S		14,939,423	14,070,603	868,820	20,761	889,581
93			0	SO		-	-	-	-	-
94					B1.3	14,939,423	14,070,603	868,820	20,761	889,581
95										
96	445	Other Sales to Public Authority								
97			0	S		16,488,355	16,488,355	-	-	-
98										
99					B1.3	16,488,355	16,488,355	-	-	-
100										
101	448	Interdepartmental								
102				DPW	S	2,206	2,206	-	-	-
103				GP	SO	-	-	-	-	-
104					B1.3	2,206	2,206	-	-	-
105										
106		Total Sales to Ultimate Customers				2,297,197,176	2,113,531,356	183,665,820	14,923,279	198,589,099
107										
108										
109										
110	447	Sales for Resale								
111			WSF	S		6,865,042	6,865,042	-	-	-
112			WSF	SG		1,025,420,959	935,447,049	89,973,910	6,058,477	96,032,387
113			WSF	SE		19,683,612	18,007,961	1,675,651	(1,675,651)	0
114			WSF	SG		-	-	-	-	-
115										
116					B1.3	1,051,969,613	960,320,053	91,649,561	4,382,826	96,032,387
117	449	Provision for Rate Refund								
118			WSF	S		(2,500,035)	(2,500,035)	-	-	-
119			WSF	SG		-	-	-	-	-
120										
121										
122					B1.3	(2,500,035)	(2,500,035)	-	-	-
123										
124		Total Sales from Electricity				3,346,666,754	3,071,351,373	275,315,381	19,306,105	294,621,486

127	FERC	BUSINESS	JURIS.		UNADJUSTED RESULTS			WASHINGTON		
128	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
129	450	Forfeited Discounts & Interest								
130			CUST	S		6,318,056	5,943,919	374,136	-	374,136
131			CUST	SO		-	-	-	-	-
132					B1.5	6,318,056	5,943,919	374,136	-	374,136
133										
134	451	Misc Electric Revenue								
135			CUST	S		6,414,041	6,114,674	299,367	-	299,367
136			GP	SG		-	-	-	-	-
137			GP	SO		(269)	(247)	(23)	-	(23)
138					B1.6	6,413,772	6,114,427	299,344	-	299,344
139										
140	453	Water Sales								
141			P	SG		-	-	-	-	-
142						-	-	-	-	-
143										
144	454	Rent of Electric Property								
145			DPW	S		10,426,656	8,765,327	1,661,329	-	1,661,329
146			T	SG		3,353,582	3,059,327	294,255	-	294,255
147			GP	SO		-	-	-	-	-
148					B1.6	13,780,238	11,824,654	1,955,584	-	1,955,584
149										
150										
151										
152	456	Other Electric Revenue								
153			DMSC	S		21,655,146	16,196,254	5,458,891	(5,499,045)	(40,154)
154			CUST	CN		-	-	-	-	-
155			OTHSE	SE		12,197,930	11,159,530	1,038,401	-	1,038,401
156			OTHSO	SO		25,304,681	23,165,637	2,139,044	(2,104,836)	34,208
157			OTHSGR	SG		52,978,748	48,330,213	4,648,535	(33,799)	4,614,736
158										
159										
160					B1.7	112,136,505	98,851,634	13,284,871	(7,637,680)	5,647,191
161										
162		Total Other Electric Revenues				138,648,570	122,734,635	15,913,935	(7,637,680)	8,276,256
163										
164		Total Electric Operating Revenues			B1.7	3,485,315,324	3,194,086,008	291,229,316	11,668,425	302,897,741
165										
166		Summary of Revenues by Factor								
167			S			2,256,950,923	2,073,104,075	183,846,847	17,036,930	200,883,777
168			CN			-	-	-	-	-
169			SE			121,306,701	110,979,953	10,326,748	(9,288,347)	1,038,401
170			SO			25,304,412	23,165,390	2,139,021	(2,104,836)	34,186
171			SG			1,081,753,290	986,836,590	94,916,699	6,024,678	100,941,378
172			DGP			-	-	-	-	-
173										
174		Total Electric Operating Revenues				3,485,315,324	3,194,086,008	291,229,316	11,668,425	302,897,741

177	FERC	BUSINESS	JURIS.			UNADJUSTED RESULTS		WASHINGTON		
178	ACCT	DESCRIPTIO	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
179	Miscellaneous Revenues									
180	41160	Gain on Sale of Utility Plant - CR								
181		DPW	S			-	-	-	-	-
182		T	SG			-	-	-	-	-
183		G	SO			-	-	-	-	-
184		T	SG			-	-	-	-	-
185		P	SG			-	-	-	-	-
186						-	-	-	-	-
187						-	-	-	-	-
188	41170	Loss on Sale of Utility Plant								
189		DPW	S			-	-	-	-	-
190		T	SG			-	-	-	-	-
191						-	-	-	-	-
192						-	-	-	-	-
193	4118	Gain from Emission Allowances								
194		P	SE			(566,761)	(518,513)	(48,248)	(340,594)	(388,842)
195					B1.1	(566,761)	(518,513)	(48,248)	(340,594)	(388,842)
196						-	-	-	-	-
197	41181	Gain from Disposition of NOX Credits								
198		P	SE			-	-	-	-	-
199						-	-	-	-	-
200						-	-	-	-	-
201	4194	Impact Housing Interest Income								
202		P	SG			-	-	-	-	-
203						-	-	-	-	-
204						-	-	-	-	-
205	421	(Gain) / Loss on Sale of Utility Plant								
206		DPW	S			2,256,024	2,265,875	(9,850)	-	(9,850)
207		T	SG			(265,780)	(242,459)	(23,320)	-	(23,320)
208		T	SG			(1,198,231)	(1,093,094)	(105,137)	-	(105,137)
209		P	SE			-	-	-	-	-
210		PTD	SO			-	-	-	-	-
211		P	SG			(970,125)	(885,003)	(85,122)	-	(85,122)
212					B1.1	(178,110)	45,319	(223,430)	-	(223,430)
213						-	-	-	-	-
214						-	-	-	-	-
214		Total Miscellaneous Revenues				(744,871)	(473,194)	(271,678)	(340,594)	(612,272)
215		Miscellaneous Expenses								
216	4311	Interest on Customer Deposits								
217		CUST	S			-	-	-	12,149	12,149
218						-	-	-	12,149	12,149
219		Total Miscellaneous Expenses				-	-	-	12,149	12,149
220						-	-	-	-	-
221		Net Misc Revenue and Expense				(744,871)	(473,194)	(271,678)	(328,445)	(600,123)
222						-	-	-	-	-

225	FERC	BUSINESS	JURIS.		UNADJUSTED RESULTS			WASHINGTON		
226	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
227	500	Operation Supervision & Engineering								
228		P	SG			23,442	21,385	2,057	-	2,057
229		P	SG			10,241,891	9,343,233	898,658	145,251	1,043,910
230		P	SSGCH			1,195,747	1,087,197	108,550	-	108,550
231					B2.1	11,461,080	10,451,816	1,009,265	145,251	1,154,516
232										
233	501	Fuel Related								
234		P	SE			413,886,448	378,652,607	35,233,841	(3,397,708)	31,836,133
235		P	SE			-	-	-	-	-
236		P	SE			-	-	-	-	-
237		Huntington	P	SE		809,121	740,241	68,880	-	68,880
238		CTs	P	SSECT		-	-	-	3,291,341	3,291,341
239		Cholla	P	SSECH		1,530,504	1,396,009	134,495	3,120,000	3,254,495
240					B2.1	416,226,073	380,788,857	35,437,216	3,013,633	38,450,849
241										
242	502	Steam Expenses								
243		P	SG			7,505,309	6,846,768	658,541	-	658,541
244		P	SG			16,361,288	14,925,693	1,435,595	-	1,435,595
245		P	SSGCH			2,139,302	1,945,096	194,206	-	194,206
246					B2.1	26,005,899	23,717,558	2,288,342	-	2,288,342
247										
248	503	Steam From Other Sources								
249		P	SE			3,890,217	3,559,045	331,171	-	331,171
250					B2.1	3,890,217	3,559,045	331,171	-	331,171
251										
252	505	Electric Expenses								
253		P	SG			2,921,159	2,664,846	256,312	-	256,312
254		P	SSGCH			927,732	843,513	84,219	-	84,219
255					B2.1	3,848,891	3,508,359	340,532	-	340,532
256										
257	506	Misc. Steam Expense								
258		P	SG			6,140,454	5,601,670	538,784	-	538,784
259		P	SG			31,415,693	28,659,173	2,756,519	-	2,756,519
260		P	SE			-	-	-	-	-
261		P	SSGCH			1,477,765	1,343,614	134,151	-	134,151
262					B2.1	39,033,912	35,604,457	3,429,455	-	3,429,455
263										
264	507	Rents								
265		P	SG			499,244	455,439	43,805	-	43,805
266		P	SG			405,692	370,096	35,597	-	35,597
267		P	SSGCH			27,778	25,256	2,522	-	2,522
268					B2.1	932,714	850,791	81,924	-	81,924
269										
270	510	Maint Supervision & Engineering								
271		P	SG			1,348,594	1,230,264	118,330	-	118,330
272		P	SG			2,931,690	2,674,453	257,236	-	257,236
273		P	SSGCH			2,029,033	1,844,838	184,195	-	184,195
274					B2.1	6,309,317	5,749,555	559,762	-	559,762
275										
276										
277					Ref					
278	511	Maintenance of Structures								
279		P	SG			1,682,088	1,534,496	147,592	-	147,592
280		P	SG			18,272,177	16,668,914	1,603,263	-	1,603,263
281		P	SSGCH			598,624	544,281	54,343	-	54,343
282					B2.1	20,552,889	18,747,691	1,805,198	-	1,805,198
283										
284	512	Maintenance of Boiler Plant								
285		P	SG			10,310,798	9,406,094	904,704	-	904,704
286		P	SG			68,253,548	62,264,750	5,988,798	-	5,988,798
287		P	SSGCH			3,442,878	3,130,334	312,544	-	312,544
288					B2.1	82,007,224	74,801,178	7,206,046	-	7,206,046
289										
290	513	Maintenance of Electric Plant								
291		P	SG			4,416,121	4,028,636	387,485	-	387,485
292		P	SG			21,394,344	19,517,132	1,877,212	-	1,877,212
293		P	SSGCH			276,116	251,050	25,066	-	25,066
294					B2.2	26,086,581	23,796,817	2,289,763	-	2,289,763
295										
296	514	Maintenance of Misc. Steam Plant								
297		P	SG			1,223,616	1,116,252	107,364	-	107,364
298		P	SG			6,117,649	5,580,866	536,783	(161,193)	375,590
299		P	SSGCH			1,654,956	1,504,719	150,237	-	150,237
300					B2.2	8,996,221	8,201,837	794,384	(161,193)	633,191
301										
302		Total Steam Power Generation			B2.2	645,351,017	589,777,959	55,573,058	2,997,692	58,570,749

305	FERC	BUSINESS	JURIS.			UNADJUSTED RESULTS			WASHINGTON	
306	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
307	517	Operation Super & Engineering				-	-	-	-	-
308		P		SG		-	-	-	-	-
309						-	-	-	-	-
310						-	-	-	-	-
311	518	Nuclear Fuel Expense				-	-	-	-	-
312		P		SE		-	-	-	-	-
313						-	-	-	-	-
314						-	-	-	-	-
315						-	-	-	-	-
316	519	Coolants and Water				-	-	-	-	-
317		P		SG		-	-	-	-	-
318						-	-	-	-	-
319						-	-	-	-	-
320	520	Steam Expenses				-	-	-	-	-
321		P		SG		-	-	-	-	-
322						-	-	-	-	-
323						-	-	-	-	-
324						-	-	-	-	-
325						-	-	-	-	-
326	523	Electric Expenses				-	-	-	-	-
327		P		SG		-	-	-	-	-
328						-	-	-	-	-
329						-	-	-	-	-
330	524	Misc. Nuclear Expenses				-	-	-	-	-
331		P		SG		-	-	-	-	-
332						-	-	-	-	-
333						-	-	-	-	-
334	528	Maintenance Super & Engineering				-	-	-	-	-
335		P		SG		-	-	-	-	-
336						-	-	-	-	-
337						-	-	-	-	-
338	529	Maintenance of Structures				-	-	-	-	-
339		P		SG		-	-	-	-	-
340						-	-	-	-	-
341						-	-	-	-	-
342	530	Maintenance of Reactor Plant				-	-	-	-	-
343		P		SG		-	-	-	-	-
344						-	-	-	-	-
345						-	-	-	-	-
346	531	Maintenance of Electric Plant				-	-	-	-	-
347		P		SG		-	-	-	-	-
348						-	-	-	-	-
349						-	-	-	-	-
350	532	Maintenance of Misc Nuclear				-	-	-	-	-
351		P		SG		-	-	-	-	-
352						-	-	-	-	-
353						-	-	-	-	-
354		Total Nuclear Power Generation				-	-	-	-	-

357	FERC	BUSINESS	JURIS.		UNADJUSTED RESULTS			WASHINGTON		
358	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
359										
360	535	Operation Super & Engineering								
361		P	SG			(8,498,697)	(7,752,993)	(745,704)	-	(745,704)
362		P	SG			1,509,820	1,377,343	132,477	17,486	149,963
363		P	SG			-	-	-	-	-
364										
365					B2.3	(6,988,877)	(6,375,649)	(613,228)	17,486	(595,742)
366										
367	536	Water For Power								
368		P	SG			50,166	45,764	4,402	-	4,402
369		P	SG			-	-	-	-	-
370		P	SG			-	-	-	-	-
371										
372					B2.3	50,166	45,764	4,402	-	4,402
373										
374	537	Hydraulic Expenses								
375		P	SG			2,479,559	2,261,994	217,565	-	217,565
376		P	SG			4,309	3,931	378	(20,069)	(19,691)
377		P	SG			-	-	-	-	-
378										
379					B2.3	2,483,868	2,265,925	217,943	(20,069)	197,874
380										
381	538	Electric Expenses								
382		P	SG			-	-	-	-	-
383		P	SG			-	-	-	-	-
384		P	SG			-	-	-	-	-
385										
386					B2.3	-	-	-	-	-
387										
388	539	Misc. Hydro Expenses								
389		P	SG			17,015,507	15,522,509	1,492,998	-	1,492,998
390		P	SG			3,273,461	2,986,237	287,225	903,110	1,190,335
391		P	SG			-	-	-	-	-
392										
393										
394					B2.3	20,288,968	18,508,745	1,780,223	903,110	2,683,333
395										
396	540	Rents (Hydro Generation)								
397		P	SG			38,741	35,342	3,399	-	3,399
398		P	SG			5,899	5,382	518	(7)	511
399		P	SG			-	-	-	-	-
400										
401					B2.3	44,640	40,723	3,917	(7)	3,910
402										
403	541	Maint Supervision & Engineering								
404		P	SG			-	-	-	-	-
405		P	SG			2,874	2,622	252	-	252
406		P	SG			-	-	-	-	-
407										
408					B2.3	2,874	2,622	252	-	252
409										
410	542	Maintenance of Structures								
411		P	SG			1,696,205	1,547,374	148,831	-	148,831
412		P	SG			53,403	48,717	4,686	(16)	4,669
413		P	SG			-	-	-	-	-
414										
415					B2.3	1,749,607	1,596,091	153,516	(16)	153,500
416										
417										
418										
419					Ref					
420	543	Maintenance of Dams & Waterways								
421		P	SG			1,383,137	1,261,776	121,361	-	121,361
422		P	SG			915,268	834,959	80,309	(1,413)	78,896
423		P	SG			-	-	-	-	-
424										
425					B2.3	2,298,405	2,096,736	201,670	(1,413)	200,257
426										
427	544	Maintenance of Electric Plant								
428		P	SG			1,922,428	1,753,748	168,680	-	168,680
429		P	SG			255,146	232,758	22,387	-	22,387
430		P	SG			-	-	-	-	-
431										
432					B2.3	2,177,574	1,986,506	191,068	-	191,068
433										
434	545	Maintenance of Misc. Hydro Plant								
435		P	SG			2,180,369	1,989,056	191,313	-	191,313
436		P	SG			715,083	652,339	62,744	-	62,744
437		P	SG			-	-	-	-	-
438										
439					B2.3	2,895,452	2,641,395	254,057	-	254,057
440										
441					B2.3	25,002,679	22,808,859	2,193,820	899,091	3,092,911

BUSINESS JURIS.
 FUNCTION FACTOR
 Purchased Power
 DMSC S
 P SG
 P SE
 Seasonal Con P SSGP
 DGP

Ref	UNADJUSTED RESULTS			WASHINGTON	
	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
	(114,054,292)	(93,203,697)	(20,850,595)	20,850,595	(0)
	1,017,490,677	928,212,597	89,278,080	(10,436,417)	78,841,663
	105,634,114	96,641,562	8,992,552	1,747,751	10,740,303
	-	-	-	1,951,913	1,951,913
	-	-	-	-	-
B2.5	1,009,070,499	931,650,462	77,420,037	14,113,842	91,533,879

System Control & Load Dispatch
 P SG

	7,921	7,226	695	-	695
B2.5	7,921	7,226	695	-	695

Other Expenses
 P S
 P SG
 P SSGCH
 P SE
 P TROJP

	-	-	-	-	-
	49,571,413	45,221,849	4,349,564	(1,151,665)	3,197,899
	-	-	-	(101,894)	(101,894)
	-	-	-	-	-
	-	-	-	-	-

Embedded Cost Differentials
 Company Owned Hydro DGP
 Company Owned Hydro SG
 Mid-C Contract MC
 Mid-C Contract SG
 Existing QF Contracts S
 Existing QF Contracts SG

	(60,451,660)	(50,275,711)	(10,175,949)	-	(10,175,949)
	60,451,660	55,147,426	5,304,233	-	5,304,233
	(45,587,281)	(40,084,116)	(5,503,165)	-	(5,503,165)
	45,587,281	41,587,299	3,999,983	-	3,999,983
	43,486,659	41,587,036	1,899,623	-	1,899,623
	(43,486,659)	(39,670,992)	(3,815,667)	-	(3,815,667)

Total Other Power Supply

TOTAL PRODUCTION EXPENSE

B2.5	49,571,413	53,512,790	(3,941,378)	(1,253,558)	(5,194,936)
B2.5	1,058,649,833	985,170,478	73,479,354	12,860,283	86,339,638
	1,825,448,792	1,685,916,817	139,531,975	17,108,605	156,640,580

BUSINESS JURIS.
 FUNCTION FACTOR
 Summary of Production Expense by Factor
 S
 SG
 SE
 SNPPH
 TROJP
 SGCT
 DGP
 DEU
 DEP
 SNPPS
 SNPPO
 DGU
 SSGCT
 SSECT
 SSGP
 SSGCH
 SSECH

Ref	UNADJUSTED RESULTS			WASHINGTON	
	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
	(114,054,292)	(93,203,697)	(20,850,595)	20,850,595	(0)
	1,373,403,688	1,252,896,594	120,507,094	(10,702,599)	109,804,495
	595,506,068	544,811,086	50,694,982	(1,649,957)	49,045,025
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	(60,451,660)	(50,275,711)	(10,175,949)	-	(10,175,949)
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	17,845,175	16,269,718	1,575,457	349,206	1,924,662
	-	-	-	3,291,341	3,291,341
	-	-	-	1,951,913	1,951,913
	13,769,931	12,519,898	1,250,033	(101,894)	1,148,139
	1,530,504	1,396,009	134,495	3,120,000	3,254,495
	1,827,549,414	1,684,413,897	143,135,517	17,108,605	160,244,122

548 MARCH 2003 MSP Protocol

549 13 MONTH AVG

550 FERC BUSINESS JURIS. UNADJUSTED RESULTS WASHINGTON Exhibit No.__(DLT-21)
 551 ACCT DESCRIPTIO FUNCTION FACTOR Ref TOTAL OTHER WASHINGTON ADJUSTMENT ADJ TOTAL Page 11 of 39

552	560	Operation Supervision & Engineering	T	SG		3,849,326	3,511,573	337,753	19,919	357,672
553										
554										
555					B2.6	3,849,326	3,511,573	337,753	19,919	357,672

557	561	Load Dispatching	T	SG		3,406,905	3,107,972	298,933	-	298,933
558										
559										
560					B2.6	3,406,905	3,107,972	298,933	-	298,933

561 MARCH 2003 MSP Protocol

562 13 MONTH AVG

563 FERC BUSINESS JURIS. UNADJUSTED RESULTS WASHINGTON
 564 ACCT DESCRIPTIO FUNCTION FACTOR Ref TOTAL OTHER WASHINGTON ADJUSTMENT ADJ TOTAL

565	562	Station Expense	T	SG		1,335,887	1,218,672	117,215	-	117,215
566										
567										
568					B2.6	1,335,887	1,218,672	117,215	-	117,215

570	563	Overhead Line Expense	T	SG		2,145,273	1,957,039	188,234	-	188,234
571										
572										
573					B2.6	2,145,273	1,957,039	188,234	-	188,234

575	564	Underground Line Expense	T	SG		-	-	-	-	-
576										
577										
578					B2.6	-	-	-	-	-

580	565	Transmission of Electricity by Others	T	SG		70,743,405	64,536,139	6,207,266	(715,717)	5,491,550
581			T	SE		1,426,899	1,305,428	121,471	153,954	275,425
582										
583										
584										
585					B2.6	72,170,304	65,841,567	6,328,737	(561,763)	5,766,974

587	566	Misc. Transmission Expense	T	SG		1,789,379	1,632,373	157,006	(83,616)	73,391
588										
589										
590					B2.6	1,789,379	1,632,373	157,006	(83,616)	73,391

592	567	Rents - Transmission	T	SG		561,990	512,680	49,311	-	49,311
593										
594										
595					B2.6	561,990	512,680	49,311	-	49,311

597	568	Maint Supervision & Engineering	T	SG		4,072	3,714	357	-	357
598										
599										
600					B2.6	4,072	3,714	357	-	357

602	569	Maintenance of Structures	T	SG		513	468	45	-	45
603										
604										
605					B2.7	513	468	45	-	45

607	570	Maintenance of Station Equipment	T	SG		6,017,193	5,489,224	527,969	-	527,969
608										
609										
610					B2.7	6,017,193	5,489,224	527,969	-	527,969

612	571	Maintenance of Overhead Lines	T	SG		7,299,970	6,659,446	640,524	-	640,524
613										
614										
615					B2.7	7,299,970	6,659,446	640,524	-	640,524

617	572	Maintenance of Underground Lines	T	SG		-	-	-	-	-
618										
619										
620					B2.7	-	-	-	-	-

622	573	Maint of Misc. Transmission Plant	T	SG		45,632	41,628	4,004	-	4,004
623										
624										
625					B2.7	45,632	41,628	4,004	-	4,004

627		TOTAL TRANSMISSION EXPENSE			B2.7	98,626,444	89,976,356	8,650,088	(625,459)	8,024,629
-----	--	-----------------------------------	--	--	------	-------------------	-------------------	------------------	------------------	------------------

629		Summary of Transmission Expense by Factor								
630		SE				1,426,899	1,305,428	121,471	153,954	275,425
631		SG				97,199,545	88,670,928	8,528,617	(779,413)	7,749,205
632		SNPT				-	-	-	-	-
633		Total Transmission Expense by Factor				98,626,444	89,976,356	8,650,088	(625,459)	8,024,629

635 13 MONTH AVG

636	FERC	BUSINESS	JURIS.		UNADJUSTED RESULTS			WASHINGTON		Exhibit No.__(DLT-21)
637	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
638	580	Operation Supervision & Engineering								
639		DPW	S		B2.8	422,477	422,477	-	-	-
640		DPW	SNPD		B2.8	(4,259,444)	(3,939,557)	(319,886)	1,721	(318,165)
641						(3,836,966)	(3,517,080)	(319,886)	1,721	(318,165)
642										
643	581	Load Dispatching								
644		DPW	S		B2.8	-	-	-	-	-
645		DPW	SNPD		B2.8	5,773,045	5,339,487	433,558	8,264	441,823
646						5,773,045	5,339,487	433,558	8,264	441,823
647										
648	582	Station Expense								
649		DPW	S		B2.8	1,194,302	1,103,096	91,205	1,248	92,454
650		DPW	SNPD		B2.8	483,109	446,828	36,282	487	36,768
651						1,677,411	1,549,924	127,487	1,735	129,222
652										
653	583	Overhead Line Expenses								
654		DPW	S		B2.8	10,022,102	8,856,675	1,165,426	17,551	1,182,978
655		DPW	SNPD		B2.8	4,491,453	4,154,142	337,310	4,724	342,034
656						14,513,554	13,010,818	1,502,737	22,275	1,525,012
657										
658	584	Underground Line Expense								
659		DPW	S		B2.8	609,683	600,796	8,887	122	9,010
660		DPW	SNPD		B2.8	1,410	1,304	106	1	107
661						611,093	602,100	8,993	124	9,117
662										
663	585	Street Lighting & Signal Systems								
664		DPW	S		B2.8	-	-	-	-	-
665		DPW	SNPD		B2.8	-	-	-	-	-
666					B2.8	-	-	-	-	-
667										
668	586	Meter Expenses								
669		DPW	S		B2.8	3,486,752	3,035,307	451,446	6,364	457,809
670		DPW	SNPD		B2.8	1,422,324	1,315,507	106,817	1,541	108,358
671						4,909,076	4,350,813	558,263	7,904	566,167
672										
673	587	Customer Installation Expenses								
674		DPW	S		B2.8	-	-	-	-	-
675		DPW	SNPD		B2.8	36,263	33,540	2,723	(1,479)	1,245
676						36,263	33,540	2,723	(1,479)	1,245
677										
678	588	Misc. Distribution Expenses								
679		DPW	S		B2.8	(2,828,929)	(2,915,129)	86,200	(1,798)	84,402
680		DPW	SNPD		B2.8	3,857,216	3,567,537	289,679	(114,680)	174,999
681						1,028,287	652,408	375,879	(116,478)	259,401
682										
683	589	Rents								
684		DPW	S		B2.9	2,149,020	2,035,846	113,174	-	113,174
685		DPW	SNPD		B2.9	303,219	280,447	22,772	176	22,948
686						2,452,239	2,316,294	135,946	176	136,121
687										
688	590	Maint Supervision & Engineering								
689		DPW	S		B2.9	304,407	304,407	-	-	-
690		DPW	SNPD		B2.9	164,827	152,448	12,379	147	12,525
691						469,234	456,855	12,379	147	12,525
692										
693	591	Maintenance of Structures								
694		DPW	S		B2.9	-	-	-	-	-
695		DPW	SNPD		B2.9	-	-	-	-	-
696						-	-	-	-	-
697										
698	592	Maintenance of Station Equipment								
699		DPW	S		B2.9	3,740,595	3,345,727	394,868	5,427	400,295
700		DPW	SNPD		B2.9	1,621,052	1,499,310	121,742	2,126	123,868
701						5,361,647	4,845,037	516,610	7,554	524,163

783 MARCH 2003 MSP Protocol
 784 13 MONTH AVG

785	FERC	BUSINESS	JURIS.		UNADJUSTED RESULTS			WASHINGTON		
786	ACCT	DESCRIPTIO	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
787	907	Supervision								
788			CUST	S	B2.14	-	-	-	-	-
789			CUST	CN	B2.14	-	-	-	-	-
790						-	-	-	-	-
791										
792	908	Customer Assistance								
793			DMSC	S	B2.14	7,103,299	7,001,643	101,656	-	101,656
794			CUST	CN	B2.14	4,178	3,852	326	774	1,099
795										
796										
797						7,107,477	7,005,495	101,982	774	102,756
798										
799	909	Informational & Instructional Adv								
800			CUST	S	B2.14	2,600	2,600	-	-	-
801			CUST	CN	B2.14	1,331,746	1,227,928	103,818	-	103,818
802						1,334,346	1,230,528	103,818	-	103,818
803										
804	910	Misc. Customer Service								
805			CUST	S	B2.14	250,311	250,311	-	-	-
806			CUST	CN	B2.14	97,836	90,209	7,627	-	7,627
807										
808						348,147	340,520	7,627	-	7,627
809										
810		TOTAL CUSTOMER SERVICE EXPENSE				8,789,970	8,576,544	213,426	774	214,200
811										
812										
813		Summary of Customer Service Exp by Factor								
814		S				7,356,211	7,254,555	101,656	-	101,656
815		CN				1,433,759	1,321,989	111,770	774	112,544
816										
817		Total Customer Service Expense by Factor				8,789,970	8,576,544	213,426	774	214,200
818										

819 MARCH 2003 MSP Protocol
 820 13 MONTH AVG

821	FERC	BUSINESS	JURIS.		UNADJUSTED RESULTS			WASHINGTON		
822	ACCT	DESCRIPTIO	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
823										
824	911	Supervision								
825			CUST	S	B2.15	-	-	-	-	-
826			CUST	CN	B2.15	-	-	-	-	-
827						-	-	-	-	-
828										
829	912	Demonstration & Selling Expense								
830			CUST	S	B2.15	-	-	-	-	-
831			CUST	CN	B2.15	-	-	-	-	-
832						-	-	-	-	-
833										
834	913	Advertising Expense								
835			CUST	S	B2.29	-	-	-	-	-
836			CUST	CN	B2.29	-	-	-	-	-
837						-	-	-	-	-
838										
839	916	Misc. Sales Expense								
840			CUST	S	B2.15	12,501	12,501	-	-	-
841			CUST	CN	B2.15	644,058	593,850	50,208	-	50,208
842						656,559	606,351	50,208	-	50,208
843										
844		TOTAL SALES EXPENSE				656,559	606,351	50,208	-	50,208
845										
846										
847		Total Sales Expense by Factor								
848		S				12,501	12,501	-	-	-
849		CN				644,058	593,850	50,208	-	50,208
850		Total Sales Expense by Factor				656,559	606,351	50,208	-	50,208
851										
852		Total Customer Service Exp Including Sales			B2.19	9,446,529	9,182,895	263,635	774	264,408

939 MARCH 2003 MSP Protocol

940 13 MONTH AVG

941	FERC	BUSINESS	JURIS.		UNADJUSTED RESULTS			WASHINGTON		
942	ACCT	DESCRIPTIO	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
943	403SP	Steam Depreciation								
944		P	SG			33,822,677	30,854,960	2,967,716	-	2,967,716
945		P	SG			33,234,780	30,318,647	2,916,132	-	2,916,132
946		P	SG			34,209,001	31,207,387	3,001,614	213,190	3,214,804
947		P	SG			13,001,798	11,860,976	1,140,822	-	1,140,822
948		P	SSGCH			8,113,322	7,376,796	736,526	44,343	780,869
949					B3.2	122,381,577	111,618,767	10,762,810	257,533	11,020,344
950										
951	403NP	Nuclear Depreciation								
952		P	SG			-	-	-	-	-
953						-	-	-	-	-
954										
955	403HP	Hydro Depreciation								
956		Pre-Merger P P	SG			11,335,170	10,340,584	994,586	-	994,586
957		Pre-Merger U P	SG			-	-	-	-	-
958		Post-Merger F P	SG			2,262,334	2,063,829	198,505	(80,403)	118,102
959					B3.4	13,597,504	12,404,413	1,193,091	(80,403)	1,112,688
960										
961	403OP	Other Production Depreciation								
962		P	SG			99,504	90,773	8,731	-	8,731
963		P	SG			5,645,082	5,149,764	495,319	69,123	564,441
964		P	SSGCT			1,757,529	1,602,366	155,163	(3,795)	151,368
965		P	SSGCH			-	-	-	-	-
966					B3.5	7,502,115	6,842,903	659,212	65,328	724,540
967										
968	403TP	Transmission Depreciation								
969		T	SG			11,841,789	10,802,750	1,039,039	-	1,039,039
970		T	SG			12,812,138	11,687,957	1,124,180	-	1,124,180
971		T	SG			21,130,621	19,276,549	1,854,072	158,741	2,012,813
972					B3.7	45,784,548	41,767,256	4,017,291	158,741	4,176,032
973										
974										
975										
976	403	Distribution Depreciation								
977	360	Land & Land I DPW	S			297,294	290,932	6,362	(850)	5,512
978	361	Structures DPW	S			682,810	651,554	31,256	(4,694)	26,561
979	362	Station Equipr DPW	S			13,398,841	12,378,566	1,020,275	(41,674)	978,601
980	364	Poles & Towe DPW	S			37,062,483	33,290,390	3,772,094	(329,752)	3,442,342
981	365	OH Conducto DPW	S			22,316,844	20,555,247	1,761,597	(598,448)	1,163,148
982	366	UG Conduit DPW	S			6,510,965	6,285,706	225,259	(28,635)	196,624
983	367	UG Conducto DPW	S			13,844,631	13,415,752	428,880	(113,108)	315,771
984	368	Line Trans DPW	S			27,632,153	25,016,222	2,615,932	(1,082,464)	1,533,468
985	369	Services DPW	S			10,123,215	9,276,792	846,423	(227,282)	619,141
986	370	Meters DPW	S			6,643,118	6,144,208	498,910	(17,273)	481,638
987	371	Inst Cust Pren DPW	S			854,082	827,626	26,456	(6,338)	20,118
988	372	Leased Prope DPW	S			2,257	2,257	-	-	-
989	373	Street Lightin DPW	S			2,870,553	2,687,434	183,119	(86,219)	96,899
990					B3.11	142,239,247	130,822,686	11,416,561	(2,536,737)	8,879,824
991										
992	403GP	General Depreciation								
993		G-SITUS	S			17,363,509	15,828,099	1,535,410	266,842	1,802,252
994		G-DGP	SG			645,762	589,101	56,661	-	56,661
995		G-DGU	SG			931,303	849,587	81,716	-	81,716
996		P	SE			81,055	74,155	6,900	2,024	8,924
997		CUST	CN			1,465,035	1,350,827	114,208	7,817	122,025
998		G-SG	SG			4,496,903	4,102,330	394,574	(17,870)	376,703
999		PTD	SO			17,255,091	15,796,492	1,458,600	111,737	1,570,337
1000		P	SG			420,848	383,921	36,927	-	36,927
1001		G-SG	SSGCH			336,488	305,942	30,546	2,787	33,333
1002					B3.21	42,995,995	39,280,453	3,715,542	373,336	4,088,879
1003										
1004	403GV0	General Vehicles								
1005		G-SG	SG			-	-	-	-	-
1006						-	-	-	-	-
1007						-	-	-	-	-
1008	403MP	Mining Depreciation								
1009		P	SE			-	-	-	-	-
1010						-	-	-	-	-
1011						-	-	-	-	-
1012	403EP	Experimental Plant Depreciation								
1013		P	SG			-	-	-	-	-
1014		P	SG			-	-	-	-	-
1015						-	-	-	-	-

1016 MARCH 2003 MSP Protocol

1017 13 MONTH AVG

1018	FERC	BUSINESS	JURIS.		UNADJUSTED RESULTS			WASHINGTON		
1019	ACCT	DESCRIPTIO	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1020										
1021										
1022										
1023										
1024										
1025	TOTAL DEPRECIATION EXPENSE				B3.21	374,500,986	342,736,478	31,764,508	(1,762,202)	30,002,306
1026										
1027	Summary	S				159,602,756	146,650,785	12,951,971	(2,269,895)	10,682,076
1028		DGP				-	-	-	-	-
1029		DGU				-	-	-	-	-
1030		SG				185,889,710	169,579,117	16,310,593	342,781	16,653,374
1031		SO				17,255,091	15,796,492	1,458,600	111,737	1,570,337
1032		CN				1,465,035	1,350,827	114,208	7,817	122,025
1033		SE				81,055	74,155	6,900	2,024	8,924
1034		SSGCH				8,449,810	7,682,737	767,073	47,130	814,203
1035		SSGCT				1,757,529	1,602,366	155,163	(3,795)	151,368

374,500,986	342,736,478	31,764,508	(1,762,202)	30,002,306
-------------	-------------	------------	-------------	------------

1040	FERC	ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS. FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
							TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1042	404GP		Amort of LT Plant - Capital Lease Gen								
1043			I-SITUS	S			727,149	661,305	65,844	-	65,844
1044			I-SG	SG			-	-	-	-	-
1045			PTD	SO			785,282	718,901	66,381	-	66,381
1046			I-DGU	SG			-	-	-	-	-
1047			CUST	CN			337,394	311,092	26,302	-	26,302
1048			I-DGP	SG			-	-	-	-	-
1049						B4.20	1,849,826	1,691,299	158,527	-	158,527
1050											
1051	404SP		Amort of LT Plant - Cap Lease Steam								
1052			P	SG			-	-	-	-	-
1053			P	SG			-	-	-	-	-
1054							-	-	-	-	-
1055											
1056	404IP		Amort of LT Plant - Intangible Plant								
1057			I-SITUS	S			2,603,875	2,472,317	131,558	-	131,558
1058			P	SE			-	-	-	-	-
1059			I-SG	SG			2,074,989	1,892,922	182,067	-	182,067
1060			PTD	SO			32,797,234	30,024,833	2,772,401	-	2,772,401
1061			CUST	CN			9,356,398	8,627,011	729,387	-	729,387
1062			I-DGP	SG			215,486	196,579	18,908	-	18,908
1063			I-DGU	SG			4,388	4,003	385	-	385
1064			I-DGU	SG			24,892	22,708	2,184	-	2,184
1065						B4.20	47,077,262	43,240,373	3,836,889	-	3,836,889
1066											
1067	404MP		Amort of LT Plant - Mining Plant								
1068			P	SE			-	-	-	-	-
1069							-	-	-	-	-
1070											
1071	404HP		Amortization of Other Electric Plant								
1072			Pre-Merger P: P	SG			-	-	-	-	-
1073			Pre-Merger UI P	SG			-	-	-	-	-
1074			Post-Merger F P	SG			28,124	25,656	2,468	-	2,468
1075						B4.1	28,124	25,656	2,468	-	2,468
1076											
1077			Total Amortization of Limited Term Plant				48,955,212	44,957,328	3,997,884	-	3,997,884
1078											
1079											
1080	405		Amortization of Other Electric Plant								
1081			GP	S			-	-	-	-	-
1082							-	-	-	-	-
1083						B4.20	-	-	-	-	-
1084											
1085	406		Amortization of Plant Acquisition Adj								
1086			P	S			-	-	-	-	-
1087			P	SG			-	-	-	-	-
1088			P	SG			-	-	-	-	-
1089			P	SG			5,479,353	4,998,576	480,777	-	480,777
1090			P	SO			-	-	-	-	-
1091						B4.21	5,479,353	4,998,576	480,777	-	480,777
1092											
1093			MARCH 2003 MSP Protocol								
1094			13 MONTH AVG								
1095	FERC										
1096	407		Amort of Prop Losses, Unrec Plant, etc								
1097			DPW	S			3,187,690	3,187,690	-	-	-
1098			GP	SO			-	-	-	-	-
1099			P	SG			-	-	-	-	-
1100			P	SE			-	-	-	-	-
1101			P	SG			71,886	65,579	6,308	(6,308)	0
1102			P	TROJP			1,901,678	1,735,573	166,104	(166,104)	(0)
1103						B4.23	5,161,254	4,988,842	172,412	(172,412)	(0)
1104											
1105			TOTAL AMORTIZATION EXPENSE				59,595,819	54,944,746	4,651,073	(172,412)	4,478,661
1106											
1107											
1108											
1109			Summary of Amortization Expense by Factor								
1110			S				6,518,714	6,321,312	197,402	-	197,402
1111			SE				-	-	-	-	-
1112			TROJP				1,901,678	1,735,573	166,104	(166,104)	(0)
1113			DGP				-	-	-	-	-
1114			DGU				-	-	-	-	-
1115			SO				33,582,516	30,743,734	2,838,782	-	2,838,782
1116			SNPPO				-	-	-	-	-
1117			CN				9,693,793	8,938,103	755,689	-	755,689
1118			SG				7,899,119	7,206,023	693,095	(6,308)	686,788
1119			Total Amortization Expense by Factor				59,595,819	54,944,746	4,651,073	(172,412)	4,478,661

ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
408	Taxes Other Than Income								
	DMSC	S			18,155,318	18,215,062	(59,744)	-	(59,744)
	GP	GPS			67,912,962	62,172,174	5,740,789	99,445	5,840,234
	GP	SO			36,185,702	33,126,868	3,058,834	54,576	3,113,410
	P	SE			417,133	381,623	35,510	-	35,510
	P	SG			-	-	-	-	-
	DMSC	OPRV-ID			-	-	-	-	-
	GP	EXCTAX			-	-	-	-	-
	GP	SG			-	-	-	-	-

				B5.7	122,671,115	113,895,727	8,775,388	154,021	8,929,410
--	--	--	--	------	-------------	-------------	-----------	---------	-----------

ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
	PTD	DGU			(5,940,093)	(5,940,093)	-	-	-
				B7.1	(5,940,093)	(5,940,093)	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
	PTD	DGU			-	-	-	-	-
				B7.1	-	-	-	-	-
	TOTAL DEFERRED ITC			B7.1	(5,940,093)	(5,940,093)	-	-	-

ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
427	Interest on Long-Term Debt								
	GP	S			-	-	-	(1,075,618)	(1,075,618)
	GP	SNP			221,157,958	202,696,696	18,461,262	-	18,461,262
					221,157,958	202,696,696	18,461,262	(1,075,618)	17,385,644
428	Amortization of Debt Disc & Exp								
	GP	SNP			10,106,716	9,263,053	843,663	-	843,663
					10,106,716	9,263,053	843,663	-	843,663
429	Amortization of Premium on Debt								
	GP	SNP			(130,851)	(119,928)	(10,923)	-	(10,923)
					(130,851)	(119,928)	(10,923)	-	(10,923)
431	Other Interest Expense								
	NUTIL	OTH			-	-	-	-	-
	GP	SO			-	-	-	-	-
	GP	SNP			38,641,760	35,416,121	3,225,639	-	3,225,639
					38,641,760	35,416,121	3,225,639	-	3,225,639
432	AFUDC - Borrowed								
	GP	SNP			(7,775,822)	(7,126,732)	(649,090)	-	(649,090)
					(7,775,822)	(7,126,732)	(649,090)	-	(649,090)
	Total Electric Interest Deductions for Tax			B6.1	261,999,762	240,129,211	21,870,550	(1,075,618)	20,794,933
	Non-Utility Portion of Interest								
	427 NUTIL	NUTIL			-	-	-	-	-
	428 NUTIL	NUTIL			-	-	-	-	-
	429 NUTIL	NUTIL			-	-	-	-	-
	431 NUTIL	NUTIL			-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				261,999,762	240,129,211	21,870,550	(1,075,618)	20,794,933

419	Interest & Dividends								
	GP	SNP			(10,192,563)	(9,341,734)	(850,829)	-	(850,829)
					(10,192,563)	(9,341,734)	(850,829)	-	(850,829)
	Total Operating Deductions for Tax				(10,192,563)	(9,341,734)	(850,829)	-	(850,829)

1199	FERC	BUSINESS	JURIS.		UNADJUSTED RESULTS			WASHINGTON		
1200	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1201	41010	Deferred Income Tax - Federal-DR								
1202		P	S			(18,210,728)	(16,833,126)	(1,377,602)	1,377,602	-
1203		P	TROJP			14,659	13,379	1,280	(1,280)	-
1204		PT	SG			(596,236)	(543,920)	(52,316)	182,655	130,340
1205		LABOR	SO			(1,864,013)	(1,706,445)	(157,568)	157,568	-
1206		GP	SNP			(2,198,466)	(2,014,948)	(183,518)	183,518	-
1207		P	SE			312,219	285,640	26,579	120,990	147,569
1208		PT	SG			(1,598,592)	(1,458,326)	(140,266)	192,582	52,316
1209		GP	GPS			(187,991)	(172,100)	(15,891)	15,891	-
1210		DITEXP	DITEXP			69,042,431	62,176,030	6,866,401	-	6,866,401
1211		CUST	BADDEBT			-	-	-	-	-
1212		CUST	CN			-	-	-	-	-
1213		P	SGCT			-	-	-	-	-
1214		DPW	SNPD			-	-	-	-	-
1215					B7.2	44,713,283	39,746,183	4,967,100	2,229,526	7,196,626
1216										
1217	41011	Deferred Income Tax - State-DR								
1218		CUST	S			-	-	-	-	-
1219		PT	SG			-	-	-	-	-
1220		LABOR	SO			-	-	-	-	-
1221		P	SE			-	-	-	-	-
1222		PT	SG			-	-	-	-	-
1223		GP	GPS			-	-	-	-	-
1224		P	TROJP			-	-	-	-	-
1225		GP	SNP			-	-	-	-	-
1226		CUST	BADDEBT			-	-	-	-	-
1227		DITEXP	DITEXP			-	-	-	-	-
1228		P	SGCT			-	-	-	-	-
1229		DPW	SNPD			-	-	-	-	-
1230										
1231					B7.4	-	-	-	-	-
1232										
1233										
1234										
1235	41110	Deferred Income Tax - Federal-CR								
1236		GP	S			489,037	11,378,554	(10,889,517)	11,456,615	567,098
1237		P	SE			8,960,537	8,197,733	762,804	(781,114)	(18,311)
1238		PT	SG			-	-	-	-	-
1239		GP	SNP			(58,816)	(53,906)	(4,910)	4,910	-
1240		PT	SG			(270,399)	(246,673)	(23,726)	23,726	-
1241		GP	GPS			-	-	-	-	-
1242		LABOR	SO			11,293,062	10,338,442	954,620	(954,620)	-
1243		PT	SNPD			(1,523,055)	(1,408,673)	(114,382)	114,382	-
1244		CUST	BADDEBT			(5,678,364)	(5,133,050)	(545,314)	545,314	-
1245		DITEXP	DITEXP			-	-	-	120,349	120,349
1246		P	TROJP			(346,796)	(316,505)	(30,291)	30,291	-
1247		P	SGCT			(212,987)	(194,230)	(18,757)	18,757	-
1248										
1249										
1250					B7.6	12,652,219	22,561,692	(9,909,473)	10,578,610	669,137
1251										
1252	41111	Deferred Income Tax - State-CR								
1253		GP	S			-	-	-	-	-
1254		GP	SNP			-	-	-	-	-
1255		DITEXP	DITEXP			-	-	-	-	-
1256		PT	SNPD			-	-	-	-	-
1257		P	SGCT			-	-	-	-	-
1258		PT	SG			-	-	-	-	-
1259		CUST	BADDEBT			-	-	-	-	-
1260		GP	GPS			-	-	-	-	-
1261		LABOR	SO			-	-	-	-	-
1262		P	SE			-	-	-	-	-
1263		P	TROJP			-	-	-	-	-
1264		PT	SG			-	-	-	-	-
1265										
1266										
1267										
1268					B7.8	-	-	-	-	-
1269										
1270		TOTAL DEFERRED INCOME TAXES			B7.8	57,365,502	62,307,875	(4,942,373)	12,808,136	7,865,763

1275	SCHMAF	Additions - Flow Through								
1276		SCHMAF S		-	-	-	-	-	-	-
1277		SCHMAF SNP		-	-	-	-	-	-	-
1278		SCHMAF SO		-	-	-	-	-	-	-
1279		SCHMAF SE		-	-	-	-	-	-	-
1280		SCHMAF TROJP		-	-	-	-	-	-	-
1281		SCHMAF SG		-	-	-	-	-	-	-
1282			B6.1	-	-	-	-	-	-	-
1283										
1284	SCHMAP	Additions - Permanent								
1285		P SE		1,972,079	1,804,197	167,882	-	-	167,882	
1286		LABOR SNP		-	-	-	-	-	-	
1287		SCHMAP-S SO		(4,373,904)	(4,004,171)	(369,733)	-	-	(369,733)	
1288										
1289			B6.1	(2,401,825)	(2,199,974)	(201,851)	-	-	(201,851)	
1290										
1291	SCHMAT	Additions - Temporary								
1292		SCHMAT-S S		41,690,290	14,366,441	27,323,849	(31,808,290)	-	(4,484,441)	
1293		P SGCT		1,122,426	1,023,580	98,846	-	-	98,846	
1294		DPW CIAC		37,637,037	36,142,736	1,494,301	-	-	1,494,301	
1295		SCHMAT-S SNP		6,932,984	6,354,250	578,734	-	-	578,734	
1296		P TROJP		875,176	798,733	76,443	-	-	76,443	
1297		P SG		-	-	-	626,396	-	626,396	
1298		SCHMAT-S SE		12,187,901	11,150,354	1,037,547	36,755	-	1,074,302	
1299		P SG		(693,468)	(632,621)	(60,847)	(300,683)	-	(361,531)	
1300		SCHMAT-G GPS		(15,600,707)	(14,281,955)	(1,318,752)	-	-	(1,318,752)	
1301		SCHMAT-S SO		(38,793,313)	(35,514,054)	(3,279,259)	2,536	-	(3,276,723)	
1302		DPW BADDEBT		-	-	-	-	-	-	
1303		BOOKDEPF SCHMDEXP		431,407,225	394,816,031	36,591,194	-	-	36,591,194	
1304			B6.3	476,765,551	414,223,495	62,542,056	(31,443,286)	-	31,098,770	
1305										
1306		TOTAL SCHEDULE - M ADDITIONS		474,363,726	412,023,522	62,340,204	(31,443,286)	-	30,896,919	
1307										
1308	SCHMDF	Deductions - Flow Through								
1309		SCHMDF S		-	-	-	-	-	-	
1310		SCHMDF SG		108,276	98,775	9,501	-	-	9,501	
1311		SCHMDF SG		-	-	-	-	-	-	
1312			B6.4	108,276	98,775	9,501	-	-	9,501	
1313										
1314										
1315										
1316	SCHMDP	Deductions - Permanent								
1317		SCHMDP S		-	-	-	-	-	-	
1318		P SE		(1,466,210)	(1,341,393)	(124,817)	-	-	(124,817)	
1319		PTD SNP		381,063	349,254	31,809	-	-	31,809	
1320		SCHMDP IBT		-	-	-	-	-	-	
1321		SCHMDP-S SO		5,856,587	5,361,521	495,066	-	-	495,066	
1322			B6.4	4,771,440	4,369,382	402,058	-	-	402,058	
1323										
1324	SCHMDT	Deductions - Temporary								
1325		GP S		(3,544,152)	85,798	(3,629,950)	-	-	(3,629,950)	
1326		DPW BADDEBT		(14,962,356)	(13,525,465)	(1,436,891)	-	-	(1,436,891)	
1327		SCHMDT-S SNP		13,344,298	12,230,377	1,113,921	-	-	1,113,921	
1328		CUST DGP		-	-	-	-	-	-	
1329		P SE		36,371,909	33,275,596	3,096,313	388,842	-	3,485,155	
1330		SCHMDT-S SG		(5,343,380)	(4,874,534)	(468,846)	-	-	(468,846)	
1331		SCHMDT-G GPS		22,146,677	20,274,584	1,872,093	-	-	1,872,093	
1332		SCHMDT-S SO		(19,728,824)	(18,061,116)	(1,667,708)	-	-	(1,667,708)	
1333		TAXDEPR TAXDEPRL		534,644,781	490,340,100	44,304,681	(16,215)	-	44,288,466	
1334		DPW SNPD		(4,013,214)	(3,711,820)	(301,394)	-	-	(301,394)	
1335			B6.4	558,915,739	516,033,520	42,882,219	372,627	-	43,254,846	
1336										
1337		TOTAL SCHEDULE - M DEDUCTIONS		563,795,455	520,501,677	43,293,778	372,627	-	43,666,405	
1338										
1339		TOTAL SCHEDULE - M ADJUSTMENTS		(89,431,729)	(108,478,155)	19,046,426	(31,815,913)	-	(12,769,487)	
1340										

1341 NOTE: Positive Schedule M amounts increase taxable income and therefore increase tax expense.
 1342 Negative Schedule M amounts decrease taxable income and therefore decrease tax expense.

ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
40911	State Income Taxes								
		IBT	IBT		9,388,926	6,251,083	3,137,843	(1,478,548)	1,659,295
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
TOTAL STATE TAXES				B6.5	9,388,926	6,251,083	3,137,843	(1,478,548)	1,659,295

ACCT	DESCRIPTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
------	-------------	--------	-----	-------	-------	------------	------------	-----------

ACCT	DESCRIPTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
Calculation of Taxable Income:									
	Operating Revenues			3,485,315,324	3,194,086,008	291,229,316	11,668,425	302,897,741	
Operating Deductions:									
	O & M Expenses			2,423,741,983	2,235,852,710	187,889,273	15,604,313	203,493,586	
	Depreciation Expense			374,500,986	342,736,478	31,764,508	(1,762,202)	30,002,306	
	Amortization Expense			59,595,819	54,944,746	4,651,073	(172,412)	4,478,661	
	Taxes Other Than Income			122,671,115	113,895,727	8,775,388	154,021	8,929,410	
	Interest & Dividends (AFUDC-Equity)			(10,192,563)	(9,341,734)	(850,829)	-	(850,829)	
	Misc Revenue & Expense			(744,871)	(473,194)	(271,678)	(328,445)	(600,123)	
	Total Operating Deductions			2,969,572,468	2,737,614,732	231,957,736	13,495,275	245,453,011	
Other Deductions:									
	Interest Deductions			261,999,762	240,129,211	21,870,550	(1,075,618)	20,794,933	
	Interest on PCRBS			-	-	-	-	-	
	Schedule M Adjustments			(89,431,729)	(108,478,155)	19,046,426	(31,815,913)	(12,769,487)	
	Income Before State Taxes			164,311,365	107,863,909	56,447,456	(32,567,145)	23,880,311	
	State Income Taxes			9,388,926	6,251,083	3,137,843	(1,478,548)	1,659,295	
	Total Taxable Income			154,922,439	101,612,827	53,309,613	(31,088,597)	22,221,016	
	Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%	
	Federal Income Tax - Calculated			54,222,854	35,564,489	18,658,364	(10,881,009)	7,777,356	
Adjustments to Calculated Tax:									
	40910	Wy Wind Tax P	SE	-	-	-	(186,337)	(186,337)	
	FITGCC	Glenrock Coa P	SE	-	-	-	-	-	
	FITOTH	FIT True-up	NUTIL	-	-	-	-	-	
	FIT	FIT True-up	LABOR	-	-	-	1,159,454	1,159,454	
	Federal Income Tax Per Books			54,222,854	35,564,489	18,658,364	(9,907,891)	8,750,473	
TOTAL OPERATING EXPENSES				3,094,802,220	2,845,139,821	249,662,400	14,916,971	264,579,371	

1391 13 MONTH AVG

1392	FERC	BUSINESS	JURIS.		UNADJUSTED RESULTS			WASHINGTON		Exhibit No.__(DLT-21)
1393	<u>ACCT</u>	<u>DESCRIPTIO</u>	<u>FUNCTION</u>	<u>FACTOR</u>	<u>Ref</u>	<u>TOTAL</u>	<u>OTHER</u>	<u>WASHINGTON</u>	<u>ADJUSTMENT</u>	<u>ADJ TOTAL</u>
1394	310	Land and Land Rights								Page 23 of 39
1395		P	SG			3,621,763	3,303,978	317,786	-	317,786
1396		P	SG			32,005,415	29,197,151	2,808,264	-	2,808,264
1397		P	SG			40,817,836	37,236,341	3,581,495	(9,989,483)	(6,407,988)
1398		P	S			-	-	-	(580,839)	(580,839)
1399		P	SSGCH			1,186,186	1,078,504	107,682	-	107,682
1400		P	SG			2,405,337	2,194,285	211,052	-	211,052
1401					B8.2	80,036,537	73,010,258	7,026,279	(10,570,322)	(3,544,043)
1402										
1403	311	Structures and Improvements								
1404		P	SG			239,751,614	218,714,995	21,036,619	-	21,036,619
1405		P	SG			243,436,664	222,076,706	21,359,958	-	21,359,958
1406		P	SG			130,083,908	118,669,905	11,414,003	-	11,414,003
1407		P	SSGCH			45,211,188	41,106,922	4,104,266	-	4,104,266
1408		P	SG			94,489,709	86,198,862	8,290,847	-	8,290,847
1409					B8.2	752,973,083	686,767,390	66,205,693	-	66,205,693
1410										
1411	312	Boiler Plant Equipment								
1412		P	SG			773,367,311	705,509,442	67,857,869	-	67,857,869
1413		P	SG			584,231,911	532,969,423	51,262,488	-	51,262,488
1414		P	SG			602,953,199	550,048,042	52,905,157	-	52,905,157
1415		P	SSGCH			213,615,221	194,223,257	19,391,964	-	19,391,964
1416		P	SG			215,733,550	196,804,357	18,929,193	-	18,929,193
1417					B8.2	2,389,901,192	2,179,554,522	210,346,670	-	210,346,670
1418										
1419	314	Turbogenerator Units								
1420		P	SG			164,912,937	150,442,917	14,470,020	-	14,470,020
1421		P	SG			126,370,482	115,282,307	11,088,174	-	11,088,174
1422		P	SG			224,335,825	204,651,839	19,683,985	-	19,683,985
1423		P	SSGCH			50,653,992	46,055,629	4,598,363	-	4,598,363
1424		P	SG			76,331,671	69,634,072	6,697,599	-	6,697,599
1425					B8.2	642,604,906	586,066,764	56,538,143	-	56,538,143
1426										
1427	315	Accessory Electric Equipment								
1428		P	SG			89,484,032	81,632,400	7,851,632	-	7,851,632
1429		P	SG			117,282,502	106,991,738	10,290,764	-	10,290,764
1430		P	SG			38,964,691	35,545,797	3,418,894	-	3,418,894
1431		P	SSGCH			45,698,269	41,549,786	4,148,483	-	4,148,483
1432		P	SG			27,617,173	25,193,949	2,423,224	-	2,423,224
1433					B8.2	319,046,668	290,913,669	28,132,998	-	28,132,998
1434										
1435										
1436										
1437	316	Misc Power Plant Equipment								
1438		P	SG			6,094,332	5,559,594	534,737	-	534,737
1439		P	SG			9,244,391	8,433,256	811,134	-	811,134
1440		P	SG			8,430,512	7,690,790	739,722	-	739,722
1441		P	SSGCH			2,890,903	2,628,467	262,436	-	262,436
1442		P	SG			4,629,833	4,223,596	406,237	-	406,237
1443					B8.2	31,289,970	28,535,703	2,754,266	-	2,754,266
1444										
1445										
1446	SP	Unclassified Steam Plant - Account 300								
1447		P	SG			-	-	-	-	-
1448						-	-	-	-	-
1449										
1450										
1451		Total Steam Production Plant			B8.2	4,215,852,357	3,844,848,307	371,004,050	(10,570,322)	360,433,727
1452										
1453										
1454		Summary of Steam Production Plant by Factor								
1455		S				-	-	-	(580,839)	(580,839)
1456		DGP				-	-	-	-	-
1457		DGU				-	-	-	-	-
1458		SG				3,856,596,598	3,518,205,743	338,390,855	(9,989,483)	328,401,371
1459		SSGCH				359,255,759	326,642,564	32,613,195	-	32,613,195
1460		Total Steam Production Plant by Factor				4,215,852,357	3,844,848,307	371,004,050	(10,570,322)	360,433,727

1464	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1465	320	Land and Land Rights								
1466			P	SG		-	-	-	-	-
1467			P	SG		-	-	-	-	-
1468						-	-	-	-	-
1469										
1470	321	Structures and Improvements								
1471			P	SG		-	-	-	-	-
1472			P	SG		-	-	-	-	-
1473						-	-	-	-	-
1474										
1475	322	Reactor Plant Equipment								
1476			P	SG		-	-	-	-	-
1477			P	SG		-	-	-	-	-
1478						-	-	-	-	-
1479										
1480	323	Turbogenerator Units								
1481			P	SG		-	-	-	-	-
1482			P	SG		-	-	-	-	-
1483						-	-	-	-	-
1484										
1485	324	Land and Land Rights								
1486			P	SG		-	-	-	-	-
1487			P	SG		-	-	-	-	-
1488						-	-	-	-	-
1489										
1490	325	Misc. Power Plant Equipment								
1491			P	SG		-	-	-	-	-
1492			P	SG		-	-	-	-	-
1493						-	-	-	-	-
1494										
1495										
1496	NP	Unclassified Nuclear Plant - Acct 300								
1497			P	SG		-	-	-	-	-
1498						-	-	-	-	-
1499										
1500										
1501		Total Nuclear Production Plant				-	-	-	-	-
1502										
1503										
1504										
1505		Summary of Nuclear Production Plant by Factor								
1506		DGP				-	-	-	-	-
1507		DGU				-	-	-	-	-
1508		SG				-	-	-	-	-
1509										
1510		Total Nuclear Plant by Factor				-	-	-	-	-

1514	ACCT	DESCRIPTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1515									
1516	330	Land and Land Rights							
1517		P	SG		14,611,042	13,329,019	1,282,022	-	1,282,022
1518		P	SG		-	-	-	-	-
1519		P	SG		5,943,147	5,421,675	521,472	(11,311)	510,161
1520									
1521				B8.3	20,554,189	18,750,694	1,803,494	(11,311)	1,792,183
1522									
1523	331	Structures and Improvements							
1524		P	SG		64,332,024	58,687,314	5,644,710	-	5,644,710
1525		P	SG		-	-	-	-	-
1526		P	SG		10,617,831	9,686,186	931,644	(48,766)	882,879
1527									
1528				B8.3	74,949,855	68,373,501	6,576,354	(48,766)	6,527,589
1529									
1530	332	Reservoirs, Dams & Waterways							
1531		P	SG		209,564,653	191,176,740	18,387,913	-	18,387,913
1532		P	SG		-	-	-	-	-
1533		P	SG		56,297,125	51,357,425	4,939,701	(692,181)	4,247,519
1534									
1535				B8.3	265,861,779	242,534,165	23,327,613	(692,181)	22,635,432
1536									
1537	333	Water Wheel, Turbines, & Generators							
1538		P	SG		59,183,112	53,990,185	5,192,927	-	5,192,927
1539		P	SG		-	-	-	-	-
1540		P	SG		15,874,300	14,481,435	1,392,865	(129,898)	1,262,967
1541									
1542				B8.3	75,057,412	68,471,620	6,585,792	(129,898)	6,455,894
1543									
1544	334	Accessory Electric Equipment							
1545		P	SG		23,339,871	21,291,951	2,047,919	-	2,047,919
1546		P	SG		-	-	-	-	-
1547		P	SG		7,184,717	6,554,306	630,411	(12,279)	618,132
1548									
1549				B8.3	30,524,588	27,846,257	2,678,331	(12,279)	2,666,052
1550									
1551									
1552									
1553	335	Misc. Power Plant Equipment							
1554		P	SG		2,943,198	2,684,952	258,246	-	258,246
1555		P	SG		-	-	-	-	-
1556		P	SG		344,534	314,303	30,231	(707)	29,524
1557									
1558				B8.3	3,287,732	2,999,255	288,477	(707)	287,770
1559									
1560	336	Roads, Railroads & Bridges							
1561		P	SG		10,247,745	9,348,573	899,172	-	899,172
1562		P	SG		-	-	-	-	-
1563		P	SG		1,157,991	1,056,385	101,606	(80)	101,526
1564									
1565				B8.3	11,405,736	10,404,958	1,000,778	(80)	1,000,698
1566									
1567									
1568	HP	Unclassified Hydro Plant - Acct 300							
1569		P	SG		-	-	-	-	-
1570		P	SG		-	-	-	-	-
1571		P	SG		-	-	-	-	-
1572									
1573									
1574									
1575									
1576									
1577									
1578									
1579									
1580									
1581									
1582		Total Hydraulic Plant		B8.4	481,641,289	439,380,450	42,260,839	(895,221)	41,365,618
1583									
1584		Summary of Hydraulic Plant by Factor							
1585		SG-P			-	-	-	-	-
1586		SG			481,641,289	439,380,450	42,260,839	(895,221)	41,365,618
1587		DGP			-	-	-	-	-
1588		DGU			-	-	-	-	-
1589		Total Hydraulic Plant by Factor			481,641,289	439,380,450	42,260,839	(895,221)	41,365,618

1657	FERC	BUSINESS	JURIS.		UNADJUSTED RESULTS			WASHINGTON		Exhibit No.__(DLT-21)
1658	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1659	350	Land and Land Rights								
1660			T	SG		21,359,469	19,485,316	1,874,152	-	1,874,152
1661			T	SG		49,598,453	45,246,516	4,351,936	-	4,351,936
1662			T	SG		16,157,770	14,740,033	1,417,737	-	1,417,737
1663					B8.6	87,115,691	79,471,865	7,643,826	-	7,643,826
1664										
1665	352	Structures and Improvements								
1666			T	S		-	-	-	-	-
1667			T	SG		8,548,968	7,798,852	750,115	-	750,115
1668			T	SG		18,096,654	16,508,792	1,587,862	-	1,587,862
1669			T	SG		19,404,402	17,701,794	1,702,608	(2,116)	1,700,492
1670					B8.6	46,050,024	42,009,438	4,040,585	(2,116)	4,038,469
1671										
1672	353	Station Equipment								
1673			T	SG		143,306,286	130,732,106	12,574,179	-	12,574,179
1674			T	SG		205,382,340	187,361,398	18,020,943	-	18,020,943
1675			T	SG		426,155,221	388,762,918	37,392,303	(7,434)	37,384,869
1676					B8.6	774,843,847	706,856,422	67,987,425	(7,434)	67,979,991
1677										
1678	354	Towers and Fixtures								
1679			T	SG		156,527,928	142,793,637	13,734,291	-	13,734,291
1680			T	SG		127,364,095	116,188,738	11,175,357	-	11,175,357
1681			T	SG		65,513,502	59,765,125	5,748,377	-	5,748,377
1682					B8.6	349,405,524	318,747,500	30,658,025	-	30,658,025
1683										
1684	355	Poles and Fixtures								
1685			T	SG		71,673,223	65,384,372	6,288,851	-	6,288,851
1686			T	SG		118,862,199	108,432,827	10,429,372	-	10,429,372
1687			T	SG		237,473,545	216,636,811	20,836,734	-	20,836,734
1688					B8.6	428,008,967	390,454,010	37,554,957	-	37,554,957
1689										
1690	356	Clearing and Grading								
1691			T	SG		209,116,882	190,768,258	18,348,624	-	18,348,624
1692			T	SG		158,515,426	144,606,746	13,908,681	-	13,908,681
1693			T	SG		209,894,449	191,477,599	18,416,850	-	18,416,850
1694					B8.6	577,526,758	526,852,603	50,674,155	-	50,674,155
1695										
1696	357	Underground Conduit								
1697			T	SG		6,371	5,812	559	-	559
1698			T	SG		162,746	148,467	14,280	-	14,280
1699			T	SG		2,195,005	2,002,408	192,597	-	192,597
1700					B8.6	2,364,123	2,156,687	207,436	-	207,436
1701										
1702	358	Underground Conductors								
1703			T	SG		-	-	-	-	-
1704			T	SG		1,018,663	929,282	89,381	-	89,381
1705			T	SG		2,895,390	2,641,339	254,051	-	254,051
1706					B8.7	3,914,053	3,570,621	343,432	-	343,432
1707										
1708	359	Roads and Trails								
1709			T	SG		1,942,448	1,772,011	170,437	-	170,437
1710			T	SG		501,203	457,226	43,977	-	43,977
1711			T	SG		8,746,523	7,979,073	767,450	-	767,450
1712					B8.7	11,190,174	10,208,311	981,864	-	981,864
1713										
1714	TP	Unclassified Trans Plant - Acct 300								
1715			T	SG		-	-	-	-	-
1716						-	-	-	-	-
1717										
1718	TS0	Unclassified Trans Sub Plant - Acct 300								
1719			T	SG		-	-	-	-	-
1720						-	-	-	-	-
1721										
1722		TOTAL TRANSMISSION PLANT			B8.7	2,280,419,162	2,080,327,457	200,091,705	(9,550)	200,082,155
1723		Summary of Transmission Plant by Factor								
1724		DGP				-	-	-	-	-
1725		DGU				-	-	-	-	-
1726		SG				2,280,419,162	2,080,327,457	200,091,705	(9,550)	200,082,155
1727		Total Transmission Plant by Factor				2,280,419,162	2,080,327,457	200,091,705	(9,550)	200,082,155

1730	FERC	BUSINESS	JURIS.		UNADJUSTED RESULTS			WASHINGTON		
1731	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1732	360	Land and Land Rights								
1733			DPW	S		26,261,509	25,304,160	957,350	-	957,350
1734					B8.8	26,261,509	25,304,160	957,350	-	957,350
1735										
1736	361	Structures and Improvements								
1737			DPW	S		32,869,674	31,441,649	1,428,025	-	1,428,025
1738					B8.8	32,869,674	31,441,649	1,428,025	-	1,428,025
1739										
1740	362	Station Equipment								
1741			DPW	S		536,478,353	496,867,769	39,610,584	-	39,610,584
1742					B8.8	536,478,353	496,867,769	39,610,584	-	39,610,584
1743										
1744	364	Poles, Towers & Fixtures								
1745			DPW	S		683,642,788	617,443,906	66,198,882	-	66,198,882
1746					B8.9	683,642,788	617,443,906	66,198,882	-	66,198,882
1747										
1748	365	Overhead Conductors								
1749			DPW	S		520,585,286	472,915,265	47,670,020	-	47,670,020
1750					B8.9	520,585,286	472,915,265	47,670,020	-	47,670,020
1751										
1752	366	Underground Conduit								
1753			DPW	S		216,122,344	204,756,802	11,365,542	-	11,365,542
1754					B8.9	216,122,344	204,756,802	11,365,542	-	11,365,542
1755										
1756	367	Underground Conductors								
1757			DPW	S		490,220,757	476,953,055	13,267,702	-	13,267,702
1758					B8.9	490,220,757	476,953,055	13,267,702	-	13,267,702
1759										
1760	368	Line Transformers								
1761			DPW	S		780,561,246	709,237,160	71,324,086	-	71,324,086
1762					B8.10	780,561,246	709,237,160	71,324,086	-	71,324,086
1763										
1764	369	Services								
1765			DPW	S		323,564,060	293,207,222	30,356,838	-	30,356,838
1766					B8.10	323,564,060	293,207,222	30,356,838	-	30,356,838
1767										
1768	370	Meters								
1769			DPW	S		178,130,244	164,486,026	13,644,218	-	13,644,218
1770					B8.10	178,130,244	164,486,026	13,644,218	-	13,644,218
1771										
1772	371	Installations on Customers' Premises								
1773			DPW	S		8,916,148	8,363,461	552,686	-	552,686
1774					B8.10	8,916,148	8,363,461	552,686	-	552,686
1775										
1776	372	Leased Property								
1777			DPW	S		49,658	49,658	-	-	-
1778					B8.10	49,658	49,658	-	-	-
1779										
1780	373	Street Lights								
1781			DPW	S		49,280,724	46,214,292	3,066,432	-	3,066,432
1782					B8.11	49,280,724	46,214,292	3,066,432	-	3,066,432
1783										
1784	DP	Unclassified Dist Plant - Acct 300								
1785			DPW	S		-	-	-	-	-
1786						-	-	-	-	-
1787						-	-	-	-	-
1788	DSO	Unclassified Dist Sub Plant - Acct 300								
1789			DPW	S		-	-	-	-	-
1790						-	-	-	-	-
1791						-	-	-	-	-
1792						-	-	-	-	-
1793						-	-	-	-	-
1794						-	-	-	-	-
1795						-	-	-	-	-
1796						-	-	-	-	-
1797		TOTAL DISTRIBUTION PLANT			B8.11	3,846,682,790	3,547,240,425	299,442,365	-	299,442,365
1798										
1799		Summary of Distribution Plant by Factor								
1800		S				3,846,682,790	3,547,240,425	299,442,365	-	299,442,365
1801										
1802		Total Distribution Plant by Factor				3,846,682,790	3,547,240,425	299,442,365	-	299,442,365

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS. FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1807	389	Land and Land Rights							
1808		G-SITUS	S		7,110,658	5,856,521	1,254,137	-	1,254,137
1809		CUST	CN		1,109,264	1,022,790	86,474	-	86,474
1810		G-DGU	SG		6,561	5,986	576	-	576
1811		G-SG	SG		1,228	1,120	108	-	108
1812		PTD	SO		5,776,560	5,288,259	488,302	-	488,302
1813				B8.12	14,004,272	12,174,675	1,829,596	-	1,829,596
1814									
1815	390	Structures and Improvements							
1816		G-SITUS	S		91,531,306	79,965,993	11,565,313	-	11,565,313
1817		G-DGP	SG		385,592	351,759	33,833	-	33,833
1818		G-DGU	SG		1,665,769	1,519,609	146,160	-	146,160
1819		CUST	CN		10,755,434	9,916,983	838,451	-	838,451
1820		G-SG	SG		2,829,635	2,581,354	248,282	-	248,282
1821		PTD	SO		94,746,683	86,737,598	8,009,085	-	8,009,085
1822		G-DGU	SG		69,790	63,666	6,124	-	6,124
1823				B8.12	201,984,209	181,136,962	20,847,247	-	20,847,247
1824									
1825	391	Office Furniture & Equipment							
1826		G-SITUS	S		13,287,658	12,116,216	1,171,442	-	1,171,442
1827		G-DGP	SG		458,481	418,252	40,229	-	40,229
1828		G-DGU	SG		528,563	482,185	46,378	-	46,378
1829		CUST	CN		7,345,497	6,772,871	572,626	-	572,626
1830		G-SG	SG		5,741,741	5,237,941	503,800	-	503,800
1831		P	SE		271,537	248,421	23,116	-	23,116
1832		PTD	SO		85,534,211	78,303,871	7,230,340	-	7,230,340
1833		G-SG	SSGCH		876,946	797,337	79,609	-	79,609
1834		G-DGU	SG		996,359	908,935	87,424	-	87,424
1835				B8.13	115,040,992	105,286,029	9,754,963	-	9,754,963
1836									
1837	392	Transportation Equipment							
1838		G-SITUS	S		57,365,073	54,566,616	2,798,457	-	2,798,457
1839		PTD	SO		5,952,493	5,449,320	503,174	-	503,174
1840		G-SG	SG		6,500,509	5,930,133	570,377	-	570,377
1841		CUST	CN		12,978	11,966	1,012	-	1,012
1842		G-DGU	SG		693,945	633,056	60,889	-	60,889
1843		P	SE		408,047	373,310	34,737	-	34,737
1844		G-DGP	SG		226,316	206,458	19,858	-	19,858
1845		G-SG	SSGCH		365,490	332,311	33,179	-	33,179
1846		G-DGU	SG		853,560	778,666	74,894	-	74,894
1847				B8.13	72,378,411	68,281,835	4,096,576	-	4,096,576
1848									
1849	393	Stores Equipment							
1850		G-SITUS	S		6,284,178	6,035,722	248,456	-	248,456
1851		G-DGP	SG		331,732	302,625	29,107	-	29,107
1852		G-DGU	SG		771,844	704,120	67,724	-	67,724
1853		PTD	SO		665,224	608,992	56,232	-	56,232
1854		G-SG	SG		853,790	778,876	74,914	-	74,914
1855		G-DGU	SG		335,727	306,269	29,458	-	29,458
1856				B8.13	9,242,496	8,736,603	505,893	-	505,893
1857									
1858	394	Tools, Shop & Garage Equipment							
1859		G-SITUS	S		20,003,866	18,425,238	1,578,628	-	1,578,628
1860		G-DGP	SG		3,505,429	3,197,851	307,578	-	307,578
1861		G-SG	SG		10,503,694	9,582,065	921,630	(5,367)	916,263
1862		PTD	SO		3,741,471	3,425,199	316,272	-	316,272
1863		P	SE		49,653	45,426	4,227	-	4,227
1864		G-DGU	SG		4,251,225	3,878,208	373,017	-	373,017
1865		G-SG	SSGCH		1,813,071	1,648,481	164,590	-	164,590
1866		G-DGU	SG		1,565,044	1,427,722	137,322	-	137,322
1867				B8.14	45,433,453	41,630,188	3,803,265	(5,367)	3,797,898
1868									
1869	395	Laboratory Equipment							
1870		G-SITUS	S		22,713,411	21,012,009	1,701,401	-	1,701,401
1871		G-DGP	SG		167,455	152,762	14,693	-	14,693
1872		G-DGU	SG		946,388	863,349	83,039	-	83,039
1873		PTD	SO		5,102,982	4,671,619	431,363	-	431,363
1874		P	SE		-	-	-	-	-
1875		G-SG	SG		2,595,355	2,367,630	227,725	-	227,725
1876		G-SG	SSGCH		64,450	58,599	5,851	-	5,851
1877		G-DGU	SG		497,836	454,154	43,682	-	43,682
1878				B8.14	32,087,877	29,580,122	2,507,754	-	2,507,754
1879									
1880	396	Power Operated Equipment							
1881		G-SITUS	S		76,505,220	70,324,071	6,181,150	-	6,181,150
1882		G-DGP	SG		1,342,721	1,224,906	117,815	-	117,815
1883		G-SG	SG		12,268,141	11,191,692	1,076,448	-	1,076,448
1884		PTD	SO		3,234,448	2,961,036	273,413	-	273,413
1885		G-DGU	SG		630,352	575,043	55,309	-	55,309
1886		P	SE		160,303	146,656	13,646	-	13,646
1887		G-SG	SSGCH		988,842	899,075	89,767	-	89,767
1888		G-DGU	SG		1,655,418	1,510,166	145,252	-	145,252
1889				B8.15	96,785,445	88,832,645	7,952,800	-	7,952,800

1891 13 MONTH AVG

1892	FERC	BUSINESS	JURIS.	Ref	TOTAL	UNADJUSTED RESULTS	WASHINGTON	ADJUSTMENT	ADJ TOTAL	Exhibit No.__(DLT-21)
1893	ACCT	DESCRIPTION	FUNCTION	FACTOR		OTHER				Page 30 of 39
1894	397	Communication Equipment								
1895		COM_EQ	S		94,859,428	85,591,194	9,268,234	-	9,268,234	
1896		COM_EQ	SG		6,632,222	6,050,288	581,934	-	581,934	
1897		COM_EQ	SG		10,254,576	9,354,804	899,771	-	899,771	
1898		COM_EQ	SO		51,216,183	46,886,799	4,329,384	-	4,329,384	
1899		COM_EQ	CN		5,143,876	4,742,880	400,996	-	400,996	
1900		COM_EQ	SG		34,735,648	31,687,824	3,047,823	-	3,047,823	
1901		COM_EQ	SE		4,365	3,993	372	-	372	
1902		COM_EQ	SSGCH		888,324	807,682	80,642	-	80,642	
1903		COM_EQ	SE		1,850	1,693	158	-	158	
1904		COM_EQ	SG		1,527,294	1,393,284	134,010	-	134,010	
1905				B8.15	205,263,766	186,520,443	18,743,323	-	18,743,323	
1906										
1907	398	Misc. Equipment								
1908		G-SITUS	S		968,827	883,615	85,212	-	85,212	
1909		G-DGP	SG		58,165	53,061	5,104	-	5,104	
1910		G-DGU	SG		535,625	488,627	46,998	-	46,998	
1911		CUST	CN		149,829	138,148	11,680	-	11,680	
1912		PTD	SO		2,582,877	2,364,542	218,335	-	218,335	
1913		P	SE		4,207	3,848	358	-	358	
1914		G-SG	SG		683,308	623,352	59,956	-	59,956	
1915		G-DGU	SG		2,470	2,253	217	-	217	
1916				B8.15	4,985,306	4,557,448	427,858	-	427,858	
1917										
1918	399	Coal Mine								
1919		P	SE		176,197,014	161,197,495	14,999,519	4,891,932	19,891,451	
1920		P	SE		73,985,579	67,687,243	6,298,337	-	6,298,337	
1921	MP	P	SE		-	-	-	-	-	
1922				B8.17	250,182,594	228,884,738	21,297,855	4,891,932	26,189,787	
1923										
1924	399L	WIDCO Capital Lease								
1925		P	SE		-	-	-	-	-	
1926					-	-	-	-	-	
1927					-	-	-	-	-	
1928		Remove Capital Leases			-	-	-	-	-	
1929					-	-	-	-	-	
1930					-	-	-	-	-	
1931	1011390	General Capital Leases								
1932		G-SITUS	S		7,027,357	7,027,357	-	-	-	
1933		PTD	SO		17,670,252	16,176,558	1,493,694	-	1,493,694	
1934				B9.1	24,697,610	23,203,916	1,493,694	-	1,493,694	
1935										
1936		Remove Capital Leases			(24,697,610)	(23,203,916)	(1,493,694)	-	(1,493,694)	
1937					-	-	-	-	-	
1938					-	-	-	-	-	
1939	1011392	General Vehicles Capital Leases								
1940		LABOR	SO		-	-	-	-	-	
1941				B9.1	-	-	-	-	-	
1942					-	-	-	-	-	
1943		Remove Capital Leases			-	-	-	-	-	
1944					-	-	-	-	-	
1945					-	-	-	-	-	
1946	GP	Unclassified Gen Plant - Acct 300								
1947		G-SITUS	S		-	-	-	-	-	
1948		PTD	SO		-	-	-	-	-	
1949		CUST	CN		-	-	-	-	-	
1950		G-SG	SG		-	-	-	-	-	
1951		G-DGP	SG		-	-	-	-	-	
1952		G-DGU	SG		-	-	-	-	-	
1953					-	-	-	-	-	
1954					-	-	-	-	-	
1955	399G	Unclassified Gen Plant - Acct 300								
1956		G-SITUS	S		-	-	-	-	-	
1957		PTD	SO		-	-	-	-	-	
1958		G-SG	SG		-	-	-	-	-	
1959		G-DGP	SG		-	-	-	-	-	
1960		G-DGU	SG		-	-	-	-	-	
1961					-	-	-	-	-	
1962					-	-	-	-	-	
1963		TOTAL GENERAL PLANT		B8.18	1,047,388,820	955,621,689	91,767,131	4,886,565	96,653,695	
1964										
1965		Summary of General Plant by Factor								
1966		S			397,656,983	361,804,553	35,852,431	-	35,852,431	
1967		DGP			-	-	-	-	-	
1968		DGU			-	-	-	-	-	
1969		SG			117,609,505	107,290,049	10,319,457	(5,367)	10,314,089	
1970		SO			276,223,386	252,873,792	23,349,593	-	23,349,593	
1971		SE			251,082,555	229,708,086	21,374,468	4,891,932	26,266,400	
1972		CN			24,516,877	22,605,640	1,911,238	-	1,911,238	
1973		DEU			-	-	-	-	-	
1974		SSGCH			4,997,123	4,543,485	453,638	-	453,638	
1975		Less Capital Leases			(24,697,610)	(23,203,916)	(1,493,694)	-	(1,493,694)	
1976		Total General Plant by Factor			1,047,388,820	955,621,689	91,767,131	4,886,565	96,653,695	

ACCT	DESCRIPTIO	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1981	301	Organization							
1982		I-SITUS	S		26,288,106	24,337,690	1,950,416	-	1,950,416
1983		PTD	SO		-	-	-	-	-
1984		I-SG	SG		-	-	-	-	-
1985				B8.1	26,288,106	24,337,690	1,950,416	-	1,950,416
1986	302	Franchise & Consent							
1987		I-SITUS	S		1,092,251	1,091,990	261	-	261
1988		I-SG	SG		9,821,863	8,960,060	861,804	5,764,617	6,626,421
1989		I-DGP	SG		2,879,426	2,626,776	252,651	-	252,651
1990		I-DGU	SG		801,053	730,766	70,287	-	70,287
1991				B8.1	14,594,593	13,409,591	1,185,002	5,764,617	6,949,620
1992									
1993	303	Miscellaneous Intangible Plant							
1994		I-SITUS	S		4,692,087	4,684,419	7,668	-	7,668
1995		I-SG	SG		30,842,440	28,136,220	2,706,220	-	2,706,220
1996		PTD	SO		294,901,617	269,973,124	24,928,493	-	24,928,493
1997		P	SE		260,362	238,198	22,164	-	22,164
1998		CUST	CN		93,278,555	86,006,932	7,271,623	-	7,271,623
1999		P	SG		26,920	24,558	2,362	-	2,362
2000		P	SE		483,530	442,367	41,163	-	41,163
2001		I-DGP	SG		-	-	-	-	-
2002				B8.1	424,485,510	389,505,817	34,979,694	-	34,979,694
2003	303	Less Non-Utility Plant							
2004		I-SITUS	S		-	-	-	-	-
2005					424,485,510	389,505,817	34,979,694	-	34,979,694
2006	IP	Unclassified Intangible Plant - Acct 300							
2007		I-SITUS	S		-	-	-	-	-
2008		I-SG	SG		-	-	-	-	-
2009		I-DGU	SG		-	-	-	-	-
2010		PTD	SO		-	-	-	-	-
2011					-	-	-	-	-
2012									
2013		TOTAL INTANGIBLE PLANT		B8.1	465,368,210	427,253,097	38,115,112	5,764,617	43,879,730
2014									
2015		Summary of Intangible Plant by Factor							
2016		S			32,072,444	30,114,099	1,958,345	-	1,958,345
2017		DGP			-	-	-	-	-
2018		DGU			-	-	-	-	-
2019		SG			44,371,702	40,478,379	3,893,324	5,764,617	9,657,941
2020		SO			294,901,617	269,973,124	24,928,493	-	24,928,493
2021		CN			93,278,555	86,006,932	7,271,623	-	7,271,623
2022		DEU			-	-	-	-	-
2023		SE			743,892	680,565	63,327	-	63,327
2024		Total Intangible Plant by Factor			465,368,210	427,253,097	38,115,112	5,764,617	43,879,730
2025		Summary of Unclassified Plant (Account 106)							
2026		DP			-	-	-	-	-
2027		DS0			-	-	-	-	-
2028		GP			-	-	-	-	-
2029		HP			-	-	-	-	-
2030		NP			-	-	-	-	-
2031		OP			-	-	-	-	-
2032		TP			-	-	-	-	-
2033		TS0			-	-	-	-	-
2034		IP			-	-	-	-	-
2035		MP			-	-	-	-	-
2036		SP			-	-	-	-	-
2037		Total Unclassified Plant by Factor			-	-	-	-	-
2038									
2039		TOTAL ELECTRIC PLANT IN SERVICE			12,581,942,826	11,517,777,561	1,064,165,265	(823,912)	1,063,341,353
2040		Summary of Electric Plant by Factor							
2041		S			4,276,412,217	3,939,159,076	337,253,141	(580,839)	336,672,302
2042		SE			251,826,446	230,388,651	21,437,795	4,891,932	26,329,727
2043		DGU			-	-	-	-	-
2044		DGP			-	-	-	-	-
2045		SG			6,982,946,272	6,370,238,902	612,707,369	(5,135,004)	607,572,365
2046		SO			571,125,002	522,846,916	48,278,086	-	48,278,086
2047		CN			117,795,433	108,612,571	9,182,861	-	9,182,861
2048		DEU			-	-	-	-	-
2049		SSGCH			364,252,882	331,186,049	33,066,833	-	33,066,833
2050		SSGCT			42,282,184	38,549,312	3,732,872	-	3,732,872
2051		Less Capital Leases			(24,697,610)	(23,203,916)	(1,493,694)	-	(1,493,694)
2052					12,581,942,826	11,517,777,561	1,064,165,265	(823,912)	1,063,341,353

2055	FERC	BUSINESS	JURIS.		UNADJUSTED RESULTS			WASHINGTON		
2056	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2057	105	Plant Held For Future Use								
2058		DPW	S			684,149	684,149	-	-	-
2059		P	SG			-	-	-	-	-
2060		T	SG			1,221,948	1,114,730	107,218	(87,309)	19,909
2061		P	SG			-	-	-	-	-
2062		P	SE			936,322	856,613	79,708	-	79,708
2063		G	SG			-	-	-	-	-
2064										
2065										
2066					B10.1	2,842,419	2,655,493	186,926	(87,309)	99,617
2067										
2068	114	Electric Plant Acquisition Adjustments								
2069		P	S			-	-	-	-	-
2070		P	SG			142,633,069	130,117,960	12,515,109	-	12,515,109
2071		P	SG			14,560,711	13,283,105	1,277,606	-	1,277,606
2072					B15.1	157,193,780	143,401,065	13,792,715	-	13,792,715
2073										
2074	115	Accum. Provision for Asset Acquisition Adjustments								
2075		P	S			-	-	-	-	-
2076		P	SG			(49,173,739)	(44,859,068)	(4,314,670)	-	(4,314,670)
2077		P	SG			(7,427,812)	(6,776,070)	(651,741)	-	(651,741)
2078					B15.1	(56,601,550)	(51,635,138)	(4,966,412)	-	(4,966,412)
2079										
2080	120	Nuclear Fuel								
2081		P	SE			-	-	-	-	-
2082						-	-	-	-	-
2083										
2084	124	Weatherization								
2085		DMSC	S			17,375,769	15,911,216	1,464,553	-	1,464,553
2086		DMSC	SO			218,075	199,640	18,434	-	18,434
2087					B16.31	17,593,844	16,110,857	1,482,987	-	1,482,987
2088										
2089	182W	Weatherization								
2090		DMSC	S			39,538,519	38,377,580	1,160,938	-	1,160,938
2091		DMSC	SG			-	-	-	-	-
2092		DMSC	SGCT			-	-	-	-	-
2093		DMSC	SO			-	-	-	-	-
2094					B16.1	39,538,519	38,377,580	1,160,938	-	1,160,938
2095										
2096	186W	Weatherization								
2097		DMSC	S			-	-	-	-	-
2098		DMSC	CN			-	-	-	-	-
2099		DMSC	CNP			-	-	-	-	-
2100		DMSC	SG			-	-	-	-	-
2101		DMSC	SO			-	-	-	-	-
2102					B16.29	-	-	-	-	-
2103										
2104		Total Weatherization				57,132,363	54,488,437	2,643,926	-	2,643,926
2105										
2106	151	Fuel Stock								
2107		P	DEU			-	-	-	-	-
2108		P	SE			47,046,592	43,041,551	4,005,041	(171)	4,004,870
2109		P	SE			11,226,940	10,271,199	955,741	-	955,741
2110		P	SSECH			4,901,487	4,470,761	430,726	-	430,726
2111					B13.1	63,175,019	57,783,511	5,391,507	(171)	5,391,336
2112										
2113	152	Fuel Stock - Undistributed								
2114		P	SE			-	-	-	-	-
2115						-	-	-	-	-
2116										
2117	25316	DG&T Working Capital Deposit								
2118		P	SE			(1,583,385)	(1,448,592)	(134,792)	-	(134,792)
2119					B13.6	(1,583,385)	(1,448,592)	(134,792)	-	(134,792)
2120										
2121	25317	DG&T Working Capital Deposit								
2122		P	SE			(2,727,154)	(2,494,993)	(232,161)	-	(232,161)
2123					B13.6	(2,727,154)	(2,494,993)	(232,161)	-	(232,161)
2124										
2125	25319	Provo Working Capital Deposit								
2126		P	SE			-	-	-	-	-
2127						-	-	-	-	-
2128										
2129		Total Fuel Stock				58,864,480	53,839,926	5,024,555	(171)	5,024,383

2132	FERC	BUSINESS	JURIS.		UNADJUSTED RESULTS			WASHINGTON		
2133	ACCT	DESCRIPTIO	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2134	154	Materials and Supplies								
2135		MSS	S			35,125,377	32,683,475	2,441,902	-	2,441,902
2136		MSS	SG			-	-	-	-	-
2137		MSS	SE			1,191,378	1,089,957	101,421	-	101,421
2138		MSS	SO			(6,886,002)	(6,303,917)	(582,084)	-	(582,084)
2139		MSS	SNPPS			47,705,860	43,508,627	4,197,233	-	4,197,233
2140		MSS	SNPPH			33,115	30,210	2,906	-	2,906
2141		MSS	SNPD			216,828	200,544	16,284	-	16,284
2142		MSS	SNPT			11,092,180	10,118,914	973,265	-	973,265
2143		MSS	SG			-	-	-	-	-
2144		MSS	SG			-	-	-	-	-
2145		MSS	SNPP			-	-	-	-	-
2146		MSS	SSGCH			(1,404,956)	(1,277,414)	(127,542)	-	(127,542)
2147		MSS	SE			2,480,818	2,269,628	211,190	-	211,190
2148					B13.6	89,554,599	82,320,024	7,234,575	-	7,234,575
2149										
2150	163	Stores Expense Undistributed								
2151		MSS	SO			-	-	-	-	-
2152										
2153					B13.6	-	-	-	-	-
2154										
2155	25318	Provo Working Capital Deposit								
2156		MSS	SNPPS			(273,000)	(248,981)	(24,019)	-	(24,019)
2157										
2158					B13.6	(273,000)	(248,981)	(24,019)	-	(24,019)
2159										
2160		Total Materials & Supplies				89,281,599	82,071,043	7,210,556	-	7,210,556
2161										
2162	165	Prepayments								
2163		DMSC	S			5,287,368	5,085,902	201,467	-	201,467
2164		GP	GPS			3,643,986	3,335,954	308,032	-	308,032
2165		PT	SG			227,686	207,708	19,978	-	19,978
2166		P	SE			2,458,224	2,248,957	209,267	-	209,267
2167		PTD	SO			7,187,645	6,580,062	607,583	-	607,583
2168					B15.3	18,804,909	17,458,583	1,346,326	-	1,346,326
2169										
2170	182M	Misc Regulatory Assets								
2171		DDS2	S			429,365,278	430,103,368	(738,090)	(1,160,769)	(1,898,859)
2172		DEFSG	SG			-	-	-	-	-
2173		P	SSGCH			16,649,306	15,137,884	1,511,422	(1,511,422)	(0)
2174		P	SE			17,861,338	16,340,816	1,520,522	(371,380)	1,149,143
2175		DDSO2	SO			9,582,012	8,772,029	809,982	(1,878,351)	(1,068,369)
2176					B11.1	473,457,934	470,354,097	3,103,837	(4,921,922)	(1,818,085)
2177										
2178	186M	Misc Deferred Debits								
2179		LABOR	S			12,295,956	2,680,912	9,615,044	-	9,615,044
2180		P	SG			-	-	-	-	-
2181		P	SG			-	-	-	-	-
2182		DEFSG	SG			36,900,032	33,662,298	3,237,734	-	3,237,734
2183		LABOR	SO			(59,902)	(54,839)	(5,064)	-	(5,064)
2184		P	SE			45,311,787	41,454,429	3,857,358	-	3,857,358
2185		P	SNPPS			-	-	-	-	-
2186		GP	EXCTAX			-	-	-	-	-
2187		P	SE			893,511	817,447	76,064	-	76,064
2188					B11.2	95,341,384	78,560,247	16,781,137	-	16,781,137
2189										
2190		Working Capital								
2191	CWC	Cash Working Capital								
2192		CWC	S			86,579,980	79,577,262	7,002,718	(3,889,165)	3,113,554
2193		CWC	SO			-	-	-	-	-
2194		CWC	SE			-	-	-	-	-
2195					B14.1	86,579,980	79,577,262	7,002,718	(3,889,165)	3,113,554
2196										
2197	OWC	Other Working Capital								
2198	131	Cash	GP	SNP		13,656,705	12,516,706	1,140,000	-	1,140,000
2199	135	Working Funds	GP	SG		(104,583)	(95,406)	(9,176)	-	(9,176)
2200	143	Other Accounts Re	GP	SO		12,177,637	11,148,242	1,029,395	-	1,029,395
2201	232	Accounts Payable	PTD	SO		(6,617,129)	(6,057,773)	(559,356)	-	(559,356)
2202	232	Accounts Payable	P	SE		(44)	(40)	(4)	-	(4)
2203	253	Deferred Hedge	P	SE		-	-	-	-	-
2204	25330	Other Deferred Cre	P	SE		(23,598,193)	(21,589,297)	(2,008,896)	1,710,148	(298,748)
2205	25330	Deer Creek	P	SE		(2,613,695)	(2,391,193)	(222,502)	-	(222,502)
2206	25330	Cholla Reclamator	P	SSECH		(630,000)	(574,638)	(55,362)	-	(55,362)
2207					B14.3	(7,729,301)	(7,043,399)	(685,902)	1,710,148	1,024,246
2208										
2209		Total Working Capital				78,850,679	72,533,863	6,316,816	(2,179,017)	4,137,799

2210	13 MONTH AVG									
2211	FERC	BUSINESS	JURIS.		UNADJUSTED RESULTS			WASHINGTON		
2212	ACCT	DESCRIPTIO	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2213	Miscellaneous Rate Base									
2214	18221	Unrec Plant & Reg	Study Costs							
2215		P	S			-	-	-	-	-
2216										
2217						-	-	-	-	-
2218										
2219	18222	Nuclear Plant - Trojan								
2220		P	TROJP			6,850,199	6,251,860	598,339	(1,469,297)	(870,957)
2221		P	TROJD			9,971,314	9,101,056	870,258	-	870,258
2222		P	SE			-	-	-	-	-
2223					B15.2	16,821,513	15,352,916	1,468,597	(1,469,297)	(699)
2224										
2225										
2226										
2227	1869	Misc Deferred Debits-Trojan								
2228		P	S			-	-	-	-	-
2229		P	SNPPN			-	-	-	-	-
2230						-	-	-	-	-
2231										
2232	141	Impact Housing - Notes Receivable								
2233		P	SG			351,578	320,729	30,849	-	30,849
2234										
2235					B15.1	351,578	320,729	30,849	-	30,849
2236										
2237	TOTAL MISCELLANEOUS RATE BASE					17,173,092	15,673,646	1,499,446	(1,469,297)	30,149
2238										
2239	TOTAL RATE BASE ADDITIONS					992,341,087	939,401,260	52,939,826	(8,657,716)	44,282,111

2243	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2244	235	Customer Service Deposits								
2245			CUST	S		-	-	-	(1,029,605)	(1,029,605)
2246					B15.4	-	-	-	(1,029,605)	(1,029,605)
2247										
2248	2281	Prov for Property Ir	PTD	SO		(8,441,959)	(7,728,347)	(713,612)	-	(713,612)
2249	2282	Prov for Injuries & IPTD		SO		(9,410,852)	(8,615,338)	(795,514)	-	(795,514)
2250	2283	Prov for Pensions i	PTD	SO		(67,288,857)	(61,600,825)	(5,688,032)	-	(5,688,032)
2251					B15.4	(85,141,668)	(77,944,511)	(7,197,158)	-	(7,197,158)
2252										
2253	22841	Accum Misc Oper Prov-Black Lung								
2254			P	SE		-	-	-	-	-
2255					B15.4	-	-	-	-	-
2256										
2257	22842	Accum Misc Oper Prov-Trojan								
2258			P	TROJD		(8,431,155)	(7,695,316)	(735,839)	735,839	0
2259			0		B15.4	(8,431,155)	(7,695,316)	(735,839)	735,839	0
2260										
2261	252	Customer Advances for Construction								
2262			DPW	S		(6,912,216)	(6,873,575)	(38,641)	-	(38,641)
2263			DPW	SE		-	-	-	-	-
2264			T	SG		-	-	-	-	-
2265			DPW	SO		-	-	-	-	-
2266			CUST	CN		-	-	-	-	-
2267					B20.13	(6,912,216)	(6,873,575)	(38,641)	-	(38,641)
2268										
2269	25399	Other Deferred Credits								
2270			P	S		(1,796,014)	(1,796,014)	-	-	-
2271			GP	GPS		-	-	-	-	-
2272			P	SG		(18,644,255)	(17,008,344)	(1,635,910)	495,844	(1,140,066)
2273			P	SE		(15,348,608)	(14,041,993)	(1,306,615)	(3,912,517)	(5,219,133)
2274					B15.5	(35,788,876)	(32,846,351)	(2,942,525)	(3,416,674)	(6,359,199)
2275										
2276	190	Accumulated Deferred Income Taxes								
2277			P	S		34,748,866	34,748,866	-	4,637,815	4,637,815
2278			P	DGU		-	-	-	-	-
2279			LABOR	SO		(94,059,215)	(86,108,243)	(7,950,972)	7,950,972	0
2280			P	DGP		295,695	245,920	49,775	2,244,121	2,293,896
2281			CUST	BADDEBT		10,257,121	9,272,092	985,030	(985,030)	0
2282			P	TROJP		(2,846,810)	(2,598,151)	(248,658)	248,658	0
2283			P	SG		26,444,698	24,124,350	2,320,347	(2,320,347)	(0)
2284			P	SE		38,476,194	35,200,745	3,275,449	(1,860,092)	1,415,358
2285			PTD	SNP		(5,236)	(4,799)	(437)	437	0
2286			DPW	SNPD		-	-	-	-	-
2287										
2288					B19.3	13,311,314	14,880,780	(1,569,466)	9,916,535	8,347,069
2289										
2290	281	Accumulated Deferred Income Taxes								
2291			P	S		-	-	-	-	-
2292			PT	DGP		(1,765,893)	(1,468,636)	(297,256)	297,256	0
2293			T	SNPT		-	-	-	-	-
2294					B19.3	(1,765,893)	(1,468,636)	(297,256)	297,256	0
2295										
2296	282	Accumulated Deferred Income Taxes								
2297			GP	S		(1,167,654)	(1,167,654)	-	(4,185,790)	(4,185,790)
2298			ACCMDIT	DITBAL		(963,902,455)	(903,219,836)	(60,682,619)	703,271	(59,979,348)
2299			PT	DGP		(303,066)	(252,050)	(51,016)	(1,384,123)	(1,435,139)
2300			LABOR	SO		(6,073,323)	(5,559,936)	(513,387)	513,387	-
2301			CUST	CN		-	-	-	-	-
2302			P	SE		(7,362,632)	(6,735,857)	(626,775)	626,775	(0)
2303			P	SG		(15,764,716)	(14,381,466)	(1,383,250)	1,383,250	0
2304					B19.4	(994,573,845)	(931,316,798)	(63,257,047)	(2,343,230)	(65,600,277)
2305										
2306	283	Accumulated Deferred Income Taxes								
2307			GP	S		-	-	-	-	-
2308			P	SG		12,470,808	11,376,577	1,094,231	(1,094,231)	(0)
2309			P	SE		(393,871)	(360,341)	(33,530)	33,530	(0)
2310			LABOR	SO		20,462,346	18,732,632	1,729,714	(1,729,714)	0
2311			GP	GPS		(11,101,254)	(10,162,848)	(938,406)	938,406	(0)
2312			PTD	SNP		(13,680,174)	(12,538,215)	(1,141,959)	1,141,959	(0)
2313			P	TROJP		(112,192)	(102,392)	(9,800)	9,800	(0)
2314			P	SGCT		-	-	-	-	-
2315										
2316					B19.6	7,645,662	6,945,412	700,250	(700,250)	(0)
2317										
2318		TOTAL ACCUMULATED DEF INCOME TAX			B19.6	(975,382,762)	(910,959,243)	(64,423,519)	7,170,311	(57,253,208)

ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2322	Accumulated Investment Tax Credit								
2323	255								
2324		PTD	S		-	-	-	141,000	141,000
2325		PTD	ITC84		(6,041,548)	(5,184,857)	(856,692)	(180,284)	(1,036,975)
2326		PTD	ITC85		(8,056,417)	(6,980,079)	(1,076,337)	-	(1,076,337)
2327		PTD	ITC86		(3,300,982)	(2,867,695)	(433,287)	-	(433,287)
2328		PTD	ITC88		(441,037)	(375,058)	(65,979)	-	(65,979)
2329		PTD	ITC89		(935,648)	(792,786)	(142,862)	-	(142,862)
2330		PTD	ITC90		(514,543)	(494,408)	(20,135)	-	(20,135)
2331		PTD	DGU		(3)	(3)	-	-	-
2332				B19.7	(19,290,178)	(16,694,886)	(2,595,292)	(39,284)	(2,634,576)
2333									
2334	TOTAL RATE BASE DEDUCTIONS				(1,130,946,856)	(1,053,013,881)	(77,932,975)	3,420,587	(74,512,387)

2335

2336

2337

ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2339	108SP	Steam Prod Plant Accumulated Depr							
2340		P	SG		(718,821,098)	(655,749,299)	(63,071,799)	-	(63,071,799)
2341		P	SG		(623,854,103)	(569,115,030)	(54,739,073)	-	(54,739,073)
2342		P	SG		(260,228,182)	(237,394,880)	(22,833,303)	4,978,997	(17,854,306)
2343		P	SG		(210,415,825)	(191,953,227)	(18,462,598)	-	(18,462,598)
2344		P	SSGCH		(185,394,126)	(168,564,069)	(16,830,057)	(22,172)	(16,852,228)
2345				B17.2	(1,998,713,335)	(1,822,776,506)	(175,936,829)	4,956,825	(170,980,004)
2346									
2347									
2348	108NP	Nuclear Prod Plant Accumulated Depr							
2349		P	SG		-	-	-	-	-
2350		P	SG		-	-	-	-	-
2351		P	SG		-	-	-	-	-
2352					-	-	-	-	-
2353					-	-	-	-	-
2354					-	-	-	-	-
2355	108HP	Hydraulic Prod Plant Accum Depr							
2356		Pre-Merger P; P	SG		(172,962,526)	(157,786,208)	(15,176,318)	(125,636)	(15,301,954)
2357		Pre-Merger U; P	SG		-	-	-	-	-
2358		P	SG		(34,765,564)	(31,715,116)	(3,050,448)	532,782	(2,517,666)
2359				B17.4	(207,728,090)	(189,501,324)	(18,226,767)	407,146	(17,819,621)
2360									
2361	108OP	Other Production Plant - Accum Depr							
2362		P	S		-	-	-	-	-
2363		P	SG		(2,952,020)	(2,693,000)	(259,020)	-	(259,020)
2364		P	SG		-	-	-	-	-
2365		P	SG		(31,581,047)	(28,810,019)	(2,771,028)	(34,561)	(2,805,589)
2366		P	SSGCT		(576,529)	(525,630)	(50,899)	1,898	(49,001)
2367				B17.5	(35,109,596)	(32,028,649)	(3,080,947)	(32,664)	(3,113,611)
2368									
2369	108EP	Experimental Plant - Accum Depr							
2370		P	SG		-	-	-	-	-
2371		P	SG		-	-	-	-	-
2372					-	-	-	-	-
2373					-	-	-	-	-
2374					-	-	-	-	-
2375					-	-	-	-	-
2376					-	-	-	-	-
2377					-	-	-	-	-
2378					-	-	-	-	-
2379					-	-	-	-	-
2380	TOTAL PRODUCTION PLANT DEPRECIATION				(2,241,551,021)	(2,044,306,478)	(197,244,543)	5,331,307	(191,913,236)

2381

ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2383	Summary of Prod Plant Depreciation by Factor								
2384		S			-	-	-	-	-
2385		DGP			-	-	-	-	-
2386		DGU			-	-	-	-	-
2387					-	-	-	-	-
2388		SG			(2,055,580,366)	(1,875,216,779)	(180,363,587)	5,351,581	(175,012,006)
2389		SSGCH			(185,394,126)	(168,564,069)	(16,830,057)	(22,172)	(16,852,228)
2390		SSGCT			(576,529)	(525,630)	(50,899)	1,898	(49,001)
2391	Total of Prod Plant Depreciation by Factor				(2,241,551,021)	(2,044,306,478)	(197,244,543)	5,331,307	(191,913,236)
2392									
2393									
2394	FERC								
2395	ACCT	DESCRIPTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2396	108TP	Transmission Plant Accumulated Depr							
2397		T	SG		(334,495,290)	(305,145,540)	(29,349,750)	-	(29,349,750)
2398		T	SG		(316,271,539)	(288,520,802)	(27,750,737)	-	(27,750,737)
2399		T	SG		(185,607,187)	(169,321,384)	(16,285,804)	(61,945)	(16,347,749)
2400	TOTAL TRANS PLANT ACCUM DEPR			B17.7	(836,374,016)	(762,987,726)	(73,386,290)	(61,945)	(73,448,236)

ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
108360	Land and Land Rights	DPW	S		(3,973,375)	(3,816,865)	(156,510)	425	(156,085)
				B17.8	(3,973,375)	(3,816,865)	(156,510)	425	(156,085)
108361	Structures and Improvements	DPW	S		(8,171,933)	(7,761,958)	(409,975)	2,347	(407,628)
				B17.8	(8,171,933)	(7,761,958)	(409,975)	2,347	(407,628)
108362	Station Equipment	DPW	S		(106,647,206)	(97,647,663)	(8,999,543)	20,837	(8,978,706)
				B17.8	(106,647,206)	(97,647,663)	(8,999,543)	20,837	(8,978,706)
108364	Poles, Towers & Fixtures	DPW	S		(325,415,448)	(290,452,265)	(34,963,183)	164,876	(34,798,307)
				B17.8	(325,415,448)	(290,452,265)	(34,963,183)	164,876	(34,798,307)
108365	Overhead Conductors	DPW	S		(201,732,237)	(184,925,838)	(16,806,399)	299,224	(16,507,175)
				B17.9	(201,732,237)	(184,925,838)	(16,806,399)	299,224	(16,507,175)
108366	Underground Conduit	DPW	S		(79,739,125)	(77,545,069)	(2,194,056)	14,317	(2,179,739)
				B17.9	(79,739,125)	(77,545,069)	(2,194,056)	14,317	(2,179,739)
108367	Underground Conductors	DPW	S		(169,347,144)	(165,131,832)	(4,215,312)	56,554	(4,158,757)
				B17.9	(169,347,144)	(165,131,832)	(4,215,312)	56,554	(4,158,757)
108368	Line Transformers	DPW	S		(286,595,577)	(254,057,743)	(32,537,834)	541,232	(31,996,602)
				B17.9	(286,595,577)	(254,057,743)	(32,537,834)	541,232	(31,996,602)
108369	Services	DPW	S		(112,596,310)	(103,525,374)	(9,070,935)	113,641	(8,957,294)
				B17.10	(112,596,310)	(103,525,374)	(9,070,935)	113,641	(8,957,294)
108370	Meters	DPW	S		(69,112,769)	(65,092,135)	(4,020,635)	8,635	(4,012,000)
				B17.10	(69,112,769)	(65,092,135)	(4,020,635)	8,635	(4,012,000)
108371	Installations on Customers' Premises	DPW	S		(6,231,599)	(5,924,410)	(307,188)	3,169	(304,019)
				B17.10	(6,231,599)	(5,924,410)	(307,188)	3,169	(304,019)
108372	Leased Property	DPW	S		(38,833)	(38,833)	-	-	-
				B17.10	(38,833)	(38,833)	-	-	-
108373	Street Lights	DPW	S		(25,570,091)	(23,918,904)	(1,651,186)	43,110	(1,608,077)
				B17.11	(25,570,091)	(23,918,904)	(1,651,186)	43,110	(1,608,077)
108D00	Unclassified Dist Plant - Acct 300	DPW	S		-	-	-	-	-
					-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300	DPW	S		-	-	-	-	-
					-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300	DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT DEPR				B17.11	(1,395,171,646)	(1,279,838,889)	(115,332,756)	1,268,367	(114,064,389)
Summary of Distribution Plant Depr by Factor					(1,395,171,646)	(1,279,838,889)	(115,332,756)	1,268,367	(114,064,389)
Total Distribution Depreciation by Factor					(1,395,171,646)	(1,279,838,889)	(115,332,756)	1,268,367	(114,064,389)

2483	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2484	108GP	General Plant Accumulated Depr								
2485		G-SITUS	S			(123,500,534)	(112,416,932)	(11,083,601)	(149,921)	(11,233,522)
2486		G-DGP	SG			(7,540,977)	(6,879,306)	(661,671)	-	(661,671)
2487		G-DGU	SG			(14,019,592)	(12,789,466)	(1,230,127)	-	(1,230,127)
2488		G-SG	SG			(24,578,107)	(22,421,541)	(2,156,566)	10,961	(2,145,605)
2489		CUST	CN			(7,321,525)	(6,750,768)	(570,757)	(3,908)	(574,665)
2490		PTD	SO			(91,384,321)	(83,659,462)	(7,724,859)	(55,869)	(7,780,728)
2491		P	SE			(559,684)	(512,039)	(47,646)	(1,012)	(48,657)
2492		G-DGU	SG			(2,812,926)	(2,566,110)	(246,816)	-	(246,816)
2493		P	SE			(1,583)	(1,448)	(135)	-	(135)
2494		G-SG	SSGCH			(2,566,438)	(2,333,457)	(232,981)	(1,394)	(234,374)
2495					B17.21	(274,285,688)	(250,330,530)	(23,955,158)	(201,142)	(24,156,300)
2496										
2497										
2498	108MP	Mining Plant Accumulated Depr.								
2499		P	S			-	-	-	-	-
2500		P	SE			(47,247,569)	(43,225,419)	(4,022,150)	-	(4,022,150)
2501		P	SE			(115,891,019)	(106,025,304)	(9,865,715)	-	(9,865,715)
2502					B17.22	(163,138,588)	(149,250,723)	(13,887,865)	-	(13,887,865)
2503	108MP	Less Centralia Situs Depreciation								
2504		P	S			-	-	-	-	-
2505						(163,138,588)	(149,250,723)	(13,887,865)	-	(13,887,865)
2506										
2507	1081390	Accum Depr - Capital Lease								
2508		PTD	SO			-	-	-	-	-
2509						-	-	-	-	-
2510						-	-	-	-	-
2511		Remove Capital Leases								
2512						-	-	-	-	-
2513						-	-	-	-	-
2514	1081399	Accum Depr - Capital Lease								
2515		P	S			-	-	-	-	-
2516		P	SE			-	-	-	-	-
2517						-	-	-	-	-
2518						-	-	-	-	-
2519		Remove Capital Leases								
2520						-	-	-	-	-
2521						-	-	-	-	-
2522						-	-	-	-	-
2523		TOTAL GENERAL PLANT ACCUM DEPR								
2524						(437,424,276)	(399,581,253)	(37,843,023)	(201,142)	(38,044,165)
2525										
2526										
2527		Summary of General Depreciation by Factor								
2528		S				(123,500,534)	(112,416,932)	(11,083,601)	(149,921)	(11,233,522)
2529		DGP				-	-	-	-	-
2530		DGU				-	-	-	-	-
2531		SE				(163,699,856)	(149,764,211)	(13,935,645)	(1,012)	(13,936,657)
2532		SO				(91,384,321)	(83,659,462)	(7,724,859)	(55,869)	(7,780,728)
2533		CN				(7,321,525)	(6,750,768)	(570,757)	(3,908)	(574,665)
2534		SG				(48,951,602)	(44,656,423)	(4,295,179)	10,961	(4,284,218)
2535		DEU				-	-	-	-	-
2536		SSGCH				(2,566,438)	(2,333,457)	(232,981)	(1,394)	(234,374)
2537		Remove Capital Leases								
2538						-	-	-	-	-
2539		Total General Depreciation by Factor								
2540						(437,424,276)	(399,581,253)	(37,843,023)	(201,142)	(38,044,165)
2541		TOTAL ACCUM DEPR - PLANT IN SERVICE								
					B17.22	(4,910,520,959)	(4,486,714,347)	(423,806,612)	6,336,586	(417,470,026)

					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2547	111SP	Accum Prov for Amort-Steam							
2548		P	SG		-	-	-	-	-
2549		P	SG		-	-	-	-	-
2550					-	-	-	-	-
2551									
2552									
2553	111GP	Accum Prov for Amort-General							
2554		G-SITUS	S		(14,364,633)	(13,292,130)	(1,072,503)	-	(1,072,503)
2555		CUST	CN		(1,278,072)	(1,178,439)	(99,633)	-	(99,633)
2556		I-SG	SG		-	-	-	-	-
2557		PTD	SO		(5,534,105)	(5,066,299)	(467,807)	-	(467,807)
2558		P	SE		63,266	57,880	5,386	-	5,386
2559				B18.1	(21,113,545)	(19,478,988)	(1,634,558)	-	(1,634,558)
2560									
2561									
2562	111HP	Accum Prov for Amort-Hydro							
2563		Pre-Merger P: P	DGP		-	-	-	-	-
2564		Pre-Merger U: P	DGU		-	-	-	-	-
2565		Post-Merger F: P	SG		(121,285)	(110,643)	(10,642)	-	(10,642)
2566		Post-Merger L: P	SG-U		-	-	-	-	-
2567				B18.2	(121,285)	(110,643)	(10,642)	-	(10,642)
2568									
2569									
2570	111IP	Accum Prov for Amort-Intangible Plant							
2571		I-SITUS	S		(26,343,505)	(24,552,123)	(1,791,382)	-	(1,791,382)
2572		I-DGP	SG		(1,907,536)	(1,740,162)	(167,374)	-	(167,374)
2573		I-DGU	SG		(328,808)	(299,957)	(28,851)	-	(28,851)
2574		P	SE		(149,215)	(136,512)	(12,703)	-	(12,703)
2575		I-SG	SG		(13,348,028)	(12,176,827)	(1,171,201)	-	(1,171,201)
2576		CUST	CN		(48,346,632)	(44,577,722)	(3,768,910)	-	(3,768,910)
2577		I-DGU	SG		(6,885)	(6,281)	(604)	-	(604)
2578		P	SE		(277,114)	(253,523)	(23,590)	-	(23,590)
2579		PTD	SO		(141,919,819)	(129,923,116)	(11,996,703)	-	(11,996,703)
2580					(232,627,541)	(213,666,223)	(18,961,318)	-	(18,961,318)
2581	111IP	Less Non-Utility Plant							
2582		NUTIL	OTH		-	-	-	-	-
2583				B18.2	(232,627,541)	(213,666,223)	(18,961,318)	-	(18,961,318)
2584									
2585	111399	Accum Prov for Amort-Mining							
2586		P	SE		-	-	-	-	-
2587					-	-	-	-	-
2588									
2589									
2590				B18.10	(253,862,371)	(233,255,854)	(20,606,518)	-	(20,606,518)
2591									
2592									
2593									
2594									
2595		Summary of Amortization by Factor							
2596		S			(40,708,138)	(37,844,253)	(2,863,885)	-	(2,863,885)
2597		DGP			-	-	-	-	-
2598		DGU			-	-	-	-	-
2599		SE			(363,063)	(332,156)	(30,907)	-	(30,907)
2600		SO			(147,453,924)	(134,989,414)	(12,464,510)	-	(12,464,510)
2601		CN			(49,624,704)	(45,756,160)	(3,868,544)	-	(3,868,544)
2602		DEU			-	-	-	-	-
2603		SG			(15,712,542)	(14,333,870)	(1,378,672)	-	(1,378,672)
2603		Total Provision For Amortization by Factor			(253,862,371)	(233,255,854)	(20,606,518)	-	(20,606,518)